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State of Minnesota

Statewide Cost Allocation Plan



Fiscal Year 2016 Actual
Fiscal Year 2018 Budget

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

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

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Allocation: State HR, Benefits & Labor Relations ..... 13.2 ..... 31.2

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Schedule of Costs to be Allocated by Function ..... 8.2 ..... 26.2
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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

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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
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MMB - INFORMATION TECHNOLOGY, MANAGEMENT & ADMINISTRATION

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Schedule of Costs to be Allocated by Function ..... 12.1 ..... 30.1
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Allocation: Personnel Operations and System Support ..... 12.5 ..... 30.5
Allocation: Budget Service-Computer Operations ..... 12.6 ..... 30.6
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SCHEDULE NUMBER
1st STEP 2nd STEP

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Allocation: Program Audit - Art ..... 15.12 ..... 33.12
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STATEWIDE INTEGRATED FINANCIAL TOOLS - (SWIFT)

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

Nature and Extent of Services ..... 17.0 ..... N/A
Schedule of Costs to be Allocated by Function ..... 17.1 ..... N/A

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2016 - Actual

		1	2	3	4	5	6	7	8
		G02-0002	G02-0003	G02-0005	G02-0007	G02-0009	G02-0010	G02-0012	G02-0013
DP#	**Name**	**State Archaeology**	**Public Broadcasting**	**Materials Service and Distribution**	**Information Policy Analysis**	**Real Estate and Construction Services**	**Oil Overcharge (Stripper Wells)**	**STAR**	**Volunteer Services**
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	129	-	-	1,704	6,731	-	4,257	-
3.4	Human Resources	74	-	-	977	3,860	-	2,442	-
3.5	Financial Management and Reporting	226	483	-	2,090	36,078	-	14,085	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	13,504	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Materials Management	5	429	-	33	3,032	-	863	-
4.10	Central Mail	-	-	-	-	127	-	1	-
4.11	Office of Enterprise Continuous Improvement	1	-	-	8	31	-	20	-
4.12	Grants Mgt	-	338	-	-	139	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	-	-	1,849	-	116	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	2	4	-	18	305	-	119	-
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	3	7	-	32	544	-	212	-
10.4	Budget Operations and Planning	110	115	-	282	1,383	-	269	-
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	3	-	-	39	153	-	97	-
11.4	Accounting Services	5	11	-	49	849	-	332	-
11.5	Financial Reporting	9	19	-	84	1,446	-	564	-
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1	3	-	12	213	-	83	-
12.5	Personnel Operations and System Support	2	-	-	25	99	-	63	-
12.6	Budget Service - Computer Operations	42	44	-	108	529	-	103	-
12.7	Personnel Operations Special Billing	11	-	-	151	595	-	376	-
12.8	Accounting & Procurement Operations Special Billing	14	29	-	125	2,158	-	842	-
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	10	-	-	126	499	-	316	-
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	0	-	-	6	23	-	14	-
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	4,967	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning*	20	43	-	185	3,198	-	1,249	-
20	*Administration*	8	-	-	34	21,985	-	346	-
	Total Actual	676	15,029	0	6,088	90,794	0	26,769	0
	Original Budget	10,859	61,798	-	17,507	73,312	-	33,733	-
	Rollforward Adjustment	-10,183	-46,769	0	-11,419	17,481	0	-6,964	0

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2016 - Actual

		9	10	11	12	13	14	15	16
		G02-0014	G02-0015a	G02-0016	G02-0017a	G02-0017b	G02-0018	G02-0021a	G02-0021b
DP#	**Name**	**Capital Group Parking**	**Fleet Services**	**Development Disabilities**	**Risk Management**	**Risk Management - Workers Compensation**	**Gov's Res Cncl (Ceremonial Hse Gift)**	**Plant Mangement (Leases)**	**Plant Management (Repairs)**
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	36,223	9,313	16,044	11,765	21,459	-	271,503	7,587
3.4	Human Resources	20,774	5,341	9,201	6,747	12,307	-	155,710	4,351
3.5	Financial Management and Reporting	50,696	221,972	13,464	19,460	145,736	40	202,095	4,473
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	14,629	-
4.7	Real Property	-	1,262	-	-	-	-	-	-
4.8	Materials Management	1,306	3,204	758	391	505	-	16,764	129
4.10	Central Mail	289	112	700	110	1,554	-	85	-
4.11	Office of Enterprise Continuous Improvement	169	43	75	55	100	-	1,267	35
4.12	Grants Mgt	-	-	49	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	616	2,387	851	1,075	1,058	-	3,887	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	429	1,877	114	165	1,232	0	1,708	38
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	765	3,348	203	294	2,198	1	3,049	67
10.4	Budget Operations and Planning	502	515	903	282	1,031	26	2,096	-
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	825	212	365	268	489	-	6,182	173
11.4	Accounting Services	1,193	5,226	317	458	3,431	1	4,758	105
11.5	Financial Reporting	2,032	8,896	540	780	5,841	2	8,100	179
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	299	1,309	79	115	860	0	1,192	26
12.5	Personnel Operations and System Support	532	137	236	173	315	-	3,986	111
12.6	Budget Service - Computer Operations	192	197	345	108	394	10	802	-
12.7	Personnel Operations Special Billing	3,201	823	1,418	1,040	1,896	-	23,993	670
12.8	Accounting & Procurement Operations Special Billing	3,032	13,275	805	1,164	8,716	2	12,086	268
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	2,685	690	1,189	872	1,591	-	20,126	562
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	121	31	54	39	72	-	908	25
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	156	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years*	4,494	19,676	1,193	1,725	12,919	4	17,915	397
20	*Administration*	2,976	6,126	1,896	8,110	25,600	-	34,110	101
	Total Actual	133,508	305,974	50,800	55,195	249,304	86	806,951	19,299
	Original Budget	141,491	268,710	22,289	65,480	255,148	373	886,301	26,274
	Rollforward Adjustment	-7,983	37,264	28,511	-10,285	-5,844	-287	-79,350	-6,975

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2016 - Actual

		17	18	19	20	21	22	23	24
		G02-0021c	G02-0021d	G02-0021f	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031
DP#	**Name**	**Plant Management (Materials Transfer)**	**Plant Management (Energy)**	**Plant Management FR & R**	**MN Bookstore**	**Office Supply Connection - Closed in FY2010**	**Cooperative Purchasing (CPV)**	**Cooperative Purchasing (MMCAP)**	**Central Mail**
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	10,377	-	23,350	24,918	10,600
3.4	Human Resources	-	-	-	5,951	-	13,392	14,291	6,079
3.5	Financial Management and Reporting	50	-	2,127	16,576	-	4,995	8,937	69,010
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Materials Management	-	-	262	448	-	515	849	424
4.10	Central Mail	-	-	-	108	-	287	320	-
4.11	Office of Enterprise Continuous Improvement	-	-	-	48	-	109	116	49
4.12	Grants Mgt	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	-	121	-	779	4,308	600
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	0	-	18	140	-	42	76	583
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1	-	32	250	-	75	135	1,041
10.4	Budget Operations and Planning	9	-	273	762	-	181	163	484
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	-	-	236	-	532	567	241
11.4	Accounting Services	1	-	50	390	-	118	210	1,625
11.5	Financial Reporting	2	-	85	664	-	200	358	2,766
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	0	-	13	98	-	29	53	407
12.5	Personnel Operations and System Support	-	-	-	152	-	343	366	156
12.6	Budget Service - Computer Operations	3	-	104	292	-	69	62	185
12.7	Personnel Operations Special Billing	-	-	-	917	-	2,064	2,202	937
12.8	Accounting & Procurement Operations Special Billing	3	-	127	991	-	299	534	4,127
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	-	-	769	-	1,731	1,847	786
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	-	-	35	-	78	83	35
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years*	4	-	189	1,469	-	443	792	6,117
20	*Administration*	-	-	1,241	1,122	-	2,194	5,118	9,031
	Total Actual	74	0	4,522	41,919	0	51,825	66,307	115,285
	Original Budget	97	-	5,608	62,556	-	58,397	67,512	77,106
	Rollforward Adjustment	-23	0	-1,086	-20,638	0	-6,572	-1,204	38,179

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2016 - Actual

		25	26	27	28	29	30	31	32
		G02-0034	G02-0036	G02-0037	G02-0037a	G02-0038	G02-0042	G02-0043	G02-0044
DP#	**Name**	**Other Non-Allocable**	**Demography**	**Mn Geospatial Information Office**	**MnGeo Service Bureau**	**Environmental Quality Board (transferred to MPCA in FY12**	**Surplus Services - State**	**Surplus Services - Federal**	**RECS - Energy**
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	230	-	-	-	10,924	-	-
3.4	Human Resources	-	132	-	-	-	6,265	-	-
3.5	Financial Management and Reporting	44	848	-	-	-	17,320	-	93
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	Real Property	40,495	-	-	-	-	-	-	-
4.8	Materials Management	-	43	-	-	-	524	-	10
4.10	Central Mail	-	-	-	-	-	-	-	-
4.11	Office of Enterprise Continuous Improvement	-	1	-	-	-	51	-	-
4.12	Grants Mgt	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	-	-	-	1,007	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	0	7	-	-	-	146	-	1
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1	13	-	-	-	261	-	1
10.4	Budget Operations and Planning	53	361	-	-	-	383	-	53
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	5	-	-	-	249	-	-
11.4	Accounting Services	1	20	-	-	-	408	-	2
11.5	Financial Reporting	2	34	-	-	-	694	-	4
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	0	5	-	-	-	102	-	1
12.5	Personnel Operations and System Support	-	3	-	-	-	160	-	-
12.6	Budget Service - Computer Operations	20	138	-	-	-	147	-	20
12.7	Personnel Operations Special Billing	-	20	-	-	-	965	-	-
12.8	Accounting & Procurement Operations Special Billing	3	51	-	-	-	1,036	-	6
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	17	-	-	-	810	-	-
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	1	-	-	-	37	-	-
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years*	4	75	-	-	-	1,535	-	8
20	*Administration*	-	17	-	-	-	949	-	0
	Total Actual	40,622	2,021	0	0	0	43,973	0	198
	Original Budget	126	26,189	-	-	-	47,483	-	474
	Rollforward Adjustment	40,496	-24,168	0	0	0	-3,510	0	-276

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2016 - Actual

DP#	Name	33 G02-0045 SmART FMR	34 G02-0046 SmART HR	35 G02-0047 Grants Recovery	36 G02-0048 Arts & Cultural Heritage	37 G02-0049 Materials Management	38 B04 AGRICULTURE DEPT	39 B13 COMMERCE DEPT	40 B14 ANIMAL HEALTH BOARD
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	13,275	17,331	-	3,121	3,495	-	-	-
3.4	Human Resources	7,614	9,940	-	1,790	2,004	-	-	-
3.5	Financial Management and Reporting	1,750	2,286	-	3,782	2,783	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	6,752	12,378	6,752
4.7	Real Property	-	-	-	-	-	226	87	-
4.8	Materials Management	76	157	-	405	272	43,606	17,569	1,449
4.10	Central Mail	92	-	-	-	-	6,971	11,649	248
4.11	Office of Enterprise Continuous Improvement	62	81	-	15	16	4,142	3,058	410
4.12	Grants Mgt	-	-	-	852	-	355	4,302	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	16	2	-	40	142	22,848	13,256	2,671
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	15	19	-	32	24	3,501	5,126	173
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	4,130	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	26	34	-	57	42	6,248	9,146	309
10.4	Budget Operations and Planning	383	581	-	1,233	260	63,713	12,688	2,413
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	302	395	-	71	80	20,204	14,919	1,998
11.4	Accounting Services	41	54	-	89	66	9,750	14,274	482
11.5	Financial Reporting	70	92	-	152	112	16,599	24,301	820
11.6	Financial Reporting - Single Audit	-	-	-	-	-	21	318	3
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	10	13	-	22	16	2,443	3,576	121
12.5	Personnel Operations and System Support	195	254	-	46	51	13,029	9,621	1,288
12.6	Budget Service - Computer Operations	147	222	-	472	99	24,379	4,855	923
12.7	Personnel Operations Special Billing	1,173	1,532	-	276	309	78,419	57,905	7,754
12.8	Accounting & Procurement Operations Special Billing	105	137	-	226	166	24,769	36,261	1,224
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	984	1,285	-	231	259	65,778	48,571	6,504
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	44	58	-	10	12	2,966	2,190	293
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	3,364	-	52,622	26,409	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	43,331	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	50,923	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	-	-	25	383	3
17	*SWIFT (Internally Developed Software Amortized over 10 years*	155	203	-	335	247	36,714	53,747	1,814
20	*Administration*	286	262	-	231	340	-	-	-
	Total Actual	26,823	34,938	0	67,774	10,795	510,210	429,922	37,651
	Original Budget	18,011	11,990	-	16,297	2,618	598,227	406,813	29,403
	Rollforward Adjustment	8,812	22,948	0	51,477	8,176	-88,016	23,108	8,247

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2016 - Actual

		41	42	43	44	45	46	47	48
		B22	B25	B42	E26	E37	E44	E50	E60
DP#	**Name**	**EMPLOYMENT & ECONOMIC DEVELPMT**	**SCIENCE & TECHNOLOGY AUTHORITY**	**LABOR AND INDUSTRY DEPT**	**MN STATE COLLEGES/UNIVERSITIES**	**EDUCATION DEPARTMENT**	**MINNESOTA STATE ACADEMIES**	**ARTS BOARD**	**OFFICE OF HIGHER EDUCATION**
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	46,138	-	3,376	-	-	-	3,376	1,125
4.7	Real Property	1,335	-	-	-	-	11,600	-	-
4.8	Materials Management	273,734	-	20,406	-	19,786	10,141	8,129	5,330
4.10	Central Mail	-	-	9,420	762	2,757	-	93	2,959
4.11	Office of Enterprise Continuous Improvement	10,243	-	2,704	88,890	2,663	1,368	156	489
4.12	Grants Mgt	22,327	-	133	-	9,724	-	3,482	1,002
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	60,928	-	20,097	27,027	38,046	3,592	907	8,719
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	52,282	0	7,629	81,095	7,898	514	405	638
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	6,121	59,216	-	-	565
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	93,291	0	13,612	144,705	14,094	917	723	1,138
10.4	Budget Operations and Planning	26,525	4	9,328	44,379	29,018	8,645	1,898	8,262
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	49,962	-	13,190	433,599	12,989	6,673	760	2,384
11.4	Accounting Services	145,595	1	21,244	225,834	21,995	1,430	1,128	1,775
11.5	Financial Reporting	247,863	1	36,166	384,462	37,445	2,435	1,921	3,022
11.6	Financial Reporting - Single Audit	2,659	-	13	2,453	2,055	-	2	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	36,479	0	5,323	56,582	5,511	358	283	445
12.5	Personnel Operations and System Support	32,219	-	8,506	279,610	8,376	4,303	490	1,537
12.6	Budget Service - Computer Operations	10,150	2	3,569	16,981	11,103	3,308	726	3,161
12.7	Personnel Operations Special Billing	193,921	-	51,195	1,682,940	50,413	25,900	2,949	9,254
12.8	Accounting & Procurement Operations Special Billing	369,861	2	53,967	573,693	55,875	3,634	2,866	4,510
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	162,660	-	42,942	1,411,646	42,286	21,725	2,474	7,762
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	7,336	-	1,937	63,663	1,907	980	112	350
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	106,984	-	365	55,033	74,924	36,631	104	587
15.4	Program Audits	-	-	-	-	240,947	-	-	-
15.5	Single Audits	122,964	-	-	3,462	171,016	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	60,687	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	State Auditor	3,203	-	16	2,955	2,476	-	2	-
17	*SWIFT (Internally Developed Software Amortized over 10 years*	548,214	3	79,991	850,338	82,819	5,386	4,248	6,685
20	*Administration*	-	-	-	-	-	-	-	-
	Total Actual	2,626,872	13	405,128	6,436,231	1,005,339	149,541	97,921	71,699
	Original Budget	3,004,242	107	494,367	6,756,079	945,696	34,368	69,454	164,831
	Rollforward Adjustment	-377,371	-94	-89,239	-319,848	59,643	3,243	63,553	2,245

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2016 - Actual

		49	50	51	52	53	54	55	56
		E77	E81	G06	G10	G39	G46	G53	G9R
DP#	**Name**	**ZOOLOGICAL BOARD**	**UNIVERSITY OF MINNESOTA**	**ATTORNEY GENERAL**	**MINNESOTA MANAGEMENT & BUDGET**	**GOVERNORS OFFICE**	**MN.IT**	**SECRETARY OF STATE**	**MMB NON-OPERATING**
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	3,376	2,251	-	-	1,125	-
4.7	Real Property	17,619	-	-	-	-	-	-	-
4.8	Materials Management	15,062	172	7,772	2,799	534	62,353	4,010	133
4.10	Central Mail	-	-	4,444	7,582	185	40	2,089	-
4.11	Office of Enterprise Continuous Improvement	1,853	-	1,919	1,461	336	14,569	575	-
4.12	Grants Mgt	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	3,984	3,384	1,054	50,351	309	3,774	1,446	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	1,235	45	549	707	81	5,670	479	79,189
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	15,838	-	1,381	-	809	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	2,204	80	979	1,262	145	10,118	855	141,304
10.4	Budget Operations and Planning	4,924	1,075	5,809	4,131	1,260	23,442	2,656	5,540
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	9,040	-	9,363	7,127	1,640	71,065	2,803	-
11.4	Accounting Services	3,440	125	1,528	1,970	227	15,791	1,334	220,527
11.5	Financial Reporting	5,856	213	2,601	3,354	386	26,883	2,271	375,428
11.6	Financial Reporting - Single Audit	0	-	4	-	-	-	0	21
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	862	31	383	494	57	3,956	334	55,253
12.5	Personnel Operations and System Support	5,829	-	6,038	4,596	1,058	45,827	1,808	-
12.6	Budget Service - Computer Operations	1,884	411	2,223	1,581	482	8,970	1,016	2,120
12.7	Personnel Operations Special Billing	35,086	-	36,341	27,661	6,366	275,827	10,880	-
12.8	Accounting & Procurement Operations Special Billing	8,738	318	3,881	5,005	576	40,114	3,388	560,212
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	29,430	-	30,482	23,202	5,340	231,363	9,126	-
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	1,327	-	1,375	1,046	241	10,434	412	-
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	7,278	4,575	23,696	417	35,491	93,968	15,847	-
15.4	Program Audits	-	13,152	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	State Auditor	0	-	5	-	-	-	0	25
17	*SWIFT (Internally Developed Software Amortized over 10 years*	12,951	471	5,753	7,418	854	59,458	5,022	830,357
20	*Administration*	-	-	-	-	-	-	-	-
	Total Actual	168,602	39,889	149,574	155,795	55,568	1,004,435	67,475	2,270,110
	Original Budget	16,395	256	15,832	49,915	4,048	104,416	75,386	5,240
	Rollforward Adjustment	3,771	23,494	-7,030	-257,955	2,971	201,749	-36,940	-312,798

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2016 - Actual

		57	58	59	60	61	62	63	64
		H12	H55	H55(b)	H55(c)	H60	H75	H7D	H7S
DP#	Name	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MN-SURE	VETERANS AFFAIRS DEPT	PHARMACY BOARD	EMERGENCY MEDICAL SERVICES BD
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	12,378	94,527	-	-	5,627	2,251	-	-
4.7	Real Property	-	91,316	-	-	-	26,580	-	-
4.8	Materials Management	70,845	47,282	30,352	3,109	1,082	40,836	906	663
4.10	Central Mail	25,118	42,329	-	-	9,682	461	1,916	325
4.11	Office of Enterprise Continuous Improvement	10,604	27,348	11,775	2,419	1,114	9,008	116	80
4.12	Grants Mgt	21,770	14,717	-	-	473	165	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	105,659	556,855	7,413	1,641	23,053	23,610	1,444	204
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	8,186	100,746	6,810	756	623	2,883	158	108
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	2,923	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	14,607	179,769	12,151	1,349	1,111	5,145	282	193
10.4	Budget Operations and Planning	59,080	47,849	31,004	12,543	1,180	21,461	1,343	1,665
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	51,726	133,401	57,438	11,800	5,434	43,939	565	392
11.4	Accounting Services	22,797	280,557	18,964	2,105	1,734	8,029	440	301
11.5	Financial Reporting	38,810	477,623	32,284	3,584	2,951	13,669	749	513
11.6	Financial Reporting - Single Audit	671	22,527	-	-	69	33	0	0
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	5,712	70,293	4,751	527	434	2,012	110	75
12.5	Personnel Operations and System Support	33,356	86,025	37,039	7,609	3,504	28,335	364	253
12.6	Budget Service - Computer Operations	22,606	18,309	11,863	4,799	452	8,212	514	637
12.7	Personnel Operations Special Billing	200,765	517,774	222,935	45,800	21,090	170,542	2,194	1,522
12.8	Accounting & Procurement Operations Special Billing	57,912	712,708	48,174	5,348	4,404	20,397	1,118	765
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	168,402	434,307	186,998	38,417	17,690	143,050	1,840	1,277
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	7,595	19,587	8,433	1,733	798	6,451	83	58
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	97,554	299,063	42,128	-	3,335	96,106	5,368	-
15.4	Program Audits	248,779	188,709	-	-	-	9,827	-	-
15.5	Single Audits	87,187	488,813	-	-	37,561	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	State Auditor	808	27,136	-	-	83	39	0	0
17	*SWIFT (Internally Developed Software Amortized over 10 years*	85,838	1,056,388	71,404	7,926	6,528	30,233	1,656	1,134
20	*Administration*	-	-	-	-	-	-	-	-
	Total Actual	1,458,764	6,038,877	841,918	151,464	150,010	713,273	21,166	10,166
	Original Budget	5,882,620	889,328	167,147	260,692	617,798	43,123	22,399	10,931
	Rollforward Adjustment	591,890	156,257	-47,410	-15,683	-110,682	95,475	2,600	-2,186

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2016 - Actual

		65	66	67	68	69	70	71	72
		J33	J52	J65	L10	P01	P07	P78	R29
DP#	**Name**	**TRIAL COURTS**	**PUBLIC DEFENSE BOARD**	**SUPREME COURT**	**LEGISLATURE**	**MILITARY AFFAIRS DEPT**	**PUBLIC SAFETY DEPT**	**CORRECTIONS DEPT**	**NATURAL RESOURCES DEPT**
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	3,376	1,125	25,882	42,762	77,647
4.7	Real Property	-	-	-	-	129,213	554	162,682	79,954
4.8	Materials Management	22,633	4,453	10,599	10	81,477	71,951	142,095	257,390
4.10	Central Mail	1,408	-	1,820	1,429	6	123,628	1,234	16,482
4.11	Office of Enterprise Continuous Improvement	13,232	3,809	2,345	521	2,170	13,272	27,278	36,596
4.12	Grants Mgt	-	-	99	-	-	10,483	950	10,344
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	511	1,737	9,184	30	4,900	128,932	66,622	35,551
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	14,818	436	998	288	4,782	29,593	7,183	30,588
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	5,379	-	45
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	26,441	778	1,780	514	8,532	52,806	12,817	54,581
10.4	Budget Operations and Planning	38,385	3,968	7,795	2,660	3,673	122,092	73,622	177,151
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	64,543	18,582	11,438	2,541	10,583	64,739	133,059	178,510
11.4	Accounting Services	41,265	1,215	2,778	802	13,316	82,411	20,002	85,182
11.5	Financial Reporting	70,250	2,068	4,730	1,366	22,669	140,298	34,052	145,015
11.6	Financial Reporting - Single Audit	8	-	2	0	171	242	5	123
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	10,339	304	696	201	3,336	20,648	5,012	21,342
12.5	Personnel Operations and System Support	41,621	11,983	7,376	1,639	6,824	41,747	85,804	115,114
12.6	Budget Service - Computer Operations	14,688	1,518	2,983	1,018	1,405	46,717	28,170	67,784
12.7	Personnel Operations Special Billing	250,511	72,124	44,395	9,863	41,075	251,273	516,445	692,858
12.8	Accounting & Procurement Operations Special Billing	104,827	3,086	7,058	2,038	33,827	209,353	50,812	216,390
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	210,128	60,498	37,238	8,273	34,454	210,767	433,192	581,167
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	9,477	2,728	1,679	373	1,554	9,505	19,536	26,210
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	78,088	-	-	-	9,454	80,510	495	128,629
15.4	Program Audits	-	-	-	-	-	-	39,234	237,770
15.5	Single Audits	-	-	-	-	40,708	58,334	-	98,623
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	112,818
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	14,258
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	102,954
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	State Auditor	9	-	2	0	206	292	6	148
17	*SWIFT (Internally Developed Software Amortized over 10 years*	155,376	4,574	10,462	3,021	50,139	310,306	75,315	320,737
20	*Administration*	-	-	-	-	-	-	-	-
	Total Actual	1,168,557	193,863	165,458	39,964	505,600	2,111,717	1,978,381	3,921,960
	Original Budget	67,312	25,990	5,734	14,847	2,023,268	1,811,280	7,142	613,887
	Rollforward Adjustment	-23,423	32,881	-14,679	-11,032	124,940	88,449	167,101	-69,841

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2016 - Actual

DP#	Name	73 POLLUTION CONTROL AGENCY	74 WATER & SOIL RESOURCES BOARD	75 TRANSPORTATION DEPT	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
		R32	R9P	T79			
3.2	Admin Management Services	-	-	-	-	0	-
3.3	Commissioner's Office	-	-	-	504,339	0	504,339
3.4	Human Resources	-	-	-	289,243	0	289,243
3.5	Financial Management and Reporting	-	-	-	841,499	0	841,499
4.2	Government & Citizen Services	-	-	-	-	0	-
4.5	Real Estate and Construction Services - Leasing	6,752	9,003	7,877	403,989	69,770	473,758
4.7	Real Property	685	-	175,510	739,119	73,300	812,419
4.8	Materials Management	17,684	11,786	585,992	1,925,537	64,599	1,990,136
4.10	Central Mail	3,291	152	5,028	287,294	163,253	450,548
4.11	Office of Enterprise Continuous Improvement	6,739	1,083	51,037	357,735	20,723	378,457
4.12	Grants Mgt	2,727	5,262	11,618	121,311	9,639	130,950
6.2	Minnesota Information Technology	-	-	-	-	0	-
6.3	IT Spend	-	-	-	-	0	-
6.4	Enterprise IT Security	57,759	5,114	198,451	1,509,922	175,874	1,685,796
8.2	Minnesota Management & Budget	-	-	-	-	0	-
8.3	Internal Controls & Accountability	3,568	675	136,962	604,490	49,639	654,129
9.2	Debt Management Division	-	-	-	-	0	-
9.3	Debt Management	-	-	133,002	229,408	362,856	592,264
10.2	MMB - Budget Division	-	-	-	-	0	-
10.3	Analysis & Control (EBO's)	6,366	1,204	244,393	1,078,642	88,576	1,167,218
10.4	Budget Operations and Planning	36,628	15,154	93,506	1,019,159	86,028	1,105,186
11.2	MMB-Accounting Division	-	-	-	-	0	-
11.3	Central Payroll	32,873	5,285	248,953	1,744,999	101,084	1,846,083
11.4	Accounting Services	9,935	1,879	381,412	1,683,385	138,236	1,821,621
11.5	Financial Reporting	16,913	3,199	649,321	2,865,818	235,335	3,101,153
11.6	Financial Reporting - Single Audit	55	7	2,177	33,638	0	33,638
12.2	MMB I.T - Management and Administration	-	-	-	-	0	-
12.4	Accounting & Procurement Operations and System Support	2,489	471	95,562	421,770	34,635	456,405
12.5	Personnel Operations and System Support	21,198	3,408	160,540	1,125,279	65,185	1,190,464
12.6	Budget Service - Computer Operations	14,015	5,799	35,779	389,966	32,917	422,884
12.7	Personnel Operations Special Billing	127,589	20,511	966,271	6,772,919	392,342	7,165,261
12.8	Accounting & Procurement Operations Special Billing	25,238	4,773	968,914	4,276,362	351,166	4,627,528
13.2	State HR, Benefits & Labor Relations	-	-	-	-	0	-
13.3	Personnel Administration	107,021	17,205	810,506	5,681,108	329,095	6,010,204
14.2	Mediation Services	-	-	-	-	0	-
14.3	Mediation Services	4,827	776	36,553	256,210	14,842	271,052
15.2	Legislative Auditor	-	-	-	-	0	-
15.3	Financial Audits	777	2,916	91,832	1,479,673	966,212	2,445,884
15.4	Program Audits	-	-	265,330	1,243,747	941,159	2,184,906
15.5	Single Audits	-	-	26,649	1,178,648	0	1,178,648
15.7	Financial Audit- Outdoors	-	1,259	-	114,077	0	114,077
15.8	Financial Audit- Art	-	-	-	111,610	945	112,555
15.9	Financial Audit- Clean Water	-	-	-	-	0	-
15.1	Financial Audit- Parks & Trails	-	35,645	-	49,903	0	49,903
15.11	Program Audit- Outdoors	-	-	-	-	0	-
15.12	Program Audit- Art	-	-	-	-	0	-
15.13	Program Audit- Clean Water	-	-	-	102,954	0	102,954
15.14	Program Audit- Parks & Trails	-	-	-	-	0	-
16.2	State Auditor	66	9	2,622	40,520	0	40,520
17	*SWIFT (Internally Developed Software Amortized over 10 years*	37,408	7,074	1,436,142	6,338,498	520,504	6,859,003
20	*Administration*	-	-	-	122,083	0	122,083
	Total Actual	542,605	159,647	7,821,938	45,944,855	5,287,915	51,232,770
	Original Budget	125,673	7,886,580	43,110	35,551,677	15,682,963	51,234,640
	Rollforward Adjustment	-71,282	33,974	-64,642	-224,747	222,878	-1,870

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by State Version (all agencies)
State Fiscal Year 2016 - Actual

DP#	Name	G02-0002 State Archaeology	G02-0003 Public Broadcasting	G02-0005 Materials Service and Distribution	G02-0007 Information Policy Analysis	G02-0009 Real Estate and Construction Services	G02-0010 Oil Overcharge (Stripper Wells)	G02-0012 STAR	G02-0013 Volunteer Services	G02-0014 Capital Group Parking
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	129	-	-	1,704	6,731	-	4,257	-	36,223
3.4	Human Resources	74	-	-	977	3,860	-	2,442	-	20,774
3.5	Financial Management and Reporting	226	483	-	2,090	36,078	-	14,085	-	50,696
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	-	13,504	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Materials Management	5	429	-	33	3,032	-	863	-	1,306
4.10	Central Mail	-	-	-	-	127	-	1	-	289
4.11	Office of Enterprise Continuous Improvement	1	-	-	8	31	-	20	-	169
4.12	Grants Mgt	-	338	-	-	139	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	-	-	1,849	-	116	-	616
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	2	4	-	18	305	-	119	-	429
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	3	7	-	32	544	-	212	-	765
10.4	Budget Operations and Planning	110	115	-	282	1,383	-	269	-	502
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	3	-	-	39	153	-	97	-	825
11.4	Accounting Services	5	11	-	49	849	-	332	-	1,193
11.5	Financial Reporting	9	19	-	84	1,446	-	564	-	2,032
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	1	3	-	12	213	-	83	-	299
12.5	Personnel Operations and System Support	2	-	-	25	99	-	63	-	532
12.6	Budget Service - Computer Operations	42	44	-	108	529	-	103	-	192
12.7	Personnel Operations Special Billing	11	-	-	151	595	-	376	-	3,201
12.8	Accounting & Procurement Operations Special	14	29	-	125	2,158	-	842	-	3,032
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	10	-	-	126	499	-	316	-	2,685
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	0	-	-	6	23	-	14	-	121
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	4,967	-	-	-	156
15.4	Program Audits	-	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortiz*	20	43	-	185	3,198	-	1,249	-	4,494
20	*Administration*	8	-	-	34	21,985	-	346	-	2,976
	Total Actual	676	15,029	0	6,088	90,794	0	26,769	0	133,508
	Original Budget	10,859	61,798	-	17,507	73,312	-	33,733	-	141,491
	Rollforward Adjustment	-10,183	-46,769	0	-11,419	17,481	0	-6,964	0	-7,983

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by
State Version (all agencies)
State Fiscal Year 2016 - Actual

		G02-0015a	G02-0016	G02-0017a	G02-0017b	G02-0018	G02-0021a	G02-0021b	G02-0021c	G02-0021d
DP#	**Name**	**Fleet Services**	**Development Disabilities**	**Risk Management**	**Risk Management - Workers Compensation**	**Gov's Res Cncl (Ceremonial Hse Gift)**	**Plant Mangement (Leases)**	**Plant Management (Repairs)**	**Plant Management (Materials Transfer)**	**Plant Management (Energy)**
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	9,313	16,044	11,765	21,459	-	271,503	7,587	-	-
3.4	Human Resources	5,341	9,201	6,747	12,307	-	155,710	4,351	-	-
3.5	Financial Management and Reporting	221,972	13,464	19,460	145,736	40	202,095	4,473	50	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	-	-	-	-	-	14,629	-	-	-
4.7	Real Property	1,262	-	-	-	-	-	-	-	-
4.8	Materials Management	3,204	758	391	505	-	16,764	129	-	-
4.10	Central Mail	112	700	110	1,554	-	85	-	-	-
4.11	Office of Enterprise Continuous Improvement	43	75	55	100	-	1,267	35	-	-
4.12	Grants Mgt	-	49	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	2,387	851	1,075	1,058	-	3,887	-	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	1,877	114	165	1,232	0	1,708	38	0	-
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	3,348	203	294	2,198	1	3,049	67	1	-
10.4	Budget Operations and Planning	515	903	282	1,031	26	2,096	-	9	-
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	212	365	268	489	-	6,182	173	-	-
11.4	Accounting Services	5,226	317	458	3,431	1	4,758	105	1	-
11.5	Financial Reporting	8,896	540	780	5,841	2	8,100	179	2	-
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	1,309	79	115	860	0	1,192	26	0	-
12.5	Personnel Operations and System Support	137	236	173	315	-	3,986	111	-	-
12.6	Budget Service - Computer Operations	197	345	108	394	10	802	-	3	-
12.7	Personnel Operations Special Billing	823	1,418	1,040	1,896	-	23,993	670	-	-
12.8	Accounting & Procurement Operations Special	13,275	805	1,164	8,716	2	12,086	268	3	-
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	690	1,189	872	1,591	-	20,126	562	-	-
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	31	54	39	72	-	908	25	-	-
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortiz*	19,676	1,193	1,725	12,919	4	17,915	397	4	-
20	*Administration*	6,126	1,896	8,110	25,600	-	34,110	101	-	-
	Total Actual	305,974	50,800	55,195	249,304	86	806,951	19,299	74	0
	Original Budget	268,710	22,289	65,480	255,148	373	886,301	26,274	97	-
	Rollforward Adjustment	37,264	28,511	-10,285	-5,844	-287	-79,350	-6,975	-23	0

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by State Version (all agencies)
State Fiscal Year 2016 - Actual

DP#	Name	G02-0021f Plant Management FR & R	G02-0024 MN Bookstore	G02-0028 Office Supply Connection - Closed in FY2010	G02-0029a Cooperative Purchasing (CPV)	G02-0029b Cooperative Purchasing (MMCAP)	G02-0031 Central Mail	G02-0034 Other Non-Allocable	G02-0036 Demography	G02-0037 Mn Geospatial Information Office
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	10,377	-	23,350	24,918	10,600	-	230	-
3.4	Human Resources	-	5,951	-	13,392	14,291	6,079	-	132	-
3.5	Financial Management and Reporting	2,127	16,576	-	4,995	8,937	69,010	44	848	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	-	-	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	40,495	-	-
4.8	Materials Management	262	448	-	515	849	424	-	43	-
4.10	Central Mail	-	108	-	287	320	-	-	-	-
4.11	Office of Enterprise Continuous Improvement	-	48	-	109	116	49	-	1	-
4.12	Grants Mgt	-	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	121	-	779	4,308	600	-	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	18	140	-	42	76	583	0	7	-
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	32	250	-	75	135	1,041	1	13	-
10.4	Budget Operations and Planning	273	762	-	181	163	484	53	361	-
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	236	-	532	567	241	-	5	-
11.4	Accounting Services	50	390	-	118	210	1,625	1	20	-
11.5	Financial Reporting	85	664	-	200	358	2,766	2	34	-
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	13	98	-	29	53	407	0	5	-
12.5	Personnel Operations and System Support	-	152	-	343	366	156	-	3	-
12.6	Budget Service - Computer Operations	104	292	-	69	62	185	20	138	-
12.7	Personnel Operations Special Billing	-	917	-	2,064	2,202	937	-	20	-
12.8	Accounting & Procurement Operations Special	127	991	-	299	534	4,127	3	51	-
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	769	-	1,731	1,847	786	-	17	-
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	35	-	78	83	35	-	1	-
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortiz*	189	1,469	-	443	792	6,117	4	75	-
20	*Administration*	1,241	1,122	-	2,194	5,118	9,031	-	17	-
	Total Actual	4,522	41,919	0	51,825	66,307	115,285	40,622	2,021	0
	Original Budget	5,608	62,556	-	58,397	67,512	77,106	126	26,189	-
	Rollforward Adjustment	-1,086	-20,638	0	-6,572	-1,204	38,179	40,496	-24,168	0

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by State Version (all agencies)
State Fiscal Year 2016 - Actual

DP#	Name	G02-0037a MnGeo Service Bureau	G02-0038 Environmental Quality Board (transferred to MPCA in FY12	G02-0042 Surplus Services - State	G02-0043 Surplus Services - Federal	G02-0044 RECS - Energy	G02-0045 SmART FMR	G02-0046 SmART HR	G02-0047 Grants Recovery	G02-0048 Arts & Cultural Heritage
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	10,924	-	-	13,275	17,331	-	3,121
3.4	Human Resources	-	-	6,265	-	-	7,614	9,940	-	1,790
3.5	Financial Management and Reporting	-	-	17,320	-	93	1,750	2,286	-	3,782
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	-	-	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Materials Management	-	-	524	-	10	76	157	-	405
4.10	Central Mail	-	-	-	-	-	92	-	-	-
4.11	Office of Enterprise Continuous Improvement	-	-	51	-	-	62	81	-	15
4.12	Grants Mgt	-	-	-	-	-	-	-	-	852
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	1,007	-	-	16	2	-	40
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	-	-	146	-	1	15	19	-	32
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	-	-	261	-	1	26	34	-	57
10.4	Budget Operations and Planning	-	-	383	-	53	383	581	-	1,233
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	-	249	-	-	302	395	-	71
11.4	Accounting Services	-	-	408	-	2	41	54	-	89
11.5	Financial Reporting	-	-	694	-	4	70	92	-	152
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	-	-	102	-	1	10	13	-	22
12.5	Personnel Operations and System Support	-	-	160	-	-	195	254	-	46
12.6	Budget Service - Computer Operations	-	-	147	-	20	147	222	-	472
12.7	Personnel Operations Special Billing	-	-	965	-	-	1,173	1,532	-	276
12.8	Accounting & Procurement Operations Special	-	-	1,036	-	6	105	137	-	226
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	-	810	-	-	984	1,285	-	231
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	-	37	-	-	44	58	-	10
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-	-	3,364
15.4	Program Audits	-	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	50,923
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortiz*	-	-	1,535	-	8	155	203	-	335
20	*Administration*	-	-	949	-	0	286	262	-	231
	Total Actual	0	0	43,973	0	198	26,823	34,938	0	67,774
	Original Budget	-	-	47,483	-	474	18,011	11,990	-	16,297
	Rollforward Adjustment	0	0	-3,510	0	-276	8,812	22,948	0	51,477

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by State Version (all agencies)
State Fiscal Year 2016 - Actual

DP#	Name	G02-0049 Materials Management	B04 AGRICULTURE DEPT	B11 COSMETOLOGIST EXAMINERS BOARD	B13 COMMERCE DEPT	B14 ANIMAL HEALTH BOARD	B15 BARBER EXAMINERS BOARD	B20 EXPLORE MINNESOTA TOURISM	B22 EMPLOYMENT & ECONOMIC DEVELPMT	B24 PUBLIC FACILITIES AUTHORITY
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	3,495	-	-	-	-	-	-	-	-
3.4	Human Resources	2,004	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	2,783	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	-	6,752	1,125	12,378	6,752	-	1,125	46,138	-
4.7	Real Property	-	226	-	87	-	-	-	1,335	-
4.8	Materials Management	272	43,606	567	17,569	1,449	167	3,256	273,734	2,031
4.10	Central Mail	-	6,971	652	11,649	248	239	1,630	-	-
4.11	Office of Enterprise Continuous Improvement	16	4,142	95	3,058	410	19	331	10,243	72
4.12	Grants Mgt	-	355	-	4,302	-	-	-	22,327	5,595
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	142	22,848	438	13,256	2,671	38	2,105	60,928	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	24	3,501	199	5,126	173	45	233	52,282	152
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	4,130	-	-	-	-	-	-	4,273
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	42	6,248	355	9,146	309	80	416	93,291	271
10.4	Budget Operations and Planning	260	63,713	656	12,688	2,413	440	3,717	26,525	5,893
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	80	20,204	465	14,919	1,998	92	1,612	49,962	352
11.4	Accounting Services	66	9,750	554	14,274	482	124	649	145,595	424
11.5	Financial Reporting	112	16,599	943	24,301	820	211	1,105	247,863	721
11.6	Financial Reporting - Single Audit	-	21	-	318	3	-	-	2,659	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	16	2,443	139	3,576	121	31	163	36,479	106
12.5	Personnel Operations and System Support	51	13,029	300	9,621	1,288	59	1,040	32,219	227
12.6	Budget Service - Computer Operations	99	24,379	251	4,855	923	169	1,422	10,150	2,255
12.7	Personnel Operations Special Billing	309	78,419	1,803	57,905	7,754	356	6,258	193,921	1,366
12.8	Accounting & Procurement Operations Special	166	24,769	1,407	36,261	1,224	315	1,649	369,861	1,076
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	259	65,778	1,512	48,571	6,504	299	5,250	162,660	1,145
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	12	2,966	68	2,190	293	13	237	7,336	52
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	52,622	-	26,409	-	-	16,948	106,984	3,498
15.4	Program Audits	-	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	43,331	-	-	-	122,964	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	-	25	-	383	3	-	-	3,203	-
17	*SWIFT (Internally Developed Software Amortiz*	247	36,714	2,086	53,747	1,814	467	2,444	548,214	1,595
20	*Administration*	340	-	-	-	-	-	-	-	-
	Total Actual	10,795	510,210	13,616	429,922	37,651	3,164	51,591	2,626,872	31,105
	Original Budget	2,618	598,227	11,435	406,813	29,403	10,700	52,177	3,004,242	22,266
	Rollforward Adjustment	8,176	-88,016	2,181	23,108	8,247	-7,536	-585	-377,371	8,838

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by State Version (all agencies)
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DP#	Name	B25 SCIENCE & TECHNOLOGY AUTHORITY	B34 HOUSING FINANCE AGENCY	B41 WORKERS COMP COURT OF APPEALS	B42 LABOR AND INDUSTRY DEPT	B43 IRON RANGE RESOURCES	B7E ARCHITECTURE, ENGINEERING BD	B7G COMBATIVE SPORTS COMMISSION	B7P ACCOUNTANCY BOARD	B7S PRIVATE DETECTIVES BOARD
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	-	4,501	-	3,376	-	3,376	-	-	-
4.7	Real Property	-	-	-	-	8,251	-	-	-	-
4.8	Materials Management	-	8,601	124	20,406	6,770	553	-	434	57
4.10	Central Mail	-	1,222	70	9,420	-	1,288	-	855	-
4.11	Office of Enterprise Continuous Improvement	-	1,809	59	2,704	530	51	-	35	12
4.12	Grants Mgt	-	-	-	133	3,992	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	1,278	72	20,097	796	223	-	318	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	0	1,154	21	7,629	491	119	0	97	10
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	31,154	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	0	2,060	38	13,612	877	213	0	173	18
10.4	Budget Operations and Planning	4	4,897	185	9,328	3,373	141	13	110	242
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	8,823	287	13,190	2,588	248	-	172	60
11.4	Accounting Services	1	3,215	60	21,244	1,368	332	0	271	29
11.5	Financial Reporting	1	5,473	102	36,166	2,329	566	0	461	49
11.6	Financial Reporting - Single Audit	-	-	-	13	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	0	805	15	5,323	343	83	0	68	7
12.5	Personnel Operations and System Support	-	5,690	185	8,506	1,669	160	-	111	39
12.6	Budget Service - Computer Operations	2	1,874	71	3,569	1,291	54	5	42	93
12.7	Personnel Operations Special Billing	-	34,245	1,115	51,195	10,043	964	-	667	232
12.8	Accounting & Procurement Operations Special	2	8,166	152	53,967	3,476	845	1	688	73
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	28,724	935	42,942	8,424	809	-	560	195
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	1,295	42	1,937	380	36	-	25	9
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	1,160	1,251	365	2,681	-	651	26	-
15.4	Program Audits	-	-	-	-	274,861	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	16	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortiz*	3	12,104	225	79,991	5,151	1,252	1	1,019	108
20	*Administration*	-	-	-	-	-	-	-	-	-
	Total Actual	13	168,250	5,008	405,128	339,685	11,315	672	6,133	1,233
	Original Budget	107	137,372	7,131	494,367	77,838	9,356	1,603	5,831	1,487
	Rollforward Adjustment	-94	30,878	-2,124	-89,239	261,847	1,959	-931	302	-254

Statewide Cost Allocation Plan
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DP#	Name	B82 PUBLIC UTILITIES COMM	B9D AMATEUR SPORTS COMM	B9V AGRICULTURE UTILIZATION RESRCH	E25 CENTER FOR ARTS EDUCATION	E26 MN STATE COLLEGES/UNIVERSITIES	E37 EDUCATION DEPARTMENT	E39 BOARD OF TEACHING	E40 HISTORICAL SOCIETY	E44 MINNESOTA STATE ACADEMIES
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	-	-	-	2,251	-	-	-	-	-
4.7	Real Property	-	22,019	-	8,292	-	-	-	30,789	11,600
4.8	Materials Management	1,039	5	5	8,401	-	19,786	-	110	10,141
4.10	Central Mail	127	-	-	-	762	2,757	-	-	-
4.11	Office of Enterprise Continuous Improvement	1,076	16	-	739	88,890	2,663	16	-	1,368
4.12	Grants Mgt	-	-	-	-	-	9,724	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	2,181	176	-	1,142	27,027	38,046	-	807	3,592
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	961	11	0	508	81,095	7,898	0	9	514
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	6,121	59,216	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,715	20	0	907	144,705	14,094	1	16	917
10.4	Budget Operations and Planning	868	247	18	10,063	44,379	29,018	18	440	8,645
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	5,248	80	-	3,607	433,599	12,989	79	-	6,673
11.4	Accounting Services	2,677	32	1	1,415	225,834	21,995	1	25	1,430
11.5	Financial Reporting	4,558	54	1	2,409	384,462	37,445	2	43	2,435
11.6	Financial Reporting - Single Audit	-	-	-	0	2,453	2,055	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	671	8	0	354	56,582	5,511	0	6	358
12.5	Personnel Operations and System Support	3,384	52	-	2,326	279,610	8,376	51	-	4,303
12.6	Budget Service - Computer Operations	332	94	7	3,851	16,981	11,103	7	169	3,308
12.7	Personnel Operations Special Billing	20,368	312	-	13,999	1,682,940	50,413	306	-	25,900
12.8	Accounting & Procurement Operations Special	6,801	81	1	3,594	573,693	55,875	3	64	3,634
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	17,085	262	-	11,742	1,411,646	42,286	256	-	21,725
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	771	12	-	530	63,663	1,907	12	-	980
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	2,482	23,656	37,250	55,033	74,924	-	734	36,631
15.4	Program Audits	-	-	144,450	37,683	-	240,947	119,993	-	-
15.5	Single Audits	-	-	-	-	3,462	171,016	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	945	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	0	2,955	2,476	-	-	-
17	*SWIFT (Internally Developed Software Amortiz*	10,080	120	2	5,328	850,338	82,819	4	96	5,386
20	*Administration*	-	-	-	-	-	-	-	-	-
	Total Actual	79,941	26,086	168,141	156,389	6,436,231	1,005,339	120,748	34,254	149,541
	Original Budget	80,478	17,162	81	134,917	6,756,079	945,696	-	44,717	146,297
	Rollforward Adjustment	-537	8,924	168,060	21,472	-319,848	59,643	120,748	-10,463	3,243

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by State Version (all agencies)
State Fiscal Year 2016 - Actual

DP#	Name	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	G03 LOTTERY	G05 RACING COMMISSION
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	3,376	1,125	-	-	-	-	-	11,253	-
4.7	Real Property	-	-	17,619	-	-	-	-	-	-
4.8	Materials Management	8,129	5,330	15,062	172	62	33	-	-	1,473
4.10	Central Mail	93	2,959	-	-	-	-	-	113	-
4.11	Office of Enterprise Continuous Improvement	156	489	1,853	-	-	-	13	905	220
4.12	Grants Mgt	3,482	1,002	-	-	-	-	-	-	0
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	907	8,719	3,984	3,384	-	-	20	1,091	301
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	405	638	1,235	45	4	1	2	87	346
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	565	-	15,838	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	723	1,138	2,204	80	7	1	3	156	618
10.4	Budget Operations and Planning	1,898	8,262	4,924	1,075	189	75	26	969	2,532
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	760	2,384	9,040	-	-	-	63	4,415	1,075
11.4	Accounting Services	1,128	1,775	3,440	125	11	2	5	243	964
11.5	Financial Reporting	1,921	3,022	5,856	213	19	4	8	414	1,642
11.6	Financial Reporting - Single Audit	2	-	0	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	283	445	862	31	3	1	1	61	242
12.5	Personnel Operations and System Support	490	1,537	5,829	-	-	-	40	2,847	693
12.6	Budget Service - Computer Operations	726	3,161	1,884	411	72	29	10	371	969
12.7	Personnel Operations Special Billing	2,949	9,254	35,086	-	-	-	243	17,137	4,171
12.8	Accounting & Procurement Operations Special	2,866	4,510	8,738	318	28	6	12	617	2,450
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	2,474	7,762	29,430	-	-	-	204	14,375	3,499
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	112	350	1,327	-	-	-	9	648	158
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	104	587	7,278	4,575	734	-	-	111,528	42,206
15.4	Program Audits	-	-	-	13,152	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	60,687	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	2	-	0	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortiz*	4,248	6,685	12,951	471	42	9	18	915	3,631
20	*Administration*	-	-	-	-	-	-	-	-	-
	Total Actual	97,921	71,699	168,602	39,889	1,172	161	678	168,146	67,191
	Original Budget	34,368	69,454	164,831	16,395	256	28	491	88,873	42,949
	Rollforward Adjustment	63,553	2,245	3,771	23,494	916	133	187	79,272	24,241

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by State Version (all agencies)
State Fiscal Year 2016 - Actual

DP#	Name	G06 ATTORNEY GENERAL	G09 GAMBLING CONTROL BOARD	G10 MINNESOTA MANAGEMENT & BUDGET	G17 HUMAN RIGHTS DEPT	G19 INDIAN AFFAIRS COUNCIL	G38 INVESTMENT BOARD	G39 GOVERNORS OFFICE	G45 MEDIATION SERVICES DEPT	G46 MN.IT
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	3,376	3,376	2,251	2,251	1,125	2,251	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Materials Management	7,772	462	2,799	873	505	930	534	343	62,353
4.10	Central Mail	4,444	93	7,582	1,092	5	119	185	265	40
4.11	Office of Enterprise Continuous Improvement	1,919	174	1,461	254	42	136	336	79	14,569
4.12	Grants Mgt	-	-	-	-	36	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	1,054	268	50,351	1,393	54	174	309	374	3,774
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	549	63	707	81	44	77	81	34	5,670
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	1,381	-	-	-	-	-	809
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	979	112	1,262	145	78	137	145	60	10,118
10.4	Budget Operations and Planning	5,809	749	4,131	1,625	780	225	1,260	489	23,442
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	9,363	850	7,127	1,238	207	664	1,640	385	71,065
11.4	Accounting Services	1,528	175	1,970	226	122	214	227	94	15,791
11.5	Financial Reporting	2,601	298	3,354	384	208	363	386	160	26,883
11.6	Financial Reporting - Single Audit	4	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	383	44	494	57	31	53	57	24	3,956
12.5	Personnel Operations and System Support	6,038	548	4,596	798	133	428	1,058	248	45,827
12.6	Budget Service - Computer Operations	2,223	286	1,581	622	298	86	482	187	8,970
12.7	Personnel Operations Special Billing	36,341	3,298	27,661	4,804	802	2,575	6,366	1,492	275,827
12.8	Accounting & Procurement Operations Special	3,881	444	5,005	574	310	542	576	239	40,114
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	30,482	2,766	23,202	4,029	673	2,160	5,340	1,252	231,363
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	1,375	125	1,046	182	30	97	241	56	10,434
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	23,696	26	417	25,793	1,358	164,214	35,491	-	93,968
15.4	Program Audits	-	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	5	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortiz*	5,753	659	7,418	850	460	804	854	355	59,458
20	*Administration*	-	-	-	-	-	-	-	-	-
	Total Actual	149,574	14,815	155,795	47,268	7,304	176,249	55,568	6,137	1,004,435
	Original Budget	156,603	15,832	413,749	49,915	63,298	246,445	52,597	4,048	802,686
	Rollforward Adjustment	-7,030	-1,016	-257,955	-2,647	-55,995	-70,196	2,971	2,089	201,749

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by
State Version (all agencies)
State Fiscal Year 2016 - Actual

DP#	Name	G53 SECRETARY OF STATE	G61 OFFICE OF THE STATE AUDITOR	G62 MINN STATE RETIREMENT SYSTEM	G63 PUBLIC EMPLOYEES RETIRE ASSOC	G67 REVENUE DEPT	G69 TEACHERS RETIREMENT ASSOC	G90 REVENUE INTERGOVT PAYMENTS	G92 OMBUDSPERSON FOR FAMILIES	G96 UNIFORM LAWS COMMISSION
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	1,125	3,376	1,125	-	12,378	-	-	-	-
4.7	Real Property	-	-	3,948	-	-	-	-	-	-
4.8	Materials Management	4,010	1,039	896	911	9,154	2,165	-	157	5
4.10	Central Mail	2,089	181	14,134	23,033	96,016	4,739	-	5	-
4.11	Office of Enterprise Continuous Improvement	575	605	700	506	7,947	471	-	26	-
4.12	Grants Mgt	-	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	1,446	197	5,580	1,044	104,593	829	-	75	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	479	83	1,596	2,164	987	2,247	34,263	17	1
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	239	318	-	313	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	855	148	2,848	3,861	1,761	4,010	61,138	30	2
10.4	Budget Operations and Planning	2,656	837	661	846	11,217	304	4,875	304	40
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	2,803	2,953	3,415	2,468	38,764	2,298	-	125	-
11.4	Accounting Services	1,334	231	4,444	6,025	2,748	6,259	95,415	47	3
11.5	Financial Reporting	2,271	394	7,566	10,258	4,678	10,655	162,436	80	5
11.6	Financial Reporting - Single Audit	0	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	334	58	1,114	1,510	689	1,568	23,906	12	1
12.5	Personnel Operations and System Support	1,808	1,904	2,202	1,592	24,997	1,482	-	81	-
12.6	Budget Service - Computer Operations	1,016	320	253	324	4,292	116	1,865	116	15
12.7	Personnel Operations Special Billing	10,880	11,461	13,253	9,581	150,455	8,921	-	485	-
12.8	Accounting & Procurement Operations Special	3,388	588	11,290	15,306	6,981	15,899	242,386	120	8
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	9,126	9,614	11,116	8,036	126,201	7,483	-	407	-
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	412	434	501	362	5,691	337	-	18	-
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	15,847	30,795	90,051	72,458	106,408	49,547	-	2,058	-
15.4	Program Audits	-	-	-	-	55,268	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	0	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortiz*	5,022	872	16,735	22,687	10,347	23,566	359,268	177	12
20	*Administration*	-	-	-	-	-	-	-	-	-
	Total Actual	67,475	66,091	193,668	183,288	781,571	143,212	985,551	4,340	92
	Original Budget	104,416	75,386	306,731	254,469	1,069,202	215,582	1,241,234	4,826	155
	Rollforward Adjustment	-36,940	-9,295	-113,063	-71,181	-287,631	-72,370	-255,682	-486	-63

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by
State Version (all agencies)
State Fiscal Year 2016 - Actual

DP#	Name	G9J CAMPAIGN FINANCE BOARD	G9K ADMINISTRATIVE HEARINGS	G9L BLACK MINNESOTANS COUNCIL	G9M CHICANO LATINO AFFAIRS COUNCIL	G9N ASIAN-PACIFIC COUNCIL	G9Q MMB DEBT SERVICE	G9R MMB NON-OPERATING	G9X CAPITOL AREA ARCHITECT	G9Y DISABILITY COUNCIL
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	-	2,251	7,877	2,251	-	-	-	-	1,125
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Materials Management	277	2,093	300	148	253	-	133	124	772
4.10	Central Mail	418	5,345	6	15	31	-	-	6	64
4.11	Office of Enterprise Continuous Improvement	51	408	15	29	18	-	-	18	61
4.12	Grants Mgt	-	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	48	2,238	26	49	71	-	-	35	91
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	32	341	28	21	23	84	79,189	15	45
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	58	609	49	37	40	150	141,304	27	81
10.4	Budget Operations and Planning	995	859	683	225	313	-	5,540	264	1,026
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	246	1,990	75	140	85	-	-	86	297
11.4	Accounting Services	90	950	77	58	63	234	220,527	42	126
11.5	Financial Reporting	153	1,618	131	99	107	399	375,428	71	215
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	21	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	23	238	19	15	16	59	55,253	10	32
12.5	Personnel Operations and System Support	159	1,283	48	90	55	-	-	56	191
12.6	Budget Service - Computer Operations	381	329	261	86	120	-	2,120	101	393
12.7	Personnel Operations Special Billing	956	7,723	290	544	331	-	-	335	1,152
12.8	Accounting & Procurement Operations Special	228	2,414	196	147	160	595	560,212	106	321
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	802	6,478	243	456	278	-	-	281	966
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	36	292	11	21	13	-	-	13	44
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	2,478	1,358	1,358	-	-	1,473	2,605
15.4	Program Audits	-	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	-	-	-	25	-	-
17	*SWIFT (Internally Developed Software Amortiz*	339	3,578	290	218	237	881	830,357	158	476
20	*Administration*	-	-	-	-	-	-	-	-	-
	Total Actual	5,290	41,036	13,104	6,006	3,571	2,402	2,270,110	3,222	10,085
	Original Budget	6,385	38,277	92,615	63,832	65,304	12,263	2,582,908	5,240	11,268
	Rollforward Adjustment	-1,095	2,759	-79,511	-57,826	-61,733	-9,861	-312,798	-2,017	-1,184

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by State Version (all agencies)
State Fiscal Year 2016 - Actual

		GPR	H12	H55	H55b	H55c	H60	H75	H7B	H7C
DP#	**Name**	**PAYROLL CLEARING**	**HEALTH DEPT**	**HUMAN SERVICES DEPT**	**HUMAN SERVICES SOS**	**HUMAN SERVICES MSOP**	**MN-SURE**	**VETERANS AFFAIRS DEPT**	**MEDICAL PRACTICE BOARD**	**NURSING BOARD**
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	-	12,378	94,527	-	-	5,627	2,251	-	-
4.7	Real Property	-	-	91,316	-	-	-	26,580	-	-
4.8	Materials Management	-	70,845	47,282	30,352	3,109	1,082	40,836	720	644
4.10	Central Mail	-	25,118	42,329	-	-	9,682	461	2,287	2,710
4.11	Office of Enterprise Continuous Improvement	-	10,604	27,348	11,775	2,419	1,114	9,008	108	170
4.12	Grants Mgt	-	21,770	14,717	-	-	473	165	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	105,659	556,855	7,413	1,641	23,053	23,610	1,680	1,241
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	-	8,186	100,746	6,810	756	623	2,883	200	225
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	2,923	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	-	14,607	179,769	12,151	1,349	1,111	5,145	357	402
10.4	Budget Operations and Planning	-	59,080	47,849	31,004	12,543	1,180	21,461	881	859
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	51,726	133,401	57,438	11,800	5,434	43,939	528	829
11.4	Accounting Services	-	22,797	280,557	18,964	2,105	1,734	8,029	557	628
11.5	Financial Reporting	-	38,810	477,623	32,284	3,584	2,951	13,669	948	1,069
11.6	Financial Reporting - Single Audit	-	671	22,527	-	-	69	33	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	-	5,712	70,293	4,751	527	434	2,012	140	157
12.5	Personnel Operations and System Support	-	33,356	86,025	37,039	7,609	3,504	28,335	340	534
12.6	Budget Service - Computer Operations	-	22,606	18,309	11,863	4,799	452	8,212	337	329
12.7	Personnel Operations Special Billing	-	200,765	517,774	222,935	45,800	21,090	170,542	2,048	3,216
12.8	Accounting & Procurement Operations Special	-	57,912	712,708	48,174	5,348	4,404	20,397	1,415	1,595
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	168,402	434,307	186,998	38,417	17,690	143,050	1,718	2,698
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	7,595	19,587	8,433	1,733	798	6,451	77	122
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	97,554	299,063	42,128	-	3,335	96,106	18,581	7,697
15.4	Program Audits	-	248,779	188,709	-	-	-	9,827	-	-
15.5	Single Audits	-	87,187	488,813	-	-	37,561	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	-	808	27,136	-	-	83	39	-	-
17	*SWIFT (Internally Developed Software Amortiz*	-	85,838	1,056,388	71,404	7,926	6,528	30,233	2,098	2,364
20	*Administration*	-	-	-	-	-	-	-	-	-
	Total Actual	0	1,458,764	6,038,877	841,918	151,464	150,010	713,273	35,020	27,489
	Original Budget	95	866,874	5,882,620	889,328	167,147	260,692	617,798	43,123	94,452
	Rollforward Adjustment	-95	591,890	156,257	-47,410	-15,683	-110,682	95,475	-8,104	-66,963

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by State Version (all agencies)
State Fiscal Year 2016 - Actual

DP#	Name	H7D PHARMACY BOARD	H7F DENTISTRY BOARD	H7H CHIROPRACTIC EXAMINERS BOARD	H7J OPTOMETRY BOARD	H7K NURSING HOME ADMIN BOARD	H7L SOCIAL WORK BOARD	H7M MARRIAGE & FAMILY THERAPY BD	H7Q PODIATRIC MEDICINE	H7R VETERINARY MEDICINE BOARD
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	-	-	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Materials Management	906	691	229	224	644	529	272	195	138
4.10	Central Mail	1,916	950	302	80	113	799	170	17	162
4.11	Office of Enterprise Continuous Improvement	116	80	30	5	51	58	12	8	10
4.12	Grants Mgt	-	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	1,444	299	23	2	2,121	617	9	3	12
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	158	152	57	27	71	163	49	26	46
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	282	272	102	48	127	290	88	47	81
10.4	Budget Operations and Planning	1,343	1,207	625	410	1,387	929	683	524	445
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	565	391	146	23	250	285	61	41	50
11.4	Accounting Services	440	424	159	75	199	453	137	74	127
11.5	Financial Reporting	749	723	270	128	338	771	233	125	216
11.6	Financial Reporting - Single Audit	0	-	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	110	106	40	19	50	113	34	18	32
12.5	Personnel Operations and System Support	364	252	94	15	161	184	39	27	32
12.6	Budget Service - Computer Operations	514	462	239	157	531	356	261	201	170
12.7	Personnel Operations Special Billing	2,194	1,516	568	88	969	1,106	237	160	193
12.8	Accounting & Procurement Operations Special	1,118	1,078	403	191	504	1,151	348	187	323
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,840	1,272	477	74	813	928	198	134	162
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	83	57	21	3	37	42	9	6	7
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	5,368	6,661	9,719	3,593	7,497	984	1,108	3,407	1,027
15.4	Program Audits	-	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	0	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortiz*	1,656	1,598	597	283	748	1,706	516	277	478
20	*Administration*	-	-	-	-	-	-	-	-	-
	Total Actual	21,166	18,192	14,101	5,445	16,610	11,464	4,467	5,478	3,713
	Original Budget	18,567	22,399	7,132	10,514	19,820	12,373	7,546	6,238	8,076
	Rollforward Adjustment	2,600	-4,206	6,969	-5,069	-3,210	-909	-3,080	-760	-4,363

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by
State Version (all agencies)
State Fiscal Year 2016 - Actual

DP#	Name	H7S EMERGENCY MEDICAL SERVICES BD	H7U DIETETICS & NUTRITION PRACTICE	H7V PSYCHOLOGY BOARD	H7W PHYSICAL THERAPY BOARD	H7X BEHAVIORAL HEALTH & THERAPY BD	H9G OMBUDSMAN MH/DD	J33 TRIAL COURTS	J50 GUARDIAN AD LITEM BOARD	J52 PUBLIC DEFENSE BOARD
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	-	-	-	-	-	2,251	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Materials Management	663	153	505	529	286	315	22,633	1,244	4,453
4.10	Central Mail	325	131	352	602	273	52	1,408	7	-
4.11	Office of Enterprise Continuous Improvement	80	5	59	46	25	103	13,232	1,458	3,809
4.12	Grants Mgt	-	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	204	4	89	44	17	594	511	26	1,737
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	108	28	90	89	108	30	14,818	259	436
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	193	49	160	160	192	54	26,441	463	778
10.4	Budget Operations and Planning	1,665	476	757	890	625	304	38,385	2,973	3,968
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	392	23	290	223	122	505	64,543	7,110	18,582
11.4	Accounting Services	301	77	250	249	300	84	41,265	722	1,215
11.5	Financial Reporting	513	131	425	424	511	144	70,250	1,230	2,068
11.6	Financial Reporting - Single Audit	0	-	-	-	-	-	8	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	75	19	63	62	75	21	10,339	181	304
12.5	Personnel Operations and System Support	253	15	187	144	79	325	41,621	4,585	11,983
12.6	Budget Service - Computer Operations	637	182	290	340	239	116	14,688	1,137	1,518
12.7	Personnel Operations Special Billing	1,522	90	1,126	865	474	1,959	250,511	27,597	72,124
12.8	Accounting & Procurement Operations Special	765	195	634	633	763	214	104,827	1,835	3,086
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,277	75	944	726	398	1,643	210,128	23,148	60,498
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	58	3	43	33	18	74	9,477	1,044	2,728
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	6,883	5,982	1,413	4,990	847	78,088	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	0	-	-	-	-	-	9	-	-
17	*SWIFT (Internally Developed Software Amortiz*	1,134	289	940	938	1,131	317	155,376	2,720	4,574
20	*Administration*	-	-	-	-	-	-	-	-	-
	Total Actual	10,166	8,826	13,185	8,410	10,627	9,953	1,168,557	77,740	193,863
	Original Budget	12,352	10,931	13,201	7,789	15,522	9,427	1,191,980	67,312	160,982
	Rollforward Adjustment	-2,186	-2,104	-15	620	-4,895	526	-23,423	10,428	32,881

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by
State Version (all agencies)
State Fiscal Year 2016 - Actual

DP#	Name	J58 COURT OF APPEALS	J65 SUPREME COURT	J68 TAX COURT	J70 JUDICIAL STANDARDS BOARD	L10 LEGISLATURE	L49 LEGISLATIVE AUDITOR	P01 MILITARY AFFAIRS DEPT	P07 PUBLIC SAFETY DEPT	P78 CORRECTIONS DEPT
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	-	-	-	1,125	3,376	-	1,125	25,882	42,762
4.7	Real Property	-	-	-	-	-	-	129,213	554	162,682
4.8	Materials Management	443	10,599	215	181	10	-	81,477	71,951	142,095
4.10	Central Mail	363	1,820	144	-	1,429	27	6	123,628	1,234
4.11	Office of Enterprise Continuous Improvement	488	2,345	46	16	521	314	2,170	13,272	27,278
4.12	Grants Mgt	-	99	-	-	-	-	-	10,483	950
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	21	9,184	153	14	30	-	4,900	128,932	66,622
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	38	998	18	21	288	0	4,782	29,593	7,183
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	5,379	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	68	1,780	32	38	514	0	8,532	52,806	12,817
10.4	Budget Operations and Planning	203	7,795	277	418	2,660	26	3,673	122,092	73,622
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	2,381	11,438	225	77	2,541	1,534	10,583	64,739	133,059
11.4	Accounting Services	106	2,778	51	59	802	0	13,316	82,411	20,002
11.5	Financial Reporting	181	4,730	86	100	1,366	1	22,669	140,298	34,052
11.6	Financial Reporting - Single Audit	-	2	-	-	0	-	171	242	5
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	27	696	13	15	201	0	3,336	20,648	5,012
12.5	Personnel Operations and System Support	1,535	7,376	145	49	1,639	989	6,824	41,747	85,804
12.6	Budget Service - Computer Operations	78	2,983	106	160	1,018	10	1,405	46,717	28,170
12.7	Personnel Operations Special Billing	9,241	44,395	874	297	9,863	5,953	41,075	251,273	516,445
12.8	Accounting & Procurement Operations Special	269	7,058	129	149	2,038	1	33,827	209,353	50,812
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	7,751	37,238	733	249	8,273	4,994	34,454	210,767	433,192
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	350	1,679	33	11	373	225	1,554	9,505	19,536
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	104	-	-	9,454	80,510	495
15.4	Program Audits	-	-	-	-	-	-	-	-	39,234
15.5	Single Audits	-	-	-	-	-	-	40,708	58,334	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	-	2	-	-	0	-	206	292	6
17	*SWIFT (Internally Developed Software Amortiz*	399	10,462	191	221	3,021	1	50,139	310,306	75,315
20	*Administration*	-	-	-	-	-	-	-	-	-
	Total Actual	23,941	165,458	3,470	3,306	39,964	14,076	505,600	2,111,717	1,978,381
	Original Budget	25,990	180,137	5,734	4,323	50,996	14,847	380,661	2,023,268	1,811,280
	Rollforward Adjustment	-2,049	-14,679	-2,264	-1,017	-11,032	-771	124,940	88,449	167,101

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by State Version (all agencies)
State Fiscal Year 2016 - Actual

DP#	Name	P7T PEACE OFFICERS BOARD (POST)	P9E SENTENCING GUIDELINES COMM	R28 MINN CONSERVATION CORPS	R29 NATURAL RESOURCES DEPT	R32 POLLUTION CONTROL AGENCY	R9P WATER & SOIL RESOURCES BOARD	T79 TRANSPORTATION DEPT	T9B METROPOLITAN COUNCIL/TRANSPORT	0 OTHER
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasi	1,125	-	-	77,647	6,752	9,003	7,877	-	2,251
4.7	Real Property	-	-	-	79,954	685	-	175,510	-	-
4.8	Materials Management	253	114	57	257,390	17,684	11,786	585,992	272	648
4.10	Central Mail	298	32	-	16,482	3,291	152	5,028	135	1,484
4.11	Office of Enterprise Continuous Improvement	54	37	-	36,596	6,739	1,083	51,037	-	0
4.12	Grants Mgt	16	-	-	10,344	2,727	5,262	11,618	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	60	83	-	35,551	57,759	5,114	198,451	2,004	38,629
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	84	15	2	30,588	3,568	675	136,962	889	253
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	45	-	-	133,002	-	326,558
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	150	26	3	54,581	6,366	1,204	244,393	1,586	451
10.4	Budget Operations and Planning	1,171	282	229	177,151	36,628	15,154	93,506	520	6,500
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	262	181	-	178,510	32,873	5,285	248,953	-	0
11.4	Accounting Services	234	41	5	85,182	9,935	1,879	381,412	2,476	703
11.5	Financial Reporting	398	70	8	145,015	16,913	3,199	649,321	4,215	1,197
11.6	Financial Reporting - Single Audit	-	-	-	123	55	7	2,177	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and Sy	59	10	1	21,342	2,489	471	95,562	620	176
12.5	Personnel Operations and System Support	169	117	-	115,114	21,198	3,408	160,540	-	0
12.6	Budget Service - Computer Operations	448	108	88	67,784	14,015	5,799	35,779	199	2,487
12.7	Personnel Operations Special Billing	1,017	702	-	692,858	127,589	20,511	966,271	-	1
12.8	Accounting & Procurement Operations Special	594	105	12	216,390	25,238	4,773	968,914	6,290	1,787
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	853	589	-	581,167	107,021	17,205	810,506	-	1
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	38	27	-	26,210	4,827	776	36,553	-	0
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	1,082	-	128,629	777	2,916	91,832	14,837	73,012
15.4	Program Audits	-	-	-	237,770	-	-	265,330	-	308,904
15.5	Single Audits	-	-	-	98,623	-	-	26,649	-	-
15.7	Financial Audit- Outdoors	-	-	-	112,818	-	1,259	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	14,258	-	35,645	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	102,954	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	148	66	9	2,622	-	-
17	*SWIFT (Internally Developed Software Amortiz*	881	155	18	320,737	37,408	7,074	1,436,142	9,323	2,648
20	*Administration*	-	-	-	-	-	-	-	-	-
	Total Actual	8,163	3,778	423	3,921,960	542,605	159,647	7,821,938	43,365	767,691
	Original Budget	7,142	5,676	168	3,991,802	613,887	125,673	7,886,580	43,110	12,639
	Rollforward Adjustment	1,020	-1,899	255	-69,841	-71,282	33,974	-64,642	255	755,052

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by State Version (all agencies)
State Fiscal Year 2016 - Actual

DP#	Name	Total
3.2	Admin Management Services	-
3.3	Commissioner's Office	504,339
3.4	Human Resources	289,243
3.5	Financial Management and Reporting	841,499
4.2	Government & Citizen Services	-
4.5	Real Estate and Construction Services - Leasi	473,758
4.7	Real Property	812,419
4.8	Materials Management	1,990,136
4.10	Central Mail	450,548
4.11	Office of Enterprise Continuous Improvement	378,457
4.12	Grants Mgt	130,950
6.2	Minnesota Information Technology	-
6.3	IT Spend	-
6.4	Enterprise IT Security	1,685,796
8.2	Minnesota Management & Budget	-
8.3	Internal Controls & Accountability	654,129
9.2	Debt Management Division	-
9.3	Debt Management	592,264
10.2	MMB - Budget Division	-
10.3	Analysis & Control (EBO's)	1,167,218
10.4	Budget Operations and Planning	1,105,186
11.2	MMB-Accounting Division	-
11.3	Central Payroll	1,846,083
11.4	Accounting Services	1,821,621
11.5	Financial Reporting	3,101,153
11.6	Financial Reporting - Single Audit	33,638
12.2	MMB I.T - Management and Administration	-
12.4	Accounting & Procurement Operations and Sy	456,405
12.5	Personnel Operations and System Support	1,190,464
12.6	Budget Service - Computer Operations	422,884
12.7	Personnel Operations Special Billing	7,165,261
12.8	Accounting & Procurement Operations Special	4,627,528
13.2	State HR, Benefits & Labor Relations	-
13.3	Personnel Administration	6,010,204
14.2	Mediation Services	-
14.3	Mediation Services	271,052
15.2	Legislative Auditor	-
15.3	Financial Audits	2,445,884
15.4	Program Audits	2,184,906
15.5	Single Audits	1,178,648
15.7	Financial Audit- Outdoors	114,077
15.8	Financial Audit- Art	112,555
15.9	Financial Audit- Clean Water	-
15.1	Financial Audit- Parks & Trails	49,903
15.11	Program Audit- Outdoors	-
15.12	Program Audit- Art	-
15.13	Program Audit- Clean Water	102,954
15.14	Program Audit- Parks & Trails	-
16.2	State Auditor	40,520
17	*SWIFT (Internally Developed Software Amortiz*	6,859,003
20	*Administration*	122,083
	Total Actual	51,232,770
	Original Budget	51,234,640
	Rollforward Adjustment	-1,870

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

Schedule No.	DP#	Name	2016 Actual Allocable costs & Applicable Credits	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
	1.2	Fixed Asset Depreciation	2,680,979	(2,680,979)				
G02-3.0	G02-3.0	Department of Administration	-	-				
G02-3.2	G02-3.2	Admin Management Services	-	-	-			
G02-3.3	G02-3.3	Commissioner's Office	632,772	-	-	(632,772)		
G02-3.4	G02-3.4	Human Resources	362,810	-	-	-	(362,810)	
G02-3.5	G02-3.5	Financial Management and Reporting	678,041	-	-	-	-	(678,041)
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	39,570	22,688	9,502
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	467,000	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	891,461	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	1,936,386	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	437,422	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	368,840	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	127,000	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	958,636	272,571	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	352,233	120,248	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	2,668,400	5,651	-	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability	492,454	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	449,588	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	878,727	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	681,395	205,549	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	1,307,044	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	1,285,421	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	2,188,318	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	23,722	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	2,338,489	3,736	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	229,164	74,502	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	671,638	74,502	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	254,741	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	6,235,363	965,512	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	4,631,364	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	3,829,566	946,233	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	272,078	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	1,588,566	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	2,199,476	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	1,663,503	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	928,766	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	86,854	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	85,695	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	37,994	-	-	-	-	2 of 105 -
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	78,385	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	22,890	12,475	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	6,864,688	-	-	-	-	-
0	0	0	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	241,478	138,455	6,398
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	3 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-		-
0	0	0	-	-	-	-	-		-
0	99YYY	Consumer Agencies			-				
	G02-0002	State Archaeology	-	-	-	90	52		178
	G02-0003	Public Broadcasting	-	-	-	-	-		380
	G02-0005	Materials Service and Distribution	-	-	-	-	-		-
	G02-0007	Information Policy Analysis	-	-	-	1,189	682		1,644
	G02-0009	Real Estate and Construction Services	-	-	-	4,694	2,692		28,388
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-		-
	G02-0012	STAR	-	-	-	2,969	1,702		11,083
	G02-0013	Volunteer Services	-	-	-	-	-		-
	G02-0014	Capital Group Parking	-	-	-	25,262	14,484		39,890
	G02-0015a	Fleet Services	-	-	-	6,495	3,724		174,661
	G02-0016	Development Disabilities	-	-	-	11,189	6,415		10,594
	G02-0017a	Risk Management	-	-	-	8,205	4,704		15,312
	G02-0017b	Risk Management - Workers Compensation	-	-	-	14,965	8,581		114,674
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-		31
	G02-0021a	Plant Mangement (Leases)	-	-	-	189,345	108,564		159,021
	G02-0021b	Plant Management (Repairs)	-	-	-	5,291	3,034		3,520
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-		39
	G02-0021d	Plant Management (Energy)	-	-	-	-	-		-
	G02-0021f	Plant Management FR & R	-	-	-	-	-		1,674
	G02-0024	MN Bookstore	-	-	-	7,237	4,149		13,043
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-		-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	16,284	9,337		3,931
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	17,378	9,964		7,032
	G02-0031	Central Mail	-	-	-	7,392	4,239		54,301
	G02-0034	Other Non-Allocable	-	-	-	-	-		35
	G02-0036	Demography	-	-	-	160	92		667
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-		-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-		-
	G02-0042	Surplus Services	-	-	-	7,618	4,368		13,628
	G02-0043	Surplus Services - Federal	-	-	-	-	-		-
	G02-0044	RECS - Energy	-	-	-	-	-		73
	G02-0045	SmART FMR	-	-	-	9,258	5,308		1,377
	G02-0046	SmART HR	-	-	-	12,087	6,930		1,798
	G02-0047	Grants Recovery	-	-	-	-	-		-
	G02-0048	Arts & Cultural Heritage	-	-	-	2,177	1,248		2,976
	G02-0049	Materials Management	-	-	-	2,437	1,398		2,190
	B04	AGRICULTURE DEPT	-	-	-	-	-		-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-		-
	B13	COMMERCE DEPT	-	-	-	-	-		-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-		-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-		-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	-		-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-		-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-		-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-		-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-		-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-		-
	B43	IRON RANGE RESOURCES	-	-	-	-	-		-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-		-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-		-
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-		-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-		-
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-		-
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-		-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-		-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-		-
	E37	EDUCATION DEPARTMENT	-	-	-	-	-		-
	E39	BOARD OF TEACHING	-	-	-	-	-		-
	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	-	-	-	-	-	-	-
G03	LOTTERY	-	-	-	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	-	-	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	-	-
G38	INVESTMENT BOARD	-	-	-	-	-	-	-
G39	GOVERNORS OFFICE	-	-	-	-	-	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	-	-
G46	MN.IT	-	-	-	-	-	-	-
G53	SECRETARY OF STATE	-	-	-	-	-	-	-
G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	-	-
G67	REVENUE DEPT	-	-	-	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	-	-
G9Y	DISABILITY COUNCIL	-	-	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-
H12	HEALTH DEPT	-	-	-	-	-	-	-
H55	HUMAN SERVICES DEPT	-	-	-	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-	-
H60	MMB - MnSURE	-	-	-	-	-	-	-
H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-	-
H7C	NURSING BOARD	-	-	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	-	-
H7V	PSYCHOLOGY BOARD	-	-	-	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	-	-	-	-
J33	TRIAL COURTS	-	-	-	-	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	-
L10	LEGISLATURE	-	-	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	-	-

	P07	PUBLIC SAFETY DEPT	-	-	-	-	-	5 of 105	-
	P78	CORRECTIONS DEPT	-	-	-	-	-		-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-		-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-		-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-		-
	R29	NATURAL RESOURCES DEPT	-	-	-	-	-		-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-		-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-		-
	T79	TRANSPORTATION DEPT	-	-	-	-	-		-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-		-
	0	OTHER	-	-	-	-	-		-
	0	Total	51,887,869	0	-	(0)	0		0
	0	Source	51,887,869						
	0	Difference (Total - Source)	-						

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft and Acres of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.10
			Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management	Central Mail
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	(71,760)				
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	7,926	(474,926)			
G02-4.7	G02-4.7	Real Property	15,130	-	(906,591)		
G02-4.8	G02-4.8	Materials Management Division	32,865	-	-	(1,969,251)	
G02-4.10	G02-4.10	Central Mail	7,424	-	-	-	(444,846)
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	6,260	-	-	-	-
G02-4.12	G02-4.12	Grants Management	2,155	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	870	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	1,909	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	42	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	1,246	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	940	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	4,439	106,770	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	860	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	0
G02-3.4	G02-3.4	Human Resources	-	-	-	-	81
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	3,329	-	940	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-	399
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies					
	G02-0002	State Archaeology	-	-	-	5	-
	G02-0003	Public Broadcasting	-	13,316	-	423	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	33	-
	G02-0009	Real Estate and Construction Services	-	-	-	2,990	125
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	-	-	-	851	1
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	-	1,288	285
	G02-0015a	Fleet Services	-	-	1,243	3,159	110
	G02-0016	Development Disabilities	-	-	-	748	690
	G02-0017a	Risk Management	-	-	-	386	109
	G02-0017b	Risk Management - Workers Compensation	-	-	-	498	1,533
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
	G02-0021a	Plant Mangement (Leases)	-	14,425	-	16,530	84
	G02-0021b	Plant Management (Repairs)	-	-	-	127	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	259	-
	G02-0024	MN Bookstore	-	-	-	442	107
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	508	283
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	837	316
	G02-0031	Central Mail	-	-	-	418	-
	G02-0034	Other Non-Allocable	-	-	39,867	-	-
	G02-0036	Demography	-	-	-	42	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	-	-	-	517	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	9	-
	G02-0045	SmART FMR	-	-	-	75	91
	G02-0046	SmART HR	-	-	-	155	-
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	400	-
	G02-0049	Materials Management	-	-	-	268	-
	B04	AGRICULTURE DEPT	-	6,658	222	43,000	6,876
	B11	COSMETOLOGIST EXAMINERS BOARD	-	1,110	-	559	643
	B13	COMMERCE DEPT	-	12,206	86	17,325	11,489
	B14	ANIMAL HEALTH BOARD	-	6,658	-	1,429	244
	B15	BARBER EXAMINERS BOARD	-	-	-	165	235
	B20	EXPLORE MINNESOTA TOURISM	-	1,110	-	3,211	1,608
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	45,495	1,315	269,925	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	2,003	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	4,439	-	8,481	1,205
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	122	69
	B42	LABOR AND INDUSTRY DEPT	-	3,329	-	20,122	9,291
	B43	IRON RANGE RESOURCES	-	-	8,123	6,676	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	3,329	-	545	1,270
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	428	843
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	56	-
	B82	PUBLIC UTILITIES COMM	-	-	-	1,025	125
	B9D	AMATEUR SPORTS COMM	-	-	21,678	5	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	5	-
	E25	CENTER FOR ARTS EDUCATION	-	2,219	8,163	8,284	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	752
	E37	EDUCATION DEPARTMENT	-	-	-	19,511	2,719
	E39	BOARD OF TEACHING	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	30,312	108	-
	E44	MINNESOTA STATE ACADEMIES	-	-	11,420	10,000	-
	E50	ARTS BOARD	-	3,329	-	8,016	92

	E60	OFFICE OF HIGHER EDUCATION	-	1,110	-	5,256	2,918
	E77	ZOOLOGICAL BOARD	-	-	17,346	14,852	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	169	-
	E95	HUMANITIES COMMISSION	-	-	-	61	-
	E97	SCIENCE MUSEUM	-	-	-	33	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G03	LOTTERY	-	11,096	-	-	112
	G05	RACING COMMISSION	-	-	-	1,453	-
	G06	ATTORNEY GENERAL	-	3,329	-	7,663	4,383
	G09	GAMBLING CONTROL BOARD	-	3,329	-	456	92
	G10	MINNESOTA MANAGEMENT & BUDGET	-	2,219	-	2,760	7,478
	G17	HUMAN RIGHTS DEPT	-	2,219	-	860	1,077
	G19	INDIAN AFFAIRS COUNCIL	-	1,110	-	498	5
	G38	INVESTMENT BOARD	-	2,219	-	917	117
	G39	GOVERNORS OFFICE	-	-	-	527	183
	G45	MEDIATION SERVICES DEPT	-	-	-	339	261
	G46	MN.IT	-	-	-	61,486	40
	G53	SECRETARY OF STATE	-	1,110	-	3,954	2,061
	G61	OFFICE OF THE STATE AUDITOR	-	3,329	-	1,025	178
	G62	MINN STATE RETIREMENT SYSTEM	-	1,110	3,887	884	13,940
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	898	22,717
	G67	REVENUE DEPT	-	12,206	-	9,027	94,698
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	2,134	4,674
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	155	5
	G96	UNIFORM LAWS COMMISSION	-	-	-	5	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	273	412
	G9K	ADMINISTRATIVE HEARINGS	-	2,219	-	2,064	5,271
	G9L	BLACK MINNESOTANS COUNCIL	-	7,767	-	296	6
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	2,219	-	146	15
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	249	31
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	132	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	122	6
	G9Y	DISABILITY COUNCIL	-	1,110	-	762	63
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	12,206	-	69,859	24,773
	H55	HUMAN SERVICES DEPT	-	93,210	89,900	46,624	41,748
	H55b	HUMAN SERVICES SOS	-	-	-	29,930	-
	H55c	HUMAN SERVICES MSOP	-	-	-	3,065	-
	H60	MMB - MnSURE	-	5,548	-	1,067	9,549
	H75	VETERANS AFFAIRS DEPT	-	2,219	26,168	40,268	455
	H7B	MEDICAL PRACTICE BOARD	-	-	-	710	2,256
	H7C	NURSING BOARD	-	-	-	635	2,673
	H7D	PHARMACY BOARD	-	-	-	893	1,889
	H7F	DENTISTRY BOARD	-	-	-	682	937
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	226	298
	H7J	OPTOMETRY BOARD	-	-	-	221	79
	H7K	NURSING HOME ADMIN BOARD	-	-	-	635	111
	H7L	SOCIAL WORK BOARD	-	-	-	522	788
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	268	168
	H7Q	PODIATRIC MEDICINE	-	-	-	193	17
	H7R	VETERINARY MEDICINE BOARD	-	-	-	136	160
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	654	321
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	150	129
	H7V	PSYCHOLOGY BOARD	-	-	-	498	348
	H7W	PHYSICAL THERAPY BOARD	-	-	-	522	594
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	282	269
	H9G	OMBUDSMAN MH/DD	-	2,219	-	310	52
	J33	TRIAL COURTS	-	-	-	22,318	1,388
	J50	GUARDIAN AD LITEM BOARD	-	-	-	1,227	7
	J52	PUBLIC DEFENSE BOARD	-	-	-	4,391	-
	J58	COURT OF APPEALS	-	-	-	437	358
	J65	SUPREME COURT	-	-	-	10,451	1,795
	J68	TAX COURT	-	-	-	212	142
	J70	JUDICIAL STANDARDS BOARD	-	1,110	-	179	-
	L10	LEGISLATURE	-	3,329	-	9	1,409
	L49	LEGISLATIVE AUDITOR	-	-	-	-	26
	P01	MILITARY AFFAIRS DEPT	-	1,110	127,209	80,343	6

	P07	PUBLIC SAFETY DEPT	-	25,522	545	70,950	12,935
	P78	CORRECTIONS DEPT	-	42,166	160,159	140,118	1,217
	P7T	PEACE OFFICERS BOARD (POST)	-	1,110	-	249	293
	P9E	SENTENCING GUIDELINES COMM	-	-	-	113	31
	R28	MINN CONSERVATION CORPS	-	-	-	56	-
	R29	NATURAL RESOURCES DEPT	-	76,565	78,714	253,809	16,256
	R32	POLLUTION CONTROL AGENCY	-	6,658	675	17,438	3,246
	R9P	WATER & SOIL RESOURCES BOARD	-	8,877	-	11,622	150
	T79	TRANSPORTATION DEPT	-	7,767	172,788	577,838	4,959
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	268	133
	0	OTHER	-	2,219	-	639	1,464
	0	Total	0	0	0	0	(0)
	0	Source					
	0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			4.11	4.12	6.2	6.3	6.4
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Mgt	Minnesota Information Technology	IT Spend	Enterprise IT Security
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	(375,100)				
G02-4.12	G02-4.12	Grants Management	-	(129,155)			
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	(1,232,077)		
G46-6.3	G46-6.3	IT Spend	-	-	-	-	
G46-6.4	G46-6.4	Enterprise IT Security	-	-	1,232,077	-	(1,704,558)
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	16,684
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	58
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	320
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	61
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	1,594	-	-	-	139
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	261	-	-	-	4,259
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	109
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies					
	G02-0002	State Archaeology	1	-	-	-	-
	G02-0003	Public Broadcasting	-	333	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	8	-	-	-	-
	G02-0009	Real Estate and Construction Services	31	137	-	-	1,846
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	20	-	-	-	116
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	167	-	-	-	615
	G02-0015a	Fleet Services	43	-	-	-	2,383
	G02-0016	Development Disabilities	74	48	-	-	850
	G02-0017a	Risk Management	54	-	-	-	1,073
	G02-0017b	Risk Management - Workers Compensation	99	-	-	-	1,057
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
	G02-0021a	Plant Mangement (Leases)	1,250	-	-	-	3,881
	G02-0021b	Plant Management (Repairs)	35	-	-	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-
	G02-0024	MN Bookstore	48	-	-	-	121
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	107	-	-	-	778
	G02-0029b	Cooperative Purchasing (MMCAP)	115	-	-	-	4,301
	G02-0031	Central Mail	49	-	-	-	599
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	1	-	-	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	50	-	-	-	1,006
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-
	G02-0045	SmART FMR	61	-	-	-	16
	G02-0046	SmART HR	80	-	-	-	2
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	14	840	-	-	39
	G02-0049	Materials Management	16	-	-	-	142
	B04	AGRICULTURE DEPT	4,085	350	-	-	22,809
	B11	COSMETOLOGIST EXAMINERS BOARD	94	-	-	-	437
	B13	COMMERCE DEPT	3,016	4,243	-	-	13,233
	B14	ANIMAL HEALTH BOARD	404	-	-	-	2,666
	B15	BARBER EXAMINERS BOARD	19	-	-	-	38
	B20	EXPLORE MINNESOTA TOURISM	326	-	-	-	2,102
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	10,102	22,021	-	-	60,825
	B24	PUBLIC FACILITIES AUTHORITY	71	5,519	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	1,784	-	-	-	1,275
	B41	WORKERS COMP COURT OF APPEALS	58	-	-	-	72
	B42	LABOR AND INDUSTRY DEPT	2,667	132	-	-	20,063
	B43	IRON RANGE RESOURCES	523	3,937	-	-	794
	B7E	ARCHITECTURE, ENGINEERING BD	50	-	-	-	223
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	35	-	-	-	318
	B7S	PRIVATE DETECTIVES BOARD	12	-	-	-	-
	B82	PUBLIC UTILITIES COMM	1,061	-	-	-	2,178
	B9D	AMATEUR SPORTS COMM	16	-	-	-	176
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	729	-	-	-	1,140
	E26	MN STATE COLLEGES/UNIVERSITIES	87,666	-	-	-	26,981
	E37	EDUCATION DEPARTMENT	2,626	9,591	-	-	37,981
	E39	BOARD OF TEACHING	16	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	806
	E44	MINNESOTA STATE ACADEMIES	1,349	-	-	-	3,586
	E50	ARTS BOARD	154	3,434	-	-	905

	E60	OFFICE OF HIGHER EDUCATION	482	988	-	-	14,705
	E77	ZOOLOGICAL BOARD	1,828	-	-	-	3,978
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	3,378
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	13	-	-	-	20
	G03	LOTTERY	893	-	-	-	1,090
	G05	RACING COMMISSION	217	0	-	-	301
	G06	ATTORNEY GENERAL	1,893	-	-	-	1,052
	G09	GAMBLING CONTROL BOARD	172	-	-	-	267
	G10	MINNESOTA MANAGEMENT & BUDGET	1,441	-	-	-	50,266
	G17	HUMAN RIGHTS DEPT	250	-	-	-	1,391
	G19	INDIAN AFFAIRS COUNCIL	42	36	-	-	54
	G38	INVESTMENT BOARD	134	-	-	-	174
	G39	GOVERNORS OFFICE	332	-	-	-	308
	G45	MEDIATION SERVICES DEPT	78	-	-	-	374
	G46	MN.IT	14,368	-	-	-	3,768
	G53	SECRETARY OF STATE	567	-	-	-	1,443
	G61	OFFICE OF THE STATE AUDITOR	597	-	-	-	196
	G62	MINN STATE RETIREMENT SYSTEM	690	-	-	-	5,571
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	499	-	-	-	1,042
	G67	REVENUE DEPT	7,837	-	-	-	104,415
	G69	TEACHERS RETIREMENT ASSOC	465	-	-	-	828
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	25	-	-	-	75
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	50	-	-	-	48
	G9K	ADMINISTRATIVE HEARINGS	402	-	-	-	2,234
	G9L	BLACK MINNESOTANS COUNCIL	15	-	-	-	26
	G9M	CHICANO LATINO AFFAIRS COUNCIL	28	-	-	-	49
	G9N	ASIAN-PACIFIC COUNCIL	17	-	-	-	71
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	17	-	-	-	35
	G9Y	DISABILITY COUNCIL	60	-	-	-	91
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	10,458	21,471	-	-	105,479
	H55	HUMAN SERVICES DEPT	26,971	14,516	-	-	555,907
	H55b	HUMAN SERVICES SOS	11,613	-	-	-	7,401
	H55c	HUMAN SERVICES MSOP	2,386	-	-	-	1,638
	H60	MMB - MnSURE	1,099	466	-	-	23,014
	H75	VETERANS AFFAIRS DEPT	8,884	162	-	-	23,569
	H7B	MEDICAL PRACTICE BOARD	107	-	-	-	1,677
	H7C	NURSING BOARD	168	-	-	-	1,239
	H7D	PHARMACY BOARD	114	-	-	-	1,442
	H7F	DENTISTRY BOARD	79	-	-	-	298
	H7H	CHIROPRACTIC EXAMINERS BOARD	30	-	-	-	23
	H7J	OPTOMETRY BOARD	5	-	-	-	2
	H7K	NURSING HOME ADMIN BOARD	50	-	-	-	2,117
	H7L	SOCIAL WORK BOARD	58	-	-	-	615
	H7M	MARRIAGE & FAMILY THERAPY BD	12	-	-	-	9
	H7Q	PODIATRIC MEDICINE	8	-	-	-	3
	H7R	VETERINARY MEDICINE BOARD	10	-	-	-	12
	H7S	EMERGENCY MEDICAL SERVICES BD	79	-	-	-	203
	H7U	DIETETICS & NUTRITION PRACTICE	5	-	-	-	4
	H7V	PSYCHOLOGY BOARD	59	-	-	-	89
	H7W	PHYSICAL THERAPY BOARD	45	-	-	-	44
	H7X	BEHAVIORAL HEALTH & THERAPY BD	25	-	-	-	17
	H9G	OMBUDSMAN MH/DD	102	-	-	-	593
	J33	TRIAL COURTS	13,049	-	-	-	510
	J50	GUARDIAN AD LITEM BOARD	1,438	-	-	-	26
	J52	PUBLIC DEFENSE BOARD	3,757	-	-	-	1,734
	J58	COURT OF APPEALS	481	-	-	-	21
	J65	SUPREME COURT	2,313	98	-	-	9,169
	J68	TAX COURT	46	-	-	-	153
	J70	JUDICIAL STANDARDS BOARD	15	-	-	-	14
	L10	LEGISLATURE	514	-	-	-	30
	L49	LEGISLATIVE AUDITOR	310	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	2,140	-	-	-	4,892

	P07	PUBLIC SAFETY DEPT	13,089	10,339	-	-	128,703
	P78	CORRECTIONS DEPT	26,902	937	-	-	66,509
	P7T	PEACE OFFICERS BOARD (POST)	53	15	-	-	60
	P9E	SENTENCING GUIDELINES COMM	37	-	-	-	83
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	36,092	10,203	-	-	35,490
	R32	POLLUTION CONTROL AGENCY	6,646	2,690	-	-	57,661
	R9P	WATER & SOIL RESOURCES BOARD	1,068	5,190	-	-	5,105
	T79	TRANSPORTATION DEPT	50,334	11,459	-	-	198,114
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	2,001
	0	OTHER	0	-	-	-	38,563
	0	Total	0	(0)	-	-	0
	0	Source					
	0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

Schedule No.	DP#	Name	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	Net Administrative Expenditures by Division 10.2
			MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	(2,692,644)				
G10-8.3	G10-8.3	Internal Controls & Accountability	79,785	(572,239)			
G10-9.2	G10-9.2	Debt Management Division	-	-	-		
G10-9.3	G10-9.3	Debt Management	72,840	-	-	(522,428)	
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	142,368	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	110,397	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	237,573	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	211,762	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	208,259	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	354,543	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	3,843	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	378,873	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	37,128	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	108,816	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	41,272	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	84,732	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	620,451	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	4	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	49	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	71	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	5,375	-
G02-3.2	G02-3.2	Admin Management Services	-	60	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	89	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	61	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	139	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies					
	G02-0002	State Archaeology	-	2	-	-	-
	G02-0003	Public Broadcasting	-	4	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	15	-	-	-
	G02-0009	Real Estate and Construction Services	-	267	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	-	104	-	-	-
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	-	375	-	-	-
	G02-0015a	Fleet Services	-	1,640	-	-	-
	G02-0016	Development Disabilities	-	99	-	-	-
	G02-0017a	Risk Management	-	144	-	-	-
	G02-0017b	Risk Management - Workers Compensation	-	1,077	-	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0	-	-	-
	G02-0021a	Plant Mangement (Leases)	-	1,493	-	-	-
	G02-0021b	Plant Management (Repairs)	-	33	-	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	0	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	16	-	-	-
	G02-0024	MN Bookstore	-	122	-	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	37	-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	66	-	-	-
	G02-0031	Central Mail	-	510	-	-	-
	G02-0034	Other Non-Allocable	-	0	-	-	-
	G02-0036	Demography	-	6	-	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	-	128	-	-	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	1	-	-	-
	G02-0045	SmART FMR	-	13	-	-	-
	G02-0046	SmART HR	-	17	-	-	-
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	28	-	-	-
	G02-0049	Materials Management	-	21	-	-	-
	B04	AGRICULTURE DEPT	-	3,060	-	3,606	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	174	-	-	-
	B13	COMMERCE DEPT	-	4,480	-	-	-
	B14	ANIMAL HEALTH BOARD	-	151	-	-	-
	B15	BARBER EXAMINERS BOARD	-	39	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	204	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	45,699	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	133	-	3,731	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	-	-	-
	B34	HOUSING FINANCE AGENCY	-	1,009	-	27,198	-
	B41	WORKERS COMP COURT OF APPEALS	-	19	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	6,668	-	-	-
	B43	IRON RANGE RESOURCES	-	429	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	104	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	0	-	-	-
	B7P	ACCOUNTANCY BOARD	-	85	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	9	-	-	-
	B82	PUBLIC UTILITIES COMM	-	840	-	-	-
	B9D	AMATEUR SPORTS COMM	-	10	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	444	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	70,884	-	5,344	-
	E37	EDUCATION DEPARTMENT	-	6,904	-	51,696	-
	E39	BOARD OF TEACHING	-	0	-	-	-
	E40	HISTORICAL SOCIETY	-	8	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	449	-	-	-
	E50	ARTS BOARD	-	354	-	-	-

	E60	OFFICE OF HIGHER EDUCATION	-	557	-	494	-
	E77	ZOOLOGICAL BOARD	-	1,080	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	39	-	13,826	-
	E95	HUMANITIES COMMISSION	-	4	-	-	-
	E97	SCIENCE MUSEUM	-	1	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	2	-	-	-
	G03	LOTTERY	-	76	-	-	-
	G05	RACING COMMISSION	-	303	-	-	-
	G06	ATTORNEY GENERAL	-	480	-	-	-
	G09	GAMBLING CONTROL BOARD	-	55	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	618	-	1,205	-
	G17	HUMAN RIGHTS DEPT	-	71	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	38	-	-	-
	G38	INVESTMENT BOARD	-	67	-	-	-
	G39	GOVERNORS OFFICE	-	71	-	-	-
	G45	MEDIATION SERVICES DEPT	-	30	-	-	-
	G46	MN.IT	-	4,956	-	706	-
	G53	SECRETARY OF STATE	-	419	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	73	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	1,395	-	209	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	1,891	-	277	-
	G67	REVENUE DEPT	-	863	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	1,964	-	274	-
	G90	REVENUE INTERGOVT PAYMENTS	-	29,949	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	15	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	1	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	28	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	298	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	24	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	18	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	20	-	-	-
	G9Q	MMB DEBT SERVICE	-	73	-	-	-
	G9R	MMB NON-OPERATING	-	69,218	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	13	-	-	-
	G9Y	DISABILITY COUNCIL	-	40	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	7,155	-	-	-
	H55	HUMAN SERVICES DEPT	-	88,060	-	2,551	-
	H55b	HUMAN SERVICES SOS	-	5,952	-	-	-
	H55c	HUMAN SERVICES MSOP	-	661	-	-	-
	H60	MMB - MnSURE	-	544	-	-	-
	H75	VETERANS AFFAIRS DEPT	-	2,520	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	175	-	-	-
	H7C	NURSING BOARD	-	197	-	-	-
	H7D	PHARMACY BOARD	-	138	-	-	-
	H7F	DENTISTRY BOARD	-	133	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	50	-	-	-
	H7J	OPTOMETRY BOARD	-	24	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	62	-	-	-
	H7L	SOCIAL WORK BOARD	-	142	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	43	-	-	-
	H7Q	PODIATRIC MEDICINE	-	23	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	40	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	95	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	24	-	-	-
	H7V	PSYCHOLOGY BOARD	-	78	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	78	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	94	-	-	-
	H9G	OMBUDSMAN MH/DD	-	26	-	-	-
	J33	TRIAL COURTS	-	12,952	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	227	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	381	-	-	-
	J58	COURT OF APPEALS	-	33	-	-	-
	J65	SUPREME COURT	-	872	-	-	-
	J68	TAX COURT	-	16	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	18	-	-	-
	L10	LEGISLATURE	-	252	-	-	-
	L49	LEGISLATIVE AUDITOR	-	0	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	4,180	-	-	-

	P07	PUBLIC SAFETY DEPT	-	25,867	-	4,696	-
	P78	CORRECTIONS DEPT	-	6,278	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	73	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	13	-	-	-
	R28	MINN CONSERVATION CORPS	-	2	-	-	-
	R29	NATURAL RESOURCES DEPT	-	26,737	-	39	-
	R32	POLLUTION CONTROL AGENCY	-	3,118	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	590	-	-	-
	T79	TRANSPORTATION DEPT	-	119,717	-	116,112	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	777	-	-	-
	0	OTHER	-	221	-	285,089	-
	0	Total	(0)	0	-	-	-
	0	Source					
	0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

			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 Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)	(1,021,095)				
G10-10.4	G10-10.4	Budget Operations and Planning	-	(997,341)			
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-			
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-		
G10-11.3	G10-11.3	Central Payroll	-	-	-	(1,518,806)	
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	(1,493,680)
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	8	51	-	-	11
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	88	462	-	-	128
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	22 of 105
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	127	1,181	-	-	186
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	107	905	-	6,454	157
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	159	798	-	1,058	233
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	109	707	-	-	159
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	248	1,845	-	-	363
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies					
	G02-0002	State Archaeology	3	99	-	2	4
	G02-0003	Public Broadcasting	6	103	-	-	9
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	28	253	-	32	40
	G02-0009	Real Estate and Construction Services	476	1,240	-	125	696
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	186	241	-	79	272
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	668	450	-	675	978
	G02-0015a	Fleet Services	2,927	462	-	174	4,281
	G02-0016	Development Disabilities	178	810	-	299	260
	G02-0017a	Risk Management	257	253	-	219	375
	G02-0017b	Risk Management - Workers Compensation	1,922	924	-	400	2,811
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	1	24	-	-	1
	G02-0021a	Plant Mangement (Leases)	2,665	1,880	-	5,061	3,898
	G02-0021b	Plant Management (Repairs)	59	-	-	141	86
	G02-0021c	Plant Management (Materials Transfer)	1	8	-	-	1
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	28	245	-	-	41
	G02-0024	MN Bookstore	219	683	-	193	320
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	66	162	-	435	96
	G02-0029b	Cooperative Purchasing (MMCAP)	118	146	-	464	172
	G02-0031	Central Mail	910	435	-	198	1,331
	G02-0034	Other Non-Allocable	1	47	-	-	1
	G02-0036	Demography	11	324	-	4	16
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	228	344	-	204	334
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	1	47	-	-	2
	G02-0045	SmART FMR	23	344	-	247	34
	G02-0046	SmART HR	30	521	-	323	44
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	50	1,106	-	58	73
	G02-0049	Materials Management	37	233	-	65	54
	B04	AGRICULTURE DEPT	5,461	57,152	-	16,540	7,988
	B11	COSMETOLOGIST EXAMINERS BOARD	310	589	-	380	454
	B13	COMMERCE DEPT	7,995	11,381	-	12,213	11,695
	B14	ANIMAL HEALTH BOARD	270	2,165	-	1,635	395
	B15	BARBER EXAMINERS BOARD	70	395	-	75	102
	B20	EXPLORE MINNESOTA TOURISM	364	3,334	-	1,320	532
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	81,545	23,794	-	40,902	119,285
	B24	PUBLIC FACILITIES AUTHORITY	237	5,286	-	288	347
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0	4	-	-	1
	B34	HOUSING FINANCE AGENCY	1,800	4,393	-	7,223	2,634
	B41	WORKERS COMP COURT OF APPEALS	33	166	-	235	49
	B42	LABOR AND INDUSTRY DEPT	11,898	8,367	-	10,798	17,405
	B43	IRON RANGE RESOURCES	766	3,026	-	2,118	1,121
	B7E	ARCHITECTURE, ENGINEERING BD	186	126	-	203	272
	B7G	COMBATIVE SPORTS COMMISSION	0	12	-	-	0
	B7P	ACCOUNTANCY BOARD	152	99	-	141	222
	B7S	PRIVATE DETECTIVES BOARD	16	217	-	49	24
	B82	PUBLIC UTILITIES COMM	1,499	778	-	4,296	2,193
	B9D	AMATEUR SPORTS COMM	18	221	-	66	26
	B9V	AGRICULTURE UTILIZATION RESRCH	0	16	-	-	0
	E25	CENTER FOR ARTS EDUCATION	792	9,027	-	2,953	1,159
	E26	MN STATE COLLEGES/UNIVERSITIES	126,484	39,810	-	354,965	185,024
	E37	EDUCATION DEPARTMENT	12,319	26,030	-	10,633	18,021
	E39	BOARD OF TEACHING	1	16	-	64	1
	E40	HISTORICAL SOCIETY	14	395	-	-	21
	E44	MINNESOTA STATE ACADEMIES	801	7,755	-	5,463	1,172
	E50	ARTS BOARD	632	1,703	-	622	924

	E60	OFFICE OF HIGHER EDUCATION	994	7,411	-	1,952	1,455
	E77	ZOOLOGICAL BOARD	1,926	4,417	-	7,400	2,818
	E81	UNIVERSITY OF MINNESOTA	70	964	-	-	103
	E95	HUMANITIES COMMISSION	6	170	-	-	9
	E97	SCIENCE MUSEUM	1	67	-	-	2
	E9W	HIGHER ED FACILITIES AUTHORITY	3	24	-	51	4
	G03	LOTTERY	136	869	-	3,615	199
	G05	RACING COMMISSION	540	2,272	-	880	790
	G06	ATTORNEY GENERAL	856	5,211	-	7,665	1,252
	G09	GAMBLING CONTROL BOARD	98	672	-	696	143
	G10	MINNESOTA MANAGEMENT & BUDGET	1,103	3,706	-	5,834	1,614
	G17	HUMAN RIGHTS DEPT	126	1,458	-	1,013	185
	G19	INDIAN AFFAIRS COUNCIL	68	699	-	169	100
	G38	INVESTMENT BOARD	120	201	-	543	175
	G39	GOVERNORS OFFICE	127	1,130	-	1,343	186
	G45	MEDIATION SERVICES DEPT	53	439	-	315	77
	G46	MN.IT	8,844	21,029	-	58,177	12,937
	G53	SECRETARY OF STATE	747	2,382	-	2,295	1,093
	G61	OFFICE OF THE STATE AUDITOR	130	751	-	2,417	190
	G62	MINN STATE RETIREMENT SYSTEM	2,489	593	-	2,795	3,641
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	3,375	759	-	2,021	4,937
	G67	REVENUE DEPT	1,539	10,062	-	31,734	2,251
	G69	TEACHERS RETIREMENT ASSOC	3,505	273	-	1,882	5,128
	G90	REVENUE INTERGOVT PAYMENTS	53,440	4,373	-	-	78,173
	G92	OMBUDSPERSON FOR FAMILIES	26	273	-	102	39
	G96	UNIFORM LAWS COMMISSION	2	36	-	-	3
	G9J	CAMPAIGN FINANCE BOARD	50	893	-	202	74
	G9K	ADMINISTRATIVE HEARINGS	532	770	-	1,629	779
	G9L	BLACK MINNESOTANS COUNCIL	43	612	-	61	63
	G9M	CHICANO LATINO AFFAIRS COUNCIL	32	201	-	115	47
	G9N	ASIAN-PACIFIC COUNCIL	35	280	-	70	52
	G9Q	MMB DEBT SERVICE	131	-	-	-	192
	G9R	MMB NON-OPERATING	123,512	4,970	-	-	180,676
	G9X	CAPITOL AREA ARCHITECT	23	237	-	71	34
	G9Y	DISABILITY COUNCIL	71	920	-	243	104
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	12,768	52,996	-	42,345	18,677
	H55	HUMAN SERVICES DEPT	157,133	42,923	-	109,209	229,858
	H55b	HUMAN SERVICES SOS	10,621	27,812	-	47,021	15,537
	H55c	HUMAN SERVICES MSOP	1,179	11,251	-	9,660	1,725
	H60	MMB - MnSURE	971	1,059	-	4,448	1,420
	H75	VETERANS AFFAIRS DEPT	4,497	19,251	-	35,971	6,578
	H7B	MEDICAL PRACTICE BOARD	312	790	-	432	456
	H7C	NURSING BOARD	352	770	-	678	514
	H7D	PHARMACY BOARD	246	1,205	-	463	360
	H7F	DENTISTRY BOARD	238	1,082	-	320	348
	H7H	CHIROPRACTIC EXAMINERS BOARD	89	561	-	120	130
	H7J	OPTOMETRY BOARD	42	367	-	19	62
	H7K	NURSING HOME ADMIN BOARD	111	1,244	-	204	163
	H7L	SOCIAL WORK BOARD	254	834	-	233	371
	H7M	MARRIAGE & FAMILY THERAPY BD	77	612	-	50	112
	H7Q	PODIATRIC MEDICINE	41	470	-	34	60
	H7R	VETERINARY MEDICINE BOARD	71	399	-	41	104
	H7S	EMERGENCY MEDICAL SERVICES BD	169	1,493	-	321	247
	H7U	DIETETICS & NUTRITION PRACTICE	43	427	-	19	63
	H7V	PSYCHOLOGY BOARD	140	679	-	237	205
	H7W	PHYSICAL THERAPY BOARD	140	798	-	182	204
	H7X	BEHAVIORAL HEALTH & THERAPY BD	168	561	-	100	246
	H9G	OMBUDSMAN MH/DD	47	273	-	413	69
	J33	TRIAL COURTS	23,112	34,433	-	52,838	33,808
	J50	GUARDIAN AD LITEM BOARD	405	2,667	-	5,821	592
	J52	PUBLIC DEFENSE BOARD	680	3,559	-	15,212	995
	J58	COURT OF APPEALS	59	182	-	1,949	87
	J65	SUPREME COURT	1,556	6,992	-	9,364	2,276
	J68	TAX COURT	28	249	-	184	41
	J70	JUDICIAL STANDARDS BOARD	33	375	-	63	48
	L10	LEGISLATURE	449	2,386	-	2,080	657
	L49	LEGISLATIVE AUDITOR	0	24	-	1,256	0
	P01	MILITARY AFFAIRS DEPT	7,458	3,295	-	8,664	10,910

	P07	PUBLIC SAFETY DEPT	46,157	109,521	-	52,998	67,519
	P78	CORRECTIONS DEPT	11,203	66,041	-	108,928	16,388
	P7T	PEACE OFFICERS BOARD (POST)	131	1,051	-	214	192
	P9E	SENTENCING GUIDELINES COMM	23	253	-	148	34
	R28	MINN CONSERVATION CORPS	3	205	-	-	4
	R29	NATURAL RESOURCES DEPT	47,708	158,910	-	146,137	69,789
	R32	POLLUTION CONTROL AGENCY	5,564	32,857	-	26,911	8,140
	R9P	WATER & SOIL RESOURCES BOARD	1,052	13,594	-	4,326	1,539
	T79	TRANSPORTATION DEPT	213,620	83,878	-	203,806	312,488
	T9B	METROPOLITAN COUNCIL/TRANSPORT	1,387	466	-	-	2,029
	0	OTHER	394	5,831	-	0	576
	0	Total	(0)	(0)	-	0	(0)
	0	Source					
	0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

			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
Schedule No.	**DP#**	**Name**	**Financial Reporting**	**Financial Reporting - Single Audit**	**MMB I.T - MANAGEMENT AND ADMINISTRATION**	**Accounting & Procurement Operations and System Support**
	1.2	Fixed Asset Depreciation				
G02-3.0	G02-3.0	Department of Administration				
G02-3.2	G02-3.2	Admin Management Services				
G02-3.3	G02-3.3	Commissioner's Office				
G02-3.4	G02-3.4	Human Resources				
G02-3.5	G02-3.5	Financial Management and Reporting				
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				
G02-4.2	G02-4.2	Government & Citizen Services				
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				
G02-4.7	G02-4.7	Real Property				
G02-4.8	G02-4.8	Materials Management Division				
G02-4.10	G02-4.10	Central Mail				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				
G02-4.12	G02-4.12	Grants Management				
G46-6.2	G46-6.2	Minnesota Information Technology				
G46-6.3	G46-6.3	IT Spend				
G46-6.4	G46-6.4	Enterprise IT Security				
G46-6.5	G46-6.5	MnIT - Non allocable				
G10-8.2	G10-8.2	Minnesota Management & Budget				
G10-8.3	G10-8.3	Internal Controls & Accountability				
G10-9.2	G10-9.2	Debt Management Division				
G10-9.3	G10-9.3	Debt Management				
G10-9.4	G10-9.4	Debt Management - Other				
G10-10.2	G10-10.2	MMB - Budget Division				
G10-10.3	G10-10.3	Analysis & Control (EBO's)				
G10-10.4	G10-10.4	Budget Operations and Planning				
G10-10.5	G10-10.5	Budget Division - Non Allocable				
G10-11.2	G10-11.2	MMB - Accounting Division				
G10-11.3	G10-11.3	Central Payroll				
G10-11.4	G10-11.4	Accounting Services				
G10-11.5	G10-11.5	Financial Reporting	(2,542,861)			
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	(27,565)		
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	(2,721,098)	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	(340,794)
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	19	-	-	3
G45-14.3	G45-14.3	Mediation Services	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	219	-	-	29
L49-15.3	L49-15.3	Financial Audits	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-
G61-16.2	G61-16.2	State Auditor	316	-	-	42
G61-16.3	G61-16.3	State Auditor General	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-
0	0	0	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	267	4	-	36
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	397	-	-	53
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	271	-	-	36
G46-6.3	G46-6.3	IT Spend	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	618	-	2,721,098	83
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-
0	0	0	-	-	-	-
0	99YYY	Consumer Agencies				
	G02-0002	State Archaeology	7	-	-	1
	G02-0003	Public Broadcasting	16	-	-	2
	G02-0005	Materials Service and Distribution	-	-	-	-
	G02-0007	Information Policy Analysis	69	-	-	9
	G02-0009	Real Estate and Construction Services	1,185	-	-	159
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-
	G02-0012	STAR	462	-	-	62
	G02-0013	Volunteer Services	-	-	-	-
	G02-0014	Capital Group Parking	1,665	-	-	223
	G02-0015a	Fleet Services	7,289	-	-	977
	G02-0016	Development Disabilities	442	-	-	59
	G02-0017a	Risk Management	639	-	-	86
	G02-0017b	Risk Management - Workers Compensation	4,785	-	-	641
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	1	-	-	0
	G02-0021a	Plant Mangement (Leases)	6,636	-	-	889
	G02-0021b	Plant Management (Repairs)	147	-	-	20
	G02-0021c	Plant Management (Materials Transfer)	2	-	-	0
	G02-0021d	Plant Management (Energy)	-	-	-	-
	G02-0021f	Plant Management FR & R	70	-	-	9
	G02-0024	MN Bookstore	544	-	-	73
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	164	-	-	22
	G02-0029b	Cooperative Purchasing (MMCAP)	293	-	-	39
	G02-0031	Central Mail	2,266	-	-	304
	G02-0034	Other Non-Allocable	1	-	-	0
	G02-0036	Demography	28	-	-	4
	G02-0037	Mn Geospatial Information Office	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-
	G02-0042	Surplus Services	569	-	-	76
	G02-0043	Surplus Services - Federal	-	-	-	-
	G02-0044	RECS - Energy	3	-	-	0
	G02-0045	SmART FMR	57	-	-	8
	G02-0046	SmART HR	75	-	-	10
	G02-0047	Grants Recovery	-	-	-	-
	G02-0048	Arts & Cultural Heritage	124	-	-	17
	G02-0049	Materials Management	91	-	-	12
	B04	AGRICULTURE DEPT	13,600	17	-	1,823
	B11	COSMETOLOGIST EXAMINERS BOARD	773	-	-	104
	B13	COMMERCE DEPT	19,909	260	-	2,668
	B14	ANIMAL HEALTH BOARD	672	2	-	90
	B15	BARBER EXAMINERS BOARD	173	-	-	23
	B20	EXPLORE MINNESOTA TOURISM	905	-	-	121
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	203,073	2,179	-	27,216
	B24	PUBLIC FACILITIES AUTHORITY	591	-	-	79
	B25	SCIENCE & TECHNOLOGY AUTHORITY	1	-	-	0
	B34	HOUSING FINANCE AGENCY	4,484	-	-	601
	B41	WORKERS COMP COURT OF APPEALS	83	-	-	11
	B42	LABOR AND INDUSTRY DEPT	29,631	11	-	3,971
	B43	IRON RANGE RESOURCES	1,908	-	-	256
	B7E	ARCHITECTURE, ENGINEERING BD	464	-	-	62
	B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0
	B7P	ACCOUNTANCY BOARD	378	-	-	51
	B7S	PRIVATE DETECTIVES BOARD	40	-	-	5
	B82	PUBLIC UTILITIES COMM	3,734	-	-	500
	B9D	AMATEUR SPORTS COMM	45	-	-	6
	B9V	AGRICULTURE UTILIZATION RESRCH	1	-	-	0
	E25	CENTER FOR ARTS EDUCATION	1,973	0	-	264
	E26	MN STATE COLLEGES/UNIVERSITIES	314,988	2,010	-	42,215
	E37	EDUCATION DEPARTMENT	30,678	1,684	-	4,112
	E39	BOARD OF TEACHING	2	-	-	0
	E40	HISTORICAL SOCIETY	35	-	-	5
	E44	MINNESOTA STATE ACADEMIES	1,995	-	-	267
	E50	ARTS BOARD	1,574	2	-	211

	E60	OFFICE OF HIGHER EDUCATION	2,476	-	-	135
	E77	ZOOLOGICAL BOARD	4,797	0	-	643
	E81	UNIVERSITY OF MINNESOTA	175	-	-	23
	E95	HUMANITIES COMMISSION	16	-	-	2
	E97	SCIENCE MUSEUM	3	-	-	0
	E9W	HIGHER ED FACILITIES AUTHORITY	7	-	-	1
	G03	LOTTERY	339	-	-	45
	G05	RACING COMMISSION	1,345	-	-	180
	G06	ATTORNEY GENERAL	2,131	4	-	286
	G09	GAMBLING CONTROL BOARD	244	-	-	33
	G10	MINNESOTA MANAGEMENT & BUDGET	2,748	-	-	368
	G17	HUMAN RIGHTS DEPT	315	-	-	42
	G19	INDIAN AFFAIRS COUNCIL	170	-	-	23
	G38	INVESTMENT BOARD	298	-	-	40
	G39	GOVERNORS OFFICE	316	-	-	42
	G45	MEDIATION SERVICES DEPT	131	-	-	18
	G46	MN.IT	22,025	-	-	2,952
	G53	SECRETARY OF STATE	1,860	0	-	249
	G61	OFFICE OF THE STATE AUDITOR	323	-	-	43
	G62	MINN STATE RETIREMENT SYSTEM	6,199	-	-	831
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	8,404	-	-	1,126
	G67	REVENUE DEPT	3,833	-	-	514
	G69	TEACHERS RETIREMENT ASSOC	8,730	-	-	1,170
	G90	REVENUE INTERGOVT PAYMENTS	133,082	-	-	17,836
	G92	OMBUDSPERSON FOR FAMILIES	66	-	-	9
	G96	UNIFORM LAWS COMMISSION	4	-	-	1
	G9J	CAMPAIGN FINANCE BOARD	125	-	-	17
	G9K	ADMINISTRATIVE HEARINGS	1,325	-	-	178
	G9L	BLACK MINNESOTANS COUNCIL	107	-	-	14
	G9M	CHICANO LATINO AFFAIRS COUNCIL	81	-	-	11
	G9N	ASIAN-PACIFIC COUNCIL	88	-	-	12
	G9Q	MMB DEBT SERVICE	327	-	-	44
	G9R	MMB NON-OPERATING	307,586	17	-	41,223
	G9X	CAPITOL AREA ARCHITECT	58	-	-	8
	G9Y	DISABILITY COUNCIL	176	-	-	24
	GPR	PAYROLL CLEARING	-	-	-	-
	H12	HEALTH DEPT	31,797	550	-	4,261
	H55	HUMAN SERVICES DEPT	391,314	18,457	-	52,444
	H55b	HUMAN SERVICES SOS	26,450	-	-	3,545
	H55c	HUMAN SERVICES MSOP	2,936	-	-	394
	H60	MMB - MnSURE	2,418	56	-	324
	H75	VETERANS AFFAIRS DEPT	11,199	27	-	1,501
	H7B	MEDICAL PRACTICE BOARD	777	-	-	104
	H7C	NURSING BOARD	876	-	-	117
	H7D	PHARMACY BOARD	614	0	-	82
	H7F	DENTISTRY BOARD	592	-	-	79
	H7H	CHIROPRACTIC EXAMINERS BOARD	221	-	-	30
	H7J	OPTOMETRY BOARD	105	-	-	14
	H7K	NURSING HOME ADMIN BOARD	277	-	-	37
	H7L	SOCIAL WORK BOARD	632	-	-	85
	H7M	MARRIAGE & FAMILY THERAPY BD	191	-	-	26
	H7Q	PODIATRIC MEDICINE	103	-	-	14
	H7R	VETERINARY MEDICINE BOARD	177	-	-	24
	H7S	EMERGENCY MEDICAL SERVICES BD	420	0	-	56
	H7U	DIETETICS & NUTRITION PRACTICE	107	-	-	14
	H7V	PSYCHOLOGY BOARD	348	-	-	47
	H7W	PHYSICAL THERAPY BOARD	348	-	-	47
	H7X	BEHAVIORAL HEALTH & THERAPY BD	419	-	-	56
	H9G	OMBUDSMAN MH/DD	118	-	-	16
	J33	TRIAL COURTS	57,556	6	-	7,714
	J50	GUARDIAN AD LITEM BOARD	1,008	-	-	135
	J52	PUBLIC DEFENSE BOARD	1,694	-	-	227
	J58	COURT OF APPEALS	148	-	-	20
	J65	SUPREME COURT	3,875	1	-	519
	J68	TAX COURT	71	-	-	9
	J70	JUDICIAL STANDARDS BOARD	82	-	-	11
	L10	LEGISLATURE	1,119	0	-	150
	L49	LEGISLATIVE AUDITOR	0	-	-	0
	P01	MILITARY AFFAIRS DEPT	18,573	140	-	2,489

	P07	PUBLIC SAFETY DEPT	114,946	199	-	15,405
	P78	CORRECTIONS DEPT	27,898	4	-	3,739
	P7T	PEACE OFFICERS BOARD (POST)	326	-	-	44
	P9E	SENTENCING GUIDELINES COMM	58	-	-	8
	R28	MINN CONSERVATION CORPS	7	-	-	1
	R29	NATURAL RESOURCES DEPT	118,810	101	-	15,923
	R32	POLLUTION CONTROL AGENCY	13,857	45	-	1,857
	R9P	WATER & SOIL RESOURCES BOARD	2,621	6	-	351
	T79	TRANSPORTATION DEPT	531,985	1,783	-	71,297
	T9B	METROPOLITAN COUNCIL/TRANSPORT	3,453	-	-	463
	0	OTHER	981	-	-	131
	0	Total	(0)	0	-	(0)
	0	Source				
	0	Difference (Total - Source)				

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - 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					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support	(854,956)				
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	(296,013)			
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	(7,200,875)		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	(4,631,364)	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	15	-	35	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	137	-	398	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	351	-	576	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	486	-
G02-3.2	G02-3.2	Admin Management Services	3,633	269	30,599	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	595	237	5,014	722	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	210	-	493	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	548	-	1,125	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies					
	G02-0002	State Archaeology	1	29	11	14	-
	G02-0003	Public Broadcasting	-	30	-	29	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	18	75	151	125	-
	G02-0009	Real Estate and Construction Services	71	368	595	2,158	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	45	72	376	842	-
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	380	134	3,201	3,032	-
	G02-0015a	Fleet Services	98	137	823	13,275	-
	G02-0016	Development Disabilities	168	240	1,418	805	-
	G02-0017a	Risk Management	123	75	1,040	1,164	-
	G02-0017b	Risk Management - Workers Compensation	225	274	1,896	8,716	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	7	-	2	-
	G02-0021a	Plant Mangement (Leases)	2,849	558	23,993	12,086	-
	G02-0021b	Plant Management (Repairs)	80	-	670	268	-
	G02-0021c	Plant Management (Materials Transfer)	-	2	-	3	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	73	-	127	-
	G02-0024	MN Bookstore	109	203	917	991	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	245	48	2,064	299	-
	G02-0029b	Cooperative Purchasing (MMCAP)	261	43	2,202	534	-
	G02-0031	Central Mail	111	129	937	4,127	-
	G02-0034	Other Non-Allocable	-	14	-	3	-
	G02-0036	Demography	2	96	20	51	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	115	102	965	1,036	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	14	-	6	-
	G02-0045	SmART FMR	139	102	1,173	105	-
	G02-0046	SmART HR	182	155	1,532	137	-
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	33	328	276	226	-
	G02-0049	Materials Management	37	69	309	166	-
	B04	AGRICULTURE DEPT	9,311	16,963	78,419	24,769	-
	B11	COSMETOLOGIST EXAMINERS BOARD	214	175	1,803	1,407	-
	B13	COMMERCE DEPT	6,875	3,378	57,905	36,261	-
	B14	ANIMAL HEALTH BOARD	921	643	7,754	1,224	-
	B15	BARBER EXAMINERS BOARD	42	117	356	315	-
	B20	EXPLORE MINNESOTA TOURISM	743	990	6,258	1,649	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	23,024	7,062	193,921	369,861	-
	B24	PUBLIC FACILITIES AUTHORITY	162	1,569	1,366	1,076	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	1	-	2	-
	B34	HOUSING FINANCE AGENCY	4,066	1,304	34,245	8,166	-
	B41	WORKERS COMP COURT OF APPEALS	132	49	1,115	152	-
	B42	LABOR AND INDUSTRY DEPT	6,078	2,483	51,195	53,967	-
	B43	IRON RANGE RESOURCES	1,192	898	10,043	3,476	-
	B7E	ARCHITECTURE, ENGINEERING BD	115	38	964	845	-
	B7G	COMBATIVE SPORTS COMMISSION	-	4	-	1	-
	B7P	ACCOUNTANCY BOARD	79	29	667	688	-
	B7S	PRIVATE DETECTIVES BOARD	28	64	232	73	-
	B82	PUBLIC UTILITIES COMM	2,418	231	20,368	6,801	-
	B9D	AMATEUR SPORTS COMM	37	66	312	81	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	5	-	1	-
	E25	CENTER FOR ARTS EDUCATION	1,662	2,679	13,999	3,594	-
	E26	MN STATE COLLEGES/UNIVERSITIES	199,815	11,816	1,682,940	573,693	-
	E37	EDUCATION DEPARTMENT	5,986	7,726	50,413	55,875	-
	E39	BOARD OF TEACHING	36	5	306	3	-
	E40	HISTORICAL SOCIETY	-	117	-	64	-
	E44	MINNESOTA STATE ACADEMIES	3,075	2,302	25,900	3,634	-
	E50	ARTS BOARD	350	505	2,949	2,866	-

	E60	OFFICE OF HIGHER EDUCATION	1,099	2,200	9,254	4,510	-
	E77	ZOOLOGICAL BOARD	4,166	1,311	35,086	8,738	-
	E81	UNIVERSITY OF MINNESOTA	-	286	-	318	-
	E95	HUMANITIES COMMISSION	-	50	-	28	-
	E97	SCIENCE MUSEUM	-	20	-	6	-
	E9W	HIGHER ED FACILITIES AUTHORITY	29	7	243	12	-
	G03	LOTTERY	2,035	258	17,137	617	-
	G05	RACING COMMISSION	495	674	4,171	2,450	-
	G06	ATTORNEY GENERAL	4,315	1,547	36,341	3,881	-
	G09	GAMBLING CONTROL BOARD	392	199	3,298	444	-
	G10	MINNESOTA MANAGEMENT & BUDGET	3,284	1,100	27,661	5,005	-
	G17	HUMAN RIGHTS DEPT	570	433	4,804	574	-
	G19	INDIAN AFFAIRS COUNCIL	95	208	802	310	-
	G38	INVESTMENT BOARD	306	60	2,575	542	-
	G39	GOVERNORS OFFICE	756	335	6,366	576	-
	G45	MEDIATION SERVICES DEPT	177	130	1,492	239	-
	G46	MN.IT	32,749	6,241	275,827	40,114	-
	G53	SECRETARY OF STATE	1,292	707	10,880	3,388	-
	G61	OFFICE OF THE STATE AUDITOR	1,361	223	11,461	588	-
	G62	MINN STATE RETIREMENT SYSTEM	1,574	176	13,253	11,290	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,138	225	9,581	15,306	-
	G67	REVENUE DEPT	17,863	2,986	150,455	6,981	-
	G69	TEACHERS RETIREMENT ASSOC	1,059	81	8,921	15,899	-
	G90	REVENUE INTERGOVT PAYMENTS	-	1,298	-	242,386	-
	G92	OMBUDSPERSON FOR FAMILIES	58	81	485	120	-
	G96	UNIFORM LAWS COMMISSION	-	11	-	8	-
	G9J	CAMPAIGN FINANCE BOARD	114	265	956	228	-
	G9K	ADMINISTRATIVE HEARINGS	917	229	7,723	2,414	-
	G9L	BLACK MINNESOTANS COUNCIL	34	182	290	196	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	65	60	544	147	-
	G9N	ASIAN-PACIFIC COUNCIL	39	83	331	160	-
	G9Q	MMB DEBT SERVICE	-	-	-	595	-
	G9R	MMB NON-OPERATING	-	1,475	-	560,212	-
	G9X	CAPITOL AREA ARCHITECT	40	70	335	106	-
	G9Y	DISABILITY COUNCIL	137	273	1,152	321	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	23,837	15,729	200,765	57,912	-
	H55	HUMAN SERVICES DEPT	61,475	12,740	517,774	712,708	-
	H55b	HUMAN SERVICES SOS	26,469	8,255	222,935	48,174	-
	H55c	HUMAN SERVICES MSOP	5,438	3,339	45,800	5,348	-
	H60	MMB - MnSURE	2,504	314	21,090	4,404	-
	H75	VETERANS AFFAIRS DEPT	20,248	5,714	170,542	20,397	-
	H7B	MEDICAL PRACTICE BOARD	243	235	2,048	1,415	-
	H7C	NURSING BOARD	382	229	3,216	1,595	-
	H7D	PHARMACY BOARD	260	358	2,194	1,118	-
	H7F	DENTISTRY BOARD	180	321	1,516	1,078	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	67	166	568	403	-
	H7J	OPTOMETRY BOARD	10	109	88	191	-
	H7K	NURSING HOME ADMIN BOARD	115	369	969	504	-
	H7L	SOCIAL WORK BOARD	131	247	1,106	1,151	-
	H7M	MARRIAGE & FAMILY THERAPY BD	28	182	237	348	-
	H7Q	PODIATRIC MEDICINE	19	140	160	187	-
	H7R	VETERINARY MEDICINE BOARD	23	118	193	323	-
	H7S	EMERGENCY MEDICAL SERVICES BD	181	443	1,522	765	-
	H7U	DIETETICS & NUTRITION PRACTICE	11	127	90	195	-
	H7V	PSYCHOLOGY BOARD	134	202	1,126	634	-
	H7W	PHYSICAL THERAPY BOARD	103	237	865	633	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	56	166	474	763	-
	H9G	OMBUDSMAN MH/DD	233	81	1,959	214	-
	J33	TRIAL COURTS	29,743	10,220	250,511	104,827	-
	J50	GUARDIAN AD LITEM BOARD	3,277	791	27,597	1,835	-
	J52	PUBLIC DEFENSE BOARD	8,563	1,056	72,124	3,086	-
	J58	COURT OF APPEALS	1,097	54	9,241	269	-
	J65	SUPREME COURT	5,271	2,075	44,395	7,058	-
	J68	TAX COURT	104	74	874	129	-
	J70	JUDICIAL STANDARDS BOARD	35	111	297	149	-
	L10	LEGISLATURE	1,171	708	9,863	2,038	-
	L49	LEGISLATIVE AUDITOR	707	7	5,953	1	-
	P01	MILITARY AFFAIRS DEPT	4,877	978	41,075	33,827	-

	P07	PUBLIC SAFETY DEPT	29,834	32,506	251,273	209,353	35 of 105 -
	P78	CORRECTIONS DEPT	61,317	19,601	516,445	50,812	-
	P7T	PEACE OFFICERS BOARD (POST)	121	312	1,017	594	-
	P9E	SENTENCING GUIDELINES COMM	83	75	702	105	-
	R28	MINN CONSERVATION CORPS	-	61	-	12	-
	R29	NATURAL RESOURCES DEPT	82,263	47,165	692,858	216,390	-
	R32	POLLUTION CONTROL AGENCY	15,149	9,752	127,589	25,238	-
	R9P	WATER & SOIL RESOURCES BOARD	2,435	4,035	20,511	4,773	-
	T79	TRANSPORTATION DEPT	114,725	24,895	966,271	968,914	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	138	-	6,290	-
	0	OTHER	0	1,731	1	1,787	-
	0	Total	0	(0)	0	(0)	-
	0	Source					
	0	Difference (Total - Source)					

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Exhibit B - Step-Down Calculation
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Multiple Rate Method
State Fiscal Year 2016 - 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					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration	(5,396,250)				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services	-	(247)			
G45-14.3	G45-14.3	Mediation Services	-	247	(272,325)		
G45-14.4	G45-14.4	Mediation/Representation	-	-	-		
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	(1,591,643)	
L49-15.3	L49-15.3	Financial Audits	-	-	-	689,039	(2,888,515)
L49-15.4	L49-15.4	Program Audits	-	-	-	521,132	-
L49-15.5	L49-15.5	Single Audits	-	-	-	290,958	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	27,209	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	26,846	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	11,903	37 of 105 -
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	24,556	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	1,613
G02-3.2	G02-3.2	Admin Management Services	22,931	-	1,157	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	3,758	-	190	-	3,228
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	52,477
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	385,670
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	38 of 105 -
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies					
	G02-0002	State Archaeology	9	-	0	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	113	-	6	-	-
	G02-0009	Real Estate and Construction Services	446	-	22	-	4,966
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	282	-	14	-	-
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	2,399	-	121	-	156
	G02-0015a	Fleet Services	617	-	31	-	-
	G02-0016	Development Disabilities	1,063	-	54	-	-
	G02-0017a	Risk Management	779	-	39	-	-
	G02-0017b	Risk Management - Workers Compensation	1,421	-	72	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
	G02-0021a	Plant Mangement (Leases)	17,980	-	907	-	-
	G02-0021b	Plant Management (Repairs)	502	-	25	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-
	G02-0024	MN Bookstore	687	-	35	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	1,546	-	78	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	1,650	-	83	-	-
	G02-0031	Central Mail	702	-	35	-	-
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	15	-	1	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	723	-	37	-	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-
	G02-0045	SmART FMR	879	-	44	-	-
	G02-0046	SmART HR	1,148	-	58	-	-
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	207	-	10	-	3,364
	G02-0049	Materials Management	231	-	12	-	-
	B04	AGRICULTURE DEPT	58,766	-	2,966	-	52,614
	B11	COSMETOLOGIST EXAMINERS BOARD	1,351	-	68	-	-
	B13	COMMERCE DEPT	43,394	-	2,190	-	26,405
	B14	ANIMAL HEALTH BOARD	5,811	-	293	-	-
	B15	BARBER EXAMINERS BOARD	267	-	13	-	-
	B20	EXPLORE MINNESOTA TOURISM	4,690	-	237	-	16,946
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	145,322	-	7,334	-	106,968
	B24	PUBLIC FACILITIES AUTHORITY	1,023	-	52	-	3,498
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	25,662	-	1,295	-	1,160
	B41	WORKERS COMP COURT OF APPEALS	835	-	42	-	1,250
	B42	LABOR AND INDUSTRY DEPT	38,365	-	1,936	-	365
	B43	IRON RANGE RESOURCES	7,526	-	380	-	2,681
	B7E	ARCHITECTURE, ENGINEERING BD	723	-	36	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	651
	B7P	ACCOUNTANCY BOARD	500	-	25	-	26
	B7S	PRIVATE DETECTIVES BOARD	174	-	9	-	-
	B82	PUBLIC UTILITIES COMM	15,264	-	770	-	-
	B9D	AMATEUR SPORTS COMM	234	-	12	-	2,482
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	23,653
	E25	CENTER FOR ARTS EDUCATION	10,491	-	529	-	37,245
	E26	MN STATE COLLEGES/UNIVERSITIES	1,261,175	-	63,646	-	55,025
	E37	EDUCATION DEPARTMENT	37,779	-	1,907	-	74,913
	E39	BOARD OF TEACHING	229	-	12	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	734
	E44	MINNESOTA STATE ACADEMIES	19,409	-	980	-	36,626
	E50	ARTS BOARD	2,210	-	112	-	104

	E60	OFFICE OF HIGHER EDUCATION	6,934	-	350	-	587
	E77	ZOOLOGICAL BOARD	26,293	-	1,327	-	7,277
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	4,574
	E95	HUMANITIES COMMISSION	-	-	-	-	734
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	182	-	9	-	-
	G03	LOTTERY	12,842	-	648	-	111,512
	G05	RACING COMMISSION	3,126	-	158	-	42,200
	G06	ATTORNEY GENERAL	27,233	-	1,374	-	23,693
	G09	GAMBLING CONTROL BOARD	2,471	-	125	-	26
	G10	MINNESOTA MANAGEMENT & BUDGET	20,729	-	1,046	-	417
	G17	HUMAN RIGHTS DEPT	3,600	-	182	-	25,789
	G19	INDIAN AFFAIRS COUNCIL	601	-	30	-	1,358
	G38	INVESTMENT BOARD	1,930	-	97	-	164,190
	G39	GOVERNORS OFFICE	4,771	-	241	-	35,486
	G45	MEDIATION SERVICES DEPT	1,118	-	56	-	-
	G46	MN.IT	206,702	-	10,431	-	93,955
	G53	SECRETARY OF STATE	8,153	-	411	-	15,844
	G61	OFFICE OF THE STATE AUDITOR	8,589	-	433	-	30,791
	G62	MINN STATE RETIREMENT SYSTEM	9,932	-	501	-	90,038
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	7,180	-	362	-	72,447
	G67	REVENUE DEPT	112,749	-	5,690	-	106,393
	G69	TEACHERS RETIREMENT ASSOC	6,685	-	337	-	49,540
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	363	-	18	-	2,058
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	717	-	36	-	-
	G9K	ADMINISTRATIVE HEARINGS	5,788	-	292	-	-
	G9L	BLACK MINNESOTANS COUNCIL	217	-	11	-	2,478
	G9M	CHICANO LATINO AFFAIRS COUNCIL	408	-	21	-	1,358
	G9N	ASIAN-PACIFIC COUNCIL	248	-	13	-	1,358
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	251	-	13	-	1,472
	G9Y	DISABILITY COUNCIL	863	-	44	-	2,605
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	150,451	-	7,593	-	97,540
	H55	HUMAN SERVICES DEPT	388,014	-	19,581	-	299,019
	H55b	HUMAN SERVICES SOS	167,065	-	8,431	-	42,122
	H55c	HUMAN SERVICES MSOP	34,322	-	1,732	-	-
	H60	MMB - MnSURE	15,805	-	798	-	3,334
	H75	VETERANS AFFAIRS DEPT	127,802	-	6,450	-	96,092
	H7B	MEDICAL PRACTICE BOARD	1,535	-	77	-	18,579
	H7C	NURSING BOARD	2,410	-	122	-	7,696
	H7D	PHARMACY BOARD	1,644	-	83	-	5,367
	H7F	DENTISTRY BOARD	1,136	-	57	-	6,660
	H7H	CHIROPRACTIC EXAMINERS BOARD	426	-	21	-	9,718
	H7J	OPTOMETRY BOARD	66	-	3	-	3,593
	H7K	NURSING HOME ADMIN BOARD	726	-	37	-	7,496
	H7L	SOCIAL WORK BOARD	829	-	42	-	984
	H7M	MARRIAGE & FAMILY THERAPY BD	177	-	9	-	1,108
	H7Q	PODIATRIC MEDICINE	120	-	6	-	3,406
	H7R	VETERINARY MEDICINE BOARD	145	-	7	-	1,026
	H7S	EMERGENCY MEDICAL SERVICES BD	1,141	-	58	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	67	-	3	-	6,882
	H7V	PSYCHOLOGY BOARD	843	-	43	-	5,981
	H7W	PHYSICAL THERAPY BOARD	648	-	33	-	1,413
	H7X	BEHAVIORAL HEALTH & THERAPY BD	355	-	18	-	4,989
	H9G	OMBUDSMAN MH/DD	1,468	-	74	-	847
	J33	TRIAL COURTS	187,730	-	9,474	-	78,077
	J50	GUARDIAN AD LITEM BOARD	20,681	-	1,044	-	-
	J52	PUBLIC DEFENSE BOARD	54,049	-	2,728	-	-
	J58	COURT OF APPEALS	6,925	-	349	-	-
	J65	SUPREME COURT	33,269	-	1,679	-	-
	J68	TAX COURT	655	-	33	-	-
	J70	JUDICIAL STANDARDS BOARD	223	-	11	-	104
	L10	LEGISLATURE	7,391	-	373	-	-
	L49	LEGISLATIVE AUDITOR	4,461	-	225	-	-
	P01	MILITARY AFFAIRS DEPT	30,781	-	1,553	-	9,453

	P07	PUBLIC SAFETY DEPT	188,301	-	9,503	-	40 of 105
	P78	CORRECTIONS DEPT	387,017	-	19,531	-	495
	P7T	PEACE OFFICERS BOARD (POST)	762	-	38	-	-
	P9E	SENTENCING GUIDELINES COMM	526	-	27	-	1,082
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	519,219	-	26,203	-	128,610
	R32	POLLUTION CONTROL AGENCY	95,614	-	4,825	-	777
	R9P	WATER & SOIL RESOURCES BOARD	15,371	-	776	-	2,915
	T79	TRANSPORTATION DEPT	724,112	-	36,543	-	91,818
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	14,835
	0	OTHER	0	-	0	-	73,001
	0	Total	0	-	0	0	0
	0	Source					
	0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - 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					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits	(2,184,635)				
L49-15.5	L49-15.5	Single Audits	-	(1,219,724)			
L49-15.6	L49-15.6	Audit Comm	-	-	-		
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	(114,063)	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	(112,541)
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	42 of 105 -
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	41,227	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	43 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-		-
0	0	0	-	-	-	-		-
0	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	-	-	-	-		-
	G02-0003	Public Broadcasting	-	-	-	-		-
	G02-0005	Materials Service and Distribution	-	-	-	-		-
	G02-0007	Information Policy Analysis	-	-	-	-		-
	G02-0009	Real Estate and Construction Services	-	-	-	-		-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-		-
	G02-0012	STAR	-	-	-	-		-
	G02-0013	Volunteer Services	-	-	-	-		-
	G02-0014	Capital Group Parking	-	-	-	-		-
	G02-0015a	Fleet Services	-	-	-	-		-
	G02-0016	Development Disabilities	-	-	-	-		-
	G02-0017a	Risk Management	-	-	-	-		-
	G02-0017b	Risk Management - Workers Compensation	-	-	-	-		-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-		-
	G02-0021a	Plant Mangement (Leases)	-	-	-	-		-
	G02-0021b	Plant Management (Repairs)	-	-	-	-		-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-		-
	G02-0021d	Plant Management (Energy)	-	-	-	-		-
	G02-0021f	Plant Management FR & R	-	-	-	-		-
	G02-0024	MN Bookstore	-	-	-	-		-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-		-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-		-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-		-
	G02-0031	Central Mail	-	-	-	-		-
	G02-0034	Other Non-Allocable	-	-	-	-		-
	G02-0036	Demography	-	-	-	-		-
	G02-0037	Mn Geospatial Information Office	-	-	-	-		-
	G02-0037a	MnGeo Service Bureau	-	-	-	-		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-		-
	G02-0042	Surplus Services	-	-	-	-		-
	G02-0043	Surplus Services - Federal	-	-	-	-		-
	G02-0044	RECS - Energy	-	-	-	-		-
	G02-0045	SmART FMR	-	-	-	-		-
	G02-0046	SmART HR	-	-	-	-		-
	G02-0047	Grants Recovery	-	-	-	-		-
	G02-0048	Arts & Cultural Heritage	-	-	-	-		50,916
	G02-0049	Materials Management	-	-	-	-		-
	B04	AGRICULTURE DEPT	-	-	-	-		-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-		-
	B13	COMMERCE DEPT	-	43,326	-	-		-
	B14	ANIMAL HEALTH BOARD	-	-	-	-		-
	B15	BARBER EXAMINERS BOARD	-	-	-	-		-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	122,948	-	-		-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-		-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-		-
	B34	HOUSING FINANCE AGENCY	-	-	-	-		-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-		-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-		-
	B43	IRON RANGE RESOURCES	274,827	-	-	-		-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-		-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-		-
	B7P	ACCOUNTANCY BOARD	-	-	-	-		-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-		-
	B82	PUBLIC UTILITIES COMM	-	-	-	-		-
	B9D	AMATEUR SPORTS COMM	-	-	-	-		-
	B9V	AGRICULTURE UTILIZATION RESRCH	144,432	-	-	-		-
	E25	CENTER FOR ARTS EDUCATION	37,678	-	-	-		-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	3,462	-	-		-
	E37	EDUCATION DEPARTMENT	240,917	170,994	-	-		-
	E39	BOARD OF TEACHING	119,978	-	-	-		-
	E40	HISTORICAL SOCIETY	-	-	-	-		945
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-		-
	E50	ARTS BOARD	-	-	-	-		60,680

	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	13,150	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-
	G46	MN.IT	-	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPT	55,261	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	248,748	87,176	-	-	-
	H55	HUMAN SERVICES DEPT	188,685	488,750	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MMB - MnSURE	-	37,556	-	-	-
	H75	VETERANS AFFAIRS DEPT	9,826	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
	H7V	PSYCHOLOGY BOARD	-	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	40,703	-	-	-

	P07	PUBLIC SAFETY DEPT	-	58,327	-	-	45 of 105 -
	P78	CORRECTIONS DEPT	39,229	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	237,740	98,610	-	112,804	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	1,259	-
	T79	TRANSPORTATION DEPT	265,297	26,646	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	0	OTHER	308,866	-	-	-	-
	0	Total	-	(0)	-	0	-
	0	Source					
	0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - 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
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water	-				

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	(49,897)			
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-		
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	(102,941)
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	48 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-		-
0	0	0	-	-	-	-		-
0	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	-	-	-	-		-
	G02-0003	Public Broadcasting	-	-	-	-		-
	G02-0005	Materials Service and Distribution	-	-	-	-		-
	G02-0007	Information Policy Analysis	-	-	-	-		-
	G02-0009	Real Estate and Construction Services	-	-	-	-		-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-		-
	G02-0012	STAR	-	-	-	-		-
	G02-0013	Volunteer Services	-	-	-	-		-
	G02-0014	Capital Group Parking	-	-	-	-		-
	G02-0015a	Fleet Services	-	-	-	-		-
	G02-0016	Development Disabilities	-	-	-	-		-
	G02-0017a	Risk Management	-	-	-	-		-
	G02-0017b	Risk Management - Workers Compensation	-	-	-	-		-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-		-
	G02-0021a	Plant Mangement (Leases)	-	-	-	-		-
	G02-0021b	Plant Management (Repairs)	-	-	-	-		-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-		-
	G02-0021d	Plant Management (Energy)	-	-	-	-		-
	G02-0021f	Plant Management FR & R	-	-	-	-		-
	G02-0024	MN Bookstore	-	-	-	-		-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-		-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-		-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-		-
	G02-0031	Central Mail	-	-	-	-		-
	G02-0034	Other Non-Allocable	-	-	-	-		-
	G02-0036	Demography	-	-	-	-		-
	G02-0037	Mn Geospatial Information Office	-	-	-	-		-
	G02-0037a	MnGeo Service Bureau	-	-	-	-		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-		-
	G02-0042	Surplus Services	-	-	-	-		-
	G02-0043	Surplus Services - Federal	-	-	-	-		-
	G02-0044	RECS - Energy	-	-	-	-		-
	G02-0045	SmART FMR	-	-	-	-		-
	G02-0046	SmART HR	-	-	-	-		-
	G02-0047	Grants Recovery	-	-	-	-		-
	G02-0048	Arts & Cultural Heritage	-	-	-	-		-
	G02-0049	Materials Management	-	-	-	-		-
	B04	AGRICULTURE DEPT	-	-	-	-		-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-		-
	B13	COMMERCE DEPT	-	-	-	-		-
	B14	ANIMAL HEALTH BOARD	-	-	-	-		-
	B15	BARBER EXAMINERS BOARD	-	-	-	-		-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-		-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-		-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-		-
	B34	HOUSING FINANCE AGENCY	-	-	-	-		-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-		-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-		-
	B43	IRON RANGE RESOURCES	-	-	-	-		-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-		-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-		-
	B7P	ACCOUNTANCY BOARD	-	-	-	-		-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-		-
	B82	PUBLIC UTILITIES COMM	-	-	-	-		-
	B9D	AMATEUR SPORTS COMM	-	-	-	-		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-		-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-		-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-		-
	E37	EDUCATION DEPARTMENT	-	-	-	-		-
	E39	BOARD OF TEACHING	-	-	-	-		-
	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	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-
	G46	MN.IT	-	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPT	-	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	-	-	-	-
	H55	HUMAN SERVICES DEPT	-	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MMB - MnSURE	-	-	-	-	-
	H75	VETERANS AFFAIRS DEPT	-	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
	H7V	PSYCHOLOGY BOARD	-	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-	-

	P07	PUBLIC SAFETY DEPT	-	-	-	-	50 of 105 -
	P78	CORRECTIONS DEPT	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	14,256	-	-	102,940.98
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	35,640	-	-	-
	T79	TRANSPORTATION DEPT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	0	OTHER	-	-	-	-	-
	0	Total	-	-	-	-	-
	0	Source					
	0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

Schedule No.	DP#	Name	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2
			Program Audit- Parks & Trails	**STATE AUDITOR**	**SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)**	**ADMINISTRATION**	**ADMIN MANAGEMENT SERVICES**
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-					
G61-16.2	G61-16.2	State Auditor	-	(39,216)				
G61-16.3	G61-16.3	State Auditor General	-	-				
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	(6,864,688)			
0	0	0	-	-	-			
99YYY	99YYY	Consumer Agencies	-	-	-			
G02-3.0	G02-3.0	Department of Administration	-	5	721	(127,339)		
G02-3.2	G02-3.2	Admin Management Services	-	-	-	1,490	(449,064)	
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	169,784	
G02-3.4	G02-3.4	Human Resources	-	-	-	-	97,349	
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	181,931	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	
G02-4.2	G02-4.2	Government & Citizen Services	-	-	1,070	3,765	-	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	
G02-4.8	G02-4.8	Materials Management Division	-	-	-	-	-	
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	731	-	-	
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	1,667	-	-	
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-	
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	-	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	-	-	590	-	-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	854	-	-	

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	53 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-		-
0	0	0	-	-	-	-		-
0	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	-	-	20	8		-
	G02-0003	Public Broadcasting	-	-	43	-		-
	G02-0005	Materials Service and Distribution	-	-	-	-		-
	G02-0007	Information Policy Analysis	-	-	185	34		-
	G02-0009	Real Estate and Construction Services	-	-	3,198	21,985		-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-		-
	G02-0012	STAR	-	-	1,249	346		-
	G02-0013	Volunteer Services	-	-	-	-		-
	G02-0014	Capital Group Parking	-	-	4,494	2,976		-
	G02-0015a	Fleet Services	-	-	19,676	6,126		-
	G02-0016	Development Disabilities	-	-	1,193	1,896		-
	G02-0017a	Risk Management	-	-	1,725	8,110		-
	G02-0017b	Risk Management - Workers Compensation	-	-	12,919	25,600		-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	4	-		-
	G02-0021a	Plant Mangement (Leases)	-	-	17,915	34,110		-
	G02-0021b	Plant Management (Repairs)	-	-	397	101		-
	G02-0021c	Plant Management (Materials Transfer)	-	-	4	-		-
	G02-0021d	Plant Management (Energy)	-	-	-	-		-
	G02-0021f	Plant Management FR & R	-	-	189	1,241		-
	G02-0024	MN Bookstore	-	-	1,469	1,122		-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-		-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	443	2,194		-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	792	5,118		-
	G02-0031	Central Mail	-	-	6,117	9,031		-
	G02-0034	Other Non-Allocable	-	-	4	-		-
	G02-0036	Demography	-	-	75	17		-
	G02-0037	Mn Geospatial Information Office	-	-	-	-		-
	G02-0037a	MnGeo Service Bureau	-	-	-	-		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-		-
	G02-0042	Surplus Services	-	-	1,535	949		-
	G02-0043	Surplus Services - Federal	-	-	-	-		-
	G02-0044	RECS - Energy	-	-	8	0		-
	G02-0045	SmART FMR	-	-	155	286		-
	G02-0046	SmART HR	-	-	203	262		-
	G02-0047	Grants Recovery	-	-	-	-		-
	G02-0048	Arts & Cultural Heritage	-	-	335	231		-
	G02-0049	Materials Management	-	-	247	340		-
	B04	AGRICULTURE DEPT	-	24	36,714	-		-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	2,086	-		-
	B13	COMMERCE DEPT	-	370	53,747	-		-
	B14	ANIMAL HEALTH BOARD	-	3	1,814	-		-
	B15	BARBER EXAMINERS BOARD	-	-	467	-		-
	B20	EXPLORE MINNESOTA TOURISM	-	-	2,444	-		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	3,099	548,214	-		-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	1,595	-		-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	3	-		-
	B34	HOUSING FINANCE AGENCY	-	-	12,104	-		-
	B41	WORKERS COMP COURT OF APPEALS	-	-	225	-		-
	B42	LABOR AND INDUSTRY DEPT	-	15	79,991	-		-
	B43	IRON RANGE RESOURCES	-	-	5,151	-		-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	1,252	-		-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	1	-		-
	B7P	ACCOUNTANCY BOARD	-	-	1,019	-		-
	B7S	PRIVATE DETECTIVES BOARD	-	-	108	-		-
	B82	PUBLIC UTILITIES COMM	-	-	10,080	-		-
	B9D	AMATEUR SPORTS COMM	-	-	120	-		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	2	-		-
	E25	CENTER FOR ARTS EDUCATION	-	0	5,328	-		-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	2,859	850,338	-		-
	E37	EDUCATION DEPARTMENT	-	2,396	82,819	-		-
	E39	BOARD OF TEACHING	-	-	4	-		-
	E40	HISTORICAL SOCIETY	-	-	96	-		-
	E44	MINNESOTA STATE ACADEMIES	-	-	5,386	-		-
	E50	ARTS BOARD	-	2	4,248	-		-

	E60	OFFICE OF HIGHER EDUCATION	-	-	6,685	-	54 of 105	-
	E77	ZOOLOGICAL BOARD	-	0	12,951	-		-
	E81	UNIVERSITY OF MINNESOTA	-	-	471	-		-
	E95	HUMANITIES COMMISSION	-	-	42	-		-
	E97	SCIENCE MUSEUM	-	-	9	-		-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	18	-		-
	G03	LOTTERY	-	-	915	-		-
	G05	RACING COMMISSION	-	-	3,631	-		-
	G06	ATTORNEY GENERAL	-	5	5,753	-		-
	G09	GAMBLING CONTROL BOARD	-	-	659	-		-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	7,418	-		-
	G17	HUMAN RIGHTS DEPT	-	-	850	-		-
	G19	INDIAN AFFAIRS COUNCIL	-	-	460	-		-
	G38	INVESTMENT BOARD	-	-	804	-		-
	G39	GOVERNORS OFFICE	-	-	854	-		-
	G45	MEDIATION SERVICES DEPT	-	-	355	-		-
	G46	MN.IT	-	-	59,458	-		-
	G53	SECRETARY OF STATE	-	0	5,022	-		-
	G61	OFFICE OF THE STATE AUDITOR	-	-	872	-		-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	16,735	-		-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	22,687	-		-
	G67	REVENUE DEPT	-	-	10,347	-		-
	G69	TEACHERS RETIREMENT ASSOC	-	-	23,566	-		-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	359,268	-		-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	177	-		-
	G96	UNIFORM LAWS COMMISSION	-	-	12	-		-
	G9J	CAMPAIGN FINANCE BOARD	-	-	339	-		-
	G9K	ADMINISTRATIVE HEARINGS	-	-	3,578	-		-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	290	-		-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	218	-		-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	237	-		-
	G9Q	MMB DEBT SERVICE	-	-	881	-		-
	G9R	MMB NON-OPERATING	-	24	830,357	-		-
	G9X	CAPITOL AREA ARCHITECT	-	-	158	-		-
	G9Y	DISABILITY COUNCIL	-	-	476	-		-
	GPR	PAYROLL CLEARING	-	-	-	-		-
	H12	HEALTH DEPT	-	782	85,838	-		-
	H55	HUMAN SERVICES DEPT	-	26,259	1,056,388	-		-
	H55b	HUMAN SERVICES SOS	-	-	71,404	-		-
	H55c	HUMAN SERVICES MSOP	-	-	7,926	-		-
	H60	MMB - MnSURE	-	80	6,528	-		-
	H75	VETERANS AFFAIRS DEPT	-	38	30,233	-		-
	H7B	MEDICAL PRACTICE BOARD	-	-	2,098	-		-
	H7C	NURSING BOARD	-	-	2,364	-		-
	H7D	PHARMACY BOARD	-	0	1,656	-		-
	H7F	DENTISTRY BOARD	-	-	1,598	-		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	597	-		-
	H7J	OPTOMETRY BOARD	-	-	283	-		-
	H7K	NURSING HOME ADMIN BOARD	-	-	748	-		-
	H7L	SOCIAL WORK BOARD	-	-	1,706	-		-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	516	-		-
	H7Q	PODIATRIC MEDICINE	-	-	277	-		-
	H7R	VETERINARY MEDICINE BOARD	-	-	478	-		-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	0	1,134	-		-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	289	-		-
	H7V	PSYCHOLOGY BOARD	-	-	940	-		-
	H7W	PHYSICAL THERAPY BOARD	-	-	938	-		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	1,131	-		-
	H9G	OMBUDSMAN MH/DD	-	-	317	-		-
	J33	TRIAL COURTS	-	9	155,376	-		-
	J50	GUARDIAN AD LITEM BOARD	-	-	2,720	-		-
	J52	PUBLIC DEFENSE BOARD	-	-	4,574	-		-
	J58	COURT OF APPEALS	-	-	399	-		-
	J65	SUPREME COURT	-	2	10,462	-		-
	J68	TAX COURT	-	-	191	-		-
	J70	JUDICIAL STANDARDS BOARD	-	-	221	-		-
	L10	LEGISLATURE	-	0	3,021	-		-
	L49	LEGISLATIVE AUDITOR	-	-	1	-		-
	P01	MILITARY AFFAIRS DEPT	-	200	50,139	-		-

	P07	PUBLIC SAFETY DEPT	-	283	310,306	-	55 of 105	-
	P78	CORRECTIONS DEPT	-	6	75,315	-		-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	881	-		-
	P9E	SENTENCING GUIDELINES COMM	-	-	155	-		-
	R28	MINN CONSERVATION CORPS	-	-	18	-		-
	R29	NATURAL RESOURCES DEPT	-	144	320,737	-		-
	R32	POLLUTION CONTROL AGENCY	-	64	37,408	-		-
	R9P	WATER & SOIL RESOURCES BOARD	-	9	7,074	-		-
	T79	TRANSPORTATION DEPT	-	2,537	1,436,142	-		-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	9,323	-		-
	0	OTHER	-	-	2,648	-		-
	0	Total	-	(0)	(0)	(0)		(0)
	0	Source						
	0	Difference (Total - Source)						

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

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

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
0	0	0						
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	(169,785)					
G02-3.4	G02-3.4	Human Resources	-	(97,430)				
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	(181,931)			
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-			
G02-4.2	G02-4.2	Government & Citizen Services	17,170	9,853	2,574	(59,752)		
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	6,600	(6,600)	
G02-4.7	G02-4.7	Real Property	-	-	-	12,598	-	
G02-4.8	G02-4.8	Materials Management Division	-	-	-	27,365	-	
G02-4.10	G02-4.10	Central Mail	-	-	-	6,182	-	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	5,212	-	
G02-4.12	G02-4.12	Grants Management	-	-	-	1,795	-	
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-	
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-	
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-	
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies					
	G02-0002	State Archaeology	39	22	48	-	-
	G02-0003	Public Broadcasting	-	-	103	-	188
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	516	296	445	-	-
	G02-0009	Real Estate and Construction Services	2,037	1,169	7,690	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	1,288	739	3,002	-	-
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	10,961	6,290	10,805	-	-
	G02-0015a	Fleet Services	2,818	1,617	47,311	-	-
	G02-0016	Development Disabilities	4,855	2,786	2,870	-	-
	G02-0017a	Risk Management	3,560	2,043	4,148	-	-
	G02-0017b	Risk Management - Workers Compensation	6,494	3,726	31,062	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	8	-	-
	G02-0021a	Plant Mangement (Leases)	82,158	47,146	43,075	-	204
	G02-0021b	Plant Management (Repairs)	2,296	1,317	953	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	11	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	453	-	-
	G02-0024	MN Bookstore	3,140	1,802	3,533	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	7,066	4,055	1,065	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	7,540	4,327	1,905	-	-
	G02-0031	Central Mail	3,208	1,841	14,709	-	-
	G02-0034	Other Non-Allocable	-	-	9	-	-
	G02-0036	Demography	70	40	181	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	3,306	1,897	3,692	-	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	20	-	-
	G02-0045	SmART FMR	4,017	2,305	373	-	-
	G02-0046	SmART HR	5,244	3,010	487	-	-
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	944	542	806	-	-
	G02-0049	Materials Management	1,058	607	593	-	-
	B04	AGRICULTURE DEPT	-	-	-	-	94
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	16
	B13	COMMERCE DEPT	-	-	-	-	172
	B14	ANIMAL HEALTH BOARD	-	-	-	-	94
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	16
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	643
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	63
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	47
	B43	IRON RANGE RESOURCES	-	-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	47
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	31
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
	E37	EDUCATION DEPARTMENT	-	-	-	-	-
	E39	BOARD OF TEACHING	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	-	47

	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	16
	E77	ZOOLOGICAL BOARD	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	157
	G05	RACING COMMISSION	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	47
	G09	GAMBLING CONTROL BOARD	-	-	-	-	47
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	31
	G17	HUMAN RIGHTS DEPT	-	-	-	-	31
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	16
	G38	INVESTMENT BOARD	-	-	-	-	31
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-
	G46	MN.IT	-	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	16
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	47
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	16
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPT	-	-	-	-	172
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	31
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	110
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	31
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	16
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	-	-	-	172
	H55	HUMAN SERVICES DEPT	-	-	-	-	1,317
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MMB - MnSURE	-	-	-	-	78
	H75	VETERANS AFFAIRS DEPT	-	-	-	-	31
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
	H7V	PSYCHOLOGY BOARD	-	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	31
	J33	TRIAL COURTS	-	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	16
	L10	LEGISLATURE	-	-	-	-	47
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-	16

	P07	PUBLIC SAFETY DEPT	-	-	-	-	361
	P78	CORRECTIONS DEPT	-	-	-	-	596
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	16
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-	1,082
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	94
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	125
	T79	TRANSPORTATION DEPT	-	-	-	-	110
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	0	OTHER	-	-	-	-	31
	0	Total	(0)	0	(0)	0	0
	0	Source					
	0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

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

L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10					
0	0	0					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property	(12,598)				
G02-4.8	G02-4.8	Materials Management Division	-	(27,764)			
G02-4.10	G02-4.10	Central Mail	-	-	(6,182)		
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	(5,212)	
G02-4.12	G02-4.12	Grants Management	-	-	-	0	(1,795)
G46-6.2	G46-6.2	Minnesota Information Technology	-	12	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	27	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	1	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	18	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	13	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	63 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-		-
0	0	0	-	-	-	-		-
0	99YYY	Consumer Agencies				-		
	G02-0002	State Archaeology	-	0	-	0		-
	G02-0003	Public Broadcasting	-	6	-	-		5
	G02-0005	Materials Service and Distribution	-	-	-	-		-
	G02-0007	Information Policy Analysis	-	0	-	0		-
	G02-0009	Real Estate and Construction Services	-	42	2	0		2
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-		-
	G02-0012	STAR	-	12	0	0		-
	G02-0013	Volunteer Services	-	-	-	-		-
	G02-0014	Capital Group Parking	-	18	4	2		-
	G02-0015a	Fleet Services	20	45	2	1		-
	G02-0016	Development Disabilities	-	11	10	1		1
	G02-0017a	Risk Management	-	5	2	1		-
	G02-0017b	Risk Management - Workers Compensation	-	7	21	1		-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-		-
	G02-0021a	Plant Mangement (Leases)	-	233	1	17		-
	G02-0021b	Plant Management (Repairs)	-	2	-	0		-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-		-
	G02-0021d	Plant Management (Energy)	-	-	-	-		-
	G02-0021f	Plant Management FR & R	-	4	-	-		-
	G02-0024	MN Bookstore	-	6	1	1		-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-		-
	G02-0029a	Cooperative Purchasing (CPV)	-	7	4	2		-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	12	4	2		-
	G02-0031	Central Mail	-	6	-	1		-
	G02-0034	Other Non-Allocable	628	-	-	-		-
	G02-0036	Demography	-	1	-	0		-
	G02-0037	Mn Geospatial Information Office	-	-	-	-		-
	G02-0037a	MnGeo Service Bureau	-	-	-	-		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-		-
	G02-0042	Surplus Services	-	7	-	1		-
	G02-0043	Surplus Services - Federal	-	-	-	-		-
	G02-0044	RECS - Energy	-	0	-	-		-
	G02-0045	SmART FMR	-	1	1	1		-
	G02-0046	SmART HR	-	2	-	1		-
	G02-0047	Grants Recovery	-	-	-	-		-
	G02-0048	Arts & Cultural Heritage	-	6	-	0		12
	G02-0049	Materials Management	-	4	-	0		-
	B04	AGRICULTURE DEPT	4	607	96	57		5
	B11	COSMETOLOGIST EXAMINERS BOARD	-	8	9	1		-
	B13	COMMERCE DEPT	1	244	160	42		59
	B14	ANIMAL HEALTH BOARD	-	20	3	6		-
	B15	BARBER EXAMINERS BOARD	-	2	3	0		-
	B20	EXPLORE MINNESOTA TOURISM	-	45	22	5		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	21	3,809	-	141		306
	B24	PUBLIC FACILITIES AUTHORITY	-	28	-	1		77
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-		-
	B34	HOUSING FINANCE AGENCY	-	120	17	25		-
	B41	WORKERS COMP COURT OF APPEALS	-	2	1	1		-
	B42	LABOR AND INDUSTRY DEPT	-	284	129	37		2
	B43	IRON RANGE RESOURCES	128	94	-	7		55
	B7E	ARCHITECTURE, ENGINEERING BD	-	8	18	1		-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-		-
	B7P	ACCOUNTANCY BOARD	-	6	12	0		-
	B7S	PRIVATE DETECTIVES BOARD	-	1	-	0		-
	B82	PUBLIC UTILITIES COMM	-	14	2	15		-
	B9D	AMATEUR SPORTS COMM	341	0	-	0		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-		-
	E25	CENTER FOR ARTS EDUCATION	129	117	-	10		-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	10	1,224		-
	E37	EDUCATION DEPARTMENT	-	275	38	37		133
	E39	BOARD OF TEACHING	-	-	-	0		-
	E40	HISTORICAL SOCIETY	477	2	-	-		-
	E44	MINNESOTA STATE ACADEMIES	180	141	-	19		-
	E50	ARTS BOARD	-	113	1	2		48

E60	OFFICE OF HIGHER EDUCATION	-	74	41	7	64 of 105	14
E77	ZOOLOGICAL BOARD	273	210	-	26		-
E81	UNIVERSITY OF MINNESOTA	-	2	-	-		-
E95	HUMANITIES COMMISSION	-	1	-	-		-
E97	SCIENCE MUSEUM	-	0	-	-		-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0		-
G03	LOTTERY	-	-	2	12		-
G05	RACING COMMISSION	-	21	-	3		0
G06	ATTORNEY GENERAL	-	108	61	26		-
G09	GAMBLING CONTROL BOARD	-	6	1	2		-
G10	MINNESOTA MANAGEMENT & BUDGET	-	39	104	20		-
G17	HUMAN RIGHTS DEPT	-	12	15	3		-
G19	INDIAN AFFAIRS COUNCIL	-	7	0	1		0
G38	INVESTMENT BOARD	-	13	2	2		-
G39	GOVERNORS OFFICE	-	7	3	5		-
G45	MEDIATION SERVICES DEPT	-	5	4	1		-
G46	MN.IT	-	868	1	201		-
G53	SECRETARY OF STATE	-	56	29	8		-
G61	OFFICE OF THE STATE AUDITOR	-	14	2	8		-
G62	MINN STATE RETIREMENT SYSTEM	61	12	194	10		-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	13	316	7		-
G67	REVENUE DEPT	-	127	1,317	109		-
G69	TEACHERS RETIREMENT ASSOC	-	30	65	6		-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-		-
G92	OMBUDSPERSON FOR FAMILIES	-	2	0	0		-
G96	UNIFORM LAWS COMMISSION	-	0	-	-		-
G9J	CAMPAIGN FINANCE BOARD	-	4	6	1		-
G9K	ADMINISTRATIVE HEARINGS	-	29	73	6		-
G9L	BLACK MINNESOTANS COUNCIL	-	4	0	0		-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	2	0	0		-
G9N	ASIAN-PACIFIC COUNCIL	-	4	0	0		-
G9Q	MMB DEBT SERVICE	-	-	-	-		-
G9R	MMB NON-OPERATING	-	2	-	-		-
G9X	CAPITOL AREA ARCHITECT	-	2	0	0		-
G9Y	DISABILITY COUNCIL	-	11	1	1		-
GPR	PAYROLL CLEARING	-	-	-	-		-
H12	HEALTH DEPT	-	986	345	146		298
H55	HUMAN SERVICES DEPT	1,416	658	581	377		202
H55b	HUMAN SERVICES SOS	-	422	-	162		-
H55c	HUMAN SERVICES MSOP	-	43	-	33		-
H60	MMB - MnSURE	-	15	133	15		6
H75	VETERANS AFFAIRS DEPT	412	568	6	124		2
H7B	MEDICAL PRACTICE BOARD	-	10	31	1		-
H7C	NURSING BOARD	-	9	37	2		-
H7D	PHARMACY BOARD	-	13	26	2		-
H7F	DENTISTRY BOARD	-	10	13	1		-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	3	4	0		-
H7J	OPTOMETRY BOARD	-	3	1	0		-
H7K	NURSING HOME ADMIN BOARD	-	9	2	1		-
H7L	SOCIAL WORK BOARD	-	7	11	1		-
H7M	MARRIAGE & FAMILY THERAPY BD	-	4	2	0		-
H7Q	PODIATRIC MEDICINE	-	3	0	0		-
H7R	VETERINARY MEDICINE BOARD	-	2	2	0		-
H7S	EMERGENCY MEDICAL SERVICES BD	-	9	4	1		-
H7U	DIETETICS & NUTRITION PRACTICE	-	2	2	0		-
H7V	PSYCHOLOGY BOARD	-	7	5	1		-
H7W	PHYSICAL THERAPY BOARD	-	7	8	1		-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	4	4	0		-
H9G	OMBUDSMAN MH/DD	-	4	1	1		-
J33	TRIAL COURTS	-	315	19	182		-
J50	GUARDIAN AD LITEM BOARD	-	17	0	20		-
J52	PUBLIC DEFENSE BOARD	-	62	-	52		-
J58	COURT OF APPEALS	-	6	5	7		-
J65	SUPREME COURT	-	147	25	32		1
J68	TAX COURT	-	3	2	1		-
J70	JUDICIAL STANDARDS BOARD	-	3	-	0		-
L10	LEGISLATURE	-	0	20	7		-
L49	LEGISLATIVE AUDITOR	-	-	0	4		-
P01	MILITARY AFFAIRS DEPT	2,004	1,134	0	30		-

	P07	PUBLIC SAFETY DEPT	9	1,001	1,696	183	65 of 105 144
	P78	CORRECTIONS DEPT	2,523	1,977	17	376	13
	P7T	PEACE OFFICERS BOARD (POST)	-	4	4	1	0
	P9E	SENTENCING GUIDELINES COMM	-	2	0	1	-
	R28	MINN CONSERVATION CORPS	-	1	-	-	-
	R29	NATURAL RESOURCES DEPT	1,240	3,582	226	504	142
	R32	POLLUTION CONTROL AGENCY	11	246	45	93	37
	R9P	WATER & SOIL RESOURCES BOARD	-	164	2	15	72
	T79	TRANSPORTATION DEPT	2,722	8,154	69	703	159
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	4	2	-	-
	0	OTHER	-	9	20	0	-
	0	Total	(0)	0	(0)	0	(0)
	0	Source					
	0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 24.2	IT Central Serv Revenue 24.3	IT Central Serv Revenue 24.4	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3
			Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
0	0	0						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology	(2,898)					
G46-6.3	G46-6.3	IT Spend	-	-				
G46-6.4	G46-6.4	Enterprise IT Security	2,898	-	(2,898)			
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-			
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	28	(2,780,266)		
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	82,382	(82,382)	
G10-9.2	G10-9.2	Debt Management Division	-	-	-	75,211	-	
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	506,294	-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	803,738	-	
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	584,511	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	87,489	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	640,642	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	-	0	-	1	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	1	-	7	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	0	-	10	

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	68 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-		-
0	0	0	-	-	-	-		-
0	99YYY	Consumer Agencies			-			
	G02-0002	State Archaeology	-	-	-	-		0
	G02-0003	Public Broadcasting	-	-	-	-		1
	G02-0005	Materials Service and Distribution	-	-	-	-		-
	G02-0007	Information Policy Analysis	-	-	-	-		2
	G02-0009	Real Estate and Construction Services	-	-	3	-		38
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-		-
	G02-0012	STAR	-	-	0	-		15
	G02-0013	Volunteer Services	-	-	-	-		-
	G02-0014	Capital Group Parking	-	-	1	-		54
	G02-0015a	Fleet Services	-	-	4	-		236
	G02-0016	Development Disabilities	-	-	1	-		14
	G02-0017a	Risk Management	-	-	2	-		21
	G02-0017b	Risk Management - Workers Compensation	-	-	2	-		155
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-		0
	G02-0021a	Plant Mangement (Leases)	-	-	7	-		215
	G02-0021b	Plant Management (Repairs)	-	-	-	-		5
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-		0
	G02-0021d	Plant Management (Energy)	-	-	-	-		-
	G02-0021f	Plant Management FR & R	-	-	-	-		2
	G02-0024	MN Bookstore	-	-	0	-		18
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-		-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	1	-		5
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	7	-		10
	G02-0031	Central Mail	-	-	1	-		73
	G02-0034	Other Non-Allocable	-	-	-	-		0
	G02-0036	Demography	-	-	-	-		1
	G02-0037	Mn Geospatial Information Office	-	-	-	-		-
	G02-0037a	MnGeo Service Bureau	-	-	-	-		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-		-
	G02-0042	Surplus Services	-	-	2	-		18
	G02-0043	Surplus Services - Federal	-	-	-	-		-
	G02-0044	RECS - Energy	-	-	-	-		0
	G02-0045	SmART FMR	-	-	0	-		2
	G02-0046	SmART HR	-	-	0	-		2
	G02-0047	Grants Recovery	-	-	-	-		-
	G02-0048	Arts & Cultural Heritage	-	-	0	-		4
	G02-0049	Materials Management	-	-	0	-		3
	B04	AGRICULTURE DEPT	-	-	39	-		441
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	1	-		25
	B13	COMMERCE DEPT	-	-	23	-		645
	B14	ANIMAL HEALTH BOARD	-	-	5	-		22
	B15	BARBER EXAMINERS BOARD	-	-	0	-		6
	B20	EXPLORE MINNESOTA TOURISM	-	-	4	-		29
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	104	-		6,583
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-		19
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-		0
	B34	HOUSING FINANCE AGENCY	-	-	2	-		145
	B41	WORKERS COMP COURT OF APPEALS	-	-	0	-		3
	B42	LABOR AND INDUSTRY DEPT	-	-	34	-		961
	B43	IRON RANGE RESOURCES	-	-	1	-		62
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	0	-		15
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-		0
	B7P	ACCOUNTANCY BOARD	-	-	1	-		12
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-		1
	B82	PUBLIC UTILITIES COMM	-	-	4	-		121
	B9D	AMATEUR SPORTS COMM	-	-	0	-		1
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-		0
	E25	CENTER FOR ARTS EDUCATION	-	-	2	-		64
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	46	-		10,211
	E37	EDUCATION DEPARTMENT	-	-	65	-		995
	E39	BOARD OF TEACHING	-	-	-	-		0
	E40	HISTORICAL SOCIETY	-	-	1	-		1
	E44	MINNESOTA STATE ACADEMIES	-	-	6	-		65
	E50	ARTS BOARD	-	-	2	-		51

	E60	OFFICE OF HIGHER EDUCATION	-	-	15	-	69 of 105 80
	E77	ZOOLOGICAL BOARD	-	-	7	-	156
	E81	UNIVERSITY OF MINNESOTA	-	-	6	-	6
	E95	HUMANITIES COMMISSION	-	-	-	-	1
	E97	SCIENCE MUSEUM	-	-	-	-	0
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	0	-	0
	G03	LOTTERY	-	-	2	-	11
	G05	RACING COMMISSION	-	-	1	-	44
	G06	ATTORNEY GENERAL	-	-	2	-	69
	G09	GAMBLING CONTROL BOARD	-	-	0	-	8
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	86	-	89
	G17	HUMAN RIGHTS DEPT	-	-	2	-	10
	G19	INDIAN AFFAIRS COUNCIL	-	-	0	-	6
	G38	INVESTMENT BOARD	-	-	0	-	10
	G39	GOVERNORS OFFICE	-	-	1	-	10
	G45	MEDIATION SERVICES DEPT	-	-	1	-	4
	G46	MN.IT	-	-	6	-	714
	G53	SECRETARY OF STATE	-	-	2	-	60
	G61	OFFICE OF THE STATE AUDITOR	-	-	0	-	10
	G62	MINN STATE RETIREMENT SYSTEM	-	-	9	-	201
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	2	-	272
	G67	REVENUE DEPT	-	-	178	-	124
	G69	TEACHERS RETIREMENT ASSOC	-	-	1	-	283
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	4,314
	G92	OMBUDSPERSON FOR FAMILIES	-	-	0	-	2
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	0
	G9J	CAMPAIGN FINANCE BOARD	-	-	0	-	4
	G9K	ADMINISTRATIVE HEARINGS	-	-	4	-	43
	G9L	BLACK MINNESOTANS COUNCIL	-	-	0	-	3
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	0	-	3
	G9N	ASIAN-PACIFIC COUNCIL	-	-	0	-	3
	G9Q	MMB DEBT SERVICE	-	-	-	-	11
	G9R	MMB NON-OPERATING	-	-	-	-	9,971
	G9X	CAPITOL AREA ARCHITECT	-	-	0	-	2
	G9Y	DISABILITY COUNCIL	-	-	0	-	6
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	-	180	-	1,031
	H55	HUMAN SERVICES DEPT	-	-	948	-	12,685
	H55b	HUMAN SERVICES SOS	-	-	13	-	857
	H55c	HUMAN SERVICES MSOP	-	-	3	-	95
	H60	MMB - MnSURE	-	-	39	-	78
	H75	VETERANS AFFAIRS DEPT	-	-	40	-	363
	H7B	MEDICAL PRACTICE BOARD	-	-	3	-	25
	H7C	NURSING BOARD	-	-	2	-	28
	H7D	PHARMACY BOARD	-	-	2	-	20
	H7F	DENTISTRY BOARD	-	-	1	-	19
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	0	-	7
	H7J	OPTOMETRY BOARD	-	-	0	-	3
	H7K	NURSING HOME ADMIN BOARD	-	-	4	-	9
	H7L	SOCIAL WORK BOARD	-	-	1	-	20
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	0	-	6
	H7Q	PODIATRIC MEDICINE	-	-	0	-	3
	H7R	VETERINARY MEDICINE BOARD	-	-	0	-	6
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	0	-	14
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	0	-	3
	H7V	PSYCHOLOGY BOARD	-	-	0	-	11
	H7W	PHYSICAL THERAPY BOARD	-	-	0	-	11
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	0	-	14
	H9G	OMBUDSMAN MH/DD	-	-	1	-	4
	J33	TRIAL COURTS	-	-	1	-	1,866
	J50	GUARDIAN AD LITEM BOARD	-	-	0	-	33
	J52	PUBLIC DEFENSE BOARD	-	-	3	-	55
	J58	COURT OF APPEALS	-	-	0	-	5
	J65	SUPREME COURT	-	-	16	-	126
	J68	TAX COURT	-	-	0	-	2
	J70	JUDICIAL STANDARDS BOARD	-	-	0	-	3
	L10	LEGISLATURE	-	-	0	-	36
	L49	LEGISLATIVE AUDITOR	-	-	-	-	0
	P01	MILITARY AFFAIRS DEPT	-	-	8	-	602

	P07	PUBLIC SAFETY DEPT	-	-	219	-	3,726
	P78	CORRECTIONS DEPT	-	-	113	-	904
	P7T	PEACE OFFICERS BOARD (POST)	-	-	0	-	11
	P9E	SENTENCING GUIDELINES COMM	-	-	0	-	2
	R28	MINN CONSERVATION CORPS	-	-	-	-	0
	R29	NATURAL RESOURCES DEPT	-	-	61	-	3,851
	R32	POLLUTION CONTROL AGENCY	-	-	98	-	449
	R9P	WATER & SOIL RESOURCES BOARD	-	-	9	-	85
	T79	TRANSPORTATION DEPT	-	-	338	-	17,245
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	3	-	112
	0	OTHER	-	-	66	-	32
	0	Total	-	-	0	0	(0)
	0	Source					
	0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

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

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
0	0	0						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division	(75,211)					
G10-9.3	G10-9.3	Debt Management	75,211	(75,211)				
G10-9.4	G10-9.4	Debt Management - Other	-	-				
G10-10.2	G10-10.2	MMB - Budget Division	-	-	(506,294)			
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	147,001	(147,001)		
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	113,989	-	(113,989)	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	245,304	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	-	-	1	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	-	-	-	13	53	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	-	18	136	

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies		-			
	G02-0002	State Archaeology	-	-	-	0	11
	G02-0003	Public Broadcasting	-	-	-	1	12
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	4	29
	G02-0009	Real Estate and Construction Services	-	-	-	69	142
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	-	-	-	27	28
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	-	96	52
	G02-0015a	Fleet Services	-	-	-	422	53
	G02-0016	Development Disabilities	-	-	-	26	93
	G02-0017a	Risk Management	-	-	-	37	29
	G02-0017b	Risk Management - Workers Compensation	-	-	-	277	106
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	0	3
	G02-0021a	Plant Mangement (Leases)	-	-	-	384	216
	G02-0021b	Plant Management (Repairs)	-	-	-	8	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	0	1
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	4	28
	G02-0024	MN Bookstore	-	-	-	31	78
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	9	19
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	17	17
	G02-0031	Central Mail	-	-	-	131	50
	G02-0034	Other Non-Allocable	-	-	-	0	5
	G02-0036	Demography	-	-	-	2	37
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	-	-	-	33	39
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	0	5
	G02-0045	SmART FMR	-	-	-	3	39
	G02-0046	SmART HR	-	-	-	4	60
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	7	127
	G02-0049	Materials Management	-	-	-	5	27
	B04	AGRICULTURE DEPT	-	524	-	787	6,560
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	45	68
	B13	COMMERCE DEPT	-	-	-	1,152	1,306
	B14	ANIMAL HEALTH BOARD	-	-	-	39	248
	B15	BARBER EXAMINERS BOARD	-	-	-	10	45
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	52	383
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	11,747	2,731
	B24	PUBLIC FACILITIES AUTHORITY	-	543	-	34	607
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0	0
	B34	HOUSING FINANCE AGENCY	-	3,956	-	259	504
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	5	19
	B42	LABOR AND INDUSTRY DEPT	-	-	-	1,714	960
	B43	IRON RANGE RESOURCES	-	-	-	110	347
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	27	15
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	1
	B7P	ACCOUNTANCY BOARD	-	-	-	22	11
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	2	25
	B82	PUBLIC UTILITIES COMM	-	-	-	216	89
	B9D	AMATEUR SPORTS COMM	-	-	-	3	25
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	2
	E25	CENTER FOR ARTS EDUCATION	-	-	-	114	1,036
	E26	MN STATE COLLEGES/UNIVERSITIES	-	777	-	18,220	4,569
	E37	EDUCATION DEPARTMENT	-	7,520	-	1,775	2,988
	E39	BOARD OF TEACHING	-	-	-	0	2
	E40	HISTORICAL SOCIETY	-	-	-	2	45
	E44	MINNESOTA STATE ACADEMIES	-	-	-	115	890
	E50	ARTS BOARD	-	-	-	91	195

	E60	OFFICE OF HIGHER EDUCATION	-	72	-	143	74 of 105	851
	E77	ZOOLOGICAL BOARD	-	-	-	278		507
	E81	UNIVERSITY OF MINNESOTA	-	2,011	-	10		111
	E95	HUMANITIES COMMISSION	-	-	-	1		19
	E97	SCIENCE MUSEUM	-	-	-	0		8
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0		3
	G03	LOTTERY	-	-	-	20		100
	G05	RACING COMMISSION	-	-	-	78		261
	G06	ATTORNEY GENERAL	-	-	-	123		598
	G09	GAMBLING CONTROL BOARD	-	-	-	14		77
	G10	MINNESOTA MANAGEMENT & BUDGET	-	175	-	159		425
	G17	HUMAN RIGHTS DEPT	-	-	-	18		167
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	10		80
	G38	INVESTMENT BOARD	-	-	-	17		23
	G39	GOVERNORS OFFICE	-	-	-	18		130
	G45	MEDIATION SERVICES DEPT	-	-	-	8		50
	G46	MN.IT	-	103	-	1,274		2,414
	G53	SECRETARY OF STATE	-	-	-	108		273
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	19		86
	G62	MINN STATE RETIREMENT SYSTEM	-	30	-	359		68
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	40	-	486		87
	G67	REVENUE DEPT	-	-	-	222		1,155
	G69	TEACHERS RETIREMENT ASSOC	-	40	-	505		31
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	7,698		502
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	4		31
	G96	UNIFORM LAWS COMMISSION	-	-	-	0		4
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	7		102
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	77		88
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	6		70
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	5		23
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	5		32
	G9Q	MMB DEBT SERVICE	-	-	-	19		-
	G9R	MMB NON-OPERATING	-	-	-	17,792		570
	G9X	CAPITOL AREA ARCHITECT	-	-	-	3		27
	G9Y	DISABILITY COUNCIL	-	-	-	10		106
	GPR	PAYROLL CLEARING	-	-	-	-		-
	H12	HEALTH DEPT	-	-	-	1,839		6,083
	H55	HUMAN SERVICES DEPT	-	371	-	22,635		4,927
	H55b	HUMAN SERVICES SOS	-	-	-	1,530		3,192
	H55c	HUMAN SERVICES MSOP	-	-	-	170		1,291
	H60	MMB - MnSURE	-	-	-	140		122
	H75	VETERANS AFFAIRS DEPT	-	-	-	648		2,210
	H7B	MEDICAL PRACTICE BOARD	-	-	-	45		91
	H7C	NURSING BOARD	-	-	-	51		88
	H7D	PHARMACY BOARD	-	-	-	35		138
	H7F	DENTISTRY BOARD	-	-	-	34		124
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	13		64
	H7J	OPTOMETRY BOARD	-	-	-	6		42
	H7K	NURSING HOME ADMIN BOARD	-	-	-	16		143
	H7L	SOCIAL WORK BOARD	-	-	-	37		96
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	11		70
	H7Q	PODIATRIC MEDICINE	-	-	-	6		54
	H7R	VETERINARY MEDICINE BOARD	-	-	-	10		46
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	24		171
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	6		49
	H7V	PSYCHOLOGY BOARD	-	-	-	20		78
	H7W	PHYSICAL THERAPY BOARD	-	-	-	20		92
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	24		64
	H9G	OMBUDSMAN MH/DD	-	-	-	7		31
	J33	TRIAL COURTS	-	-	-	3,329		3,952
	J50	GUARDIAN AD LITEM BOARD	-	-	-	58		306
	J52	PUBLIC DEFENSE BOARD	-	-	-	98		409
	J58	COURT OF APPEALS	-	-	-	9		21
	J65	SUPREME COURT	-	-	-	224		803
	J68	TAX COURT	-	-	-	4		29
	J70	JUDICIAL STANDARDS BOARD	-	-	-	5		43
	L10	LEGISLATURE	-	-	-	65		274
	L49	LEGISLATIVE AUDITOR	-	-	-	0		3
	P01	MILITARY AFFAIRS DEPT	-	-	-	1,074		378

	P07	PUBLIC SAFETY DEPT	-	683	-	6,649	12,571
	P78	CORRECTIONS DEPT	-	-	-	1,614	7,580
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	19	121
	P9E	SENTENCING GUIDELINES COMM	-	-	-	3	29
	R28	MINN CONSERVATION CORPS	-	-	-	0	24
	R29	NATURAL RESOURCES DEPT	-	6	-	6,872	18,240
	R32	POLLUTION CONTROL AGENCY	-	-	-	802	3,771
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	152	1,560
	T79	TRANSPORTATION DEPT	-	16,890	-	30,772	9,628
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	200	54
	0	OTHER	-	41,469	-	57	669
	0	Total	-	-	0	0	0
	0	Source					
	0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

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

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
0	0	0						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division	(1,230,635)					
G10-11.3	G10-11.3	Central Payroll	334,789	(334,789)				
G10-11.4	G10-11.4	Accounting Services	329,250	-	(329,250)			
G10-11.5	G10-11.5	Financial Reporting	560,520	-	-	(560,520)		
G10-11.6	G10-11.6	Financial Reporting - Single Audit	6,076	-	-	-	(6,076)	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	-	2	4	-	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	28	48	-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	41	70	-	

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies					
	G02-0002	State Archaeology	-	1	1	2	-
	G02-0003	Public Broadcasting	-	-	2	4	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	7	9	15	-
	G02-0009	Real Estate and Construction Services	-	28	153	261	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	-	18	60	102	-
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	-	150	216	367	-
	G02-0015a	Fleet Services	-	38	944	1,608	-
	G02-0016	Development Disabilities	-	66	57	98	-
	G02-0017a	Risk Management	-	49	83	141	-
	G02-0017b	Risk Management - Workers Compensation	-	89	620	1,055	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	0	0	-
	G02-0021a	Plant Mangement (Leases)	-	1,121	860	1,464	-
	G02-0021b	Plant Management (Repairs)	-	31	19	32	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	0	0	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	9	15	-
	G02-0024	MN Bookstore	-	43	71	120	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	96	21	36	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	103	38	65	-
	G02-0031	Central Mail	-	44	294	500	-
	G02-0034	Other Non-Allocable	-	-	0	0	-
	G02-0036	Demography	-	1	4	6	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	-	45	74	125	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	0	1	-
	G02-0045	SmART FMR	-	55	7	13	-
	G02-0046	SmART HR	-	72	10	17	-
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	13	16	27	-
	G02-0049	Materials Management	-	14	12	20	-
	B04	AGRICULTURE DEPT	-	3,664	1,762	3,000	4
	B11	COSMETOLOGIST EXAMINERS BOARD	-	84	100	170	-
	B13	COMMERCE DEPT	-	2,706	2,579	4,391	57
	B14	ANIMAL HEALTH BOARD	-	362	87	148	0
	B15	BARBER EXAMINERS BOARD	-	17	22	38	-
	B20	EXPLORE MINNESOTA TOURISM	-	292	117	200	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	9,061	26,310	44,790	480
	B24	PUBLIC FACILITIES AUTHORITY	-	64	77	130	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0	0	-
	B34	HOUSING FINANCE AGENCY	-	1,600	581	989	-
	B41	WORKERS COMP COURT OF APPEALS	-	52	11	18	-
	B42	LABOR AND INDUSTRY DEPT	-	2,392	3,839	6,535	2
	B43	IRON RANGE RESOURCES	-	469	247	421	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	45	60	102	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	0	0	-
	B7P	ACCOUNTANCY BOARD	-	31	49	83	-
	B7S	PRIVATE DETECTIVES BOARD	-	11	5	9	-
	B82	PUBLIC UTILITIES COMM	-	952	484	824	-
	B9D	AMATEUR SPORTS COMM	-	15	6	10	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	0	-
	E25	CENTER FOR ARTS EDUCATION	-	654	256	435	0
	E26	MN STATE COLLEGES/UNIVERSITIES	-	78,633	40,810	69,475	443
	E37	EDUCATION DEPARTMENT	-	2,355	3,975	6,767	371
	E39	BOARD OF TEACHING	-	14	0	0	-
	E40	HISTORICAL SOCIETY	-	-	5	8	-
	E44	MINNESOTA STATE ACADEMIES	-	1,210	258	440	-
	E50	ARTS BOARD	-	138	204	347	0

E60	OFFICE OF HIGHER EDUCATION	-	432	321	546	79 of 105	-
E77	ZOOLOGICAL BOARD	-	1,639	622	1,058		0
E81	UNIVERSITY OF MINNESOTA	-	-	23	38		-
E95	HUMANITIES COMMISSION	-	-	2	3		-
E97	SCIENCE MUSEUM	-	-	0	1		-
E9W	HIGHER ED FACILITIES AUTHORITY	-	11	1	1		-
G03	LOTTERY	-	801	44	75		-
G05	RACING COMMISSION	-	195	174	297		-
G06	ATTORNEY GENERAL	-	1,698	276	470		1
G09	GAMBLING CONTROL BOARD	-	154	32	54		-
G10	MINNESOTA MANAGEMENT & BUDGET	-	1,292	356	606		-
G17	HUMAN RIGHTS DEPT	-	224	41	69		-
G19	INDIAN AFFAIRS COUNCIL	-	37	22	38		-
G38	INVESTMENT BOARD	-	120	39	66		-
G39	GOVERNORS OFFICE	-	297	41	70		-
G45	MEDIATION SERVICES DEPT	-	70	17	29		-
G46	MN.IT	-	12,888	2,854	4,858		-
G53	SECRETARY OF STATE	-	508	241	410		0
G61	OFFICE OF THE STATE AUDITOR	-	536	42	71		-
G62	MINN STATE RETIREMENT SYSTEM	-	619	803	1,367		-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	448	1,089	1,854		-
G67	REVENUE DEPT	-	7,030	497	845		-
G69	TEACHERS RETIREMENT ASSOC	-	417	1,131	1,925		-
G90	REVENUE INTERGOVT PAYMENTS	-	-	17,242	29,353		-
G92	OMBUDSPERSON FOR FAMILIES	-	23	9	14		-
G96	UNIFORM LAWS COMMISSION	-	-	1	1		-
G9J	CAMPAIGN FINANCE BOARD	-	45	16	28		-
G9K	ADMINISTRATIVE HEARINGS	-	361	172	292		-
G9L	BLACK MINNESOTANS COUNCIL	-	14	14	24		-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	25	10	18		-
G9N	ASIAN-PACIFIC COUNCIL	-	15	11	19		-
G9Q	MMB DEBT SERVICE	-	-	42	72		-
G9R	MMB NON-OPERATING	-	-	39,851	67,842		4
G9X	CAPITOL AREA ARCHITECT	-	16	8	13		-
G9Y	DISABILITY COUNCIL	-	54	23	39		-
GPR	PAYROLL CLEARING	-	-	-	-		-
H12	HEALTH DEPT	-	9,381	4,120	7,013		121
H55	HUMAN SERVICES DEPT	-	24,192	50,698	86,310		4,069
H55b	HUMAN SERVICES SOS	-	10,416	3,427	5,834		-
H55c	HUMAN SERVICES MSOP	-	2,140	380	648		-
H60	MMB - MnSURE	-	985	313	533		12
H75	VETERANS AFFAIRS DEPT	-	7,968	1,451	2,470		6
H7B	MEDICAL PRACTICE BOARD	-	96	101	171		-
H7C	NURSING BOARD	-	150	113	193		-
H7D	PHARMACY BOARD	-	102	79	135		0
H7F	DENTISTRY BOARD	-	71	77	131		-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	27	29	49		-
H7J	OPTOMETRY BOARD	-	4	14	23		-
H7K	NURSING HOME ADMIN BOARD	-	45	36	61		-
H7L	SOCIAL WORK BOARD	-	52	82	139		-
H7M	MARRIAGE & FAMILY THERAPY BD	-	11	25	42		-
H7Q	PODIATRIC MEDICINE	-	7	13	23		-
H7R	VETERINARY MEDICINE BOARD	-	9	23	39		-
H7S	EMERGENCY MEDICAL SERVICES BD	-	71	54	93		0
H7U	DIETETICS & NUTRITION PRACTICE	-	4	14	24		-
H7V	PSYCHOLOGY BOARD	-	53	45	77		-
H7W	PHYSICAL THERAPY BOARD	-	40	45	77		-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	22	54	92		-
H9G	OMBUDSMAN MH/DD	-	92	15	26		-
J33	TRIAL COURTS	-	11,705	7,457	12,695		1
J50	GUARDIAN AD LITEM BOARD	-	1,289	131	222		-
J52	PUBLIC DEFENSE BOARD	-	3,370	219	374		-
J58	COURT OF APPEALS	-	432	19	33		-
J65	SUPREME COURT	-	2,074	502	855		0
J68	TAX COURT	-	41	9	16		-
J70	JUDICIAL STANDARDS BOARD	-	14	11	18		-
L10	LEGISLATURE	-	461	145	247		0
L49	LEGISLATIVE AUDITOR	-	278	0	0		-
P01	MILITARY AFFAIRS DEPT	-	1,919	2,406	4,096		31

P07	PUBLIC SAFETY DEPT	-	11,740	14,892	25,353	80 of 105	44
P78	CORRECTIONS DEPT	-	24,130	3,615	6,153		1
P7T	PEACE OFFICERS BOARD (POST)	-	47	42	72		-
P9E	SENTENCING GUIDELINES COMM	-	33	7	13		-
R28	MINN CONSERVATION CORPS	-	-	1	1		-
R29	NATURAL RESOURCES DEPT	-	32,373	15,393	26,205		22
R32	POLLUTION CONTROL AGENCY	-	5,961	1,795	3,056		10
R9P	WATER & SOIL RESOURCES BOARD	-	958	340	578		1
T79	TRANSPORTATION DEPT	-	45,148	68,924	117,336		393
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	447	762		-
0	OTHER	-	0	127	216		-
0	Total	(0)	0	(0)	(0)		(0)
0	Source						
0	Difference (Total - Source)						

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

			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					
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G46-6.4	G46-6.4	Enterprise IT Security					
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G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
0	0	0						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration	(584,511)					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	115,919	(115,919)				
G10-12.5	G10-12.5	Personnel Operations and System Support	339,736	-	(339,736)			
G10-12.6	G10-12.6	Budget Service - Computer Operations	128,856	-	-	(128,856)		
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	1	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	7	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	10	-	60	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	14	-	153	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	83 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-		-
0	0	0	-	-	-	-		-
0	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	-	0	1	13		-
	G02-0003	Public Broadcasting	-	1	-	13		-
	G02-0005	Materials Service and Distribution	-	-	-	-		-
	G02-0007	Information Policy Analysis	-	3	7	33		-
	G02-0009	Real Estate and Construction Services	-	54	28	161		-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-		-
	G02-0012	STAR	-	21	18	31		-
	G02-0013	Volunteer Services	-	-	-	-		-
	G02-0014	Capital Group Parking	-	76	152	58		-
	G02-0015a	Fleet Services	-	332	39	60		-
	G02-0016	Development Disabilities	-	20	67	105		-
	G02-0017a	Risk Management	-	29	49	33		-
	G02-0017b	Risk Management - Workers Compensation	-	218	90	120		-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0	-	3		-
	G02-0021a	Plant Mangement (Leases)	-	303	1,138	244		-
	G02-0021b	Plant Management (Repairs)	-	7	32	-		-
	G02-0021c	Plant Management (Materials Transfer)	-	0	-	1		-
	G02-0021d	Plant Management (Energy)	-	-	-	-		-
	G02-0021f	Plant Management FR & R	-	3	-	32		-
	G02-0024	MN Bookstore	-	25	43	89		-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-		-
	G02-0029a	Cooperative Purchasing (CPV)	-	7	98	21		-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	13	104	19		-
	G02-0031	Central Mail	-	103	44	56		-
	G02-0034	Other Non-Allocable	-	0	-	6		-
	G02-0036	Demography	-	1	1	42		-
	G02-0037	Mn Geospatial Information Office	-	-	-	-		-
	G02-0037a	MnGeo Service Bureau	-	-	-	-		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-		-
	G02-0042	Surplus Services	-	26	46	45		-
	G02-0043	Surplus Services - Federal	-	-	-	-		-
	G02-0044	RECS - Energy	-	0	-	6		-
	G02-0045	SmART FMR	-	3	56	45		-
	G02-0046	SmART HR	-	3	73	68		-
	G02-0047	Grants Recovery	-	-	-	-		-
	G02-0048	Arts & Cultural Heritage	-	6	13	144		-
	G02-0049	Materials Management	-	4	15	30		-
	B04	AGRICULTURE DEPT	-	620	3,718	7,416		-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	35	85	76		-
	B13	COMMERCE DEPT	-	908	2,746	1,477		-
	B14	ANIMAL HEALTH BOARD	-	31	368	281		-
	B15	BARBER EXAMINERS BOARD	-	8	17	51		-
	B20	EXPLORE MINNESOTA TOURISM	-	41	297	433		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	9,263	9,195	3,087		-
	B24	PUBLIC FACILITIES AUTHORITY	-	27	65	686		-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	-	1		-
	B34	HOUSING FINANCE AGENCY	-	205	1,624	570		-
	B41	WORKERS COMP COURT OF APPEALS	-	4	53	22		-
	B42	LABOR AND INDUSTRY DEPT	-	1,352	2,427	1,086		-
	B43	IRON RANGE RESOURCES	-	87	476	393		-
	B7E	ARCHITECTURE, ENGINEERING BD	-	21	46	16		-
	B7G	COMBATIVE SPORTS COMMISSION	-	0	-	2		-
	B7P	ACCOUNTANCY BOARD	-	17	32	13		-
	B7S	PRIVATE DETECTIVES BOARD	-	2	11	28		-
	B82	PUBLIC UTILITIES COMM	-	170	966	101		-
	B9D	AMATEUR SPORTS COMM	-	2	15	29		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	2		-
	E25	CENTER FOR ARTS EDUCATION	-	90	664	1,171		-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	14,368	79,795	5,165		-
	E37	EDUCATION DEPARTMENT	-	1,399	2,390	3,377		-
	E39	BOARD OF TEACHING	-	0	14	2		-
	E40	HISTORICAL SOCIETY	-	2	-	51		-
	E44	MINNESOTA STATE ACADEMIES	-	91	1,228	1,006		-
	E50	ARTS BOARD	-	72	140	221		-

E60	OFFICE OF HIGHER EDUCATION	-	113	439	962	84 of 105	-	
E77	ZOOLOGICAL BOARD	-	219	1,664	573		-	
E81	UNIVERSITY OF MINNESOTA	-	8	-	125		-	
E95	HUMANITIES COMMISSION	-	1	-	22		-	
E97	SCIENCE MUSEUM	-	0	-	9		-	
E9W	HIGHER ED FACILITIES AUTHORITY	-	0	12	3		-	
G03	LOTTERY	-	15	813	113		-	
G05	RACING COMMISSION	-	61	198	295		-	
G06	ATTORNEY GENERAL	-	97	1,723	676		-	
G09	GAMBLING CONTROL BOARD	-	11	156	87		-	
G10	MINNESOTA MANAGEMENT & BUDGET	-	125	1,312	481		-	
G17	HUMAN RIGHTS DEPT	-	14	228	189		-	
G19	INDIAN AFFAIRS COUNCIL	-	8	38	91		-	
G38	INVESTMENT BOARD	-	14	122	26		-	
G39	GOVERNORS OFFICE	-	14	302	147		-	
G45	MEDIATION SERVICES DEPT	-	6	71	57		-	
G46	MN.IT	-	1,005	13,078	2,729		-	
G53	SECRETARY OF STATE	-	85	516	309		-	
G61	OFFICE OF THE STATE AUDITOR	-	15	543	97		-	
G62	MINN STATE RETIREMENT SYSTEM	-	283	628	77		-	
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	383	454	98		-	
G67	REVENUE DEPT	-	175	7,134	1,306		-	
G69	TEACHERS RETIREMENT ASSOC	-	398	423	35		-	
G90	REVENUE INTERGOVT PAYMENTS	-	6,070	-	567		-	
G92	OMBUDSPERSON FOR FAMILIES	-	3	23	35		-	
G96	UNIFORM LAWS COMMISSION	-	0	-	5		-	
G9J	CAMPAIGN FINANCE BOARD	-	6	45	116		-	
G9K	ADMINISTRATIVE HEARINGS	-	60	366	100		-	
G9L	BLACK MINNESOTANS COUNCIL	-	5	14	79		-	
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	4	26	26		-	
G9N	ASIAN-PACIFIC COUNCIL	-	4	16	36		-	
G9Q	MMB DEBT SERVICE	-	15	-	-		-	
G9R	MMB NON-OPERATING	-	14,030	-	645		-	
G9X	CAPITOL AREA ARCHITECT	-	3	16	31		-	
G9Y	DISABILITY COUNCIL	-	8	55	119		-	
GPR	PAYROLL CLEARING	-	-	-	-		-	
H12	HEALTH DEPT	-	1,450	9,519	6,876		-	
H55	HUMAN SERVICES DEPT	-	17,849	24,550	5,569		-	
H55b	HUMAN SERVICES SOS	-	1,206	10,570	3,609		-	
H55c	HUMAN SERVICES MSOP	-	134	2,172	1,460		-	
H60	MMB - MnSURE	-	110	1,000	137		-	
H75	VETERANS AFFAIRS DEPT	-	511	8,086	2,498		-	
H7B	MEDICAL PRACTICE BOARD	-	35	97	103		-	
H7C	NURSING BOARD	-	40	153	100		-	
H7D	PHARMACY BOARD	-	28	104	156		-	
H7F	DENTISTRY BOARD	-	27	72	140		-	
H7H	CHIROPRACTIC EXAMINERS BOARD	-	10	27	73		-	
H7J	OPTOMETRY BOARD	-	5	4	48		-	
H7K	NURSING HOME ADMIN BOARD	-	13	46	161		-	
H7L	SOCIAL WORK BOARD	-	29	52	108		-	
H7M	MARRIAGE & FAMILY THERAPY BD	-	9	11	79		-	
H7Q	PODIATRIC MEDICINE	-	5	8	61		-	
H7R	VETERINARY MEDICINE BOARD	-	8	9	52		-	
H7S	EMERGENCY MEDICAL SERVICES BD	-	19	72	194		-	
H7U	DIETETICS & NUTRITION PRACTICE	-	5	4	55		-	
H7V	PSYCHOLOGY BOARD	-	16	53	88		-	
H7W	PHYSICAL THERAPY BOARD	-	16	41	104		-	
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	19	22	73		-	
H9G	OMBUDSMAN MH/DD	-	5	93	35		-	
J33	TRIAL COURTS	-	2,625	11,878	4,468		-	
J50	GUARDIAN AD LITEM BOARD	-	46	1,308	346		-	
J52	PUBLIC DEFENSE BOARD	-	77	3,420	462		-	
J58	COURT OF APPEALS	-	7	438	24		-	
J65	SUPREME COURT	-	177	2,105	907		-	
J68	TAX COURT	-	3	41	32		-	
J70	JUDICIAL STANDARDS BOARD	-	4	14	49		-	
L10	LEGISLATURE	-	51	468	310		-	
L49	LEGISLATIVE AUDITOR	-	0	282	3		-	
P01	MILITARY AFFAIRS DEPT	-	847	1,948	428		-	

	P07	PUBLIC SAFETY DEPT	-	5,243	11,914	14,211	85 of 105	-
	P78	CORRECTIONS DEPT	-	1,273	24,487	8,569		-
	P7T	PEACE OFFICERS BOARD (POST)	-	15	48	136		-
	P9E	SENTENCING GUIDELINES COMM	-	3	33	33		-
	R28	MINN CONSERVATION CORPS	-	0	-	27		-
	R29	NATURAL RESOURCES DEPT	-	5,419	32,851	20,619		-
	R32	POLLUTION CONTROL AGENCY	-	632	6,050	4,263		-
	R9P	WATER & SOIL RESOURCES BOARD	-	120	973	1,764		-
	T79	TRANSPORTATION DEPT	-	24,266	45,815	10,883		-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	158	-	60		-
	0	OTHER	-	45	0	757		-
	0	Total	-	(0)	0	0		-
	0	Source						
	0	Difference (Total - Source)						

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

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

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
0	0	0						
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						
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G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
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G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	(640,642)				
G10-13.3	G10-13.3	Personnel Administration	-	640,642	(640,642)			
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-			
G45-14.2	G45-14.2	Mediation Services	-	-	-	(74)		
G45-14.3	G45-14.3	Mediation Services	-	-	-	74		(74)
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-		-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-		-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-		-
L49-15.4	L49-15.4	Program Audits	-	-	-	-		-
L49-15.5	L49-15.5	Single Audits	-	-	-	-		-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-		-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-		-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-		-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-		-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-		-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-		-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-		-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-		-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-		-
G61-16.2	G61-16.2	State Auditor	-	-	-	-		-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	88 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-		-
0	0	0	-	-	-	-		-
0	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	-	-	1	-		0
	G02-0003	Public Broadcasting	-	-	-	-		-
	G02-0005	Materials Service and Distribution	-	-	-	-		-
	G02-0007	Information Policy Analysis	-	-	13	-		0
	G02-0009	Real Estate and Construction Services	-	-	53	-		0
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-		-
	G02-0012	STAR	-	-	34	-		0
	G02-0013	Volunteer Services	-	-	-	-		-
	G02-0014	Capital Group Parking	-	-	286	-		0
	G02-0015a	Fleet Services	-	-	74	-		0
	G02-0016	Development Disabilities	-	-	127	-		0
	G02-0017a	Risk Management	-	-	93	-		0
	G02-0017b	Risk Management - Workers Compensation	-	-	170	-		0
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-		-
	G02-0021a	Plant Mangement (Leases)	-	-	2,145	-		0
	G02-0021b	Plant Management (Repairs)	-	-	60	-		0
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-		-
	G02-0021d	Plant Management (Energy)	-	-	-	-		-
	G02-0021f	Plant Management FR & R	-	-	-	-		-
	G02-0024	MN Bookstore	-	-	82	-		0
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-		-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	184	-		0
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	197	-		0
	G02-0031	Central Mail	-	-	84	-		0
	G02-0034	Other Non-Allocable	-	-	-	-		-
	G02-0036	Demography	-	-	2	-		0
	G02-0037	Mn Geospatial Information Office	-	-	-	-		-
	G02-0037a	MnGeo Service Bureau	-	-	-	-		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-		-
	G02-0042	Surplus Services	-	-	86	-		0
	G02-0043	Surplus Services - Federal	-	-	-	-		-
	G02-0044	RECS - Energy	-	-	-	-		-
	G02-0045	SmART FMR	-	-	105	-		0
	G02-0046	SmART HR	-	-	137	-		0
	G02-0047	Grants Recovery	-	-	-	-		-
	G02-0048	Arts & Cultural Heritage	-	-	25	-		0
	G02-0049	Materials Management	-	-	28	-		0
	B04	AGRICULTURE DEPT	-	-	7,011	-		1
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	161	-		0
	B13	COMMERCE DEPT	-	-	5,177	-		1
	B14	ANIMAL HEALTH BOARD	-	-	693	-		0
	B15	BARBER EXAMINERS BOARD	-	-	32	-		0
	B20	EXPLORE MINNESOTA TOURISM	-	-	560	-		0
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	17,338	-		2
	B24	PUBLIC FACILITIES AUTHORITY	-	-	122	-		0
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-		-
	B34	HOUSING FINANCE AGENCY	-	-	3,062	-		0
	B41	WORKERS COMP COURT OF APPEALS	-	-	100	-		0
	B42	LABOR AND INDUSTRY DEPT	-	-	4,577	-		1
	B43	IRON RANGE RESOURCES	-	-	898	-		0
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	86	-		0
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-		-
	B7P	ACCOUNTANCY BOARD	-	-	60	-		0
	B7S	PRIVATE DETECTIVES BOARD	-	-	21	-		0
	B82	PUBLIC UTILITIES COMM	-	-	1,821	-		0
	B9D	AMATEUR SPORTS COMM	-	-	28	-		0
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-		-
	E25	CENTER FOR ARTS EDUCATION	-	-	1,252	-		0
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	150,471	-		17
	E37	EDUCATION DEPARTMENT	-	-	4,507	-		1
	E39	BOARD OF TEACHING	-	-	27	-		0
	E40	HISTORICAL SOCIETY	-	-	-	-		-
	E44	MINNESOTA STATE ACADEMIES	-	-	2,316	-		0
	E50	ARTS BOARD	-	-	264	-		0

E60	OFFICE OF HIGHER EDUCATION	-	-	827	-	89 of 105	0
E77	ZOOLOGICAL BOARD	-	-	3,137	-		0
E81	UNIVERSITY OF MINNESOTA	-	-	-	-		-
E95	HUMANITIES COMMISSION	-	-	-	-		-
E97	SCIENCE MUSEUM	-	-	-	-		-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	22	-		0
G03	LOTTERY	-	-	1,532	-		0
G05	RACING COMMISSION	-	-	373	-		0
G06	ATTORNEY GENERAL	-	-	3,249	-		0
G09	GAMBLING CONTROL BOARD	-	-	295	-		0
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	2,473	-		0
G17	HUMAN RIGHTS DEPT	-	-	429	-		0
G19	INDIAN AFFAIRS COUNCIL	-	-	72	-		0
G38	INVESTMENT BOARD	-	-	230	-		0
G39	GOVERNORS OFFICE	-	-	569	-		0
G45	MEDIATION SERVICES DEPT	-	-	133	-		0
G46	MN.IT	-	-	24,662	-		3
G53	SECRETARY OF STATE	-	-	973	-		0
G61	OFFICE OF THE STATE AUDITOR	-	-	1,025	-		0
G62	MINN STATE RETIREMENT SYSTEM	-	-	1,185	-		0
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	857	-		0
G67	REVENUE DEPT	-	-	13,452	-		2
G69	TEACHERS RETIREMENT ASSOC	-	-	798	-		0
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-		-
G92	OMBUDSPERSON FOR FAMILIES	-	-	43	-		0
G96	UNIFORM LAWS COMMISSION	-	-	-	-		-
G9J	CAMPAIGN FINANCE BOARD	-	-	85	-		0
G9K	ADMINISTRATIVE HEARINGS	-	-	691	-		0
G9L	BLACK MINNESOTANS COUNCIL	-	-	26	-		0
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	49	-		0
G9N	ASIAN-PACIFIC COUNCIL	-	-	30	-		0
G9Q	MMB DEBT SERVICE	-	-	-	-		-
G9R	MMB NON-OPERATING	-	-	-	-		-
G9X	CAPITOL AREA ARCHITECT	-	-	30	-		0
G9Y	DISABILITY COUNCIL	-	-	103	-		0
GPR	PAYROLL CLEARING	-	-	-	-		-
H12	HEALTH DEPT	-	-	17,950	-		2
H55	HUMAN SERVICES DEPT	-	-	46,294	-		5
H55b	HUMAN SERVICES SOS	-	-	19,933	-		2
H55c	HUMAN SERVICES MSOP	-	-	4,095	-		0
H60	MMB - MnSURE	-	-	1,886	-		0
H75	VETERANS AFFAIRS DEPT	-	-	15,248	-		2
H7B	MEDICAL PRACTICE BOARD	-	-	183	-		0
H7C	NURSING BOARD	-	-	288	-		0
H7D	PHARMACY BOARD	-	-	196	-		0
H7F	DENTISTRY BOARD	-	-	136	-		0
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	51	-		0
H7J	OPTOMETRY BOARD	-	-	8	-		0
H7K	NURSING HOME ADMIN BOARD	-	-	87	-		0
H7L	SOCIAL WORK BOARD	-	-	99	-		0
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	21	-		0
H7Q	PODIATRIC MEDICINE	-	-	14	-		0
H7R	VETERINARY MEDICINE BOARD	-	-	17	-		0
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	136	-		0
H7U	DIETETICS & NUTRITION PRACTICE	-	-	8	-		0
H7V	PSYCHOLOGY BOARD	-	-	101	-		0
H7W	PHYSICAL THERAPY BOARD	-	-	77	-		0
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	42	-		0
H9G	OMBUDSMAN MH/DD	-	-	175	-		0
J33	TRIAL COURTS	-	-	22,398	-		3
J50	GUARDIAN AD LITEM BOARD	-	-	2,467	-		0
J52	PUBLIC DEFENSE BOARD	-	-	6,449	-		1
J58	COURT OF APPEALS	-	-	826	-		0
J65	SUPREME COURT	-	-	3,969	-		0
J68	TAX COURT	-	-	78	-		0
J70	JUDICIAL STANDARDS BOARD	-	-	27	-		0
L10	LEGISLATURE	-	-	882	-		0
L49	LEGISLATIVE AUDITOR	-	-	532	-		0
P01	MILITARY AFFAIRS DEPT	-	-	3,673	-		0

	P07	PUBLIC SAFETY DEPT	-	-	22,466	-	3
	P78	CORRECTIONS DEPT	-	-	46,175	-	5
	P7T	PEACE OFFICERS BOARD (POST)	-	-	91	-	0
	P9E	SENTENCING GUIDELINES COMM	-	-	63	-	0
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	61,948	-	7
	R32	POLLUTION CONTROL AGENCY	-	-	11,408	-	1
	R9P	WATER & SOIL RESOURCES BOARD	-	-	1,834	-	0
	T79	TRANSPORTATION DEPT	-	-	86,394	-	10
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	0	OTHER	-	-	0	-	0
	0	Total	-	-	(0)	-	0
	0	Source					
	0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

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

L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10					
0	0	0					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	(827)				
L49-15.3	L49-15.3	Financial Audits	358	(358)			
L49-15.4	L49-15.4	Program Audits	271	-	(271)		
L49-15.5	L49-15.5	Single Audits	151	-	-	(151)	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	14	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	14	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	6	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	13	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	93 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-		-
0	0	0	-	-	-	-		-
0	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	-	-	-	-		-
	G02-0003	Public Broadcasting	-	-	-	-		-
	G02-0005	Materials Service and Distribution	-	-	-	-		-
	G02-0007	Information Policy Analysis	-	-	-	-		-
	G02-0009	Real Estate and Construction Services	-	1	-	-		-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-		-
	G02-0012	STAR	-	-	-	-		-
	G02-0013	Volunteer Services	-	-	-	-		-
	G02-0014	Capital Group Parking	-	0	-	-		-
	G02-0015a	Fleet Services	-	-	-	-		-
	G02-0016	Development Disabilities	-	-	-	-		-
	G02-0017a	Risk Management	-	-	-	-		-
	G02-0017b	Risk Management - Workers Compensation	-	-	-	-		-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-		-
	G02-0021a	Plant Mangement (Leases)	-	-	-	-		-
	G02-0021b	Plant Management (Repairs)	-	-	-	-		-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-		-
	G02-0021d	Plant Management (Energy)	-	-	-	-		-
	G02-0021f	Plant Management FR & R	-	-	-	-		-
	G02-0024	MN Bookstore	-	-	-	-		-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-		-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-		-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-		-
	G02-0031	Central Mail	-	-	-	-		-
	G02-0034	Other Non-Allocable	-	-	-	-		-
	G02-0036	Demography	-	-	-	-		-
	G02-0037	Mn Geospatial Information Office	-	-	-	-		-
	G02-0037a	MnGeo Service Bureau	-	-	-	-		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-		-
	G02-0042	Surplus Services	-	-	-	-		-
	G02-0043	Surplus Services - Federal	-	-	-	-		-
	G02-0044	RECS - Energy	-	-	-	-		-
	G02-0045	SmART FMR	-	-	-	-		-
	G02-0046	SmART HR	-	-	-	-		-
	G02-0047	Grants Recovery	-	-	-	-		-
	G02-0048	Arts & Cultural Heritage	-	0	-	-		-
	G02-0049	Materials Management	-	-	-	-		-
	B04	AGRICULTURE DEPT	-	8	-	-		-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-		-
	B13	COMMERCE DEPT	-	4	-	6		-
	B14	ANIMAL HEALTH BOARD	-	-	-	-		-
	B15	BARBER EXAMINERS BOARD	-	-	-	-		-
	B20	EXPLORE MINNESOTA TOURISM	-	2	-	-		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	16	-	16		-
	B24	PUBLIC FACILITIES AUTHORITY	-	1	-	-		-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-		-
	B34	HOUSING FINANCE AGENCY	-	0	-	-		-
	B41	WORKERS COMP COURT OF APPEALS	-	0	-	-		-
	B42	LABOR AND INDUSTRY DEPT	-	0	-	-		-
	B43	IRON RANGE RESOURCES	-	0	34	-		-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-		-
	B7G	COMBATIVE SPORTS COMMISSION	-	0	-	-		-
	B7P	ACCOUNTANCY BOARD	-	0	-	-		-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-		-
	B82	PUBLIC UTILITIES COMM	-	-	-	-		-
	B9D	AMATEUR SPORTS COMM	-	0	-	-		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	3	18	-		-
	E25	CENTER FOR ARTS EDUCATION	-	5	5	-		-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	8	-	0		-
	E37	EDUCATION DEPARTMENT	-	11	30	22		-
	E39	BOARD OF TEACHING	-	-	15	-		-
	E40	HISTORICAL SOCIETY	-	0	-	-		-
	E44	MINNESOTA STATE ACADEMIES	-	5	-	-		-
	E50	ARTS BOARD	-	0	-	-		-

	E60	OFFICE OF HIGHER EDUCATION	-	0	-	-	94 of 105	-
	E77	ZOOLOGICAL BOARD	-	1	-	-		-
	E81	UNIVERSITY OF MINNESOTA	-	1	2	-		-
	E95	HUMANITIES COMMISSION	-	0	-	-		-
	E97	SCIENCE MUSEUM	-	-	-	-		-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-		-
	G03	LOTTERY	-	16	-	-		-
	G05	RACING COMMISSION	-	6	-	-		-
	G06	ATTORNEY GENERAL	-	3	-	-		-
	G09	GAMBLING CONTROL BOARD	-	0	-	-		-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	0	-	-		-
	G17	HUMAN RIGHTS DEPT	-	4	-	-		-
	G19	INDIAN AFFAIRS COUNCIL	-	0	-	-		-
	G38	INVESTMENT BOARD	-	24	-	-		-
	G39	GOVERNORS OFFICE	-	5	-	-		-
	G45	MEDIATION SERVICES DEPT	-	-	-	-		-
	G46	MN.IT	-	14	-	-		-
	G53	SECRETARY OF STATE	-	2	-	-		-
	G61	OFFICE OF THE STATE AUDITOR	-	5	-	-		-
	G62	MINN STATE RETIREMENT SYSTEM	-	13	-	-		-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	11	-	-		-
	G67	REVENUE DEPT	-	16	7	-		-
	G69	TEACHERS RETIREMENT ASSOC	-	7	-	-		-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-		-
	G92	OMBUDSPERSON FOR FAMILIES	-	0	-	-		-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-		-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-		-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-		-
	G9L	BLACK MINNESOTANS COUNCIL	-	0	-	-		-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	0	-	-		-
	G9N	ASIAN-PACIFIC COUNCIL	-	0	-	-		-
	G9Q	MMB DEBT SERVICE	-	-	-	-		-
	G9R	MMB NON-OPERATING	-	-	-	-		-
	G9X	CAPITOL AREA ARCHITECT	-	0	-	-		-
	G9Y	DISABILITY COUNCIL	-	0	-	-		-
	GPR	PAYROLL CLEARING	-	-	-	-		-
	H12	HEALTH DEPT	-	14	31	11		-
	H55	HUMAN SERVICES DEPT	-	44	23	63		-
	H55b	HUMAN SERVICES SOS	-	6	-	-		-
	H55c	HUMAN SERVICES MSOP	-	-	-	-		-
	H60	MMB - MnSURE	-	0	-	5		-
	H75	VETERANS AFFAIRS DEPT	-	14	1	-		-
	H7B	MEDICAL PRACTICE BOARD	-	3	-	-		-
	H7C	NURSING BOARD	-	1	-	-		-
	H7D	PHARMACY BOARD	-	1	-	-		-
	H7F	DENTISTRY BOARD	-	1	-	-		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	1	-	-		-
	H7J	OPTOMETRY BOARD	-	1	-	-		-
	H7K	NURSING HOME ADMIN BOARD	-	1	-	-		-
	H7L	SOCIAL WORK BOARD	-	0	-	-		-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	0	-	-		-
	H7Q	PODIATRIC MEDICINE	-	0	-	-		-
	H7R	VETERINARY MEDICINE BOARD	-	0	-	-		-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-		-
	H7U	DIETETICS & NUTRITION PRACTICE	-	1	-	-		-
	H7V	PSYCHOLOGY BOARD	-	1	-	-		-
	H7W	PHYSICAL THERAPY BOARD	-	0	-	-		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	1	-	-		-
	H9G	OMBUDSMAN MH/DD	-	0	-	-		-
	J33	TRIAL COURTS	-	11	-	-		-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-		-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-		-
	J58	COURT OF APPEALS	-	-	-	-		-
	J65	SUPREME COURT	-	-	-	-		-
	J68	TAX COURT	-	-	-	-		-
	J70	JUDICIAL STANDARDS BOARD	-	0	-	-		-
	L10	LEGISLATURE	-	-	-	-		-
	L49	LEGISLATIVE AUDITOR	-	-	-	-		-
	P01	MILITARY AFFAIRS DEPT	-	1	-	5		-

	P07	PUBLIC SAFETY DEPT	-	12	-	7	95 of 105	-
	P78	CORRECTIONS DEPT	-	0	5	-		-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-		-
	P9E	SENTENCING GUIDELINES COMM	-	0	-	-		-
	R28	MINN CONSERVATION CORPS	-	-	-	-		-
	R29	NATURAL RESOURCES DEPT	-	19	29	13		-
	R32	POLLUTION CONTROL AGENCY	-	0	-	-		-
	R9P	WATER & SOIL RESOURCES BOARD	-	0	-	-		-
	T79	TRANSPORTATION DEPT	-	13	33	3		-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	2	-	-		-
	0	OTHER	-	11	38	-		-
	0	Total	0	0	(0)	(0)		-
	0	Source						
	0	Difference (Total - Source)						

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

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

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
0	0	0						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors	(14)					
L49-15.8	L49-15.8	Financial Audit- Art	-	(14)				
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	(6)		
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	98 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-		-
0	0	0	-	-	-	-		-
0	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	-	-	-	-		-
	G02-0003	Public Broadcasting	-	-	-	-		-
	G02-0005	Materials Service and Distribution	-	-	-	-		-
	G02-0007	Information Policy Analysis	-	-	-	-		-
	G02-0009	Real Estate and Construction Services	-	-	-	-		-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-		-
	G02-0012	STAR	-	-	-	-		-
	G02-0013	Volunteer Services	-	-	-	-		-
	G02-0014	Capital Group Parking	-	-	-	-		-
	G02-0015a	Fleet Services	-	-	-	-		-
	G02-0016	Development Disabilities	-	-	-	-		-
	G02-0017a	Risk Management	-	-	-	-		-
	G02-0017b	Risk Management - Workers Compensation	-	-	-	-		-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-		-
	G02-0021a	Plant Mangement (Leases)	-	-	-	-		-
	G02-0021b	Plant Management (Repairs)	-	-	-	-		-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-		-
	G02-0021d	Plant Management (Energy)	-	-	-	-		-
	G02-0021f	Plant Management FR & R	-	-	-	-		-
	G02-0024	MN Bookstore	-	-	-	-		-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-		-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-		-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-		-
	G02-0031	Central Mail	-	-	-	-		-
	G02-0034	Other Non-Allocable	-	-	-	-		-
	G02-0036	Demography	-	-	-	-		-
	G02-0037	Mn Geospatial Information Office	-	-	-	-		-
	G02-0037a	MnGeo Service Bureau	-	-	-	-		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-		-
	G02-0042	Surplus Services	-	-	-	-		-
	G02-0043	Surplus Services - Federal	-	-	-	-		-
	G02-0044	RECS - Energy	-	-	-	-		-
	G02-0045	SmART FMR	-	-	-	-		-
	G02-0046	SmART HR	-	-	-	-		-
	G02-0047	Grants Recovery	-	-	-	-		-
	G02-0048	Arts & Cultural Heritage	-	6	-	-		-
	G02-0049	Materials Management	-	-	-	-		-
	B04	AGRICULTURE DEPT	-	-	-	-		-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-		-
	B13	COMMERCE DEPT	-	-	-	-		-
	B14	ANIMAL HEALTH BOARD	-	-	-	-		-
	B15	BARBER EXAMINERS BOARD	-	-	-	-		-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-		-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-		-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-		-
	B34	HOUSING FINANCE AGENCY	-	-	-	-		-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-		-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-		-
	B43	IRON RANGE RESOURCES	-	-	-	-		-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-		-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-		-
	B7P	ACCOUNTANCY BOARD	-	-	-	-		-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-		-
	B82	PUBLIC UTILITIES COMM	-	-	-	-		-
	B9D	AMATEUR SPORTS COMM	-	-	-	-		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-		-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-		-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-		-
	E37	EDUCATION DEPARTMENT	-	-	-	-		-
	E39	BOARD OF TEACHING	-	-	-	-		-
	E40	HISTORICAL SOCIETY	-	0	-	-		-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-		-
	E50	ARTS BOARD	-	8	-	-		-

	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-
	G46	MN.IT	-	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPT	-	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	-	-	-	-
	H55	HUMAN SERVICES DEPT	-	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MMB - MnSURE	-	-	-	-	-
	H75	VETERANS AFFAIRS DEPT	-	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
	H7V	PSYCHOLOGY BOARD	-	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-	-

	P07	PUBLIC SAFETY DEPT	-	-	-	-	100 of 105	-
	P78	CORRECTIONS DEPT	-	-	-	-		-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-		-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-		-
	R28	MINN CONSERVATION CORPS	-	-	-	-		-
	R29	NATURAL RESOURCES DEPT	14	-	-	2		-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-		-
	R9P	WATER & SOIL RESOURCES BOARD	0	-	-	4		-
	T79	TRANSPORTATION DEPT	-	-	-	-		-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-		-
	0	OTHER	-	-	-	-		-
	0	Total	0	-	-	-		-
	0	Source						
	0	Difference (Total - Source)						

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2016 - Actual

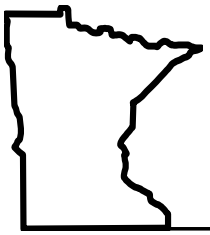
			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	
			33.12	33.13	33.14	34.2	35.0	
Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	1.2	Fixed Asset Depreciation						-
G02-3.0	G02-3.0	Department of Administration						-
G02-3.2	G02-3.2	Admin Management Services						-
G02-3.3	G02-3.3	Commissioner's Office						-
G02-3.4	G02-3.4	Human Resources						-
G02-3.5	G02-3.5	Financial Management and Reporting						-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						-
G02-4.2	G02-4.2	Government & Citizen Services						-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						-
G02-4.7	G02-4.7	Real Property						-
G02-4.8	G02-4.8	Materials Management Division						-
G02-4.10	G02-4.10	Central Mail						-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						-
G02-4.12	G02-4.12	Grants Management						-
G46-6.2	G46-6.2	Minnesota Information Technology						-
G46-6.3	G46-6.3	IT Spend						-
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						-
G10-8.2	G10-8.2	Minnesota Management & Budget						-
G10-8.3	G10-8.3	Internal Controls & Accountability						-
G10-9.2	G10-9.2	Debt Management Division						-
G10-9.3	G10-9.3	Debt Management						-
G10-9.4	G10-9.4	Debt Management - Other						-
G10-10.2	G10-10.2	MMB - Budget Division						-
G10-10.3	G10-10.3	Analysis & Control (EBO's)						-
G10-10.4	G10-10.4	Budget Operations and Planning						-
G10-10.5	G10-10.5	Budget Division - Non Allocable						237,573
G10-11.2	G10-11.2	MMB - Accounting Division						-
G10-11.3	G10-11.3	Central Payroll						-
G10-11.4	G10-11.4	Accounting Services						-
G10-11.5	G10-11.5	Financial Reporting						-
G10-11.6	G10-11.6	Financial Reporting - Single Audit						-
G10-11.7	G10-11.7	Accounting Services - Non Allocable						-
G10-12.2	G10-12.2	MMB I.T - Management and Administration						-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						-
G10-12.5	G10-12.5	Personnel Operations and System Support						-
G10-12.6	G10-12.6	Budget Service - Computer Operations						-
G10-12.7	G10-12.7	Personnel Operations Special Billing						-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						84,732
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						-
G10-13.3	G10-13.3	Personnel Administration						-
G10-13.5	G02-13.5	Employee Relations - Non Allocable						-
G45-14.2	G45-14.2	Mediation Services						-
G45-14.3	G45-14.3	Mediation Services						-
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						-
L49-15.3	L49-15.3	Financial Audits						-
L49-15.4	L49-15.4	Program Audits						-
L49-15.5	L49-15.5	Single Audits						-
L49-15.6	L49-15.6	Audit Comm						-
L49-15.7	L49-15.7	Financial Audit- Outdoors						-
L49-15.8	L49-15.8	Financial Audit- Art						-
L49-15.9	L49-15.9	Financial Audit- Clean Water						-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails					102 of 105	-
L49-15.11	L49-15.11	Program Audit- Outdoors						-
L49-15.12	L49-15.12	Program Audit- Art						-
L49-15.13	L49-15.13	Program Audit- Clean Water						-
L49-15.14	L49-15.14	Program Audit- Parks & Trails						-
G61-16.2	G61-16.2	State Auditor						-
G61-16.3	G61-16.3	State Auditor General						-
17	17	SWIFT (Internally Developed Software Amortized over 10						-
0	0	0						-
99YYY	99YYY	Consumer Agencies						-
G02-3.0	G02-3.0	Department of Administration						-
G02-3.2	G02-3.2	Admin Management Services						-
G02-3.3	G02-3.3	Commissioner's Office						-
G02-3.4	G02-3.4	Human Resources						-
G02-3.5	G02-3.5	Financial Management and Reporting						-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						-
G02-4.2	G02-4.2	Government & Citizen Services						-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						-
G02-4.7	G02-4.7	Real Property						-
G02-4.8	G02-4.8	Materials Management Division						-
G02-4.10	G02-4.10	Central Mail						-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						-
G02-4.12	G02-4.12	Grants Management						-
G46-6.2	G46-6.2	Minnesota Information Technology						-
G46-6.3	G46-6.3	IT Spend						-
G46-6.4	G46-6.4	Enterprise IT Security						-
G46-6.5	G46-6.5	MnIT - Non allocable						-
G10-8.2	G10-8.2	Minnesota Management & Budget						-
G10-8.3	G10-8.3	Internal Controls & Accountability						-
G10-9.2	G10-9.2	Debt Management Division						-
G10-9.3	G10-9.3	Debt Management						-
G10-9.4	G10-9.4	Debt Management - Other						-
G10-10.2	G10-10.2	MMB - Budget Division						-
G10-10.3	G10-10.3	Analysis & Control (EBO's)						-
G10-10.4	G10-10.4	Budget Operations and Planning						-
G10-10.5	G10-10.5	Budget Division - Non Allocable						245,304
G10-11.2	G10-11.2	MMB - Accounting Division						-
G10-11.3	G10-11.3	Central Payroll						-
G10-11.4	G10-11.4	Accounting Services						-
G10-11.5	G10-11.5	Financial Reporting						-
G10-11.6	G10-11.6	Financial Reporting - Single Audit						-
G10-11.7	G10-11.7	Accounting Services - Non Allocable						-
G10-12.2	G10-12.2	MMB I.T - Management and Administration						-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						-
G10-12.5	G10-12.5	Personnel Operations and System Support						-
G10-12.6	G10-12.6	Budget Service - Computer Operations						-
G10-12.7	G10-12.7	Personnel Operations Special Billing						-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						87,490
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						-
G10-13.3	G10-13.3	Personnel Administration						-
G10-13.5	G02-13.5	Employee Relations - Non Allocable						-
G45-14.2	G45-14.2	Mediation Services						-
G45-14.3	G45-14.3	Mediation Services						-
G45-14.4	G45-14.4	Mediation/Representation						-
L49-15.2	L49-15.2	Legislative Auditor						-
L49-15.3	L49-15.3	Financial Audits						-
L49-15.4	L49-15.4	Program Audits						-
L49-15.5	L49-15.5	Single Audits						-
L49-15.6	L49-15.6	Audit Comm						-
L49-15.7	L49-15.7	Financial Audit- Outdoors						-
L49-15.8	L49-15.8	Financial Audit- Art						-
L49-15.9	L49-15.9	Financial Audit- Clean Water						-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						-
L49-15.11	L49-15.11	Program Audit- Outdoors						-
L49-15.12	L49-15.12	Program Audit- Art	-					-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	(13)				-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-			-
G61-16.2	G61-16.2	State Auditor	-	-	-	(1,310)		-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	103 of 105	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-
0	99YYY	Consumer Agencies						-
	G02-0002	State Archaeology	-	-	-	-	-	676
	G02-0003	Public Broadcasting	-	-	-	-	-	15,029
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-
	G02-0007	Information Policy Analysis	-	-	-	-	-	6,088
	G02-0009	Real Estate and Construction Services	-	-	-	-	-	90,794
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	-	26,769
	G02-0013	Volunteer Services	-	-	-	-	-	-
	G02-0014	Capital Group Parking	-	-	-	-	-	133,508
	G02-0015a	Fleet Services	-	-	-	-	-	305,974
	G02-0016	Development Disabilities	-	-	-	-	-	50,800
	G02-0017a	Risk Management	-	-	-	-	-	55,195
	G02-0017b	Risk Management - Workers Compensation	-	-	-	-	-	249,304
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	86
	G02-0021a	Plant Mangement (Leases)	-	-	-	-	-	806,951
	G02-0021b	Plant Management (Repairs)	-	-	-	-	-	19,299
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	74
	G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-	4,522
	G02-0024	MN Bookstore	-	-	-	-	-	41,919
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-	51,825
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-	66,307
	G02-0031	Central Mail	-	-	-	-	-	115,285
	G02-0034	Other Non-Allocable	-	-	-	-	-	40,622
	G02-0036	Demography	-	-	-	-	-	2,021
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-	-
	G02-0042	Surplus Services	-	-	-	-	-	43,973
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	198
	G02-0045	SmART FMR	-	-	-	-	-	26,823
	G02-0046	SmART HR	-	-	-	-	-	34,938
	G02-0047	Grants Recovery	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	-	-	67,774
	G02-0049	Materials Management	-	-	-	-	-	10,795
	B04	AGRICULTURE DEPT	-	-	-	1	-	510,210
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	13,616
	B13	COMMERCE DEPT	-	-	-	12	-	429,922
	B14	ANIMAL HEALTH BOARD	-	-	-	0	-	37,651
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	3,164
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	51,591
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	103	-	2,626,872
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	31,105
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	13
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-	168,250
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	5,008
	B42	LABOR AND INDUSTRY DEPT	-	-	-	1	-	405,128
	B43	IRON RANGE RESOURCES	-	-	-	-	-	339,685
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	11,315
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	672
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	6,133
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	1,233
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	79,941
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	26,086
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	168,141
	E25	CENTER FOR ARTS EDUCATION	-	-	-	0	-	156,389
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	95	-	6,436,231
	E37	EDUCATION DEPARTMENT	-	-	-	80	-	1,005,339
	E39	BOARD OF TEACHING	-	-	-	-	-	120,748
	E40	HISTORICAL SOCIETY	-	-	-	-	-	34,254
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	149,541
	E50	ARTS BOARD	-	-	-	0	-	97,921

E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	104 of 105	71,699
E77	ZOOLOGICAL BOARD	-	-	-	0	-	168,602
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	39,889
E95	HUMANITIES COMMISSION	-	-	-	-	-	1,172
E97	SCIENCE MUSEUM	-	-	-	-	-	161
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	678
G03	LOTTERY	-	-	-	-	-	168,146
G05	RACING COMMISSION	-	-	-	-	-	67,191
G06	ATTORNEY GENERAL	-	-	-	0	-	149,574
G09	GAMBLING CONTROL BOARD	-	-	-	-	-	14,815
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	155,795
G17	HUMAN RIGHTS DEPT	-	-	-	-	-	47,268
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	7,304
G38	INVESTMENT BOARD	-	-	-	-	-	176,249
G39	GOVERNORS OFFICE	-	-	-	-	-	55,568
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	6,137
G46	MN.IT	-	-	-	-	-	1,004,435
G53	SECRETARY OF STATE	-	-	-	0	-	67,475
G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	66,091
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	193,668
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	183,288
G67	REVENUE DEPT	-	-	-	-	-	781,571
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	143,212
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	985,551
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	4,340
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	92
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	5,290
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	41,036
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	13,104
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	6,006
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	3,571
G9Q	MMB DEBT SERVICE	-	-	-	-	-	2,402
G9R	MMB NON-OPERATING	-	-	-	1	-	2,270,110
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	3,222
G9Y	DISABILITY COUNCIL	-	-	-	-	-	10,085
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPT	-	-	-	26	-	1,458,764
H55	HUMAN SERVICES DEPT	-	-	-	877	-	6,038,877
H55b	HUMAN SERVICES SOS	-	-	-	-	-	841,918
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	151,464
H60	MMB - MnSURE	-	-	-	3	-	150,010
H75	VETERANS AFFAIRS DEPT	-	-	-	1	-	713,273
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	35,020
H7C	NURSING BOARD	-	-	-	-	-	27,489
H7D	PHARMACY BOARD	-	-	-	0	-	21,166
H7F	DENTISTRY BOARD	-	-	-	-	-	18,192
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	14,101
H7J	OPTOMETRY BOARD	-	-	-	-	-	5,445
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	16,610
H7L	SOCIAL WORK BOARD	-	-	-	-	-	11,464
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	4,467
H7Q	PODIATRIC MEDICINE	-	-	-	-	-	5,478
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	3,713
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	0	-	10,166
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	8,826
H7V	PSYCHOLOGY BOARD	-	-	-	-	-	13,185
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	8,410
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	10,627
H9G	OMBUDSMAN MH/DD	-	-	-	-	-	9,953
J33	TRIAL COURTS	-	-	-	0	-	1,168,557
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	77,740
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	193,863
J58	COURT OF APPEALS	-	-	-	-	-	23,941
J65	SUPREME COURT	-	-	-	0	-	165,458
J68	TAX COURT	-	-	-	-	-	3,470
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	3,306
L10	LEGISLATURE	-	-	-	0	-	39,964
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	14,076
P01	MILITARY AFFAIRS DEPT	-	-	-	7	-	505,600

	P07	PUBLIC SAFETY DEPT	-	-	-	9	105 of 105	2,111,717
	P78	CORRECTIONS DEPT	-	-	-	0	-	1,978,381
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	8,163
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	3,778
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	423
	R29	NATURAL RESOURCES DEPT	-	13	-	5	-	3,921,960
	R32	POLLUTION CONTROL AGENCY	-	-	-	2	-	542,605
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	0	-	159,647
	T79	TRANSPORTATION DEPT	-	-	-	85	-	7,821,938
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	43,365
	0	OTHER	-	-	-	-	-	767,691
	0	Total	-	-	-	(0)	-	51,887,869
	0	Source						
	0	Difference (Total - Source)						0



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 1.0

FIXED ASSET DEPRECIATION

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

The depreciation expense allocated is per the Comprehensive Annual Financial Report (CAFR), for the year ended June 30, 2016.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
First Stepdown

FIXED ASSET DEPRECIATION

Schedule No. 1.1		1.2
	Fixed Asset Depreciation	General Support Allocation
Total Eligible Direct Costs:	2,680,979	2,680,979
Add: Allocated Costs		
Sum of Allocated Costs	2,680,979	2,680,979
Distribution of Allocated Costs	0	
Total Allocated Costs	2,680,979	2,680,979
Less: Disallowed Costs	0	
Net Allocable Costs	2,680,979	2,680,979



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 3.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

> Costs of the Human Resources and Commissioner's office have been allocated to units within the department based on actual full time equivalent employees in each cost-center within the department in FY 2016.

> 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 2016.

> All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2016 net cost of these sub-centers.

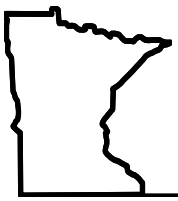
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
First Stepdown

ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.2		3.3	3.4	3.5	3.6
	Administration Mgmt Services	Commissioners Office	Human Resources	Financial Mgmt and Rptg	Fiscal Agent - Non Allocable
Total Eligible Direct Costs:	1,673,623	632,772	362,810	678,041	
Add: Allocated Costs					
Fixed Asset Depreciation	0				
Sum of Allocated Costs	1,673,623	632,772	362,810	678,041	0
Distribution of Allocated Costs	0				
Total Allocated Costs	1,673,623	632,772	362,810	678,041	0
Less: Disallowed Costs	0				
Net Allocable Costs	1,673,623	632,772	362,810	678,041	0



SCHEDULE 4.0

DEPARTMENT OF ADMINISTRATION—GOVERNMENT & CITIZEN SERVICES

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

> Government and Citizen Services – General support costs allocated to this cost center have been apportioned among its activities based on FY 2016 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 2016.

> 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 and land/acres of agencies using the system.

> Materials Management 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 2016 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 2016 postage charges. Costs of postage are directly charged through a revolving fund.

> Enterprise Performance Improvement provides assistance to agencies on improving organizational performance through enhanced or re-engineered processes that improve efficiency and quality, and reduce processing time and cost. Leadership, coordination, and support is provided for reporting state agency goals, priorities, and progress to the public. These costs are allowable for plan purposes and have been allocated based on actual FTE's for FY 2016.

> Grants Management standardizes, streamlines and improves state grant-making practices and increases public information about state grant opportunities.

> Small Agency Resource Teams (SmART) offer expert human resource (HR) and financial management (FMR) business support services to their clients in state government. HR costs are allocated to supported agencies based on actual FTE's for FY 2016. FMR costs are allocated to supported agencies based on count of accounting transactions for FY 2016.

> Legislature appropriates money in lieu of paying rent for space occupied by the legislature and certain veterans' organizations.

> The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2016 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.

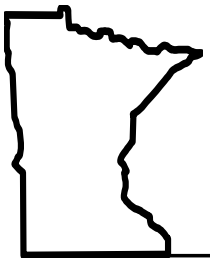
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
First Stepdown

ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 4.1		4.2	4.5	4.7	4.8	4.10	4.11	4.12
		Government & Citizen Services	General Support	Real Estate & Constr Services	Real Prop Enterprise System	Materials Mgmt	Central Mail	Enterprise Performance Improvement	Grants Mgmt
Total Eligible Direct Costs:		4,228,109		467,000	891,461	1,936,386	437,422	368,840	127,000
Add: Allocated Costs									
1.2	Fixed Asset Depreciation	0							
3.3	Admin Mgmt-Commissioner's Office	39,570	39,570						
3.4	Admin Mgmt-Human Resources	22,688	22,688						
3.5	Admin Mgmt-Financial Mgmt & Rptg	9,502	9,502						
Sum of Allocated Costs		4,299,869	71,760	467,000	891,461	1,936,386	437,422	368,840	127,000
Distribution of Allocated Costs		0	(71,760)	7,926	15,130	32,865	7,424	6,260	2,155
Total Allocated Costs		4,299,869	0	474,926	906,591	1,969,251	444,846	375,100	129,155
Less: Disallowed Costs		0							
Net Allocable Costs		4,299,869	0	474,926	906,591	1,969,251	444,846	375,100	129,155



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 6.0

MN.IT SERVICES

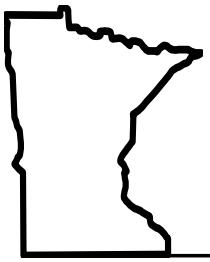
MN.IT Services is the State of Minnesota's Information Technology (IT) Agency. MN.IT Services provides a full range of services for the State of Minnesota's executive branch agencies, boards, councils and commissions including a subset of those services for other state government entities and education institutions. MN.IT Services sets IT strategy, direction, policies and standards for the State. The agency builds, maintains and secures the State's IT infrastructre and thousands of applications that support the State's online services for Minnesota's citizens.
MN.IT Services general fund costs benefit all state agencies and allowable costs are apportioned to each agency based on their actual FY 2016 IT spend.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
First Stepdown

			Minnesota Information Technology			
Schedule No. 6.1			6.2	6.3	6.4	
			Minnesota Information Technology	General Support	IT Spend	Enterprise IT Security
Total Eligible Direct Costs:			1,310,869	958,636		352,233
	Add: Allocated Costs					
1.2		Fixed Asset Depreciation	392,819	272,571		120,248
4.2		Admin - Government & Citizen Services	0			
4.8		Materials Management	870	870		
4.11		Office of Enterprise Continuous Improvement	0			
Sum of Allocated Costs			1,704,558	1,232,077	0	472,481
	Distribution of Allocated Costs		0	(1,232,077)	0	1,232,077
Total Allocated Costs			1,704,558	0	0	1,704,558
	Less: Disallowed Costs		0			
Net Allocable Costs			1,704,558	0	0	1,704,558



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 8.0

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

Fiscal Management and Administration includes the costs of the Office of the Commissioner of Minnesota Management & Budget (which includes 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 2016, allocated as follows:

> Services related to economic analysis and investment records are considered general government expense and are, therefore, unallowable.

> Statewide Accounting section is responsible for cash management; bank account administration and reconciliation; check (warrant) signing and processing; and other related activities. Costs of these services have been separated and are allowable for plan purposes. They have been allocated based on the total number of accounting transactions issued for each department.

> The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2016 net cost of these activities.

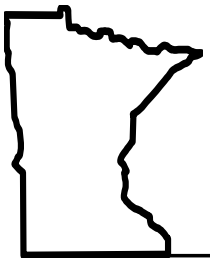
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
First Stepdown

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

Schedule No. 8.1			8.2	8.3	9.2	10.2	11.2	12.2	12.9	13.2
		MMB	Minnesota Management & Budget	Internal Control & Accountability	Debt Management Division	MMB - Budget Division	MMB - Accounting Division	MMB - IT Mgmt & Administration	Other Non-Allocable	State HR, Benefits & Labor Rel
Total Eligible Direct Costs:		2,668,400	2,668,400							
	Add: Allocated Costs									
1.2	Fixed Asset Depreciation	5,651	5,651							
4.2	Admin - Government & Citizen Services	0								
4.8	Materials Management	1,909	1,909							
4.10	Central Mail	0								
4.11	Office of Enterprise Continuous Improvement	0								
6.2	Minnesota Information Technology	0								
6.4	Enterprise IT Security	16,684	16,684							
Sum of Allocated Costs		2,692,644	2,692,644	0	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(2,692,644)	79,785	72,840	490,338	778,407	566,089	84,732	620,451
Total Allocated Costs		2,692,644	0	79,785	72,840	490,338	778,407	566,089	84,732	620,451
	Less: Disallowed Costs	0								
Net Allocable Costs		2,692,644	0	79,785	72,840	490,338	778,407	566,089	84,732	620,451



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 8.3

MINNESOTA MANAGEMENT & BUDGET (MMB) --INTERNAL CONTROL & ACCOUNTABILITY

The Internal Control & Accountability unit was created in 2009 as a result of the passage of Minn. Stat. Section 16A.057. The primary mission of the unit is to improve internal controls throughout state government. The unit has the following statutory responsibilities:

> Adopt statewide internal control standards and policies
> Coordinate executive branch agency internal control training and assistance
> Promote and coordinate the sharing of internal audit resources
> Monitor Office of the Legislative Auditor (OLA) reports and corresponding corrective action plans; and
> Make biennial reports on the system of internal controls and internal auditing in executive branch agencies.

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 2016 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

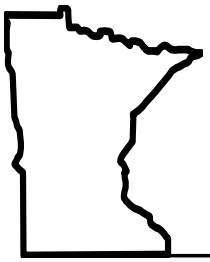
Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
First Stepdown

MMB - Internal Controls & Accountability

Schedule No. 8.3.1

		8.3	14.2	15.2	16.2	
		Internal Control & Accountability	General Support	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:		492,454	492,454				
	Add: Allocated Costs						
4.2	Admin - Government & Citizen Services	0					
4.8	Materials Management	0					
4.10	Central Mail	0					
4.11	Office of Enterprise Continuous Improvement	0					
8.2	Minnesota Management & Budget	79,785	79,785				
8.3	Internal Controls & Accountability	0					
Sum of Allocated Costs		572,239	572,239	0	0	0	0
	Distribution of Allocated Costs	0	(572,239)	4	49	71	572,115
Total Allocated Costs		572,239	0	4	49	71	572,115
	Less: Disallowed Costs	0					
Net Allocable Costs		572,239	0	4	49	71	572,115



State of Minnesota
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION

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

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

Exhibit C

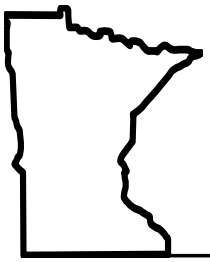
State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
First Stepdown

MMB - Debt Management Division

Schedule No. 9.1

9.2	9.3	

		MMB - Debt Manageme Division	General Support	Debt Management	Consumer Activities
Total Eligible Direct Costs:		449,588		449,588	
Add: Allocated Costs					
1.2	Fixed Asset Depreciation	0			
4.8	Materials Management	0			
4.11	Office of Enterprise Continuous Improvement	0			
6.2	Minnesota Information Technology	0			
6.3	IT Spend	0			
8.2	Minnesota Management & Budget	72,840		72,840	
8.3	Internal Controls & Accountability	0			
9.2	MMB - Debt Management Division	0		0	
9.3	Debt Management	0		0	
Sum of Allocated Costs		522,428	0	522,428	0
Distribution of Allocated Costs		0	0	(522,428)	522,428
Total Allocated Costs		522,428	0	0	522,428
Less: Disallowed Costs		0			
Net Allocable Costs		522,428	0	0	522,428



State of Minnesota
Statewide Cost Allocation Plan
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 10.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —BUDGET DIVISION

This unit is responsible for the preparation of budget recommendations and control of the state's revenues and expenditures. A finance department representative serves as the executive budget officer of each state agency. They have responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents. They ensure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in FY 2016. 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 2016.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2016 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 2016
First Stepdown

MMB - Budget Division

Schedule No. 10.1		10.2	10.3	10.4	14.2	15.2	16.2	
		MMB - Budget Division	General Support	Analysis & Control	Budget Operations & Planning	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:		1,560,122		878,727	681,395				
	Add: Allocated Costs								
1.2	Fixed Asset Depreciation	205,549			205,549				
4.8	Materials Management	0							
4.11	Office of Enterprise Continuous Improvement	0							
6.2	Minnesota Information Technology	0							
6.3	IT Spend	0							
8.2	Minnesota Management & Budget	252,765		142,368	110,397				
8.3	Internal Controls & Accountability	0							
10.2	MMB - Budget Division	0							
Sum of Allocated Costs		2,018,436	0	1,021,095	997,341	0	0	0	0
	Distribution of Allocated Costs	0	0						
	Distribution of Allocated Costs	0		(1,021,095)		8	88	127	1,020,872
	Distribution of Allocated Costs	0			(997,341)	51	462	1,181	995,646
Total Allocated Costs		2,018,436	0	0	0	59	550	1,308	2,016,518
	Less: Disallowed Costs	0							
Net Allocable Costs		2,018,436	0	0	0	59	550	1,308	2,016,518

State of Minnesota
Statewide Cost Allocation Plan
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 11.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

The Accounting Division manages the state's accounting system and other related activities. The Accounting Division includes: Financial Reporting, General Accounting, Agency Support and Payroll. Financial Reporting reviews and reports on expenditures and revenues to complete the state's Comprehensive Annual Financial Report (CAFR). Financial Reporting 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 2016.

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 2016.

The cost of central payroll is allowable and has been allocated based on total FY 2016 FTE's.

Agency 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 2016.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2016 net cost of these activities.

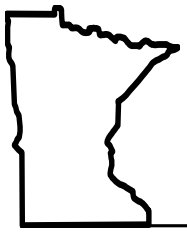
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
First Stepdown

MMB - Accounting Division

Schedule No. 11.1		11.2	11.3	11.4	11.5	11.6	11.7	14.2	15.2	16.2	
	MMB - Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Accounting Services Non-Alloc	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	4,804,505		1,307,044	1,285,421	2,188,318	23,722					
Add: Allocated Costs											
1.2 Fixed Asset Depreciation	0										
4.8 Materials Management	0										
4.11 Office of Enterprise Continuous Improvement	0										
6.2 Minnesota Information Technology	0										
6.3 IT Spend	0										
8.2 Minnesota Management & Budget	778,407		211,762	208,259	354,543	3,843					
8.3 Internal Controls & Accountability	0										
11.2 MMB - Accounting Division	0										
Sum of Allocated Costs	5,582,912	0	1,518,806	1,493,680	2,542,861	27,565	0	0	0	0	0
Distribution of Allocated Costs	0		(1,518,806)								1,518,806
Distribution of Allocated Costs	0			(1,493,680)				11	128	186	1,493,355
Distribution of Allocated Costs	0				(2,542,861)			19	219	316	2,542,307
Distribution of Allocated Costs	0					(27,565)					27,565
Total Allocated Costs	5,582,912	0	0	0	0	0	0	30	347	502	5,582,033
Less: Disallowed Costs	0										
Net Allocable Costs	5,582,912	0	0	0	0	0	0	30	347	502	5,582,033



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 12.0

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

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

> The SWIFT costs are allocated based upon accounting transactions.

> The SEMA 4 costs are allocated based upon FTE counts.

> The BPAS costs are allocated based upon user counts.

> The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2016 net cost of these activities.

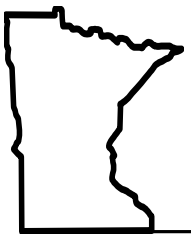
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
First Stepdown

MMB - IT Management & Administration

Schedule No. 12.1		12.2	12.4	12.5	12.6	12.7	12.8	12.9	14.2	15.2	16.2	26.2	
	MMB - Information Systems	General Support	Accounting & Procurement Sys Support	Personnel Operations Sys Support	Budget Serv Computer Operations	Personnel Operations Spec Billing	Accounting & Procurement Spec Billing	Other Non-Allocable	Mediation Services	Legislative Auditor	State Auditor	MMB	Consumer Activities
Total Eligible Direct Costs:	14,360,759	2,338,489	229,164	671,638	254,741	6,235,363	4,631,364						
Add: Allocated Costs													
1.2 Fixed Asset Depreciation	1,118,252	3,736	74,502	74,502		965,512							
4.2 Admin - Government & Citizen Services	0												
4.8 Materials Management	0												
4.11 Office of Enterprise Continuous Improvement	0												
6.2 Minnesota Information Technology	0												
6.3 IT Spend	0												
8.2 Minnesota Management & Budget	650,821	378,873	37,128	108,816	41,272			84,732					
8.3 Internal Controls & Accountability	0												
12.2 MMB - IT Management & Administration	0												
Sum of Allocated Costs	16,129,832	2,721,098	340,794	854,956	296,013	7,200,875	4,631,364	84,732	0	0	0	0	0
Distribution of Allocated Costs	0	(2,721,098)	0	0	0	0	0	0	0	0	0	2,721,098	0
Sum of Allocated Costs	16,129,832	0	340,794	854,956	296,013	7,200,875	4,631,364	84,732	0	0	0	2,721,098	0
Distribution of Allocated Costs	0		(340,794)						3	29	42		340,720
Distribution of Allocated Costs	0			(854,956)									854,956
Distribution of Allocated Costs	0				(296,013)				15	137	351		295,510
Distribution of Allocated Costs	0					(7,200,875)							7,200,875
Distribution of Allocated Costs	0						(4,631,364)		35	398	576		4,630,355
Total Allocated Costs	16,129,832	0	0	0	0	0	0	84,732	53	564	969	2,721,098	13,322,416
Less: Disallowed Costs	(84,732)							(84,732)	0	0	0	0	0
Net Allocable Costs	16,045,100	0	0	0	0	0	0	0	53	564	969	2,721,098	13,322,416



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 13.0

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

The functions of this department are as follows:

> Labor Relations and Compensation, Human Resource Management, Employee Insurance, Information Systems and Administration to Minnesota Management and Budget (MMB). Costs of administering the state government human resource system and labor relations are allowable for plan purposes and have been allocated based on actual positions for FY 2016.

> 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 2016 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

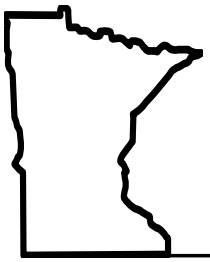
Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
First Stepdown

MMB - HR, Benefits & Labor Relations

Schedule No. 13.1

		HR, Benefits & Labor Relations	13.2 General Support	13.3 Personnel Administration	13.5 Employee Relations Non-Alloc	Consumer Activities
Total Eligible Direct Costs:		3,829,566		3,829,566		
	Add: Allocated Costs					
1.2	Fixed Asset Depreciation	946,233		946,233		
4.8	Materials Management	0				
4.11	Office of Enterprise Continuous Improvement	0				
6.2	Minnesota Information Technology	0				
6.3	IT Spend	0				
8.2	Minnesota Management & Budget	620,451		620,451		
8.3	Internal Controls & Accountability	0				
13.2	MMB - HR, Benefits & Labor Relations	0				
13.3	Personnel	0				
Sum of Allocated Costs		5,396,250	0	5,396,250	0	0
	Distribution of Allocated Costs	0	0	(5,396,250)	0	5,396,250
Total Allocated Costs		5,396,250	0	0	0	5,396,250
	Less: Disallowed Costs	0				
Net Allocable Costs		5,396,250	0	0	0	5,396,250



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 14.0

DEPARTMENT OF MEDIATION SERVICES

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

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for FY 2016.

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 2016 net cost of these activities.

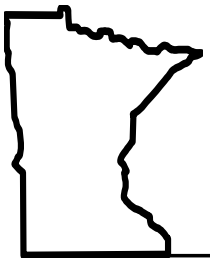
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
First Stepdown

Mediation Services

Schedule No. 14.1			14.2	14.3	14.4	
		Mediation Services	General Support	Mediation/ State Agencies	Mediation/ Representation General	Consumer Activities
Total Eligible Direct Costs:		272,078		272,078		
	Add: Allocated Costs					
1.2	Fixed Asset Depreciation	0				
4.8	Materials Management	42	42			
4.11	Office of Enterprise Continuous Improvement	0				
6.2	Minnesota Information Technology	0				
6.4	Enterprise IT Security	58	58			
8.3	Internal Controls & Accountability	4	4			
9.2	MMB - Debt Management Division	0				
9.3	Debt Management	0				
10.2	MMB - Budget Division	0				
10.3	Analysis & Control (EBO's)	8	8			
10.4	Budget Operations & Planning	51	51			
11.2	MMB - Accounting Division	0				
11.3	Central Payroll	0				
11.4	Accounting Services	11	11			
11.5	Financial Reporting	19	19			
12.2	MMB - IT Management & Administration	0				
12.4	Accounting & Procurement Ops & Sys Support	3	3			
12.5	Personnel Operations & Sys Support	0				
12.6	Budget Service - Computer Operations	15	15			
12.7	Personnel Operations Special Billing	0				
12.8	Accounting & Procurement Ops Special Billing	35	35			
13.2	MMB - HR, Benefits & Labor Relations	0				
13.3	Personnel Administration	0				
Sum of Allocated Costs		272,325	247	272,078	0	0
	Distribution of Allocated Costs	0	(247)	247	0	
	Distribution of Allocated Costs	0		(272,325)		272,325
Total Allocated Costs		272,325	0	0	0	272,325
	Less: Disallowed Costs	0			0	
Net Allocable Costs		272,325	0	0	0	272,325



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 15.0

OFFICE OF LEGISLATIVE AUDITOR

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

Audits of revenues and expenditures are conducted to ensure conformance with generally accepted accounting principles, federal audit requirements, and state law. Special audits are conducted to assist in improving the efficiency and dependability of department and agency accounting practices. Costs for these financial audits have been allocated based on the average hours of service provided over a four-year period. The resulting number of hours is used as the FY 2016 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 2016.

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 2016 net cost of these activities.

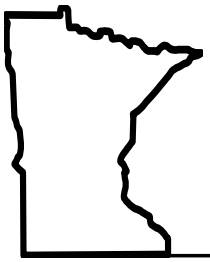
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
First Stepdown

Legislative Auditor

Schedule No. 15.1		15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13	15.14	
		Legislative Auditor	General Support	Financial Audits	Program Audits	Single Audits	Audit Comm	Financial Audit - Outdoors	Financial Audit - Art	Financial Audit - Clean Water	Financial Audit - Parks & Trails	Program Audit - Outdoors	Program Audit - Art	Program Audit - Clean Water	Program Audit - Parks & Trails	Consumer Activities
Total Eligible Direct Costs:		6,669,239	1,588,566	2,199,476	1,741,888	928,766		86,854	85,695		37,994					
	Add: Allocated Costs															
1.2	Fixed Asset Depreciation	0														
4.2	Admin - Government & Citizen Services	0														
4.8	Materials Management	1,246	1,246													
4.10.0	Central Mail	0														
4.11	Office of Enterprise Continuous Improvement	0														
6.2	Minnesota Information Technology	0														
6.4	Enterprise IT Security	320	320													
8.2	Minnesota Management & Budget	0														
8.3	Internal Controls & Accountability	49	49													
9.2	MMB - Debt Management Division	0														
9.3	Debt Management	0														
10.2	MMB - Budget Division	0														
10.3	Analysis & Control (EBO's)	88	88													
10.4	Budget Operations & Planning	462	462													
11.2	MMB - Accounting Division	0														
11.3	Central Payroll	0														
11.4	Accounting Services	128	128													
11.5	Financial Reporting	219	219													
12.2	MMB - IT Management & Administration	0														
12.4	Accounting & Procurement Ops & Sys Support	29	29													
12.5	Personnel Operations & Sys Support	0														
12.6	Budget Service - Computer Operations	137	137													
12.7	Personnel Operations Special Billing	0														
12.8	Accounting & Procurement Ops Special Billing	398	398													
13.2	MMB - HR, Benefits & Labor Relations	0														
13.3	Personnel Administration	0														
14.2	Mediation Services	0														
14.3	State Agencies	0														
Sum of Allocated Costs		6,672,315	1,591,643	2,199,476	1,741,888	928,766	0	86,854	85,695	0	37,994	0	0	0	0	0
	Distribution of Allocated Costs	0	(1,591,643)	689,039	545,688	290,958	0	27,209	26,846	0	11,903	0	0	0	0	0
Sum of Allocated Costs		6,672,315	0	2,888,515	2,287,576	1,219,724	0	114,063	112,541	0	49,897	0	0	0	0	0
	Distribution of Allocated Costs	0		(2,888,515)												2,888,515
	Distribution of Allocated Costs	0			(2,287,576)											2,287,576
	Distribution of Allocated Costs	0				(1,219,724)										1,219,724
	Distribution of Allocated Costs	0					0									0
	Distribution of Allocated Costs	0						(114,063)								114,063
	Distribution of Allocated Costs	0							(112,541)							112,541
	Distribution of Allocated Costs	0								0						0
	Distribution of Allocated Costs	0									(49,897)					49,897
Total Allocated Costs		6,672,315	0	0	0	0	0	0	0	0	0	0	0	0	0	6,672,316
	Less: Disallowed Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Allocable Costs		6,672,315	0	0	0	0	0	0	0	0	0	0	0	0	0	6,672,316



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 16.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

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

These audits determine whether:

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

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

Costs are allocated based on federal cash receipts during FY 2016.

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

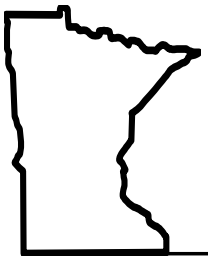
Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
First Stepdown

State Auditor

Schedule No. 16.1 | 16.2 |

		State Auditor	General Support	Consumer Activities
Total Eligible Direct Costs:		22,890	22,890	
Add: Allocated Costs				
1.2	Fixed Asset Depreciation	12,475	12,475	
4.2	Admin - Government & Citizen Services	0		
4.8	Materials Management	940	940	
4.11	Office of Enterprise Continuous Improvement	0		
6.2	Minnesota Information Technology	0		
6.4	Enterprise IT Security	61	61	
8.2	Minnesota Management & Budget	0		
8.3	Internal Controls & Accountability	71	71	
9.2	MMB - Debt Management Division	0		
9.3	Debt Management	0		
10.2	MMB - Budget Division	0		
10.3	Analysis & Control (EBO's)	127	127	
10.4	Budget Operations & Planning	1,181	1,181	
11.2	MMB - Accounting Division	0		
11.3	Central Payroll	0		
11.4	Accounting Services	186	186	
11.5	Financial Reporting	316	316	
12.2	MMB - IT Management & Administration	0		
12.4	Accounting & Procurement Ops & Sys Support	42	42	
12.5	Personnel Operations & Sys Support	0		
12.6	Budget Service - Computer Operations	351	351	
12.7	Personnel Operations Special Billing	0		
12.8	Accounting & Procurement Ops Special Billing	576	576	
13.2	MMB - HR, Benefits & Labor Relations	0		
13.3	Personnel Administration	0		
14.2	Mediation Services	0		
14.3	State Agencies	0		
15.2	Legislative Auditor	0		
15.3	Financial Audits	0		
Sum of Allocated Costs		39,216	39,216	0
Distribution of Allocated Costs		0	(39,216)	39,216
Total Allocated Costs		39,216	0	39,216
Less: Disallowed Costs		0		
Net Allocable Costs		39,216	0	39,216



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 17.0

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

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

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

The capitalizable costs of this project are compiled and are amortized over a ten year period. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2016. All other costs are allowable and allocated through cost pool 12.4 Accounting & Procurement Operations and System Support.

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

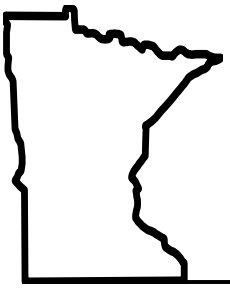
Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
First Stepdown

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

Schedule No. 17.1

		17	
	SWIFT	General Support	Consumer Activities
Total Eligible Direct Costs:	6,864,688	6,864,688	0
Add: Allocated Costs			
Sum of Allocated Costs	6,864,688	6,864,688	0
Distribution of Allocated Costs	0	(6,864,688)	6,864,688
Total Allocated Costs	6,864,688	0	6,864,688
Less: Disallowed Costs	0		
Net Allocable Costs	6,864,688	0	6,864,688



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 20.0

DEPARTMENT OF ADMINISTRATION

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

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

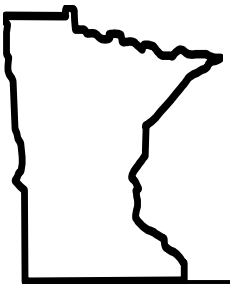
Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
Second Stepdown

Administration

Schedule No. 20.1

			20.0	21.2	22.2	
		Dept of Administration	General Support	Admin - Management Services	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:		0				
Add: Allocated Costs						
3.2	Admin - Management Services	0				
3.3	Commissioner's Office	0				
3.4	Human Resources	0				
3.5	Financial Management & Reporting	0				
4.2	Admin - Government & Citizen Services	0				
4.5	Real Estate & Construction Services	4,439	4,439			
4.7	Real Property	106,770	106,770			
4.8	Materials Management	0				
4.10.0	Central Mail	0				
4.11	Office of Enterprise Continuous Improvement	0				
6.2	Minnesota Information Technology	0				
6.4	Enterprise IT Security	0				
8.2	Minnesota Management & Budget	0				
8.3	Internal Controls & Accountability	0				
9.2	MMB - Debt Management Division	0				
9.3	Debt Management	5,375	5,375			
10.2	MMB - Budget Division	0				
10.3	Analysis & Control (EBO's)	107	107			
10.4	Budget Operations & Planning	905	905			
11.2	MMB - Accounting Division	0				
11.3	Central Payroll	6,454	6,454			
11.4	Accounting Services	157	157			
11.5	Financial Reporting	267	267			
11.6	Financial Reporting - Single Audit	4	4			
12.2	MMB - IT Management & Administration	0				
12.4	Accounting & Procurement Ops & Sys Support	36	36			
12.5	Personnel Operations & Sys Support	0				
12.6	Budget Service - Computer Operations	0				
12.7	Personnel Operations Special Billing	0				
12.8	Accounting & Procurement Ops Special Billing	486	486			
13.2	MMB - HR, Benefits & Labor Relations	0				
13.3	Personnel Administration	0				
14.2	Mediation Services	0				
14.3	State Agencies	0				
15.2	Legislative Auditor	0				
15.3	Financial Audits	1,613	1,613			
15.4	Program Audits	0				
15.8	Financial Audit - Art	0				
16.2	State Auditor	5	5			
17	SWIFT	721	721			
Sum of Allocated Costs		127,339	127,339	0	0	0
Distribution of Allocated Costs		0	(127,339)	1,490	3,765	122,083
Total Allocated Costs		127,339	0	1,490	3,765	122,083
Less: Disallowed Costs		0				
Net Allocable Costs		127,339	0	1,490	3,765	122,083



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 21.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

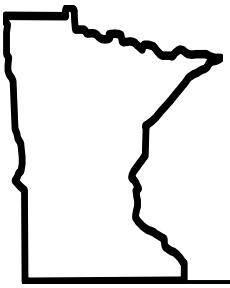
All revenues and direct-billed charges are accounted for in the initial allocation.

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
Second Stepdown

Department of Administration - Management Services

Schedule No. 21.1			21.2	21.3	21.4	21.5	21.6	22.2	
		Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Alloc	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:		0							
Add: Allocated Costs									
3.2	Admin - Management Services	0							
3.3	Commissioner's Office	241,478	241,478						
3.4	Human Resources	138,455	138,455						
3.5	Financial Management & Reporting	6,398	6,398						
4.2	Admin - Government & Citizen Services	0							
4.5	Real Estate & Construction Services	0							
4.7	Real Property	0							
4.8	Materials Management	860	860						
4.10.0	Central Mail	81			81				
4.11	Office of Enterprise Continuous Improvement	1,594	1,594						
6.2	Minnesota Information Technology	0							
6.4	Enterprise IT Security	139	139						
8.2	Minnesota Management & Budget	0							
8.3	Internal Controls & Accountability	60	60						
9.2	MMB - Debt Management Division	0							
9.3	Debt Management	0							
10.2	MMB - Budget Division	0							
10.3	Analysis & Control (EBO's)	0							
10.4	Budget Operations & Planning	0							
11.2	MMB - Accounting Division	0							
11.3	Central Payroll	0							
11.4	Accounting Services	0							
11.5	Financial Reporting	0							
12.2	MMB - IT Management & Administration	0							
12.4	Accounting & Procurement Ops & Sys Support	0							
12.5	Personnel Operations & Sys Support	3,633	3,633						
12.6	Budget Service - Computer Operations	269	269						
12.7	Personnel Operations Special Billing	30,599	30,599						
12.8	Accounting & Procurement Ops Special Billing	0							
13.2	MMB - HR, Benefits & Labor Relations	0							
13.3	Personnel Administration	22,931	22,931						
14.2	Mediation Services	0							
14.3	State Agencies	1,157	1,157						
15.2	Legislative Auditor	0							
15.3	Financial Audits	0							
17	SWIFT	0							
20	Department of Administration	1,490	1,490						
20.1	General Support	0							
Sum of Allocated Costs		449,144	449,064	0	81	0	0	0	0
Distribution of Allocated Costs		0	(449,064)	169,784	97,349	181,931			
Sum of Allocated Costs		449,144	0	169,784	97,430	181,931	0	0	0
Distribution of Allocated Costs		0		(169,784)				17,170	152,615
Distribution of Allocated Costs		0			(97,430)			9,853	87,577
Distribution of Allocated Costs		0				(181,931)		2,574	179,357
Total Allocated Costs		449,144	0	0	0	0	0	29,597	419,549
Less: Disallowed Costs		0					0	0	0
Net Allocable Costs		449,144	0	0	0	0	0	29,597	419,549



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 22.0

DEPARTMENT OF ADMINISTRATION—GOVERNMENT AND CITIZEN SERVICES

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

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

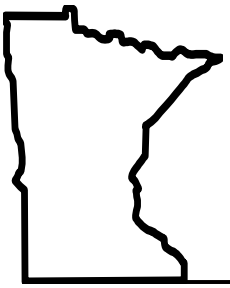
Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
Second Stepdown

Admin - Government & Citizen Services

Schedule No. 22.1

		Government & Citizen Services	22.2 General Support	22.5 Real Estate & Construction Services - Leasing	22.7 Real Property Enterprise System	22.8 Materials Management	22.10 Central Mail	22.11 Office of Enterprise Continuous Improvement	22.12 Grants Management	24.2 MnIT	26.2 MMB	32.2 Mediation Services	33.2 Legislative Auditor	34.2 State Auditor	Consumer Activities
Total Eligible Direct Costs:		0													
Add: Allocated Costs															
3.2	Admin - Management Services	0													
3.3	Commissioner's Office	0													
3.4	Human Resources	0													
3.5	Financial Management & Reporting	0													
4.2	Admin - Government & Citizen Services	0													
4.5	Real Estate & Construction Services	3,329	3,329												
4.7	Real Property	0													
4.8	Materials Management	940	940												
4.10.0	Central Mail	399				399									
4.11	Office of Enterprise Continuous Improvement	261	261												
6.2	Minnesota Information Technology	0													
6.4	Enterprise IT Security	4,259	4,259												
8.2	Minnesota Management & Budget	0													
8.3	Internal Controls & Accountability	89	89												
9.2	MMB - Debt Management Division	0													
9.3	Debt Management	0													
10.2	MMB - Budget Division	0													
10.3	Analysis & Control (EBO's)	159	159												
10.4	Budget Operations & Planning	798	798												
11.2	MMB - Accounting Division	0													
11.3	Central Payroll	1,058	1,058												
11.4	Accounting Services	233	233												
11.5	Financial Reporting	397	397												
12.2	MMB - IT Management & Administration	0													
12.4	Accounting & Procurement Ops & Sys Support	53	53												
12.5	Personnel Operations & Sys Support	595	595												
12.6	Budget Service - Computer Operations	237	237												
12.7	Personnel Operations Special Billing	5,014	5,014												
12.8	Accounting & Procurement Ops Special Billing	722	722												
13.2	MMB - HR, Benefits & Labor Relations	0													
13.3	Personnel Administration	3,758	3,758												
14.3	Mediation Services - State Agencies	190	190												
15.2	Legislative Auditor	0													
15.3	Financial Audits	3,228	3,228												
17	SWIFT	1,070	1,070												
20	Department of Administration	3,765	3,765												
21.3	Commissioner's Office	17,170	17,170												
21.4	Human Resources	9,853	9,853												
21.5	Financial Management & Reporting	2,574	2,574												
Sum of Allocated Costs		60,151	59,752	0	0	399	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		0	(59,752)	6,600	12,598	27,365	6,182	5,212	1,795						
Sum of Allocated Costs		60,151	0	6,600	12,598	27,764	6,182	5,212	1,795	0	0	0	0	0	0
Distribution of Allocated Costs		0		(6,600)											6,600
Distribution of Allocated Costs		0			(12,598)										12,598
Distribution of Allocated Costs		0				(27,764)				12	27	1	18	13	27,693
Distribution of Allocated Costs		0					(6,182)								6,182
Distribution of Allocated Costs		0						(5,212)							5,212
Distribution of Allocated Costs		0							(1,795)						1,795
Total Allocated Costs		60,151	0	0	0	0	0	0	0	12	27	1	18	13	60,080
Less: Disallowed Costs		0													
Net Allocable Costs		60,151	0	0	0	0	0	0	0	12	27	1	18	13	60,080



State of Minnesota
Statewide Cost Allocation Plan
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 24.0

MN.IT

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

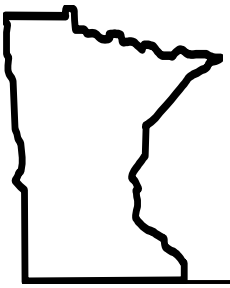
All revenues and direct-billed charges are accounted for in the initial allocation.

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
Second Stepdown

Minnesota Information Technology

Schedule No. 24.1			24.2	24.4	24.5	26.2	32.2	33.2	34.2	
		Minnesota Information Technology	General Support	Enterprise IT Security	Other Non-Allocable	Minnesota Mgmt & Budget	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:		0								
	Add: Allocated Costs									
4.2	Admin - Government & Citizen Services	0								
4.8	Materials Management	0								
4.11	Office of Enterprise Continuous Improvement	0								
6.2	Minnesota Information Technology	0								
6.4	Enterprise IT Security	109	109							
8.2	Minnesota Management & Budget	0								
8.3	Internal Controls & Accountability	61	61							
9.2	MMB - Debt Management Division	0								
9.3	Debt Management	0								
10.2	MMB - Budget Division	0								
10.3	Analysis & Control (EBO's)	109	109							
10.4	Budget Operations & Planning	707	707							
11.2	MMB - Accounting Division	0								
11.3	Central Payroll	0								
11.4	Accounting Services	159	159							
11.5	Financial Reporting	271	271							
12.2	MMB - IT Management & Administration	0								
12.4	Accounting & Procurement Ops & Sys Support	36	36							
12.5	Personnel Operations & Sys Support	0								
12.6	Budget Service - Computer Operations	210	210							
12.7	Personnel Operations Special Billing	0								
12.8	Accounting & Procurement Ops Special Billing	493	493							
13.2	MMB - HR, Benefits & Labor Relations	0								
13.3	Personnel Administration	0								
14.2	Mediation Services	0								
14.3	State Agencies	0								
15.2	Legislative Auditor	0								
15.3	Financial Audits	0	0							
17	SWIFT	731	731							
22.8	Materials Management	12	12							
Sum of Allocated Costs		2,898	2,898	0	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(2,898)	2,898						
Sum of Allocated Costs		2,898	0	2,898	0	0	0	0	0	0
	Distribution of Allocated Costs	0		(2,898)		28	0	1	0	2,869
Total Allocated Costs		2,898	0	0	0	28	0	1	0	2,869
	Less: Disallowed Costs	0								
Net Allocable Costs		2,898	0	0	0	28	0	1	0	2,869



State of Minnesota
Statewide Cost Allocation Plan
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.0

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

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

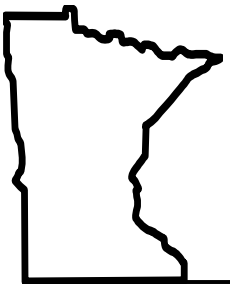
All revenues and direct-billed charges are accounted for in the initial allocation.

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
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 Planning & Communication	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	Other Non-Allocable	State HR, Benefits & Labor Rel
Total Eligible Direct Costs:		0								
	Add: Allocated Costs									
8.3	Internal Controls & Accountability	139	139							
10.3	Analysis & Control (EBO's)	248	248							
10.4	Budget Operations & Planning	1,845	1,845							
11.4	Accounting Services	363	363							
11.5	Financial Reporting	618	618							
12.2	MnIT @ MMB - Mgmt & Admin	2,721,098	2,721,098							
12.4	Accounting & Procurement Ops & Sys Support	84	83						1	
12.6	Budget Service - Computer Operations	548	548							
12.8	Accounting & Procurement Ops Special Billing	1,125	1,125							
15.3	Financial Audits	438,147	52,477				385,670			
15.5	Single Audits	41,227					41,227			
17	SWIFT	1,667	1,667							
22.8	Materials Management	27	27							
22.1	Central Mail	0								
24.4	Enterprise IT Security	28	28							
Sum of Allocated Costs		3,207,164	2,780,266	0	0	0	426,897	0	1	0
	Distribution of Allocated Costs	0	(2,780,266)	82,382	75,211	506,294	803,738	584,511	87,489	640,642
Total Allocated Costs		3,207,164	0	82,382	75,211	506,294	1,230,635	584,511	87,490	640,642
	Less: Disallowed Costs	(87,490)							(87,490)	
Net Allocable Costs		3,119,674	0	82,382	75,211	506,294	1,230,635	584,511	0	640,642



State of Minnesota
Statewide Cost Allocation Plan
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.3

MINNESOTA MANAGEMENT & BUDGET (MMB) --- INTERNAL CONTROL & ACCOUNTABILITY

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.

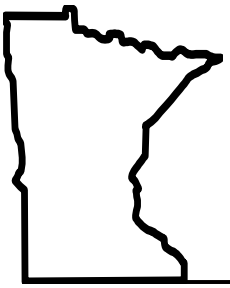
Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
Second Stepdown

MMB - Internal Controls & Accountability

Schedule No. 26.3.1

		26.3	32.2	33.2	34.2	
		Internal Controls & Accountability	General Support	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:		0					
	Add: Allocated Costs						
17	SWIFT	0					
26.2	Minnesota Management & Budget	82,382	82,382				
Sum of Allocated Costs		82,382	82,382	0	0	0	0
	Distribution of Allocated Costs	0	(82,382)	1	7	10	82,364
Total Allocated Costs		82,382	0	1	7	10	82,364
	Less: Disallowed Costs	0					
Net Allocable Costs		82,382	0	1	7	10	82,364



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 27.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — DEBT MANAGEMENT DIVISION

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

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

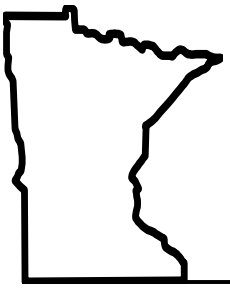
Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
Second Stepdown

MMB - Debt Management Division

Schedule No. 27.1

		Debt Management Division	27.2 General Support	27.3 Debt Management	27.4 Debt Management - Other	34.2 State Auditor	Consumer Activities
Total Eligible Direct Costs:		0					
Add: Allocated Costs							
15.3	Financial Audits	0					
22.8	Materials Management	0					
26.2	Minnesota Management & Budget	75,211	75,211				
Sum of Allocated Costs		75,211	75,211	0	0	0	0
Distribution of Allocated Costs		0	(75,211)	75,211	0	0	0
Sum of Allocated Costs		75,211	0	75,211	0	0	0
Distribution of Allocated Costs		0	0	(75,211)	0	0	75,211
Total Allocated Costs		75,211	0	0	0	0	75,211
Less: Disallowed Costs		0					
Net Allocable Costs		75,211	0	0	0	0	75,211



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 28.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — BUDGET DIVISION

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

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

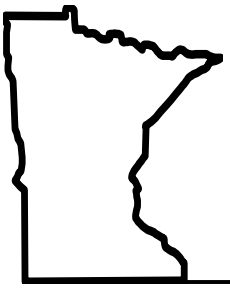
Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
Second Stepdown

MMB - Budget Division

Schedule No. 28.1

		28.2	28.3	28.4	28.5	32.2	33.2	34.2	
	Budget Division	General Support	Analysis & Controls (EBO's)	Budget Planning & Operations	Budget Division Non-Allocable	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0								
Add: Allocated Costs									
22.8 Materials Management	0								
26.2 Minnesota Management & Budget	506,294	506,294							
Sum of Allocated Costs	506,294	506,294	0	0	0	0	0	0	0
Distribution of Allocated Costs	(1)	(506,294)	147,001	113,989	245,304				
Sum of Allocated Costs	506,293	0	147,001	113,989	245,304	0	0	0	0
Distribution of Allocated Costs	0		(147,001)			1	13	18	146,969
Distribution of Allocated Costs	0			(113,989)		6	53	136	113,795
Total Allocated Costs	506,293	0	0	0	245,304	7	66	154	260,764
Less: Disallowed Costs	(245,304)				(245,304)				
Net Allocable Costs	260,989	0	0	0	0	7	66	154	260,764



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 29.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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Second Stepdown

MMB - Accounting Division

Schedule No. 29.1			29.2	29.3	29.4	29.5	29.6	32.2	33.2	34.2	
			Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:			0								
	Add: Allocated Costs										
15.3		Financial Audits	385,670	385,670							
15.5		Single Audits	41,227	41,227							
22.8		Materials Management	0								
22.10		Central Mail	0								
26.2		Minnesota Management & Budget	803,738	803,738							
Sum of Allocated Costs			1,230,635	1,230,635	0	0	0	0	0	0	0	0
	Distribution of Allocated Costs		0	(1,230,635)	334,789	329,250	560,520	6,076				
Sum of Allocated Costs			1,230,635	0	334,789	329,250	560,520	6,076	0	0	0	0
	Distribution of Allocated Costs		0		(334,789)							334,789
	Distribution of Allocated Costs		0			(329,250)			2	28	41	329,178
	Distribution of Allocated Costs		0				(560,520)		4	48	70	560,398
	Distribution of Allocated Costs		0					(6,076)				6,076
Total Allocated Costs			1,230,635	0	0	0	0	0	6	76	111	1,230,441
	Less: Disallowed Costs		0									
Net Allocable Costs			1,230,635	0	0	0	0	0	6	76	111	1,230,441

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 30.0

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

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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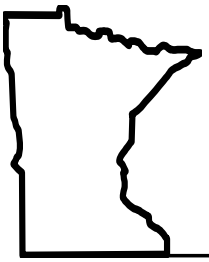
Second Stepdown

MMB - IT Management & Administration

Schedule No. 30.1		30.2	30.4	30.5	30.6	30.7	30.8	30.9	32.2	33.2	34.2	
	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	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0											
Add: Allocated Costs												
15.3 Financial Audits	0											
22.8 Materials Management	0											
26.2 Minnesota Management & Budget	584,511	584,511										
Sum of Allocated Costs	584,511	584,511	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(584,511)	115,919	339,736	128,856	0	0					
Sum of Allocated Costs	584,511	0	115,919	339,736	128,856	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(115,919)					1		10	14	115,893
Distribution of Allocated Costs	0			(339,736)								339,736
Distribution of Allocated Costs	0				(128,856)				7	60	153	128,636
Distribution of Allocated Costs	0					0						0
Distribution of Allocated Costs	0						0					0
Total Allocated Costs	584,511	0	0	0	0	0	0	1	7	70	167	584,265
Less: Disallowed Costs	(1)							(1)				
Net Allocable Costs	584,510	0	0	0	0	0	0	0	7	70	167	584,265



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 31.0

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

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

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

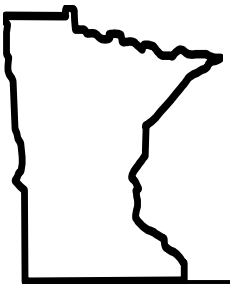
Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
Second Stepdown

MMB - State HR, Benefits & Labor Relations

Schedule No. 31.1

			31.2	31.3	
		State HR, Benefits & Labor Rel	General Support	Personnel Administration	Consumer Activities
Total Eligible Direct Costs:		0			
	Add: Allocated Costs				
15.4	Program Audits	0			
26.2	Minnesota Management & Budget	640,642	640,642		
Sum of Allocated Costs		640,642	640,642	0	0
	Distribution of Allocated Costs	0	(640,642)	640,642	
Sum of Allocated Costs		640,642	0	640,642	0
	Distribution of Allocated Costs	0		(640,642)	640,642
Total Allocated Costs		640,642	0	0	640,642
	Less: Disallowed Costs	0			
Net Allocable Costs		640,642	0	0	640,642



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 32.0

DEPARTMENT OF MEDIATION SERVICES

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

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

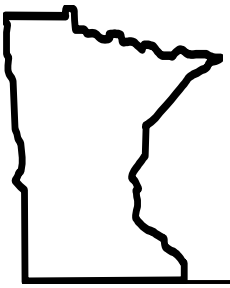
Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
Second Stepdown

Mediation Services

Schedule No. 32.1

			32.2	32.3	32.4	
		Mediation Services	General Support	Mediation/ State Agencies	Mediation / Representation - General	Consumer Activities
Total Eligible Direct Costs:		0				
	Add: Allocated Costs					
17	SWIFT	52	52			
22.8	Materials Management	1	1			
24.4	Enterprise IT Security	0				
26.3	Internal Controls & Accountability	1	1			
28.3	Analysis & Control (EBO's)	1	1			
28.4	Budget Operations & Planning	6	6			
29.4	Accounting Services	2	2			
29.5	Financial Reporting	4	4			
30.6	Budget Service - Computer Operations	7	7			
Sum of Allocated Costs		74	74	0	0	0
	Distribution of Allocated Costs	0	(74)	74	0	
Sum of Allocated Costs		74	0	74	0	0
	Distribution of Allocated Costs	0		(74)		74
Total Allocated Costs		74	0	0	0	74
	Less: Disallowed Costs	0			0	
Net Allocable Costs		74	0	0	0	74



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 33.0

OFFICE OF LEGISLATIVE AUDITOR

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

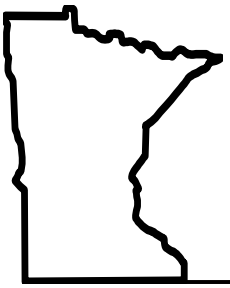
All revenues and direct-billed charges are accounted for in the initial allocation.

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
Second Stepdown

Office of the Legislative Auditor

Schedule No. 33.1		33.2	33.3	33.4	33.5	33.7	33.8	33.9	33.10	
	Office of the Legislative Auditor	General Support	Financial Audits	Program Audits	Single Audits	Financial Audit - Outdoors	Financial Audit - Art	Financial Audit - Clean Water	Financial Audit - Parks & Trails	Consumer Activities
Total Eligible Direct Costs:	0									
Add: Allocated Costs										
17 SWIFT	590	590								
22.8 Materials Management	18	18								
24.4 Enterprise IT Security	1	1								
26.3 Internal Controls & Accountability	7	7								
28.3 Analysis & Control (EBO's)	13	13								
28.4 Budget Operations & Planning	53	53								
29.4 Accounting Services	28	28								
29.5 Financial Reporting	48	48								
30.4 Acctg & Procure Ops and Sys Support	10	10								
30.6 Budget Service - Computer Operations	60	60								
30.8 Accounting & Procurement Ops Special Billing	0									
Sum of Allocated Costs	827	827	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(827)	358	284	151	14	14	0	6	0
Sum of Allocated Costs	827	0	358	284	151	14	14	0	6	0
Distribution of Allocated Costs	0		(358)							358
Distribution of Allocated Costs	0			(284)						284
Distribution of Allocated Costs	0				(151)					151
Distribution of Allocated Costs	0					(14)				14
Distribution of Allocated Costs	0						(14)			14
Distribution of Allocated Costs								0		0
Distribution of Allocated Costs	0								(6)	6
Total Allocated Costs	827	0	0	0	0	0	0	0	0	827
Less: Disallowed Costs	0									
Net Allocable Costs	827	0	0	0	0	0	0	0	0	827



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 34.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2016
Second Stepdown

State Auditor

Schedule No. 34.1 | 34.2 |

		State Auditor	General Support	Consumer Activities
Total Eligible Direct Costs:		0		
	Add: Allocated Costs			
17	SWIFT	854	854	
22.8	Materials Management	13	13	
24.4	Enterprise IT Security	0		
26.3	Internal Controls & Accountability	10	10	
27.3	Debt Management	0		
28.3	Analysis & Control (EBO's)	18	18	
28.4	Budget Operations & Planning	136	136	
29.4	Accounting Services	41	41	
29.5	Financial Reporting	70	70	
30.4	Accounting & Procurement Operations and System Support	14	14	
30.6	Budget Service - Computer Operations	153	153	
30.8	Accounting & Procurement Operations Special Billing	0		
Sum of Allocated Costs		1,310	1,310	0
	Distribution of Allocated Costs	0	(1,310)	1,310
Total Allocated Costs		1,310	0	1,310
	Less: Disallowed Costs	0		
Net Allocable Costs		1,310	0	1,310

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2016 Actual Allocable costs & Applicable Credits	Fixed Assets 1.2 Fixed Asset Depreciation	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	Sum Percent 3.3 COMMISSIONER'S OFFICE	Sum Percent 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services
	1.2	Fixed Asset Depreciation	2,680,979						
G02-3.0	G02-3.0	Department of Administration	0	0					
G02-3.2	G02-3.2	Admin Management Services	0	0	0				
G02-3.3	G02-3.3	Commissioner's Office	632,772	0	632,772				
G02-3.4	G02-3.4	Human Resources	362,810	0	362,810				
G02-3.5	G02-3.5	Financial Management and Reporting	678,041	0	678,041				
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0	0	0				
G02-4.2	G02-4.2	Government & Citizen Services	0	0		0.07%	0.07%	11,840	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	467,000	0					467,000
G02-4.7	G02-4.7	Real Property	891,461	0					891,461
G02-4.8	G02-4.8	Materials Management Division	1,936,386	0					1,936,386
G02-4.10	G02-4.10	Central Mail	437,422	0					437,422
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	368,840	0					368,840
G02-4.12	G02-4.12	Grants Management	127,000	0					127,000
G46-6.2	G46-6.2	Minnesota Information Technology	958,636	272,571					
G46-6.3	G46-6.3	IT Spend	0	0					
G46-6.4	G46-6.4	Enterprise IT Security	352,233	120,248					
G46-6.5	G46-6.5	MnIT - Non allocable	0	0					
G10-8.2	G10-8.2	Minnesota Management & Budget	2,668,400	5,651					
G10-8.3	G10-8.3	Internal Controls & Accountability	492,454	0					
G10-9.2	G10-9.2	Debt Management Division	0	0					
G10-9.3	G10-9.3	Debt Management	449,588	0					
G10-9.4	G10-9.4	Debt Management - Other	0	0					
G10-10.2	G10-10.2	MMB - Budget Division	0	0					
G10-10.3	G10-10.3	Analysis & Control (EBO's)	878,727	0					
G10-10.4	G10-10.4	Budget Operations and Planning	681,395	205,549					
G10-10.5	G10-10.5	Budget Division - Non Allocable	0	0					
G10-11.2	G10-11.2	MMB - Accounting Division	0	0					
G10-11.3	G10-11.3	Central Payroll	1,307,044	0					
G10-11.4	G10-11.4	Accounting Services	1,285,421	0					
G10-11.5	G10-11.5	Financial Reporting	2,188,318	0					
G10-11.6	G10-11.6	Financial Reporting - Single Audit	23,722	0					
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0	0					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	2,338,489	3,736					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	229,164	74,502					
G10-12.5	G10-12.5	Personnel Operations and System Support	671,638	74,502					
G10-12.6	G10-12.6	Budget Service - Computer Operations	254,741	0					
G10-12.7	G10-12.7	Personnel Operations Special Billing	6,235,363	965,512					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	4,631,364	0					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0	0					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0	0					
G10-13.3	G10-13.3	Personnel Administration	3,829,566	946,233					
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0	0					
G45-14.2	G45-14.2	Mediation Services	0	0					
G45-14.3	G45-14.3	Mediation Services	272,078	0					
G45-14.4	G45-14.4	Mediation/Representation	0	0					
L49-15.2	L49-15.2	Legislative Auditor	1,588,566	0					
L49-15.3	L49-15.3	Financial Audits	2,199,476	0					
L49-15.4	L49-15.4	Program Audits	1,663,503	0					
L49-15.5	L49-15.5	Single Audits	928,766	0					
L49-15.6	L49-15.6	Audit Comm	0	0					
L49-15.7	L49-15.7	Financial Audit- Outdoors	86,854	0					
L49-15.8	L49-15.8	Financial Audit- Art	85,695	0					
L49-15.9	L49-15.9	Financial Audit- Clean Water	0	0					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	37,994	0					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
				1.2	3.2	3.3	3.4	3.5	4.2
Schedule No.	DP#	Name	2016 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
L49-15.11	L49-15.11	Program Audit- Outdoors	0	0					
L49-15.12	L49-15.12	Program Audit- Art	0	0					
L49-15.13	L49-15.13	Program Audit- Clean Water	78,385	0					
L49-15.14	L49-15.14	Program Audit- Parks & Trails	0	0					
G61-16.2	G61-16.2	State Auditor	22,890	12,475					
G61-16.3	G61-16.3	State Auditor General	0	0					
17	17	SWIFT (Internally Developed Software Amortized over 10	6,864,688						
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration				0.00%	0.00%	0	
G02-3.2	G02-3.2	Admin Management Services				0.42%	0.42%	7,972	
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget							
G10-8.3	G10-8.3	Internal Controls & Accountability							
G10-9.2	G10-9.2	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - Other							
G10-10.2	G10-10.2	MMB - Budget Division							
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB - Accounting Division							
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - Single Audit							
G10-11.7	G10-11.7	Accounting Services - Non Allocable							
G10-12.2	G10-12.2	MMB I.T - Management and Administration							
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support							
G10-12.5	G10-12.5	Personnel Operations and System Support							
G10-12.6	G10-12.6	Budget Service - Computer Operations							
G10-12.7	G10-12.7	Personnel Operations Special Billing							
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing							
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable							
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations							
G10-13.3	G10-13.3	Personnel Administration							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services							
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2016 Actual Allocable costs & Applicable Credits	Fixed Assets 1.2 Fixed Asset Depreciation	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	Sum Percent 3.3 COMMISSIONER'S OFFICE	Sum Percent 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services
L49-15.2	L49-15.2	Legislative Auditor							
L49-15.3	L49-15.3	Financial Audits							
L49-15.4	L49-15.4	Program Audits							
L49-15.5	L49-15.5	Single Audits							
L49-15.6	L49-15.6	Audit Comm							
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor							
G61-16.3	G61-16.3	State Auditor General							
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)							
0.0	0.0								
	99YYY	Consumer Agencies							
	G02-0002	State Archaeology				0.00%	0.00%	222	
	G02-0003	Public Broadcasting				0.00%	0.00%	474	
	G02-0005	Materials Service and Distribution						-	
	G02-0007	Information Policy Analysis				0.00%	0.00%	2,049	
	G02-0009	Real Estate and Construction Services				0.01%	0.01%	35,374	
	G02-0010	Oil Overcharge (Stripper Wells)				0.00%	0.00%	-	
	G02-0012	STAR				0.01%	0.01%	13,810	
	G02-0013	Volunteer Services							
	G02-0014	Capital Group Parking				0.04%	0.04%	49,707	
	G02-0015a	Fleet Services				0.01%	0.01%	217,643	
	G02-0016	Development Disabilities				0.02%	0.02%	13,201	
	G02-0017a	Risk Management				0.01%	0.01%	19,080	
	G02-0017b	Risk Management - Workers Compensation				0.03%	0.03%	142,894	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)				0.00%	0.00%	39	
	G02-0021a	Plant Mangement (Leases)				0.33%	0.33%	198,154	
	G02-0021b	Plant Management (Repairs)				0.01%	0.01%	4,386	
	G02-0021c	Plant Management (Materials Transfer)				0.00%	0.00%	49	
	G02-0021d	Plant Management (Energy)							
	G02-0021f	Plant Management FR & R				0.00%	0.00%	2,086	
	G02-0024	MN Bookstore				0.01%	0.01%	16,253	
	G02-0028	Office Supply Connection - Closed in FY2010				0.00%	0.00%	-	
	G02-0029a	Cooperative Purchasing (CPV)				0.03%	0.03%	4,898	
	G02-0029b	Cooperative Purchasing (MMCAP)				0.03%	0.03%	8,763	
	G02-0031	Central Mail				0.01%	0.01%	67,664	
	G02-0034	Other Non-Allocable				0.00%	0.00%	43	
	G02-0036	Demography				0.00%	0.00%	831	
	G02-0037	Mn Geospatial Information Office				0.00%	0.00%	-	
	G02-0037a	MnGeo Service Bureau				0.00%	0.00%	-	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12				0.00%	0.00%	-	
	G02-0042	Surplus Services				0.01%	0.01%	16,982	
	G02-0043	Surplus Services - Federal							
	G02-0044	RECS - Energy				0.00%	0.00%	91	
	G02-0045	SmART FMR				0.02%	0.02%	1,716	
	G02-0046	SmART HR				0.02%	0.02%	2,241	
	G02-0047	Grants Recovery				0.00%	0.00%	-	
	G02-0048	Arts & Cultural Heritage				0.00%	0.00%	3,708	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2016 Actual Allocable costs & Applicable Credits	Fixed Assets 1.2 Fixed Asset Depreciation	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	Sum Percent 3.3 COMMISSIONER'S OFFICE	Sum Percent 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services
	G02-0049	Materials Management				0.00%	0.00%	2,729	
	B04	AGRICULTURE DEPT							
	B11	COSMETOLOGIST EXAMINERS BOARD							
	B13	COMMERCE DEPT							
	B14	ANIMAL HEALTH BOARD							
	B15	BARBER EXAMINERS BOARD							
	B20	EXPLORE MINNESOTA TOURISM							
	B22	EMPLOYMENT & ECONOMIC DEVELPMT							
	B24	PUBLIC FACILITIES AUTHORITY							
	B25	SCIENCE & TECHNOLOGY AUTHORITY							
	B34	HOUSING FINANCE AGENCY							
	B41	WORKERS COMP COURT OF APPEALS							
	B42	LABOR AND INDUSTRY DEPT							
	B43	IRON RANGE RESOURCES							
	B7E	ARCHITECTURE, ENGINEERING BD							
	B7G	COMBATIVE SPORTS COMMISSION							
	B7P	ACCOUNTANCY BOARD							
	B7S	PRIVATE DETECTIVES BOARD							
	B82	PUBLIC UTILITIES COMM							
	B9D	AMATEUR SPORTS COMM							
	B9V	AGRICULTURE UTILIZATION RESRCH							
	E25	CENTER FOR ARTS EDUCATION							
	E26	MN STATE COLLEGES/UNIVERSITIES							
	E37	EDUCATION DEPARTMENT							
	E39	BOARD OF TEACHING							
	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							
	G03	LOTTERY							
	G05	RACING COMMISSION							
	G06	ATTORNEY GENERAL							
	G09	GAMBLING CONTROL BOARD							
	G10	MINNESOTA MANAGEMENT & BUDGET							
	G17	HUMAN RIGHTS DEPT							
	G19	INDIAN AFFAIRS COUNCIL							
	G38	INVESTMENT BOARD							
	G39	GOVERNORS OFFICE							
	G45	MEDIATION SERVICES DEPT							
	G46	MN.IT							
	G53	SECRETARY OF STATE							
	G61	OFFICE OF THE STATE AUDITOR							
	G62	MINN STATE RETIREMENT SYSTEM							
	G63	PUBLIC EMPLOYEES RETIRE ASSOC							
	G67	REVENUE DEPT							
	G69	TEACHERS RETIREMENT ASSOC							
	G90	REVENUE INTERGOVT PAYMENTS							
	G92	OMBUDSPERSON FOR FAMILIES							
	G96	UNIFORM LAWS COMMISSION							
	G9J	CAMPAIGN FINANCE BOARD							

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2016 Actual Allocable costs & Applicable Credits	Fixed Assets 1.2 Fixed Asset Depreciation	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	Sum Percent 3.3 COMMISSIONER'S OFFICE	Sum Percent 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services
	G9K	ADMINISTRATIVE HEARINGS							
	G9L	BLACK MINNESOTANS COUNCIL							
	G9M	CHICANO LATINO AFFAIRS COUNCIL							
	G9N	ASIAN-PACIFIC COUNCIL							
	G9Q	MMB DEBT SERVICE							
	G9R	MMB NON-OPERATING							
	G9X	CAPITOL AREA ARCHITECT							
	G9Y	DISABILITY COUNCIL							
	GPR	PAYROLL CLEARING							
	H12	HEALTH DEPT							
	H55	HUMAN SERVICES DEPT							
	H55b	HUMAN SERVICES SOS							
	H55c	HUMAN SERVICES MSOP							
	H60	MMB - MnSURE							
	H75	VETERANS AFFAIRS DEPT							
	H7B	MEDICAL PRACTICE BOARD							
	H7C	NURSING BOARD							
	H7D	PHARMACY BOARD							
	H7F	DENTISTRY BOARD							
	H7H	CHIROPRACTIC EXAMINERS BOARD							
	H7J	OPTOMETRY BOARD							
	H7K	NURSING HOME ADMIN BOARD							
	H7L	SOCIAL WORK BOARD							
	H7M	MARRIAGE & FAMILY THERAPY BD							
	H7Q	PODIATRIC MEDICINE							
	H7R	VETERINARY MEDICINE BOARD							
	H7S	EMERGENCY MEDICAL SERVICES BD							
	H7U	DIETETICS & NUTRITION PRACTICE							
	H7V	PSYCHOLOGY BOARD							
	H7W	PHYSICAL THERAPY BOARD							
	H7X	BEHAVIORAL HEALTH & THERAPY BD							
	H9G	OMBUDSMAN MH/DD							
	J33	TRIAL COURTS							
	J50	GUARDIAN AD LITEM BOARD							
	J52	PUBLIC DEFENSE BOARD							
	J58	COURT OF APPEALS							
	J65	SUPREME COURT							
	J68	TAX COURT							
	J70	JUDICIAL STANDARDS BOARD							
	L10	LEGISLATURE							
	L49	LEGISLATIVE AUDITOR							
	P01	MILITARY AFFAIRS DEPT							
	P07	PUBLIC SAFETY DEPT							
	P78	CORRECTIONS DEPT							
	P7T	PEACE OFFICERS BOARD (POST)							
	P9E	SENTENCING GUIDELINES COMM							
	R28	MINN CONSERVATION CORPS							
	R29	NATURAL RESOURCES DEPT							
	R32	POLLUTION CONTROL AGENCY							
	R9P	WATER & SOIL RESOURCES BOARD							
	T79	TRANSPORTATION DEPT							
	T9B	METROPOLITAN COUNCIL/TRANSPORT							
		OTHER							
		Total	51,887,869	2,680,979	1,673,623	1.11%	1.11%	844,899	4,228,109

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2016 Actual Allocable costs & Applicable Credits	Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
				1.2	3.2	3.3	3.4	3.5	4.2
				Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
		Source	51,887,869	**2,680,979**	**1,673,623**	**1.11%**	**1.11%**	**844,899**	**4,228,109**
		Difference (Total - Source)	0	0	0	0.00%	0.00%	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			4.5	4.7	4.8	4.10	4.11	4.12
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	185		0.00%	-
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	406		0.00%	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-		0.00%	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-		0.00%	-
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-		0.00%	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-		0.00%	-
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-		0.00%	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		0.00%	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-		0.00%	-
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services	-	-	9		0.00%	-
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor	-	-	265		0.00%	-
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			4.5	4.7	4.8	4.10	4.11	4.12
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor	-	-	200		0.00%	-
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	4	3,986,733	-	-	0.00%	-
G02-3.2	G02-3.2	Admin Management Services	-	-	183	-	0.42%	-
G02-3.3	G02-3.3	Commissioner's Office				3		
G02-3.4	G02-3.4	Human Resources				1,485		
G02-3.5	G02-3.5	Financial Management and Reporting				-		
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				-		
G02-4.2	G02-4.2	Government & Citizen Services	3	-	200	-	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	Materials Management Division				7,304		
G02-4.10	G02-4.10	Central Mail				-		
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				-		
G02-4.12	G02-4.12	Grants Management				-		
G46-6.2	G46-6.2	Minnesota Information Technology				-		
G46-6.3	G46-6.3	IT Spend				-		
G46-6.4	G46-6.4	Enterprise IT Security				-		
G46-6.5	G46-6.5	MnIT - Non allocable				-		
G10-8.2	G10-8.2	Minnesota Management & Budget				-		
G10-8.3	G10-8.3	Internal Controls & Accountability				-		
G10-9.2	G10-9.2	Debt Management Division				-		
G10-9.3	G10-9.3	Debt Management				-		
G10-9.4	G10-9.4	Debt Management - Other				-		
G10-10.2	G10-10.2	MMB - Budget Division				-		
G10-10.3	G10-10.3	Analysis & Control (EBO's)				-		
G10-10.4	G10-10.4	Budget Operations and Planning				-		
G10-10.5	G10-10.5	Budget Division - Non Allocable				-		
G10-11.2	G10-11.2	MMB - Accounting Division				-		
G10-11.3	G10-11.3	Central Payroll				-		
G10-11.4	G10-11.4	Accounting Services				-		
G10-11.5	G10-11.5	Financial Reporting				-		
G10-11.6	G10-11.6	Financial Reporting - Single Audit				-		
G10-11.7	G10-11.7	Accounting Services - Non Allocable				-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration				-		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo				-		
G10-12.5	G10-12.5	Personnel Operations and System Support				-		
G10-12.6	G10-12.6	Budget Service - Computer Operations				-		
G10-12.7	G10-12.7	Personnel Operations Special Billing				-		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing				-		
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable				-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				-		
G10-13.3	G10-13.3	Personnel Administration				-		
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-		
G45-14.2	G45-14.2	Mediation Services				-		
G45-14.3	G45-14.3	Mediation Services				-		
G45-14.4	G45-14.4	Mediation/Representation				-		

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			4.5	4.7	4.8	4.10	4.11	4.12
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.2	L49-15.2	Legislative Auditor				-		
L49-15.3	L49-15.3	Financial Audits				-		
L49-15.4	L49-15.4	Program Audits				-		
L49-15.5	L49-15.5	Single Audits				-		
L49-15.6	L49-15.6	Audit Comm				-		
L49-15.7	L49-15.7	Financial Audit- Outdoors				-		
L49-15.8	L49-15.8	Financial Audit- Art				-		
L49-15.9	L49-15.9	Financial Audit- Clean Water				-		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				-		
L49-15.11	L49-15.11	Program Audit- Outdoors				-		
L49-15.12	L49-15.12	Program Audit- Art				-		
L49-15.13	L49-15.13	Program Audit- Clean Water				-		
L49-15.14	L49-15.14	Program Audit- Parks & Trails				-		
G61-16.2	G61-16.2	State Auditor				-		
G61-16.3	G61-16.3	State Auditor General				-		
17.0	17	SWIFT (Internally Developed Software Amortized over 10				-		
0.0	0.0					-		
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	-	-	1	-	0.00%	
	G02-0003	Public Broadcasting	12	-	90	-	0.00%	3,176,946
	G02-0005	Materials Service and Distribution	-			-		-
	G02-0007	Information Policy Analysis	-	-	7	-	0.00%	-
	G02-0009	Real Estate and Construction Services	-	-	636	2,293.00	0.01%	1,303,268
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	0.00%	-
	G02-0012	STAR	-	-	181	23.00	0.01%	-
	G02-0013	Volunteer Services	-			-		-
	G02-0014	Capital Group Parking	-	-	274	5,214.00	0.04%	-
	G02-0015a	Fleet Services	-	46,395	672	2,020.00	0.01%	-
	G02-0016	Development Disabilities	-	-	159	12,648.00	0.02%	458,096
	G02-0017a	Risk Management	-	-	82	1,996.00	0.01%	-
	G02-0017b	Risk Management - Workers Compensation	-	-	106	28,082.00	0.03%	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	0.00%	-
	G02-0021a	Plant Mangement (Leases)	13	-	3,516	1,530.00	0.33%	-
	G02-0021b	Plant Management (Repairs)	-	-	27	-	0.01%	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	0.00%	-
	G02-0021d	Plant Management (Energy)	-			-		-
	G02-0021f	Plant Management FR & R	-	-	55	-	0.00%	-
	G02-0024	MN Bookstore	-	-	94	1,957.00	0.01%	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	0.00%	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	108	5,191.00	0.03%	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	178	5,781.00	0.03%	-
	G02-0031	Central Mail	-	-	89	-	0.01%	-
	G02-0034	Other Non-Allocable	-	1,488,597	-	-	0.00%	-
	G02-0036	Demography	-	-	9	-	0.00%	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	0.00%	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	0.00%	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	0.00%	-
	G02-0042	Surplus Services	-	-	110	-	0.01%	-
	G02-0043	Surplus Services - Federal	-		-	-		-
	G02-0044	RECS - Energy	-	-	2	-	0.00%	-
	G02-0045	SmART FMR	-	-	16	1,671.00	0.02%	-
	G02-0046	SmART HR	-	-	33	-	0.02%	-
	G02-0047	Grants Recovery	-	-	-	-	0.00%	-
	G02-0048	Arts & Cultural Heritage	-	-	85	-	0.00%	8,003,880

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			4.5	4.7	4.8	4.10	4.11	4.12
			Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	G02-0049	Materials Management	-	-	57	-	0.00%	-
	B04	AGRICULTURE DEPT	6	8,304	9,146	125,950.00	1.09%	3,338,474
	B11	COSMETOLOGIST EXAMINERS BOARD	1	-	119	11,781.00	0.03%	-
	B13	COMMERCE DEPT	11	3,216	3,685	210,454.00	0.80%	40,434,852
	B14	ANIMAL HEALTH BOARD	6	-	304	4,477.00	0.11%	-
	B15	BARBER EXAMINERS BOARD	-	-	35	4,313.00	0.00%	-
	B20	EXPLORE MINNESOTA TOURISM	1	-	683	29,453.00	0.09%	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	41	49,087	57,413	-	2.69%	209,858,585
	B24	PUBLIC FACILITIES AUTHORITY	-	-	426	-	0.02%	52,592,580
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	4	-	1,804	22,082.00	0.48%	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	26	1,273.00	0.02%	-
	B42	LABOR AND INDUSTRY DEPT	3	-	4,280	170,193.00	0.71%	1,253,312
	B43	IRON RANGE RESOURCES	-	303,306	1,420	-	0.14%	37,518,629
	B7E	ARCHITECTURE, ENGINEERING BD	3	-	116	23,265.00	0.01%	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	0.00%	-
	B7P	ACCOUNTANCY BOARD	-	-	91	15,448.00	0.01%	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	12	-	0.00%	-
	B82	PUBLIC UTILITIES COMM	-	-	218	2,295.00	0.28%	-
	B9D	AMATEUR SPORTS COMM	-	809,439	1	-	0.00%	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-	0.00%	-
	E25	CENTER FOR ARTS EDUCATION	2	304,811	1,762	-	0.19%	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	13,770.00	23.37%	-
	E37	EDUCATION DEPARTMENT	-	-	4,150	49,802.00	0.70%	91,399,116
	E39	BOARD OF TEACHING	-	-	-	-	0.00%	-
	E40	HISTORICAL SOCIETY	-	1,131,818	23	-	0.00%	-
	E44	MINNESOTA STATE ACADEMIES	-	426,425	2,127	-	0.36%	-
	E50	ARTS BOARD	3	-	1,705	1,677.00	0.04%	32,730,656
	E60	OFFICE OF HIGHER EDUCATION	1	-	1,118	53,459.00	0.13%	9,418,278
	E77	ZOOLOGICAL BOARD	-	647,675	3,159	-	0.49%	-
	E81	UNIVERSITY OF MINNESOTA	-	-	36	-	0.00%	-
	E95	HUMANITIES COMMISSION	-	-	13	-	0.00%	-
	E97	SCIENCE MUSEUM	-	-	7	-	0.00%	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0.00%	-
	G03	LOTTERY	10	-	-	2,048.00	0.24%	-
	G05	RACING COMMISSION	-	-	309	-	0.06%	3,075
	G06	ATTORNEY GENERAL	3	-	1,630	80,292.00	0.50%	-
	G09	GAMBLING CONTROL BOARD	3	-	97	1,684.00	0.05%	-
	G10	MINNESOTA MANAGEMENT & BUDGET	2	-	587	136,976.00	0.38%	-
	G17	HUMAN RIGHTS DEPT	2	-	183	19,723.00	0.07%	-
	G19	INDIAN AFFAIRS COUNCIL	1	-	106	95.00	0.01%	340,455
	G38	INVESTMENT BOARD	2	-	195	2,148.00	0.04%	-
	G39	GOVERNORS OFFICE	-	-	112	3,346.00	0.09%	-
	G45	MEDIATION SERVICES DEPT	-	-	72	4,789.00	0.02%	-
	G46	MN.IT	-	-	13,078	727.00	3.83%	-
	G53	SECRETARY OF STATE	1	-	841	37,744.00	0.15%	-
	G61	OFFICE OF THE STATE AUDITOR	3	-	218	3,266.00	0.16%	-
	G62	MINN STATE RETIREMENT SYSTEM	1	145,147	188	255,353.00	0.18%	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	191	416,122.00	0.13%	-
	G67	REVENUE DEPT	11	-	1,920	1,734,670.00	2.09%	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	454	85,609.00	0.12%	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	0.00%	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	33	94.00	0.01%	-
	G96	UNIFORM LAWS COMMISSION	-	-	1	-	0.00%	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	58	7,547.00	0.01%	-

Statewide Cost Allocation Plan
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			Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			4.5	4.7	4.8	4.10	4.11	4.12
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	G9K	ADMINISTRATIVE HEARINGS	2	-	439	96,557.00	0.11%	-
	G9L	BLACK MINNESOTANS COUNCIL	7	-	63	116.00	0.00%	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2	-	31	274.00	0.01%	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	53	561.00	0.00%	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	0.00%	-
	G9R	MMB NON-OPERATING	-	-	28	-	0.00%	-
	G9X	CAPITOL AREA ARCHITECT	-	-	26	117.00	0.00%	-
	G9Y	DISABILITY COUNCIL	1	-	162	1,150.00	0.02%	-
	GPR	PAYROLL CLEARING	-	-	-	-	0.00%	-
	H12	HEALTH DEPT	11	-	14,859	453,793.00	2.79%	204,619,590
	H55	HUMAN SERVICES DEPT	84	3,356,815	9,917	764,732.00	7.19%	138,333,450
	H55b	HUMAN SERVICES SOS	-	-	6,366	-	3.10%	-
	H55c	HUMAN SERVICES MSOP	-	-	652	-	0.64%	-
	H60	MMB - MnSURE	5		227	174,920.00	0.29%	4,444,686
	H75	VETERANS AFFAIRS DEPT	2	977,102	8,565	8,326.00	2.37%	1,547,818
	H7B	MEDICAL PRACTICE BOARD	-	-	151	41,316.00	0.03%	-
	H7C	NURSING BOARD	-	-	135	48,962.00	0.04%	-
	H7D	PHARMACY BOARD	-	-	190	34,611.00	0.03%	-
	H7F	DENTISTRY BOARD	-	-	145	17,161.00	0.02%	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	48	5,464.00	0.01%	-
	H7J	OPTOMETRY BOARD	-	-	47	1,446.00	0.00%	-
	H7K	NURSING HOME ADMIN BOARD	-	-	135	2,041.00	0.01%	-
	H7L	SOCIAL WORK BOARD	-	-	111	14,443.00	0.02%	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	57	3,079.00	0.00%	-
	H7Q	PODIATRIC MEDICINE	-	-	41	303.00	0.00%	-
	H7R	VETERINARY MEDICINE BOARD	-	-	29	2,933.00	0.00%	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	139	5,880.00	0.02%	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	32	2,358.00	0.00%	-
	H7V	PSYCHOLOGY BOARD	-	-	106	6,367.00	0.02%	-
	H7W	PHYSICAL THERAPY BOARD	-	-	111	10,875.00	0.01%	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	60	4,926.00	0.01%	-
	H9G	OMBUDSMAN MH/DD	2	-	66	945.00	0.03%	-
	J33	TRIAL COURTS	-	-	4,747	25,429.00	3.48%	-
	J50	GUARDIAN AD LITEM BOARD	-	-	261	130.00	0.38%	-
	J52	PUBLIC DEFENSE BOARD	-	-	934	-	1.00%	-
	J58	COURT OF APPEALS	-	-	93	6,558.00	0.13%	-
	J65	SUPREME COURT	-	-	2,223	32,875.00	0.62%	933,763
	J68	TAX COURT	-	-	45	2,601.00	0.01%	-
	J70	JUDICIAL STANDARDS BOARD	1	-	38	-	0.00%	-
	L10	LEGISLATURE	3	-	2	25,818.00	0.14%	-
	L49	LEGISLATIVE AUDITOR	-	-	-	481.00	0.08%	-
	P01	MILITARY AFFAIRS DEPT	1	4,749,903	17,089	109.00	0.57%	-
	P07	PUBLIC SAFETY DEPT	23	20,360	15,091	2,233,534.00	3.49%	98,534,674
	P78	CORRECTIONS DEPT	38	5,980,225	29,803	22,295.00	7.17%	8,926,963
	P7T	PEACE OFFICERS BOARD (POST)	1	-	53	5,376.00	0.01%	146,990
	P9E	SENTENCING GUIDELINES COMM	-	-	24	576.00	0.01%	-
	R28	MINN CONSERVATION CORPS	-	-	12	-	0.00%	-
	R29	NATURAL RESOURCES DEPT	69	2,939,118	53,985	297,771.00	9.62%	97,230,370
	R32	POLLUTION CONTROL AGENCY	6	25,198	3,709	59,460.00	1.77%	25,632,047
	R9P	WATER & SOIL RESOURCES BOARD	8	-	2,472	2,749.00	0.28%	49,461,117
	T79	TRANSPORTATION DEPT	7	6,451,790	122,906	90,831.00	13.42%	109,206,360
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	57	2,432.00	0.00%	-
		OTHER	2	-	136	26,814	0.00%	-
		Total	428	33,851,464	418,859	8,148,618	100.00%	1,230,848,030

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Schedule No.	DP#	Name	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			4.5	4.7	4.8	4.10	4.11	4.12
			Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
		Source	**428**	**33,851,464**	**418,859**	**8,148,618**	**100.00%**	**1,230,848,030**
		Difference (Total - Source)	0	0	0	0	0.00%	0

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			6.2	6.3	6.4	8.2	8.3	9.2
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	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						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend	-	-	-			
G46-6.4	G46-6.4	Enterprise IT Security	352,233	-	-			
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-			
G10-8.2	G10-8.2	Minnesota Management & Budget		3,477,951	3,477,951			
G10-8.3	G10-8.3	Internal Controls & Accountability		-	-	492,454		
G10-9.2	G10-9.2	Debt Management Division		-	-	-	-	
G10-9.3	G10-9.3	Debt Management				449,588		449,588
G10-9.4	G10-9.4	Debt Management - Other				-	-	-
G10-10.2	G10-10.2	MMB - Budget Division		-	-	-	-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)				878,727	-	
G10-10.4	G10-10.4	Budget Operations and Planning				681,395		
G10-10.5	G10-10.5	Budget Division - Non Allocable				1,466,352		
G10-11.2	G10-11.2	MMB - Accounting Division		-	-	-	-	
G10-11.3	G10-11.3	Central Payroll				1,307,044		
G10-11.4	G10-11.4	Accounting Services				1,285,421		
G10-11.5	G10-11.5	Financial Reporting				2,188,318		
G10-11.6	G10-11.6	Financial Reporting - Single Audit				23,722		
G10-11.7	G10-11.7	Accounting Services - Non Allocable				-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	2,338,489	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo				229,164		
G10-12.5	G10-12.5	Personnel Operations and System Support				671,638		
G10-12.6	G10-12.6	Budget Service - Computer Operations				254,741		
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		-	-	522,986	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-	-	-	-	
G10-13.3	G10-13.3	Personnel Administration				3,829,566		
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-		
G45-14.2	G45-14.2	Mediation Services		12,157	12,157		574	
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor		66,795	66,795		6,526	
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

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			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			6.2	6.3	6.4	8.2	8.3	9.2
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor		12,709	12,709		9,442	
G61-16.3	G61-16.3	State Auditor General					-	
17	17	SWIFT (Internally Developed Software Amortized over 10					-	
							-	
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration		-	-		-	
G02-3.2	G02-3.2	Admin Management Services		29,048	29,048		7,972	
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services		887,904	887,904		11,840	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology		22,627	22,627		8,087	
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget					18,443	
G10-8.3	G10-8.3	Internal Controls & Accountability					-	
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4	Net Administrative Expenditures by Division 8.2	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3	Net Administrative Expenditures by Division 9.2
			Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology		-	-		222	
	G02-0003	Public Broadcasting		-	-		474	
	G02-0005	Materials Service and Distribution		-	-		-	
	G02-0007	Information Policy Analysis		-	-		2,049	
	G02-0009	Real Estate and Construction Services		384,887	384,887		35,374	
	G02-0010	Oil Overcharge (Stripper Wells)		-	-		-	
	G02-0012	STAR		24,207	24,207		13,810	
	G02-0013	Volunteer Services		-	-			
	G02-0014	Capital Group Parking		128,296	128,296		49,707	
	G02-0015a	Fleet Services		496,722	496,722		217,643	
	G02-0016	Development Disabilities		177,193	177,193		13,201	
	G02-0017a	Risk Management		223,670	223,670		19,080	
	G02-0017b	Risk Management - Workers Compensation		220,281	220,281		142,894	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		-	-		39	
	G02-0021a	Plant Mangement (Leases)		808,989	808,989		198,154	
	G02-0021b	Plant Management (Repairs)		-	-		4,386	
	G02-0021c	Plant Management (Materials Transfer)		-	-		49	
	G02-0021d	Plant Management (Energy)		-	-			
	G02-0021f	Plant Management FR & R		-	-		2,086	
	G02-0024	MN Bookstore		25,175	25,175		16,253	
	G02-0028	Office Supply Connection - Closed in FY2010		-	-		-	
	G02-0029a	Cooperative Purchasing (CPV)		162,185	162,185		4,898	
	G02-0029b	Cooperative Purchasing (MMCAP)		896,617	896,617		8,763	
	G02-0031	Central Mail		124,907	124,907		67,664	
	G02-0034	Other Non-Allocable		-	-		43	
	G02-0036	Demography		-	-		831	
	G02-0037	Mn Geospatial Information Office		-	-		-	
	G02-0037a	MnGeo Service Bureau		-	-		-	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12		-	-		-	
	G02-0042	Surplus Services		209,630	209,630		16,982	
	G02-0043	Surplus Services - Federal		-	-		-	
	G02-0044	RECS - Energy		-	-		91	
	G02-0045	SmART FMR		3,389	3,389		1,716	
	G02-0046	SmART HR		484	484		2,241	
	G02-0047	Grants Recovery		-	-		-	
	G02-0048	Arts & Cultural Heritage		8,230	8,230		3,708	

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Schedule No.	DP#	Name	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4	Net Administrative Expenditures by Division 8.2	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3	Net Administrative Expenditures by Division 9.2
			Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division
	G02-0049	Materials Management		29,532	29,532		2,729	
	B04	AGRICULTURE DEPT		4,754,860	4,754,860		406,091	
	B11	COSMETOLOGIST EXAMINERS BOARD		91,196	91,196		23,071	
	B13	COMMERCE DEPT		2,758,649	2,758,649		594,503	
	B14	ANIMAL HEALTH BOARD		555,788	555,788		20,061	
	B15	BARBER EXAMINERS BOARD		7,833	7,833		5,170	
	B20	EXPLORE MINNESOTA TOURISM		438,128	438,128		27,035	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		12,679,641	12,679,641		6,063,830	
	B24	PUBLIC FACILITIES AUTHORITY		-	-		17,643	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		29	
	B34	HOUSING FINANCE AGENCY		265,880	265,880		133,887	
	B41	WORKERS COMP COURT OF APPEALS		15,052	15,052		2,484	
	B42	LABOR AND INDUSTRY DEPT		4,182,322	4,182,322		884,785	
	B43	IRON RANGE RESOURCES		165,558	165,558		56,981	
	B7E	ARCHITECTURE, ENGINEERING BD		46,394	46,394		13,847	
	B7G	COMBATIVE SPORTS COMMISSION		-	-		10	
	B7P	ACCOUNTANCY BOARD		66,272	66,272		11,273	
	B7S	PRIVATE DETECTIVES BOARD		-	-		1,195	
	B82	PUBLIC UTILITIES COMM		453,948	453,948		111,497	
	B9D	AMATEUR SPORTS COMM		36,719	36,719		1,329	
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-		21	
	E25	CENTER FOR ARTS EDUCATION		237,621	237,621		58,928	
	E26	MN STATE COLLEGES/UNIVERSITIES		5,624,557	5,624,557		9,405,652	
	E37	EDUCATION DEPARTMENT		7,917,613	7,917,613		916,071	
	E39	BOARD OF TEACHING		-	-		46	
	E40	HISTORICAL SOCIETY		167,991	167,991		1,057	
	E44	MINNESOTA STATE ACADEMIES		747,626	747,626		59,572	
	E50	ARTS BOARD		188,683	188,683		46,989	
	E60	OFFICE OF HIGHER EDUCATION		1,814,393	1,814,393		73,942	
	E77	ZOOLOGICAL BOARD		829,176	829,176		143,255	
	E81	UNIVERSITY OF MINNESOTA		704,135	704,135		5,212	
	E95	HUMANITIES COMMISSION		-	-		466	
	E97	SCIENCE MUSEUM		-	-		96	
	E9W	HIGHER ED FACILITIES AUTHORITY		4,098	4,098		203	
	G03	LOTTERY		227,148	227,148		10,117	
	G05	RACING COMMISSION		62,732	62,732		40,160	
	G06	ATTORNEY GENERAL		219,341	219,341		63,630	
	G09	GAMBLING CONTROL BOARD		55,759	55,759		7,285	
	G10	MINNESOTA MANAGEMENT & BUDGET		10,478,513	10,478,513		82,049	
	G17	HUMAN RIGHTS DEPT		289,990	289,990		9,403	
	G19	INDIAN AFFAIRS COUNCIL		11,315	11,315		5,088	
	G38	INVESTMENT BOARD		36,284	36,284		8,892	
	G39	GOVERNORS OFFICE		64,265	64,265		9,446	
	G45	MEDIATION SERVICES DEPT		77,897	77,897		3,925	
	G46	MN.IT		785,488	785,488		657,672	
	G53	SECRETARY OF STATE		300,913	300,913		55,553	
	G61	OFFICE OF THE STATE AUDITOR		40,914	40,914		9,641	
	G62	MINN STATE RETIREMENT SYSTEM		1,161,284	1,161,284		185,105	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		217,210	217,210		250,946	
	G67	REVENUE DEPT		21,766,594	21,766,594		114,450	
	G69	TEACHERS RETIREMENT ASSOC		172,572	172,572		260,668	
	G90	REVENUE INTERGOVT PAYMENTS		-	-		3,973,891	
	G92	OMBUDSPERSON FOR FAMILIES		15,656	15,656		1,961	
	G96	UNIFORM LAWS COMMISSION		-	-		133	
	G9J	CAMPAIGN FINANCE BOARD		9,903	9,903		3,745	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4	Net Administrative Expenditures by Division 8.2	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3	Net Administrative Expenditures by Division 9.2
			Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division
	G9K	ADMINISTRATIVE HEARINGS		465,797	465,797		39,575	
	G9L	BLACK MINNESOTANS COUNCIL		5,444	5,444		3,209	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		10,234	10,234		2,414	
	G9N	ASIAN-PACIFIC COUNCIL		14,781	14,781		2,622	
	G9Q	MMB DEBT SERVICE		-	-		9,750	
	G9R	MMB NON-OPERATING		-	-		9,184,632	
	G9X	CAPITOL AREA ARCHITECT		7,359	7,359		1,744	
	G9Y	DISABILITY COUNCIL		19,024	19,024		5,264	
	GPR	PAYROLL CLEARING		-	-		-	
	H12	HEALTH DEPT		21,988,479	21,988,479		949,460	
	H55	HUMAN SERVICES DEPT		115,885,881	115,885,881		11,684,776	
	H55b	HUMAN SERVICES SOS		1,542,790	1,542,790		789,809	
	H55c	HUMAN SERVICES MSOP		341,533	341,533		87,675	
	H60	MMB - MnSURE		4,797,477	4,797,477		72,205	
	H75	VETERANS AFFAIRS DEPT		4,913,341	4,913,341		334,409	
	H7B	MEDICAL PRACTICE BOARD		349,549	349,549		23,201	
	H7C	NURSING BOARD		258,282	258,282		26,147	
	H7D	PHARMACY BOARD		300,566	300,566		18,322	
	H7F	DENTISTRY BOARD		62,131	62,131		17,679	
	H7H	CHIROPRACTIC EXAMINERS BOARD		4,813	4,813		6,602	
	H7J	OPTOMETRY BOARD		454	454		3,135	
	H7K	NURSING HOME ADMIN BOARD		441,304	441,304		8,271	
	H7L	SOCIAL WORK BOARD		128,302	128,302		18,867	
	H7M	MARRIAGE & FAMILY THERAPY BD		1,944	1,944		5,711	
	H7Q	PODIATRIC MEDICINE		679	679		3,062	
	H7R	VETERINARY MEDICINE BOARD		2,591	2,591		5,290	
	H7S	EMERGENCY MEDICAL SERVICES BD		42,401	42,401		12,543	
	H7U	DIETETICS & NUTRITION PRACTICE		797	797		3,198	
	H7V	PSYCHOLOGY BOARD		18,541	18,541		10,396	
	H7W	PHYSICAL THERAPY BOARD		9,117	9,117		10,377	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		3,641	3,641		12,509	
	H9G	OMBUDSMAN MH/DD		123,569	123,569		3,511	
	J33	TRIAL COURTS		106,314	106,314		1,718,630	
	J50	GUARDIAN AD LITEM BOARD		5,374	5,374		30,089	
	J52	PUBLIC DEFENSE BOARD		361,573	361,573		50,589	
	J58	COURT OF APPEALS		4,374	4,374		4,418	
	J65	SUPREME COURT		1,911,347	1,911,347		115,719	
	J68	TAX COURT		31,856	31,856		2,108	
	J70	JUDICIAL STANDARDS BOARD		2,929	2,929		2,450	
	L10	LEGISLATURE		6,258	6,258		33,420	
	L49	LEGISLATIVE AUDITOR		-	-		14	
	P01	MILITARY AFFAIRS DEPT		1,019,754	1,019,754		554,587	
	P07	PUBLIC SAFETY DEPT		26,831,857	26,831,857		3,432,319	
	P78	CORRECTIONS DEPT		13,864,633	13,864,633		833,059	
	P7T	PEACE OFFICERS BOARD (POST)		12,486	12,486		9,741	
	P9E	SENTENCING GUIDELINES COMM		17,347	17,347		1,719	
	R28	MINN CONSERVATION CORPS		-	-		200	
	R29	NATURAL RESOURCES DEPT		7,398,431	7,398,431		3,547,698	
	R32	POLLUTION CONTROL AGENCY		12,020,151	12,020,151		413,778	
	R9P	WATER & SOIL RESOURCES BOARD		1,064,191	1,064,191		78,251	
	T79	TRANSPORTATION DEPT		41,299,293	41,299,293		15,885,263	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		417,080	417,080		103,120	
		OTHER		8,039,032	8,039,032		29,293	
		Total	352,233	355,336,597	355,336,597	16,619,605	75,930,792	449,588

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			6.2	6.3	6.4	8.2	8.3	9.2
			Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division
		Source	**352,233**	355,336,597	355,336,597	**16,619,605**	75,930,792	449,588
		Difference (Total - Source)	0	0	0	0	0	0

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	SUM OF PERCENT
			9.3	10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division		-				
G10-10.3	G10-10.3	Analysis & Control (EBO's)		878,727				
G10-10.4	G10-10.4	Budget Operations and Planning		681,395				
G10-10.5	G10-10.5	Budget Division - Non Allocable		1,466,352				
G10-11.2	G10-11.2	MMB - Accounting Division					-	
G10-11.3	G10-11.3	Central Payroll					1,307,044	
G10-11.4	G10-11.4	Accounting Services					1,285,421	
G10-11.5	G10-11.5	Financial Reporting					2,188,318	
G10-11.6	G10-11.6	Financial Reporting - Single Audit					23,722	
G10-11.7	G10-11.7	Accounting Services - Non Allocable					-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services			574	13		0.00%
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor			6,526	117		0.00%
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

Statewide Cost Allocation Plan
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			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	SUM OF PERCENT
			9.3	10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor			9,442	299		0.00%
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	108,900,841		7,972	229		0.42%
G02-3.2	G02-3.2	Admin Management Services	-					
G02-3.3	G02-3.3	Commissioner's Office	-					
G02-3.4	G02-3.4	Human Resources	-					
G02-3.5	G02-3.5	Financial Management and Reporting	-					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-					
G02-4.2	G02-4.2	Government & Citizen Services	-		11,840	202		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	Materials Management Division	-					
G02-4.10	G02-4.10	Central Mail	-					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-					
G02-4.12	G02-4.12	Grants Management	-					
G46-6.2	G46-6.2	Minnesota Information Technology	-		8,087	179		0.00%
G46-6.3	G46-6.3	IT Spend	-					
G46-6.4	G46-6.4	Enterprise IT Security	-					
G46-6.5	G46-6.5	MnIT - Non allocable	-					
G10-8.2	G10-8.2	Minnesota Management & Budget	-		18,443	467		0.00%
G10-8.3	G10-8.3	Internal Controls & Accountability	-		-	-		0.00%
G10-9.2	G10-9.2	Debt Management Division	-		-	-		0.00%
G10-9.3	G10-9.3	Debt Management	-					
G10-9.4	G10-9.4	Debt Management - Other	-					
G10-10.2	G10-10.2	MMB - Budget Division	-		-	-		0.00%
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-					
G10-10.4	G10-10.4	Budget Operations and Planning	-					
G10-10.5	G10-10.5	Budget Division - Non Allocable	-					
G10-11.2	G10-11.2	MMB - Accounting Division	-		-	-		0.00%
G10-11.3	G10-11.3	Central Payroll	-					
G10-11.4	G10-11.4	Accounting Services	-					
G10-11.5	G10-11.5	Financial Reporting	-					
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-					
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-		-	-		0.00%
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-					
G10-12.5	G10-12.5	Personnel Operations and System Support	-					
G10-12.6	G10-12.6	Budget Service - Computer Operations	-					
G10-12.7	G10-12.7	Personnel Operations Special Billing	-					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-		-	-		0.00%
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-		-	-		0.00%
G10-13.3	G10-13.3	Personnel Administration	-					
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-					
G45-14.2	G45-14.2	Mediation Services	-					
G45-14.3	G45-14.3	Mediation Services	-					
G45-14.4	G45-14.4	Mediation/Representation	-					

Statewide Cost Allocation Plan
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			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	SUM OF PERCENT
			9.3	10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.2	L49-15.2	Legislative Auditor	-					
L49-15.3	L49-15.3	Financial Audits	-					
L49-15.4	L49-15.4	Program Audits	-					
L49-15.5	L49-15.5	Single Audits	-					
L49-15.6	L49-15.6	Audit Comm	-					
L49-15.7	L49-15.7	Financial Audit- Outdoors	-					
L49-15.8	L49-15.8	Financial Audit- Art	-					
L49-15.9	L49-15.9	Financial Audit- Clean Water	-					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-					
L49-15.11	L49-15.11	Program Audit- Outdoors	-					
L49-15.12	L49-15.12	Program Audit- Art	-					
L49-15.13	L49-15.13	Program Audit- Clean Water	-					
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-					
G61-16.2	G61-16.2	State Auditor	-					
G61-16.3	G61-16.3	State Auditor General	-					
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-					
0.0	0.0		-					
	99YYY	Consumer Agencies	-					
	G02-0002	State Archaeology	-		222	25		0.00%
	G02-0003	Public Broadcasting	-		474	26		0.00%
	G02-0005	Materials Service and Distribution	-		-	-		
	G02-0007	Information Policy Analysis	-		2,049	64		0.00%
	G02-0009	Real Estate and Construction Services	-		35,374	314		0.01%
	G02-0010	Oil Overcharge (Stripper Wells)	-		-	-		0.00%
	G02-0012	STAR	-		13,810	61		0.01%
	G02-0013	Volunteer Services	-		-	-		
	G02-0014	Capital Group Parking	-		49,707	114		0.04%
	G02-0015a	Fleet Services	-		217,643	117		0.01%
	G02-0016	Development Disabilities	-		13,201	205		0.02%
	G02-0017a	Risk Management	-		19,080	64		0.01%
	G02-0017b	Risk Management - Workers Compensation	-		142,894	234		0.03%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-		39	6		0.00%
	G02-0021a	Plant Mangement (Leases)	-		198,154	476		0.33%
	G02-0021b	Plant Management (Repairs)	-		4,386	-		0.01%
	G02-0021c	Plant Management (Materials Transfer)	-		49	2		0.00%
	G02-0021d	Plant Management (Energy)	-		-	-		
	G02-0021f	Plant Management FR & R	-		2,086	62		0.00%
	G02-0024	MN Bookstore	-		16,253	173		0.01%
	G02-0028	Office Supply Connection - Closed in FY2010	-		-	-		0.00%
	G02-0029a	Cooperative Purchasing (CPV)	-		4,898	41		0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)	-		8,763	37		0.03%
	G02-0031	Central Mail	-		67,664	110		0.01%
	G02-0034	Other Non-Allocable	-		43	12		0.00%
	G02-0036	Demography	-		831	82		0.00%
	G02-0037	Mn Geospatial Information Office	-		-	-		0.00%
	G02-0037a	MnGeo Service Bureau	-		-	-		0.00%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-		-	-		0.00%
	G02-0042	Surplus Services	-		16,982	87		0.01%
	G02-0043	Surplus Services - Federal	-		-	-		
	G02-0044	RECS - Energy	-		91	12		0.00%
	G02-0045	SmART FMR	-		1,716	87		0.02%
	G02-0046	SmART HR	-		2,241	132		0.02%
	G02-0047	Grants Recovery	-		-	-		0.00%
	G02-0048	Arts & Cultural Heritage	-		3,708	280		0.00%

Statewide Cost Allocation Plan
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			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	SUM OF PERCENT
			9.3	10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	G02-0049	Materials Management	-		2,729	59		0.00%
	B04	AGRICULTURE DEPT	73,049,000		406,091	14,467		1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD	-		23,071	149		0.03%
	B13	COMMERCE DEPT	-		594,503	2,881		0.80%
	B14	ANIMAL HEALTH BOARD	-		20,061	548		0.11%
	B15	BARBER EXAMINERS BOARD	-		5,170	100		0.00%
	B20	EXPLORE MINNESOTA TOURISM	-		27,035	844		0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-		6,063,830	6,023		2.69%
	B24	PUBLIC FACILITIES AUTHORITY	75,580,517		17,643	1,338		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		29	1		0.00%
	B34	HOUSING FINANCE AGENCY	551,008,235		133,887	1,112		0.48%
	B41	WORKERS COMP COURT OF APPEALS	-		2,484	42		0.02%
	B42	LABOR AND INDUSTRY DEPT	-		884,785	2,118		0.71%
	B43	IRON RANGE RESOURCES	-		56,981	766		0.14%
	B7E	ARCHITECTURE, ENGINEERING BD	-		13,847	32		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	-		10	3		0.00%
	B7P	ACCOUNTANCY BOARD	-		11,273	25		0.01%
	B7S	PRIVATE DETECTIVES BOARD	-		1,195	55		0.00%
	B82	PUBLIC UTILITIES COMM	-		111,497	197		0.28%
	B9D	AMATEUR SPORTS COMM	-		1,329	56		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	-		21	4		0.00%
	E25	CENTER FOR ARTS EDUCATION	-		58,928	2,285		0.19%
	E26	MN STATE COLLEGES/UNIVERSITIES	108,268,489		9,405,652	10,077		23.37%
	E37	EDUCATION DEPARTMENT	1,047,332,707		916,071	6,589		0.70%
	E39	BOARD OF TEACHING	-		46	4		0.00%
	E40	HISTORICAL SOCIETY	-		1,057	100		0.00%
	E44	MINNESOTA STATE ACADEMIES	-		59,572	1,963		0.36%
	E50	ARTS BOARD	-		46,989	431		0.04%
	E60	OFFICE OF HIGHER EDUCATION	10,000,000		73,942	1,876		0.13%
	E77	ZOOLOGICAL BOARD	-		143,255	1,118		0.49%
	E81	UNIVERSITY OF MINNESOTA	280,117,960		5,212	244		0.00%
	E95	HUMANITIES COMMISSION	-		466	43		0.00%
	E97	SCIENCE MUSEUM	-		96	17		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	-		203	6		0.00%
	G03	LOTTERY	-		10,117	220		0.24%
	G05	RACING COMMISSION	-		40,160	575		0.06%
	G06	ATTORNEY GENERAL	-		63,630	1,319		0.50%
	G09	GAMBLING CONTROL BOARD	-		7,285	170		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	24,420,000		82,049	938		0.38%
	G17	HUMAN RIGHTS DEPT	-		9,403	369		0.07%
	G19	INDIAN AFFAIRS COUNCIL	-		5,088	177		0.01%
	G38	INVESTMENT BOARD	-		8,892	51		0.04%
	G39	GOVERNORS OFFICE	-		9,446	286		0.09%
	G45	MEDIATION SERVICES DEPT	-		3,925	111		0.02%
	G46	MN.IT	14,306,430		657,672	5,323		3.83%
	G53	SECRETARY OF STATE	-		55,553	603		0.15%
	G61	OFFICE OF THE STATE AUDITOR	-		9,641	190		0.16%
	G62	MINN STATE RETIREMENT SYSTEM	4,235,000		185,105	150		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	5,621,000		250,946	192		0.13%
	G67	REVENUE DEPT	-		114,450	2,547		2.09%
	G69	TEACHERS RETIREMENT ASSOC	5,544,000		260,668	69		0.12%
	G90	REVENUE INTERGOVT PAYMENTS	-		3,973,891	1,107		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	-		1,961	69		0.01%
	G96	UNIFORM LAWS COMMISSION	-		133	9		0.00%
	G9J	CAMPAIGN FINANCE BOARD	-		3,745	226		0.01%

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	SUM OF PERCENT
			9.3	10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	G9K	ADMINISTRATIVE HEARINGS	-		39,575	195		0.11%
	G9L	BLACK MINNESOTANS COUNCIL	-		3,209	155		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-		2,414	51		0.01%
	G9N	ASIAN-PACIFIC COUNCIL	-		2,622	71		0.00%
	G9Q	MMB DEBT SERVICE	-		9,750	-		0.00%
	G9R	MMB NON-OPERATING	-		9,184,632	1,258		0.00%
	G9X	CAPITOL AREA ARCHITECT	-		1,744	60		0.00%
	G9Y	DISABILITY COUNCIL	-		5,264	233		0.02%
	GPR	PAYROLL CLEARING	-		-	-		0.00%
	H12	HEALTH DEPT	-		949,460	13,415		2.79%
	H55	HUMAN SERVICES DEPT	51,690,000		11,684,776	10,865		7.19%
	H55b	HUMAN SERVICES SOS	-		789,809	7,040		3.10%
	H55c	HUMAN SERVICES MSOP	-		87,675	2,848		0.64%
	H60	MMB - MnSURE	-		72,205	268		0.29%
	H75	VETERANS AFFAIRS DEPT	-		334,409	4,873		2.37%
	H7B	MEDICAL PRACTICE BOARD	-		23,201	200		0.03%
	H7C	NURSING BOARD	-		26,147	195		0.04%
	H7D	PHARMACY BOARD	-		18,322	305		0.03%
	H7F	DENTISTRY BOARD	-		17,679	274		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	-		6,602	142		0.01%
	H7J	OPTOMETRY BOARD	-		3,135	93		0.00%
	H7K	NURSING HOME ADMIN BOARD	-		8,271	315		0.01%
	H7L	SOCIAL WORK BOARD	-		18,867	211		0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	-		5,711	155		0.00%
	H7Q	PODIATRIC MEDICINE	-		3,062	119		0.00%
	H7R	VETERINARY MEDICINE BOARD	-		5,290	101		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	-		12,543	378		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	-		3,198	108		0.00%
	H7V	PSYCHOLOGY BOARD	-		10,396	172		0.02%
	H7W	PHYSICAL THERAPY BOARD	-		10,377	202		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-		12,509	142		0.01%
	H9G	OMBUDSMAN MH/DD	-		3,511	69		0.03%
	J33	TRIAL COURTS	-		1,718,630	8,716		3.48%
	J50	GUARDIAN AD LITEM BOARD	-		30,089	675		0.38%
	J52	PUBLIC DEFENSE BOARD	-		50,589	901		1.00%
	J58	COURT OF APPEALS	-		4,418	46		0.13%
	J65	SUPREME COURT	-		115,719	1,770		0.62%
	J68	TAX COURT	-		2,108	63		0.01%
	J70	JUDICIAL STANDARDS BOARD	-		2,450	95		0.00%
	L10	LEGISLATURE	-		33,420	604		0.14%
	L49	LEGISLATIVE AUDITOR	-		14	6		0.08%
	P01	MILITARY AFFAIRS DEPT	-		554,587	834		0.57%
	P07	PUBLIC SAFETY DEPT	95,135,000		3,432,319	27,723		3.49%
	P78	CORRECTIONS DEPT	-		833,059	16,717		7.17%
	P7T	PEACE OFFICERS BOARD (POST)	-		9,741	266		0.01%
	P9E	SENTENCING GUIDELINES COMM	-		1,719	64		0.01%
	R28	MINN CONSERVATION CORPS	-		200	52		0.00%
	R29	NATURAL RESOURCES DEPT	794,865		3,547,698	40,225		9.62%
	R32	POLLUTION CONTROL AGENCY	-		413,778	8,317		1.77%
	R9P	WATER & SOIL RESOURCES BOARD	-		78,251	3,441		0.28%
	T79	TRANSPORTATION DEPT	2,352,378,100		15,885,263	21,232		13.42%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-		103,120	118		0.00%
		OTHER	5,775,763,500		29,293	1,476		0.00%
		Total	10,584,145,644	3,026,474	75,930,792	252,457	4,804,505	100.00%

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	SUM OF PERCENT
			9.3	10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
		Source	**10,584,145,644**	**3,026,474**	**75,930,792**	**252,457**	**4,804,505**	**100.00%**
		Difference (Total - Source)	0	0	0	0	0	0.00%

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Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 Personnel Operations and System Support
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services	574	574	-		574	0.00%
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor	6,526	6,526	-		6,526	0.00%
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

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Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 Personnel Operations and System Support
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor	9,442	9,442	-		9,442	0.00%
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	7,972	7,972	1,744,743		7,972	0.00%
G02-3.2	G02-3.2	Admin Management Services						0.42%
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services	11,840	11,840	-		11,840	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	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology	8,087	8,087	-		8,087	0.00%
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget	18,443	18,443	-	2,668,400	18,443	0.00%
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-		-	0.00%
G10-9.2	G10-9.2	Debt Management Division	-	-	-		-	0.00%
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-		-	0.00%
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-		-	0.00%
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-		-	0.00%
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		-	0.00%
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-		-	0.00%
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 Personnel Operations and System Support
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	222	222	-		222	0.00%
	G02-0003	Public Broadcasting	474	474	-		474	0.00%
	G02-0005	Materials Service and Distribution	-	-			-	
	G02-0007	Information Policy Analysis	2,049	2,049	-		2,049	0.00%
	G02-0009	Real Estate and Construction Services	35,374	35,374	-		35,374	0.01%
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-		-	0.00%
	G02-0012	STAR	13,810	13,810	-		13,810	0.01%
	G02-0013	Volunteer Services	-	-			-	
	G02-0014	Capital Group Parking	49,707	49,707	-		49,707	0.04%
	G02-0015a	Fleet Services	217,643	217,643	-		217,643	0.01%
	G02-0016	Development Disabilities	13,201	13,201	-		13,201	0.02%
	G02-0017a	Risk Management	19,080	19,080	-		19,080	0.01%
	G02-0017b	Risk Management - Workers Compensation	142,894	142,894	-		142,894	0.03%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	39	39	-		39	0.00%
	G02-0021a	Plant Mangement (Leases)	198,154	198,154	-		198,154	0.33%
	G02-0021b	Plant Management (Repairs)	4,386	4,386	-		4,386	0.01%
	G02-0021c	Plant Management (Materials Transfer)	49	49	-		49	0.00%
	G02-0021d	Plant Management (Energy)	-	-			-	
	G02-0021f	Plant Management FR & R	2,086	2,086	-		2,086	0.00%
	G02-0024	MN Bookstore	16,253	16,253	-		16,253	0.01%
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-		-	0.00%
	G02-0029a	Cooperative Purchasing (CPV)	4,898	4,898	-		4,898	0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)	8,763	8,763	-		8,763	0.03%
	G02-0031	Central Mail	67,664	67,664	-		67,664	0.01%
	G02-0034	Other Non-Allocable	43	43	-		43	0.00%
	G02-0036	Demography	831	831	-		831	0.00%
	G02-0037	Mn Geospatial Information Office	-	-	-		-	0.00%
	G02-0037a	MnGeo Service Bureau	-	-	-		-	0.00%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-		-	0.00%
	G02-0042	Surplus Services	16,982	16,982	-		16,982	0.01%
	G02-0043	Surplus Services - Federal	-	-			-	
	G02-0044	RECS - Energy	91	91	-		91	0.00%
	G02-0045	SmART FMR	1,716	1,716	-		1,716	0.02%
	G02-0046	SmART HR	2,241	2,241	-		2,241	0.02%
	G02-0047	Grants Recovery	-	-	-		-	0.00%
	G02-0048	Arts & Cultural Heritage	3,708	3,708	-		3,708	0.00%

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	G02-0049	Materials Management	2,729	2,729	-		2,729	0.00%
	B04	AGRICULTURE DEPT	406,091	406,091	7,912,897		406,091	1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD	23,071	23,071	-		23,071	0.03%
	B13	COMMERCE DEPT	594,503	594,503	120,312,087		594,503	0.80%
	B14	ANIMAL HEALTH BOARD	20,061	20,061	1,043,945		20,061	0.11%
	B15	BARBER EXAMINERS BOARD	5,170	5,170	-		5,170	0.00%
	B20	EXPLORE MINNESOTA TOURISM	27,035	27,035	-		27,035	0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,063,830	6,063,830	1,006,917,411		6,063,830	2.69%
	B24	PUBLIC FACILITIES AUTHORITY	17,643	17,643	-		17,643	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	29	29	-		29	0.00%
	B34	HOUSING FINANCE AGENCY	133,887	133,887	-		133,887	0.48%
	B41	WORKERS COMP COURT OF APPEALS	2,484	2,484	-		2,484	0.02%
	B42	LABOR AND INDUSTRY DEPT	884,785	884,785	4,907,914		884,785	0.71%
	B43	IRON RANGE RESOURCES	56,981	56,981	-		56,981	0.14%
	B7E	ARCHITECTURE, ENGINEERING BD	13,847	13,847	-		13,847	0.01%
	B7G	COMBATIVE SPORTS COMMISSION	10	10	-		10	0.00%
	B7P	ACCOUNTANCY BOARD	11,273	11,273	-		11,273	0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,195	1,195	-		1,195	0.00%
	B82	PUBLIC UTILITIES COMM	111,497	111,497	-		111,497	0.28%
	B9D	AMATEUR SPORTS COMM	1,329	1,329	-		1,329	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	21	21	-		21	0.00%
	E25	CENTER FOR ARTS EDUCATION	58,928	58,928	7,324		58,928	0.19%
	E26	MN STATE COLLEGES/UNIVERSITIES	9,405,652	9,405,652	928,979,834		9,405,652	23.37%
	E37	EDUCATION DEPARTMENT	916,071	916,071	778,324,772		916,071	0.70%
	E39	BOARD OF TEACHING	46	46	-		46	0.00%
	E40	HISTORICAL SOCIETY	1,057	1,057	-		1,057	0.00%
	E44	MINNESOTA STATE ACADEMIES	59,572	59,572	-		59,572	0.36%
	E50	ARTS BOARD	46,989	46,989	707,255		46,989	0.04%
	E60	OFFICE OF HIGHER EDUCATION	73,942	73,942	-		73,942	0.13%
	E77	ZOOLOGICAL BOARD	143,255	143,255	56,057		143,255	0.49%
	E81	UNIVERSITY OF MINNESOTA	5,212	5,212	-		5,212	0.00%
	E95	HUMANITIES COMMISSION	466	466	-		466	0.00%
	E97	SCIENCE MUSEUM	96	96	-		96	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	203	203	-		203	0.00%
	G03	LOTTERY	10,117	10,117	-		10,117	0.24%
	G05	RACING COMMISSION	40,160	40,160	-		40,160	0.06%
	G06	ATTORNEY GENERAL	63,630	63,630	1,684,957		63,630	0.50%
	G09	GAMBLING CONTROL BOARD	7,285	7,285	-		7,285	0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	82,049	82,049	-		82,049	0.38%
	G17	HUMAN RIGHTS DEPT	9,403	9,403	-		9,403	0.07%
	G19	INDIAN AFFAIRS COUNCIL	5,088	5,088	-		5,088	0.01%
	G38	INVESTMENT BOARD	8,892	8,892	-		8,892	0.04%
	G39	GOVERNORS OFFICE	9,446	9,446	-		9,446	0.09%
	G45	MEDIATION SERVICES DEPT	3,925	3,925	-		3,925	0.02%
	G46	MN.IT	657,672	657,672	-		657,672	3.83%
	G53	SECRETARY OF STATE	55,553	55,553	14,475		55,553	0.15%
	G61	OFFICE OF THE STATE AUDITOR	9,641	9,641	-		9,641	0.16%
	G62	MINN STATE RETIREMENT SYSTEM	185,105	185,105	-		185,105	0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	250,946	250,946	-		250,946	0.13%
	G67	REVENUE DEPT	114,450	114,450	-		114,450	2.09%
	G69	TEACHERS RETIREMENT ASSOC	260,668	260,668	-		260,668	0.12%
	G90	REVENUE INTERGOVT PAYMENTS	3,973,891	3,973,891	-		3,973,891	0.00%
	G92	OMBUDSPERSON FOR FAMILIES	1,961	1,961	-		1,961	0.01%
	G96	UNIFORM LAWS COMMISSION	133	133	-		133	0.00%
	G9J	CAMPAIGN FINANCE BOARD	3,745	3,745	-		3,745	0.01%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 Personnel Operations and System Support
	G9K	ADMINISTRATIVE HEARINGS	39,575	39,575	-		39,575	0.11%
	G9L	BLACK MINNESOTANS COUNCIL	3,209	3,209	-		3,209	0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,414	2,414	-		2,414	0.01%
	G9N	ASIAN-PACIFIC COUNCIL	2,622	2,622	-		2,622	0.00%
	G9Q	MMB DEBT SERVICE	9,750	9,750	-		9,750	0.00%
	G9R	MMB NON-OPERATING	9,184,632	9,184,632	7,901,345		9,184,632	0.00%
	G9X	CAPITOL AREA ARCHITECT	1,744	1,744	-		1,744	0.00%
	G9Y	DISABILITY COUNCIL	5,264	5,264	-		5,264	0.02%
	GPR	PAYROLL CLEARING	-	-	-		-	0.00%
	H12	HEALTH DEPT	949,460	949,460	254,145,949		949,460	2.79%
	H55	HUMAN SERVICES DEPT	11,684,776	11,684,776	8,531,039,634		11,684,776	7.19%
	H55b	HUMAN SERVICES SOS	789,809	789,809	-		789,809	3.10%
	H55c	HUMAN SERVICES MSOP	87,675	87,675	-		87,675	0.64%
	H60	MMB - MnSURE	72,205	72,205	25,964,844		72,205	0.29%
	H75	VETERANS AFFAIRS DEPT	334,409	334,409	12,363,947		334,409	2.37%
	H7B	MEDICAL PRACTICE BOARD	23,201	23,201	-		23,201	0.03%
	H7C	NURSING BOARD	26,147	26,147	-		26,147	0.04%
	H7D	PHARMACY BOARD	18,322	18,322	34,614		18,322	0.03%
	H7F	DENTISTRY BOARD	17,679	17,679	-		17,679	0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	6,602	6,602	-		6,602	0.01%
	H7J	OPTOMETRY BOARD	3,135	3,135	-		3,135	0.00%
	H7K	NURSING HOME ADMIN BOARD	8,271	8,271	-		8,271	0.01%
	H7L	SOCIAL WORK BOARD	18,867	18,867	-		18,867	0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	5,711	5,711	-		5,711	0.00%
	H7Q	PODIATRIC MEDICINE	3,062	3,062	-		3,062	0.00%
	H7R	VETERINARY MEDICINE BOARD	5,290	5,290	-		5,290	0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	12,543	12,543	119,788		12,543	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	3,198	3,198	-		3,198	0.00%
	H7V	PSYCHOLOGY BOARD	10,396	10,396	-		10,396	0.02%
	H7W	PHYSICAL THERAPY BOARD	10,377	10,377	-		10,377	0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	12,509	12,509	-		12,509	0.01%
	H9G	OMBUDSMAN MH/DD	3,511	3,511	-		3,511	0.03%
	J33	TRIAL COURTS	1,718,630	1,718,630	2,911,825		1,718,630	3.48%
	J50	GUARDIAN AD LITEM BOARD	30,089	30,089	-		30,089	0.38%
	J52	PUBLIC DEFENSE BOARD	50,589	50,589	-		50,589	1.00%
	J58	COURT OF APPEALS	4,418	4,418	-		4,418	0.13%
	J65	SUPREME COURT	115,719	115,719	625,253		115,719	0.62%
	J68	TAX COURT	2,108	2,108	-		2,108	0.01%
	J70	JUDICIAL STANDARDS BOARD	2,450	2,450	-		2,450	0.00%
	L10	LEGISLATURE	33,420	33,420	2,632		33,420	0.14%
	L49	LEGISLATIVE AUDITOR	14	14	-		14	0.08%
	P01	MILITARY AFFAIRS DEPT	554,587	554,587	64,909,507		554,587	0.57%
	P07	PUBLIC SAFETY DEPT	3,432,319	3,432,319	91,793,813		3,432,319	3.49%
	P78	CORRECTIONS DEPT	833,059	833,059	1,792,773		833,059	7.17%
	P7T	PEACE OFFICERS BOARD (POST)	9,741	9,741	-		9,741	0.01%
	P9E	SENTENCING GUIDELINES COMM	1,719	1,719	-		1,719	0.01%
	R28	MINN CONSERVATION CORPS	200	200	-		200	0.00%
	R29	NATURAL RESOURCES DEPT	3,547,698	3,547,698	46,636,171		3,547,698	9.62%
	R32	POLLUTION CONTROL AGENCY	413,778	413,778	20,765,147		413,778	1.77%
	R9P	WATER & SOIL RESOURCES BOARD	78,251	78,251	2,782,456		78,251	0.28%
	T79	TRANSPORTATION DEPT	15,885,263	15,885,263	824,310,038		15,885,263	13.42%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	103,120	103,120	-		103,120	0.00%
		OTHER	29,293	29,293	-		29,293	0.00%
		Total	75,930,792	75,930,792	12,740,713,407	2,668,400	75,930,792	100.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			11.4	11.5	11.6	12.2	12.4	12.5
			Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
		Source	**75,930,792**	**75,930,792**	**12,740,713,407**	**2,668,400**	**75,930,792**	**100.00%**
		Difference (Total - Source)	0	0	0	0	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3	14.2	14.3
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	1.2	Fixed Asset Depreciation							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management Services							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget							
G10-8.3	G10-8.3	Internal Controls & Accountability							
G10-9.2	G10-9.2	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - Other							
G10-10.2	G10-10.2	MMB - Budget Division							
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB - Accounting Division							
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - Single Audit							
G10-11.7	G10-11.7	Accounting Services - Non Allocable							
G10-12.2	G10-12.2	MMB I.T - Management and Administration							
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo							
G10-12.5	G10-12.5	Personnel Operations and System Support							
G10-12.6	G10-12.6	Budget Service - Computer Operations							
G10-12.7	G10-12.7	Personnel Operations Special Billing							
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing							
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable							
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				-			
G10-13.3	G10-13.3	Personnel Administration				3,829,566			
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-			
G45-14.2	G45-14.2	Mediation Services	13	0.00%	574		0.00%	-	
G45-14.3	G45-14.3	Mediation Services						272,078	
G45-14.4	G45-14.4	Mediation/Representation						-	
L49-15.2	L49-15.2	Legislative Auditor	117	0.00%	6,526		0.00%		0.00%
L49-15.3	L49-15.3	Financial Audits							
L49-15.4	L49-15.4	Program Audits							
L49-15.5	L49-15.5	Single Audits							
L49-15.6	L49-15.6	Audit Comm							
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual) 12.6 Budget Service - Computer Operations	SUM OF PERCENT 12.7 Personnel Operations Special Billing	Accounting & Procurement Transactions - FY (Actual) 12.8 Accounting & Procurement Operations Special Billing	Net Administrative Expenditures by Division 13.2 State HR, Benefits & Labor Relations	SUM OF PERCENT 13.3 Personnel Administration	Net Administrative Expenditures by Division 14.2 MEDIATION SERVICES	SUM OF PERCENT 14.3 Mediation Services
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor	299	0.00%	9,442		0.00%		0.00%
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration		0.00%	7,972		0.00%		0.00%
G02-3.2	G02-3.2	Admin Management Services	229	0.42%			0.42%		0.42%
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services	202	0.07%	11,840		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	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology	179	0.00%	8,087		0.00%		0.00%
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget	467	0.00%	18,443		0.00%		0.00%
G10-8.3	G10-8.3	Internal Controls & Accountability	-	0.00%	-		0.00%		0.00%
G10-9.2	G10-9.2	Debt Management Division	-	0.00%	-		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	-	0.00%	-		0.00%		0.00%
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB - Accounting Division	-	0.00%	-		0.00%		0.00%
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - Single Audit							
G10-11.7	G10-11.7	Accounting Services - Non Allocable							
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	0.00%	-		0.00%		0.00%
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc							
G10-12.5	G10-12.5	Personnel Operations and System Support							
G10-12.6	G10-12.6	Budget Service - Computer Operations							
G10-12.7	G10-12.7	Personnel 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%		0.00%
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	0.00%	-		0.00%		0.00%
G10-13.3	G10-13.3	Personnel Administration							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services							0.00%
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3	14.2	14.3
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
L49-15.2	L49-15.2	Legislative Auditor							
L49-15.3	L49-15.3	Financial Audits							
L49-15.4	L49-15.4	Program Audits							
L49-15.5	L49-15.5	Single Audits							
L49-15.6	L49-15.6	Audit Comm							
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor							
G61-16.3	G61-16.3	State Auditor General							
17.0	17	SWIFT (Internally Developed Software Amortized over 10							
0.0	0.0								
	99YYY	Consumer Agencies							
	G02-0002	State Archaeology	25	0.00%	222		0.00%		0.00%
	G02-0003	Public Broadcasting	26	0.00%	474		0.00%		0.00%
	G02-0005	Materials Service and Distribution	-		-				
	G02-0007	Information Policy Analysis	64	0.00%	2,049		0.00%		0.00%
	G02-0009	Real Estate and Construction Services	314	0.01%	35,374		0.01%		0.01%
	G02-0010	Oil Overcharge (Stripper Wells)	-	0.00%	-		0.00%		0.00%
	G02-0012	STAR	61	0.01%	13,810		0.01%		0.01%
	G02-0013	Volunteer Services	-		-				
	G02-0014	Capital Group Parking	114	0.04%	49,707		0.04%		0.04%
	G02-0015a	Fleet Services	117	0.01%	217,643		0.01%		0.01%
	G02-0016	Development Disabilities	205	0.02%	13,201		0.02%		0.02%
	G02-0017a	Risk Management	64	0.01%	19,080		0.01%		0.01%
	G02-0017b	Risk Management - Workers Compensation	234	0.03%	142,894		0.03%		0.03%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	6	0.00%	39		0.00%		0.00%
	G02-0021a	Plant Mangement (Leases)	476	0.33%	198,154		0.33%		0.33%
	G02-0021b	Plant Management (Repairs)	-	0.01%	4,386		0.01%		0.01%
	G02-0021c	Plant Management (Materials Transfer)	2	0.00%	49		0.00%		0.00%
	G02-0021d	Plant Management (Energy)	-		-				
	G02-0021f	Plant Management FR & R	62	0.00%	2,086		0.00%		0.00%
	G02-0024	MN Bookstore	173	0.01%	16,253		0.01%		0.01%
	G02-0028	Office Supply Connection - Closed in FY2010	-	0.00%	-		0.00%		0.00%
	G02-0029a	Cooperative Purchasing (CPV)	41	0.03%	4,898		0.03%		0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)	37	0.03%	8,763		0.03%		0.03%
	G02-0031	Central Mail	110	0.01%	67,664		0.01%		0.01%
	G02-0034	Other Non-Allocable	12	0.00%	43		0.00%		0.00%
	G02-0036	Demography	82	0.00%	831		0.00%		0.00%
	G02-0037	Mn Geospatial Information Office	-	0.00%	-		0.00%		0.00%
	G02-0037a	MnGeo Service Bureau	-	0.00%	-		0.00%		0.00%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	0.00%	-		0.00%		0.00%
	G02-0042	Surplus Services	87	0.01%	16,982		0.01%		0.01%
	G02-0043	Surplus Services - Federal	-		-				
	G02-0044	RECS - Energy	12	0.00%	91		0.00%		0.00%
	G02-0045	SmART FMR	87	0.02%	1,716		0.02%		0.02%
	G02-0046	SmART HR	132	0.02%	2,241		0.02%		0.02%
	G02-0047	Grants Recovery	-	0.00%	-		0.00%		0.00%
	G02-0048	Arts & Cultural Heritage	280	0.00%	3,708		0.00%		0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3	14.2	14.3
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	G02-0049	Materials Management	59	0.00%	2,729		0.00%		0.00%
	B04	AGRICULTURE DEPT	14,467	1.09%	406,091		1.09%		1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD	149	0.03%	23,071		0.03%		0.03%
	B13	COMMERCE DEPT	2,881	0.80%	594,503		0.80%		0.80%
	B14	ANIMAL HEALTH BOARD	548	0.11%	20,061		0.11%		0.11%
	B15	BARBER EXAMINERS BOARD	100	0.00%	5,170		0.00%		0.00%
	B20	EXPLORE MINNESOTA TOURISM	844	0.09%	27,035		0.09%		0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,023	2.69%	6,063,830		2.69%		2.69%
	B24	PUBLIC FACILITIES AUTHORITY	1,338	0.02%	17,643		0.02%		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	1	0.00%	29		0.00%		0.00%
	B34	HOUSING FINANCE AGENCY	1,112	0.48%	133,887		0.48%		0.48%
	B41	WORKERS COMP COURT OF APPEALS	42	0.02%	2,484		0.02%		0.02%
	B42	LABOR AND INDUSTRY DEPT	2,118	0.71%	884,785		0.71%		0.71%
	B43	IRON RANGE RESOURCES	766	0.14%	56,981		0.14%		0.14%
	B7E	ARCHITECTURE, ENGINEERING BD	32	0.01%	13,847		0.01%		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3	0.00%	10		0.00%		0.00%
	B7P	ACCOUNTANCY BOARD	25	0.01%	11,273		0.01%		0.01%
	B7S	PRIVATE DETECTIVES BOARD	55	0.00%	1,195		0.00%		0.00%
	B82	PUBLIC UTILITIES COMM	197	0.28%	111,497		0.28%		0.28%
	B9D	AMATEUR SPORTS COMM	56	0.00%	1,329		0.00%		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	4	0.00%	21		0.00%		0.00%
	E25	CENTER FOR ARTS EDUCATION	2,285	0.19%	58,928		0.19%		0.19%
	E26	MN STATE COLLEGES/UNIVERSITIES	10,077	23.37%	9,405,652		23.37%		23.37%
	E37	EDUCATION DEPARTMENT	6,589	0.70%	916,071		0.70%		0.70%
	E39	BOARD OF TEACHING	4	0.00%	46		0.00%		0.00%
	E40	HISTORICAL SOCIETY	100	0.00%	1,057		0.00%		0.00%
	E44	MINNESOTA STATE ACADEMIES	1,963	0.36%	59,572		0.36%		0.36%
	E50	ARTS BOARD	431	0.04%	46,989		0.04%		0.04%
	E60	OFFICE OF HIGHER EDUCATION	1,876	0.13%	73,942		0.13%		0.13%
	E77	ZOOLOGICAL BOARD	1,118	0.49%	143,255		0.49%		0.49%
	E81	UNIVERSITY OF MINNESOTA	244	0.00%	5,212		0.00%		0.00%
	E95	HUMANITIES COMMISSION	43	0.00%	466		0.00%		0.00%
	E97	SCIENCE MUSEUM	17	0.00%	96		0.00%		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	6	0.00%	203		0.00%		0.00%
	G03	LOTTERY	220	0.24%	10,117		0.24%		0.24%
	G05	RACING COMMISSION	575	0.06%	40,160		0.06%		0.06%
	G06	ATTORNEY GENERAL	1,319	0.50%	63,630		0.50%		0.50%
	G09	GAMBLING CONTROL BOARD	170	0.05%	7,285		0.05%		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	938	0.38%	82,049		0.38%		0.38%
	G17	HUMAN RIGHTS DEPT	369	0.07%	9,403		0.07%		0.07%
	G19	INDIAN AFFAIRS COUNCIL	177	0.01%	5,088		0.01%		0.01%
	G38	INVESTMENT BOARD	51	0.04%	8,892		0.04%		0.04%
	G39	GOVERNORS OFFICE	286	0.09%	9,446		0.09%		0.09%
	G45	MEDIATION SERVICES DEPT	111	0.02%	3,925		0.02%		0.02%
	G46	MN.IT	5,323	3.83%	657,672		3.83%		3.83%
	G53	SECRETARY OF STATE	603	0.15%	55,553		0.15%		0.15%
	G61	OFFICE OF THE STATE AUDITOR	190	0.16%	9,641		0.16%		0.16%
	G62	MINN STATE RETIREMENT SYSTEM	150	0.18%	185,105		0.18%		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	192	0.13%	250,946		0.13%		0.13%
	G67	REVENUE DEPT	2,547	2.09%	114,450		2.09%		2.09%
	G69	TEACHERS RETIREMENT ASSOC	69	0.12%	260,668		0.12%		0.12%
	G90	REVENUE INTERGOVT PAYMENTS	1,107	0.00%	3,973,891		0.00%		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	69	0.01%	1,961		0.01%		0.01%
	G96	UNIFORM LAWS COMMISSION	9	0.00%	133		0.00%		0.00%
	G9J	CAMPAIGN FINANCE BOARD	226	0.01%	3,745		0.01%		0.01%

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	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	SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	G9K	ADMINISTRATIVE HEARINGS	195	0.11%	39,575		0.11%		0.11%
	G9L	BLACK MINNESOTANS COUNCIL	155	0.00%	3,209		0.00%		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	51	0.01%	2,414		0.01%		0.01%
	G9N	ASIAN-PACIFIC COUNCIL	71	0.00%	2,622		0.00%		0.00%
	G9Q	MMB DEBT SERVICE	-	0.00%	9,750		0.00%		0.00%
	G9R	MMB NON-OPERATING	1,258	0.00%	9,184,632		0.00%		0.00%
	G9X	CAPITOL AREA ARCHITECT	60	0.00%	1,744		0.00%		0.00%
	G9Y	DISABILITY COUNCIL	233	0.02%	5,264		0.02%		0.02%
	GPR	PAYROLL CLEARING	-	0.00%	-		0.00%		0.00%
	H12	HEALTH DEPT	13,415	2.79%	949,460		2.79%		2.79%
	H55	HUMAN SERVICES DEPT	10,865	7.19%	11,684,776		7.19%		7.19%
	H55b	HUMAN SERVICES SOS	7,040	3.10%	789,809		3.10%		3.10%
	H55c	HUMAN SERVICES MSOP	2,848	0.64%	87,675		0.64%		0.64%
	H60	MMB - MnSURE	268	0.29%	72,205		0.29%		0.29%
	H75	VETERANS AFFAIRS DEPT	4,873	2.37%	334,409		2.37%		2.37%
	H7B	MEDICAL PRACTICE BOARD	200	0.03%	23,201		0.03%		0.03%
	H7C	NURSING BOARD	195	0.04%	26,147		0.04%		0.04%
	H7D	PHARMACY BOARD	305	0.03%	18,322		0.03%		0.03%
	H7F	DENTISTRY BOARD	274	0.02%	17,679		0.02%		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	142	0.01%	6,602		0.01%		0.01%
	H7J	OPTOMETRY BOARD	93	0.00%	3,135		0.00%		0.00%
	H7K	NURSING HOME ADMIN BOARD	315	0.01%	8,271		0.01%		0.01%
	H7L	SOCIAL WORK BOARD	211	0.02%	18,867		0.02%		0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	155	0.00%	5,711		0.00%		0.00%
	H7Q	PODIATRIC MEDICINE	119	0.00%	3,062		0.00%		0.00%
	H7R	VETERINARY MEDICINE BOARD	101	0.00%	5,290		0.00%		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	378	0.02%	12,543		0.02%		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	108	0.00%	3,198		0.00%		0.00%
	H7V	PSYCHOLOGY BOARD	172	0.02%	10,396		0.02%		0.02%
	H7W	PHYSICAL THERAPY BOARD	202	0.01%	10,377		0.01%		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	142	0.01%	12,509		0.01%		0.01%
	H9G	OMBUDSMAN MH/DD	69	0.03%	3,511		0.03%		0.03%
	J33	TRIAL COURTS	8,716	3.48%	1,718,630		3.48%		3.48%
	J50	GUARDIAN AD LITEM BOARD	675	0.38%	30,089		0.38%		0.38%
	J52	PUBLIC DEFENSE BOARD	901	1.00%	50,589		1.00%		1.00%
	J58	COURT OF APPEALS	46	0.13%	4,418		0.13%		0.13%
	J65	SUPREME COURT	1,770	0.62%	115,719		0.62%		0.62%
	J68	TAX COURT	63	0.01%	2,108		0.01%		0.01%
	J70	JUDICIAL STANDARDS BOARD	95	0.00%	2,450		0.00%		0.00%
	L10	LEGISLATURE	604	0.14%	33,420		0.14%		0.14%
	L49	LEGISLATIVE AUDITOR	6	0.08%	14		0.08%		0.08%
	P01	MILITARY AFFAIRS DEPT	834	0.57%	554,587		0.57%		0.57%
	P07	PUBLIC SAFETY DEPT	27,723	3.49%	3,432,319		3.49%		3.49%
	P78	CORRECTIONS DEPT	16,717	7.17%	833,059		7.17%		7.17%
	P7T	PEACE OFFICERS BOARD (POST)	266	0.01%	9,741		0.01%		0.01%
	P9E	SENTENCING GUIDELINES COMM	64	0.01%	1,719		0.01%		0.01%
	R28	MINN CONSERVATION CORPS	52	0.00%	200		0.00%		0.00%
	R29	NATURAL RESOURCES DEPT	40,225	9.62%	3,547,698		9.62%		9.62%
	R32	POLLUTION CONTROL AGENCY	8,317	1.77%	413,778		1.77%		1.77%
	R9P	WATER & SOIL RESOURCES BOARD	3,441	0.28%	78,251		0.28%		0.28%
	T79	TRANSPORTATION DEPT	21,232	13.42%	15,885,263		13.42%		13.42%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	118	0.00%	103,120		0.00%		0.00%
		OTHER	1,476	0.00%	29,293		0.00%		0.00%
		Total	252,457	100.00%	75,930,792	3,829,566	100.00%	272,078	100.00%

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3	14.2	14.3
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
		Source	**252,457**	**100.00%**	**75,930,792**	**3,829,566**	**100.00%**	**272,078**	**100.00%**
		Difference (Total - Source)	0	0.00%	0	0	0.00%	0	0.00%

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
	1.2	Fixed Asset Depreciation									
G02-3.0	G02-3.0	Department of Administration									
G02-3.2	G02-3.2	Admin Management Services									
G02-3.3	G02-3.3	Commissioner's Office									
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services									
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing									
G02-4.7	G02-4.7	Real Property									
G02-4.8	G02-4.8	Materials Management Division									
G02-4.10	G02-4.10	Central Mail									
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement									
G02-4.12	G02-4.12	Grants Management									
G46-6.2	G46-6.2	Minnesota Information Technology									
G46-6.3	G46-6.3	IT Spend									
G46-6.4	G46-6.4	Enterprise IT Security									
G46-6.5	G46-6.5	MnIT - Non allocable									
G10-8.2	G10-8.2	Minnesota Management & Budget									
G10-8.3	G10-8.3	Internal Controls & Accountability									
G10-9.2	G10-9.2	Debt Management Division									
G10-9.3	G10-9.3	Debt Management									
G10-9.4	G10-9.4	Debt Management - Other									
G10-10.2	G10-10.2	MMB - Budget Division									
G10-10.3	G10-10.3	Analysis & Control (EBO's)									
G10-10.4	G10-10.4	Budget Operations and Planning									
G10-10.5	G10-10.5	Budget Division - Non Allocable									
G10-11.2	G10-11.2	MMB - Accounting Division									
G10-11.3	G10-11.3	Central Payroll									
G10-11.4	G10-11.4	Accounting Services									
G10-11.5	G10-11.5	Financial Reporting									
G10-11.6	G10-11.6	Financial Reporting - Single Audit									
G10-11.7	G10-11.7	Accounting Services - Non Allocable									
G10-12.2	G10-12.2	MMB I.T - Management and Administration									
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo									
G10-12.5	G10-12.5	Personnel Operations and System Support									
G10-12.6	G10-12.6	Budget Service - Computer Operations									
G10-12.7	G10-12.7	Personnel Operations Special Billing									
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable									
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations									
G10-13.3	G10-13.3	Personnel Administration									
G10-13.5	G02-13.5	Employee Relations - Non Allocable									
G45-14.2	G45-14.2	Mediation Services									
G45-14.3	G45-14.3	Mediation Services									
G45-14.4	G45-14.4	Mediation/Representation									
L49-15.2	L49-15.2	Legislative Auditor									
L49-15.3	L49-15.3	Financial Audits	2,199,476				2,199,476				
L49-15.4	L49-15.4	Program Audits	1,663,503				1,663,503				
L49-15.5	L49-15.5	Single Audits	928,766				928,766				
L49-15.6	L49-15.6	Audit Comm	-				-				
L49-15.7	L49-15.7	Financial Audit- Outdoors	86,854				86,854				
L49-15.8	L49-15.8	Financial Audit- Art	85,695				85,695	-			
L49-15.9	L49-15.9	Financial Audit- Clean Water	-				-	-			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	37,994				37,994	-			

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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors	-				-	-			
L49-15.12	L49-15.12	Program Audit- Art	-				-	-			
L49-15.13	L49-15.13	Program Audit- Clean Water	78,385				78,385	-			
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-				-	-			
G61-16.2	G61-16.2	State Auditor		-	-	-		-	-	-	-
G61-16.3	G61-16.3	State Auditor General		-	-	-		-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10									
99YYY	99YYY	Consumer Agencies									
G02-3.0	G02-3.0	Department of Administration		15	-	-		-	-	-	-
G02-3.2	G02-3.2	Admin Management Services		-	-	-		-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office									
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services		30.98	-	-		-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing									
G02-4.7	G02-4.7	Real Property									
G02-4.8	G02-4.8	Materials Management Division									
G02-4.10	G02-4.10	Central Mail									
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement									
G02-4.12	G02-4.12	Grants Management									
G46-6.2	G46-6.2	Minnesota Information Technology		-	-	-		-	-	-	-
G46-6.3	G46-6.3	IT Spend									
G46-6.4	G46-6.4	Enterprise IT Security									
G46-6.5	G46-6.5	MnIT - Non allocable									
G10-8.2	G10-8.2	Minnesota Management & Budget		503.63	-	-		-	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability		-	-	-		-	-	-	-
G10-9.2	G10-9.2	Debt Management Division		-	-	-		-	-	-	-
G10-9.3	G10-9.3	Debt Management									
G10-9.4	G10-9.4	Debt Management - Other									
G10-10.2	G10-10.2	MMB - Budget Division		-	-	-		-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)									
G10-10.4	G10-10.4	Budget Operations and Planning									
G10-10.5	G10-10.5	Budget Division - Non Allocable									
G10-11.2	G10-11.2	MMB - Accounting Division		3,701.31	-	393.00		-	-	-	-
G10-11.3	G10-11.3	Central Payroll									
G10-11.4	G10-11.4	Accounting Services									
G10-11.5	G10-11.5	Financial Reporting									
G10-11.6	G10-11.6	Financial Reporting - Single Audit									
G10-11.7	G10-11.7	Accounting Services - Non Allocable									
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	-		-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo									
G10-12.5	G10-12.5	Personnel Operations and System Support									
G10-12.6	G10-12.6	Budget Service - Computer Operations									
G10-12.7	G10-12.7	Personnel Operations Special Billing									
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable									
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-	-	-		-	-	-	-
G10-13.3	G10-13.3	Personnel Administration									
G10-13.5	G02-13.5	Employee Relations - Non Allocable									
G45-14.2	G45-14.2	Mediation Services									
G45-14.3	G45-14.3	Mediation Services									
G45-14.4	G45-14.4	Mediation/Representation									

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
L49-15.2	L49-15.2	Legislative Auditor									
L49-15.3	L49-15.3	Financial Audits									
L49-15.4	L49-15.4	Program Audits									
L49-15.5	L49-15.5	Single Audits									
L49-15.6	L49-15.6	Audit Comm									
L49-15.7	L49-15.7	Financial Audit- Outdoors									
L49-15.8	L49-15.8	Financial Audit- Art									
L49-15.9	L49-15.9	Financial Audit- Clean Water									
L49-15.10	L49-15.10	Financial Audit- Parks & Trails									
L49-15.11	L49-15.11	Program Audit- Outdoors									
L49-15.12	L49-15.12	Program Audit- Art									
L49-15.13	L49-15.13	Program Audit- Clean Water									
L49-15.14	L49-15.14	Program Audit- Parks & Trails									
G61-16.2	G61-16.2	State Auditor									
G61-16.3	G61-16.3	State Auditor General									
17.0	17	SWIFT (Internally Developed Software Amortized over 10									
0.0	0.0										
	99YYY	Consumer Agencies									
	G02-0002	State Archaeology		-	-	-		-	-	-	-
	G02-0003	Public Broadcasting		-	-	-		-	-	-	-
	G02-0005	Materials Service and Distribution									
	G02-0007	Information Policy Analysis		-	-	-		-	-	-	-
	G02-0009	Real Estate and Construction Services		47.66	-	-		-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)		-	-	-		-	-	-	-
	G02-0012	STAR		-	-	-		-	-	-	-
	G02-0013	Volunteer Services									
	G02-0014	Capital Group Parking		1.50	-	-		-	-	-	-
	G02-0015a	Fleet Services		-	-	-		-	-	-	-
	G02-0016	Development Disabilities		-	-	-		-	-	-	-
	G02-0017a	Risk Management		-	-	-		-	-	-	-
	G02-0017b	Risk Management - Workers Compensation		-	-	-		-	-	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		-	-	-		-	-	-	-
	G02-0021a	Plant Mangement (Leases)		-	-	-		-	-	-	-
	G02-0021b	Plant Management (Repairs)		-	-	-		-	-	-	-
	G02-0021c	Plant Management (Materials Transfer)		-	-	-		-	-	-	-
	G02-0021d	Plant Management (Energy)									
	G02-0021f	Plant Management FR & R		-	-	-		-	-	-	-
	G02-0024	MN Bookstore		-	-	-		-	-	-	-
	G02-0028	Office Supply Connection - Closed in FY2010		-	-	-		-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)		-	-	-		-	-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)		-	-	-		-	-	-	-
	G02-0031	Central Mail		-	-	-		-	-	-	-
	G02-0034	Other Non-Allocable		-	-	-		-	-	-	-
	G02-0036	Demography		-	-	-		-	-	-	-
	G02-0037	Mn Geospatial Information Office		-	-	-		-	-	-	-
	G02-0037a	MnGeo Service Bureau		-	-	-		-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12		-	-	-		-	-	-	-
	G02-0042	Surplus Services		-	-	-		-	-	-	-
	G02-0043	Surplus Services - Federal									
	G02-0044	RECS - Energy		-	-	-		-	-	-	-
	G02-0045	SmART FMR		-	-	-		-	-	-	-
	G02-0046	SmART HR		-	-	-		-	-	-	-
	G02-0047	Grants Recovery		-	-	-		-	-	-	-
	G02-0048	Arts & Cultural Heritage		32.28	-	-		-	485.00	-	-

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit-Outdoors	Financial Audit-Art	Financial Audit-Clean Water	Financial Audit-Parks & Trails
	G02-0049	Materials Management		-	-	-		-	-	-	-
	B04	AGRICULTURE DEPT		504.94	-	-		-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD		-	-	-		-	-	-	-
	B13	COMMERCE DEPT		253.41	-	413.00		-	-	-	-
	B14	ANIMAL HEALTH BOARD		-	-	-		-	-	-	-
	B15	BARBER EXAMINERS BOARD		-	-	-		-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM		162.63	-	-		-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		1,026.58	-	1,172.00		-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY		33.57	-	-		-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-		-	-	-	-
	B34	HOUSING FINANCE AGENCY		11.13	-	-		-	-	-	-
	B41	WORKERS COMP COURT OF APPEALS		12.00	-	-		-	-	-	-
	B42	LABOR AND INDUSTRY DEPT		3.50	-	-		-	-	-	-
	B43	IRON RANGE RESOURCES		25.73	3,720.00	-		-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD		-	-	-		-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION		6.25	-	-		-	-	-	-
	B7P	ACCOUNTANCY BOARD		0.25	-	-		-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD		-	-	-		-	-	-	-
	B82	PUBLIC UTILITIES COMM		-	-	-		-	-	-	-
	B9D	AMATEUR SPORTS COMM		23.82	-	-		-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH		227.00	1,955.00	-		-	-	-	-
	E25	CENTER FOR ARTS EDUCATION		357.44	510.00	-		-	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES		528.08	-	33.00		-	-	-	-
	E37	EDUCATION DEPARTMENT		718.95	3,261.00	1,630.00		-	-	-	-
	E39	BOARD OF TEACHING		-	1,624.00	-		-	-	-	-
	E40	HISTORICAL SOCIETY		7.04	-	-		-	9.00	-	-
	E44	MINNESOTA STATE ACADEMIES		351.50	-	-		-	-	-	-
	E50	ARTS BOARD		1.00	-	-		-	578.00	-	-
	E60	OFFICE OF HIGHER EDUCATION		5.63	-	-		-	-	-	-
	E77	ZOOLOGICAL BOARD		69.84	-	-		-	-	-	-
	E81	UNIVERSITY OF MINNESOTA		43.90	178.00	-		-	-	-	-
	E95	HUMANITIES COMMISSION		7.04	-	-		-	-	-	-
	E97	SCIENCE MUSEUM		-	-	-		-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY		-	-	-		-	-	-	-
	G03	LOTTERY		1,070.19	-	-		-	-	-	-
	G05	RACING COMMISSION		405.00	-	-		-	-	-	-
	G06	ATTORNEY GENERAL		227.38	-	-		-	-	-	-
	G09	GAMBLING CONTROL BOARD		0.25	-	-		-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET		4.00	-	-		-	-	-	-
	G17	HUMAN RIGHTS DEPT		247.50	-	-		-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL		13.03	-	-		-	-	-	-
	G38	INVESTMENT BOARD		1,575.75	-	-		-	-	-	-
	G39	GOVERNORS OFFICE		340.56	-	-		-	-	-	-
	G45	MEDIATION SERVICES DEPT		-	-	-		-	-	-	-
	G46	MN.IT		901.69	-	-		-	-	-	-
	G53	SECRETARY OF STATE		152.06	-	-		-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR		295.50	-	-		-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM		864.10	-	-		-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		695.28	-	-		-	-	-	-
	G67	REVENUE DEPT		1,021.06	748.00	-		-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC		475.44	-	-		-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-		-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES		19.75	-	-		-	-	-	-
	G96	UNIFORM LAWS COMMISSION		-	-	-		-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD		-	-	-		-	-	-	-

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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit-Outdoors	Financial Audit-Art	Financial Audit-Clean Water	Financial Audit-Parks & Trails
	G9K	ADMINISTRATIVE HEARINGS		-	-	-		-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL		23.78	-	-		-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL		13.03	-	-		-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL		13.03	-	-		-	-	-	-
	G9Q	MMB DEBT SERVICE		-	-	-		-	-	-	-
	G9R	MMB NON-OPERATING		-	-	-		-	-	-	-
	G9X	CAPITOL AREA ARCHITECT		14.13	-	-		-	-	-	-
	G9Y	DISABILITY COUNCIL		25.00	-	-		-	-	-	-
	GPR	PAYROLL CLEARING		-	-	-		-	-	-	-
	H12	HEALTH DEPT		936.10	3,367.00	831.00		-	-	-	-
	H55	HUMAN SERVICES DEPT		2,869.71	2,554.00	4,659.00		-	-	-	-
	H55b	HUMAN SERVICES SOS		404.25	-	-		-	-	-	-
	H55c	HUMAN SERVICES MSOP		-	-	-		-	-	-	-
	H60	MMB - MnSURE		32.00	-	358.00		-	-	-	-
	H75	VETERANS AFFAIRS DEPT		922.20	133.00	-		-	-	-	-
	H7B	MEDICAL PRACTICE BOARD		178.30	-	-		-	-	-	-
	H7C	NURSING BOARD		73.86	-	-		-	-	-	-
	H7D	PHARMACY BOARD		51.51	-	-		-	-	-	-
	H7F	DENTISTRY BOARD		63.92	-	-		-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD		93.26	-	-		-	-	-	-
	H7J	OPTOMETRY BOARD		34.48	-	-		-	-	-	-
	H7K	NURSING HOME ADMIN BOARD		71.94	-	-		-	-	-	-
	H7L	SOCIAL WORK BOARD		9.44	-	-		-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD		10.63	-	-		-	-	-	-
	H7Q	PODIATRIC MEDICINE		32.69	-	-		-	-	-	-
	H7R	VETERINARY MEDICINE BOARD		9.85	-	-		-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD		-	-	-		-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE		66.05	-	-		-	-	-	-
	H7V	PSYCHOLOGY BOARD		57.40	-	-		-	-	-	-
	H7W	PHYSICAL THERAPY BOARD		13.56	-	-		-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD		47.88	-	-		-	-	-	-
	H9G	OMBUDSMAN MH/DD		8.13	-	-		-	-	-	-
	J33	TRIAL COURTS		749.31	-	-		-	-	-	-
	J50	GUARDIAN AD LITEM BOARD		-	-	-		-	-	-	-
	J52	PUBLIC DEFENSE BOARD		-	-	-		-	-	-	-
	J58	COURT OF APPEALS		-	-	-		-	-	-	-
	J65	SUPREME COURT		-	-	-		-	-	-	-
	J68	TAX COURT		-	-	-		-	-	-	-
	J70	JUDICIAL STANDARDS BOARD		1.00	-	-		-	-	-	-
	L10	LEGISLATURE		-	-	-		-	-	-	-
	L49	LEGISLATIVE AUDITOR		-	-	-		-	-	-	-
	P01	MILITARY AFFAIRS DEPT		90.72	-	388.00		-	-	-	-
	P07	PUBLIC SAFETY DEPT		772.55	-	556.00		-	-	-	-
	P78	CORRECTIONS DEPT		4.75	531.00	-		-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)		-	-	-		-	-	-	-
	P9E	SENTENCING GUIDELINES COMM		10.38	-	-		-	-	-	-
	R28	MINN CONSERVATION CORPS		-	-	-		-	-	-	-
	R29	NATURAL RESOURCES DEPT		1,234.28	3,218.00	940.00		1,075.00	-	-	136.00
	R32	POLLUTION CONTROL AGENCY		7.46	-	-		-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD		27.98	-	-		12.00	-	-	340.00
	T79	TRANSPORTATION DEPT		881.19	3,591.00	254.00		-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT		142.37	-	-		-	-	-	-
		OTHER		700.60	4,180.74	-		-	-	-	-
		Total	5,080,673	27,721.33	29,570.74	11,627.00	5,080,673	1,087.00	1,072.00	-	476.00

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10
Schedule No.	**DP#**	**Name**	**LEGISLATIVE AUDITOR**	**Financial Audits**	**Program Audits**	**Single Audits**	**Audit Committee**	**Financial Audit-Outdoors**	**Financial Audit-Art**	**Financial Audit-Clean Water**	**Financial Audit-Parks & Trails**
		Source	**5,080,673**	**27,721.33**	**29,570.74**	**11,627.00**	**5,080,673**	**1,087.00**	**1,072.00**	**-**	**476.00**
		Difference (Total - Source)	0	-	-	-	-	-	-	-	-

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Schedule No.	DP#	Name	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures
			15.11	15.12	15.13	15.14	16.2	17.0	20
			Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION
	1.2	Fixed Asset Depreciation							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management Services							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget							
G10-8.3	G10-8.3	Internal Controls & Accountability							
G10-9.2	G10-9.2	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - Other							
G10-10.2	G10-10.2	MMB - Budget Division							
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB - Accounting Division							
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - Single Audit							
G10-11.7	G10-11.7	Accounting Services - Non Allocable							
G10-12.2	G10-12.2	MMB I.T - Management and Administration							
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo							
G10-12.5	G10-12.5	Personnel Operations and System Support							
G10-12.6	G10-12.6	Budget Service - Computer Operations							
G10-12.7	G10-12.7	Personnel Operations Special Billing							
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing							
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable							
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations							
G10-13.3	G10-13.3	Personnel Administration							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services							
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							
L49-15.2	L49-15.2	Legislative Auditor							
L49-15.3	L49-15.3	Financial Audits							
L49-15.4	L49-15.4	Program Audits							
L49-15.5	L49-15.5	Single Audits							
L49-15.6	L49-15.6	Audit Comm							
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							

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			Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures
			15.11	15.12	15.13	15.14	16.2	17.0	20
Schedule No.	DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-		
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-		
17	17	SWIFT (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	1,744,743	7,972	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-		1,673,623
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-	11,840	4,228,109
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-	8,087	
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-	18,443	
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-	-	
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-	
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - Other							
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-	-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	-	
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - Single Audit							
G10-11.7	G10-11.7	Accounting Services - Non Allocable							
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo							
G10-12.5	G10-12.5	Personnel Operations and System Support							
G10-12.6	G10-12.6	Budget Service - Computer Operations							
G10-12.7	G10-12.7	Personnel Operations Special Billing							
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing							
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	
G10-13.3	G10-13.3	Personnel Administration							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services						574	
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Program Audits Outdoor 15.11 Program Audit- Outdoors	Program Audits Art 15.12 Program Audit- Art	Program Audits Clean Water 15.13 Program Audit- Clean Water	Program Audits Parks & Trails 15.14 Program Audit- Parks & Trails	Federal Cash Receipts - FY (Actual) 16.2 STATE AUDITOR	Accounting & Procurement Transactions - FY (Actual) 17.0 SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Net Administrative Expenditures 20 ADMINISTRATION
L49-15.2	L49-15.2	Legislative Auditor						6,526	
L49-15.3	L49-15.3	Financial Audits							
L49-15.4	L49-15.4	Program Audits							
L49-15.5	L49-15.5	Single Audits							
L49-15.6	L49-15.6	Audit Comm							
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor						9,442	
G61-16.3	G61-16.3	State Auditor General							
17.0	17	SWIFT (Internally Developed Software Amortized over 10							
0.0	0.0								
	99YYY	Consumer Agencies							
	G02-0002	State Archaeology	-	-	-	-	-	222	8,520.00
	G02-0003	Public Broadcasting	-	-	-	-	-	474	-
	G02-0005	Materials Service and Distribution						-	
	G02-0007	Information Policy Analysis	-	-	-	-	-	2,049	38,293.00
	G02-0009	Real Estate and Construction Services	-	-	-	-	-	35,374	24,687,855.00
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	-	13,810	389,081.00
	G02-0013	Volunteer Services						-	
	G02-0014	Capital Group Parking	-	-	-	-	-	49,707	3,342,353.00
	G02-0015a	Fleet Services	-	-	-	-	-	217,643	6,879,438.00
	G02-0016	Development Disabilities	-	-	-	-	-	13,201	2,129,117.00
	G02-0017a	Risk Management	-	-	-	-	-	19,080	9,107,397.00
	G02-0017b	Risk Management - Workers Compensation	-	-	-	-	-	142,894	28,746,237.00
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	39	-
	G02-0021a	Plant Mangement (Leases)	-	-	-	-	-	198,154	38,302,419.00
	G02-0021b	Plant Management (Repairs)	-	-	-	-	-	4,386	113,098.00
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	49	-
	G02-0021d	Plant Management (Energy)						-	
	G02-0021f	Plant Management FR & R	-	-	-	-	-	2,086	1,393,276.00
	G02-0024	MN Bookstore	-	-	-	-	-	16,253	1,259,463.00
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-	4,898	2,463,870.00
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-	8,763	5,747,416.00
	G02-0031	Central Mail	-	-	-	-	-	67,664	10,140,848.00
	G02-0034	Other Non-Allocable	-	-	-	-	-	43	-
	G02-0036	Demography	-	-	-	-	-	831	18,792.00
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-	-	-
	G02-0042	Surplus Services	-	-	-	-	-	16,982	1,065,454.00
	G02-0043	Surplus Services - Federal						-	
	G02-0044	RECS - Energy	-	-	-	-	-	91	18.00
	G02-0045	SmART FMR	-	-	-	-	-	1,716	321,382.00
	G02-0046	SmART HR	-	-	-	-	-	2,241	294,237.00
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	-	-	3,708	259,141.00

Statewide Cost Allocation Plan
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			Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures
			15.11	15.12	15.13	15.14	16.2	17.0	20
Schedule No.	DP#	Name	Program Audit-Outdoors	Program Audit-Art	Program Audit-Clean Water	Program Audit-Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION
	G02-0049	Materials Management	-	-	-	-	-	2,729	381,825.00
	B04	AGRICULTURE DEPT	-	-	-	-	7,912,897.00	406,091	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	23,071	-
	B13	COMMERCE DEPT	-	-	-	-	120,312,087.00	594,503	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	1,043,945.00	20,061	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	5,170	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	27,035	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	1,006,917,411.00	6,063,830	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	17,643	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	29	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-	133,887	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	2,484	-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	4,907,914.00	884,785	-
	B43	IRON RANGE RESOURCES	-	-	-	-	-	56,981	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	13,847	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	10	-
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	11,273	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	1,195	-
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	111,497	-
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	1,329	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	21	-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	7,324.00	58,928	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	928,979,834.00	9,405,652	-
	E37	EDUCATION DEPARTMENT	-	-	-	-	778,324,772.00	916,071	-
	E39	BOARD OF TEACHING	-	-	-	-	-	46	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-	1,057	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	59,572	-
	E50	ARTS BOARD	-	-	-	-	707,255.00	46,989	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	73,942	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	56,057.00	143,255	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	5,212	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-	466	-
	E97	SCIENCE MUSEUM	-	-	-	-	-	96	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	203	-
	G03	LOTTERY	-	-	-	-	-	10,117	-
	G05	RACING COMMISSION	-	-	-	-	-	40,160	-
	G06	ATTORNEY GENERAL	-	-	-	-	1,684,957.00	63,630	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-	7,285	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	82,049	-
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-	9,403	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	5,088	-
	G38	INVESTMENT BOARD	-	-	-	-	-	8,892	-
	G39	GOVERNORS OFFICE	-	-	-	-	-	9,446	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-	3,925	-
	G46	MN.IT	-	-	-	-	-	657,672	-
	G53	SECRETARY OF STATE	-	-	-	-	14,475.00	55,553	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	9,641	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	185,105	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	250,946	-
	G67	REVENUE DEPT	-	-	-	-	-	114,450	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	260,668	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	3,973,891	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	1,961	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	133	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	3,745	-

Statewide Cost Allocation Plan
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			Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures
			15.11	15.12	15.13	15.14	16.2	17.0	20
Schedule No.	DP#	Name	Program Audit-Outdoors	Program Audit-Art	Program Audit-Clean Water	Program Audit-Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	39,575	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	3,209	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	2,414	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	2,622	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	9,750	-
	G9R	MMB NON-OPERATING	-	-	-	-	7,901,345.00	9,184,632	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	1,744	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-	5,264	-
	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-
	H12	HEALTH DEPT	-	-	-	-	254,145,949.00	949,460	-
	H55	HUMAN SERVICES DEPT	-	-	-	-	8,531,039,634.00	11,684,776	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-	789,809	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	87,675	-
	H60	MMB - MnSURE	-	-	-	-	25,964,844.00	72,205	-
	H75	VETERANS AFFAIRS DEPT	-	-	-	-	12,363,947.00	334,409	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	23,201	-
	H7C	NURSING BOARD	-	-	-	-	-	26,147	-
	H7D	PHARMACY BOARD	-	-	-	-	34,614.00	18,322	-
	H7F	DENTISTRY BOARD	-	-	-	-	-	17,679	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	6,602	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-	3,135	-
	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	8,271	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-	18,867	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	5,711	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-	3,062	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	5,290	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	119,788.00	12,543	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	3,198	-
	H7V	PSYCHOLOGY BOARD	-	-	-	-	-	10,396	-
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	10,377	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	12,509	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-	3,511	-
	J33	TRIAL COURTS	-	-	-	-	2,911,825.00	1,718,630	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	30,089	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	50,589	-
	J58	COURT OF APPEALS	-	-	-	-	-	4,418	-
	J65	SUPREME COURT	-	-	-	-	625,253.00	115,719	-
	J68	TAX COURT	-	-	-	-	-	2,108	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	2,450	-
	L10	LEGISLATURE	-	-	-	-	2,632.00	33,420	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	14	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-	64,909,507.00	554,587	-
	P07	PUBLIC SAFETY DEPT	-	-	-	-	91,793,813.00	3,432,319	-
	P78	CORRECTIONS DEPT	-	-	-	-	1,792,773.00	833,059	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	9,741	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	1,719	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	200	-
	R29	NATURAL RESOURCES DEPT	-	-	1,381.00	-	46,636,171.00	3,547,698	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	20,765,147.00	413,778	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	2,782,456.00	78,251	-
	T79	TRANSPORTATION DEPT	-	-	-	-	824,310,038.00	15,885,263	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	103,120	-
		OTHER	-	-	-	-	-	29,293	-
		Total	-	-	1,381.00	-	12,740,713,407	75,930,792	142,991,262

Statewide Cost Allocation Plan
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			Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures
			15.11	15.12	15.13	15.14	16.2	17.0	20
Schedule No.	**DP#**	**Name**	**Program Audit-Outdoors**	**Program Audit-Art**	**Program Audit-Clean Water**	**Program Audit-Parks & Trails**	**STATE AUDITOR**	**SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)**	**ADMINISTRATION**
		Source	**-**	**-**	**1,381.00**	**-**	**12,740,713,407**	**75,930,792**	**142,991,262**
		Difference (Total - Source)	-	-	-	-	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.2	21.3	21.4	21.5	22.2	22.5
			ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.2	21.3	21.4	21.5	22.2	22.5
			ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
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	632,772					
G02-3.4	G02-3.4	Human Resources	362,810					
G02-3.5	G02-3.5	Financial Management and Reporting	678,041					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-					
G02-4.2	G02-4.2	Government & Citizen Services		0.07%	0.07%	11,840	-	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					467,000	
G02-4.7	G02-4.7	Real Property					891,461	
G02-4.8	G02-4.8	Materials Management Division					1,936,386	
G02-4.10	G02-4.10	Central Mail					437,422	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					368,840	
G02-4.12	G02-4.12	Grants Management					127,000	
G46-6.2	G46-6.2	Minnesota Information Technology						-
G46-6.3	G46-6.3	IT Spend						-
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						-
G10-8.2	G10-8.2	Minnesota Management & Budget						-
G10-8.3	G10-8.3	Internal Controls & Accountability						-
G10-9.2	G10-9.2	Debt Management Division						-
G10-9.3	G10-9.3	Debt Management						-
G10-9.4	G10-9.4	Debt Management - Other						-
G10-10.2	G10-10.2	MMB - Budget Division						-
G10-10.3	G10-10.3	Analysis & Control (EBO's)						-
G10-10.4	G10-10.4	Budget Operations and Planning						-
G10-10.5	G10-10.5	Budget Division - Non Allocable						-
G10-11.2	G10-11.2	MMB - Accounting Division						-
G10-11.3	G10-11.3	Central Payroll						-
G10-11.4	G10-11.4	Accounting Services						-
G10-11.5	G10-11.5	Financial Reporting						-
G10-11.6	G10-11.6	Financial Reporting - Single Audit						-
G10-11.7	G10-11.7	Accounting Services - Non Allocable						-
G10-12.2	G10-12.2	MMB I.T - Management and Administration						-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc						-
G10-12.5	G10-12.5	Personnel Operations and System Support						-
G10-12.6	G10-12.6	Budget Service - Computer Operations						-
G10-12.7	G10-12.7	Personnel Operations Special Billing						-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						-
G10-13.3	G10-13.3	Personnel Administration						-
G10-13.5	G02-13.5	Employee Relations - Non Allocable						-
G45-14.2	G45-14.2	Mediation Services						-
G45-14.3	G45-14.3	Mediation Services						-
G45-14.4	G45-14.4	Mediation/Representation						-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 21.2 ADMIN MANAGEMENT SERVICES	Sum Percent 21.3 COMMISSIONER'S OFFICE	Sum Percent 21.4 Human Resources	Accounting & Procurement Accounting Transactions 21.5 Financial Management and Reporting	Net Administrative Expenditures by Agency 22.2 Government & Citizen Services	Leases 22.5 Real Estate and Construction Services - Leasing
L49-15.2	L49-15.2	Legislative Auditor						-
L49-15.3	L49-15.3	Financial Audits						-
L49-15.4	L49-15.4	Program Audits						-
L49-15.5	L49-15.5	Single Audits						-
L49-15.6	L49-15.6	Audit Comm						-
L49-15.7	L49-15.7	Financial Audit- Outdoors						-
L49-15.8	L49-15.8	Financial Audit- Art						-
L49-15.9	L49-15.9	Financial Audit- Clean Water						-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						-
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						-
G61-16.3	G61-16.3	State Auditor General						-
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology		0.00%	0.00%	222		-
	G02-0003	Public Broadcasting		0.00%	0.00%	474		12
	G02-0005	Materials Service and Distribution				-		-
	G02-0007	Information Policy Analysis		0.00%	0.00%	2,049		-
	G02-0009	Real Estate and Construction Services		0.01%	0.01%	35,374		-
	G02-0010	Oil Overcharge (Stripper Wells)		0.00%	0.00%	-		-
	G02-0012	STAR		0.01%	0.01%	13,810		-
	G02-0013	Volunteer Services				-		-
	G02-0014	Capital Group Parking		0.04%	0.04%	49,707		-
	G02-0015a	Fleet Services		0.01%	0.01%	217,643		-
	G02-0016	Development Disabilities		0.02%	0.02%	13,201		-
	G02-0017a	Risk Management		0.01%	0.01%	19,080		-
	G02-0017b	Risk Management - Workers Compensation		0.03%	0.03%	142,894		-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		0.00%	0.00%	39		-
	G02-0021a	Plant Mangement (Leases)		0.33%	0.33%	198,154		13
	G02-0021b	Plant Management (Repairs)		0.01%	0.01%	4,386		-
	G02-0021c	Plant Management (Materials Transfer)		0.00%	0.00%	49		-
	G02-0021d	Plant Management (Energy)				-		-
	G02-0021f	Plant Management FR & R		0.00%	0.00%	2,086		-
	G02-0024	MN Bookstore		0.01%	0.01%	16,253		-
	G02-0028	Office Supply Connection - Closed in FY2010		0.00%	0.00%	-		-
	G02-0029a	Cooperative Purchasing (CPV)		0.03%	0.03%	4,898		-
	G02-0029b	Cooperative Purchasing (MMCAP)		0.03%	0.03%	8,763		-
	G02-0031	Central Mail		0.01%	0.01%	67,664		-
	G02-0034	Other Non-Allocable		0.00%	0.00%	43		-
	G02-0036	Demography		0.00%	0.00%	831		-
	G02-0037	Mn Geospatial Information Office		0.00%	0.00%	-		-
	G02-0037a	MnGeo Service Bureau		0.00%	0.00%	-		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12		0.00%	0.00%	-		-
	G02-0042	Surplus Services		0.01%	0.01%	16,982		-
	G02-0043	Surplus Services - Federal				-		-
	G02-0044	RECS - Energy		0.00%	0.00%	91		-
	G02-0045	SmART FMR		0.02%	0.02%	1,716		-
	G02-0046	SmART HR		0.02%	0.02%	2,241		-
	G02-0047	Grants Recovery		0.00%	0.00%	-		-
	G02-0048	Arts & Cultural Heritage		0.00%	0.00%	3,708		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 21.2 ADMIN MANAGEMENT SERVICES	Sum Percent 21.3 COMMISSIONER'S OFFICE	Sum Percent 21.4 Human Resources	Accounting & Procurement Accounting Transactions 21.5 Financial Management and Reporting	Net Administrative Expenditures by Agency 22.2 Government & Citizen Services	Leases 22.5 Real Estate and Construction Services - Leasing
	G02-0049	Materials Management		0.00%	0.00%	2,729		-
	B04	AGRICULTURE DEPT						6
	B11	COSMETOLOGIST EXAMINERS BOARD						1
	B13	COMMERCE DEPT						11
	B14	ANIMAL HEALTH BOARD						6
	B15	BARBER EXAMINERS BOARD						-
	B20	EXPLORE MINNESOTA TOURISM						1
	B22	EMPLOYMENT & ECONOMIC DEVELPMT						41
	B24	PUBLIC FACILITIES AUTHORITY						-
	B25	SCIENCE & TECHNOLOGY AUTHORITY						-
	B34	HOUSING FINANCE AGENCY						4
	B41	WORKERS COMP COURT OF APPEALS						-
	B42	LABOR AND INDUSTRY DEPT						3
	B43	IRON RANGE RESOURCES						-
	B7E	ARCHITECTURE, ENGINEERING BD						3
	B7G	COMBATIVE SPORTS COMMISSION						-
	B7P	ACCOUNTANCY BOARD						-
	B7S	PRIVATE DETECTIVES BOARD						-
	B82	PUBLIC UTILITIES COMM						-
	B9D	AMATEUR SPORTS COMM						-
	B9V	AGRICULTURE UTILIZATION RESRCH						-
	E25	CENTER FOR ARTS EDUCATION						2
	E26	MN STATE COLLEGES/UNIVERSITIES						-
	E37	EDUCATION DEPARTMENT						-
	E39	BOARD OF TEACHING						-
	E40	HISTORICAL SOCIETY						-
	E44	MINNESOTA STATE ACADEMIES						-
	E50	ARTS BOARD						3
	E60	OFFICE OF HIGHER EDUCATION						1
	E77	ZOOLOGICAL BOARD						-
	E81	UNIVERSITY OF MINNESOTA						-
	E95	HUMANITIES COMMISSION						-
	E97	SCIENCE MUSEUM						-
	E9W	HIGHER ED FACILITIES AUTHORITY						-
	G03	LOTTERY						10
	G05	RACING COMMISSION						-
	G06	ATTORNEY GENERAL						3
	G09	GAMBLING CONTROL BOARD						3
	G10	MINNESOTA MANAGEMENT & BUDGET						2
	G17	HUMAN RIGHTS DEPT						2
	G19	INDIAN AFFAIRS COUNCIL						1
	G38	INVESTMENT BOARD						2
	G39	GOVERNORS OFFICE						-
	G45	MEDIATION SERVICES DEPT						-
	G46	MN.IT						-
	G53	SECRETARY OF STATE						1
	G61	OFFICE OF THE STATE AUDITOR						3
	G62	MINN STATE RETIREMENT SYSTEM						1
	G63	PUBLIC EMPLOYEES RETIRE ASSOC						-
	G67	REVENUE DEPT						11
	G69	TEACHERS RETIREMENT ASSOC						-
	G90	REVENUE INTERGOVT PAYMENTS						-
	G92	OMBUDSPERSON FOR FAMILIES						-
	G96	UNIFORM LAWS COMMISSION						-
	G9J	CAMPAIGN FINANCE BOARD						-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 21.2 ADMIN MANAGEMENT SERVICES	Sum Percent 21.3 COMMISSIONER'S OFFICE	Sum Percent 21.4 Human Resources	Accounting & Procurement Accounting Transactions 21.5 Financial Management and Reporting	Net Administrative Expenditures by Agency 22.2 Government & Citizen Services	Leases 22.5 Real Estate and Construction Services - Leasing
	G9K	ADMINISTRATIVE HEARINGS						2
	G9L	BLACK MINNESOTANS COUNCIL						7
	G9M	CHICANO LATINO AFFAIRS COUNCIL						2
	G9N	ASIAN-PACIFIC COUNCIL						-
	G9Q	MMB DEBT SERVICE						-
	G9R	MMB NON-OPERATING						-
	G9X	CAPITOL AREA ARCHITECT						-
	G9Y	DISABILITY COUNCIL						1
	GPR	PAYROLL CLEARING						-
	H12	HEALTH DEPT						11
	H55	HUMAN SERVICES DEPT						84
	H55b	HUMAN SERVICES SOS						-
	H55c	HUMAN SERVICES MSOP						-
	H60	MMB - MnSURE						5
	H75	VETERANS AFFAIRS DEPT						2
	H7B	MEDICAL PRACTICE BOARD						-
	H7C	NURSING BOARD						-
	H7D	PHARMACY BOARD						-
	H7F	DENTISTRY BOARD						-
	H7H	CHIROPRACTIC EXAMINERS BOARD						-
	H7J	OPTOMETRY BOARD						-
	H7K	NURSING HOME ADMIN BOARD						-
	H7L	SOCIAL WORK BOARD						-
	H7M	MARRIAGE & FAMILY THERAPY BD						-
	H7Q	PODIATRIC MEDICINE						-
	H7R	VETERINARY MEDICINE BOARD						-
	H7S	EMERGENCY MEDICAL SERVICES BD						-
	H7U	DIETETICS & NUTRITION PRACTICE						-
	H7V	PSYCHOLOGY BOARD						-
	H7W	PHYSICAL THERAPY BOARD						-
	H7X	BEHAVIORAL HEALTH & THERAPY BD						-
	H9G	OMBUDSMAN MH/DD						2
	J33	TRIAL COURTS						-
	J50	GUARDIAN AD LITEM BOARD						-
	J52	PUBLIC DEFENSE BOARD						-
	J58	COURT OF APPEALS						-
	J65	SUPREME COURT						-
	J68	TAX COURT						-
	J70	JUDICIAL STANDARDS BOARD						1
	L10	LEGISLATURE						3
	L49	LEGISLATIVE AUDITOR						-
	P01	MILITARY AFFAIRS DEPT						1
	P07	PUBLIC SAFETY DEPT						23
	P78	CORRECTIONS DEPT						38
	P7T	PEACE OFFICERS BOARD (POST)						1
	P9E	SENTENCING GUIDELINES COMM						-
	R28	MINN CONSERVATION CORPS						-
	R29	NATURAL RESOURCES DEPT						69
	R32	POLLUTION CONTROL AGENCY						6
	R9P	WATER & SOIL RESOURCES BOARD						8
	T79	TRANSPORTATION DEPT						7
	T9B	METROPOLITAN COUNCIL/TRANSPORT						-
		OTHER						2
		Total	1,673,623	0.69%	0.69%	836,927	4,228,109	421

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.2	21.3	21.4	21.5	22.2	22.5
			ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
		Source	**1,673,623**	**0.69%**	**0.69%**	**836,927**	**4,228,109**	**421**
		Difference (Total - Source)	0	0.00%	0.00%	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			22.7	22.8	22.10	22.11	22.12
			Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management				0.00%	
G46-6.2	G46-6.2	Minnesota Information Technology	-	185	-	0.00%	
G46-6.3	G46-6.3	IT Spend	-	-	-	0.00%	
G46-6.4	G46-6.4	Enterprise IT Security				0.00%	
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	0.00%	
G10-8.2	G10-8.2	Minnesota Management & Budget	-	406	-	0.00%	
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	0.00%	
G10-9.2	G10-9.2	Debt Management Division	-	-	-	0.00%	
G10-9.3	G10-9.3	Debt Management	-	-	-	0.00%	
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	0.00%	
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	0.00%	
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	0.00%	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	0.00%	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	0.00%	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	0.00%	
G10-11.3	G10-11.3	Central Payroll	-	-	-	0.00%	
G10-11.4	G10-11.4	Accounting Services	-	-	-	0.00%	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	0.00%	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	0.00%	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	0.00%	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	0.00%	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc	-	-	-	0.00%	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	0.00%	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	0.00%	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	0.00%	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	0.00%	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	0.00%	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	0.00%	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	0.00%	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	0.00%	
G45-14.2	G45-14.2	Mediation Services	-	9	-	0.00%	
G45-14.3	G45-14.3	Mediation Services	-	-	-	0.00%	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	0.00%	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11	Dollars of Grants received 22.12
			Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.2	L49-15.2	Legislative Auditor	-	265	-	0.00%	
L49-15.3	L49-15.3	Financial Audits	-	-	-	0.00%	
L49-15.4	L49-15.4	Program Audits	-	-	-	0.00%	
L49-15.5	L49-15.5	Single Audits	-	-	-	0.00%	
L49-15.6	L49-15.6	Audit Comm	-	-	-	0.00%	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	0.00%	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	0.00%	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	0.00%	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	0.00%	
L49-15.11	L49-15.11	Program Audit- Outdoors				0.00%	
L49-15.12	L49-15.12	Program Audit- Art				0.00%	
L49-15.13	L49-15.13	Program Audit- Clean Water				0.00%	
L49-15.14	L49-15.14	Program Audit- Parks & Trails				0.00%	
G61-16.2	G61-16.2	State Auditor	-	200	-	0.00%	
G61-16.3	G61-16.3	State Auditor General	-	-	-	0.00%	
17.0	17	SWIFT (Internally Developed Software Amortized over 10					
0.0	0.0						
	99YYY	Consumer Agencies					
	G02-0002	State Archaeology	-	1	-	0.00%	-
	G02-0003	Public Broadcasting	-	90	-	0.00%	3,176,946
	G02-0005	Materials Service and Distribution		-		0.00%	-
	G02-0007	Information Policy Analysis	-	7	-	0.00%	-
	G02-0009	Real Estate and Construction Services	-	636	2,293	0.01%	1,303,268
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	0.00%	-
	G02-0012	STAR	-	181	23	0.01%	-
	G02-0013	Volunteer Services		-		0.00%	-
	G02-0014	Capital Group Parking	-	274	5,214	0.04%	-
	G02-0015a	Fleet Services	46,395	672	2,020	0.01%	-
	G02-0016	Development Disabilities	-	159	12,648	0.02%	458,096
	G02-0017a	Risk Management	-	82	1,996	0.01%	-
	G02-0017b	Risk Management - Workers Compensation	-	106	28,082	0.03%	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	0.00%	-
	G02-0021a	Plant Mangement (Leases)	-	3,516	1,530	0.33%	-
	G02-0021b	Plant Management (Repairs)	-	27	-	0.01%	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	0.00%	-
	G02-0021d	Plant Management (Energy)		-		0.00%	-
	G02-0021f	Plant Management FR & R	-	55	-	0.00%	-
	G02-0024	MN Bookstore	-	94	1,957	0.01%	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	0.00%	-
	G02-0029a	Cooperative Purchasing (CPV)	-	108	5,191	0.03%	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	178	5,781	0.03%	-
	G02-0031	Central Mail	-	89	-	0.01%	-
	G02-0034	Other Non-Allocable	1,488,597	-	-	0.00%	-
	G02-0036	Demography	-	9	-	0.00%	-
	G02-0037	Mn Geospatial Information Office	-	-	-	0.00%	-
	G02-0037a	MnGeo Service Bureau	-	-	-	0.00%	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	0.00%	-
	G02-0042	Surplus Services	-	110	-	0.01%	-
	G02-0043	Surplus Services - Federal		-		0.00%	-
	G02-0044	RECS - Energy	-	2	-	0.00%	-
	G02-0045	SmART FMR	-	16	1,671	0.02%	-
	G02-0046	SmART HR	-	33	-	0.02%	-
	G02-0047	Grants Recovery	-	-	-	0.00%	-
	G02-0048	Arts & Cultural Heritage	-	85	-	0.00%	8,003,880

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11	Dollars of Grants received 22.12
			Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	G02-0049	Materials Management	-	57	-	0.00%	-
	B04	AGRICULTURE DEPT	8,304	9,146	125,950	1.09%	3,338,474
	B11	COSMETOLOGIST EXAMINERS BOARD	-	119	11,781	0.03%	-
	B13	COMMERCE DEPT	3,216	3,685	210,454	0.80%	40,434,852
	B14	ANIMAL HEALTH BOARD	-	304	4,477	0.11%	-
	B15	BARBER EXAMINERS BOARD	-	35	4,313	0.00%	-
	B20	EXPLORE MINNESOTA TOURISM	-	683	29,453	0.09%	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	49,087	57,413	-	2.69%	209,858,585
	B24	PUBLIC FACILITIES AUTHORITY	-	426	-	0.02%	52,592,580
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	-	1,804	22,082	0.48%	-
	B41	WORKERS COMP COURT OF APPEALS	-	26	1,273	0.02%	-
	B42	LABOR AND INDUSTRY DEPT	-	4,280	170,193	0.71%	1,253,312
	B43	IRON RANGE RESOURCES	303,306	1,420	-	0.14%	37,518,629
	B7E	ARCHITECTURE, ENGINEERING BD	-	116	23,265	0.01%	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0.00%	-
	B7P	ACCOUNTANCY BOARD	-	91	15,448	0.01%	-
	B7S	PRIVATE DETECTIVES BOARD	-	12	-	0.00%	-
	B82	PUBLIC UTILITIES COMM	-	218	2,295	0.28%	-
	B9D	AMATEUR SPORTS COMM	809,439	1	-	0.00%	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	1	-	0.00%	-
	E25	CENTER FOR ARTS EDUCATION	304,811	1,762	-	0.19%	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	13,770	23.37%	-
	E37	EDUCATION DEPARTMENT	-	4,150	49,802	0.70%	91,399,116
	E39	BOARD OF TEACHING	-	-	-	0.00%	-
	E40	HISTORICAL SOCIETY	1,131,818	23	-	0.00%	-
	E44	MINNESOTA STATE ACADEMIES	426,425	2,127	-	0.36%	-
	E50	ARTS BOARD	-	1,705	1,677	0.04%	32,730,656
	E60	OFFICE OF HIGHER EDUCATION	-	1,118	53,459	0.13%	9,418,278
	E77	ZOOLOGICAL BOARD	647,675	3,159	-	0.49%	-
	E81	UNIVERSITY OF MINNESOTA	-	36	-	0.00%	-
	E95	HUMANITIES COMMISSION	-	13	-	0.00%	-
	E97	SCIENCE MUSEUM	-	7	-	0.00%	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0.00%	-
	G03	LOTTERY	-	-	2,048	0.24%	-
	G05	RACING COMMISSION	-	309	-	0.06%	3,075
	G06	ATTORNEY GENERAL	-	1,630	80,292	0.50%	-
	G09	GAMBLING CONTROL BOARD	-	97	1,684	0.05%	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	587	136,976	0.38%	-
	G17	HUMAN RIGHTS DEPT	-	183	19,723	0.07%	-
	G19	INDIAN AFFAIRS COUNCIL	-	106	95	0.01%	340,455
	G38	INVESTMENT BOARD	-	195	2,148	0.04%	-
	G39	GOVERNORS OFFICE	-	112	3,346	0.09%	-
	G45	MEDIATION SERVICES DEPT	-	72	4,789	0.02%	-
	G46	MN.IT	-	13,078	727	3.83%	-
	G53	SECRETARY OF STATE	-	841	37,744	0.15%	-
	G61	OFFICE OF THE STATE AUDITOR	-	218	3,266	0.16%	-
	G62	MINN STATE RETIREMENT SYSTEM	145,147	188	255,353	0.18%	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	191	416,122	0.13%	-
	G67	REVENUE DEPT	-	1,920	1,734,670	2.09%	-
	G69	TEACHERS RETIREMENT ASSOC	-	454	85,609	0.12%	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	0.00%	-
	G92	OMBUDSPERSON FOR FAMILIES	-	33	94	0.01%	-
	G96	UNIFORM LAWS COMMISSION	-	1	-	0.00%	-
	G9J	CAMPAIGN FINANCE BOARD	-	58	7,547	0.01%	-

Statewide Cost Allocation Plan
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			Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	G9K	ADMINISTRATIVE HEARINGS	-	439	96,557	0.11%	-
	G9L	BLACK MINNESOTANS COUNCIL	-	63	116	0.00%	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	31	274	0.01%	-
	G9N	ASIAN-PACIFIC COUNCIL	-	53	561	0.00%	-
	G9Q	MMB DEBT SERVICE	-	-	-	0.00%	-
	G9R	MMB NON-OPERATING	-	28	-	0.00%	-
	G9X	CAPITOL AREA ARCHITECT	-	26	117	0.00%	-
	G9Y	DISABILITY COUNCIL	-	162	1,150	0.02%	-
	GPR	PAYROLL CLEARING	-	-	-	0.00%	-
	H12	HEALTH DEPT	-	14,859	453,793	2.79%	204,619,590
	H55	HUMAN SERVICES DEPT	3,356,815	9,917	764,732	7.19%	138,333,450
	H55b	HUMAN SERVICES SOS	-	6,366	-	3.10%	-
	H55c	HUMAN SERVICES MSOP	-	652	-	0.64%	-
	H60	MMB - MnSURE	-	227	174,920	0.29%	4,444,686
	H75	VETERANS AFFAIRS DEPT	977,102	8,565	8,326	2.37%	1,547,818
	H7B	MEDICAL PRACTICE BOARD	-	151	41,316	0.03%	-
	H7C	NURSING BOARD	-	135	48,962	0.04%	-
	H7D	PHARMACY BOARD	-	190	34,611	0.03%	-
	H7F	DENTISTRY BOARD	-	145	17,161	0.02%	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	48	5,464	0.01%	-
	H7J	OPTOMETRY BOARD	-	47	1,446	0.00%	-
	H7K	NURSING HOME ADMIN BOARD	-	135	2,041	0.01%	-
	H7L	SOCIAL WORK BOARD	-	111	14,443	0.02%	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	57	3,079	0.00%	-
	H7Q	PODIATRIC MEDICINE	-	41	303	0.00%	-
	H7R	VETERINARY MEDICINE BOARD	-	29	2,933	0.00%	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	139	5,880	0.02%	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	32	2,358	0.00%	-
	H7V	PSYCHOLOGY BOARD	-	106	6,367	0.02%	-
	H7W	PHYSICAL THERAPY BOARD	-	111	10,875	0.01%	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	60	4,926	0.01%	-
	H9G	OMBUDSMAN MH/DD	-	66	945	0.03%	-
	J33	TRIAL COURTS	-	4,747	25,429	3.48%	-
	J50	GUARDIAN AD LITEM BOARD	-	261	130	0.38%	-
	J52	PUBLIC DEFENSE BOARD	-	934	-	1.00%	-
	J58	COURT OF APPEALS	-	93	6,558	0.13%	-
	J65	SUPREME COURT	-	2,223	32,875	0.62%	933,763
	J68	TAX COURT	-	45	2,601	0.01%	-
	J70	JUDICIAL STANDARDS BOARD	-	38	-	0.00%	-
	L10	LEGISLATURE	-	2	25,818	0.14%	-
	L49	LEGISLATIVE AUDITOR	-	-	481	0.08%	-
	P01	MILITARY AFFAIRS DEPT	4,749,903	17,089	109	0.57%	-
	P07	PUBLIC SAFETY DEPT	20,360	15,091	2,233,534	3.49%	98,534,674
	P78	CORRECTIONS DEPT	5,980,225	29,803	22,295	7.17%	8,926,963
	P7T	PEACE OFFICERS BOARD (POST)	-	53	5,376	0.01%	146,990
	P9E	SENTENCING GUIDELINES COMM	-	24	576	0.01%	-
	R28	MINN CONSERVATION CORPS	-	12	-	0.00%	-
	R29	NATURAL RESOURCES DEPT	2,939,118	53,985	297,771	9.62%	97,230,370
	R32	POLLUTION CONTROL AGENCY	25,198	3,709	59,460	1.77%	25,632,047
	R9P	WATER & SOIL RESOURCES BOARD	-	2,472	2,749	0.28%	49,461,117
	T79	TRANSPORTATION DEPT	6,451,790	122,906	90,831	13.42%	109,206,360
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	57	2,432	0.00%	-
		OTHER	-	136	26,814	0.00%	-
		Total	29,864,731	418,476	8,139,826	99.51%	1,230,848,030

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			22.7	22.8	22.10	22.11	22.12
			Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
		Source	**29,864,731**	**418,476**	**8,139,826**	**99.51%**	**1,230,848,030**
		Difference (Total - Source)	0	0	0	0.00%	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			24.2	24.3	24.4	26.2	26.3	27.2
			Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	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						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Net Administrative Expenditures by Division 24.2 Minnesota Information Technology	IT Central Serv Revenue 24.3 IT Spend	IT Central Serv Revenue 24.4 Enterprise IT Security	Net Administrative Expenditures by Division 26.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3 Internal Controls & Accountability	Net Administrative Expenditures by Division 27.2 Debt Management Division
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend	-					
G46-6.4	G46-6.4	Enterprise IT Security	352,233					
G46-6.5	G46-6.5	MnIT - Non allocable	-					
G10-8.2	G10-8.2	Minnesota Management & Budget		3,477,951	3,477,951			
G10-8.3	G10-8.3	Internal Controls & Accountability		-	-	492,454		
G10-9.2	G10-9.2	Debt Management Division		-	-	449,588	-	-
G10-9.3	G10-9.3	Debt Management		-	-			449,588
G10-9.4	G10-9.4	Debt Management - Other		-	-			-
G10-10.2	G10-10.2	MMB - Budget Division		-	-	3,026,474	-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)		-	-			
G10-10.4	G10-10.4	Budget Operations and Planning		-	-			
G10-10.5	G10-10.5	Budget Division - Non Allocable		-	-			
G10-11.2	G10-11.2	MMB - Accounting Division		-	-	4,804,505	-	
G10-11.3	G10-11.3	Central Payroll		-	-			
G10-11.4	G10-11.4	Accounting Services		-	-			
G10-11.5	G10-11.5	Financial Reporting		-	-			
G10-11.6	G10-11.6	Financial Reporting - Single Audit		-	-			
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-	-			
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	3,494,032	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc		-	-			
G10-12.5	G10-12.5	Personnel Operations and System Support		-	-			
G10-12.6	G10-12.6	Budget Service - Computer Operations		-	-			
G10-12.7	G10-12.7	Personnel Operations Special Billing		-	-			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing		-	-			
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		-	-	522,986	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-	-	3,829,566	-	
G10-13.3	G10-13.3	Personnel Administration		-	-			
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-	-			
G45-14.2	G45-14.2	Mediation Services		12,157	12,157		574	
G45-14.3	G45-14.3	Mediation Services		-	-			
G45-14.4	G45-14.4	Mediation/Representation		-	-			

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 24.2 Minnesota Information Technology	IT Central Serv Revenue 24.3 IT Spend	IT Central Serv Revenue 24.4 Enterprise IT Security	Net Administrative Expenditures by Division 26.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3 Internal Controls & Accountability	Net Administrative Expenditures by Division 27.2 Debt Management Division
L49-15.2	L49-15.2	Legislative Auditor		66,795	66,795		6,526	
L49-15.3	L49-15.3	Financial Audits		-	-			
L49-15.4	L49-15.4	Program Audits		-	-			
L49-15.5	L49-15.5	Single Audits		-	-			
L49-15.6	L49-15.6	Audit Comm		-	-			
L49-15.7	L49-15.7	Financial Audit- Outdoors		-	-			
L49-15.8	L49-15.8	Financial Audit- Art		-	-			
L49-15.9	L49-15.9	Financial Audit- Clean Water		-	-			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		-	-			
L49-15.11	L49-15.11	Program Audit- Outdoors			-			
L49-15.12	L49-15.12	Program Audit- Art			-			
L49-15.13	L49-15.13	Program Audit- Clean Water			-			
L49-15.14	L49-15.14	Program Audit- Parks & Trails			-			
G61-16.2	G61-16.2	State Auditor		12,709	12,709		9,442	
G61-16.3	G61-16.3	State Auditor General		-	-			
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology		-	-		222	
	G02-0003	Public Broadcasting		-	-		474	
	G02-0005	Materials Service and Distribution			-		-	
	G02-0007	Information Policy Analysis		-	-		2,049	
	G02-0009	Real Estate and Construction Services		384,887	384,887		35,374	
	G02-0010	Oil Overcharge (Stripper Wells)		-	-		-	
	G02-0012	STAR		24,207	24,207		13,810	
	G02-0013	Volunteer Services			-		-	
	G02-0014	Capital Group Parking		128,296	128,296		49,707	
	G02-0015a	Fleet Services		496,722	496,722		217,643	
	G02-0016	Development Disabilities		177,193	177,193		13,201	
	G02-0017a	Risk Management		223,670	223,670		19,080	
	G02-0017b	Risk Management - Workers Compensation		220,281	220,281		142,894	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		-	-		39	
	G02-0021a	Plant Mangement (Leases)		808,989	808,989		198,154	
	G02-0021b	Plant Management (Repairs)		-	-		4,386	
	G02-0021c	Plant Management (Materials Transfer)		-	-		49	
	G02-0021d	Plant Management (Energy)			-		-	
	G02-0021f	Plant Management FR & R		-	-		2,086	
	G02-0024	MN Bookstore		25,175	25,175		16,253	
	G02-0028	Office Supply Connection - Closed in FY2010		-	-		-	
	G02-0029a	Cooperative Purchasing (CPV)		162,185	162,185		4,898	
	G02-0029b	Cooperative Purchasing (MMCAP)		896,617	896,617		8,763	
	G02-0031	Central Mail		124,907	124,907		67,664	
	G02-0034	Other Non-Allocable		-	-		43	
	G02-0036	Demography		-	-		831	
	G02-0037	Mn Geospatial Information Office		-	-		-	
	G02-0037a	MnGeo Service Bureau		-	-		-	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12		-	-		-	
	G02-0042	Surplus Services		209,630	209,630		16,982	
	G02-0043	Surplus Services - Federal			-		-	
	G02-0044	RECS - Energy		-	-		91	
	G02-0045	SmART FMR		3,389	3,389		1,716	
	G02-0046	SmART HR		484	484		2,241	
	G02-0047	Grants Recovery		-	-		-	
	G02-0048	Arts & Cultural Heritage		8,230	8,230		3,708	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 24.2 Minnesota Information Technology	IT Central Serv Revenue 24.3 IT Spend	IT Central Serv Revenue 24.4 Enterprise IT Security	Net Administrative Expenditures by Division 26.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3 Internal Controls & Accountability	Net Administrative Expenditures by Division 27.2 Debt Management Division
	G02-0049	Materials Management		29,532	29,532		2,729	
	B04	AGRICULTURE DEPT		4,754,860	4,754,860		406,091	
	B11	COSMETOLOGIST EXAMINERS BOARD		91,196	91,196		23,071	
	B13	COMMERCE DEPT		2,758,649	2,758,649		594,503	
	B14	ANIMAL HEALTH BOARD		555,788	555,788		20,061	
	B15	BARBER EXAMINERS BOARD		7,833	7,833		5,170	
	B20	EXPLORE MINNESOTA TOURISM		438,128	438,128		27,035	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		12,679,641	12,679,641		6,063,830	
	B24	PUBLIC FACILITIES AUTHORITY		-	-		17,643	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		29	
	B34	HOUSING FINANCE AGENCY		265,880	265,880		133,887	
	B41	WORKERS COMP COURT OF APPEALS		15,052	15,052		2,484	
	B42	LABOR AND INDUSTRY DEPT		4,182,322	4,182,322		884,785	
	B43	IRON RANGE RESOURCES		165,558	165,558		56,981	
	B7E	ARCHITECTURE, ENGINEERING BD		46,394	46,394		13,847	
	B7G	COMBATIVE SPORTS COMMISSION		-	-		10	
	B7P	ACCOUNTANCY BOARD		66,272	66,272		11,273	
	B7S	PRIVATE DETECTIVES BOARD		-	-		1,195	
	B82	PUBLIC UTILITIES COMM		453,948	453,948		111,497	
	B9D	AMATEUR SPORTS COMM		36,719	36,719		1,329	
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-		21	
	E25	CENTER FOR ARTS EDUCATION		237,621	237,621		58,928	
	E26	MN STATE COLLEGES/UNIVERSITIES		5,624,557	5,624,557		9,405,652	
	E37	EDUCATION DEPARTMENT		7,917,613	7,917,613		916,071	
	E39	BOARD OF TEACHING		-	-		46	
	E40	HISTORICAL SOCIETY		167,991	167,991		1,057	
	E44	MINNESOTA STATE ACADEMIES		747,626	747,626		59,572	
	E50	ARTS BOARD		188,683	188,683		46,989	
	E60	OFFICE OF HIGHER EDUCATION		1,814,393	1,814,393		73,942	
	E77	ZOOLOGICAL BOARD		829,176	829,176		143,255	
	E81	UNIVERSITY OF MINNESOTA		704,135	704,135		5,212	
	E95	HUMANITIES COMMISSION		-	-		466	
	E97	SCIENCE MUSEUM		-	-		96	
	E9W	HIGHER ED FACILITIES AUTHORITY		4,098	4,098		203	
	G03	LOTTERY		227,148	227,148		10,117	
	G05	RACING COMMISSION		62,732	62,732		40,160	
	G06	ATTORNEY GENERAL		219,341	219,341		63,630	
	G09	GAMBLING CONTROL BOARD		55,759	55,759		7,285	
	G10	MINNESOTA MANAGEMENT & BUDGET		10,478,513	10,478,513		82,049	
	G17	HUMAN RIGHTS DEPT		289,990	289,990		9,403	
	G19	INDIAN AFFAIRS COUNCIL		11,315	11,315		5,088	
	G38	INVESTMENT BOARD		36,284	36,284		8,892	
	G39	GOVERNORS OFFICE		64,265	64,265		9,446	
	G45	MEDIATION SERVICES DEPT		77,897	77,897		3,925	
	G46	MN.IT		785,488	785,488		657,672	
	G53	SECRETARY OF STATE		300,913	300,913		55,553	
	G61	OFFICE OF THE STATE AUDITOR		40,914	40,914		9,641	
	G62	MINN STATE RETIREMENT SYSTEM		1,161,284	1,161,284		185,105	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		217,210	217,210		250,946	
	G67	REVENUE DEPT		21,766,594	21,766,594		114,450	
	G69	TEACHERS RETIREMENT ASSOC		172,572	172,572		260,668	
	G90	REVENUE INTERGOVT PAYMENTS		-	-		3,973,891	
	G92	OMBUDSPERSON FOR FAMILIES		15,656	15,656		1,961	
	G96	UNIFORM LAWS COMMISSION		-	-		133	
	G9J	CAMPAIGN FINANCE BOARD		9,903	9,903		3,745	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division
			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			24.2	24.3	24.4	26.2	26.3	27.2
	G9K	ADMINISTRATIVE HEARINGS		465,797	465,797		39,575	
	G9L	BLACK MINNESOTANS COUNCIL		5,444	5,444		3,209	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		10,234	10,234		2,414	
	G9N	ASIAN-PACIFIC COUNCIL		14,781	14,781		2,622	
	G9Q	MMB DEBT SERVICE		-	-		9,750	
	G9R	MMB NON-OPERATING		-	-		9,184,632	
	G9X	CAPITOL AREA ARCHITECT		7,359	7,359		1,744	
	G9Y	DISABILITY COUNCIL		19,024	19,024		5,264	
	GPR	PAYROLL CLEARING		-	-		-	
	H12	HEALTH DEPT		21,988,479	21,988,479		949,460	
	H55	HUMAN SERVICES DEPT		115,885,881	115,885,881		11,684,776	
	H55b	HUMAN SERVICES SOS		1,542,790	1,542,790		789,809	
	H55c	HUMAN SERVICES MSOP		341,533	341,533		87,675	
	H60	MMB - MnSURE		4,797,477	4,797,477		72,205	
	H75	VETERANS AFFAIRS DEPT		4,913,341	4,913,341		334,409	
	H7B	MEDICAL PRACTICE BOARD		349,549	349,549		23,201	
	H7C	NURSING BOARD		258,282	258,282		26,147	
	H7D	PHARMACY BOARD		300,566	300,566		18,322	
	H7F	DENTISTRY BOARD		62,131	62,131		17,679	
	H7H	CHIROPRACTIC EXAMINERS BOARD		4,813	4,813		6,602	
	H7J	OPTOMETRY BOARD		454	454		3,135	
	H7K	NURSING HOME ADMIN BOARD		441,304	441,304		8,271	
	H7L	SOCIAL WORK BOARD		128,302	128,302		18,867	
	H7M	MARRIAGE & FAMILY THERAPY BD		1,944	1,944		5,711	
	H7Q	PODIATRIC MEDICINE		679	679		3,062	
	H7R	VETERINARY MEDICINE BOARD		2,591	2,591		5,290	
	H7S	EMERGENCY MEDICAL SERVICES BD		42,401	42,401		12,543	
	H7U	DIETETICS & NUTRITION PRACTICE		797	797		3,198	
	H7V	PSYCHOLOGY BOARD		18,541	18,541		10,396	
	H7W	PHYSICAL THERAPY BOARD		9,117	9,117		10,377	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		3,641	3,641		12,509	
	H9G	OMBUDSMAN MH/DD		123,569	123,569		3,511	
	J33	TRIAL COURTS		106,314	106,314		1,718,630	
	J50	GUARDIAN AD LITEM BOARD		5,374	5,374		30,089	
	J52	PUBLIC DEFENSE BOARD		361,573	361,573		50,589	
	J58	COURT OF APPEALS		4,374	4,374		4,418	
	J65	SUPREME COURT		1,911,347	1,911,347		115,719	
	J68	TAX COURT		31,856	31,856		2,108	
	J70	JUDICIAL STANDARDS BOARD		2,929	2,929		2,450	
	L10	LEGISLATURE		6,258	6,258		33,420	
	L49	LEGISLATIVE AUDITOR		-	-		14	
	P01	MILITARY AFFAIRS DEPT		1,019,754	1,019,754		554,587	
	P07	PUBLIC SAFETY DEPT		26,831,857	26,831,857		3,432,319	
	P78	CORRECTIONS DEPT		13,864,633	13,864,633		833,059	
	P7T	PEACE OFFICERS BOARD (POST)		12,486	12,486		9,741	
	P9E	SENTENCING GUIDELINES COMM		17,347	17,347		1,719	
	R28	MINN CONSERVATION CORPS		-	-		200	
	R29	NATURAL RESOURCES DEPT		7,398,431	7,398,431		3,547,698	
	R32	POLLUTION CONTROL AGENCY		12,020,151	12,020,151		413,778	
	R9P	WATER & SOIL RESOURCES BOARD		1,064,191	1,064,191		78,251	
	T79	TRANSPORTATION DEPT		41,299,293	41,299,293		15,885,263	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		417,080	417,080		103,120	
		OTHER		8,039,032	8,039,032		29,293	
		Total	352,233	354,397,018	354,397,018	16,619,605	75,884,450	449,588

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			24.2	24.3	24.4	26.2	26.3	27.2
			Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division
		Source	**352,233**	**354,397,018**	**354,397,018**	**16,619,605**	**75,884,450**	**449,588**
		Difference (Total - Source)	0	0	0	0	0	0

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	SUM OF PERCENT
			27.3	28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

Statewide Cost Allocation Plan
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			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	SUM OF PERCENT
			27.3	28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor							
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management Services							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget							
G10-8.3	G10-8.3	Internal Controls & Accountability							
G10-9.2	G10-9.2	Debt Management Division							
G10-9.3	G10-9.3	Debt Management	-						
G10-9.4	G10-9.4	Debt Management - Other	-						
G10-10.2	G10-10.2	MMB - Budget Division	-	-					
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	878,727					
G10-10.4	G10-10.4	Budget Operations and Planning	-	681,395					
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	1,466,352					
G10-11.2	G10-11.2	MMB - Accounting Division	-			-	-		
G10-11.3	G10-11.3	Central Payroll	-				1,307,044		
G10-11.4	G10-11.4	Accounting Services	-				1,285,421		
G10-11.5	G10-11.5	Financial Reporting	-				2,188,318		
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-				23,722		
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-			-			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc	-						
G10-12.5	G10-12.5	Personnel Operations and System Support	-						
G10-12.6	G10-12.6	Budget Service - Computer Operations	-						
G10-12.7	G10-12.7	Personnel Operations Special Billing	-						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-			-			
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-			-			
G10-13.3	G10-13.3	Personnel Administration	-						
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-						
G45-14.2	G45-14.2	Mediation Services	-			574	13		0.00%
G45-14.3	G45-14.3	Mediation Services	-				-		0.00%
G45-14.4	G45-14.4	Mediation/Representation	-				-		0.00%

Statewide Cost Allocation Plan
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			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	SUM OF PERCENT
			27.3	28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.2	L49-15.2	Legislative Auditor	-		6,526	117		0.00%
L49-15.3	L49-15.3	Financial Audits	-			-		0.00%
L49-15.4	L49-15.4	Program Audits	-			-		0.00%
L49-15.5	L49-15.5	Single Audits	-			-		0.00%
L49-15.6	L49-15.6	Audit Comm	-			-		0.00%
L49-15.7	L49-15.7	Financial Audit- Outdoors	-			-		0.00%
L49-15.8	L49-15.8	Financial Audit- Art	-			-		0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water	-			-		0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-			-		0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors	-					
L49-15.12	L49-15.12	Program Audit- Art	-					
L49-15.13	L49-15.13	Program Audit- Clean Water	-					
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-					
G61-16.2	G61-16.2	State Auditor	-		9,442	299		0.00%
G61-16.3	G61-16.3	State Auditor General	-			-		0.00%
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-					
0.0	0.0		-					
	99YYY	Consumer Agencies	-			-		0.00%
	G02-0002	State Archaeology	-		222	25		0.00%
	G02-0003	Public Broadcasting	-		474	26		0.00%
	G02-0005	Materials Service and Distribution	-		-	-		
	G02-0007	Information Policy Analysis	-		2,049	64		0.00%
	G02-0009	Real Estate and Construction Services	-		35,374	314		0.01%
	G02-0010	Oil Overcharge (Stripper Wells)	-		-	-		0.00%
	G02-0012	STAR	-		13,810	61		0.01%
	G02-0013	Volunteer Services	-		-	-		
	G02-0014	Capital Group Parking	-		49,707	114		0.04%
	G02-0015a	Fleet Services	-		217,643	117		0.01%
	G02-0016	Development Disabilities	-		13,201	205		0.02%
	G02-0017a	Risk Management	-		19,080	64		0.01%
	G02-0017b	Risk Management - Workers Compensation	-		142,894	234		0.03%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-		39	6		0.00%
	G02-0021a	Plant Mangement (Leases)	-		198,154	476		0.33%
	G02-0021b	Plant Management (Repairs)	-		4,386	-		0.01%
	G02-0021c	Plant Management (Materials Transfer)	-		49	2		0.00%
	G02-0021d	Plant Management (Energy)	-		-	-		
	G02-0021f	Plant Management FR & R	-		2,086	62		0.00%
	G02-0024	MN Bookstore	-		16,253	173		0.01%
	G02-0028	Office Supply Connection - Closed in FY2010	-		-	-		0.00%
	G02-0029a	Cooperative Purchasing (CPV)	-		4,898	41		0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)	-		8,763	37		0.03%
	G02-0031	Central Mail	-		67,664	110		0.01%
	G02-0034	Other Non-Allocable	-		43	12		0.00%
	G02-0036	Demography	-		831	82		0.00%
	G02-0037	Mn Geospatial Information Office	-		-	-		0.00%
	G02-0037a	MnGeo Service Bureau	-		-	-		0.00%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-		-	-		0.00%
	G02-0042	Surplus Services	-		16,982	87		0.01%
	G02-0043	Surplus Services - Federal	-		-	-		
	G02-0044	RECS - Energy	-		91	12		0.00%
	G02-0045	SmART FMR	-		1,716	87		0.02%
	G02-0046	SmART HR	-		2,241	132		0.02%
	G02-0047	Grants Recovery	-		-	-		0.00%
	G02-0048	Arts & Cultural Heritage	-		3,708	280		0.00%

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	SUM OF PERCENT
			27.3	28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	G02-0049	Materials Management	-		2,729	59		0.00%
	B04	AGRICULTURE DEPT	73,049,000		406,091	14,467		1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD	-		23,071	149		0.03%
	B13	COMMERCE DEPT	-		594,503	2,881		0.80%
	B14	ANIMAL HEALTH BOARD	-		20,061	548		0.11%
	B15	BARBER EXAMINERS BOARD	-		5,170	100		0.00%
	B20	EXPLORE MINNESOTA TOURISM	-		27,035	844		0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-		6,063,830	6,023		2.69%
	B24	PUBLIC FACILITIES AUTHORITY	75,580,517		17,643	1,338		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		29	1		0.00%
	B34	HOUSING FINANCE AGENCY	551,008,235		133,887	1,112		0.48%
	B41	WORKERS COMP COURT OF APPEALS	-		2,484	42		0.02%
	B42	LABOR AND INDUSTRY DEPT	-		884,785	2,118		0.71%
	B43	IRON RANGE RESOURCES	-		56,981	766		0.14%
	B7E	ARCHITECTURE, ENGINEERING BD	-		13,847	32		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	-		10	3		0.00%
	B7P	ACCOUNTANCY BOARD	-		11,273	25		0.01%
	B7S	PRIVATE DETECTIVES BOARD	-		1,195	55		0.00%
	B82	PUBLIC UTILITIES COMM	-		111,497	197		0.28%
	B9D	AMATEUR SPORTS COMM	-		1,329	56		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	-		21	4		0.00%
	E25	CENTER FOR ARTS EDUCATION	-		58,928	2,285		0.19%
	E26	MN STATE COLLEGES/UNIVERSITIES	108,268,489		9,405,652	10,077		23.37%
	E37	EDUCATION DEPARTMENT	1,047,332,707		916,071	6,589		0.70%
	E39	BOARD OF TEACHING	-		46	4		0.00%
	E40	HISTORICAL SOCIETY	-		1,057	100		0.00%
	E44	MINNESOTA STATE ACADEMIES	-		59,572	1,963		0.36%
	E50	ARTS BOARD	-		46,989	431		0.04%
	E60	OFFICE OF HIGHER EDUCATION	10,000,000		73,942	1,876		0.13%
	E77	ZOOLOGICAL BOARD	-		143,255	1,118		0.49%
	E81	UNIVERSITY OF MINNESOTA	280,117,960		5,212	244		0.00%
	E95	HUMANITIES COMMISSION	-		466	43		0.00%
	E97	SCIENCE MUSEUM	-		96	17		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	-		203	6		0.00%
	G03	LOTTERY	-		10,117	220		0.24%
	G05	RACING COMMISSION	-		40,160	575		0.06%
	G06	ATTORNEY GENERAL	-		63,630	1,319		0.50%
	G09	GAMBLING CONTROL BOARD	-		7,285	170		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	24,420,000		82,049	938		0.38%
	G17	HUMAN RIGHTS DEPT	-		9,403	369		0.07%
	G19	INDIAN AFFAIRS COUNCIL	-		5,088	177		0.01%
	G38	INVESTMENT BOARD	-		8,892	51		0.04%
	G39	GOVERNORS OFFICE	-		9,446	286		0.09%
	G45	MEDIATION SERVICES DEPT	-		3,925	111		0.02%
	G46	MN.IT	14,306,430		657,672	5,323		3.83%
	G53	SECRETARY OF STATE	-		55,553	603		0.15%
	G61	OFFICE OF THE STATE AUDITOR	-		9,641	190		0.16%
	G62	MINN STATE RETIREMENT SYSTEM	4,235,000		185,105	150		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	5,621,000		250,946	192		0.13%
	G67	REVENUE DEPT	-		114,450	2,547		2.09%
	G69	TEACHERS RETIREMENT ASSOC	5,544,000		260,668	69		0.12%
	G90	REVENUE INTERGOVT PAYMENTS	-		3,973,891	1,107		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	-		1,961	69		0.01%
	G96	UNIFORM LAWS COMMISSION	-		133	9		0.00%
	G9J	CAMPAIGN FINANCE BOARD	-		3,745	226		0.01%

Statewide Cost Allocation Plan
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			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	SUM OF PERCENT
			27.3	28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	G9K	ADMINISTRATIVE HEARINGS	-		39,575	195		0.11%
	G9L	BLACK MINNESOTANS COUNCIL	-		3,209	155		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-		2,414	51		0.01%
	G9N	ASIAN-PACIFIC COUNCIL	-		2,622	71		0.00%
	G9Q	MMB DEBT SERVICE	-		9,750	-		0.00%
	G9R	MMB NON-OPERATING	-		9,184,632	1,258		0.00%
	G9X	CAPITOL AREA ARCHITECT	-		1,744	60		0.00%
	G9Y	DISABILITY COUNCIL	-		5,264	233		0.02%
	GPR	PAYROLL CLEARING	-		-	-		0.00%
	H12	HEALTH DEPT	-		949,460	13,415		2.79%
	H55	HUMAN SERVICES DEPT	51,690,000		11,684,776	10,865		7.19%
	H55b	HUMAN SERVICES SOS	-		789,809	7,040		3.10%
	H55c	HUMAN SERVICES MSOP	-		87,675	2,848		0.64%
	H60	MMB - MnSURE	-		72,205	268		0.29%
	H75	VETERANS AFFAIRS DEPT	-		334,409	4,873		2.37%
	H7B	MEDICAL PRACTICE BOARD	-		23,201	200		0.03%
	H7C	NURSING BOARD	-		26,147	195		0.04%
	H7D	PHARMACY BOARD	-		18,322	305		0.03%
	H7F	DENTISTRY BOARD	-		17,679	274		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	-		6,602	142		0.01%
	H7J	OPTOMETRY BOARD	-		3,135	93		0.00%
	H7K	NURSING HOME ADMIN BOARD	-		8,271	315		0.01%
	H7L	SOCIAL WORK BOARD	-		18,867	211		0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	-		5,711	155		0.00%
	H7Q	PODIATRIC MEDICINE	-		3,062	119		0.00%
	H7R	VETERINARY MEDICINE BOARD	-		5,290	101		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	-		12,543	378		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	-		3,198	108		0.00%
	H7V	PSYCHOLOGY BOARD	-		10,396	172		0.02%
	H7W	PHYSICAL THERAPY BOARD	-		10,377	202		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-		12,509	142		0.01%
	H9G	OMBUDSMAN MH/DD	-		3,511	69		0.03%
	J33	TRIAL COURTS	-		1,718,630	8,716		3.48%
	J50	GUARDIAN AD LITEM BOARD	-		30,089	675		0.38%
	J52	PUBLIC DEFENSE BOARD	-		50,589	901		1.00%
	J58	COURT OF APPEALS	-		4,418	46		0.13%
	J65	SUPREME COURT	-		115,719	1,770		0.62%
	J68	TAX COURT	-		2,108	63		0.01%
	J70	JUDICIAL STANDARDS BOARD	-		2,450	95		0.00%
	L10	LEGISLATURE	-		33,420	604		0.14%
	L49	LEGISLATIVE AUDITOR	-		14	6		0.08%
	P01	MILITARY AFFAIRS DEPT	-		554,587	834		0.57%
	P07	PUBLIC SAFETY DEPT	95,135,000		3,432,319	27,723		3.49%
	P78	CORRECTIONS DEPT	-		833,059	16,717		7.17%
	P7T	PEACE OFFICERS BOARD (POST)	-		9,741	266		0.01%
	P9E	SENTENCING GUIDELINES COMM	-		1,719	64		0.01%
	R28	MINN CONSERVATION CORPS	-		200	52		0.00%
	R29	NATURAL RESOURCES DEPT	794,865		3,547,698	40,225		9.62%
	R32	POLLUTION CONTROL AGENCY	-		413,778	8,317		1.77%
	R9P	WATER & SOIL RESOURCES BOARD	-		78,251	3,441		0.28%
	T79	TRANSPORTATION DEPT	2,352,378,100		15,885,263	21,232		13.42%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-		103,120	118		0.00%
		OTHER	5,775,763,500		29,293	1,476		0.00%
		Total	10,475,244,803	3,026,474	75,884,450	251,380	4,804,505	99.51%

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	SUM OF PERCENT
			27.3	28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
		Source	**10,475,244,803**	**3,026,474**	**75,884,450**	**251,380**	**4,804,505**	**99.51%**
		Difference (Total - Source)	0	0	0	0	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			29.4	29.5	29.6	30.2	30.4	30.5
Schedule No.	DP#	Name	Accounting Services	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 Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			29.4	29.5	29.6	30.2	30.4	30.5
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo				229,164		
G10-12.5	G10-12.5	Personnel Operations and System Support				671,638		
G10-12.6	G10-12.6	Budget Service - Computer Operations				254,741		
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-			574	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-				
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services	574	574	-			0.00%
G45-14.3	G45-14.3	Mediation Services			-			0.00%
G45-14.4	G45-14.4	Mediation/Representation			-		-	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) Accounting Services	Accounting & Procurement Transactions - FY (Actual) Financial Reporting	Federal Cash Receipts - FY (Actual) Financial Reporting - Single Audit	Net Administrative Expenditures by Division MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) Accounting & Procurement Operations and System Support	SUM OF PERCENT Personnel Operations and System Support
			29.4	29.5	29.6	30.2	30.4	30.5
L49-15.2	L49-15.2	Legislative Auditor	6,526	6,526	-		6,526	0.00%
L49-15.3	L49-15.3	Financial Audits			-			0.00%
L49-15.4	L49-15.4	Program Audits			-			0.00%
L49-15.5	L49-15.5	Single Audits			-			0.00%
L49-15.6	L49-15.6	Audit Comm			-			0.00%
L49-15.7	L49-15.7	Financial Audit- Outdoors			-			0.00%
L49-15.8	L49-15.8	Financial Audit- Art			-			0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water			-			0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			-			0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors			-			
L49-15.12	L49-15.12	Program Audit- Art			-			
L49-15.13	L49-15.13	Program Audit- Clean Water			-			
L49-15.14	L49-15.14	Program Audit- Parks & Trails			-			
G61-16.2	G61-16.2	State Auditor	9,442	9,442	-		9,442	0.00%
G61-16.3	G61-16.3	State Auditor General			-			0.00%
17.0	17	SWIFT (Internally Developed Software Amortized over 10			-			
0.0	0.0				-			
	99YYY	Consumer Agencies			-			0.00%
	G02-0002	State Archaeology	222	222	-		222	0.00%
	G02-0003	Public Broadcasting	474	474	-		474	0.00%
	G02-0005	Materials Service and Distribution	-	-	-		-	
	G02-0007	Information Policy Analysis	2,049	2,049	-		2,049	0.00%
	G02-0009	Real Estate and Construction Services	35,374	35,374	-		35,374	0.01%
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-		-	0.00%
	G02-0012	STAR	13,810	13,810	-		13,810	0.01%
	G02-0013	Volunteer Services	-	-	-		-	
	G02-0014	Capital Group Parking	49,707	49,707	-		49,707	0.04%
	G02-0015a	Fleet Services	217,643	217,643	-		217,643	0.01%
	G02-0016	Development Disabilities	13,201	13,201	-		13,201	0.02%
	G02-0017a	Risk Management	19,080	19,080	-		19,080	0.01%
	G02-0017b	Risk Management - Workers Compensation	142,894	142,894	-		142,894	0.03%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	39	39	-		39	0.00%
	G02-0021a	Plant Mangement (Leases)	198,154	198,154	-		198,154	0.33%
	G02-0021b	Plant Management (Repairs)	4,386	4,386	-		4,386	0.01%
	G02-0021c	Plant Management (Materials Transfer)	49	49	-		49	0.00%
	G02-0021d	Plant Management (Energy)	-	-	-		-	
	G02-0021f	Plant Management FR & R	2,086	2,086	-		2,086	0.00%
	G02-0024	MN Bookstore	16,253	16,253	-		16,253	0.01%
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-		-	0.00%
	G02-0029a	Cooperative Purchasing (CPV)	4,898	4,898	-		4,898	0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)	8,763	8,763	-		8,763	0.03%
	G02-0031	Central Mail	67,664	67,664	-		67,664	0.01%
	G02-0034	Other Non-Allocable	43	43	-		43	0.00%
	G02-0036	Demography	831	831	-		831	0.00%
	G02-0037	Mn Geospatial Information Office	-	-	-		-	0.00%
	G02-0037a	MnGeo Service Bureau	-	-	-		-	0.00%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-		-	0.00%
	G02-0042	Surplus Services	16,982	16,982	-		16,982	0.01%
	G02-0043	Surplus Services - Federal	-	-	-		-	
	G02-0044	RECS - Energy	91	91	-		91	0.00%
	G02-0045	SmART FMR	1,716	1,716	-		1,716	0.02%
	G02-0046	SmART HR	2,241	2,241	-		2,241	0.02%
	G02-0047	Grants Recovery	-	-	-		-	0.00%
	G02-0048	Arts & Cultural Heritage	3,708	3,708	-		3,708	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 29.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 29.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 29.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 30.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 30.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 30.5 Personnel Operations and System Support
	G02-0049	Materials Management	2,729	2,729	-		2,729	0.00%
	B04	AGRICULTURE DEPT	406,091	406,091	7,912,897		406,091	1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD	23,071	23,071	-		23,071	0.03%
	B13	COMMERCE DEPT	594,503	594,503	120,312,087		594,503	0.80%
	B14	ANIMAL HEALTH BOARD	20,061	20,061	1,043,945		20,061	0.11%
	B15	BARBER EXAMINERS BOARD	5,170	5,170	-		5,170	0.00%
	B20	EXPLORE MINNESOTA TOURISM	27,035	27,035	-		27,035	0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,063,830	6,063,830	1,006,917,411		6,063,830	2.69%
	B24	PUBLIC FACILITIES AUTHORITY	17,643	17,643	-		17,643	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	29	29	-		29	0.00%
	B34	HOUSING FINANCE AGENCY	133,887	133,887	-		133,887	0.48%
	B41	WORKERS COMP COURT OF APPEALS	2,484	2,484	-		2,484	0.02%
	B42	LABOR AND INDUSTRY DEPT	884,785	884,785	4,907,914		884,785	0.71%
	B43	IRON RANGE RESOURCES	56,981	56,981	-		56,981	0.14%
	B7E	ARCHITECTURE, ENGINEERING BD	13,847	13,847	-		13,847	0.01%
	B7G	COMBATIVE SPORTS COMMISSION	10	10	-		10	0.00%
	B7P	ACCOUNTANCY BOARD	11,273	11,273	-		11,273	0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,195	1,195	-		1,195	0.00%
	B82	PUBLIC UTILITIES COMM	111,497	111,497	-		111,497	0.28%
	B9D	AMATEUR SPORTS COMM	1,329	1,329	-		1,329	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	21	21	-		21	0.00%
	E25	CENTER FOR ARTS EDUCATION	58,928	58,928	7,324		58,928	0.19%
	E26	MN STATE COLLEGES/UNIVERSITIES	9,405,652	9,405,652	928,979,834		9,405,652	23.37%
	E37	EDUCATION DEPARTMENT	916,071	916,071	778,324,772		916,071	0.70%
	E39	BOARD OF TEACHING	46	46	-		46	0.00%
	E40	HISTORICAL SOCIETY	1,057	1,057	-		1,057	0.00%
	E44	MINNESOTA STATE ACADEMIES	59,572	59,572	-		59,572	0.36%
	E50	ARTS BOARD	46,989	46,989	707,255		46,989	0.04%
	E60	OFFICE OF HIGHER EDUCATION	73,942	73,942	-		73,942	0.13%
	E77	ZOOLOGICAL BOARD	143,255	143,255	56,057		143,255	0.49%
	E81	UNIVERSITY OF MINNESOTA	5,212	5,212	-		5,212	0.00%
	E95	HUMANITIES COMMISSION	466	466	-		466	0.00%
	E97	SCIENCE MUSEUM	96	96	-		96	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	203	203	-		203	0.00%
	G03	LOTTERY	10,117	10,117	-		10,117	0.24%
	G05	RACING COMMISSION	40,160	40,160	-		40,160	0.06%
	G06	ATTORNEY GENERAL	63,630	63,630	1,684,957		63,630	0.50%
	G09	GAMBLING CONTROL BOARD	7,285	7,285	-		7,285	0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	82,049	82,049	-		82,049	0.38%
	G17	HUMAN RIGHTS DEPT	9,403	9,403	-		9,403	0.07%
	G19	INDIAN AFFAIRS COUNCIL	5,088	5,088	-		5,088	0.01%
	G38	INVESTMENT BOARD	8,892	8,892	-		8,892	0.04%
	G39	GOVERNORS OFFICE	9,446	9,446	-		9,446	0.09%
	G45	MEDIATION SERVICES DEPT	3,925	3,925	-		3,925	0.02%
	G46	MN.IT	657,672	657,672	-		657,672	3.83%
	G53	SECRETARY OF STATE	55,553	55,553	14,475		55,553	0.15%
	G61	OFFICE OF THE STATE AUDITOR	9,641	9,641	-		9,641	0.16%
	G62	MINN STATE RETIREMENT SYSTEM	185,105	185,105	-		185,105	0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	250,946	250,946	-		250,946	0.13%
	G67	REVENUE DEPT	114,450	114,450	-		114,450	2.09%
	G69	TEACHERS RETIREMENT ASSOC	260,668	260,668	-		260,668	0.12%
	G90	REVENUE INTERGOVT PAYMENTS	3,973,891	3,973,891	-		3,973,891	0.00%
	G92	OMBUDSPERSON FOR FAMILIES	1,961	1,961	-		1,961	0.01%
	G96	UNIFORM LAWS COMMISSION	133	133	-		133	0.00%
	G9J	CAMPAIGN FINANCE BOARD	3,745	3,745	-		3,745	0.01%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 29.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 29.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 29.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 30.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 30.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 30.5 Personnel Operations and System Support
	G9K	ADMINISTRATIVE HEARINGS	39,575	39,575	-		39,575	0.11%
	G9L	BLACK MINNESOTANS COUNCIL	3,209	3,209	-		3,209	0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,414	2,414	-		2,414	0.01%
	G9N	ASIAN-PACIFIC COUNCIL	2,622	2,622	-		2,622	0.00%
	G9Q	MMB DEBT SERVICE	9,750	9,750	-		9,750	0.00%
	G9R	MMB NON-OPERATING	9,184,632	9,184,632	7,901,345		9,184,632	0.00%
	G9X	CAPITOL AREA ARCHITECT	1,744	1,744	-		1,744	0.00%
	G9Y	DISABILITY COUNCIL	5,264	5,264	-		5,264	0.02%
	GPR	PAYROLL CLEARING	-	-	-		-	0.00%
	H12	HEALTH DEPT	949,460	949,460	254,145,949		949,460	2.79%
	H55	HUMAN SERVICES DEPT	11,684,776	11,684,776	8,531,039,634		11,684,776	7.19%
	H55b	HUMAN SERVICES SOS	789,809	789,809	-		789,809	3.10%
	H55c	HUMAN SERVICES MSOP	87,675	87,675	-		87,675	0.64%
	H60	MMB - MnSURE	72,205	72,205	25,964,844		72,205	0.29%
	H75	VETERANS AFFAIRS DEPT	334,409	334,409	12,363,947		334,409	2.37%
	H7B	MEDICAL PRACTICE BOARD	23,201	23,201	-		23,201	0.03%
	H7C	NURSING BOARD	26,147	26,147	-		26,147	0.04%
	H7D	PHARMACY BOARD	18,322	18,322	34,614		18,322	0.03%
	H7F	DENTISTRY BOARD	17,679	17,679	-		17,679	0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	6,602	6,602	-		6,602	0.01%
	H7J	OPTOMETRY BOARD	3,135	3,135	-		3,135	0.00%
	H7K	NURSING HOME ADMIN BOARD	8,271	8,271	-		8,271	0.01%
	H7L	SOCIAL WORK BOARD	18,867	18,867	-		18,867	0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	5,711	5,711	-		5,711	0.00%
	H7Q	PODIATRIC MEDICINE	3,062	3,062	-		3,062	0.00%
	H7R	VETERINARY MEDICINE BOARD	5,290	5,290	-		5,290	0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	12,543	12,543	119,788		12,543	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	3,198	3,198	-		3,198	0.00%
	H7V	PSYCHOLOGY BOARD	10,396	10,396	-		10,396	0.02%
	H7W	PHYSICAL THERAPY BOARD	10,377	10,377	-		10,377	0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	12,509	12,509	-		12,509	0.01%
	H9G	OMBUDSMAN MH/DD	3,511	3,511	-		3,511	0.03%
	J33	TRIAL COURTS	1,718,630	1,718,630	2,911,825		1,718,630	3.48%
	J50	GUARDIAN AD LITEM BOARD	30,089	30,089	-		30,089	0.38%
	J52	PUBLIC DEFENSE BOARD	50,589	50,589	-		50,589	1.00%
	J58	COURT OF APPEALS	4,418	4,418	-		4,418	0.13%
	J65	SUPREME COURT	115,719	115,719	625,253		115,719	0.62%
	J68	TAX COURT	2,108	2,108	-		2,108	0.01%
	J70	JUDICIAL STANDARDS BOARD	2,450	2,450	-		2,450	0.00%
	L10	LEGISLATURE	33,420	33,420	2,632		33,420	0.14%
	L49	LEGISLATIVE AUDITOR	14	14	-		14	0.08%
	P01	MILITARY AFFAIRS DEPT	554,587	554,587	64,909,507		554,587	0.57%
	P07	PUBLIC SAFETY DEPT	3,432,319	3,432,319	91,793,813		3,432,319	3.49%
	P78	CORRECTIONS DEPT	833,059	833,059	1,792,773		833,059	7.17%
	P7T	PEACE OFFICERS BOARD (POST)	9,741	9,741	-		9,741	0.01%
	P9E	SENTENCING GUIDELINES COMM	1,719	1,719	-		1,719	0.01%
	R28	MINN CONSERVATION CORPS	200	200	-		200	0.00%
	R29	NATURAL RESOURCES DEPT	3,547,698	3,547,698	46,636,171		3,547,698	9.62%
	R32	POLLUTION CONTROL AGENCY	413,778	413,778	20,765,147		413,778	1.77%
	R9P	WATER & SOIL RESOURCES BOARD	78,251	78,251	2,782,456		78,251	0.28%
	T79	TRANSPORTATION DEPT	15,885,263	15,885,263	824,310,038		15,885,263	13.42%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	103,120	103,120	-		103,120	0.00%
		OTHER	29,293	29,293	-		29,293	0.00%
		Total	75,884,450	75,884,450	12,738,968,664	1,155,543	75,884,450	99.51%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			29.4	29.5	29.6	30.2	30.4	30.5
			Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
		Source	**75,884,450**	**75,884,450**	**12,738,968,664**	**1,155,543**	**75,884,450**	**99.51%**
		Difference (Total - Source)	0	0	0	0	0	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	Net Administrative Expenditures by Division
			30.6	30.7	30.8	31.2	31.3	32.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

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	Net Administrative Expenditures by Division
			30.6	30.7	30.8	31.2	31.3	32.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			574			
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				-		
G10-13.3	G10-13.3	Personnel Administration				3,829,566		
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-		
G45-14.2	G45-14.2	Mediation Services	13	0.00%			0.00%	-
G45-14.3	G45-14.3	Mediation Services	-	0.00%			0.00%	272,078
G45-14.4	G45-14.4	Mediation/Representation	-	0.00%	-		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	Net Administrative Expenditures by Division
			30.6	30.7	30.8	31.2	31.3	32.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
L49-15.2	L49-15.2	Legislative Auditor	117	0.00%	6,526		0.00%	
L49-15.3	L49-15.3	Financial Audits	-	0.00%			0.00%	
L49-15.4	L49-15.4	Program Audits	-	0.00%			0.00%	
L49-15.5	L49-15.5	Single Audits	-	0.00%			0.00%	
L49-15.6	L49-15.6	Audit Comm	-	0.00%			0.00%	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	0.00%			0.00%	
L49-15.8	L49-15.8	Financial Audit- Art	-	0.00%			0.00%	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	0.00%			0.00%	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	0.00%			0.00%	
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor	299	0.00%	9,442		0.00%	
G61-16.3	G61-16.3	State Auditor General	-	0.00%			0.00%	
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-					
0.0	0.0							
	99YYY	Consumer Agencies	-	0.00%			0.00%	
	G02-0002	State Archaeology	25	0.00%	222		0.00%	
	G02-0003	Public Broadcasting	26	0.00%	474		0.00%	
	G02-0005	Materials Service and Distribution	-		-			
	G02-0007	Information Policy Analysis	64	0.00%	2,049		0.00%	
	G02-0009	Real Estate and Construction Services	314	0.01%	35,374		0.01%	
	G02-0010	Oil Overcharge (Stripper Wells)	-	0.00%	-		0.00%	
	G02-0012	STAR	61	0.01%	13,810		0.01%	
	G02-0013	Volunteer Services	-		-			
	G02-0014	Capital Group Parking	114	0.04%	49,707		0.04%	
	G02-0015a	Fleet Services	117	0.01%	217,643		0.01%	
	G02-0016	Development Disabilities	205	0.02%	13,201		0.02%	
	G02-0017a	Risk Management	64	0.01%	19,080		0.01%	
	G02-0017b	Risk Management - Workers Compensation	234	0.03%	142,894		0.03%	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	6	0.00%	39		0.00%	
	G02-0021a	Plant Mangement (Leases)	476	0.33%	198,154		0.33%	
	G02-0021b	Plant Management (Repairs)	-	0.01%	4,386		0.01%	
	G02-0021c	Plant Management (Materials Transfer)	2	0.00%	49		0.00%	
	G02-0021d	Plant Management (Energy)	-		-			
	G02-0021f	Plant Management FR & R	62	0.00%	2,086		0.00%	
	G02-0024	MN Bookstore	173	0.01%	16,253		0.01%	
	G02-0028	Office Supply Connection - Closed in FY2010	-	0.00%	-		0.00%	
	G02-0029a	Cooperative Purchasing (CPV)	41	0.03%	4,898		0.03%	
	G02-0029b	Cooperative Purchasing (MMCAP)	37	0.03%	8,763		0.03%	
	G02-0031	Central Mail	110	0.01%	67,664		0.01%	
	G02-0034	Other Non-Allocable	12	0.00%	43		0.00%	
	G02-0036	Demography	82	0.00%	831		0.00%	
	G02-0037	Mn Geospatial Information Office	-	0.00%	-		0.00%	
	G02-0037a	MnGeo Service Bureau	-	0.00%	-		0.00%	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	0.00%	-		0.00%	
	G02-0042	Surplus Services	87	0.01%	16,982		0.01%	
	G02-0043	Surplus Services - Federal	-		-			
	G02-0044	RECS - Energy	12	0.00%	91		0.00%	
	G02-0045	SmART FMR	87	0.02%	1,716		0.02%	
	G02-0046	SmART HR	132	0.02%	2,241		0.02%	
	G02-0047	Grants Recovery	-	0.00%	-		0.00%	
	G02-0048	Arts & Cultural Heritage	280	0.00%	3,708		0.00%	

Statewide Cost Allocation Plan
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			30.6	30.7	30.8	31.2	31.3	32.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
	G02-0049	Materials Management	59	0.00%	2,729		0.00%	
	B04	AGRICULTURE DEPT	14,467	1.09%	406,091		1.09%	
	B11	COSMETOLOGIST EXAMINERS BOARD	149	0.03%	23,071		0.03%	
	B13	COMMERCE DEPT	2,881	0.80%	594,503		0.80%	
	B14	ANIMAL HEALTH BOARD	548	0.11%	20,061		0.11%	
	B15	BARBER EXAMINERS BOARD	100	0.00%	5,170		0.00%	
	B20	EXPLORE MINNESOTA TOURISM	844	0.09%	27,035		0.09%	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,023	2.69%	6,063,830		2.69%	
	B24	PUBLIC FACILITIES AUTHORITY	1,338	0.02%	17,643		0.02%	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	1	0.00%	29		0.00%	
	B34	HOUSING FINANCE AGENCY	1,112	0.48%	133,887		0.48%	
	B41	WORKERS COMP COURT OF APPEALS	42	0.02%	2,484		0.02%	
	B42	LABOR AND INDUSTRY DEPT	2,118	0.71%	884,785		0.71%	
	B43	IRON RANGE RESOURCES	766	0.14%	56,981		0.14%	
	B7E	ARCHITECTURE, ENGINEERING BD	32	0.01%	13,847		0.01%	
	B7G	COMBATIVE SPORTS COMMISSION	3	0.00%	10		0.00%	
	B7P	ACCOUNTANCY BOARD	25	0.01%	11,273		0.01%	
	B7S	PRIVATE DETECTIVES BOARD	55	0.00%	1,195		0.00%	
	B82	PUBLIC UTILITIES COMM	197	0.28%	111,497		0.28%	
	B9D	AMATEUR SPORTS COMM	56	0.00%	1,329		0.00%	
	B9V	AGRICULTURE UTILIZATION RESRCH	4	0.00%	21		0.00%	
	E25	CENTER FOR ARTS EDUCATION	2,285	0.19%	58,928		0.19%	
	E26	MN STATE COLLEGES/UNIVERSITIES	10,077	23.37%	9,405,652		23.37%	
	E37	EDUCATION DEPARTMENT	6,589	0.70%	916,071		0.70%	
	E39	BOARD OF TEACHING	4	0.00%	46		0.00%	
	E40	HISTORICAL SOCIETY	100	0.00%	1,057		0.00%	
	E44	MINNESOTA STATE ACADEMIES	1,963	0.36%	59,572		0.36%	
	E50	ARTS BOARD	431	0.04%	46,989		0.04%	
	E60	OFFICE OF HIGHER EDUCATION	1,876	0.13%	73,942		0.13%	
	E77	ZOOLOGICAL BOARD	1,118	0.49%	143,255		0.49%	
	E81	UNIVERSITY OF MINNESOTA	244	0.00%	5,212		0.00%	
	E95	HUMANITIES COMMISSION	43	0.00%	466		0.00%	
	E97	SCIENCE MUSEUM	17	0.00%	96		0.00%	
	E9W	HIGHER ED FACILITIES AUTHORITY	6	0.00%	203		0.00%	
	G03	LOTTERY	220	0.24%	10,117		0.24%	
	G05	RACING COMMISSION	575	0.06%	40,160		0.06%	
	G06	ATTORNEY GENERAL	1,319	0.50%	63,630		0.50%	
	G09	GAMBLING CONTROL BOARD	170	0.05%	7,285		0.05%	
	G10	MINNESOTA MANAGEMENT & BUDGET	938	0.38%	82,049		0.38%	
	G17	HUMAN RIGHTS DEPT	369	0.07%	9,403		0.07%	
	G19	INDIAN AFFAIRS COUNCIL	177	0.01%	5,088		0.01%	
	G38	INVESTMENT BOARD	51	0.04%	8,892		0.04%	
	G39	GOVERNORS OFFICE	286	0.09%	9,446		0.09%	
	G45	MEDIATION SERVICES DEPT	111	0.02%	3,925		0.02%	
	G46	MN.IT	5,323	3.83%	657,672		3.83%	
	G53	SECRETARY OF STATE	603	0.15%	55,553		0.15%	
	G61	OFFICE OF THE STATE AUDITOR	190	0.16%	9,641		0.16%	
	G62	MINN STATE RETIREMENT SYSTEM	150	0.18%	185,105		0.18%	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	192	0.13%	250,946		0.13%	
	G67	REVENUE DEPT	2,547	2.09%	114,450		2.09%	
	G69	TEACHERS RETIREMENT ASSOC	69	0.12%	260,668		0.12%	
	G90	REVENUE INTERGOVT PAYMENTS	1,107	0.00%	3,973,891		0.00%	
	G92	OMBUDSPERSON FOR FAMILIES	69	0.01%	1,961		0.01%	
	G96	UNIFORM LAWS COMMISSION	9	0.00%	133		0.00%	
	G9J	CAMPAIGN FINANCE BOARD	226	0.01%	3,745		0.01%	

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			30.6	30.7	30.8	31.2	31.3	32.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
	G9K	ADMINISTRATIVE HEARINGS	195	0.11%	39,575		0.11%	
	G9L	BLACK MINNESOTANS COUNCIL	155	0.00%	3,209		0.00%	
	G9M	CHICANO LATINO AFFAIRS COUNCIL	51	0.01%	2,414		0.01%	
	G9N	ASIAN-PACIFIC COUNCIL	71	0.00%	2,622		0.00%	
	G9Q	MMB DEBT SERVICE	-	0.00%	9,750		0.00%	
	G9R	MMB NON-OPERATING	1,258	0.00%	9,184,632		0.00%	
	G9X	CAPITOL AREA ARCHITECT	60	0.00%	1,744		0.00%	
	G9Y	DISABILITY COUNCIL	233	0.02%	5,264		0.02%	
	GPR	PAYROLL CLEARING	-	0.00%	-		0.00%	
	H12	HEALTH DEPT	13,415	2.79%	949,460		2.79%	
	H55	HUMAN SERVICES DEPT	10,865	7.19%	11,684,776		7.19%	
	H55b	HUMAN SERVICES SOS	7,040	3.10%	789,809		3.10%	
	H55c	HUMAN SERVICES MSOP	2,848	0.64%	87,675		0.64%	
	H60	MMB - MnSURE	268	0.29%	72,205		0.29%	
	H75	VETERANS AFFAIRS DEPT	4,873	2.37%	334,409		2.37%	
	H7B	MEDICAL PRACTICE BOARD	200	0.03%	23,201		0.03%	
	H7C	NURSING BOARD	195	0.04%	26,147		0.04%	
	H7D	PHARMACY BOARD	305	0.03%	18,322		0.03%	
	H7F	DENTISTRY BOARD	274	0.02%	17,679		0.02%	
	H7H	CHIROPRACTIC EXAMINERS BOARD	142	0.01%	6,602		0.01%	
	H7J	OPTOMETRY BOARD	93	0.00%	3,135		0.00%	
	H7K	NURSING HOME ADMIN BOARD	315	0.01%	8,271		0.01%	
	H7L	SOCIAL WORK BOARD	211	0.02%	18,867		0.02%	
	H7M	MARRIAGE & FAMILY THERAPY BD	155	0.00%	5,711		0.00%	
	H7Q	PODIATRIC MEDICINE	119	0.00%	3,062		0.00%	
	H7R	VETERINARY MEDICINE BOARD	101	0.00%	5,290		0.00%	
	H7S	EMERGENCY MEDICAL SERVICES BD	378	0.02%	12,543		0.02%	
	H7U	DIETETICS & NUTRITION PRACTICE	108	0.00%	3,198		0.00%	
	H7V	PSYCHOLOGY BOARD	172	0.02%	10,396		0.02%	
	H7W	PHYSICAL THERAPY BOARD	202	0.01%	10,377		0.01%	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	142	0.01%	12,509		0.01%	
	H9G	OMBUDSMAN MH/DD	69	0.03%	3,511		0.03%	
	J33	TRIAL COURTS	8,716	3.48%	1,718,630		3.48%	
	J50	GUARDIAN AD LITEM BOARD	675	0.38%	30,089		0.38%	
	J52	PUBLIC DEFENSE BOARD	901	1.00%	50,589		1.00%	
	J58	COURT OF APPEALS	46	0.13%	4,418		0.13%	
	J65	SUPREME COURT	1,770	0.62%	115,719		0.62%	
	J68	TAX COURT	63	0.01%	2,108		0.01%	
	J70	JUDICIAL STANDARDS BOARD	95	0.00%	2,450		0.00%	
	L10	LEGISLATURE	604	0.14%	33,420		0.14%	
	L49	LEGISLATIVE AUDITOR	6	0.08%	14		0.08%	
	P01	MILITARY AFFAIRS DEPT	834	0.57%	554,587		0.57%	
	P07	PUBLIC SAFETY DEPT	27,723	3.49%	3,432,319		3.49%	
	P78	CORRECTIONS DEPT	16,717	7.17%	833,059		7.17%	
	P7T	PEACE OFFICERS BOARD (POST)	266	0.01%	9,741		0.01%	
	P9E	SENTENCING GUIDELINES COMM	64	0.01%	1,719		0.01%	
	R28	MINN CONSERVATION CORPS	52	0.00%	200		0.00%	
	R29	NATURAL RESOURCES DEPT	40,225	9.62%	3,547,698		9.62%	
	R32	POLLUTION CONTROL AGENCY	8,317	1.77%	413,778		1.77%	
	R9P	WATER & SOIL RESOURCES BOARD	3,441	0.28%	78,251		0.28%	
	T79	TRANSPORTATION DEPT	21,232	13.42%	15,885,263		13.42%	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	118	0.00%	103,120		0.00%	
		OTHER	1,476	0.00%	29,293		0.00%	
		Total	251,380	99.51%	75,884,450	3,829,566	99.51%	272,078

Statewide Cost Allocation Plan
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			30.6	30.7	30.8	31.2	31.3	32.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
		Source	**251,380**	**99.51%**	**75,884,450**	**3,829,566**	**99.51%**	**272,078**
		Difference (Total - Source)	0	0.00%	0	0	0.00%	0

Statewide Cost Allocation Plan
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				Legislative Auditor General Support			
			SUM OF PERCENT		Financial Audits	Program Audits	Single Audits
			32.3	33.2	33.3	33.4	33.5
Schedule No.	DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

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Exhibit D - Allocation Statistics

			SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
			32.3	33.2	33.3	33.4	33.5
Schedule No.	DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	0.00%				
G45-14.3	G45-14.3	Mediation Services	0.00%				
G45-14.4	G45-14.4	Mediation/Representation	0.00%				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
			32.3	33.2	33.3	33.4	33.5
Schedule No.	DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
L49-15.2	L49-15.2	Legislative Auditor	0.00%				
L49-15.3	L49-15.3	Financial Audits	0.00%	2,199,476			
L49-15.4	L49-15.4	Program Audits	0.00%	1,663,503			
L49-15.5	L49-15.5	Single Audits	0.00%	928,766			
L49-15.6	L49-15.6	Audit Comm	0.00%	-			
L49-15.7	L49-15.7	Financial Audit- Outdoors	0.00%	86,854			
L49-15.8	L49-15.8	Financial Audit- Art	0.00%	85,695			
L49-15.9	L49-15.9	Financial Audit- Clean Water	0.00%	-			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0.00%	37,994			
L49-15.11	L49-15.11	Program Audit- Outdoors		-			
L49-15.12	L49-15.12	Program Audit- Art		-			
L49-15.13	L49-15.13	Program Audit- Clean Water		78,385			
L49-15.14	L49-15.14	Program Audit- Parks & Trails		-			
G61-16.2	G61-16.2	State Auditor	0.00%		-	-	-
G61-16.3	G61-16.3	State Auditor General	0.00%		-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10			-	-	-
0.0	0.0						
	99YYY	Consumer Agencies	0.00%		-	-	-
	G02-0002	State Archaeology	0.00%		-	-	-
	G02-0003	Public Broadcasting	0.00%		-	-	-
	G02-0005	Materials Service and Distribution					
	G02-0007	Information Policy Analysis	0.00%		-	-	-
	G02-0009	Real Estate and Construction Services	0.01%		48	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%		-	-	-
	G02-0012	STAR	0.01%		-	-	-
	G02-0013	Volunteer Services					
	G02-0014	Capital Group Parking	0.04%		2	-	-
	G02-0015a	Fleet Services	0.01%		-	-	-
	G02-0016	Development Disabilities	0.02%		-	-	-
	G02-0017a	Risk Management	0.01%		-	-	-
	G02-0017b	Risk Management - Workers Compensation	0.03%		-	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%		-	-	-
	G02-0021a	Plant Mangement (Leases)	0.33%		-	-	-
	G02-0021b	Plant Management (Repairs)	0.01%		-	-	-
	G02-0021c	Plant Management (Materials Transfer)	0.00%		-	-	-
	G02-0021d	Plant Management (Energy)					
	G02-0021f	Plant Management FR & R	0.00%		-	-	-
	G02-0024	MN Bookstore	0.01%		-	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	0.00%		-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	0.03%		-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	0.03%		-	-	-
	G02-0031	Central Mail	0.01%		-	-	-
	G02-0034	Other Non-Allocable	0.00%		-	-	-
	G02-0036	Demography	0.00%		-	-	-
	G02-0037	Mn Geospatial Information Office	0.00%		-	-	-
	G02-0037a	MnGeo Service Bureau	0.00%		-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	0.00%		-	-	-
	G02-0042	Surplus Services	0.01%		-	-	-
	G02-0043	Surplus Services - Federal					
	G02-0044	RECS - Energy	0.00%		-	-	-
	G02-0045	SmART FMR	0.02%		-	-	-
	G02-0046	SmART HR	0.02%		-	-	-
	G02-0047	Grants Recovery	0.00%		-	-	-
	G02-0048	Arts & Cultural Heritage	0.00%		32	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
				32.3	33.2	33.3	33.4	33.5
Schedule No.	DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	
	G02-0049	Materials Management	0.00%		-	-	-	
	B04	AGRICULTURE DEPT	1.09%		505	-	-	
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%		-	-	-	
	B13	COMMERCE DEPT	0.80%		253	-	413	
	B14	ANIMAL HEALTH BOARD	0.11%		-	-	-	
	B15	BARBER EXAMINERS BOARD	0.00%		-	-	-	
	B20	EXPLORE MINNESOTA TOURISM	0.09%		163	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.69%		1,027	-	1,172	
	B24	PUBLIC FACILITIES AUTHORITY	0.02%		34	-	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%		-	-	-	
	B34	HOUSING FINANCE AGENCY	0.48%		11	-	-	
	B41	WORKERS COMP COURT OF APPEALS	0.02%		12	-	-	
	B42	LABOR AND INDUSTRY DEPT	0.71%		4	-	-	
	B43	IRON RANGE RESOURCES	0.14%		26	3,720	-	
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%		-	-	-	
	B7G	COMBATIVE SPORTS COMMISSION	0.00%		6	-	-	
	B7P	ACCOUNTANCY BOARD	0.01%		0	-	-	
	B7S	PRIVATE DETECTIVES BOARD	0.00%		-	-	-	
	B82	PUBLIC UTILITIES COMM	0.28%		-	-	-	
	B9D	AMATEUR SPORTS COMM	0.00%		24	-	-	
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%		227	1,955	-	
	E25	CENTER FOR ARTS EDUCATION	0.19%		357	510	-	
	E26	MN STATE COLLEGES/UNIVERSITIES	23.37%		528	-	33	
	E37	EDUCATION DEPARTMENT	0.70%		719	3,261	1,630	
	E39	BOARD OF TEACHING	0.00%		-	1,624	-	
	E40	HISTORICAL SOCIETY	0.00%		7	-	-	
	E44	MINNESOTA STATE ACADEMIES	0.36%		352	-	-	
	E50	ARTS BOARD	0.04%		1	-	-	
	E60	OFFICE OF HIGHER EDUCATION	0.13%		6	-	-	
	E77	ZOOLOGICAL BOARD	0.49%		70	-	-	
	E81	UNIVERSITY OF MINNESOTA	0.00%		44	178	-	
	E95	HUMANITIES COMMISSION	0.00%		7	-	-	
	E97	SCIENCE MUSEUM	0.00%		-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%		-	-	-	
	G03	LOTTERY	0.24%		1,070	-	-	
	G05	RACING COMMISSION	0.06%		405	-	-	
	G06	ATTORNEY GENERAL	0.50%		227	-	-	
	G09	GAMBLING CONTROL BOARD	0.05%		0	-	-	
	G10	MINNESOTA MANAGEMENT & BUDGET	0.38%		4	-	-	
	G17	HUMAN RIGHTS DEPT	0.07%		248	-	-	
	G19	INDIAN AFFAIRS COUNCIL	0.01%		13	-	-	
	G38	INVESTMENT BOARD	0.04%		1,576	-	-	
	G39	GOVERNORS OFFICE	0.09%		341	-	-	
	G45	MEDIATION SERVICES DEPT	0.02%		-	-	-	
	G46	MN.IT	3.83%		902	-	-	
	G53	SECRETARY OF STATE	0.15%		152	-	-	
	G61	OFFICE OF THE STATE AUDITOR	0.16%		296	-	-	
	G62	MINN STATE RETIREMENT SYSTEM	0.18%		864	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%		695	-	-	
	G67	REVENUE DEPT	2.09%		1,021	748	-	
	G69	TEACHERS RETIREMENT ASSOC	0.12%		475	-	-	
	G90	REVENUE INTERGOVT PAYMENTS	0.00%		-	-	-	
	G92	OMBUDSPERSON FOR FAMILIES	0.01%		20	-	-	
	G96	UNIFORM LAWS COMMISSION	0.00%		-	-	-	
	G9J	CAMPAIGN FINANCE BOARD	0.01%		-	-	-	

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
			32.3	33.2	33.3	33.4	33.5
Schedule No.	DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
	G9K	ADMINISTRATIVE HEARINGS	0.11%		-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	0.00%		24	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%		13	-	-
	G9N	ASIAN-PACIFIC COUNCIL	0.00%		13	-	-
	G9Q	MMB DEBT SERVICE	0.00%		-	-	-
	G9R	MMB NON-OPERATING	0.00%		-	-	-
	G9X	CAPITOL AREA ARCHITECT	0.00%		14	-	-
	G9Y	DISABILITY COUNCIL	0.02%		25	-	-
	GPR	PAYROLL CLEARING	0.00%		-	-	-
	H12	HEALTH DEPT	2.79%		936	3,367	831
	H55	HUMAN SERVICES DEPT	7.19%		2,870	2,554	4,659
	H55b	HUMAN SERVICES SOS	3.10%		404	-	-
	H55c	HUMAN SERVICES MSOP	0.64%		-	-	-
	H60	MMB - MnSURE	0.29%		32	-	358
	H75	VETERANS AFFAIRS DEPT	2.37%		922	133	-
	H7B	MEDICAL PRACTICE BOARD	0.03%		178	-	-
	H7C	NURSING BOARD	0.04%		74	-	-
	H7D	PHARMACY BOARD	0.03%		52	-	-
	H7F	DENTISTRY BOARD	0.02%		64	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%		93	-	-
	H7J	OPTOMETRY BOARD	0.00%		34	-	-
	H7K	NURSING HOME ADMIN BOARD	0.01%		72	-	-
	H7L	SOCIAL WORK BOARD	0.02%		9	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%		11	-	-
	H7Q	PODIATRIC MEDICINE	0.00%		33	-	-
	H7R	VETERINARY MEDICINE BOARD	0.00%		10	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%		-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%		66	-	-
	H7V	PSYCHOLOGY BOARD	0.02%		57	-	-
	H7W	PHYSICAL THERAPY BOARD	0.01%		14	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%		48	-	-
	H9G	OMBUDSMAN MH/DD	0.03%		8	-	-
	J33	TRIAL COURTS	3.48%		749	-	-
	J50	GUARDIAN AD LITEM BOARD	0.38%		-	-	-
	J52	PUBLIC DEFENSE BOARD	1.00%		-	-	-
	J58	COURT OF APPEALS	0.13%		-	-	-
	J65	SUPREME COURT	0.62%		-	-	-
	J68	TAX COURT	0.01%		-	-	-
	J70	JUDICIAL STANDARDS BOARD	0.00%		1	-	-
	L10	LEGISLATURE	0.14%		-	-	-
	L49	LEGISLATIVE AUDITOR	0.08%		-	-	-
	P01	MILITARY AFFAIRS DEPT	0.57%		91	-	388
	P07	PUBLIC SAFETY DEPT	3.49%		773	-	556
	P78	CORRECTIONS DEPT	7.17%		5	531	-
	P7T	PEACE OFFICERS BOARD (POST)	0.01%		-	-	-
	P9E	SENTENCING GUIDELINES COMM	0.01%		10	-	-
	R28	MINN CONSERVATION CORPS	0.00%		-	-	-
	R29	NATURAL RESOURCES DEPT	9.62%		1,234	3,218	940
	R32	POLLUTION CONTROL AGENCY	1.77%		7	-	-
	R9P	WATER & SOIL RESOURCES BOARD	0.28%		28	-	-
	T79	TRANSPORTATION DEPT	13.42%		881	3,591	254
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%		142	-	-
		OTHER	0.00%		701	4,181	-
		Total	99.51%	5,080,673	23,470	29,571	11,234

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Schedule No.	DP#	Name	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
			32.3	33.2	33.3	33.4	33.5
			Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
		Source	99.51%	5,080,673	23,470	29,571	11,234
		Difference (Total - Source)	0.00%	0	0	0	0

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

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Schedule No.	DP#	Name	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.6	33.7	33.8	33.9	33.10
			Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Legislative Auditor General Support 33.6 Audit Committee	Financial Audits Outdoor 33.7 Financial Audit- Outdoors	Finacial Audits Art 33.8 Financial Audit- Art	Financial Audits Clean Water 33.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 33.10 Financial Audit- Parks & Trails
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits	2,199,476				
L49-15.4	L49-15.4	Program Audits	1,663,503				
L49-15.5	L49-15.5	Single Audits	928,766				
L49-15.6	L49-15.6	Audit Comm	-				
L49-15.7	L49-15.7	Financial Audit- Outdoors	86,854				
L49-15.8	L49-15.8	Financial Audit- Art	85,695				
L49-15.9	L49-15.9	Financial Audit- Clean Water	-				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	37,994				
L49-15.11	L49-15.11	Program Audit- Outdoors	-				
L49-15.12	L49-15.12	Program Audit- Art	-				
L49-15.13	L49-15.13	Program Audit- Clean Water	78,385				
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-				
G61-16.2	G61-16.2	State Auditor		-	-	-	-
G61-16.3	G61-16.3	State Auditor General		-	-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10		-	-	-	-
0.0	0.0						
	99YYY	Consumer Agencies		-	-	-	-
	G02-0002	State Archaeology		-	-	-	-
	G02-0003	Public Broadcasting		-	-	-	-
	G02-0005	Materials Service and Distribution					
	G02-0007	Information Policy Analysis		-	-	-	-
	G02-0009	Real Estate and Construction Services		-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)		-	-	-	-
	G02-0012	STAR		-	-	-	-
	G02-0013	Volunteer Services					
	G02-0014	Capital Group Parking		-	-	-	-
	G02-0015a	Fleet Services		-	-	-	-
	G02-0016	Development Disabilities		-	-	-	-
	G02-0017a	Risk Management		-	-	-	-
	G02-0017b	Risk Management - Workers Compensation		-	-	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		-	-	-	-
	G02-0021a	Plant Mangement (Leases)		-	-	-	-
	G02-0021b	Plant Management (Repairs)		-	-	-	-
	G02-0021c	Plant Management (Materials Transfer)		-	-	-	-
	G02-0021d	Plant Management (Energy)					
	G02-0021f	Plant Management FR & R		-	-	-	-
	G02-0024	MN Bookstore		-	-	-	-
	G02-0028	Office Supply Connection - Closed in FY2010		-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)		-	-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)		-	-	-	-
	G02-0031	Central Mail		-	-	-	-
	G02-0034	Other Non-Allocable		-	-	-	-
	G02-0036	Demography		-	-	-	-
	G02-0037	Mn Geospatial Information Office		-	-	-	-
	G02-0037a	MnGeo Service Bureau		-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12		-	-	-	-
	G02-0042	Surplus Services		-	-	-	-
	G02-0043	Surplus Services - Federal					
	G02-0044	RECS - Energy		-	-	-	-
	G02-0045	SmART FMR		-	-	-	-
	G02-0046	SmART HR		-	-	-	-
	G02-0047	Grants Recovery		-	-	-	-
	G02-0048	Arts & Cultural Heritage		-	485	-	-

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Legislative Auditor General Support 33.6 Audit Committee	Financial Audits Outdoor 33.7 Financial Audit- Outdoors	Finacial Audits Art 33.8 Financial Audit- Art	Financial Audits Clean Water 33.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 33.10 Financial Audit- Parks & Trails
	G02-0049	Materials Management		-	-	-	-
	B04	AGRICULTURE DEPT		-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD		-	-	-	-
	B13	COMMERCE DEPT		-	-	-	-
	B14	ANIMAL HEALTH BOARD		-	-	-	-
	B15	BARBER EXAMINERS BOARD		-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM		-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY		-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	-
	B34	HOUSING FINANCE AGENCY		-	-	-	-
	B41	WORKERS COMP COURT OF APPEALS		-	-	-	-
	B42	LABOR AND INDUSTRY DEPT		-	-	-	-
	B43	IRON RANGE RESOURCES		-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD		-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION		-	-	-	-
	B7P	ACCOUNTANCY BOARD		-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD		-	-	-	-
	B82	PUBLIC UTILITIES COMM		-	-	-	-
	B9D	AMATEUR SPORTS COMM		-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-	-	-
	E25	CENTER FOR ARTS EDUCATION		-	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES		-	-	-	-
	E37	EDUCATION DEPARTMENT		-	-	-	-
	E39	BOARD OF TEACHING		-	-	-	-
	E40	HISTORICAL SOCIETY		-	9	-	-
	E44	MINNESOTA STATE ACADEMIES		-	-	-	-
	E50	ARTS BOARD		-	578	-	-
	E60	OFFICE OF HIGHER EDUCATION		-	-	-	-
	E77	ZOOLOGICAL BOARD		-	-	-	-
	E81	UNIVERSITY OF MINNESOTA		-	-	-	-
	E95	HUMANITIES COMMISSION		-	-	-	-
	E97	SCIENCE MUSEUM		-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY		-	-	-	-
	G03	LOTTERY		-	-	-	-
	G05	RACING COMMISSION		-	-	-	-
	G06	ATTORNEY GENERAL		-	-	-	-
	G09	GAMBLING CONTROL BOARD		-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET		-	-	-	-
	G17	HUMAN RIGHTS DEPT		-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL		-	-	-	-
	G38	INVESTMENT BOARD		-	-	-	-
	G39	GOVERNORS OFFICE		-	-	-	-
	G45	MEDIATION SERVICES DEPT		-	-	-	-
	G46	MN.IT		-	-	-	-
	G53	SECRETARY OF STATE		-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR		-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM		-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		-	-	-	-
	G67	REVENUE DEPT		-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC		-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES		-	-	-	-
	G96	UNIFORM LAWS COMMISSION		-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD		-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Legislative Auditor General Support 33.6 Audit Committee	Financial Audits Outdoor 33.7 Financial Audit- Outdoors	Finacial Audits Art 33.8 Financial Audit- Art	Financial Audits Clean Water 33.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 33.10 Financial Audit- Parks & Trails
	G9K	ADMINISTRATIVE HEARINGS		-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL		-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL		-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL		-	-	-	-
	G9Q	MMB DEBT SERVICE		-	-	-	-
	G9R	MMB NON-OPERATING		-	-	-	-
	G9X	CAPITOL AREA ARCHITECT		-	-	-	-
	G9Y	DISABILITY COUNCIL		-	-	-	-
	GPR	PAYROLL CLEARING		-	-	-	-
	H12	HEALTH DEPT		-	-	-	-
	H55	HUMAN SERVICES DEPT		-	-	-	-
	H55b	HUMAN SERVICES SOS		-	-	-	-
	H55c	HUMAN SERVICES MSOP		-	-	-	-
	H60	MMB - MnSURE		-	-	-	-
	H75	VETERANS AFFAIRS DEPT		-	-	-	-
	H7B	MEDICAL PRACTICE BOARD		-	-	-	-
	H7C	NURSING BOARD		-	-	-	-
	H7D	PHARMACY BOARD		-	-	-	-
	H7F	DENTISTRY BOARD		-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD		-	-	-	-
	H7J	OPTOMETRY BOARD		-	-	-	-
	H7K	NURSING HOME ADMIN BOARD		-	-	-	-
	H7L	SOCIAL WORK BOARD		-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD		-	-	-	-
	H7Q	PODIATRIC MEDICINE		-	-	-	-
	H7R	VETERINARY MEDICINE BOARD		-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD		-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE		-	-	-	-
	H7V	PSYCHOLOGY BOARD		-	-	-	-
	H7W	PHYSICAL THERAPY BOARD		-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD		-	-	-	-
	H9G	OMBUDSMAN MH/DD		-	-	-	-
	J33	TRIAL COURTS		-	-	-	-
	J50	GUARDIAN AD LITEM BOARD		-	-	-	-
	J52	PUBLIC DEFENSE BOARD		-	-	-	-
	J58	COURT OF APPEALS		-	-	-	-
	J65	SUPREME COURT		-	-	-	-
	J68	TAX COURT		-	-	-	-
	J70	JUDICIAL STANDARDS BOARD		-	-	-	-
	L10	LEGISLATURE		-	-	-	-
	L49	LEGISLATIVE AUDITOR		-	-	-	-
	P01	MILITARY AFFAIRS DEPT		-	-	-	-
	P07	PUBLIC SAFETY DEPT		-	-	-	-
	P78	CORRECTIONS DEPT		-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)		-	-	-	-
	P9E	SENTENCING GUIDELINES COMM		-	-	-	-
	R28	MINN CONSERVATION CORPS		-	-	-	-
	R29	NATURAL RESOURCES DEPT		1,075	-	-	136
	R32	POLLUTION CONTROL AGENCY		-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD		12	-	-	340
	T79	TRANSPORTATION DEPT		-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-	-	-	-
		OTHER		-	-	-	-
		Total	5,080,673	1,087	1,072	0	476

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.6	33.7	33.8	33.9	33.10
			Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
		Source	**5,080,673**	**1,087**	**1,072**	**-**	**476**
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)
			33.11	33.12	33.13	33.14	34.2
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					1,744,743
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Federal Cash Receipts - FY (Actual) 34.2
			Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0.0	0.0						
	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-
	G02-0005	Materials Service and Distribution					
	G02-0007	Information Policy Analysis	-	-	-	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	-
	G02-0013	Volunteer Services					
	G02-0014	Capital Group Parking	-	-	-	-	-
	G02-0015a	Fleet Services	-	-	-	-	-
	G02-0016	Development Disabilities	-	-	-	-	-
	G02-0017a	Risk Management	-	-	-	-	-
	G02-0017b	Risk Management - Workers Compensation	-	-	-	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
	G02-0021a	Plant Mangement (Leases)	-	-	-	-	-
	G02-0021b	Plant Management (Repairs)	-	-	-	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
	G02-0021d	Plant Management (Energy)					
	G02-0021f	Plant Management FR & R	-	-	-	-	-
	G02-0024	MN Bookstore	-	-	-	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-
	G02-0031	Central Mail	-	-	-	-	-
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	-	-	-	-	-
	G02-0043	Surplus Services - Federal					
	G02-0044	RECS - Energy	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-	-
	G02-0046	SmART HR	-	-	-	-	-
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Federal Cash Receipts - FY (Actual) 34.2
			Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR
	G02-0049	Materials Management	-	-	-	-	-
	B04	AGRICULTURE DEPT	-	-	-	-	7,912,897
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPT	-	-	-	-	120,312,087
	B14	ANIMAL HEALTH BOARD	-	-	-	-	1,043,945
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	1,006,917,411
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	4,907,914
	B43	IRON RANGE RESOURCES	-	-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	7,324
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	928,979,834
	E37	EDUCATION DEPARTMENT	-	-	-	-	778,324,772
	E39	BOARD OF TEACHING	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	-	707,255
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	56,057
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	1,684,957
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-
	G46	MN.IT	-	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	14,475
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPT	-	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Federal Cash Receipts - FY (Actual) 34.2
			Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	7,901,345
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	-	-	-	254,145,949
	H55	HUMAN SERVICES DEPT	-	-	-	-	8,531,039,634
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MMB - MnSURE	-	-	-	-	25,964,844
	H75	VETERANS AFFAIRS DEPT	-	-	-	-	12,363,947
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	34,614
	H7F	DENTISTRY BOARD	-	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	119,788
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
	H7V	PSYCHOLOGY BOARD	-	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	2,911,825
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	625,253
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE	-	-	-	-	2,632
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-	64,909,507
	P07	PUBLIC SAFETY DEPT	-	-	-	-	91,793,813
	P78	CORRECTIONS DEPT	-	-	-	-	1,792,773
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	1,381	-	46,636,171
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	20,765,147
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	2,782,456
	T79	TRANSPORTATION DEPT	-	-	-	-	824,310,038
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
		OTHER	-	-	-	-	-
		Total	0	0	1,381	0	12,740,713,407

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Outdoor 33.11 Program Audit- Outdoors	Program Audits Art 33.12 Program Audit- Art	Program Audits Clean Water 33.13 Program Audit- Clean Water	Program Audits Parks & Trails 33.14 Program Audit- Parks & Trails	Federal Cash Receipts - FY (Actual) 34.2 STATE AUDITOR
		Source	-	-	1,381	-	12,740,713,407
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	1.2	Fixed Asset Depreciation	35.0		5,361,958
G02-3.0	G02-3.0	Department of Administration			0
G02-3.2	G02-3.2	Admin Management Services			0
G02-3.3	G02-3.3	Commissioner's Office			1,837,824
G02-3.4	G02-3.4	Human Resources			1,166,920
G02-3.5	G02-3.5	Financial Management and Reporting			2,174,092
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			11,840
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			1,401,000
G02-4.7	G02-4.7	Real Property			2,805,753
G02-4.8	G02-4.8	Materials Management Division			5,813,211
G02-4.10	G02-4.10	Central Mail			1,312,844
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			1,208,641
G02-4.12	G02-4.12	Grants Management			254,000
G46-6.2	G46-6.2	Minnesota Information Technology			2,780,205
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			1,326,936
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			14,271,886
G10-8.3	G10-8.3	Internal Controls & Accountability			2,048,058
G10-9.2	G10-9.2	Debt Management Division			0
G10-9.3	G10-9.3	Debt Management			1,823,764
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 (EBO's)			3,706,871
G10-10.4	G10-10.4	Budget Operations and Planning			3,079,984
G10-10.5	G10-10.5	Budget Division - Non Allocable			2,932,704
G10-11.2	G10-11.2	MMB - Accounting Division			0
G10-11.3	G10-11.3	Central Payroll			5,246,413
G10-11.4	G10-11.4	Accounting Services			5,254,846
G10-11.5	G10-11.5	Financial Reporting			8,877,368
G10-11.6	G10-11.6	Financial Reporting - Single Audit			94,888
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			8,929,514
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo			630,265
G10-12.5	G10-12.5	Personnel Operations and System Support			2,261,855
G10-12.6	G10-12.6	Budget Service - Computer Operations			509,482
G10-12.7	G10-12.7	Personnel Operations Special Billing			12,591,286
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			9,233,929
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			522,986
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			0
G10-13.3	G10-13.3	Personnel Administration			17,026,931
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			27,793
G45-14.3	G45-14.3	Mediation Services			1,060,143
G45-14.4	G45-14.4	Mediation/Representation			0
L49-15.2	L49-15.2	Legislative Auditor			3,389,983
L49-15.3	L49-15.3	Financial Audits			9,877,826
L49-15.4	L49-15.4	Program Audits			4,990,509
L49-15.5	L49-15.5	Single Audits			2,786,298
L49-15.6	L49-15.6	Audit Comm			0
L49-15.7	L49-15.7	Financial Audit- Outdoors			260,562
L49-15.8	L49-15.8	Financial Audit- Art			257,085
L49-15.9	L49-15.9	Financial Audit- Clean Water			0
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			113,982

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 35.0	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
L49-15.11	L49-15.11	Program Audit- Outdoors			0
L49-15.12	L49-15.12	Program Audit- Art			0
L49-15.13	L49-15.13	Program Audit- Clean Water			235,155
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0
G61-16.2	G61-16.2	State Auditor			147,233
G61-16.3	G61-16.3	State Auditor General			0
17	17	SWIFT (Internally Developed Software Amortized over 1(			13,729,376
					0
99YYY	99YYY	Consumer Agencies			0
G02-3.0	G02-3.0	Department of Administration			118,169,883
G02-3.2	G02-3.2	Admin Management Services			1,748,075
G02-3.3	G02-3.3	Commissioner's Office			632,775
G02-3.4	G02-3.4	Human Resources			364,295
G02-3.5	G02-3.5	Financial Management and Reporting			678,041
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			6,099,275
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			467,000
G02-4.7	G02-4.7	Real Property			891,461
G02-4.8	G02-4.8	Materials Management Division			1,943,690
G02-4.10	G02-4.10	Central Mail			437,422
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			368,840
G02-4.12	G02-4.12	Grants Management			127,000
G46-6.2	G46-6.2	Minnesota Information Technology			102,406
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			352,233
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			9,755,247
G10-8.3	G10-8.3	Internal Controls & Accountability			492,454
G10-9.2	G10-9.2	Debt Management Division			449,588
G10-9.3	G10-9.3	Debt Management			449,588
G10-9.4	G10-9.4	Debt Management - Other			0
G10-10.2	G10-10.2	MMB - Budget Division			3,026,474
G10-10.3	G10-10.3	Analysis & Control (EBO's)			878,727
G10-10.4	G10-10.4	Budget Operations and Planning			681,395
G10-10.5	G10-10.5	Budget Division - Non Allocable			1,466,352
G10-11.2	G10-11.2	MMB - Accounting Division			4,808,599
G10-11.3	G10-11.3	Central Payroll			1,307,044
G10-11.4	G10-11.4	Accounting Services			1,285,421
G10-11.5	G10-11.5	Financial Reporting			2,188,318
G10-11.6	G10-11.6	Financial Reporting - Single Audit			23,722
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			3,494,032
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc			229,164
G10-12.5	G10-12.5	Personnel Operations and System Support			671,638
G10-12.6	G10-12.6	Budget Service - Computer Operations			254,741
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			524,134
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			3,829,566
G10-13.3	G10-13.3	Personnel Administration			3,829,566
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			27,219
G45-14.3	G45-14.3	Mediation Services			272,078
G45-14.4	G45-14.4	Mediation/Representation			0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Total
			35.0	
L49-15.2	L49-15.2	Legislative Auditor		179,771
L49-15.3	L49-15.3	Financial Audits		4,398,952
L49-15.4	L49-15.4	Program Audits		3,327,006
L49-15.5	L49-15.5	Single Audits		1,857,532
L49-15.6	L49-15.6	Audit Comm		0
L49-15.7	L49-15.7	Financial Audit- Outdoors		173,708
L49-15.8	L49-15.8	Financial Audit- Art		171,390
L49-15.9	L49-15.9	Financial Audit- Clean Water		0
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		75,988
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		156,770
L49-15.14	L49-15.14	Program Audit- Parks & Trails		0
G61-16.2	G61-16.2	State Auditor		92,310
G61-16.3	G61-16.3	State Auditor General		0
17.0	17	SWIFT (Internally Developed Software Amortized over 10		0
0.0	0.0			0
	99YYY	Consumer Agencies		0
	G02-0002	State Archaeology	222	12,174
	G02-0003	Public Broadcasting	474	6,361,784
	G02-0005	Materials Service and Distribution	-	0
	G02-0007	Information Policy Analysis	2,049	71,347
	G02-0009	Real Estate and Construction Services	35,374	29,407,132
	G02-0010	Oil Overcharge (Stripper Wells)	-	0
	G02-0012	STAR	13,810	707,521
	G02-0013	Volunteer Services	-	0
	G02-0014	Capital Group Parking	49,707	4,662,284
	G02-0015a	Fleet Services	217,643	12,447,256
	G02-0016	Development Disabilities	13,201	3,991,731
	G02-0017a	Risk Management	19,080	10,311,769
	G02-0017b	Risk Management - Workers Compensation	142,894	31,970,977
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	39	648
	G02-0021a	Plant Mangement (Leases)	198,154	44,720,861
	G02-0021b	Plant Management (Repairs)	4,386	183,328
	G02-0021c	Plant Management (Materials Transfer)	49	792
	G02-0021d	Plant Management (Energy)	-	0
	G02-0021f	Plant Management FR & R	2,086	1,427,010
	G02-0024	MN Bookstore	16,253	1,625,005
	G02-0028	Office Supply Connection - Closed in FY2010	-	0
	G02-0029a	Cooperative Purchasing (CPV)	4,898	3,201,740
	G02-0029b	Cooperative Purchasing (MMCAP)	8,763	9,486,158
	G02-0031	Central Mail	67,664	11,723,718
	G02-0034	Other Non-Allocable	43	2,977,930
	G02-0036	Demography	831	32,434
	G02-0037	Mn Geospatial Information Office	-	0
	G02-0037a	MnGeo Service Bureau	-	0
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	0
	G02-0042	Surplus Services	16,982	2,176,254
	G02-0043	Surplus Services - Federal	-	0
	G02-0044	RECS - Energy	91	1,526
	G02-0045	SmART FMR	1,716	366,116
	G02-0046	SmART HR	2,241	332,623
	G02-0047	Grants Recovery	-	0
	G02-0048	Arts & Cultural Heritage	3,708	16,361,474

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 35.0 SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	G02-0049	Materials Management	2,729	543,967
	B04	AGRICULTURE DEPT	406,091	209,476,940
	B11	COSMETOLOGIST EXAMINERS BOARD	23,071	712,176
	B13	COMMERCE DEPT	594,503	581,923,279
	B14	ANIMAL HEALTH BOARD	20,061	6,691,552
	B15	BARBER EXAMINERS BOARD	5,170	112,808
	B20	EXPLORE MINNESOTA TOURISM	27,035	2,194,977
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,063,830	4,583,240,569
	B24	PUBLIC FACILITIES AUTHORITY	17,643	256,599,467
	B25	SCIENCE & TECHNOLOGY AUTHORITY	29	410
	B34	HOUSING FINANCE AGENCY	133,887	1,105,006,658
	B41	WORKERS COMP COURT OF APPEALS	2,484	97,774
	B42	LABOR AND INDUSTRY DEPT	884,785	51,611,989
	B43	IRON RANGE RESOURCES	56,981	77,117,231
	B7E	ARCHITECTURE, ENGINEERING BD	13,847	426,330
	B7G	COMBATIVE SPORTS COMMISSION	10	165
	B7P	ACCOUNTANCY BOARD	11,273	454,089
	B7S	PRIVATE DETECTIVES BOARD	1,195	16,974
	B82	PUBLIC UTILITIES COMM	111,497	3,382,564
	B9D	AMATEUR SPORTS COMM	1,329	1,784,634
	B9V	AGRICULTURE UTILIZATION RESRCH	21	4,676
	E25	CENTER FOR ARTS EDUCATION	58,928	2,428,797
	E26	MN STATE COLLEGES/UNIVERSITIES	9,405,652	4,086,702,643
	E37	EDUCATION DEPARTMENT	916,071	5,435,403,660
	E39	BOARD OF TEACHING	46	3,908
	E40	HISTORICAL SOCIETY	1,057	2,950,876
	E44	MINNESOTA STATE ACADEMIES	59,572	4,690,171
	E50	ARTS BOARD	46,989	69,712,562
	E60	OFFICE OF HIGHER EDUCATION	73,942	47,245,987
	E77	ZOOLOGICAL BOARD	143,255	6,852,782
	E81	UNIVERSITY OF MINNESOTA	5,212	563,126,920
	E95	HUMANITIES COMMISSION	466	6,736
	E97	SCIENCE MUSEUM	96	1,426
	E9W	HIGHER ED FACILITIES AUTHORITY	203	19,258
	G03	LOTTERY	10,117	1,057,366
	G05	RACING COMMISSION	40,160	823,046
	G06	ATTORNEY GENERAL	63,630	8,677,593
	G09	GAMBLING CONTROL BOARD	7,285	329,275
	G10	MINNESOTA MANAGEMENT & BUDGET	82,049	92,181,628
	G17	HUMAN RIGHTS DEPT	9,403	1,333,389
	G19	INDIAN AFFAIRS COUNCIL	5,088	798,540
	G38	INVESTMENT BOARD	8,892	277,670
	G39	GOVERNORS OFFICE	9,446	398,045
	G45	MEDIATION SERVICES DEPT	3,925	376,704
	G46	MN.IT	657,672	41,012,926
	G53	SECRETARY OF STATE	55,553	2,119,182
	G61	OFFICE OF THE STATE AUDITOR	9,641	306,955
	G62	MINN STATE RETIREMENT SYSTEM	185,105	16,510,312
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	250,946	16,458,869
	G67	REVENUE DEPT	114,450	92,155,604
	G69	TEACHERS RETIREMENT ASSOC	260,668	15,600,993
	G90	REVENUE INTERGOVT PAYMENTS	3,973,891	55,638,902
	G92	OMBUDSPERSON FOR FAMILIES	1,961	90,648
	G96	UNIFORM LAWS COMMISSION	133	1,900
	G9J	CAMPAIGN FINANCE BOARD	3,745	108,156

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 35.0 SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	G9K	ADMINISTRATIVE HEARINGS	39,575	2,612,014
	G9L	BLACK MINNESOTANS COUNCIL	3,209	67,742
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,414	75,576
	G9N	ASIAN-PACIFIC COUNCIL	2,622	97,370
	G9Q	MMB DEBT SERVICE	9,750	136,500
	G9R	MMB NON-OPERATING	9,184,632	160,195,316
	G9X	CAPITOL AREA ARCHITECT	1,744	54,406
	G9Y	DISABILITY COUNCIL	5,264	153,400
	GPR	PAYROLL CLEARING	-	0
	H12	HEALTH DEPT	949,460	1,528,070,587
	H55	HUMAN SERVICES DEPT	11,684,776	35,139,662,546
	H55b	HUMAN SERVICES SOS	789,809	17,270,187
	H55c	HUMAN SERVICES MSOP	87,675	2,606,278
	H60	MMB - MnSURE	72,205	133,301,682
	H75	VETERANS AFFAIRS DEPT	334,409	78,896,107
	H7B	MEDICAL PRACTICE BOARD	23,201	1,807,101
	H7C	NURSING BOARD	26,147	1,498,308
	H7D	PHARMACY BOARD	18,322	1,668,153
	H7F	DENTISTRY BOARD	17,679	531,866
	H7H	CHIROPRACTIC EXAMINERS BOARD	6,602	123,459
	H7J	OPTOMETRY BOARD	3,135	49,133
	H7K	NURSING HOME ADMIN BOARD	8,271	1,886,766
	H7L	SOCIAL WORK BOARD	18,867	807,317
	H7M	MARRIAGE & FAMILY THERAPY BD	5,711	94,643
	H7Q	PODIATRIC MEDICINE	3,062	46,813
	H7R	VETERINARY MEDICINE BOARD	5,290	90,772
	H7S	EMERGENCY MEDICAL SERVICES BD	12,543	837,908
	H7U	DIETETICS & NUTRITION PRACTICE	3,198	53,304
	H7V	PSYCHOLOGY BOARD	10,396	233,457
	H7W	PHYSICAL THERAPY BOARD	10,377	204,553
	H7X	BEHAVIORAL HEALTH & THERAPY BD	12,509	200,326
	H9G	OMBUDSMAN MH/DD	3,511	545,748
	J33	TRIAL COURTS	1,718,630	36,230,091
	J50	GUARDIAN AD LITEM BOARD	30,089	446,224
	J52	PUBLIC DEFENSE BOARD	50,589	2,160,010
	J58	COURT OF APPEALS	4,418	92,834
	J65	SUPREME COURT	115,719	13,711,268
	J68	TAX COURT	2,108	162,480
	J70	JUDICIAL STANDARDS BOARD	2,450	46,476
	L10	LEGISLATURE	33,420	557,502
	L49	LEGISLATIVE AUDITOR	14	1,182
	P01	MILITARY AFFAIRS DEPT	554,587	281,019,760
	P07	PUBLIC SAFETY DEPT	3,432,319	914,546,060
	P78	CORRECTIONS DEPT	833,059	104,279,038
	P7T	PEACE OFFICERS BOARD (POST)	9,741	492,222
	P9E	SENTENCING GUIDELINES COMM	1,719	94,931
	R28	MINN CONSERVATION CORPS	200	3,032
	R29	NATURAL RESOURCES DEPT	3,547,698	468,615,406
	R32	POLLUTION CONTROL AGENCY	413,778	188,408,207
	R9P	WATER & SOIL RESOURCES BOARD	78,251	115,429,318
	T79	TRANSPORTATION DEPT	15,885,263	8,621,425,376
	T9B	METROPOLITAN COUNCIL/TRANSPORT	103,120	3,117,735
		OTHER	29,293	11,584,162,801
		Total	75,867,908	77,396,380,627

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 35.0	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
		Source		**75,867,908**	**77,396,380,627**
		Difference (Total - Source)		0	0

	A	B	C	D	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1												(Ind Cost/Grants/Capital)							
2		SWACAP		Schedule	Appro	Alltmt	ALLTMT	Total	Salaries	Other	Prior	Unallowable or	Capital	Net	Schedule	FY16	Allocable	FY16	Non-alloc
3											Period	Non-allocable	Non-allocable			(Actual)	by SWACAP	Non-	by SWACAP
4	Agency	Line	Fund	Name	Unit	Orgn	Name	Allotment	(1xx ob cd)	Expenses	Adjusment	Accounts	Expenses	Allotment	Reclassifications	Allocable	Line	Allocable	Line
5	1.2	1.2		Fixed Asset Depreciation				2,680,979						2,680,979		2,680,979	2,680,979	0	0
6																			
7	G02	G02-3.2	1000	ADMIN Management Services		ADMN	SPECIAL PROJECTS/PURCHASES							0		0		0	
8	Total	G02-3.2		ADMIN Management Services													0		0
9																			
10	G02	G02-3.3	1000	Commissioners Office	G027100	G0221001	Commissioner's Office	632,790	410,660	132,115	90,015	18		632,772		632,772		18	
11	G02	G02-3.3	1000	Commissioners Office	G027100	G0221002	CO Copier Account	0	0	0				0		0		0	
12	G02	G02-3.3	1000	Commissioners Office	G027100	G0221006	Internal Auditor	0	0	0				0		0		0	
13	G02	G02-3.3	1000	Commissioners Office	G027105	G0221007	School Trust Lands Director	0	0	0				0		0		0	
14	Total	G02-3.3		Commissioners Office													632,772		18
15																			
16	G02	G02-3.4	1000	Human Resources	G027102	G0221041	Human Resources	362,810	324,778	37,852	180			362,810		362,810		0	
17	Total	G02-3.4		Human Resources													362,810		0
18																			
19	G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221020	Financial Mgmt & Reporting	678,297	598,815	79,482		256		678,041		678,041		256	
20	Total	G02-3.5		Financial Management													678,041		256
21																			
22	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029100	G0229090	In Lieu of Rent	7,933,009	0	7,933,009				7,933,009				7,933,009	
23	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029108	G0223102	Land Sales	0	0	0				0				0	
24	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029110	G0229227	Legislative Office Facility	0	0	0				0				0	
25	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229228	Rent Loss	0	0	0				0				0	
26	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229229	Relocation Appropriation	290,575	0	289,861	714			290,575				290,575	
27	Total	G02-3.6		Fiscal Agent - Non allocable															8,223,584
28																			
29	G02	G02-4.5	1000	Real Estate & Construction Services - Leasing	G021109	G0223201	Real Estate & Construction Svs	2,315,801	1,857,157	458,644		3,265		2,312,536	-1,845,536	467,000		3,265	
30	G02	G02-4.5	1000	Real Estate & Construction Services - Leasing	G021109	G0223201	Non-allocable portion of Real Estate & Constr Svc								1,845,536			1,845,536	
31	Total	G02-4.5		Real Estate & Construction Services - Leasing													467,000		1,848,801
32																			
33	G02	G02-4.7	1000	Real Property	G021109	G0223230	Enterprise Real Property	607,349	105,346	502,003				607,349		607,349		0	
34	G02	G02-4.7	1000	Real Property			REAL PROPERTY system (amortize 10 years, BFY11 to BFY20)	284,112		284,112				284,112		284,112		0	
35	Total	G02-4.7		Real Property													891,461		0
36																			
37	G02	G02-4.8	1000	Materials Management Division	G021105	G0221134	Materials Mgmt Division (MMD)	1,936,386	1,720,088	200,090	16,208			1,936,386		1,936,386		0	
38	Total	G02-4.8		Materials Management Division													1,936,386		0
39																			
40	G02	G02-4.10	1000	Central Mail	G021108	G0224752	Central Mail General Fund	437,422	372,597	64,250	575			437,422		437,422		0	
41	Total	G02-4.10		Central Mail													437,422		0
42																			
43	G02	G02-4.11	1000	Office of Enterprise Continuous Improvement	G021119	G0221901	Continuous Improvement (Lean)	368,840	292,218	26,291	50,331			368,840		368,840		0	
44	Total	G02-4.11		Office of Enterprise Continuous Improvement													368,840		0
45																			
46	G02	G02-4.12	1000	Grants Management	G021106	G0227600	Office of Grants Management	127,000	0	127,000				127,000		127,000		0	
47	Total	G02-4.12		Grants Management													127,000		0
48																			
49	G46	G46-6.2	1000	MN Information Technology	G465000	G4625101	State CIO Office	988,636	766,270	220,517	1,849	30,000		958,636		958,636		30,000	
50	Total	G46-6.2		MN Information Technology													958,636		30,000
51																			
52	G46	G46-6.4	1000	IT Security	G465010	G4625106	IT Security	352,233	258,046	94,187				352,233		352,233		0	
53	Total	G46-6.4		IT Security													352,233		0
54																			
55	G10	G10-8.2	1000	Minnesota Management & Budget	G100009	G1029000	Management Services Admin	2,705,932	1,837,624	868,308		17,306	20,226	2,668,400		2,668,400		37,532	
56	G10	G10-8.2	1000	Minnesota Management & Budget	G100009	G1039000	Non-allocable portions of MMB							0		0		0	
57	Total	G10-8.2		Minnesota Management & Budget													2,668,400		37,532
58																			
59	G10	G10-8.3	1000	Internal Control & Accountability	G100009	G1029100	Internal Control & Accountability	492,454	483,452	9,002				492,454		492,454		0	
60	Total	G10-8.3		Internal Control & Accountability													492,454		0
61																			
62	G10	G10-9.3	1000	Debt Management	G100005	G1025000	Debt Management	449,588	441,175	8,413				449,588		449,588		0	
63	G10	G10-9.3	1000	Debt Management	G100005	G1025100	BANK FEES	0		0				0		0		0	
64	G10	G10-9.3	1000	Debt Management	G100005	G1035000	Non-allocable portions of Debt Mgmt							0	0	0		0	0
65	Total	G10-9.3		Debt Management													449,588		0
66																			
67	G10	G10-10.2	1000	MMB Budget Division	G100002	G1022000	Budget Services Operating	2,725,579	2,631,267	94,312				2,725,579	-2,725,579	0		0	
68	Total	G10-10.2		MMB Budget Division													0		0
69																			
70	G10	G10-10.3	1000	Budget Division - Analysis & Control (EBOs)	G100002	G1022000	Analysis and Control (EBO's)	0	0	0				0	1,689,859	878,727		0	
71	Total	G10-10.3		Budget Division - Analysis & Control (EBOs)													878,727		0
72																			
73	G10	G10-10.4	1000	Budget Division - Budget Operations and Planning	G100002	G1022000	Budget Operations and Planning	0	0	0				0	681,395	681,395		0	
74	G10	G10-10.4	1000	Budget Division - Budget Operations and Planning	G100024	G1022300	Budget Operations and Planning	0	0	0				0	0	0		0	
75	G10	G10-10.4	1000	Budget Division - Budget Operations and Planning	G100024	G1022301	Fiscal Note System - FNTS	0	0	0				0	0	0		0	
76	G10	G10-10.4	1000	Budget Division - Budget Operations and Planning	G100024	G1022302	BPAS System	0	0	0				0	0	0		0	
77	G10	G10-10.4	1000	Budget Division - Budget Operations and Planning	G100024	G1022303	Capital Budget System	0	0	0				0	0	0		0	
78	G10	G10-10.4	1000	Budget Division - Budget Operations and Planning	G100024	G1024301	MN.IT Fiscal Note System	0	0	0				0	0	0		0	
79	G10	G10-10.4	1000	Budget Division - Budget Operations and Planning	G100024	G1024302	Budget Operations and Planning	0	0	0				0	0	0		0	
80	G10	G10-10.4	1000	Budget Division - Budget Operations and Planning	G100024	G1024303	Budget Operations and Planning	0	0	0				0	0	0		0	
81	Total	G10-10.4		Budget Division - Budget Operations and Planning													681,395		0
82																			
83	G10	G10-10.5	1000	Budget Division - Non-Allocable	G100010	G1022100	Local Impact Notes	204,473	204,116	357				204,473				204,473	
84	G10	G10-10.5	1000	Budget Division - Non-Allocable	G100105	G1022500	Return of Taxpayer Investment	96,421	96,261	160				96,421	354,325			450,746	
85	G10	G10-10.5	1000	Budget Division - Non-Allocable	G100002	G1022000	Analysis and Control (EBO's)											811,132	
86	Total	G10-10.5		Budget Division - Non-Allocable													0		1,466,352
87																			
88	G10	G10-11.2		MMB Accounting Division												0		0	
89	Total	G10-11.2		MMB Accouting Division													0		0
90																			
91	G10	G10-11.3	1000	MMB Accounting Division - Central Payroll	G100001	G1021100	PAYROLL SERVICES	1,307,044	1,285,148	21,896				1,307,044		1,307,044		0	

	A	B	C	D	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
2		SWACAP		Schedule	Appro	Alltmt	ALLTMT	Total	Salaries	Other	Prior	Unallowable or	Capital	Net	Schedule	FY16	Allocable	FY16	Non-alloc
3											Period	Non-allocable	Non-allocable			(Actual)	by SWACAP	Non-	by SWACAP
4	Agency	Line	Fund	Name	Unit	Orgn	Name	Allotment	(1xx ob cd)	Expenses	Adjusment	Accounts	Expenses	Allotment	Reclassifications	Allocable	Line	Allocable	Line
92	Total	G10-11.3		MMB Accounting Division - Central Payroll													1,307,044		0
93																			
94	G10	G10-11.4	1000	MMB Accounting Division - Acounting Services	G100001	G1021300	AGENCY SUPPORT	1,285,421	1,205,155	80,266				1,285,421		1,285,421		0	
95	Total	G10-11.4		MMB Accounting Division - Accounting Services													1,285,421		0
96																			
97	G10	G10-11.5	1000	MMB Accounting Division - Financial Reporting	G100001	G1021200	FINANCIAL REPORTING	2,056,197	2,021,983	34,214				2,056,197	-23,722	2,032,475		0	
98	G10	G10-11.5	1000	MMB Accounting Division - Financial Reporting	G100001	G1021251	Bank Fees	155,843	0	155,843				155,843		155,843		0	
99	Total	G10-11.5		MMB Accounting Division - Financial Reporting													2,188,318		0
100																			
101	G10	G10-11.6	1000	MMB Accounting Division - Financial Reporting - Single Audit			SINGLE AUDIT								23,722	23,722		0	
102	Total	G10-11.6		MMB Accounting Division - Financial Reporting - Single Audit													23,722		0
103																			
104	G10	G10-12.2	1000	MMB IT - Management & Administration	G100004	G1024000	Mn.IT @ MMB Management	3,245,397	0	3,245,397		11,006	95,532	3,138,859	**-800,370**	2,338,489		106,538	
105	G10	G10-12.2	1000	MMB IT - Management & Administration	G100004	G1034400	Non-allocable portions of INFO SERV							0		0		0	
106	Total	G10-12.2		MMB IT - Management & Administration													2,338,489		106,538
107																			
108	G10	G10-12.4	1000	MMB IT - Accounting and Procurement Operations and System Support	G100004	G1024100	MN.IT ERP All Modules	0	0	0				0	**229,164**	229,164		0	
109	G10	G10-12.4	1000	MMB IT - Accounting and Procurement Operations and System Support	G100004	G1024200	MN.IT SWIFT	0	0	0				0		0		0	
110	G10	G10-12.4	1000	MMB IT - Accounting and Procurement Operations and System Support	G100004	G1024400	MN.IT Data Warehouse	0	0	0				0		0		0	
111	G10	G10-12.4	3610	MMB IT - Accounting and Procurement Operations and System Support	G100090	G1021410	MAPS Replacement Project	0	0	0				0		0		0	
112	G10	G10-12.4	3610	MMB IT - Accounting and Procurement Operations and System Support	G100090	G1021410	Non-allocable portions of MAPS REPL PROJ									0		0	
113	Total	G10-12.4		MMB IT - Accounting and Procurement Operations and System Support													229,164		0
114																			
115	G10	G10-12.5	1000	MMB IT - Personnel Operations and System Support	G100004	G1024100	MN.IT ERP All Modules	0						0	**316,465**	316,465		0	
116	G10	G10-12.5	1000	MMB IT - Personnel Operations and System Support	G100004	G1024200	MN.IT SWIFT	0						0		0		0	
117	G10	G10-12.5	1000	MMB IT - Personnel Operations and System Support	G100004	G1024400	MN.IT Data Warehouse	0						0		0		0	
118	G10	G10-12.5	1000	MMB IT - Personnel Operations and System Support	G100104	G1024000	Mn.IT @ MMB Management (Upgrade Statewide	355,173	0	355,173				355,173		355,173		0	
119	Total	G10-12.5	1000	MMB IT - Personnel Operations and System Support													671,638		0
120																			
121	G10	G10-12.6	1000	MMB IT - Budget Service Computer Operations	G100026	G1022000	Budget Services Operating	0	0	0				0	**254,741**	254,741		0	
122	Total	G10-12.6		MMB IT - Budget Service Computer Operations													254,741		0
123																			
124	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1021110	Payroll Services SEMA4 Upgrade	0	0	0				0		0		0	
125	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1024100	MN.IT ERP All Modules	4,872,846	0	4,872,846			378,896	4,493,950	**-1,905,466**	2,588,484		378,896	
126	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1024110	MN.IT SEMA4 Upgrade	0	0	0				0		0		0	
127	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1024120	MN.IT SEMA4	1,930,987	0	1,930,987			56,121	1,874,866		1,874,866		56,121	
128	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1027600	SWIFT ELM	178,017	172,614	5,403				178,017		178,017		0	
129	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1027650	MN.IT ELM	159,067	0	159,067				159,067		159,067		0	
130	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1021300	Agency Support Reclassify to 12.7							0	**883,876**	883,876		0	
131	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1024400	MN.IT Data Warehouse Reclassify to 12.7								**551,053**	551,053		0	
132	Total	G10-12.7		Personnel Operations - Special Billing													6,235,363		435,017
133																			
134	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1021300	Agency Support	1,583,821	1,413,167	170,654		49,295		1,534,526	**-883,876**	650,650		49,295	
135	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1021400	SWIFT Procurement	464,656	447,764	16,892				464,656		464,656		0	
136	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1021410	MAPS Replacement Project	0	0	0				0		0		0	
137	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1021410	Non-allocable portions of MAPS REPL PROJ							0		0		0	
138	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1024200	MN.IT SWIFT	1,204,944	0	1,204,944				1,204,944		1,204,944		0	
139	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1024400	MN.IT Data Warehouse	956,701	0	956,701				956,701	**-551,053**	405,648		0	
140	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1024100	MN.IT ERP All Modules Reclassify to 12.8								**1,905,466**	1,905,466		0	
141	Total	G10-12.8		Accounting & Procurement Operations - Special Billing													4,631,364		49,295
142																			
143	G10	G10-12.90	1000	MMB OTHER - Non-Allocable	G100003	G1023000	Economic Analysis	522,986	337,661	185,325				522,986	-522,986	0		522,986	
144	Total	G10-12.90		MMB OTHER - Non-Allocable											522,986				522,986
145																			
146	G10	G10-13.3	1000	MMB - State HR, Benefits & Labor Relations	G100007	G1027000	Agency & Applicant Svcs Ops	3,020,631	2,945,274	75,357				3,020,631		3,020,631		0	
147	G10	G10-13.3	1000	MMB - State HR, Benefits & Labor Relations	G100008	G1028000	Labor Relations Operations	808,935	788,505	20,430				808,935		808,935		0	
148	G10	G10-13.3	1000	MMB - State HR, Benefits & Labor Relations	G100023	G1029010	Admin Rpts Study - DHS Regulatory Resp	0	0	0				0		0		0	
149	G10	G10-13.3	1000	MMB - State HR, Benefits & Labor Relations	G100070	G0227700	Talent Management System	0	0	0				0		0		0	
150	G10	G10-13.3	1000	MMB - State HR, Benefits & Labor Relations	G100070	G1024100	MN.IT ERP All Modules	0	0	0				0		0		0	
151	Total	G10-13.3		MMB - State HR, Benefits & Labor Relations													3,829,566		0
152																			
153	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Bureau of Mediation Services	1,681,620	1,358,818	322,650	152			1,681,620	-1,478,144	203,476		0	
154	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Non-allocable portions of Bureau of Med Svc							0	1,478,144			1,478,144	
155	G45	G45-14.3	1000	MEDIATION SERVICES	G455000	G4520000	Bureau of Mediation Services	0	0	0				0		0		0	
156	G45	G45-14.3	1000	MEDIATION SERVICES	G456000	G4520000	Bureau of Mediation Services	0	0	0				0		0		0	
157	G45	G45-14.3	1000	MEDIATION SERVICES	G457000	G4520000	Bureau of Mediation Services	39,137	7,425	31,712				39,137		39,137		0	
158	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0	G4520000	Bureau of Mediation Services (Co-op Lbr Mgmt Grants)	59,800	0	59,800		59,800		0	0	0		59,800	
159	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0	G4520000	Non-allocable portions of Co-op Lbr Mgmt Grants							0	0			0	
160	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDG	G4520000	Office Collaboration & Dispute Grants	155,032	0	155,032		155,032		0		0		155,032	
161	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDR	G4520000	Office Collaboration & Dispute Resolution	83,214	70,114	13,100		-7,448		90,662	-61,197	29,465		-7,448	
162	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDR	G4520000	Non-allocable portion of Office Collaboration & Dispute		0	0				0	61,197			61,197	
163	Total	G45-14.3		MEDIATION SERVICES													272,078		1,746,725
164																			
165	G45	G45-14.4	1000	MEDIATION SERVICES	G45LMC0	G4532000	Non-allocable portions of Co-op Lbr Mgmt Grants									0		0	
166	Total	G45-14.4		MEDIATION SERVICES													0		0
167																			
168	G61	G61-16.2	1000	STATE AUDITOR	G610000	G6120000	Constitutional Office	468,008	242,293	225,715				468,008				468,008	
169	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6121000	Audit Practice	87,192	73,383	13,809				87,192	**-22,890**			64,302	
170	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131000	Non-allocable portions of Audit Practice	0	0	0				0				0	
171	G61	G61-16.2	1000	STATE AUDITOR	G612000	G6122000	Legal/Special Investigations	374,248	331,836	42,412				374,248				374,248	
172	G61	G61-16.2	1000	STATE AUDITOR	G613000	G6123000	Government Information	536,975	477,266	59,709				536,975				536,975	
173	G61	G61-16.2	1000	STATE AUDITOR	G613001	G6123000	Local Gov Performance Measures	2,000	2,000	0				2,000				2,000	

	A	B	C	D	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
2		**SWACAP**		Schedule	Appro	Alltmt	ALLTMT	Total	Salaries	Other	Prior	Unallowable or	Capital	Net	**Schedule**	FY16	Allocable	FY16	Non-alloc
3											Period	Non-allocable	Non-allocable			(Actual)	by SWACAP	Non-	by SWACAP
4	**Agency**	**Line**	**Fund**	Name	Unit	Orgn	Name	Allotment	(1xx ob cd)	Expenses	Adjusment	Accounts	Expenses	Allotment	**Reclassifications**	Allocable	Line	Allocable	Line
174	G61	G61-16.2	1000	STATE AUDITOR	G614000	G6124000	Pension	369,779	318,231	51,548				369,779				369,779	
175	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6125000	Operations Management Statewide	246,709	208,741	37,968				246,709				246,709	
176	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6135000	Non-allocable portions of Operations Mgmt	0						0				0	
177	G61	G61-16.2	1000	STATE AUDITOR	G616000	G6126000	JOBZ	0						0				0	
178	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131010	SINGLE AUDIT	0						0	**22,890**	22,890		0	
179	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131020	Non-Audit Activities	0						0				0	
180	G61	G61-16.2	1000	STATE AUDITOR			COMMUNICATIONS	0						0				0	
181	G61	G61-16.2	1000	STATE AUDITOR			FIELD OFFICE SUPPORT	0						0				0	
182	G61	G61-16.2	1000	STATE AUDITOR			OPERATIONS MANAGEMENT STATEWID	0						0				0	
183	G61	G61-16.2	1000	STATE AUDITOR			TAX INCREMENT FINANCING	0						0				0	
184	Total	G61-16.2		STATE AUDITOR													22,890		2,062,021
185																			
186	L49	L49-15.2	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921300	SUPPORT SERVICES DIVISION	1,462,953	1,018,630	444,323				1,462,953		1,462,953		0	
187	L49	L49-15.2	1000	LEGISLATIVE AUDITOR'S OFFICE	L491000	L4922000	OLA CARRY FORWARD	125,613	3,592	122,021				125,613		125,613		0	
188	Total	L49-15.2		LEGISLATIVE AUDITOR'S OFFICE													1,588,566		0
189																			
190	L49	L49-15.3	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921100	FINANCIAL AUDIT DIVSION	3,338,785	3,216,532	122,253				3,338,785	-1,139,309	2,199,476	2,199,476	0	
191	L49	L49-15.5	1000	LEGISLATIVE AUDITOR'S OFFICE			SINGLE AUDIT	0						0	928,766	928,766	928,766	0	
192	L49	L49-15.7					Legacy Fin Audit- Outdoors							0	86,854	86,854	86,854	0	
193	L49	L49-15.8					Legacy Fin Audit- Arts							0	85,695	85,695	85,695	0	
194	L49	L49-15.9					Legacy Fin Audit- Clean Water							0	0	0	0	0	
195	L49	L49-15.10					Legacy Fin Audit- Parks & Trails							0	37,994	37,994	37,994	0	
196	L49	L49-15.4	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921200	PROGRAM EVALUATION DIVISION	1,741,888	1,716,641	25,247				1,741,888	-78,385	1,663,503	1,663,503	0	
197	L49	L49-15.11					Legacy Prog Audit- Outdoors								0	0	0	0	
198	L49	L49-15.12					Legacy Prog Audit- Arts								0	0	0	0	
199	L49	L49-15.13					Legacy Prog Audit- Clean Water								78,385	78,385	78,385	0	
200	L49	L49-15.14					Legacy Prog Audit- Parks & Trails								0	0	0	0	
201																		0	
202	L49	L49-15.6	1000	LEGISLATIVE AUDIT COMMISSION	L490000	L4921000	Legislative Audit Commission	392	218	174				392				392	
203	Total	L49-15.6		LEGISLATIVE AUDIT COMMISSION													0		392
204	SWIFT(amortize 10 years, BFY13 to BFY22)							6,864,688	0	6,864,688		0	0	6,864,688		6,864,688	6,864,688	0	0
205							Subtotal	68,417,385	32,062,861	33,513,521	160,024	318,530	550,775	67,548,080	0	51,887,869	51,887,869	16,529,516	16,529,516

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

Internal Service Funds

CAFR Internal Service Fund	Central Service Program	Fund Number
Central Motor Pool Fund	Fleet Services	Fund 5100
Central Service Fund [1]	Management Analysis	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 CAFR. 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 CAFR—Central Service Fund includes three separate central service programs. These programs are: Management Analysis & Development Division—Fund 5200; the Office of Administrative Hearings—Fund 5201; and the Central Mail program—Fund 5203. A breakdown of the CAFR's Central Service Fund, by program, is also provided.

Imputed Interest Earnings for OMB 2 CFR 200 Reconciliations

Fiscal Year 2016 - SWCAP

(in thousands)

	FLEET SERVICES FD 5100	MANAGEMENT ANALYSIS FD 5200	ADMIN. HEARING FD 5201	CENTRAL MAIL FD 5203	RISK MANAGEMENT FD 5300	PLANT MANAGEMENT FD 5400
Prior OMB 2 CFR 200 Retained Earnings Balance	5,291	73	1,057	1,441	13,412	29,538
Current 2 CFR 200 Ending Retained Earnings Balance Before Imputed Interest	5,576	32	411	1,280	16,608	23,544
Average OMB 2 CFR Retained Earnings Balance	5,434	53	734	1,361	15,010	26,541
FY 2016 ITC Interest Rate *	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%
Estimated Interest Earnings	36	0	5	9	Accumulates interest No imputed interest calculated	178

Monthly	ITC Interest Rate FY 2016	FY 2016
YEAR/MONTH	MONTHLY INT RATE	Annualized Interest Rate
2015/07	0.0004510940	0.5413%
2015/08	0.0004866310	0.5840%
2015/09	0.0004704350	0.5645%
2015/10	0.0004769850	0.5724%
2015/11	0.0004652830	0.5583%
2015/12	0.0005068900	0.6083%
2016/01	0.0005640590	0.6769%
2016/02	0.0005821450	0.6986%
2016/03	0.0006683580	0.8020%
2016/04	0.0006528490	0.7834%
2016/05	0.0006986940	0.8384%
2016/06	0.0006847400	0.8217%
Average		0.6708%

MINNESOTA

State of Minnesota

2016
Comprehensive
Annual
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.

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2016
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ 3,332	$ 1,044	$ 228,355
Accounts Receivable	1,205	3,087	16,531
Inventories	-	5	-
Prepaid Expenses	-	1,134	-
Total Current Assets	$ 4,537	$ 5,270	$ 244,886
Noncurrent Assets:			
Depreciable Capital Assets (Net)	$ 25,499	$ 579	$ -
Nondepreciable Capital Assets	-	-	-
Prepaid Expenses	-	-	-
Total Noncurrent Assets	$ 25,499	$ 579	$ -
Total Assets	$ 30,036	$ 5,849	$ 244,886
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	$ 36	$ 247	$ 201
Total Deferred Outflows of Resources	$ 36	$ 247	$ 201
LIABILITIES			
Current Liabilities:			
Accounts Payable	$ 2,042	$ 2,602	$ 16,509
Interfund Payables	-	-	-
Unearned Revenue	-	-	5,282
Accrued Interest Payable	15	-	-
Bonds and Notes Payable	5,953	-	-
Claims Payable	-	-	70,387
Compensated Absences Payable	6	33	39
Total Current Liabilities	$ 8,016	$ 2,635	$ 92,217
Noncurrent Liabilities:			
Bonds and Notes Payable	$ 7,416	$ -	$ -
Compensated Absences Payable	60	401	367
Other Postemployment Benefits	10	65	45
Net Pension Liability	280	1,929	1,568
Total Noncurrent Liabilities	$ 7,766	$ 2,395	$ 1,980
Total Liabilities	$ 15,782	$ 5,030	$ 94,197
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Inflows	$ 296	$ 2,040	$ 1,659
Total Deferred Inflows of Resources	$ 296	$ 2,040	$ 1,659
NET POSITION			
Net Investment in Capital Assets	$ 12,130	$ 579	$ -
Unrestricted	$ 1,864	$ (1,553)	$ 149,231
Total Net Position	$ 13,994	$ (974)	$ 149,231

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
$ 13,540	$ 15,618	$ 24,964	$ 286,853
88,422	901	297	110,443
-	153	-	158
13,783	1	39	14,957
$ 115,745	$ 16,673	$ 25,300	$ 412,411
$ 22,056	$ 8,678	$ 296	$ 57,108
13,465	313	-	13,778
1,148	-	-	1,148
$ 36,669	$ 8,991	$ 296	$ 72,034
$ 152,414	$ 25,664	$ 25,596	$ 484,445
$ 12,120	$ 743	$ 63	$ 13,410
$ 12,120	$ 743	$ 63	$ 13,410
$ 22,011	$ 7,784	$ 245	$ 51,193
60,017	-	-	60,017
32,992	-	145	38,419
11	-	-	26
5,101	-	-	11,054
-	-	9,523	79,910
2,506	224	32	2,840
$ 122,638	$ 8,008	$ 9,945	$ 243,459
$ 4,867	$ -	$ -	$ 12,283
21,155	1,358	205	23,546
667	294	13	1,094
94,825	5,813	490	104,905
$ 121,514	$ 7,465	$ 708	$ 141,828
$ 244,152	$ 15,473	$ 10,653	$ 385,287
$ 100,266	$ 6,147	$ 518	$ 110,926
$ 100,266	$ 6,147	$ 518	$ 110,926
$ 25,553	$ 8,991	$ 296	$ 47,549
$ (205,437)	$ (4,204)	$ 14,192	$ (45,907)
$ (179,884)	$ 4,787	$ 14,488	$ 1,642

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2016
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales	$ 13,216	$ 17,153	$ -
Insurance Premiums	-	-	824,818
Other Income	71	1,515	7,358
Total Operating Revenues	$ 13,287	$ 18,668	$ 832,176
Operating Expenses:			
Purchased Services	$ 847	$ 13,832	$ 80,997
Salaries and Fringe Benefits	551	4,632	3,796
Claims	-	-	770,413
Depreciation and Amortization	5,443	9	-
Supplies and Materials	3,129	289	21
Repairs and Maintenance	1,245	32	3
Indirect Costs	222	96	86
Other Expenses	128	29	4,873
Total Operating Expenses	$ 11,565	$ 18,919	$ 860,189
Operating Income (Loss)	$ 1,722	$ (251)	$ (28,013)
Nonoperating Revenues (Expenses):			
Investment Income	$ 95	$ -	$ 1,650
Interest and Financing Costs	(189)	-	-
Other Nonoperating Expenses	(2,010)	-	-
Gain (Loss) on Disposal of Capital Assets	759	-	-
Total Nonoperating Revenues (Expenses)	$ (1,345)	$ -	$ 1,650
Income (Loss) Before Transfers and Contributions	$ 377	$ (251)	$ (26,363)
Transfers-In	-	55	-
Transfers-Out	-	-	(21)
Change in Net Position	$ 377	$ (196)	$ (26,384)
Net Position, Beginning, as Reported	$ 13,617	$ (778)	$ 175,615
Net Position, Ending	$ 13,994	$ (974)	$ 149,231

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
$ 346,960	$ 65,295	$ 50	$ 442,674
-	-	11,760	836,578
-	-	-	8,944
$ 346,960	$ 65,295	$ 11,810	$ 1,288,196
$ 112,721	$ 14,175	$ 4,604	$ 227,176
180,987	10,871	1,184	202,021
-	-	1,140	771,553
9,381	524	37	15,394
11,495	2,597	8	17,539
6,936	7,625	-	15,841
1,038	824	235	2,501
34	220	2	5,286
$ 322,592	$ 36,836	$ 7,210	$ 1,257,311
$ 24,368	$ 28,459	$ 4,600	$ 30,885
$ 80	$ -	$ 170	$ 1,995
(436)	-	-	(625)
(2,455)	-	(2,519)	(6,984)
-	34	-	793
$ (2,811)	$ 34	$ (2,349)	$ (4,821)
$ 21,557	$ 28,493	$ 2,251	$ 26,064
-	-	-	55
(24)	(30,205)	-	(30,250)
$ 21,533	$ (1,712)	$ 2,251	$ (4,131)
$ (201,417)	$ 6,499	$ 12,237	$ 5,773
$ (179,884)	$ 4,787	$ 14,488	$ 1,642

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2016
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Cash Flows from Operating Activities:			
Receipts from Customers	$ 14,251	$ 16,892	$ 826,024
Receipts from Other Revenues	71	993	7,359
Payments to Claimants	-	-	(776,204)
Payments to Suppliers	(5,699)	(13,581)	(83,605)
Payments to Employees	(643)	(4,595)	(3,841)
Payments to Others	(2,010)	-	(5,937)
Net Cash Flows from Operating Activities	$ 5,970	$ (291)	$ (36,204)
Cash Flows from Noncapital Financing Activities:			
Transfers-Out	$ -	$ -	$ (21)
Advances from Other Funds	-	-	-
Net Cash Flows from Noncapital Financing Activities	$ -	$ -	$ (21)
Cash Flows from Capital and Related Financing Activities:			
Investment in Capital Assets	$ (10,658)	$ (563)	$ -
Proceeds from Disposal of Capital Assets	3,381	-	-
Proceeds from Loans	7,941	-	-
Repayment of Loan Principal	(7,319)	-	-
Interest Paid	(186)	-	-
Net Cash Flows from Capital and Related Financing Activities	$ (6,841)	$ (563)	$ -
Cash Flows from Investing Activities:			
Proceeds from Sales and Maturities of Investments	$ -	$ -	$ 14,559
Investment Earnings	$ 95	$ -	$ 1,767
Net Cash Flows from Investing Activities	$ 95	$ -	$ 16,326
Net Increase (Decrease) in Cash and Cash Equivalents	$ (776)	$ (854)	$ (19,899)
Cash and Cash Equivalents, Beginning, as Reported	4,108	1,898	248,254
Cash and Cash Equivalents, Ending	$ 3,332	$ 1,044	$ 228,355
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:			
Operating Income (Loss)	$ 1,722	$ (251)	$ (28,013)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
Depreciation and Amortization	$ 5,443	$ 9	$ -
Miscellaneous Nonoperating Revenues		56	-
Miscellaneous Nonoperating Expenses	(2,010)	-	-
Change in Assets, Liabilities, Deferred Outflows and Inflows:			
Accounts Receivable	1,035	(55)	(2,073)
Inventories	-	(5)	-
Other Assets	-	(881)	-
Deferred Pension Outflows	(4)	(26)	(40)
Accounts Payable	(128)	1,467	(5,675)
Claims Payable		-	(893)
Compensated Absences Payable	-	(53)	15
Unearned Revenues	-	-	535
Net Pension Liability	(13)	(70)	115
Other Liabilities	-	16	11
Deferred Pension Inflows	(75)	(498)	(186)
Net Reconciling Items to be Added to (Deducted from) Operating Income	$ 4,248	$ (40)	$ (8,191)
Net Cash Flows from Operating Activities	$ 5,970	$ (291)	$ (36,204)

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
$ 320,078	$ 73,054	$ 11,796	$ 1,262,095
-	-	-	8,423
-	-	(3,186)	(779,390)
(126,964)	(23,794)	(4,897)	(258,540)
(197,860)	(14,951)	(1,072)	(222,962)
(2,457)	-	(2,519)	(12,923)
$ (7,203)	$ 34,309	$ 122	$ (3,297)
$ (24)	$ (30,205)	$ -	$ (30,250)
35,017	-	-	35,017
$ 34,993	$ (30,205)	$ -	$ 4,767
$ (17,351)	$ (2,226)	$ -	$ (30,798)
-	394	-	3,775
3,591	-	-	11,532
(5,842)	-	-	(13,161)
(436)	-	-	(622)
$ (20,038)	$ (1,832)	$ -	$ (29,274)
$ -	$ -	$ -	$ 14,559
$ 80	$ -	$ 170	$ 2,112
$ 80	$ -	$ 170	$ 16,671
$ 7,832	$ 2,272	$ 292	$ (11,133)
5,708	13,346	24,672	297,986
$ 13,540	$ 15,618	$ 24,964	$ 286,853
$ 24,368	$ 28,459	$ 4,600	$ 30,885
$ 9,381	$ 524	$ 37	$ 15,394
-	-	-	56
(2,455)	-	(2,519)	(6,984)
(31,677)	8,262	1	(24,507)
-	85	-	80
1,509	1	18	647
(1,206)	51	(19)	(1,244)
2,459	1,216	(2,101)	(2,762)
			(893)
14,412	17	9	14,400
4,799	(13)	(15)	5,306
(3,922)	(1,367)	95	(5,162)
197	40	-	264
(25,068)	(2,966)	16	(28,777)
$ (31,571)	$ 5,850	$ (4,478)	$ (34,182)
$ (7,203)	$ 34,309	$ 122	$ (3,297)

DEPARTMENT OF ADMINISTRATION—FLEET SERVICES

Services Provided

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

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

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

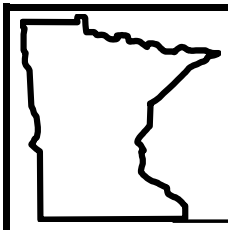
- *"Subject to the limitations described in paragraphs (b) through (d) of this section, rental costs are allowable to the extent that the rates are reasonable..."*

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

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

How Rates are Computed

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



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

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

FOR YEAR ENDING JUNE 30, 2016 (All Figures in 000's)				**FLEET SERVICES FUND 5100**
PART I 2 CFR 200 R.E. BALANCE				
2 CFR 200 R.E. BALANCE July 1, 2015 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)				5,291
Adjustments - e.g., Contrib, Capital				-
Adjusted Retained Earnings Balance				5,291
FY15 Retained Earnings Increase (Decrease) Per CAFR				
2 CFR 200 Revenues (Actual and Imputed) from Attachment A		13,289		
2 CFR 200 Revenues (Actual and Imputed) from Other-		95		
Total Revenues			13,384	
Expenditures (Actual Costs):				
Per State's Financial Report		11,565		
Less 2 CFR 200 Unallowable costs (e.g.)-				
Capital Outlay		-		
Projected Cost Increases/Replacement Reserve		-		
Unallowable excess RE balance Refund		-		
Bad Debt		-		
Other - (e.g., Gain on Disposal of Assets)		1,440		
GASB68 Net Pension Liability Adjustment		92		
Expenditures			13,097	
Plus 2 CFR 200 Allowable costs (e.g.)-				
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			-	
Adjustments:				
Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return		36		
Other -		-		
Total Adjustments			36	
FY15 Net Increase (Decrease) to Retained Earnings Balance per CAFR			323	
2 CFR 200 R.E. BALANCE June 30, 2016	A)			5,614
Allowable Reserve	B)	2,183		
Excess Balance (A)-(B)		3,431		

(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, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning 2 CFR 200 R.E. balance for the next year.)

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

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

FOR YEAR ENDING JUNE 30, 2016 (All Figures in 000's)				**FLEET SERVICES FUND 5100**
PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE				
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2015				502
TRANSFERS Per CAFR (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, 2016	C)			502
PART III 2 CFR 200 ADJUSTMENTS BALANCE				
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2015				
ADJUSTMENTS:				
Less: 2 CFR 200 Unallowable Costs				
Plus: 2 CFR 200 Allowable Costs				
preFY2004 PPD Adjustment		124		
Accumulated Prior Year Imputed Interest Adjustment		(826)		
Current Year Imputed Interest Adjustment		(36)		
FY99 Federal Retained Earnings payback		336		
FY99 State Portion of Excess Retained Earnings		263		
FY06 Federal Retained Earnings payback		338		
FY06 State Portion of Excess Retained Earnings		3,169		
FY10 Federal Retained Earnings payback		635		
FY10 State Portion of Excess Retained Earnings		3,579		
FY12 Federal Retained Earnings payback		265		
FY12 State Portion of Excess Retained Earnings		571		
FY15 GASB68 Beginning Balance Adjustment		(703)		
FY15 GASB68 Net Pension Liability Adjustment		71		
FY16 GASB68 Net Pension Liability Adjustment		92		
Total Adjustments			7,878	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2016	D)			7,878
PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE				
RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)				13,994
(Should Tie to the Fund Balance in the CAFR)				13,994
Check Figure				-

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2016
(IN THOUSANDS)

	Fund 5100 CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales	$ 13,216	$ 17,153	$ -
Insurance Premiums	-	-	824,818
Other Income	71	1,515	7,358
Total Operating Revenues	$ 13,287	$ 18,668	$ 832,176
Operating Expenses:			
Purchased Services	$ 847	$ 13,832	$ 80,997
Salaries and Fringe Benefits	551	4,632	3,796
Claims	-	-	770,413
Depreciation and Amortization	5,443	9	-
Supplies and Materials	3,129	289	21
Repairs and Maintenance	1,245	32	3
Indirect Costs	222	96	86
Other Expenses	128	29	4,873
Total Operating Expenses	$ 11,565	$ 18,919	$ 860,189
Operating Income (Loss)	$ 1,722	$ (251)	$ (28,013)
Nonoperating Revenues (Expenses):			
Investment Income	$ 95	$ -	$ 1,650
Interest and Financing Costs	(189)	-	-
Other Nonoperating Expenses	(2,010)	-	-
Gain (Loss) on Disposal of Capital Assets	759	-	-
Total Nonoperating Revenues (Expenses)	$ (1,345)	$ -	$ 1,650
Income (Loss) Before Transfers and Contributions	$ 377	$ (251)	$ (26,363)
Transfers-In	-	55	-
Transfers-Out	-	-	(21)
Change in Net Position	$ 377	$ (196)	$ (26,384)
Net Position, Beginning, as Reported	$ 13,617	$ (778)	$ 175,615
Net Position, Ending	$ 13,994	$ (974)	$ 149,231

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
$ 346,960	$ 65,295	$ 50	$ 442,674
-	-	11,760	836,578
-	-	-	8,944
$ 346,960	$ 65,295	$ 11,810	$ 1,288,196
$ 112,721	$ 14,175	$ 4,604	$ 227,176
180,987	10,871	1,184	202,021
-	-	1,140	771,553
9,381	524	37	15,394
11,495	2,597	8	17,539
6,936	7,625	-	15,841
1,038	824	235	2,501
34	220	2	5,286
$ 322,592	$ 36,836	$ 7,210	$ 1,257,311
$ 24,368	$ 28,459	$ 4,600	$ 30,885
$ 80	$ -	$ 170	$ 1,995
(436)	-	-	(625)
(2,455)	-	(2,519)	(6,984)
-	34	-	793
$ (2,811)	$ 34	$ (2,349)	$ (4,821)
$ 21,557	$ 28,493	$ 2,251	$ 26,064
-	-	-	55
(24)	(30,205)	-	(30,250)
$ 21,533	$ (1,712)	$ 2,251	$ (4,131)
$ (201,417)	$ 6,499	$ 12,237	$ 5,773
$ (179,884)	$ 4,787	$ 14,488	$ 1,642

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2016
(IN THOUSANDS)

	Fund 5100 CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ 3,332	$ 1,044	$ 228,355
Accounts Receivable	1,205	3,087	16,531
Inventories	-	5	-
Prepaid Expenses	-	1,134	-
Total Current Assets	$ 4,537	$ 5,270	$ 244,886
Noncurrent Assets:			
Depreciable Capital Assets (Net)	$ 25,499	$ 579	$ -
Nondepreciable Capital Assets	-	-	-
Prepaid Expenses	-	-	-
Total Noncurrent Assets	$ 25,499	$ 579	$ -
Total Assets	$ 30,036	$ 5,849	$ 244,886
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	$ 36	$ 247	$ 201
Total Deferred Outflows of Resources	$ 36	$ 247	$ 201
LIABILITIES			
Current Liabilities:			
Accounts Payable	$ 2,042	$ 2,602	$ 16,509
Interfund Payables	-	-	-
Unearned Revenue	-	-	5,282
Accrued Interest Payable	15	-	-
Bonds and Notes Payable	5,953	-	-
Claims Payable	-	-	70,387
Compensated Absences Payable	6	33	39
Total Current Liabilities	$ 8,016	$ 2,635	$ 92,217
Noncurrent Liabilities:			
Bonds and Notes Payable	$ 7,416	$ -	$ -
Compensated Absences Payable	60	401	367
Other Postemployment Benefits	10	65	45
Net Pension Liability	280	1,929	1,568
Total Noncurrent Liabilities	$ 7,766	$ 2,395	$ 1,980
Total Liabilities	$ 15,782	$ 5,030	$ 94,197
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Inflows	$ 296	$ 2,040	$ 1,659
Total Deferred Inflows of Resources	$ 296	$ 2,040	$ 1,659
NET POSITION			
Net Investment in Capital Assets	$ 12,130	$ 579	$ -
Unrestricted	$ 1,864	$ (1,553)	$ 149,231
Total Net Position	$ 13,994	$ (974)	$ 149,231

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
$ 13,540	$ 15,618	$ 24,964	$ 286,853
88,422	901	297	110,443
-	153	-	158
13,783	1	39	14,957
$ 115,745	$ 16,673	$ 25,300	$ 412,411
$ 22,056	$ 8,678	$ 296	$ 57,108
13,465	313	-	13,778
1,148	-	-	1,148
$ 36,669	$ 8,991	$ 296	$ 72,034
$ 152,414	$ 25,664	$ 25,596	$ 484,445
$ 12,120	$ 743	$ 63	$ 13,410
$ 12,120	$ 743	$ 63	$ 13,410
$ 22,011	$ 7,784	$ 245	$ 51,193
60,017	-	-	60,017
32,992	-	145	38,419
11	-	-	26
5,101	-	-	11,054
-	-	9,523	79,910
2,506	224	32	2,840
$ 122,638	$ 8,008	$ 9,945	$ 243,459
$ 4,867	$ -	$ -	$ 12,283
21,155	1,358	205	23,546
667	294	13	1,094
94,825	5,813	490	104,905
$ 121,514	$ 7,465	$ 708	$ 141,828
$ 244,152	$ 15,473	$ 10,653	$ 385,287
$ 100,266	$ 6,147	$ 518	$ 110,926
$ 100,266	$ 6,147	$ 518	$ 110,926
$ 25,553	$ 8,991	$ 296	$ 47,549
$ (205,437)	$ (4,204)	$ 14,192	$ (45,907)
$ (179,884)	$ 4,787	$ 14,488	$ 1,642

DESCRIPTION	AMOUNT	COMMENTS
preFY2004 PPD Adjustment	124	per prior period
FY1999 A-87 Excess Retained Earnings Settlement, Federal sources	336	Federal refund
FY1999 A-87 Excess Retained Earnings Settlement, State sources	263	State portion
FY2006 A-87 Excess Retained Earnings Settlement, Federal sources	338	Federal refund
FY2006 A-87 Excess Retained Earnings Settlement, State sources	3,169	State portion
FY2010 A-87 Excess Retained Earnings Settlement, Federal sources	635	Federal refund
FY2010 A-87 Excess Retained Earnings Settlement, State portion	3,579	State portion
FY2012 A-87 Excess Retained Earnings Settlement, Federal sources	265	Federal refund
FY2012 A-87 Excess Retained Earnings Settlement, State portion	571	State portion
FY2016 Imputed Interest	(36)	interest earned on excess retained earnings
FY2015 Imputed Interest	(25)	interest earned on excess retained earnings
FY2014 Imputed Interest	(23)	interest earned on excess retained earnings
FY2013 Imputed Interest	(7)	interest earned on excess retained earnings
FY2012 Imputed Interest	(12)	interest earned on excess retained earnings
FY2011 Imputed Interest	(4)	interest earned on excess retained earnings
FY2010 Imputed Interest	(54)	interest earned on excess retained earnings
FY2009 Imputed Interest	(123)	interest earned on excess retained earnings
FY2008 Imputed Interest	(149)	interest earned on excess retained earnings
FY2007 Imputed Interest	(114)	interest earned on excess retained earnings
FY2006 Imputed Interest	(164)	interest earned on excess retained earnings
FY2005 Imputed Interest	(46)	interest earned on excess retained earnings
FY2004 Imputed Interest	(4)	interest earned on excess retained earnings
FYpre2004 Imputed Interest	(101)	interest earned on excess retained earnings
FY15 GASB68 Beginning Balance Adjustment	(703)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	71	change in deferred liability from CAFR
FY16 GASB68 Net Pension Liability Adjustment	92	change in deferred liability from CAFR
	7,878	

Fleet Services
Fund 5100

FISCAL YEAR 2017
Business Plan

Revision Date: 11/18/2016 12:12 PM
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Executive Summary

Who are we and what do we do

The Fleet Services program supplies safe, cost effective transportation solutions for use in official government business. This program offers long-term vehicle leasing for state agencies and political subdivisions, as well as enterprise-wide fleet management leadership through the State Fleet Council.

What are our goals for next year

- Eliminate excessive retained earnings
- Develop a new business model that:
  - Meets current customer needs
  - Seeks to achieve agency sustainability goals (e.g. green fleet)
  - Can operate within state financial policies and meet federal guidelines
- Implement telematics/data analytics into Fleet Services (FSS) vehicles to increase the effectiveness of state fleet management
- Reduce gasoline and petroleum-based diesel fuel consumption
- Purchase all passenger vehicles with a lower carbon footprint US Environmental Protection Agency (EPA) emissions score at a minimum score of 7 or better provided the vehicle will meet the intended transportation needs of the agency
- Increase number of electric vehicle charging stations from 17 to 40 in capitol complex and add 25 stations outside capitol complex area
- Work with Fleet Council to Launch a fleet safety program to help keep drivers safe and reduce preventable accident rates
- Replace agency owned vehicles with FSS leased vehicles as recommended by the Fleet Council to advance state fleet efficiency through management of vehicle utilization and vehicle life cycles, standardizing the way fleet information is maintained and reported, and sharing state vehicles across agency lines
  - 756 agency owned vehicles could potentially be switched to FSS leased vehicles
- Increase customer outreach to assess agency fleet needs and develop a vehicle replacement and utilization plan that will help them meet sustainability objectives and goals developed as part of the Results Based Accountability Conference
- Update fleet services website to include fleet safety module and a green choice vehicle selector list

What are our proposed rates

- Individual Lease Rates for FSS vehicles are based on vehicle type, acquisition cost, fuel economy, and life cycles. Actual expenses will vary based on contract pricing, vehicle type, and lease terms
  - Monthly base rate for all vehicles includes actual expenses for depreciation (acquisition cost), insurance, interest, and administrative costs (see page 33-35 for rate details)
    - Base Rate will increase by $6.67 per month/per vehicle to an average of $559.20 due to higher IT costs, telematics fees, vehicle insurance costs, and salary increases
  - Monthly per mile rate for fuel and maintenance for actual miles driven for vehicles with fuel card services
    - Per Mile Fuel Rate = fuel price per gallon divided by vehicle type average miles per gallon (MPG). Average per-mile fuel rate is $0.150 (see chart page 34)
    - Per Mile Maintenance Rate = CY15 actual repair costs per vehicle type divided by miles driven plus 1.9% inflation. Average per-mile maintenance rate is $0.119 (see chart page 34)

    - Monthly per mile maintenance rate for projected miles driven for vehicles without fuel card services
        - Per Mile Maintenance rate = CY15 actual repair costs divided by miles driven plus 1.9% inflation. Average per-mile maintenance rate is $0.119 (see chart on page 34)
        - Overage charges apply for mileage in excess of lease terms
- Legacy Lease Rates for FSS vehicles – 144 vehicles remain on this rate structure. There are 67 legacy rate leases expiring by the end of FY 2018
    - Monthly base rate for all expenses based on vehicle type, acquisition cost, fuel economy, life cycle, and actual expenses including depreciation, insurance, interest, maintenance, fuel, and administrative costs based on projected miles
    - Base Rate will increase by $6.67 per month per vehicle to an average of $425.98 due to higher IT costs, telematics fees, vehicle insurance costs, and salary increases
    - Overage charges may apply for mileage in excess of lease terms
- Managed Maintenance Rates for *agency owned* vehicles will remain at FY2016 rates

<u>What are our successes, challenges, along with economic and legislative impacts</u>
Successes

- Rolled out a green fleet replacement plan initiative prioritizing more energy efficient vehicle purchasing
    - Some agencies are ordering more efficient vehicles to reduce petroleum consumption and reduce emissions
- Admin Fleet was certified as a sustainable fleet by the National Association of Fleet Administrators (NAFA) in FY 2016
- Telematics installed in 100 FSS vehicles as a pilot project in FY 2016

Challenges

- Implementation of telematics into FSS vehicles leased to state agencies including installation of 1,500 devices, system application user set up and training for approximately 26 agency fleet contacts
- Analyzing and managing newly available vehicle telematics data to gain understanding of all the data being collected and how to best use the data to improve fleet management
- Increasing the number of electric/hybrid vehicle choices on state contract to meet agency transportation needs has been difficult due to the unavailability of many vehicle models in Minnesota dealerships
- Agency willingness to order “greener” more sustainable vehicles
- Limited number of electric vehicle charging stations in agency parking facilities reduces the number of allowable plug in vehicles in the state fleet. Proposed levers to meet fleet sustainability goals require cabinet level agencies to procure a minimum of two electric vehicles in FY2017; there are currently not enough charging stations for these vehicles
- Leadership and staffing changes for the director, operations manager and telematics analyst positions will require time for development and knowledge transfer to gain an understanding of how the fleet currently works, internal processes, and to implement change where necessary
- Understanding historic collection of depreciation revenues and comparing that to historic depreciation expense

Economic Impact

- Lower than projected fuel costs, a delay in implementing FY 2016 rates and the postponed deployment of telematics resulted in an accrual of excessive retained earnings.
    - $2 million in rebates issued to customers in FY 2016
- Reduction in miles driven in leased vehicles created need to extend leases causing less revenue from sale of older vehicles
- Higher acquisition costs for greener vehicles

Legislative Impacts

- Any impact of the current legislative session is unknown at this time

What is our projected FY2017 financial activity

Revenue	$12,408,686
Expenses	$13,617,212
Year-end Retained Earnings	$12,824,632
Working Capital	$2,269,535.36
Full Time Equivalents	7.75
Individual Rate with Fuel Change	(2.10%)
Individual Rate without Fuel Change	3.78%
Legacy Rate Change	1.59%
Managed Maintenance Rate Change	0%

Retained Earnings

Fleet Services has actively worked over the past several years to manage excessive retained earnings balances. Rebates totaling $1M were issued to our customers in FY 2015 to reduce excess retained earnings collected as a result of lower-than-anticipated fuel costs during FY 2014. Additionally, a delay in implementing FY 2015 rates caused retained earnings to grow. As a result, the FY 2015 Reconciliation of Retained Earnings excess balance was $2,879,000. This includes both the federal and state payback portions.

FY 2015 Reconciliation of Retained Earnings OMB 2 CFR 200 Guidelines

Reconciled Retained Earnings Balance	$5,291,000
Reconciled Retained Earnings Allowable Reserve	$2,412,000
Reconciled Retained Earnings Excess Balance	$2,879,000

In FY 2016, an additional delay in implementing new rates and the planned telematics program caused retained earnings to grow significantly. In order to reduce this balance, additional rebates in the amount of $2M were issued in the 4th quarter of FY 2016. For FY 2017, FSS plans to make the following one-time expenditures to further reduce the excess balance and meet operational goals:

- In an effort to help reduce the environmental impact from fleet vehicles and align with the goals and metrics developed as part of the Results Based Accountability Conference and to improve fleet operations;
    - $500,000 will be used to purchase electric charging stations to encourage customer adoption of electric vehicles
    - Up to $300,000 in Fuel-Efficient Vehicle incentives will be offered in an effort to improve fleet sustainability
- $211,500 will be used to install telematics devices on 1,500 additional fleet vehicles beginning in the first quarter of FY 2017;
- And, $20,500 will be used to program an interface between the M5 Fleet Management System and the iRISK insurance claims management system in order to improve driver safety and reduce future claims expense.

Further, a team of Admin staff worked in late-summer 2016 to identify where it was that FSS revenues were failing to match with projected expenditures. The team determined the problem stemmed from an historic misalignment of depreciation expense and revenues collected to cover that expense. This strategy is no longer viable in the long-run for the FSS business. The team discovered that absent any corrective action, FSS would continue to over-collect by approximately $1.2M in FY 2017. The following steps will help prevent that over-collection:

- Beginning on October, 2017 billings, all vehicles for which revenues have been collected to fully cover depreciation expense will no longer be charged depreciation expense in their rates. The result will mean approximately $400,000 less in revenues.
- And, a per vehicle revenue credit totaling $800,000 will be applied to all active agency-leased vehicles and distributed over third quarter billings. This credit will offset the remaining anticipated fleet-wide depreciation over collection for FY 2017.

In addition to the steps above, FSS will continue to review financial statements on a monthly basis, along with Admin's Financial Management & Reporting division, to determine if a rebate should be issued to further manage retained earnings levels in FY 2017.

Finally, FSS will work with the Office of Continuous Improvement (CI) beginning in 2nd quarter FY 2017 to review the current fleet program and develop a new business model that meets policy goals while operating within state financial policy and federal guidelines.

The Business

Description of Business

How was the business created

- Statutory authority – 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 which receives no appropriation from the general fund

What are significant aspects of the business

- Providing long term vehicle leasing to state government and political subdivisions
  - Establish and manage vehicle life cycles for efficient fleet operations
  - Match vehicles to work requirements and agency budgets
  - Ensure that vehicles purchased comply with statutory regulations
- Purchasing "Green Choice" vehicles
  - Includes Alternative Fuel Vehicles (AFVs) and vehicles with hybrid electric technology
- Promoting use of alternate fuels such as ethanol (E85), electric, and compressed natural gas (CNG)
  - Comply with Executive Order 11-13 and M.S. 16C.137
- Offering vehicle maintenance management services through third party contract
  - Reduces staff administration, streamlines operations, and offers 24/7 repair authorizations
- Providing state wide fuel card services
  - Allows for consistent fuel payment and reporting
- Managing M5 statewide fleet management system database
  - Centralized fleet management and reporting system for state agency owned fleets
- Reporting for required Federal EPAct compliance

What are the location, hours, and website

5420 Old Highway 8
Arden Hills, MN 55112
Hours: 7:30 am to 4:30 pm M-F
24 Hour towing and repair services provided through a 3rd party contract
Website: http://mn.gov/admin/government/vehicles/

What are the partnerships

- **Office of State Procurement** – negotiates and issues term contracts for vehicle acquisition
- **Admin Risk Management Division** – provides vehicle liability and collision insurance
- **Admin Financial Management & Reporting Division (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 –** Provides leadership and support to help meet state fleet operations sustainability goals

What are our strengths, weaknesses, opportunities, and threats/risks/vulnerabilities

Strengths

- Establish reasonable vehicle life cycles at the time of acquisition and monitoring vehicle usage to help agencies adjust to their transportation needs
- Provide 24/7cost effective maintenance management knowledge and repair authorization resources to maintain safe, reliable vehicles efficiently
- Specialize in selecting the appropriate vehicle to meet the agencies transportation needs to accomplish their core business functions
- Knowledge of fleet industry practices and emerging issues affecting vehicles, fuel, and maintenance

Weaknesses

- Agency use of FSS program is voluntary
  - Agencies may choose to drop from program and purchase their own vehicles
- Maintenance and fuel costs are hard to predict with changing markets
- Lack of electric vehicle charging stations throughout the state reduces opportunities for electric vehicle purchasing
- Limited viable electric vehicle options on state contract

Opportunities

- Create a greener fleet through the purchase of more fuel efficient vehicles
- Reduce the carbon footprint for FSS leased vehicles
  - Promote increased use of E85, CNG, and electricity as alternate fuels
- Sharing of vehicle resources within agencies with the M5 motor pool module
- Improved utilization of vehicles and sustainability outcomes through vehicle telematics reporting
  - Identify underutilized vehicles, excessive idling, vehicle condition, etc.
- Increase number of cabinet level agencies obtaining all vehicles through FSS
  - Exception given to the departments of Natural Resources, Public Safety, and Transportation

Threats

- Unexpected increase in fuel or maintenance costs
- Service and/or program reductions within agencies can result in early return of vehicles
- Agencies may purchase their own vehicles instead of leasing FSS vehicles

What other key/significant business/financial information is important to our business

- Master lease funding program is utilized for vehicle purchases to maintain cash flow
- In order to increase the use of electric vehicles and reach our sustainability goals, electric vehicle charging infrastructure must be put in place
- More viable electric/hybrid vehicle options are needed on state contract

Products and Services

What are our main products/services and the benefits to customer

- Long-term vehicle leasing for state agencies, political subdivisions, and MNSCU - offers vehicle rentals for official government business. Long term vehicle leases are typically assigned to a customer from vehicle acquisition to disposal. FSS assists customers in selecting the proper vehicle for the work function, the proper life cycle for the application, and monitoring vehicle usage. Individual life cycles and rates are established for each vehicle based on acquisition cost, fuel economy, life cycle, and projected operating expenses.
    - Lease rate includes depreciation, maintenance, insurance, and administration costs
    - Fuel card service may be included in rates depending on lease terms
    - Political Subdivisions provide their own vehicle insurance

  See pages 33-35 for rate details
- Maintenance management services - provides managed maintenance services for FSS leased vehicles and *agency owned* vehicles through a third party contract allowing for 24/7 repair authorizations.
    - Cost included in the FSS lease per mile rate calculated from CY15 actuals plus 1.9% for inflation and fleet growth effective for FY 2016 rates
    - Cost for *agency owned* vehicles rates are reviewed annually with agencies and adjusted as necessary to closely match anticipated costs
- Fuel card services - Provides fuel cards for FSS leased vehicles plus agency owned vehicles.
    - Cost included in the FSS lease per mile rate
        - Per mile charge for combined fuel and maintenance adjusted quarterly if necessary for changes in fuel price only
        - Most political subdivisions and MNSCU fuel card services have been excluded since January 2010 (11 prior vehicles remain included until sold) and will be phased out by FY 2019
        - Some vehicle leases to state agencies exclude fuel if fueled by agency onsite fuel
    - *Agency owned* vehicle fuel charges are billed back to agency at original cost excluding card carrier discount
        - No additional fees assessed to the agencies for these services as the discount collected covers all administrative costs
- Promote use of E85 through $0.50 credit for each gallon used
    - Applies to FSS leased vehicles to state agencies using the fuel card services
    - Credit issued monthly on invoice

What are our major changes

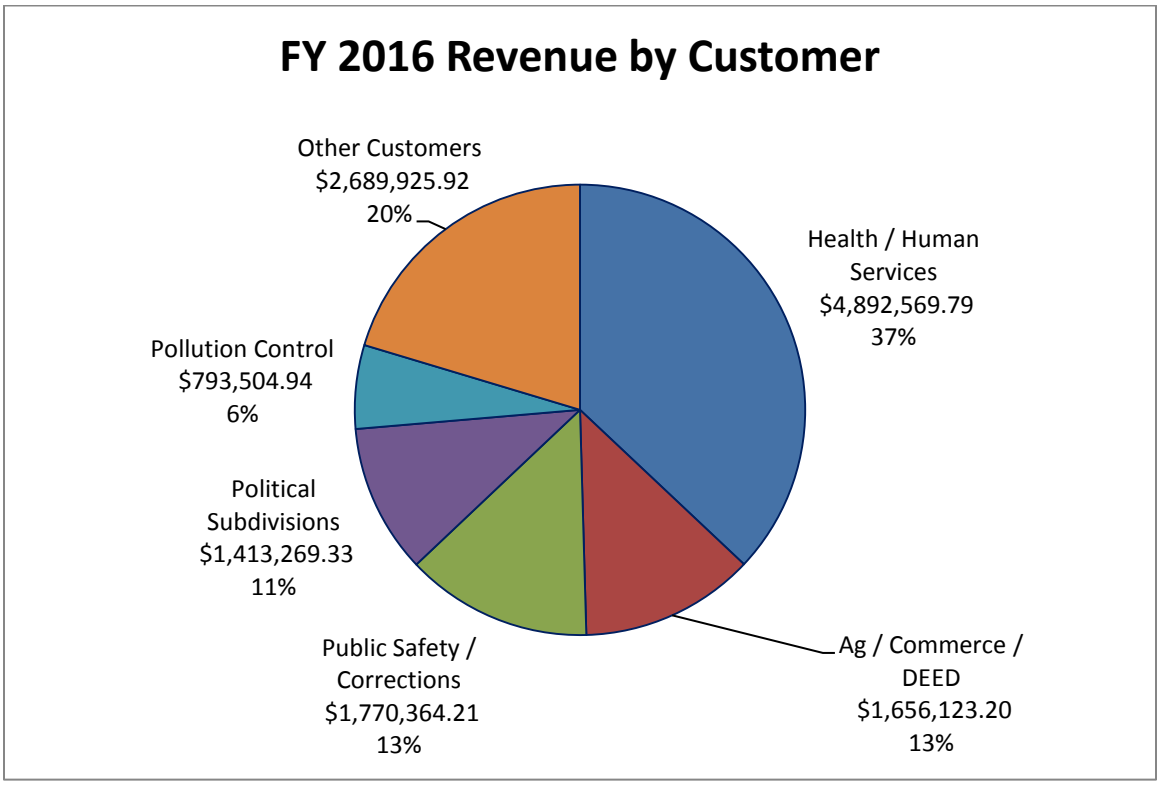
- Fleet telematics devices have begun to be installed on agency leased vehicles to monitor vehicle condition, operation, and safety
- Added emphasis on “Green Fleet”
- Composition of fleet is expanding to include specialty vehicles such as neighborhood electric vehicles, ADA buses/vans, garbage trucks, and a bucket truck

Marketing

Who are our target audiences/customers

- State agencies
- Units of local government

Who are our key customers



What, if anything, is changing the customer base and how

- Growth in political subdivision customers in FY 2016
- More state agency owned vehicles are being replaced with Admin leased vehicles

What, if anything, is impacting the customer and how

- More agencies are now budgeting for vehicle leases annually instead of planning for major vehicle replacement costs associated with owning vehicles
- Higher vehicle costs for more sustainable vehicles
- Telematics monthly fees
- Increased insurance rates
- Greater emphasis being placed on replacing vehicles with more fuel efficient options

How do we reach out to potential customers

- Identify and contact state agencies that have agency owned vehicles
- Admin Gov Delivery messaging
- FSS Website http://mn.gov/admin/government/vehicles/
- Fleet Council

What have we heard from our customers

- Some of the direct comments received in FY 2016 include
  - "Thank you! Working with you has been a pleasure, fun. Occasionally, I see old emails from the Enterprise rentals program and it makes my heart race."
  - "Fleet and Surplus Services-MN has successfully demonstrated that a credible sustainability plan is in place and real, meaningful progress is being made toward reducing your total emissions and the negative environmental impact made by extraneous carbon fuel usage. Your fleet is one of the true pioneers of this program."
  - "We sincerely appreciate your efforts to partner with us to resolve and improve processes and procedures as we move forward."

Fleet Services action plans for FY 2017

- Install telematics devices on FSS agency leased vehicles
- Conduct informational meetings with customers to explain the fleet program and better understand their business transportation needs
- Demonstrate stronger emphasis on sustainable vehicles in state fleet
  - Promote "Green Choice" vehicles
  - Increase number of sustainable vehicles in Admin fleet
  - Provide incentives to promote more sustainable vehicles
  - Increase number of electric vehicles on state contract
  - Utilize fleet telematics data to improve fleet management
- Improve website
  - Update posted fleet policies to plain language
  - Add web links for electric vehicle charging station locations and apps
- Add more electric vehicle charging stations
- Review the current fleet program and develop a new business model that:
  - Meets our current customer's transportation needs
  - Achieves agency sustainability goals
  - Can operate within state's financial policies and meet federal guidelines.

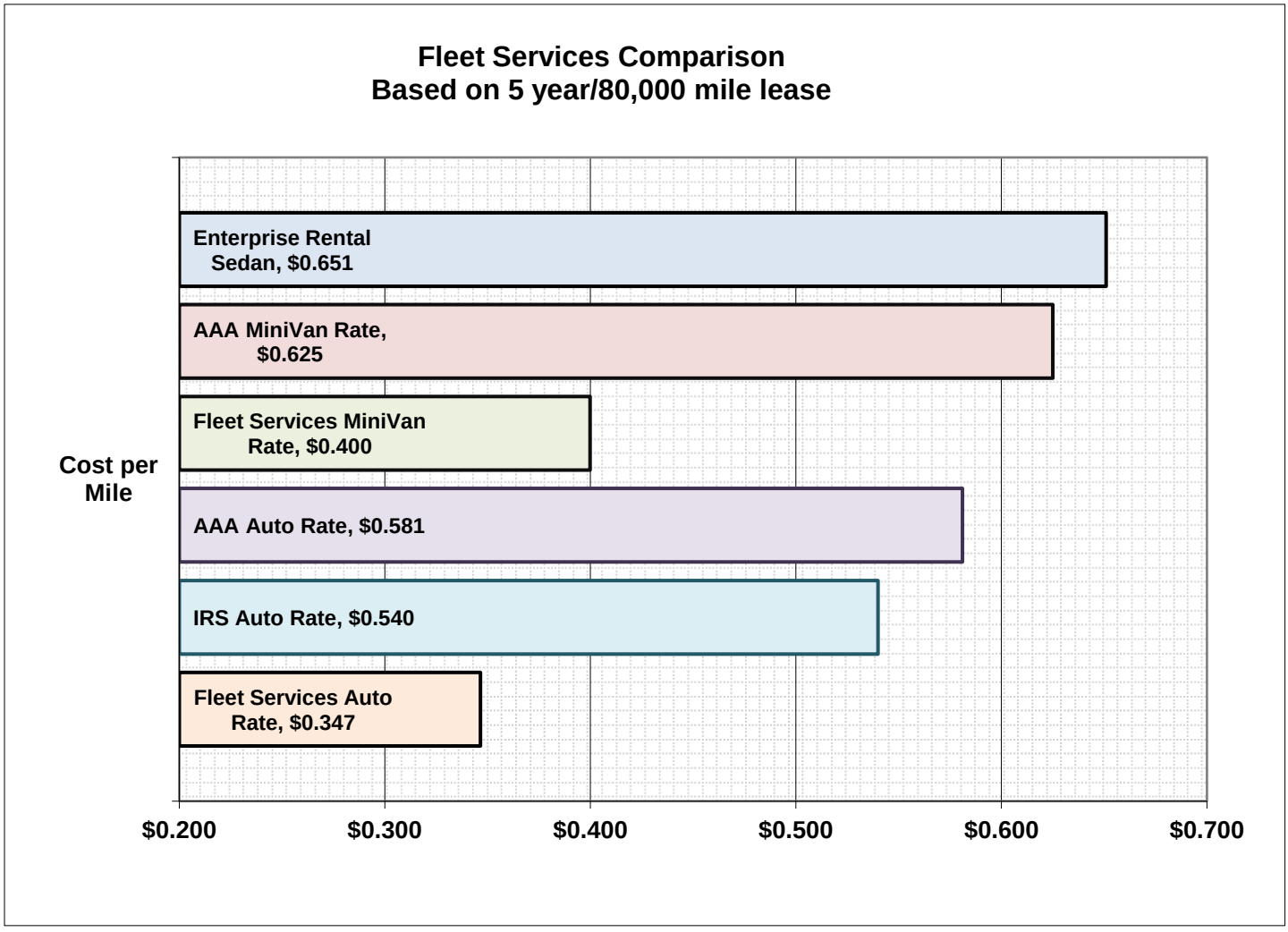
Competition

Who is our competition

- Private vehicle rental companies
- Employee reimbursed mileage (driving own vehicle)
- State agencies that purchase state vehicles

How do our rates compare

- Cost per mile is significantly lower than AAA estimated vehicle costs
- Cost per mile for a standard sedan is 19.3 cents less than IRS reimbursement rate
- Cost per mile for a standard sedan is 30.4 cents less than a monthly leased vehicle from the Enterprise rental contract



Loans

What is the purpose of our loans

- Master Lease funding is used to purchase new vehicles

FLEET SERVICES MASTER LEASE OBLIGATIONS AS INDICATED BELOW **FY17 Reconciliation September 30, 2016**			Last Update	10/25/2016
XIIII		1,000,783.09	6,465.93	1,007,249.02
XV		1,986,792.83	58,541.66	2,045,334.49
XVI		668,698.12	36,654.41	705,352.53
	Due 12/16	3,656,274.04	101,662.00	3,757,936.04
XIIII		117,283.01	700.82	117,983.83
XV		2,000,080.98	45,253.44	2,045,334.42
XVI		715,254.00	37,681.94	752,935.94
	Due 6/17	2,832,617.99	83,636.20	2,916,254.19
XV		1,931,430.28	31,875.40	1,963,305.68
XVI		719,830.15	33,105.82	752,935.97
	Due 12/17	2,651,260.43	64,981.22	2,716,241.65
XV		879,249.03	18,891.81	898,140.84
XVI		724,435.69	28,500.27	752,935.96
	Due 6/18	1,603,684.72	47,392.08	1,651,076.80
XV		605,688.01	12,439.01	618,127.02
XVI		729,070.79	23,865.17	752,935.96
	Due 12/18	1,334,758.80	36,304.18	1,371,062.98
XV		558,489.25	7,819.49	566,308.74
XVI		733,735.78	19,200.20	752,935.98
	Due 6/19	1,292,225.03	27,019.69	1,319,244.72
XV		270,945.52	3,521.33	274,466.85
XVI		632,652.44	14,505.29	647,157.73
	Due 12/19	903,597.96	18,026.62	921,624.58
XV		112,617.51	1,412.94	114,030.45
XVI		624,872.20	10,371.03	635,243.23
	Due 6/20	737,489.71	11,783.97	749,273.68
XV		59,325.62	482.76	59,808.38
XVI		455,427.40	6,281.22	461,708.62
	Due 12/20	514,753.02	6,763.98	521,517.00
XVI		458,431.51	3,277.13	461,708.64
	Due 6/21	458,431.51	3,277.13	461,708.64
XVI		36,748.59	253.14	37,001.73
	Due 6/21	36,748.59	253.14	37,001.73
	Total	**16,021,841.80**	**401,100.21**	**16,422,942.01**
SUMMARY				
Sch		Prin	Int	Tot
XIIII		1,118,066.10	7,166.75	1,125,232.85
XV		8,404,619.03	180,237.84	8,584,856.87
XVI		6,499,156.67	213,695.62	6,712,852.29
		16,021,841.80	**401,100.21**	**16,422,942.01**

Financial Outlook

What is our current overall financial health

- Excessive retained earnings continue to be a challenge. The current fleet program is being reviewed in FY 2017 as part of a continuous improvement project to develop a new business model that will operate within state financial policies and meet federal guidelines.
- Admin fleet size grew by 1.4% in FY2016 - 26 vehicles were added to the fleet
  - A 4% growth in fleet size or 75 additional vehicles is anticipated in FY 2017
- Vehicle auction prices remain strong
- Issued rebates totaling $2,000,000 to our customers in FY 2016 to reduce excess retained earnings
  - Distributed rebate on a per mile basis for actual miles driven in prior 12 months through December 31, 2015
- In an effort to further reduce retained earnings in FY 2017, we are proposing a fuel efficient vehicle replacement rebate incentive program of up to $300,000 for leased vehicles and $500,000 for electric vehicle charging stations
  - Distribute incentive ranging from $5,000 to $10,000 per vehicle for recognized higher cost electric or hybrid models on contract replacing current leased vehicle
  - Install up to 65 electric vehicle charging stations in state agency parking locations

What are the rate changes and why

In order to avoid over/under charging and an increase in retained earnings the following changes to the FSS lease rate calculations are being implemented.

- Overall lease rates are anticipated to decrease in FY 2017
- Monthly base rates will increase $6.67 per vehicle due to increases in insurance and administrative costs
- Rates include costs for vehicle telematics service fees for 8 months in FY 2017. Installation of Telematics devices will begin in the first quarter FY 2017
- Per mile fuel rates are anticipated to decrease on average by $0.03 per mile due to lower fuel costs based on FY 2017 Energy Information Administration (EIA) projections. Rates are reviewed quarterly for necessary adjustments
- Per mile maintenance rates for leased vehicles will increase on average by $0.04 per mile due to higher repair costs in CY15
- Maintenance charges on *leased* vehicles changed from actual CY14 to CY15 maintenance costs by vehicle type plus 1.9% inflation to create current cost per mile rate (see chart page 34)
- Per mile rate table and fuel price projections pages 34-35
- *Agency owned* vehicle managed maintenance rates will not change in FY 2017

How will the proposed rates impact our financial health

- Base rates are adjusted to more accurately depict true costs
- Manages future retained earnings growth
  - Ability to adjust for fuel price fluctuations quarterly
  - Collecting for fuel and maintenance on an actual miles driven basis for most vehicles
- Financial health will remain strong because risk of changing fuel markets is diminished

How will our proposed rates impact our customers

- Individual vehicle lease rates are based on vehicle type, acquisition cost, fuel economy, life cycle, and actual expenses including maintenance, fuel, and insurance. Customers actively participate in choosing vehicles, options, and life cycles allowing the customer a great deal of input on management of transportation costs
- Individual lease rates that include a per-mile fuel and maintenance rate will see an average monthly decrease of $11.38 per vehicle (see page 35 for details)
- Individual lease rates that include a per-mile maintenance rate (no fuel) will see an average monthly increase of $17.89 per vehicle (see page 35 for details)
- Individual legacy lease rates will see an average monthly increase of $6.67 per vehicle (see page 35 for details)
- Fuel pricing for leased vehicles with a per mile fuel rate may be adjusted quarterly to reflect historical data and fuel price predictions, customers only pay for the miles that they drive eliminating over/under payment (see page 34 for details)
- *Agency Owned* vehicle managed maintenance rates will remain at FY 2016 rates

Financial Data

Assumptions for Rate Matrix	
MINNESOTA DEPARTMENT OF ADMINISTRATION **Fleet Services Unit** **FOR FISCAL YEAR 2017**	
OPERATING REVENUE/EXPENSES	
670013	**Vehicle Rental -** Change = (13.3%) or ($1,577,297) Decrease in overall vehicle rates due to lower fuel costs, reduction in depreciation revenue and a per active vehicle credit
670013	**Managed Maintenance Revenue - Other Agencies -** Change = (14.8%) or ($45,369) Decrease due to fewer vehicles in program
670014	**Fleet Card - Other Agencies** - Change = (6.5%) or ($65,607) Decrease in rates due to lower fuel costs and fewer vehicles in program in FY17
41500	**Repairs - Vehicles** - Change = 3.5% or $28,688 Increase in vehicle repairs due to larger fleet size, specialty equipment vehicles, and older vehicles
41196	**Central IT Services** - Change = 28.8% or $127,674 Increase in MNIT technology related expenses
43000	**Insurance** - Change = 10.4% or $74,287 Increase in insurance premiums and fleet growth
41000	**Salaries -** Change = 11.8% or $75,836 One additional position relating to telematics implementation and data analytics and 2.5% overall salary increase based on MMB cost projections
41500	**Repairs - Other** - Change = 158.1% or $58,712 Account code change from rent to repairs for Facilities Management, T1 replacement
41300	**Purchased Services** - Change = 365.0% or $66,250 Increase for telematics transfer on replacement vehicles
43000	**Fees** - Change = (100%) or ($16,579) Decrease due to Master Lease set up fee in FY16
43000	**Telematics Fees** - Change = 2615.2% or $260,056 Increase due to implementation of telematics program in FY17
41300	**Supplies Parts** - Change = (37.7%) or ($138,550) Decrease due to purchase of telematics devices in FY16
41400	**Rent Equipment** - Change = 1892.0% or $3,330 Copy machine rental code change from purchased services
41300	**Supplies Fuel** - Change = 12.6% or $221,994 Increase in fuel costs due to additional miles driven from growth in fleet size
41300	**Fleet Card - Other Agencies** - Change = (5.4%) or ($54,122) Decrease due to fewer vehicles in program and less miles driven
41110	**Printing** - Change = (53.6%) or ($2,890) Decrease due to vehicle packets being printed in FY16
41130	**Professional & Technical Services** - Change = (79.3%) or ($5,750) Decrease in planned use of consultants in FY17
41180	**Employee Development** - Change = 331.5% or $3,918 Increase due to required training for new staff and development for existing staff
41300	**Supplies - Shop and Office** - Change = 194.9% or $16,225 Expense code reclassification
	Depreciation - Change = (7.9%) or ($430,454) Anticipated decrease due to fully depreciated older vehicles
	Non-Operating Revenue/Expense - Change = (100.0%) or ($70,630) Decrease includes auction rebate only in FY16
	Gain (Loss) on Sale of Fixed Assets - Change = 4.1% or $30,951 Higher market value on used vehicles

Rate Matrix Total Program		
Summary		Total
Salaries		719,000.00
Rent - Bldg		26,100.00
Rent - Equipment		3,506.00
Repairs - Vehicle		859,606.17
Repairs - Other		95,858.00
Managed Maintenance - Other Agencies - ARI		383,606.00
Insurance		791,625.00
Printing		2,500.00
Professional/Technical		1,500.00
Computer Services		450.00
IT Spend		571,200.00
Communications		2,424.00
Travel		2,550.00
Other Operating Costs		84,400.00
Fees and Licenses		21,680.00
Telematics Fees		270,000.00
Vehicle Maintenance Management Fees		98,200.00
Employee Development		5,100.00
Supplies - Parts		228,502.00
Supplies - Fuel		1,978,672.00
Supplies - Shop & Office		24,550.00
Fleet Card - Other Agencies - Voyager		942,200.00
Attorney General Fees		300.00
Depreciation		5,012,820.00
Statewide & Agency Indirect Costs		269,130.00
Total		12,395,479.17
Interest Income		91,500.00
Non Operating Revenue		0.00
Gain/(Loss) Sale of Vehicles		789,600.00
Interest Expense		(189,733.00)
Other Revenue		102.00
Fleet Card - Other Agencies - Voyager		942,200.00
Managed Maintenance - Other Agencies - ARI		261,074.00
Total Basis for Rates		10,500,736.17
Requested vs Breakeven Rates		
* Revenue at Requested Rates		10,324,209.65
Revenue at Breakeven Rates		10,500,736.17
Revenue Variance		176,526.52
Requested vs Current Rates		
* Revenue at Requested Rates		10,324,209.65
Revenue at Current Rates		11,901,507.00
Revenue Variance		(1,577,297.35)
Overall % Change in Revenue		-13%

Long-term Rentals	Total	Automobile	Special Purpose	Light Truck	Medium Truck	Electric
Projected Miles	27,639,418	14,288,811	10,265,081	2,867,910	183,614	34,002
Projected Count	1,891	930	693	243	15	10
Revenue Percentage	100.00%	51.1%	35.8%	11.8%	1.2%	0.1%
Salaries	697,299	356,601	249,448	82,339	8,035	875
Rent - Bldg	25,265	12,921	9,038	2,983	291	32
Rent - Equipment	3,394	1,736	1,214	401	39	4
Repairs - Vehicle	859,606	430,393	276,634	126,140	25,149	1,291
Repairs - Other	92,791	47,453	33,194	10,957	1,069	116
Insurance	791,625	404,840	283,192	93,477	9,122	994
Printing	2,500	1,279	894	295	29	3
Professional/Technical	1,452	743	519	171	17	2
Computer Services	436	223	156	51	5	1
IT Spend	552,922	282,766	197,800	65,290	6,372	694
Communications	2,346	1,200	839	277	27	3
Travel	2,550	1,304	912	301	29	3
Other Operating Costs	84,400	43,162	30,193	9,966	973	106
Fees and Licenses	21,680	11,087	7,756	2,560	250	27
Vehicle Maintenance Management Fees	98,200	50,220	35,130	11,596	1,132	123
Telematics Fees	270,000	138,079	96,589	31,882	3,111	339
Employee Development	4,937	2,525	1,766	583	57	6
Supplies - Parts	228,503	114,408	73,536	33,531	6,685	343
Supplies - Fuel	1,978,672	807,864	797,237	324,528	49,042	0
Supplies - Shop & Office	23,764	12,153	8,501	2,806	274	30
Depreciation	5,012,820	2,563,575	1,793,263	591,924	57,765	6,293
Statewide & Agency Indirect Costs	260,518	133,230	93,196	30,762	3,002	327
Total	11,015,679	5,417,761	3,991,008	1,422,821	172,475	11,614
Interest Income	91,500	46,793	32,733	10,805	1,054	115
Non Operating Revenue	0	0	0	0	0	0
Gain/(Loss) Sale of Vehicles	789,600	403,804	282,468	93,238	9,099	991
Interest Expense	(189,733)	(97,030)	(67,874)	(22,404)	(2,186)	(238)
Other Revenue	102	52	36	12	1	0
Total Basis for Rates	10,324,210	5,064,141	3,743,645	1,341,171	164,507	10,746

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services Fund 5100
FOR FISCAL YEAR 2017

Methodology for expenses are based on current costs. An inflation factor of 1% to 2% was used where applicable based upon estimated increases in cost of services or volume. IT Spend costs are estimated to increase by 28.8%, vehicle license fees by 2.8% from increased volume of purchases rolled over from FY 2016. Fuel price is the average of six months historical and six months projected as published by U. S. Energy Information Administration. Salary costs are based on FY 2016 and FY 2017 cost projections provided by MMB.

All expenses except fuel and maintenance are included in the individual lease rate formula and charged back through individual vehicle leases as described on pages 33-35. Fuel and maintenance rates are calculated based on CY15 actual expenses plus 1.9% inflation for maintenance and miles driven by vehicle type to develop a per mile rate. Administrative costs for fuel card services for other agencies is estimated at $37,128 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 $16,567 based on anticipated FSS labor and resources used to administer the services.

Estimated purchase of 411 new vehicles to replace existing vehicles that have reached the end of their life cycle. Straight line depreciation over varying months (24, 36, 48, 60, 72, 84, 96, or 120) based on lease term.

Six Year Rate Comparison

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services Fund 5100
New Rate Structure FY2017

Rate	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Percent
					of 11/1/15		**Change**
Long term vehicle rental without fuel					Various	Various	Various
Monthly fixed rates for vehicle lease*					Various	Various	Various
Monthly per mile rates**							
Compact Sedan					$0.096	$0.091	-5.21%
Sedan					$0.132	$0.114	-13.64%
Hybrid Sedan					$0.083	$0.070	-15.66%
Plug-in Hybrid Sedan					$0.066	$0.058	-12.12%
Electric Sedan					$0.010	$0.020	100.00%
Minivan					$0.163	$0.144	-11.66%
ADA Minivan					N/A	$0.133	N/A
SUV					$0.133	$0.111	-16.54%
1/2T					$0.188	$0.174	-7.45%
3/4-1T					$0.244	$0.220	-9.84%
Low Use Facility					$0.347	$0.519	49.57%
Neighborhood Electric					$0.057	$0.116	103.51%
ADA Bus					$0.403	$0.398	-1.24%
Large Truck (Diesel)					$1.031	$1.214	17.75%
Managed Maintenance Rates***							
Human Services					$890.60	$890.60	0.00%
Human Services MSOCS					$1,054.85	$1,054.85	0.00%
Pollution Control					$627.80	$627.80	0.00%
Plant Management					$1,394.30	$1,394.30	0.00%
E85 rebate per gallon					$0.50	$0.50	0%

Per mile rate structure was implemented FY2016 for FSS leased vehicles using fuel card services
*Vehicle Lease prices vary due to cost of vehicle and length of lease term
**Per mile rates reviewed quarterly to adjust for changes in fuel prices based on U. S. Energy Information Administration (EIA) published six month historical and six month projected fuel pricing average
***Managed maintenance rates = agency owned vehicle maintenance costs in CY15 divided by number of vehicles in program plus $46.89 per vehicle for administrative costs

Lease Rate History for Individualized Leases

	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Vehicle Rate Adjustment to Individualized Rates	0.0%	0.0%	0.0%	0.0%	N/A	N/A
Note: Rate structure implemented in FY2016						
Managed Maintenance Rate History *						
Human Services (base year FY2011, $624 per year)	$624.00	$624.00	$1,055.00	$919.00	$890.60	$890.60
Human Services MSOCS (base FY2011, $624 per year)	$624.00	$624.00	$1,223.00	$1,098.00	$1,054.85	$1,054.85
Pollution Contol (base year FY2011, $354 per year)	$354.00	$354.00	$354.00	$661.00	$627.80	$627.80
Plant Management (base year FY2012, $719 per year)	$719.00	$719.00	$919.00	$1,261.00	$1,394.30	$1,394.30
E85 Rebate Rates Per Gallon	$0.25	$0.25	$0.50	$0.50	$0.50	$0.50
Actual Gasoline Cost History **	$3.53	$3.57	$3.43	$2.69	$2.32	$2.11
Average New Car Acquisition Cost	$21,200	$22,393	$23,797	$26,010	$26,500	$26,500

*Managed maintenance services launched January 2011 with agency projected maintenance costs to develop initial rates
Effective January 1, 2013 rates were based on agency actual maintenance costs from CY12 adjusted by CY actuals thereafter
No administrative costs were charged to the agencies during these years through June 30 2015
Effective November FY2016 rates include administrative costs, see rate chart above
** FY2016 and FY2017 from EIA fuel projections

Miscellaneous Charges

- *Agency owned* vehicle fuel charges are billed back to agency at original cost excluding card carrier discount
- Fuel card services have not been included in new vehicle leases for political subdivisions and MNSCU since January 2010
  - 5 political subdivision and 6 MNSCU vehicles still have fuel included in lease rates with a planned phase out by end of FY 2019
  - State agencies with onsite fueling do not use the fuel rate component for some select FSS leased vehicles, i.e. DHS St. Peter 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
- 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
  - Smoking in the vehicle – cost of smoke removal and/or repairing burns in upholstery
  - Early lease termination fee – $500
  - Returned vehicle body damage, if repaired – $500 insurance deductible
- Vehicles involved in a collision will continue to be billed until an insurance adjuster has determined vehicle is a total loss
- Agency is assessed a mileage overage charge for miles in excess of lease life cycle mileage allowance for vehicles not using the fuel card services
  - Overage assessed on a per-mile over basis upon lease termination (see calculation on page 34)

History and Proforma							
Fleet Services Unit							
Statement of Revenues, Expenses & Changes in Retained Earnings							
	FY2013	**FY2014**	**FY2015**	**FY2016**	**FY2017**	**Change**	**% Change**
	Actual	**Actual**	**Actual**	**Actual**	**Proforma**		
Operating Revenue							
Vehicle Rental	11,757,245	12,882,393	13,260,643	11,901,507	10,324,210	(1,577,297)	(13.3%)
Other Revenue	9,491	129	593	0	102	102	.0%
Managed Maintenance - Other Agencies	414,532	485,523	373,288	306,443	261,074	(45,369)	(14.8%)
Fleet Card - Other Agencies	2,023,356	1,848,957	1,397,483	1,007,807	942,200	(65,607)	(6.5%)
Total Operating Revenue	14,204,624	15,217,002	15,032,007	13,215,757	11,527,586	(1,688,171)	(12.8%)
Operating Expenses							
Salaries & Benefits	757,070	645,121	670,302	643,164	719,000	75,836	11.8%
Rent - Space	70,956	80,144	72,674	23,785	26,100	2,315	9.7%
Rent - Equipment	2,296	40	36	176	3,506	3,330	1892.0%
Repairs - Vehicle	782,420	783,976	798,294	830,918	859,606	28,688	3.5%
Repairs - Other	20,815	714	2,859	37,146	95,858	58,712	158.1%
Managed Maintenance - Other Agencies	491,527	537,620	406,893	376,454	383,606	7,152	1.9%
Insurance	546,560	650,726	675,834	717,338	791,625	74,287	10.4%
Printing	2,493	1,908	642	5,390	2,500	(2,890)	(53.6%)
Professional & Technical Services	104,595	574	1,730	7,250	1,500	(5,750)	(79.3%)
Computer Services	200,643	2,668	492	507	450	(57)	(11.2%)
Central IT Services	0	294,463	579,375	443,526	571,200	127,674	28.8%
Communications	16,566	2,741	3,290	1,883	2,424	541	28.7%
Travel	14,777	4,757	5,344	1,914	2,550	636	33.2%
Fees			96	16,579	0	(16,579)	(100.0%)
Purchased Services	13,694	38,707	12,357	18,150	84,400	66,250	365.0%
Vehicle License Fees	26,822	18,979	13,148	21,092	21,680	588	2.8%
Telematics Fees				9,944	270,000	260,056	2615.2%
Vehicle Maintenance Management Fees	119,968	108,344	115,583	96,441	98,200	1,759	1.8%
Employee Development	2,402	3,146	3,007	1,182	5,100	3,918	331.5%
Supplies - Parts	220,818	182,933	140,383	367,052	228,502	(138,550)	(37.7%)
Supplies - Fuel	3,279,733	3,013,081	2,401,189	1,756,678	1,978,672	221,994	12.6%
Supplies - Shop & Office	21,214	21,983	41,240	8,325	24,550	16,225	194.9%
Fleet Card - Other Agencies	1,896,047	1,768,200	1,369,856	996,322	942,200	(54,122)	(5.4%)
Attorney General Fees			453	71	300	229	322.5%
Depreciation	5,199,714	5,858,913	6,088,619	5,443,274	5,012,820	(430,454)	(7.9%)
Amortization	0	0	0	0	0	0	.0%
Indirect Costs	9,124	273,720	255,426	221,609	269,130	47,521	21.4%
Total Operating Expenses	13,800,254	14,293,458	13,659,122	12,046,170	12,395,479	349,309	2.9%
Operating Income (Loss)	404,370	923,544	1,372,885	1,169,587	(867,894)	(2,037,481)	(174.2%)
Non-operating Revenue (Expense)							
Interest Revenue	68,290	71,549	82,433	95,254	91,500	(3,754)	(3.9%)
Non-operating Revenue (Expense)		164,863	186,188	70,630	0	(70,630)	(100.0%)
Gain (Loss) on Sale of Fixed Assets	776,337	726,770	517,534	758,649	789,600	30,951	4.1%
Interest Expense	(197,510)	(192,694)	(196,425)	(188,309)	(189,733)	(1,424)	.8%
Excessive Reserve Payback	0	0	0	0	0	0	.0%
Total Non-operating Revenue (expense)	647,117	770,488	589,730	736,224	691,367	(44,857)	(6.1%)
Transfers and Contributions							
Capital Contributions	(1,300)						
Per Active Vehicle Rebate		(606,263)	(1,000,000)	(2,000,000)			
One-time Telematics Device Purch/Install					(211,500)		
One-time Electric/Hybrid Vehicle Initiative				(10,000)	(300,000)		
One-Time Electric Charging Stations					(500,000)		
One-Time M5 Enhancements - IRISK					(20,500)		
Net Income (Loss)	1,051,487	1,087,769	962,615	(104,189)	(1,208,527)		
Retained Earnings - Beginning of Period	10,705,691	11,785,802	12,920,354	13,746,887	14,033,158		
Prior Period Adjustment	28,625	46,783	(136,082)	390,460			
Retained Earnings - as Restated	10,734,316	11,832,585	12,784,272	14,137,347	14,033,158		
Retained Earnings - End of Period	11,785,802	12,920,354	13,746,887	14,033,158	12,824,632		
Contributed Capital	500,700	500,700	500,700	500,700	500,700		
Total Net Assets	12,286,502	13,421,054	14,247,587	14,533,858	13,325,332		

Capital Assets and Technology Purchases

Fleet Services Unit
For Fiscal Year 2017

Description of Item	Fin Dept#	Org Name	Justification	Qty	Unit Price	Total Amount	Included in Master Lease Demand Survey Yes or No	If yes, identify quarter in which
Sub-total of items with $100,000 unit cost or more as identified in the business plan.								
	G023MF16	Vehicle Rental						
Automotive Equipment including cars, specialty vehicles, and light trucks			Replacement of existing fleet equipment	382	26,500	10,123,000	Yes	Primarily 1, 3&4
Automotive Equipment including cars, specialty vehicles, and light trucks (5100 Fund)				29	26,500	768,500	No	
Interface development for Fleet Management software (M5) and Risk Management Insurance database IRISK				1	20,500	20,500	No	
Sub-total of items with unit cost less than $100,000	G023MF15					10,891,500		
						0		
GRAND TOTAL						10,891,500		

FY 2017 SWIFT SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION				
Fleet Services Unit				
FOR FISCAL YEAR 2016				
		Fund 5100		
			FinDept	
		Org Name: Fleet Services	G0237200	
	670013	Vehicle Rental	10,324,210	
	670014	Fleet Card - Other Agencies	942,200	
	670013	Managed Maintenance - Other Agencies	261,074	
	550451	Vehicle Disposal	2,521,008	
	512606	Miscellaneous	102	
	55600	Non-operating Revenue	0	
	512001	Interest Revenue	91,500	
			14,140,094	
	SWIFT Account			
	41000	Full Time	719,000	
	41030	Part Time	0	
	41050	Overtime	0	
	41050	Premium	0	
	41070	Other	0	
	41100	Space Rental	26,100	
	41500	Repairs	955,464	
	41500	Managed Maintenance - Other Agencies	383,606	
	41110	Printing	2,500	
	41130	Prof / Technical	121,850	
	41196	Central IT Services	571,650	
	41155	Communications	2,424	
	41160	Travel - In State	638	
	41170	Travel - Out State	1,913	
	41300	Supplies	253,052	
	41300	Fuel	1,978,672	
		Attorney General Fees	300	
	41300	Fleet Card - Other Agencies	942,200	
	41400	ML Loan Payments	6,674,190	
	47060	Vehicle Purchases	1,068,500	
	41400	Equipment Rental	3,506	
	41180	Employee Development	5,100	
	43000	Other Operating Costs	1,265,905	
	42010	Statewide Indirect	269,130	
	41190	State Prof / Technical	150	
	43000	Telematics Install	211,500	
	43000	Electric Vehicle Charging Stations	400,000	
	44200	Excessive Reserve Payback		
Total			15,857,349	
Adjustments				
Plus:				
		Depreciation	5,012,820	
Total			5,012,820	
Minus:				
		ML Loan Payment	6,674,190	
	43000	Telematics Installation	211,500	
	47060	Vehicle Purchases	768,500	
	47060	Alternative Fuel Vehicle Incentive	300,000	
	41130	Electric Vehicle Charging Stations	100,000	
	41300	Electric Vehicle Charging Stations	400,000	
	41130	M5 IRISK Enhancements	20,500	
Total			8,474,690	
Rate Matrix Amount			12,395,479	

Projected Cash Flow - FY17													
MINNESOTA DEPARTMENT OF ADMINISTRATION													
Fleet Services - 5100													
	Actual	**Actual**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Totals**
	7/31/2016	**8/31/2016**	**9/30/2016**	**10/31/2016**	**11/30/2016**	**12/31/2016**	**1/31/2017**	**2/28/2017**	**3/31/2017**	**4/30/2017**	**5/31/2017**	**6/30/2017**	
Beginning Balance	**3,324,275.11**	**3,169,345.09**	**4,038,660.79**	**5,472,013.98**	**6,265,853.05**	**6,946,528.57**	**3,653,066.42**	**3,837,447.65**	**3,781,744.55**	**3,742,828.37**	**4,066,062.76**	**4,678,757.84**	
Receipts - operating FY17	-	335,293.56	1,809,657.44	1,413,854.16	1,390,865.61	1,389,659.48	975,161.32	722,483.99	759,697.99	748,502.49	997,953.49	984,456.49	11,527,586.00
Receipts - operating FY16	372,012.23	823,379.66											1,195,391.89
Transfer Ins	-	-											
Other Non Operating Receipts	410,737.08	297,470.68	261,250.00	75,030.00	75,030.00	37,515.00	37,515.00	18,731.00	112,545.00	375,150.00	427,955.00	483,579.24	2,612,508.00
Total Cash Receipt	**782,749.31**	**1,456,143.90**	**2,100,694.44**	**1,488,884.16**	**1,465,895.61**	**1,427,174.48**	**1,012,676.32**	**741,214.99**	**872,242.99**	**1,123,652.49**	**1,425,908.49**	**1,468,035.73**	
Expenses													
Salaries & Benefits FY17	21,931.17	54,021.39	83,875.75	55,917.17	55,917.17	55,917.17	55,917.17	55,917.17	83,875.75	55,917.17	55,917.17	83,876.00	719,000.25
Salaries & Benefits FY16	31,969.80	(0.77)											
Indirect Costs	-	-	67,282.50			67,282.50			67,282.50			67,282.50	269,130.00
Fuel FY17	215,465.32	252,171.36	255,650.00	253,450.00	255,625.00	220,323.00	225,200.00	227,323.00	242,323.00	252,323.00	255,618.32	265,400.52	2,920,872.52
Fuel FY16	241,643.78	1,279.47											
Other Operating Expenses FY17	11,258.83	150,117.97	215,033.00	331,177.92	331,177.92	331,177.92	331,177.92	331,177.92	331,177.92	331,177.92	331,177.92	331,177.92	3,473,156.00
Other Operating Expenses FY16	171,842.56	38,250.63											
Master Lease Principle Payments	(2,705.74)	-				3,757,936.04						2,916,254.19	6,674,190.23
Vehicle Purchases 5100 FY17	21,523.47	88,525.04	38,500.00	26,500.00	79,500.00	165,000.00	132,500.00	132,500.00	26,500.00	16,000.00	26,500.00	15,451.49	769,000.00
Vehicle Purchases 5100 FY16	214,750.14	2,463.11											
Alternative Fuel Vehicle Initiative FY17	-	-							40,000.00	80,000.00	90,000.00	90,000.00	300,000.00
Alternative Fuel Vehicle Initiative FY16	10,000.00												
Telematics Install	-	-	7,000.00	28,000.00	63,000.00	98,000.00	8,500.00				3,500.00	3,500.00	211,500.00
Electric Charging Stations	-	-				25,000.00	75,000.00	50,000.00	120,000.00	65,000.00	30,000.00	135,000.00	500,000.00
M5 Enhancements - IRISK	-	-									20,500.00		20,500.00
Transfer Outs	-	-											
Other Non Operating Expenses	-	-											
Total Expense Paid	**937,679.33**	**586,828.20**	**667,341.25**	**695,045.09**	**785,220.09**	**4,720,636.63**	**828,295.09**	**796,918.09**	**911,159.17**	**800,418.09**	**813,213.41**	**3,907,942.62**	15,857,349.00
Projected Ending Cash Balance	**3,169,345.09**	**4,038,660.79**	**5,472,013.98**	**6,265,853.05**	**6,946,528.57**	**3,653,066.42**	**3,837,447.65**	**3,781,744.55**	**3,742,828.37**	**4,066,062.76**	**4,678,757.84**	**2,238,850.94**	
Assumptions:													
Billing credit adjustments applied in Oct - June $392,380 and March, April and May $-266,000 credit per month applied to all Active Vehicles													
Fleet Services will purchase 29 vehicles with fund 5100 and 382 in fund 5000 (master lease), per business plan													
Sales revenue estimated to be $2,612,508													
Begin installing telematics devices Sept 2016. Service fees begin at time of device installation.													

Financial Statement

STATE OF MINNESOTA 9/15/2016
FLEET SERVICES FUND 5100 Unaudited
STATEMENT OF NET POSITION
JUNE 30, 2016

	FY16 6/30/2016	FY15 6/30/2015
ASSETS		
CURRENT ASSETS		
Cash	$ 3,330,401.74	$ 4,107,667.73
Deposits in Transit	1,316.26	-
Imprest Fund - Checking	500.00	175.76
Accounts Receivable	1,202,473.61	2,233,720.04
Accounts Receivable - Non Trade (Note 3)	-	-
Due from Other Funds (Note 4)	2,705.74	5,854.53
Prepaid Expenses	781.10	-
Total Current Assets	$ 4,538,178.45	$ 6,347,418.06
NONCURRENT ASSETS (Note 5)		
Building Improvements	$ 948,433.09	$ 948,433.09
Accumulated Depreciation - Building Improvements	(437,620.17)	(386,455.77)
Vehicles	46,457,516.70	42,150,812.36
Accumulated Depreciation - Vehicles	(21,567,128.68)	(20,862,836.52)
Equipment	1,809.30	1,809.30
Accumulated Depreciation - Equipment	(1,809.30)	(1,688.96)
Infrastructure	157,530.00	157,530.00
Accumulated Depreciation - Infrastructure	(60,032.48)	(52,155.92)
Software	268,570.00	268,570.00
Accumulated Amortization - Software	(268,570.00)	(268,570.00)
Total Noncurrent Assets	$25,498,698.46	$21,955,447.58
TOTAL ASSETS	$30,036,876.91	$28,302,865.64
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 12)	$ 93,000.00	$ 32,349.72
Total Deferred Outflows of Resources	$ 93,000.00	$ 32,349.72
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	$ 496,115.04	$ 623,377.35
Accounts Payable - Non-Trade (Note 6)	1,511,283.46	560,273.77
Salaries and Benefits Payable	31,969.03	31,528.68
Interest Payable	15,263.04	13,506.96
Sales Tax Payable	2,597.19	4,082.23
Loans Payable - Master Lease (Note 9)	5,953,047.93	6,543,750.69
Compensated Absences Payable (Note 10)	6,456.14	6,089.25
Total Current Liabilities	$ 8,016,731.83	$ 7,782,608.93
NONCURRENT LIABILITIES		
Loans Payable - Master Lease (Note 9)	$ 7,416,257.85	$ 6,202,733.09
Compensated Absences Payable (Note 10)	60,009.42	59,589.20
Net OPEB Obligations (Note 11)	10,019.27	10,347.08
Net Pension Liability (Note 12)	280,000.00	292,637.09
Total Noncurrent Liabilities	$ 7,766,286.54	$ 6,565,306.46
TOTAL LIABILITIES	$15,783,018.37	$14,347,915.39
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 12)	$ 353,000.00	$ 371,447.98
Total Deferred Inflows of Resources	$ 353,000.00	$ 371,447.98
NET POSITION (Note 14)		
Net Investment in Capital Assets	$12,129,392.68	$ 9,208,963.80
Unrestricted Net Position	1,864,465.86	4,406,888.19
TOTAL NET POSITION	$13,993,858.54	$13,615,851.99

STATE OF MINNESOTA 9/15/2016
FLEET SERVICES FUND 5100 Unaudited
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION
FOR THE QUARTER ENDED JUNE 30, 2016

	FY16 QTD	FY16 YTD	FY15 QTD	FY15 YTD
OPERATING REVENUES				
Vehicle Rental	$ 2,802,411.98	$ 11,901,507.32	$ 4,274,934.23	$ 13,260,643.43
Fleet Card - Other Agencies	236,849.01	1,007,807.19	304,489.03	1,397,483.37
Managed Maintenance - Other Agencies	71,643.46	306,442.88	81,846.51	373,287.82
Other	-	-	587.88	592.48
Total Operating Revenues	$ 3,110,904.45	$ 13,215,757.39	$ 4,661,857.65	$ 15,032,007.10
OPERATING EXPENSES				
Salaries and Benefits	$ 56,264.89	$ 551,428.64	$ 151,165.71	$ 643,910.91
Net Pension Expense	-	-	(45,052.06)	(45,052.06)
Rent	7,805.55	23,784.93	18,204.42	72,674.04
Rent - Equipment	8.04	175.61	7.50	35.61
Repairs and Maintenance - Vehicles	237,022.62	830,917.55	231,660.08	798,293.52
Repairs and Maintenance - Other	9,100.04	37,145.58	1,954.33	2,858.82
Managed Maintenance - Other Agencies	79,749.83	376,454.13	82,914.58	406,893.07
Printing	206.93	5,390.47	-	642.07
Professional and Technical Services	1,625.00	7,250.00	-	1,730.00
Computer and Systems Services	60.87	506.74	-	492.13
Centralized IT Services	96,747.72	443,525.65	130,971.23	579,374.63
Communications	490.55	1,883.28	816.55	3,289.82
Travel	58.04	1,913.62	1,948.83	5,344.22
Fees	-	16,579.01	-	96.87
Supplies and Materials - General	628.01	8,325.03	827.83	41,240.23
Supplies and Materials - Parts	215,193.64	367,053.30	42,870.38	140,383.34
Supplies and Materials - Fuel	463,613.59	1,756,678.39	617,683.87	2,401,188.75
Fleet Card - Other Agencies	232,967.72	996,322.20	308,569.34	1,369,855.67
Employee Development	83.16	1,182.16	188.00	3,006.97
Purchased Services	5,176.89	18,149.84	1,969.02	12,357.28
Vehicle License Fees	8,983.75	21,091.88	2,924.50	13,148.29
Telematics Fees	6,625.01	9,944.32	-	-
Vehicle Maintenance Management Fees	24,689.15	96,441.32	28,656.88	115,583.00
Insurance	180,596.25	717,338.00	179,985.25	675,833.77
Indirect Costs	55,402.26	221,609.04	63,856.45	255,425.80
Attorney General Fees	-	71.00	142.00	452.90
Depreciation	1,349,720.01	5,443,273.51	1,547,740.58	6,088,619.51
Total Operating Expenses	$ 3,032,819.52	$ 11,954,435.20	$ 3,370,005.27	$ 13,587,679.16
OPERATING INCOME (LOSS)	$ 78,084.93	$ 1,261,322.19	$ 1,291,852.38	$ 1,444,327.94
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	$ 28,779.29	$ 95,254.02	$ 19,936.16	$ 82,433.09
Interest Expense	(46,811.05)	(188,308.79)	(44,694.44)	(196,425.28)
Nonoperating Revenue	70,630.00	70,630.00	5,155.00	186,188.17
Rebate to Customers (Note 7)	(2,000,000.00)	(2,000,000.00)	(1,000,000.00)	(1,000,000.00)
Electric Vehicle Incentive (Note 8)	(10,000.00)	(10,000.00)	-	-
Gain (Loss) on Sale of Capital Assets	242,545.72	758,649.12	119,511.56	517,534.09
Total Nonoperating Revenue (Expenses)	$ (1,714,856.04)	$ (1,273,775.65)	$ (900,091.72)	$ (410,269.93)
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions (Note 2)	$ -	$ -	$ -	$ -
Total Transfers and Contribution	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ (1,636,771.11)	$ (12,453.46)	$ 391,760.66	$ 1,034,058.01
NET POSITION, BEGINNING	$ 15,630,629.65	$ 13,615,851.99	$ 13,932,424.83	$ 13,421,054.01
Adjustment to Net Position (Note 13)	-	390,460.01	(5,155.00)	(136,081.53)
Change in Accounting Principle (Note 12)	-	-	(703,178.50)	(703,178.50)
NET POSITION, ENDING	$ 13,993,858.54	$ 13,993,858.54	$ 13,615,851.99	$ 13,615,851.99

STATE OF MINNESOTA 9/15/2016
FLEET SERVICES FUND 5100 Unaudited
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED JUNE 30, 2016

		YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	$	12,247,003.82
Receipts from Other Revenue		-
Payments to Suppliers for Goods and Services		(5,695,652.70)
Payments to Employees		(642,264.34)
Net Cash Flows from Operating Activities	$	5,909,086.78
CASH FLOWS NONCAPITAL ACTIVITIES		
Advances from General Fund	$	-
Repayment of Advances from General Fund		-
Surplus Auction Rebate		70,630.00
Electric Vehicle Incentive Payments		(10,000.00)
Cash payback to the Federal Government		-
Net Cash Flows from Noncapital Financing Activities	$	60,630.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Investment in Capital Assets	$	(9,707,191.88)
Proceeds from Disposal of Capital Assets		2,430,326.30
Proceeds from Master Lease Loan		7,940,630.82
Repayments of Master Lease Loan		(7,317,808.82)
Interest Paid		(186,552.71)
Capital Contributions		-
Net Cash Flows from Capital and Related Financing Activities	$	(6,840,596.29)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	$	95,254.02
Net Cash Flows from Investing Activities	$	95,254.02
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	$	(775,625.49)
Cash and Cash Equivalents, Beginning		4,107,843.49
Cash and Cash Equivalents, Ending	$	3,332,218.00
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities		
Operating Income (Loss)	$	1,261,322.19
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Depreciation	$	5,443,273.51
Amortization		-
Customer Rebate Credit		(2,000,000.00)
(Increase) Decrease in Accounts Receivable		1,031,246.43
(Increase) Decrease in Due from Other Funds		3,148.79
(Increase) Decrease in Due from Others		-
(Increase) Decrease in Inventory		-
(Increase) Decrease in Prepaid Expenses		(781.10)
(Increase) Decrease in Prepaid Insurance		-
(Increase) Decrease in Prepaid Insurance - Workers' Compensation		-
(Increase) Decrease in Deferred Pension Outflows		(60,650.28)
Increase (Decrease) in Accounts Payable		263,197.70
Increase (Decrease) in Salaries and Benefits Payable		440.35
Increase (Decrease) in Sales Tax Payable		(1,485.04)
Increase (Decrease) in Compensated Absences Payable		787.11
Increase (Decrease) in Net OPEB Obligation		(327.81)
Increase (Decrease) in Due to Other Funds		-
Increase (Decrease) in Net Pension Liability		(12,637.09)
Increase (Decrease) in Deferred Pension Inflows		(18,447.98)
Total Adjustments	$	4,647,764.59
Net Cash Flows from Operating Activities	$	5,909,086.78

Noncash Investing, Capital, and Financing Activities

STATE OF MINNESOTA 9/15/2016
FLEET SERVICES FUND 5100 Unaudited
BUDGET TO ACTUAL COMPARISON
FOR THE QUARTER ENDED JUNE 30, 2016

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Vehicle Rental	$ 2,964,963.25	$ 8,894,889.75	$ 2,802,411.98	$11,901,507.32	$ (162,551.27)	$ 3,006,617.57
Fleet Card - Other Agencies	354,262.00	1,062,786.00	236,849.01	1,007,807.19	(117,412.99)	(54,978.81)
Managed Maintenance - Other Agencies	86,073.75	258,221.25	71,643.46	306,442.88	(14,430.29)	48,221.63
Other	12.50	37.50	-	-	(12.50)	(37.50)
Total Operating Revenues	$ 3,405,311.50	$10,215,934.50	$ 3,110,904.45	$13,215,757.39	$ (294,407.05)	$ 2,999,822.89
OPERATING EXPENSES						
Salaries and Benefits	$ 164,622.75	$ 493,868.25	$ 56,264.89	$ 551,428.64	$ 108,357.86	$ (57,560.39)
Rent	18,171.75	54,515.25	7,805.55	23,784.93	10,366.20	30,730.32
Rent - Equipment	134.75	404.25	8.04	175.61	126.71	228.64
Repairs and Maintenance - Vehicles	196,842.50	590,527.50	237,022.62	830,917.55	(40,180.12)	(240,390.05)
Repairs and Maintenance - Other	186.25	558.75	9,100.04	37,145.58	(8,913.79)	(36,586.83)
Managed Maintenance - Other Agencies	82,073.75	246,221.25	79,749.83	376,454.13	2,323.92	(130,232.88)
Printing	216.25	648.75	206.93	5,390.47	9.32	(4,741.72)
Professional and Technical Services	873.75	2,621.25	1,625.00	7,250.00	(751.25)	(4,628.75)
Computer and Systems Services	-	-	60.87	506.74	(60.87)	(506.74)
Centralized IT Services	140,850.00	422,550.00	96,747.72	443,525.65	44,102.28	(20,975.65)
Communications	796.25	2,388.75	490.55	1,883.28	305.70	505.47
Travel	1,349.25	4,047.75	58.04	1,913.62	1,291.21	2,134.13
Fees	-	-	-	16,579.01	-	(16,579.01)
Supplies and Materials - General	13,605.75	40,817.25	628.01	8,325.03	12,977.74	32,492.22
Supplies and Materials - Parts	52,325.25	156,975.75	215,193.64	367,053.30	(162,868.39)	(210,077.55)
Supplies and Materials - Fuel	633,850.00	1,901,550.00	463,613.59	1,756,678.39	170,236.41	144,871.61
Fleet Card - Other Agencies	347,445.50	1,042,336.50	232,967.72	996,322.20	114,477.78	46,014.30
Employee Development	757.50	2,272.50	83.16	1,182.16	674.34	1,090.34
Purchased Services	71,319.75	213,959.25	5,176.89	18,149.84	66,142.86	195,809.41
Vehicle License Fees	4,183.50	12,550.50	8,983.75	21,091.88	(4,800.25)	(8,541.38)
Telematics Fees	-	-	6,625.01	9,944.32	(6,625.01)	(9,944.32)
Vehicle Maintenance Management Fees	28,975.00	86,925.00	24,689.15	96,441.32	4,285.85	(9,516.32)
Insurance	166,935.25	500,805.75	180,596.25	717,338.00	(13,661.00)	(216,532.25)
Indirect Costs	65,772.25	197,316.75	55,402.26	221,609.04	10,369.99	(24,292.29)
Attorney General Fees	-	-	-	71.00	-	(71.00)
Depreciation	1,660,492.00	4,981,476.00	1,349,720.01	5,443,273.51	310,771.99	(461,797.51)
Total Operating Expenses	$ 3,651,779.00	$10,955,337.00	$ 3,032,819.52	$11,954,435.20	$ 618,959.48	$ (999,098.20)
OPERATING INCOME (LOSS)	$ (246,467.50)	$ (739,402.50)	$ 78,084.93	$ 1,261,322.19	$ 324,552.43	$ 2,000,724.69
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	$ 20,832.50	$ 62,497.50	$ 28,779.29	$ 95,254.02	$ 7,946.79	$ 32,756.52
Interest Expense	(50,577.00)	(151,731.00)	(46,811.05)	(188,308.79)	3,765.95	(36,577.79)
Non-Operating Revenue (Expense)	-	-	70,630.00	70,630.00	70,630.00	70,630.00
Rebate to Customers	(125,000.00)	(375,000.00)	(2,000,000.00)	(2,000,000.00)	(1,875,000.00)	(1,625,000.00)
Electric Vehicle Incentive	-	-	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)
Gain (Loss) on Sale of Capital Assets	274,050.00	822,150.00	242,545.72	758,649.12	(31,504.28)	(63,500.88)
Total Nonoperating Revenue (Expenses)	$ 119,305.50	$ 357,916.50	$(1,714,856.04)	$ (1,273,775.65)	$(1,834,161.54)	$(1,631,692.15)
CHANGE IN NET POSITION	$ (127,162.00)	$ (381,486.00)	$(1,636,771.11)	$ (12,453.46)	$(1,509,609.11)	$ 369,032.54

STATE OF MINNESOTA 9/15/2016
FLEET SERVICES FUND 5100 Unaudited
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE QUARTER ENDED JUNE 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

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

Reporting Entity:

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

Basis of Accounting:

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

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

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

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

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

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

3. ACCOUNTS RECEIVABLE - NON TRADE

FY16 and FY15 Accounts Receivable - Non Trade has a balance of $0.00 and $0.00 respectively for vehicles sold to agencies.

4. DUE FROM OTHER FUNDS

In FY16, the Due from Other Funds amount of $2,705.74 represents an overpayment to MMB for the 6/1/16 Master lease Payment. Refund was received in July, 2016.

In FY15, the Due from Other Funds amount of $5,854.53 represents an overpayment to MMB for the 6/1/15 Master Lease Payment. Refund was received in July, 2015.

5. CAPITAL ASSETS

	Balance 7/1/2015	Additions	Deletions	Balance 6/30/2016
Land Improvements	$ -	$ -	$ -	$ -
Building Improvements	948,433.09	-	-	948,433.09
Vehicles	42,150,812.36	10,658,201.57	(6,351,497.23)	46,457,516.70
Equipment	1,809.30	-	-	1,809.30
Infrastructure	157,530.00	-	-	157,530.00
Software	268,570.00	-	-	268,570.00
Total Capital Assets	$ 43,527,154.75	$ 10,658,201.57	$ (6,351,497.23)	$ 47,833,859.09
Accumulated Depreciation/Amortization for:				
Land Improvements	$ -	$ -	$ -	$ -
Building Improvements	(386,455.77)	(51,164.40)	-	(437,620.17)
Vehicles	(20,862,836.52)	(5,384,112.21)	4,679,820.05	(21,567,128.68)
Equipment	(1,688.96)	(120.34)	-	(1,809.30)
Infrastructure	(52,155.92)	(7,876.56)	-	(60,032.48)
Software	(268,570.00)	-	-	(268,570.00)
Total Accumulated Depr/Amort	$ (21,571,707.17)	$ (5,443,273.51)	$ 4,679,820.05	$ (22,335,160.63)

6. ACCOUNTS PAYABLE - NON TRADE

FY16 and FY15 Accounts Payable - Non Trade has a balance of $1,511,283.46 and $560,273.77 respectively for vehicles acquired.

7. CUSTOMER REBATE EXPENSE

In FY16 and FY15 Fleet Services issued rebate credits to customers totaling $2,000,000 and $1,000,000 respectively on a per mile basis for actual miles driven during the previous calendar year.

8. ELECTRIC VEHICLE INCENTIVE

FY16 Fleet fuel-efficient vehicle replacement incentives for leased vehicles totaled $10,000. Rebate up to $7,000 per vehicle for electric or hybrid models that replace current leased vehicles.

9. LOANS PAYABLE TO THE MASTER LEASE PROGRAM

Fleet Services periodically makes equipment purchases utilizing the Master Lease Program that is administered by Minnesota Management & Budget (MMB). These loans are paid off through semi-annual payments of both principal and interest to MMB over the term of the loan. The following is a schedule by fiscal years of future payments needed to satisfy Master Lease Loans Payable as of June 30, 2016.

2017	6,111,127.23
2018	3,756,672.03
2019	2,079,661.25
2020	1,160,888.03
2021	576,511.81
Total Payments	$ 13,684,860.35
Interest Amount	(315,554.57)
Principal Amount	$ 13,369,305.78

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
Beginning Balance 7/1/2015	$ 6,089.25	$ 59,589.20
Increase	63,079.35	420.22
Decrease	(62,712.46)	-
Ending Balance 6/30/2016	$ 6,456.14	$ 60,009.42

11. NET OPEB OBLIGATION

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

Beginning Balance 7/1/2015	$ 10,347.08
Increase	-
Decrease	(327.81)
Ending Balance 6/30/2016	$ 10,019.27

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, 2016 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2015 actuarial report as the June 30, 2016 is not available in adequate time to incorporate in the financial statements, which is allowed by GASB 68.

The net pension liability is the difference between the total pension liability and the plan’s fiduciary net position – accrued liability less the market value of assets.

The increase (decrease) in pension liability that is recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the difference between expected and actual experience in the measurement of the total pension liability, assumption changes and investment experience.

As of June 30, 2015, the total of Change in Accounting Principle is ($703,178.50), which is the difference between the Deferred Pension Outflows and the Net Pension Liability.

	Deferred Outflows	Net Pension Liability	Deferred Inflows
Beginning Balance 7/1/2015	$ 32,349.72	$ 292,637.09	$ 371,447.98
Increase	116,109.81	721,099.51	353,000.00
Decrease	(55,459.53)	(733,736.60)	(371,447.98)
Ending Balance 6/30/2016	$ 93,000.00	$ 280,000.00	$ 353,000.00

13. ADJUSTMENTS TO NET POSITION

In FY16, the total prior period adjustments are $390,460.01.
$210,037.24 is due to the overstatement of Centralized IT Services.
$180,422.77 is due to the overstatement of Insurance.

In FY15, the total prior period adjustments is ($136,081.53). These adjustments include:
($131,290.00) is due to the understatement of Centralized IT Services.
$363.47 is due to the understatement of reimbursement revenue.
($5,155.00) is due to the overstatement of Equipment and Accumulated Depreciation - Equipment.

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.

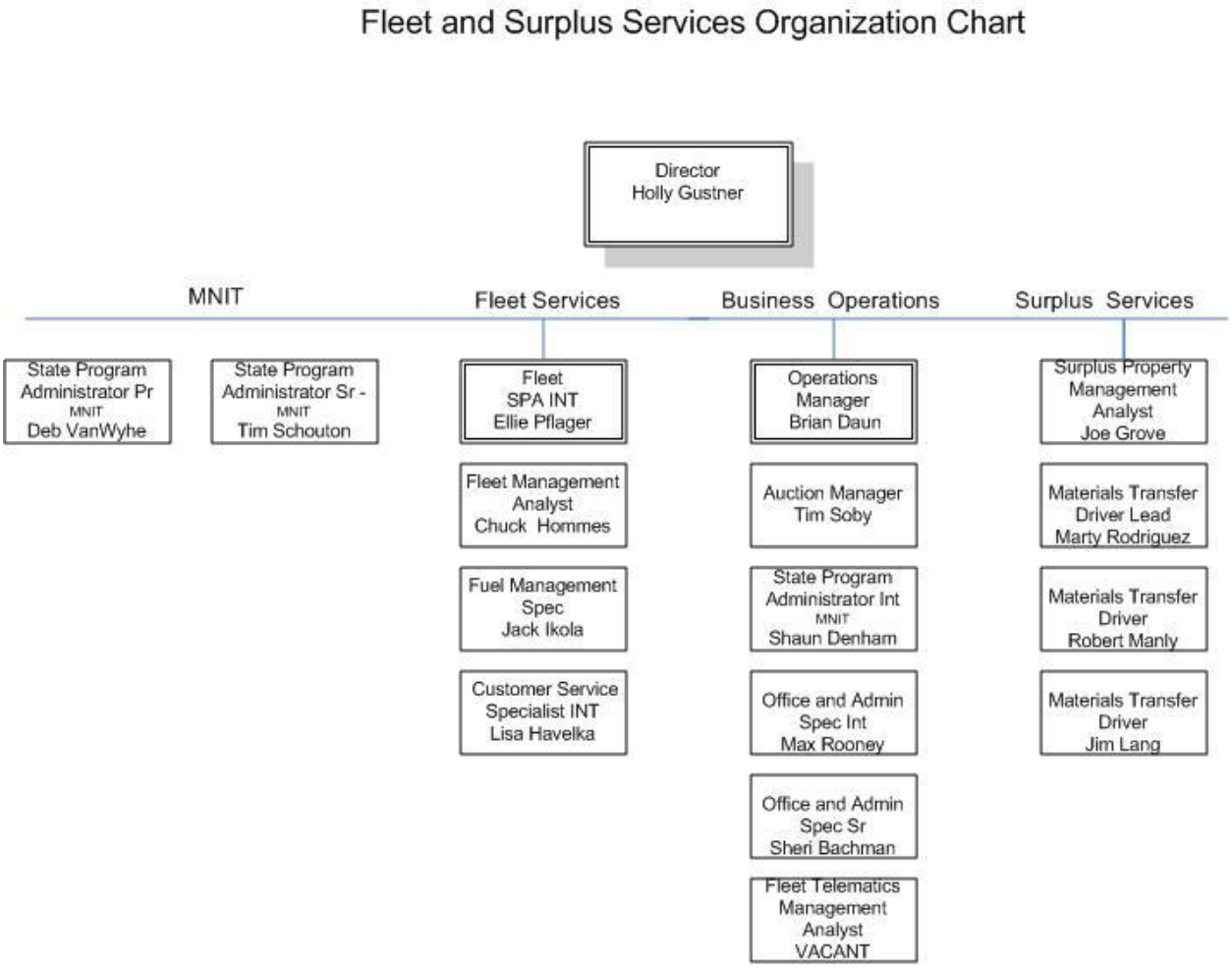
Net Investment in Capital Assets	$ 1,864,465.86
Unrestricted Net Position	-
Total Net Position	$ 1,864,465.86

Schedule of Retained Earnings

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Beginning Retained Earnings	$ 13,115,151.99	$ 14,166,468.12	$ 14,657,215.57	$ 15,129,929.65
Quarterly Net Income (Loss)	739,603.36	412,000.21	472,714.08	(1,636,771.11)
Adjustments to Net Position (Note 13)	311,712.77	78,747.24	-	-
Change in Accounting Principle	-	-	-	-
Ending Retained Earnings	$ 14,166,468.12	$ 14,657,215.57	$ 15,129,929.65	$ 13,493,158.54
Add: Capital Contributions	$ 500,700.00	$ 500,700.00	$ 500,700.00	$ 500,700.00
Reconciliation to Total Net Position	$ 14,667,168.12	$ 15,157,915.57	$ 15,630,629.65	$ 13,993,858.54

Supporting Information

Organization Chart



Personnel. At July 1, 2016, Fleet and Surplus Services' staff will consist of 17 FTEs including 3 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 7.75 full time positions, up from 6.75 in FY 2016 due to a management analyst position to coordinate implementation and provide analytics of vehicle telematics for fleet management.

Individualized Legacy Rate Formula – Long Term Vehicle Leasing

Input Variables:

- Life cycle in months
- Life cycle in miles
- Acquisition cost (from contract or invoice)
- Indicator for police, K-9, or non-police vehicle (based on input from customer)

Constant Values, which may be adjusted annually in the business plan if needed:

- Interest rate 1.5%
- Depreciation months (24, 36, 48, 60, 72, 84, 96, or 120) based on lease term
- Projected length in months of life remaining at time of disposal
- Salvage vehicles average 35%
  - Exceptions Police, 30%, K-9, 20% and vehicles with 120-month life 25%
- Maintenance per mile (see chart page 34)
- Insurance costs ($398 annually)
- Administrative costs ($716 annually)

Calculations:

- **Fuel**
  - Vehicle type average MPG = CY15 fuel used by vehicle type/CY15 miles driven
  - Fuel cost obtained quarterly from EIA using 6-month historical and 6 month projected fuel pricing
  - Fuel cost per mile = fuel cost/vehicle type average MPG
- **Maintenance**
  - Maintenance cost per mile = CY15 total maintenance by vehicle type/total miles driven CY15 (1.9% added to rate for inflation)
  - Vehicles using fuel card services - included in the per mile charge
  - Vehicles not using fuel card services - maintenance cost per mile for vehicle type * monthly mileage allowance - included in monthly charge
- **Vehicle Cost**
  - Straight line depreciation
  - 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
- **Mileage Allowance:** (vehicles not using fuel card services)
  - Mileage allowance = life cycle in miles
  - Annual mileage allowance = life cycle in miles/life cycle in years
  - Monthly mileage allowance = life cycle in miles/life cycle in months

Individualized Rate Formula with Cost Per/Mile Rate

Monthly Charge

- Monthly base rate = depreciation + insurance + administrative cost + interest
- Vehicles using the fuel card services have additional per mile rate charge for fuel and maintenance. See total cost per mile rate table below
- Vehicles not using the fuel card services include maintenance charges (no separate per mile rate charge)
    - Maintenance charges = monthly mileage allowance * maintenance cost per mile for vehicle type from chart below

Mileage Overage Charge

(Vehicles without fuel card services and miles in excess of lease mileage allowance)

- Vehicles will be assessed the full amount of mileage overage upon termination of the lease
    - Mileage overage charge = monthly charge/monthly mileage allowance

FY2017 Per/Mile Rates

Maintenance Cost Per Mile Rates = CY2015 Actual Repair Costs / Miles Driven + 1.9% Inflation			Fuel Cost Per Mile Rates = Fuel Price Per Gallon / Vehicle Type Average MPG Total Cost Per Mile Rate = Maintenance Cost Per Mile + Fuel Cost Per Mile										
Average MPG = CY2015 Fuel Usage / Miles Driven			Fuel Cost Per Mile Rate = Quarterly Fuel Price in Columns Below*										
*Maintenance Cost Per Mile	Average MPG	Vehicle Type	$1.51 to $1.75	$1.76 to $2.00	$2.01 to $2.25	$2.26 to $2.50	$2.51 to $2.75	$2.76 to $3.00	$3.01 to $3.25	$3.26 to $3.50	$3.51 to $3.75	$3.76 to $4.00	Total Cost Per Mile Rate Q1
$0.029	32.3	Compact Sedan	$0.054	**$0.062**	$0.070	$0.077	$0.085	$0.093	$0.101	$0.108	$0.116	$0.124	$0.091
$0.040	27.0	Sedan	$0.065	**$0.074**	$0.083	$0.093	$0.102	$0.111	$0.121	$0.130	$0.139	$0.148	$0.114
$0.018	38.5	Hybrid Sedan	$0.045	**$0.052**	$0.058	$0.065	$0.071	$0.078	$0.084	$0.091	$0.097	$0.104	$0.070
$0.013	44.6	Plug-in Hybrid Sedan	$0.039	**$0.045**	$0.050	$0.056	$0.062	$0.067	$0.073	$0.078	$0.084	$0.090	$0.058
$0.020	N/A	Electric Sedan	$0.000	**$0.000**	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.020
$0.047	20.7	Minivan	$0.085	**$0.097**	$0.109	$0.121	$0.133	$0.145	$0.157	$0.169	$0.182	$0.194	$0.144
$0.028	19.2	ADA Minivan	$0.091	**$0.104**	$0.117	$0.130	$0.143	$0.156	$0.169	$0.182	$0.195	$0.209	$0.133
$0.023	22.7	SUV	$0.077	**$0.088**	$0.099	$0.110	$0.121	$0.132	$0.143	$0.154	$0.165	$0.176	$0.111
$0.043	15.3	1/2T	$0.115	**$0.131**	$0.147	$0.164	$0.180	$0.197	$0.213	$0.229	$0.246	$0.262	$0.174
$0.059	12.4	3/4-1T	$0.141	**$0.162**	$0.182	$0.202	$0.222	$0.242	$0.263	$0.283	$0.303	$0.323	$0.220
$0.275	8.2	Low Use Facility	$0.214	**$0.244**	$0.275	$0.305	$0.336	$0.366	$0.397	$0.427	$0.458	$0.488	$0.519
$0.116	N/A	Neighborhood Electric	$0.000	**$0.000**	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.116
$0.132	7.5	ADA Bus	$0.232	**$0.266**	$0.299	$0.332	$0.365	$0.398	$0.432	$0.465	$0.498	$0.531	$0.398
$0.828	5.82	Large Truck (Diesel)	$0.301	$0.344	$0.386	$0.429	**$0.472**	$0.515	$0.558	$0.601	$0.644	$0.687	$1.300

*Fuel prices posted by US Energy Information Administration (EIA) averaged quarterly = 6 month historical + 6 month projected fuel price / 12

FY2017 Q2 per mile fuel rates in **BOLD.** The average per mile fuel rate is $0.150 excludes Electric Sedan and Neighborhood Electric vehicle types

The average per mile maintenance rate is $0.119 for all vehicle types

Per Mile rates may be adjusted quarterly to match fuel pricing. Maintenance Cost Per Mile adjusted annually with business plan

Example: Fuel price posted = $2.45 Follow $2.26 to $2.50 column down to line up with vehicle description to the left for fuel cost per mile rate

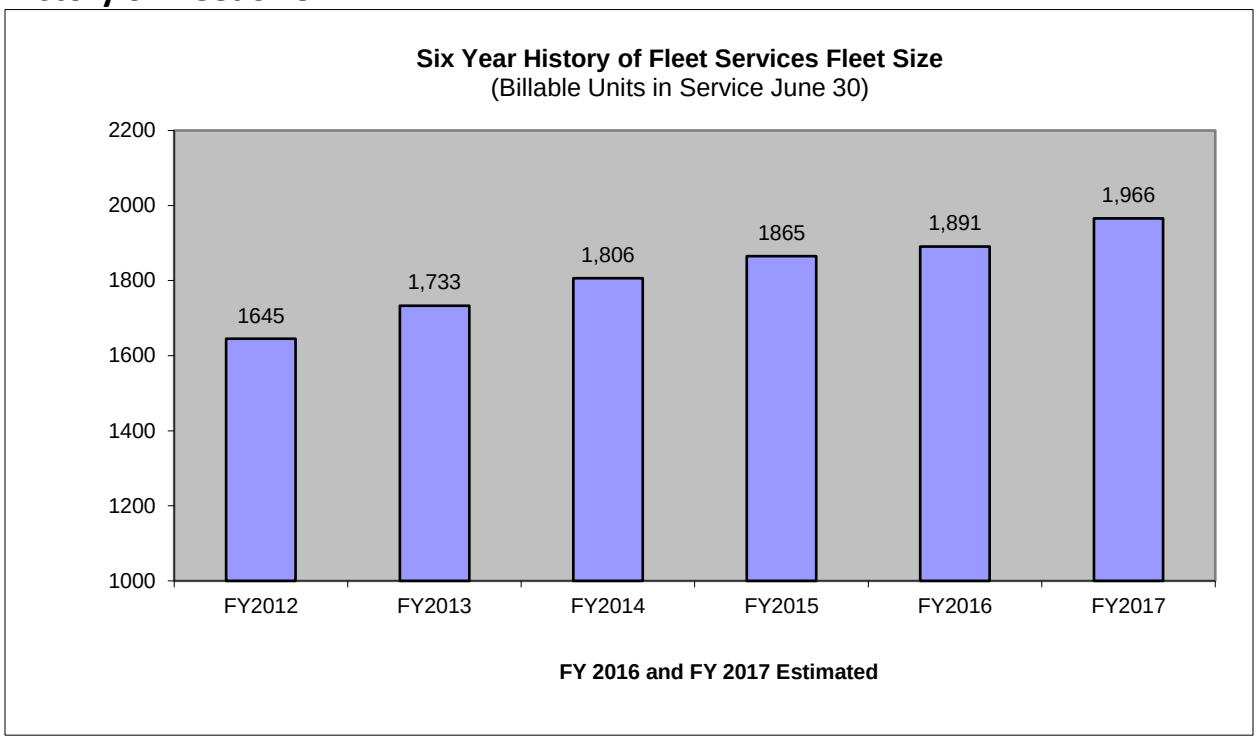
Average Monthly Invoice Change Sample

Average of Monthly Invoice Change				Per Mile Rates are based on Average Monthly Miles Per Vehicle				Per Mile Rates are based on Average Monthly Miles Per Vehicle					
Class	Vehicle Count	Description	Avg Monthly Miles per Vehicle	FY16 Q4 Monthly Avg Base Rate	FY16 Q4 Monthly Per Mile Maint Charge	FY16 Q4 Monthly Per Mile Fuel Charge	FY16 Q4 Monthly Invoice	FY17 Q2 Monthly Avg Base Rate	FY17 Q2 Monthly Per Mile Maint Charge	FY17 Q2 Monthly Per Mile Fuel Charge	FY17 Q2 Monthly Invoice	Total Invoice Change FY16 Q4 to FY17 Q2	% Change in Total Invoice FY16 Q4 to FY17 Q2
Individualized Rate													
With Fuel													
0100	84	Compact	903	$ 302.41	$ 16.26	$ 70.45	$ 389.12	$ 309.08	$ 26.19	$ 56.00	$ 391.28	$ 2.15	0.55%
0200	496	Sedan	1053	$ 315.65	$ 37.93	$ 101.13	$ 454.71	$ 322.32	$ 42.14	$ 77.96	$ 442.42	$ (12.29)	-2.70%
0210	97	Sedan Hybrid	841	$ 410.98	$ 13.45	$ 56.34	$ 480.77	$ 417.65	$ 15.14	$ 43.72	$ 476.50	$ (4.26)	-0.89%
0220	2	Sedan Plugin Hybrid	929	$ 570.16	$ 10.21	$ 51.07	$ 631.44	$ 576.83	$ 12.07	$ 41.78	$ 630.68	$ (0.76)	-0.12%
0400	197	Mini Van	1053	$ 347.51	$ 44.21	$ 127.36	$ 519.08	$ 354.18	$ 49.47	$ 102.10	$ 505.75	$ (13.33)	-2.57%
0410	22	ADA Mini Van	517	$ 435.83	$ 21.71	$ 62.56	$ 520.10	$ 442.50	$ 14.48	$ 53.77	$ 510.74	$ (9.36)	-1.80%
0500	362	SUV	1197	$ 422.46	$ 23.94	$ 134.06	$ 580.46	$ 429.13	$ 27.53	$ 105.34	$ 562.00	$ (18.47)	-3.18%
0600	82	LT Truck/Large SUV	1256	$ 402.21	$ 35.17	$ 202.22	$ 639.60	$ 408.88	$ 54.01	$ 164.54	$ 627.43	$ (12.17)	-1.90%
0700	52	HD Truck	1178	$ 381.10	$ 36.52	$ 250.91	$ 668.53	$ 387.77	$ 69.50	$ 190.84	$ 648.11	$ (20.42)	-3.06%
1200	30	Facility	177	$ 274.33	$ 18.60	$ 42.87	$ 335.81	$ 281.00	$ 48.72	$ 43.23	$ 372.95	$ 37.14	11.06%
1300	10	ADA Bus	1459	$ 687.93	$ 100.67	$ 487.31	$ 1,275.91	$ 694.60	$ 192.59	$ 388.09	$ 1,275.29	$ (0.63)	-0.05%
1400	5	Misc Truck	218	$ 833.29	$ 112.71	$ 93.30	$ 1,039.30	$ 839.96	$ 180.50	$ 102.90	$ 1,123.36	$ 84.06	8.09%
		Average With Fuel		***$ 365.55***	***$ 32.15***	***$ 120.15***	***$ 517.85***	***$ 372.22***	***$ 39.58***	***$ 94.67***	***$ 506.47***	***$ (11.38)***	***-2.10%***
No Fuel													
0230	2	Sedan Fully Electric	100	$ 349.18	$ 1.00		$ 350.18	$ 355.85	$ 2.00		$ 357.85	$ 7.67	2.19%
8020	73	Police Sedan	2104	$ 603.16	$ 75.76		$ 678.92	$ 609.83	$ 84.18		$ 694.01	$ 15.09	2.22%
8050	72	Police SUV	2254	$ 592.62	$ 45.07		$ 637.69	$ 599.29	$ 51.83		$ 651.12	$ 13.43	2.11%
9010	9	Compact	1365	$ 319.61	$ 24.57		$ 344.17	$ 326.28	$ 39.58		$ 365.86	$ 21.68	6.30%
9020	63	Sedan	1567	$ 402.41	$ 56.42		$ 458.83	$ 409.08	$ 62.69		$ 471.77	$ 12.94	2.82%
9021	6	Sedan Hybrid	1301	$ 483.27	$ 20.81		$ 504.08	$ 489.94	$ 23.42		$ 513.36	$ 9.27	1.84%
9040	28	Mini Van	1312	$ 439.08	$ 55.10		$ 494.18	$ 445.75	$ 61.66		$ 507.41	$ 13.23	2.68%
9050	2	ADA Mini Van	1292	$ 391.16	$ 54.24		$ 445.40	$ 397.83	$ 36.16		$ 433.99	$ (11.41)	-2.56%
9060	12	LD Pkp/SUV/Van	1290	$ 434.71	$ 36.12		$ 470.83	$ 441.38	$ 55.47		$ 496.85	$ 26.02	5.53%
9070	38	HD Truck	1108	$ 377.95	$ 34.36		$ 412.31	$ 384.62	$ 65.39		$ 450.01	$ 37.70	9.14%
9120	5	Facility	283	$ 228.07	$ 29.74		$ 257.80	$ 234.74	$ 77.88		$ 312.62	$ 54.81	21.26%
9123	3	Facility Electric	361	$ 276.59	$ 20.58		$ 297.17	$ 283.26	$ 41.88		$ 325.14	$ 27.97	9.41%
		Average No Fuel		***$ 489.30***	***$ 52.01***	***$ -***	***$ 541.31***	***$ 495.97***	***$ 63.23***	***$ -***	***$ 559.20***	***$ 17.89***	***3.78%***
Legacy Rate													
Various	144		1008	$ 419.31	N/A	N/A	$ 419.31	$ 425.98	N/A	N/A	$ 425.98	$ 6.67	1.59%
Total	**1896**	**Overall Average**	**1045**	**$ 390.06**	**$ 32.99**	**$ 91.19**	**$ 514.24**	**$ 394.39**	**$ 40.48**	**$ 71.78**	**$ 506.65**	**$ (7.59)**	**-1.30%**

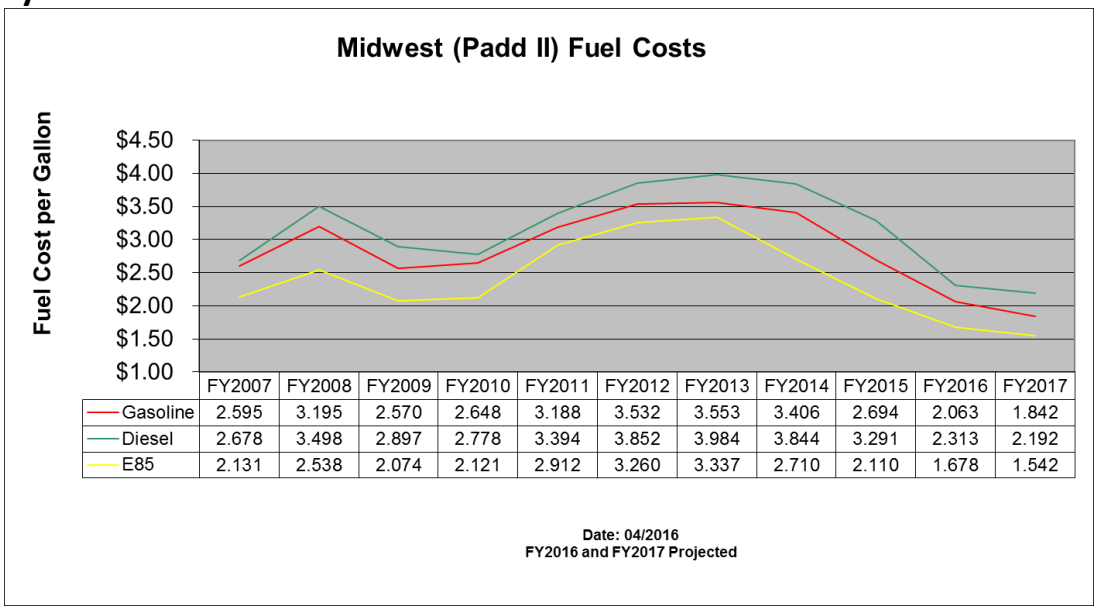
<u>Assumption for Invoice Change Sample</u>

The monthly per mile maintenance and fuel charges assume the average monthly miles are driven. The average percentage change in rates is weighted assuming the same number of vehicles within classes from FY 2016 to FY 2017.

History of Fleet Size



History of Fuel Cost



	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Gasoline	2.595	3.195	2.570	2.648	3.188	3.532	3.553	3.406	2.694	2.063	1.842
Diesel	2.678	3.498	2.897	2.778	3.394	3.852	3.984	3.844	3.291	2.313	2.192
E85	2.131	2.538	2.074	2.121	2.912	3.260	3.337	2.710	2.110	1.678	1.542

Projection of Fuel Pricing

Fuel prices based on 12-month average (6-month history, 6 month projected April 2016).
Source: EIA http://www.eia.gov/forecasts/steo/query/

FY2017 Quarterly Fuel Price Projections							
		Gasoline	Diesel			Gasoline	Diesel
2016	Jan	1.76	2.14	2016	Apr	1.85	2.10
2016	Feb	1.60	2.00	2016	May	1.94	2.11
2016	Mar	1.77	2.08	2016	Jun	1.98	2.12
2016	Apr	1.85	2.10	2016	Jul	2.06	2.31
2016	May	1.94	2.11	2016	Aug	2.58	2.60
2016	Jun	1.98	2.12	2016	Sep	2.31	2.51
2016	Jul	1.94	2.10	2016	Oct	2.32	2.52
2016	Aug	1.92	2.12	2016	Nov	2.08	2.47
2016	Sep	1.83	2.15	2016	Dec	1.88	2.31
2016	Oct	1.77	2.14	2017	Jan	1.65	2.17
2016	Nov	1.71	2.16	2017	Feb	1.68	2.20
2016	Dec	1.64	2.18	2017	Mar	1.85	2.27
1st quarter Average		**1.81**	**2.12**	**2nd Quarter Average**		**2.02**	**2.31**
		Gasoline	Diesel			Gasoline	Diesel
2016	Jul	2.68	2.79	2016	Oct	2.32	2.52
2016	Aug	2.58	2.60	2016	Nov	2.08	2.47
2016	Sep	2.31	2.51	2016	Dec	1.88	2.31
2016	Oct	2.32	2.52	2017	Jan	1.65	2.17
2016	Nov	2.08	2.47	2017	Feb	1.68	2.20
2016	Dec	1.88	2.31	2017	Mar	1.85	2.27
2017	Jan	1.65	2.17	2017	Apr	1.98	2.26
2017	Feb	1.68	2.20	2017	May	2.04	2.26
2017	Mar	1.85	2.27	2017	Jun	2.09	2.29
2017	Apr	1.98	2.26	2017	Jul	2.07	2.29
2017	May	2.04	2.26	2017	Aug	2.07	2.33
2017	Jun	2.09	2.29	2017	Sep	2.00	2.37
3rd Quarter Average		**2.10**	**2.39**	**4th Quarter Average**		**1.98**	**2.31**

Vehicle Lease Agreement - Long Term

Department of Administration, Fleet Services (Fleet Services) agrees to furnish a vehicle to _____ (customer) 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 Type: _____

Assignment Term and Cost:

Customer agrees to:

- A lease term of _____ years or _____ miles, whichever comes first.
- Pay Fleet Services a daily rate of _____ to be billed monthly.
  - There may be an annual cost adjustment (increase) of up to 3.5% effective July 1 of each year.
  - Vehicles in service less than three months will not receive this increase.
- Pay Fleet Services for fuel and maintenance through a mileage charge billed monthly.
  - Mileage charge may be adjusted quarterly based on fuel pricing.
  - Mileage charge may be adjusted each fiscal year to adjust for maintenance expenditures.
  - The current mileage charge for this vehicle is _____ 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 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.
- 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.
  - Early termination will result in an early termination fee of $500 to be paid by the customer.
- Cost of mechanical repair work due to misuse, abuse, neglect of the vehicle/equipment, or smoking in the vehicle is the responsibility of the customer.
- Vehicles turned in with unreported body damage will be assessed up to the $500 insurance deductible.

Cleanliness and Care:

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

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

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

Customer Agency or Unit: _____ VIN: _____

Authorized Signature: _____Date:_____

Fleet Services Signature: _____Date: _____

Driver Receiving Vehicle Signature: _____Date: _____

eff. 7/15

Vehicle Lease Agreement - Long Term – No Fuel

Department of Administration, Fleet Services (Fleet Services) agrees to furnish a vehicle to _____ (customer) 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 Type: _____

Assignment Term and Cost:

Customer agrees to:

- A lease term of _____ years and _____ miles.
- Pay Fleet Services a daily rate of _____ to be billed monthly.
  - There may be an annual cost adjustment (increase) of up to 3.5% effective July 1 of each year.
  - Vehicles in service less than three months will not receive this increase.
- Pay Fleet Services for over lease mileage allowance charge.
  - _____ per mile in excess of _____ miles will be billed at end of lease term.
- Pay Fleet Services invoices within 30 days after receipt.

Additional Terms:

- Customer is responsible for safe and lawful operation of the assigned vehicle.
- 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.
- 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.
  - Early termination will result in an early termination fee of $500 to be paid by the customer.
- 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.
- Political Subdivisions are required to provide their own insurance coverage.

Cleanliness and Care:

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

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

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

Customer Agency or Unit: _____ VIN: _____

Authorized Signature: _____Date:_____

Fleet Services Signature: _____Date: _____

Driver Receiving Vehicle Signature: _____Date: _____

eff. 7/15

MINNESOTA MANAGEMENT & BUDGET

MANAGEMENT ANALYSIS & DEVELOPMENT DIVISION

including ENTERPRISE LEARNING & DEVELOPMENT

Internal Service Fund 5200 consists of two independent service providers:
Management Analysis & Development Division (MADD)
Enterprise Learning & Development (ELD)
Each organization fulfills unique training requirements for Minnesota state and local governments.

MANAGEMENT ANALYSIS & DEVELOPMENT DIVISION - 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:

- Business Process Redesign and Reengineering
- Organization and Program Evaluation, Best Practices Identification, Analytical Studies, Grant Writing, and Survey Research
- Training, Curriculum Development and Online Service
- Organization Development, Change Management, Management Coaching, Staff Development and Team Effectiveness
- Organization Structure and Staffing Redesign, Roles and Responsibilities Clarification, and Communications Plans
- Meeting Design and Facilitation, Strategic and Operational Planning Processes, and Stakeholder Feedback

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...."*

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

Rates are determined annually to provide for recovery of operating costs with a breakeven objective.

MINNESOTA MANAGEMENT & BUDGET

MANAGEMENT ANALYSIS & DEVELOPMENT DIVISION

including ENTERPRISE LEARNING & DEVELOPMENT

*ENTERPRISE LEARNING & DEVELOPMENT - Services Provided

Enterprise Learning & Development (ELD) 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.

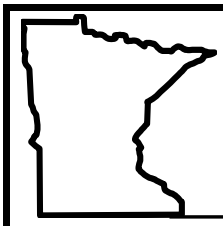
OMB Uniform Guidance, 2 CFR part 200, subpart 200.472

- *"The cost of training and education provided for employee development is allowable".*

How Rates are Computed

Enterprise Learning and Development operates on a fee-for-service basis utilizing a competitive market structure. Rates are derived on a cost-recovery-plus-margin basis. A review of ELD records dating to FY2008 indicates that pricing has remained relatively consistent with only minor upward adjustments.

*Enterprise Learning & Development is operating under their FY2016 business plan.



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

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

MANAGEMENT ANALYSIS &
DEVELOPMENT DIVISION / ENTERPRISE
FOR YEAR ENDING JUNE 30, 2016 **LEARNING & DEVELOPMENT**
(All Figures in 000's) **FUND 5200**

PART I 2 CFR 200 R.E. BALANCE			
2 CFR 200 R.E. BALANCE July 1, 2015 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)			73
Adjustments (e.g. Contrib. Capital)			-
Adjusted Retained Earnings Balance			73
FY15 Retained Earnings Increase (Decrease) Per CAFR			
2 CFR 200 Revenues (Actual and Imputed) from Attachment A		7,472	
2 CFR 200 Revenues (Actual and Imputed) from Other		-	
Total Revenues			7,472
Expenditures (Actual Costs):			
per State's Financial Report		6,998	
Less 2 CFR 200 Unallowable costs (e.g.) -			
Capital Outlay		-	
Projected Cost Increases/Replacement Reserve		-	
Unallowable excess RE balance Refund		-	
Bad Debt		-	
Other - (e.g. Gain on Disposal of Assets)		-	
GASB68 Net Pension Liability Adjustment		518	
Expenditures			7,516
Plus 2 CFR 200 Allowable costs (e.g.)-			
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 (e.g.)-			
Current Year Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return		-	
Other -		-	
Federal portion of Depreciation costs		-	
Total Adjustments			-
FY15 Net Increase (Decrease) to Retained Earnings Balance per CAFR			(44)
2 CFR 200 R.E. BALANCE June 30, 2016	A)		29
Allowable Reserve	B)	1,253	
Excess Balance (A)-(B)		(1,224)	

(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, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning 2 CFR 200 R.E. balance for the next year.)

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

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

MANAGEMENT ANALYSIS &
DEVELOPMENT DIVISION / ENTERPRISE
FOR YEAR ENDING JUNE 30, 2016 **LEARNING & DEVELOPMENT**
(All Figures in 000's) **FUND 5200**

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE			
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2015			62
TRANSFERS Per CAFR (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, 2016	C)		62
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2015			
ADJUSTMENTS:			
Less: 2 CFR 200 Unallowable Costs		-	
Plus: 2 CFR 200 Allowable Costs			
FYpre2004 PPD Adjustment		17	
FY98 PPD Adjustment (legacy MA Fund 890)		(30)	
FY08 PPD Adjustment (legacy HRD Fund 200)		1	
Accumulated Prior Year Imputed Interest Adjustment		(225)	
Current Year Imputed Interest Adjustment		-	
FY12 Federal Retained Earnings payback		153	
FY12 State Portion of Excess Retained Earnings		531	
FY15 GASB68 Beginning Balance Adjustment		(2,529)	
FY15 GASB68 Net Pension Liability Adjustment		257	
FY16 GASB68 Net Pension Liability Adjustment		518	
Total Adjustments			(1,307)
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2016	D)		(1,307)
PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE			
RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)			
(Should Tie to the Fund Balance in the CAFR)			(1,216)
			(1,216)
Check Figure			-

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, 2016
(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
Operating Revenues:					
Net Sales	$ 5,958	$ 2,073	$ 5	$ 9,117	$ 17,153
Insurance Premiums	-	-	-	-	-
Other Income	1,515	-	-	-	1,515
Total Operating Revenues	$ 7,473	$ 2,073	$ 5	$ 9,117	$ 18,668
Less: Cost of Goods Sold	-	-	-	-	-
Gross Margin	$ 7,473	$ 2,073	$ 5	$ 9,117	$ 18,668
Operating Expenses:					
Purchased Services	$ 4,750	$ 556	$ 2	$ 8,524	$ 13,832
Salaries and Fringe Benefits	2,018	2,158	5	451	4,632
Claims	-	-	-	-	-
Depreciation and Amortization	-	-	-	9	9
Supplies and Materials	150	23	-	116	289
Repairs and Maintenance	3	3	-	26	32
Indirect Costs	73	15	-	8	96
Other Expenses	4	25	-	-	29
Total Operating Expenses	$ 6,998	$ 2,780	$ 7	$ 9,134	$ 18,919
Operating Income (Loss)	$ 475	$ (707)	$ (2)	$ (17)	$ (251)
Nonoperating Revenues (Expenses):					
Investment Income	$ -	$ -	$ -	$ -	$ -
Federal Grants	-	-	-	-	-
Private Grants	-	-	-	-	-
Grants and Subsidies	-	-	-	-	-
Securities Lending Income	-	-	-	-	-
Other Nonoperating Revenues	-	-	-	-	-
Interest and Financing Costs	-	-	-	-	-
Grants, Aids and Subsidies	-	-	-	-	-
Securities Lending Rebates and Fees	-	-	-	-	-
Other Nonoperating Expenses	-	-	-	-	-
Gain (Loss) on Disposal of Capital Assets	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	$ -	$ -	$ -	$ -	$ -
Income (Loss) Before Transfers and Contributions	$ 475	$ (707)	$ (2)	$ (17)	$ (251)
Capital Contributions	-	-	-	-	-
Transfers-In	-	55	-	-	55
Transfers-Out	-	-	-	-	-
Total Income (Loss)	$ 475	$ (652)	$ (2)	$ (17)	$ (196)
Special Item	$ -	$ -	$ -	$ -	-
Change in Net Position	$ 475	$ (652)	$ (2)	$ (17)	$ (196)
Net Position, Beginning, as Reported	$ (1,691)	$ (585)	$ 47	$ 1,451	(778)
Prior Period Adjustment	-	-	-	-	-
Change in Accounting Principle	-	-	-	-	-
Change in Reporting Entity	-	-	-	-	-
Change in Fund Structure	-	-	-	-	-
Net Position, Beginning, as Restated	$ (1,691)	$ (585)	$ 47	$ 1,451	$ (778)
Net Position, Ending	$ (1,216)	$ (1,237)	$ 45	$ 1,434	$ (974)

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION - Central Services single fund report
JUNE 30, 2016
(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
ASSETS					
Current Assets:					
Cash and Cash Equivalents	$ 693	$ 300	$ 51	$ -	$ 1,044
Investments	-	-	-	-	-
Accounts Receivable	965	317	-	1,805	3,087
Interfund Receivables	-	-	-	-	-
Due from Component Unit	-	-	-	-	-
Accrued Investment/Interest Income	-	-	-	-	-
Federal Aid Receivable	-	-	-	-	-
Inventories	-	-	-	5	5
Loans and Notes Receivable	-	-	-	-	-
Securities Lending Collateral	-	-	-	-	-
Prepaid Expenses	-	-	-	1,134	1,134
Other Assets	-	-	-	-	-
Total Current Assets	$ 1,658	$ 617	$ 51	$ 2,944	$ 5,270
Noncurrent Assets:					
Cash and Cash Equivalents-Restricted	$ -	$ -	$ -	$ -	$ -
Investments-Restricted	-	-	-	-	-
Other Assets-Restricted	-	-	-	-	-
Due from Component Unit	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Loans and Notes Receivable	-	-	-	-	-
Depreciable Capital Assets (Net)	-	-	-	579	579
Nondepreciable Capital Assets	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Other Assets	-	-	-	-	-
Total Noncurrent Assets	$ -	$ -	$ -	$ 579	$ 579
Total Assets	$ 1,658	$ 617	$ 51	$ 3,523	$ 5,849
DEFERRED OUTFLOWS OF RESOURCES					
Bond Refunding	$ -	$ -	$ -	$ -	$ -
Deferred Outflows	-	-	-	-	-
Deferred Pension Outflows	117	102	-	28	247
Deferred Derivative Outflows	-	-	-	-	-
Total Deferred Outflows of Resources	$ 117	$ 102	$ -	$ 28	$ 247
LIABILITIES					
Current Liabilities:					
Accounts Payable	$ 883	$ 108	$ -	$ 1,611	$ 2,602
Interfund Payables	-	-	-	-	-
Due to Component Unit	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-
Bonds and Notes Payable	-	-	-	-	-
Capital Leases Payable	-	-	-	-	-
Claims Payable	-	-	-	-	-
Compensated Absences Payable	17	12	-	4	33
Securities Lending Liabilities	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Total Current Liabilities	$ 900	$ 120	$ -	$ 1,615	$ 2,635
Noncurrent Liabilities:					
Accounts Payable-Restricted	$ -	$ -	$ -	$ -	$ -
Due to Component Unit	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Bonds and Notes Payable	-	-	-	-	-
Capital Leases Payable	-	-	-	-	-
Claims Payable	-	-	-	-	-
Compensated Absences Payable	193	170	-	38	401
Advances from Other Funds	-	-	-	-	-
Other Postemployment Benefits	27	24	-	14	65
Net Pension Liability	909	798	3	219	1,929
Funds Held in Trust	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Total Noncurrent Liabilities	$ 1,129	$ 992	$ 3	$ 271	$ 2,395
Total Liabilities	$ 2,029	$ 1,112	$ 3	$ 1,886	$ 5,030
DEFERRED INFLOWS OF RESOURCES					
Bond Refunding	$ -	$ -	$ -	$ -	$ -
Capital Lease Restructuring	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Pension Inflows	962	844	3	231	2,040
Total Deferred Inflows of Resources	$ 962	$ 844	$ 3	$ 231	$ 2,040
NET POSITION					
Net Investment in Capital Assets	$ -	$ -	$ -	$ 579	$ 579
Unrestricted	$ (1,216)	$ (1,237)	$ 45	$ 855	$ (1,553)
Total Net Position	$ (1,216)	$ (1,237)	$ 45	$ 1,434	$ (974)

DESCRIPTION	AMOUNT	COMMENTS
FYpre2004 PPD Adjustment	17	per prior period,
FY1998 PPD Adjustment	(30)	per FY04 A-87 MA Fund 890
FY2008 PPD Adjustment	1	per FY08 A-87 HRD Fund 200
FY2016 Imputed Interest	0	interest earned on excess retained earnings
FY2015 Imputed Interest	(3)	interest earned on excess retained earnings
FY2014 Imputed Interest	(3)	interest earned on excess retained earnings
FY2013 Imputed Interest	(9)	interest earned on excess retained earnings
FY2012 Imputed Interest	(4)	interest earned on excess retained earnings
FY2011 Imputed Interest	(4)	interest earned on excess retained earnings
FY2010 Imputed Interest	(6)	interest earned on excess retained earnings
FY2009 Imputed Interest	(16)	interest earned on excess retained earnings
FY2008 Imputed Interest	(20)	interest earned on excess retained earnings
FY2007 Imputed Interest	(21)	interest earned on excess retained earnings
FY2006 Imputed Interest	(12)	interest earned on excess retained earnings
FY2005 Imputed Interest	(5)	interest earned on excess retained earnings
FY2004 Imputed Interest	(3)	interest earned on excess retained earnings
FYpre2004 Imputed Interest	(119)	interest earned on excess retained earnings
FY12 Federal Retained Earnings payback	153	cummulative list of prior period adjustments
FY12 State Portion of Excess Retained Earnings	531	cummulative list of prior period adjustments
FY15 GASB68 Beginning Balance Adjustment	(2,529)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	257	change in deferred liability from CAFR
FY16 GASB68 Net Pension Liability Adjustment	518	change in deferred liability from CAFR
	(1,307)	
	-1307000	

	Imputed Interest MADD	ELD
FY2013 Imputed Interest	9	0
FY2012 Imputed Interest	4	0
FY2011 Imputed Interest	4	0
FY2010 Imputed Interest	6	0
FY2009 Imputed Interest	15	1
FY2008 Imputed Interest	19	1
FY2007 Imputed Interest	19	2
FY2006 Imputed Interest	11	1
FY2005 Imputed Interest	4	1
FY2004 Imputed Interest	3	0
Total	94	6
pre2004	47	72
accumulated prior year imputed interest per SWCAP reports	141	78

	Contributed Capital MADD	ELD
FY2013 Contributed Capital	0	0
FY2012 Contributed Capital	0	0
FY2011 Contributed Capital	0	0
FY2010 Contributed Capital	0	0
FY2009 Contributed Capital	0	0
FY2008 Contributed Capital	0	0
FY2007 Contributed Capital	0	0
FY2006 Contributed Capital	0	0
FY2005 Contributed Capital	0	0
FY2004 Contributed Capital	0	12
Total	0	12
pre2004	0	50
accumulated prior year contributed capital per SWCAP reports	0	62

MINNESOTA MANAGEMENT & BUDGET

Enterprise Learning & Development (Fund 5200)

FISCAL YEAR 2016

Business Plan

July 16, 2015

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EXECUTIVE SUMMARY

Minnesota Management & Budget's (MMB) Enterprise Learning & Development (ELD) group proposes near-breakeven revenues for FY2016 as follows:

Open enrollment classes:	$1,430,627
Contracted Services	$ 356,335
Total Projected Revenue:	$1,786,961

These projected revenue levels provide ELD the ability to

- maintain an appropriate retained earnings balance
- fund the requisite infrastructure necessary to support the expansion of ELD courses and services.

FY2015 REVIEW

Financial

As compared to the FY 2015 Business Plan, ELD experienced a 12.9% downward revenue variance comprised of a ($194,909) shortfall in Open Enrollment, a ($27,352) shortfall in Contracted Training, and a ($8,250) shortfall in training center rental revenue.

Although total operating expenses for the year were $277,619 over plan, unexpected start-up expenditures of $108,000 were incurred with the January 2015 opening of the new training center.

ELD FY2015 Revenue Analysis			
Projected/Actual	**Business Plan**	**Variance ($)**	**Variance (%)**
$1,559,028	$1,789,539	($230,511)	(12.9%)

The decrease in revenue dollars is attributable in large part to the fact that ELD has historically operated without a dedicated training site. As a result, over the years ELD personnel have had to expend an inordinate amount of time contacting various facilities, public and private, to inquire about and reserve training facilities. Not only did the logistical effort impact overall productivity but it also limited ELD in its ability to provide a broader range and greater number of offerings. With the new training center being open for the entirety of FY 2016, the Curriculum and Instruction team is aggressively scheduling training to optimize utilization of the training center.

With the availability of the training center it is now possible to host the Emerging Leaders Institute (ELI) 'on-site' and eliminate expenses of approximately $65,000 associated with holding ELI at the College of Continuing Education Conference Center.

FY 2015 also saw the debut of e-learning offerings by ELD. Demand for e-learning has been strong both as a means to address the training needs of greater Minnesota employees as well as a vehicle to increase employee productivity by providing training in a more convenient manner. Accordingly, the C & I strategy for FY 2016 calls for increasing the number of e-learning offerings.

The ongoing wave of Baby Boomer retirements continues to fuel the demand for Supervisory Development Core (SDC). In an effort to eliminate the growing backlog, ELD will offer 3 sessions of SUPER SDC in FY 2016. SUPER SDCs allow for training 160 individuals in a one week period versus a typical SDC that trains 45 employees in 6 days spread across 2 separate weeks. The FY 2016 plan includes an additional 200 employees completing SDC as compared to FY 2015.

Implementation of ELM

On July 1, 2014 ELD decommissioned the Training Registration System (TRS) and implemented ELM as its learning management system (aka registration system). TRS was a custom, in-house developed application that, in addition to high maintenance costs resulting from an outdated technical foundation/infrastructure, had been the target of multiple malicious attacks. ELM not only provides a more secure solution it also offers a richer set of features not available with TRS. Moreover, as a component of the State's implementation of the ORACLE/PeopleSoft software suite, ELM is able to leverage a larger pool of skilled MN.IT personnel proficient with ORACLE technology which in turn reduces the total cost of ownership (TCO). ELD's implementation of ELM is particularly noteworthy in that it marks the first use of ELM as a full-scale, enterprise-wide (i.e. all state employees) solution rather than a single agency solution.

Launch of New Website

Concurrent with the rollout of MMB's revised web presence, July 2014 also saw the launch of ELD's new website. Better organized, aesthetically appealing, and more intuitive navigation are just some of the many factors identified in the overwhelmingly positive feedback that has been received to date. With ELD staff proficient in the Tridion tool-set, ELD is able to respond quickly to strategic adjustments in programming. As a component of the overarching marketing strategy, ELD anticipates the website to drive ever stronger revenue streams.

Continuous Improvement

In order to sustain the growth of ELD while simultaneously limiting an increase in production costs, ELD is continually looking to improve efficiency and develop economies of scale.

In 2015, ELD leveraged SharePoint technology to develop web-based tools for coordinating activities across the various functions in ELD. This has included creation of a multi-function course database that includes (but not limited to):

- sending automated e-mail alerts notifying ELD staff of particular actions to be taken
- tracking status of invoicing, marketing campaigns, and ELM enrollment
- capturing financial data (actual and projected).

The breadth of data contained in the database provides the ability for ELD personnel to create any number of reports without need for MN.IT assistance.

Additionally, a vendor database has been developed that catalogs a complete list of vendors under Master Contract with ELD. This database includes comprehensive data for each vendor including all-inclusive contact info for multiple individuals, designated signatory, and courses/services available.

Development is currently underway for a contracts database to improve the processing of inter-agency agreements and vendor contracts. When completed, the entire collection of databases will comprise a robust and tailored CRM solution that did not require MN.IT resources or expenditure for a commercial CRM.

FY2016 HIGHLIGHTS

Proposed Rate/Price Increases

1. Open Enrollment
   There have been no substantive pricing increases for ELD offerings since 2009. During this same timeframe ELD has significantly increased the number and variety of program and courses, resulting in a corresponding revenue increase of nearly 200%. The corresponding infrastructure necessary to support this volume of increased operations is currently at a level of expenditure that the historic rate structure no longer supports. To meet the current and growing demand for ELD's services and maintain an appropriate level of retained earnings, ELD is requesting an across-the-board increase in open enrollment training rates of 10% (excluding ELI and SLI). We are requesting this rate increase to be effective for courses starting on or after October 1, 2015.

2. Interagency Administrative Fee for 3rd Party Vendors
   ELD provides administrative services to coordinate agency training requests through utilization of 3rd party vendors. ELD issues the RFP, performs the vetting process of respondents, facilitates the ongoing relationship between vendor and agency, and prepares and coordinates all related contracts necessary between the vendor, requesting agency, MMB, and MMD. Additionally, there are occasions when ELD will assist an agency on how to source the vendor directly, using an Annual Plan agreement, resulting in no service fee to ELD.

   Currently, ELD recovers its human capital cost for these services by adding a 15% fee to the vendor costs. Based on the volume of these contracts, the 15% rate has shown to be not only insufficient to cover the direct human capital costs but also the indirect human capital costs (i.e., various ELD staff provide ancillary support in the contracting process). In FY2015, ELD facilitated $244k in vendor provided services which, at rate of 15%, was slightly short in covering direct human capital costs of $37k. Recalculating the revenues using an 18% administrative fee would have resulted in a nominal excess of $7k above direct human capital costs (see page 23).

   Since ELD's ramping up its 3rd party interagency agency contracting service in FY2014, vendor contract revenues have remained relatively consistent in the range of $200k to $250k. Based on this level, ELD is requesting a 3% administrative fee increase for FY2016 with an effective date of October 1, 2015.

3. Summary
   In order for ELD to support the statewide demand for training with the appropriate infrastructure, a rate increase of 10% for open enrollment offerings and an increase in the contract administrative fee of 3% is requested. With these rate increases, ELD projects a FY2016 net income of $13k and a net position balance greater than 1 but less than 2 months of average monthly expenses. Without the rate increases, ELD is projected to have a loss of ($78k) and a corresponding net position balance that would be less than 1 month of average monthly expenses (see Projected Impact of Pricing, page 25).

Training Center

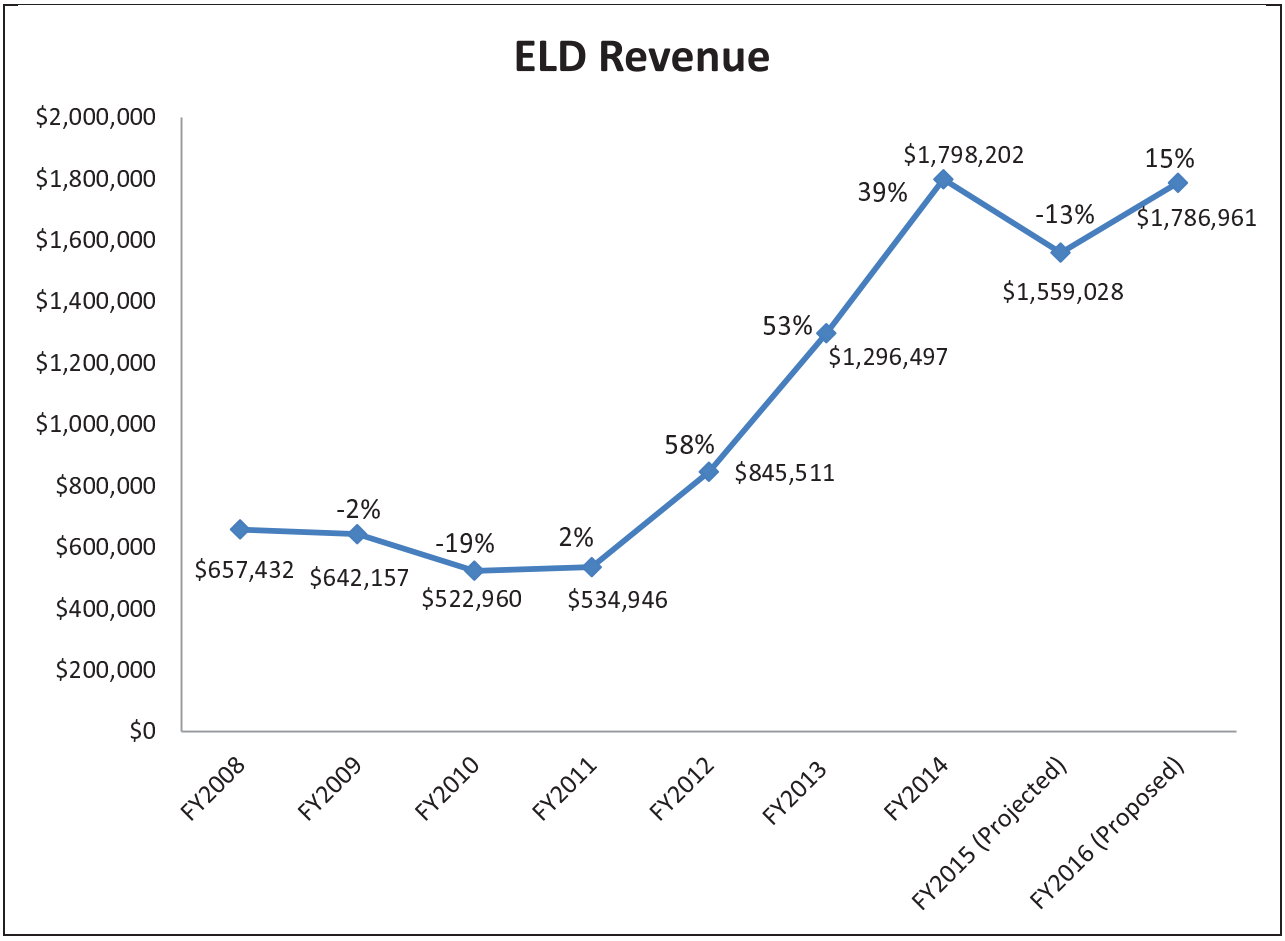
In January of 2015, ELD opened a 3-room training facility at 10 River Park Plaza in St. Paul. This is the first time in MN state government that statewide training has held dedicated training facilities. Prior to acquisition of the River Park Plaza facility, ELD staff spent an inordinate amount of time trying to locate appropriately sized and priced facilities to host training events. This effort used an inordinate amount of staff time and limited the number offerings ELD could host in a given year. Currently all ELD open enrollment offerings are held at the training center, including two 2015-2016 Emerging Leaders Institute (ELI) sessions-14 in total-are scheduled there.

The annual lease for the River Park Plaza is $57K with integrated annual increases ending at $65k over the five-year period. The annual lease expenditure is offset by $64K savings from hosting the ELI cohorts on site, for which ELD has previously paid the University of Minnesota College of Continuing Education (CCE). ELD had anticipated the ability to create an additional revenue stream by offering other state agencies the ability to rent any of the 3 training rooms when not in use by ELD. The last half of FY 2015 saw only one rental. Based on initial response, ELD is not optimistic that a material revenue stream will be generated moving forward.

Financial

ELD is confident that the addition of e-learning, the ability to offer a larger number of offerings (i.e., training center availability), and a 200 person increase in SDC attendance ($845/person) will provide the foundation with which to reach the FY 2016 revenue projection.

Figure 1.
Year-Over-Year ELD Revenue



DESCRIPTION of LEARNING and DEVELOPMENT BUSINESS

Enterprise Learning & Development 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). The responsibilities at the state level are defined in the AP as the following:

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

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

Supervisors and managers must complete certification training within one year after initial appointment. Classified managers must complete 80 hours of training within one year after their initial appointment. The Management Development Core Program (36 hours), sponsored by MMB is a required portion of the 80 mandatory hours.

Supervisors are required to complete 48 hours through the Supervisory Core Program sponsored by MMB within the probationary period specified in their labor contract. Completion of the 48 hours through the Supervisory Core Program fulfills the training requirement necessary for permanent status.

Staffing

Enterprise Learning and Development operates on a fee-for-service basis utilizing a competitive market structure. Unlike other MMB units, ELD relies exclusively on self-generated revenues to fund its expenses as it does not receive General Fund allocation. To obtain objectives and sustain revenue growth a certain level of infrastructure is needed to support these program revenues. Based on the proposed FY16 programming, the following infrastructure is required to provide adequate support: (See following table).

Proposed FY2016 ELD Staffing

	Position	**FTE**
Brenda Norman	Director, Workforce Planning & Employee Development	1.00
Bill Landherr	Training Manager	.90
Lovlie Bromley	Contracts Administrator	1.00
Ann Canavan	Business Administrator	0.20
Laura Kniffin	State Registrar	1.00
Casandra Sims	Program Coordinator	1.00
Terri Hieb	Program Coordinator	0.80
OPEN	Learning Architect	1.00
Kathie Kosharek	Training Consultant	1.00
Pamela Hart	Mktg & Comm Specialist	1.00
Erika Olson	Training Specialist	1.00
	Total	9.90

With midyear departures of the Curriculum & Instruction Supervisor and one Program Coordinator, FY 2015 total FTEs in ELD dropped from 10.9 to 8.9. Based on ELD's financial forecast, filling the Program Coordinator vacancy was postponed to FY 2016. At this time it is not expected that the position will be filled in FY 2016.

FY 2015 was the first full year utilizing a revised organization structure consisting of two primary work units – Curriculum & Instruction and Operations. Throughout the year it became apparent that the role of Program Coordinator is integral to the efficient execution of Curriculum & Instruction programming. Accordingly, the Program Coordinator positions are being moved in FY 2016 from the Operations team to the C & I team as a means to more closely align the role of Program Coordinator with the C & I personnel and activities they support.

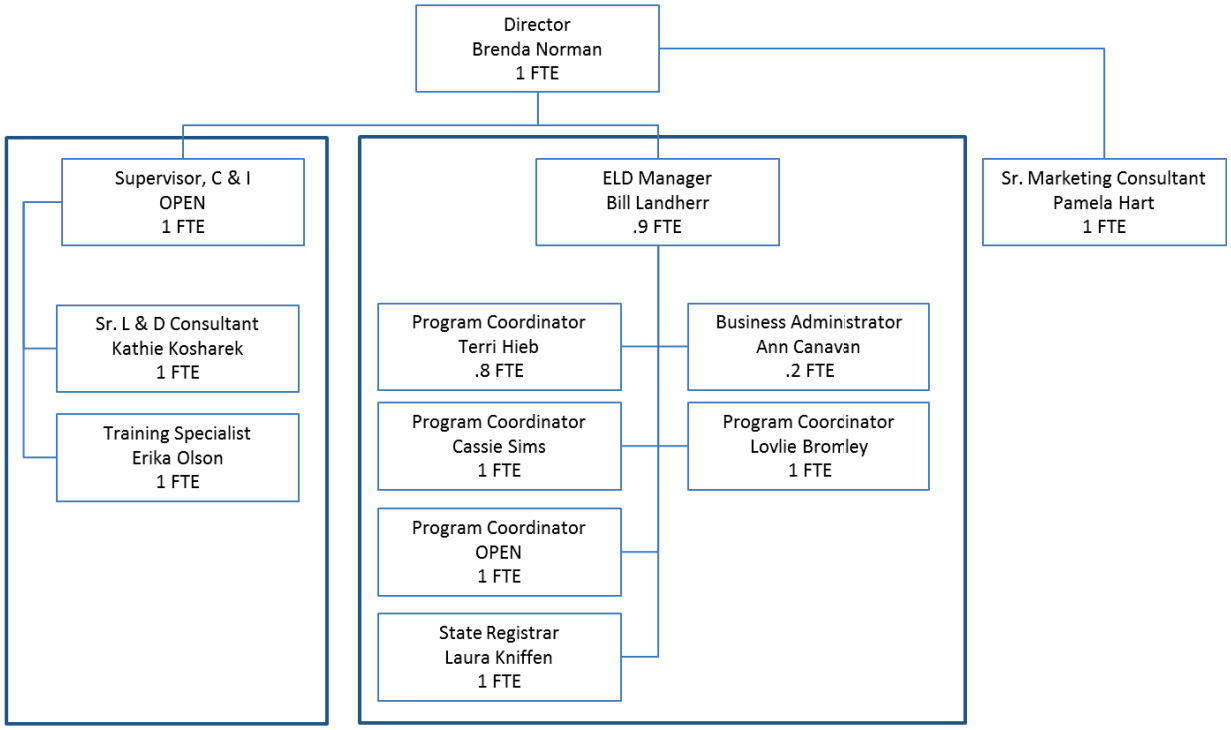
In addition to the expected productivity increase, the decision to change the reporting structure was informed and supported by supplementary factors. Though not reflected in the organization chart, the scope of the ELD Manager's responsibilities is considerably broad with notable increases expected in FY 2016. In part, the ELD Manager augments the C & I team by providing fee-based instructional/consulting services and facilitation/coordination of the Emerging Leaders Institute. The incumbent also manages a team (1.8 FTEs) responsible for state-wide administration and support of ELM, the state's employee development registration system. In FY 2016, ELM is scheduled to undergo an upgrade to release 9.2, a multi-month initiative that will require incorporating temporary personnel (i.e. consultants) into the team. As a large scale

project with high visibility, active and increased participation by the ELD Manager will be required.

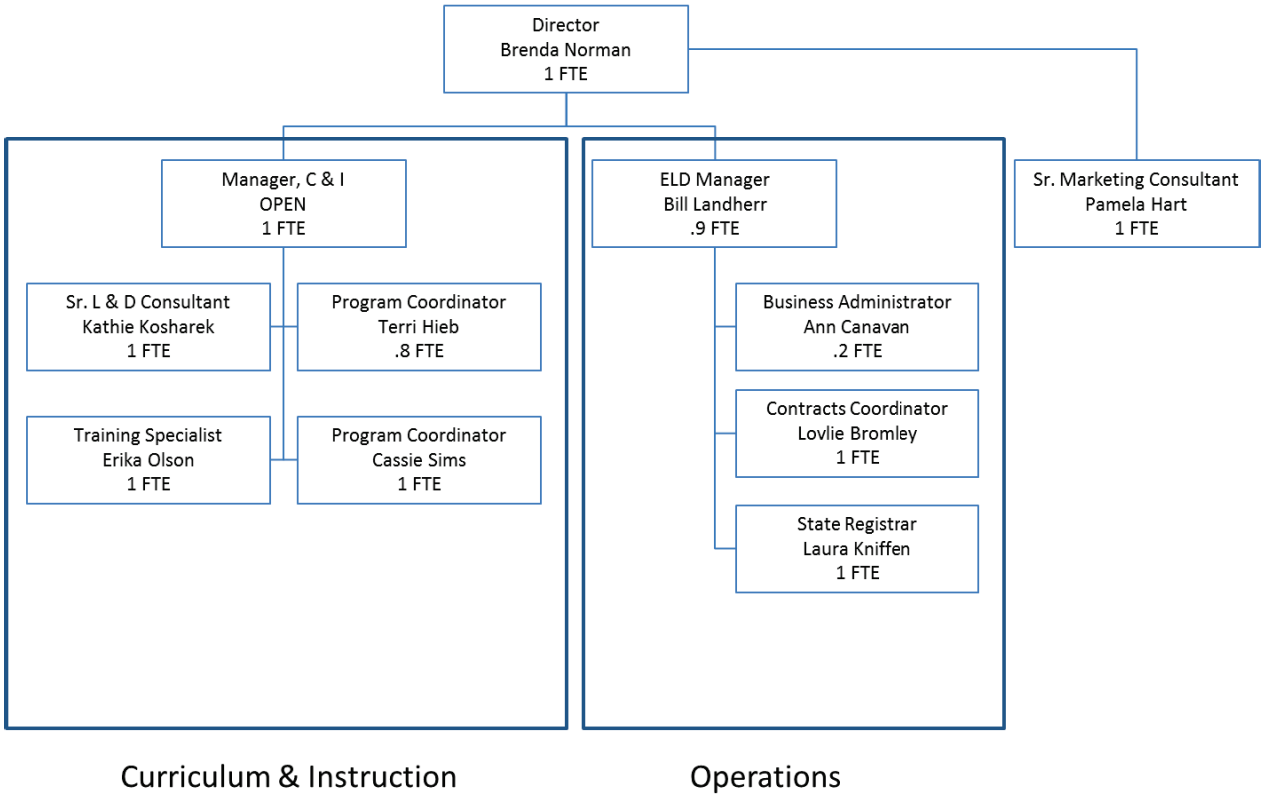
Similarly, during FY 2015, the ELD Manager improved the operational efficiency of ELD through the development of interrelated, high-functionality SharePoint applications. Development continues and regular maintenance is required, both of which remain the sole responsibility of the ELD Manager.

From the standpoint of operational efficiency and the evolving/expanding role of the ELD Manager, the change in reporting structure addresses the continued growth of ELD by optimizing utilization of existing personnel.

FY15 Workforce Planning Division – Training & Development Staffing



FY16 Workforce Planning Division – Training & Development Staffing (Proposed)



Products and Services

Enterprise Learning & Development training and services are offered in three primary formats: open enrollment courses, learning cohorts, and contracted training and services. Courses are targeted toward individuals, teams, supervisors, managers, or specific leadership development, depending on demand for content and client preferences.

Open Enrollment

Numbering well over 60, open enrollment courses fall into one of two categories – Skills Development and Professional Development. A complete listing of course topics can be found at the URLs listed below:

- Skills Development
  http://view.ext.cms.oet.mn.gov/mmb/eld/skills-development/

- Professional Development
  http://view.ext.cms.oet.mn.gov/mmb/eld/professional-development/

Cohort Based Learning

- **Strategic Effectiveness for Aspiring Leaders (SEAL)**

  SEAL is a four (4) day program for state employees who are in non-management roles and wish to explore their readiness to move into broader leadership roles and begin building skills towards that goal. This program is also for any employee, regardless of title, who wants to learn how to more effectively "lead from the side." Topics will include strategic problem solving, presenting to senior-level staff, effective communication and integration of your personal strengths into a leadership development plan.

- **Emerging Leaders Institute (ELI)**

  ELI prepares participants for future leadership opportunities within Minnesota government. Sessions are delivered over a period of seven (7) months and include topics to enhance your communication, expand your knowledge base on ethics and present insights unique to public sector leadership, and provide you with a development plan which utilizes your leadership style and strengths for increased effectiveness.

- **Senior Leadership Institute (SLI)**

  SLI sessions are delivered over a ten (10) week period in partnership with the ***University of Minnesota Humphrey Institute of Public Affairs.*** SLI prepares more experienced managers and directors for higher administrative roles in government leadership. Topics will enable creativity, innovation and transformational leadership practices, enhanced knowledge and skills in public leadership and management and support of non-traditional partnerships with other state leaders that foster collaboration and knowledge sharing.

Contracted Training and Services

- Any of ELD's development opportunities can be customized to fit the specific needs of a client and delivered at the client's worksite. Delivery formats include workshops, team-building sessions, conference keynote presentations, and conference breakout sessions.

- Clients have the opportunity to utilize the training services of vendors under master contract with ELD. Not only do the master contract vendors offer a wide range of subject matter but the contracting agency is also afforded the ease of engaging vendors via interagency agreement – a much easier and faster method as compared to the requirements associated with the competitive bidding process.

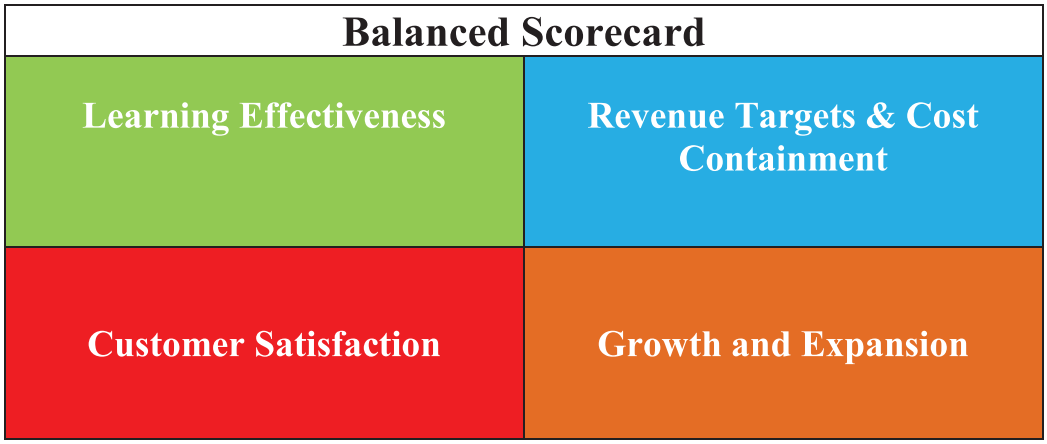
- ELD offers training-related consulting services. Areas of expertise include training-needs assessments, team development, talent management, and workforce planning. ELD staff is trained in the use of a variety of personal and team development instruments which, when complemented by exploratory interviews, can be selectively utilized to derive maximize benefit for the client.

Program Measures

Establishing and monitoring relevant measures is imperative for ELD's continued growth. Traditionally, organization measurement systems have focused solely on financial outcomes. Recognizing that no single measure represents the entirety of an organization, the FY 2015 Business Plan called for implementation of a balanced scorecard approach. However, with the mid-year departure of the C& I Supervisor, this initiative was only partially implemented. It is expected that the C & I Supervisor position will be filled in early FY 2016 at which time the Balanced Scorecard model will be re-implemented.

Balanced Scorecard

In FY2016 program results will be measured in a balanced scorecard approach in order to establish baseline and trend information. A balanced scorecard is a set of measures that provides a comprehensive overview of the business. This not only includes the financial measures but also the operational measures on customer satisfaction and learning effectiveness.



Learning Effectiveness

Historical evaluations conducted by ELD have focused solely on Level 1 and have been consistently and overwhelmingly positive. In FY2016, ELD will reinstate conducting evaluations at Level 2 and beyond.

Behavioral change that positively impacts organization performance is defined by Levels 2 – 4 in Donald Kirkpatrick's Learning Evaluation Model. Generally recognized as the de facto standard in the training arena to determine whether a training program met the desired expectations, the model identifies four levels of training outcomes (see following table).

Training Assessment Level	Description
Level 1: Reaction	To what degree did the learner react favorably to the training experience?
Level 2: Learning	To what degree did the learners acquire the intended knowledge, skills, and attitudes as a result of the training?
Level 3: Behavior	To what degree did the learners apply what they learned back on the job?
Level 4: Results	To what degree did the targeted outcomes occur as a result of the training experience and follow-up reinforcement?

The requisite action needed to be taken in order to adequately assess the various levels includes:

Training Assessment Level	ELD Action Item
Level 1: Reaction	Provide participants access to electronic surveys immediately after attending the training
Level 2: Learning	Provide participants access to pre/post electronic surveys for training programs. The evaluation will focus on 1) new knowledge acquired 2) new skills developed 3) skills improved as a result of attending the training.
Level 3: Behavior	One month after attending the training program, the third level will be assessed through surveys and interviews with co-workers and supervisors to determine if the targeted behavior changes were exhibited in the workplace.
Level 4: Results	Beyond FY2016, ELD would like to assess the business impact of training by measuring improved performance, improved retention rates, and improved engagement.

Customer Satisfaction

Customer satisfaction is integral to any organization's success. For ELD, customer satisfaction is synonymous with high quality training – training that meets the customers' business need and results in behavioral change that positively impacts organization performance.

With respect to meeting the customers' need, ELD will continue the efforts started in FY 2015 related to conducting a comprehensive review of existing curriculum that includes identifying topics not currently offered but in demand, topics that are no longer relevant, and modifying curriculum informed by recent trends and existing research.

The review process will include a series of focus groups, interviews, and surveys with stakeholders. Initial topic areas to be addressed include Supervisory Development Core, Management Development and Essentials of Management. Additionally, the stakeholder analysis will identify any additional training and learning needs. One of the initiatives planned for this

year is to reduce the number of classroom hours for the core trainings by offering Web-based learning.

Revenue Targets and Cost Containment

Total Revenues for FY16 are projected to increase by 15%. The proposed revenue for FY16 is $1,786,961 compared to $1,559,028, the projected revenue for FY15. Additional details are provided in the subsequent section on 'Market Information'.

Growth and Expansion

ELD's product line continues to expand with increasing number of open enrollment, contracted training and services, and cohort based learning. The number of ELD course offerings is projected to increase from 95 in FY15 to 115 in FY16. The number of participating employees is projected to increase from 2,814 in FY2015 to 3,289 in FY16. Additional details are provided in the subsequent section on 'Market Information'.

New Programming in FY2016

1. New training topics to be introduced in FY2016 include:
   - Business Analysis
   - Workforce Planning
   - Succession Planning and Knowledge Management
   - Situational Leadership
   - **7** Habits of Highly Effective People
   - Advanced Management
   - Interest-based Negotiation

2. Online Learning – Partner with third party training vendors to provide online learning solutions to all city, county, and State of Minnesota employees within the metro and in greater Minnesota.

3. Revamp Managerial Development Core and Supervisory Development Core – ELD will be re-evaluating the curriculum and format of both Managerial and Supervisory Development Core training programs. This project will consist of evaluating what knowledge, tools, and skills are crucial for managers and supervisors to foundationally have in their role.

4. Executive Development – Determine training needs and provide development opportunities for State of Minnesota Executive level employees through both internal and external training resources.

5. HR Academy - A 3-day workshop to increase knowledge and skills for HR leaders in state government through industry based professional development. Topic areas include:
   - Building financial and analytic capability
     - Becoming effective strategic HR business partners
     - Strengthening business acumen
     - Improving financial literacy
     - Meaningful analytics
   - Improving the workplace through engagement, collaboration and retention (ECR)
     - The strategic HR business partner as workplace architect
     - The financial and business impacts of ECR
     - A framework for improving the workplace and workforce
     - Action plan
   - Consulting and execution skills (CES)
     - The strategic HR business partner as consultant and change agent
     - The CES methodology
     - Execution and change management
     - Influencing skills
     - Assignments and tools

FINANCIAL STATUS

Enterprise Learning & Development is approaching the end of FY2015 with a projected net position of $184,472 which is a decrease from FY'14 by $282,079. This is an expected decrease resulting from prior years' demand for programming (and the corresponding revenue increase) outpacing the ability of ELD's infrastructure to keep up. By mid-FY'15 ELD had in place the required resources (staff and facility) to adequately support the level of programming it was offering. ELD's goal is to offer a wide variety of quality learning and professional development courses that enhances the effectiveness of the state's workforce at an affordable cost to participants.

ELD monitors the following indicators to maintain the health of its business:

- Net Position is the most important measure. In the proper range, it reflects a healthy business with adequate demand, responsible spending and a competitive rate.
- Program growth, with the ability to increase revenues through expanded programming and support additional staff is key to sustainability. The appropriate staffing levels were filled in FY'15. No additional staff anticipated for FY'16 except for a vacancy position.
- Customer satisfaction (Level 1) is measured at the end of each session. A survey is administered to training participants at the end of each course to determine satisfaction.
- ELD will begin assessment of Kirkpatrick's Levels 2 and 3 in FY2016.

ELD's product line consists of open enrollment, contracted training and services, and cohort based learning, in the areas named above.

Services also delivered include on-site facilitation and capacity building in Talent Management, including Strategic Workforce Planning, Performance Management; Succession Planning, etc. which are unique areas of expertise for the Workforce Planning and Development Division and not offered elsewhere in the state.

Financial Revenue and Sources - Projection for FY2016

Financial Revenue and Sources - Projection for FY 2016

Open Enrollment Classes

Core Training:		Sessions	Participants per session	Price per Participate (a)	Price per Participant (b)	Total Revenue
Management Core (4 days)	MDC	4	32	$ 770	$ 845	$ 105,760
Supervisory Core (6 days)	SDC	2	45	$ 770	$ 845	$ 74,363
SUPER Core (5 days)	SDCore	3	160	$ 770	$ 845	$ 396,600
HR Core	HRCR	1	35	$ 250	$ 275	$ 9,406
Retirement Preparation Courses:						
State Retirement Seminar	365	6	140	$ 130	$ 145	$ 118,650
Pre-planning for Retirement	NEXT	6	50	$ 125	$ 140	$ 40,875
Leadership Development Cohort Based:						
Strategic Effectiveness for Aspiring Leaders (SEAL - cohort 4 Days)	SEAL	6	16	$ 850	$ 935	$ 89,760
Emerging Leaders Institute (ELI - cohort. 11 days)	ELI	2	30	$ 3,400	$ 3,400	$ 204,000
Senior Leadership Institute (SLI - cohort)	SLI	1	30	$ 3,700	$ 3,700	$ 111,000
Leadership & Professional Development						
Advanced Management Seminar (1 Day)	AMS	2	15	$ 250	$ 275	$ 8,063
BA Fundamentals Simulation (2 Days)	BAFS	2	16	$ 500	$ 550	$ 17,200
Building High Performance Teams (1/2 Day)	BHPT	3	15	$ 135	$ 150	$ 6,581
Business Writing (1 Day)	BW	4	15	$ 250	$ 275	$ 16,125
Creative Conflict Management (1/2 Day)	CCM	4	15	$ 135	$ 150	$ 8,775
Decision Making Skills (1/2 Day)	DMS	3	15	$ 135	$ 150	$ 6,581
Delivering Performance Reviews (1/2 Day)	DPR	3	12	$ 135	$ 150	$ 5,265
Discover What You Do Best (1/2 Day)*	DYDB	4	12	$ 159	$ 176	$ 8,258
Effective Communication in a Virtual Environment (1/2 Day)	ECVE	2	12	$ 135	$ 150	$ 3,510
Effective Presentations for Subject Matter Experts (1 and 1/2 Days)	EFFP	4	16	$ 385	$ 425	$ 26,560
Elevating Feedback (1/2 Day)**	EF	2	8	$ 250	$ 290	$ 4,480
Emotional Intelligence (1 Day)	EI	3	20	$ 250	$ 275	$ 16,125
Extraordinary Coach (1 Day)*	EC	2	8	$ 451	$ 485	$ 7,624
Fundamentals of Project Management (2 Days)	FPM	4	20	$ 500	$ 550	$ 43,000
Holding Difficult Conversations (1/2 Day)	HDC	4	15	$ 135	$ 150	$ 8,775
Introduction to Leadership Styles (1/2 Day)	ILS	2	12	$ 135	$ 150	$ 3,510
Leading Change (1/2 Day)	LC	4	20	$ 135	$ 150	$ 11,700
Leading in a Non-Management Role (1/2 Day)	LNMR	2	12	$ 135	$ 150	$ 3,510
Leveraging Your Communication Style (1/2 Day)*	LYCS	3	15	$ 163	$ 181	$ 7,936
Managing Up (1/2 Day)	MU	2	12	$ 135	$ 150	$ 3,510
Maximizing Employee Performance (1/2 Day)	MEP	4	15	$ 135	$ 150	$ 8,775
Navigating Change (1/2 Day)	NC	4	15	$ 135	$ 150	$ 8,775
Power and Influence (1/2 Day)	PI	3	15	$ 135	$ 150	$ 6,581
Strategic Communication (1/2 Day)	SC	2	12	$ 135	$ 150	$ 3,510
Strengths Based Approach to Management (1/2 Day)*	SBAM	3	16	$ 159	$ 176	$ 8,258
Team Communication (1/2 Day)	TC	2	12	$ 135	$ 150	$ 3,510
Time Management (1/2 Day)	TM	4	15	$ 135	$ 150	$ 8,775
Workforce Planning (1.5 Days)	WP	3	12	$ 385	$ 425	$ 14,940
Total Open Enrollment						**$ 1,430,627**
Contracted Services						$ 356,335
Training Center Revenue						$ -
Total Projected FY'16						**$ 1,786,961**

* includes material costs

(a) FY'15 Pricing

(b) Proposed new pricing effective 10/1/15. 10% incr on open enrollment (exl. ELI and SLI), and 3% increase on 3d party vendor contracts.

Enterprise Learning & Development Revenue Summary		
FY2008	$657,432	N/A
FY2009	$642,157	-2%
FY2010	$522,960	-19%
FY2011	$534,946	2%
FY2012	$845,511	58%
FY2013	$1,296,497	53%
FY2014	$1,798,202	39%
FY2015 (projected)	$1,559,028	(13%)
FY2016 (proposed)	$1,786,961	15%

Contingency plans if revenues are less than projected:

- Expenses vs. income will be monitored throughout the year. Discretionary spending will be adjusted as needed. In the most extreme situation, the only option for cost savings is staff reduction.
- Strategically targeted marketing will be pursued, introducing broader course offerings and development opportunities that align more closely with enterprise development needs, especially related to increasing capacity for leadership. Staff will communicate with key stakeholder functional groups, such as the Deputy Commissioners, Human Resource Development Partnership, and communicate regularly with previous and prospective clients

Market Information

Enterprise Learning and Development's target market is public sector agencies and their employees.

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 ELD website and via GovDelivery. ELD will coordinate and/or deliver the training on-site at the customer desired location.

Customer	FY 2015 Revenue (Projected 2015)	% of Contract Revenue
DHS	$120,212	34%
DEED	$104,704	30%
PCA	$58,840	17%
MMB	$17,570	5%
Other	$51,125	14%
Total	$352,451	100%

Open Enrollment Revenues

Open enrollment is a classroom style of training. Participants enroll on ELD's registration system and the training is held at a designated location. There are two CORE courses that are offered: Supervisory and Management. The CORE classes are mandatory training to be taken by an individual within a year of moving into that position. Additionally, there are numerous and varied employee learning and development offerings. These are published on the ELD website, flyers posted throughout various buildings, emails to site training coordinators and referrals.

Offering	FY'16 Revenue (proposed)	FY'16 # Course Offerings	FY'16 # Participants Served	FY'15 Revenue (projected)	FY'15 # Course Offerings	FY'15# Participants Served
CORE	$180,123	6	218	$248,710	9	357
SUPER Core	$396,600	3	480	$119,350	1	155
HR CORE	$9,406	1	35	$12,000	1	48
Retirement & Preretirement	$159,525	12	1,140	$160,260	12	1,210
Employee Learning & Development	$684,973	93	1,416	$666,257	72	1,044
Total	**$1,430,627**	**115**	**3,289**	**$1,206,557**	**95**	**2,814**

Pricing

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

Half Day Classroom Training

Training Provider	Half Day Rate Per Enrollee	Compared to ELD
Minnesota Management & Budget ELD	$135	NA
Working Conversations	$295	119%
Science Museum of Minnesota Computer Education Center	$149	10%
AMA	$249	84%

Full Day Classroom Training

Training Provider	Full Day Rate Per Enrollee	Compared to ELD
Minnesota Management & Budget ELD	$250	NA
University of Minnesota, College of Continuing Education	$395	58%
Learning Tree International (GSA pricing)	$520	108%
Franklin Covey	$445	78%

Two Day Classroom Training

Training Provider	Two Day Rate Per Enrollee	Compared to ELD
Minnesota Management & Budget ELD	$500	NA
Human Capital Institute	$1,995	299%
AMA	$1,995	299%
University of Minnesota, College of Continuing Education	$995	99%

Contracted Training – 1 Day

Training Provider	Full Day Rate	Compared to ELD
Minnesota Management & Budget ELD	$2,125	NA
University of Minnesota, College of Continuing Education	$4,000	88%
Wilbers	$5,400	154%
Discovery Education	$2,500	18%
PD Training	$2,500	18%

Contracted Training – Half Day		
Training Provider	**Half Day Rate**	**Compared to ELD**
Minnesota Management & Budget ELD	$1,275	NA
University of Minnesota, College of Continuing Education	$3,000	135%
Wilbers	$3,600	182%
Discovery Education	$600	-53%
PD Training	$1,875	47%

Recommended Open Enrollment Fee Increase
Despite a 90+% increase in general operating costs (e.g., SWIDC, TSU, MMB rent, COLA/Step increases, etc.) between 2013 and 2016, registration fees for classes have effectively remained static since 2009. Additionally, ELD incurred onetime, unexpected start-up costs of $108,000 in 2015 for the build out of the new training center.

In order to recoup the training center start-up costs over a 3 year period, as well as offset the increase in general operating expenses, ELD is proposing a 10% increase in registration fees for all offerings. (NOTE: the announcement of the FY 2016 ELI/SLI sessions and the corresponding call for applications has already begun using the current rate schedule. An approved 10% increase for ELI and SLI would be implemented in FY 2017).

ELD recommends a change in pricing effective 10/1/2015.

Interagency Contract ELD Rate Increase
When coordinating inter-agency agreements for ELD vendors on Master Contract, a 15% administrative fee has been used to recover the costs associated with the execution of all contracting process components (e.g., invoicing, preparation/routing of agreements, vendor/client communications, etc.).

Though difficult to ascertain the cost of the RFP process, recent analysis conducted by ELD indicates that a 18% administrative fee is appropriate in order to cover the personnel costs related to the logistical requirements of vendor and contract administration.

ELD recommends a change in the administrative fee effective 10/1/2015.

FY'16 Interagency Agency with 3rd Party Vendor							
ELD rate analysis							
		ELD I/A Rate					
		FY'15		**FY'15**			
		Actual		**Breakeven***			
ELD Rate added to Vendor Cost		**15%**		**18%**			
I/A Revenue		$ 281,084		$ 288,417			
Vendor Costs		$ 244,421		$ 244,421			
ELD Margin		$ 36,663		$ 43,996			
% Vendor Costs		**15%**		**18%**			
ELD Direct Costs							
Staff - LB	40%	$ 23,744		$ 23,744			
Staff - EO	25%	$ 13,164		$ 13,164			
Total Direct Costs		$ 36,909		$ 36,909			
Net Income (Loss)		**$ (246)**		**$ 7,087**			
* recalculated actual revenue applying an 18% administrative fee to the vendor costs.							

Rate Schedule

ELD Rate Schedule								
	2009	2010	2011	2012	2013	2014	2015	Proposed 2016 (i)
Contracted Training:								
ELD Consultant Training Services:								
One Hour Session	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 550
One and 1/2 Hour Session	$ 600	$ 650	$ 650	$ 650	$ 650	$ 650	$ 650	$ 715
Two Hour Session	n/a	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 880
Two and 1/2 Hour Session	n/a	$ 950	$ 950	$ 950	$ 950	$ 950	$ 950	$ 1,045
Half Day Rate	$ 1,200	$ 1,275	$ 1,275	$ 1,275	$ 1,275	$ 1,275	$ 1,275	$ 1,405
Full Day Rate	$ 2,000	$ 2,125	$ 2,125	$ 2,125	$ 2,125	$ 2,125	$ 2,125	$ 2,340
ELD Contracted Training-Related Services:								
Hourly Rate	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 125	$ 140
ELD Master Contact Administration fee (ii)	-	-	-	-	-	15%	15%	18%
Extraordinary Leader Workshop:								
Extraordinary Leader Workshop (ELW)	-	-	-	-				
Facilitation Fee by Z-F, 1 day (on site)-30 max.	-	-	-	-	$ 5,750	$ 5,750	$ 5,750	$ 6,000
Assessment per individual	-	-	-	-	$ 299	$ 299	$ 299	$ 310
Facilitation Fee by ELD (on site), 1 day -30 max.	-	-	-	-	$ 3,000	$ 3,000	$ 3,000	$ 3,300
Assessment per individual	-	-	-	-	$ 299	$ 299	$ 299	$ 310
Extraordinary Leader 1-to-1								
Facilitated by Dr. Folkman or Dr. Zenger (phone session)	-	-	-	-	$ 1,150	$ 1,150	$ 1,150	$ 1,200
Assessment per individual					$ 299	$ 299	$ 299	$ 310
Facilitated by Senior Z-F Coach (phone session)	-	-	-	-	$ 575	$ 575	$ 575	$ 600
Assessment per individual					$ 299	$ 299	$ 299	$ 310
Facilitated by ELD Coach	-	-	-	-	$ 190	$ 190	$ 190	$ 210
Assessment per individual					$ 299	$ 299	$ 299	$ 310
Open Enrollment Training:								
Core Training:								
Supervisory Core	725	$ 770	$ 770	$ 770	$ 770	$ 770	$ 770	$ 845
Management Core	725	$ 770	$ 770	$ 770	$ 770	$ 770	$ 770	$ 845
HR Core	-	$ -	$ -	$ -	$ 150	$ 150	$ 250	$ 275
Retirement Preparation Courses:								
State Retirement Seminar	$ 105	$ 115	$ 115	$ 115	$ 130	$ 130	$ 130	$ 145
Pre-planning for Retirement	$ 100	$ 110	$ 110	$ 110	$ 125	$ 125	$ 125	$ 140
Cohort Based Learning:								
Emerging Leaders Institute (ELI)	2,500.00	2,900.00	3,100.00	3,100.00	$ 3,100	$ 3,400	$ 3,400	$ 3,400
Senior Leadership Institute (SLI)	-	-	-	3,300.00	$ 3,300	$ 3,700	$ 3,700	$ 3,700
Strategic Effectiveness for Aspiring Leaders (SEAL)	800	$ 850	$ 850	$ 850	$ 850	$ 850	$ 850	$ 935
Other Open Enrollment:								
Half Day Class	n/a	$ 135	$ 135	$ 135	$ 135	$ 135	$ 135	$ 150
Full Day Class	$ 200	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 275
3 Day Class			$ 650	$ 650	$ 650	$ 650	$ 650	$ 715
Essentials of Supervision-series (iii)	-	-	-	$ 4,015	$ 3,650	$ 3,650	$ 3,650	$ -
Essentials of Management-series (iii)	-	-	-	$ 4,015	$ 3,650	$ 3,650	$ 3,650	$ -
Elevating Feedback (1/2 Day)	-	-	-	-	-	-	$ 135	$ 150
Elevating Feedback Materials							$ 115	$ 140
Extraordinary Coach (1 Day)							$ 250	$ 275
Extraordinary Coach Materials (1 Day)							$ 201	$ 210
Extraordinary Leader (1 Day)	-	-	-	-	$ 251	$ 251	$ 251	$ 275
Extraordinary Leader Materials					$ 299	$ 299	$ 299	$ 310
Training Center Room Rental (iv)								
Aristotle Room (54 seats) > 4 hrs	-	-	-	-	-	-	$ 330	$ 330
Socrates Room (30 seats) > 4 hrs	-	-	-	-	-	-	$ 205	$ 205
Plato Room (14 seats) > 4 hrs	-	-	-	-	-	-	$ 100	$ 100
Aristotle Room (54 seats) < 4 hrs	-	-	-	-	-	-	$ 165	$ 165
Socrates Room (30 seats) <4 hrs	-	-	-	-	-	-	$ 103	$ 103
Plato Room (14 seats) < 4 hrs	-	-	-	-	-	-	$ 50	$ 50

n/a not available

(i) Proposed price increases to take effect October 1, 2015.
- Increasing Contracted Training done by ELD Consultants 10%
- Increasing ELD Master Contract Administration by 5% from FY'15.
- Increasing Open Enrollment by 10% , except for ELI and SLI as those cohorts have been marketed with FY'15 pricing.
- Elevating Feeback, Extraordinary Coach and Extraordinary Leader materials fee currently are 15% above cost, increasing to 20% .

(ii) Relates to adminsitration between vendor on Master Contract and Agency requisiting training. This fee covers ELD costs incurred in obtaining vendors on Master Contract, ELD staff efforts in all aspects of administering vendor contract and Interagency agreement.

(iii) Discontinued series starting FY'16.

(iv) New training center rates effective starting January 2015.

Projected Impact of Pricing

ELD's purpose is to provide quality training for the state's employees at a competitive price and, in turn, to reinvest those earnings to improve and expand the training and development offerings.

In order to accomplish this ELD strives to maintain a net position balance that will cover greater than 1 month of expenses but less than 2 months, per Statewide Cost Allocation Plan OMB A-87. As discussed above, ELD is proposing a price increase starting the second quarter in FY'16. There has been no major increase in pricing in the last 7 years. However, for FY'16 this is necessary to ensure ELD's ability to self-sustain its operating expenses while still providing training costs at modest pricing levels. The proposed plan for FY'16 reflects this goal.

	Enterprise Learning and Development Proposed Rate Increase Comparison FY'16		
Revenue :	**Proposed w/10% Price and 3% Contract rate increase ***	**Proposed w/10% Price and w/out 3% Contract rate increase**	**Proposed without any rate increase**
Open enrollment classes	$ 1,430,627	$ 1,430,627	$ 1,349,150
Contracted delivery	356,335	347,775	347,775
Total Revenue	**$ 1,786,961**	**$ 1,778,402**	**$ 1,696,925**
Total Expenses	**$ 1,774,449**	**$ 1,774,449**	**$ 1,774,449**
Net Income(Loss)	**$ 12,512**	**$ 3,953**	**$ (77,524)**
Net Position, Beginning (projected)	**$ 184,472**	**$ 184,472**	**$ 184,472**
Net Income(Loss)	12,512	3,953	(77,524)
Net Position, Ending (proposed)	**$ 196,984**	**$ 188,424**	**$ 106,948**
2 months Net Position	$ 295,742	$ 295,742	$ 295,742
Over(Under) Net Position goal	$ (98,758)	$ (107,317)	$ (188,794)
1 months Net Position	$ 147,871	$ 147,871	$ 147,871
Over(Under) Net Position goal	$ 49,113	$ 40,554	$ (40,923)

* The business plan in this document is based on using rate increases.

FINANCIAL DATA for BUSINESS PLAN

FY 2016 Proposed Budget

FY 2016 PROPOSED BUDGET				
Agency Number		G10		
Finance Department ID		G1037610		
FUND		5200		
				FY'16
	Revenue :			**Proposed**
	Open enrollment classes		$	1,430,627
	Contracted delivery			356,335
	Total Revenue		**$**	**1,786,961**
	Expenses:			
41000-4107	Salaries & Benefits		$	850,006
41100	Space Rental		$	117,376
41110	Printing & Advertising		$	19,680
41130	Prof/Tech Services		$	466,235
41137	Vendor <$25k (Interperting Services)		$	18,630
41150	Computer & Systems		$	37,119
41155	Communications		$	943
41160	Travel (in-state)		$	1,639
41170	Travel (out-of-state)		$	2,000
41180	Employee Development		$	20,000
41190	Gener Mgmt-Fiscal Services		$	-
41300	Supplies		$	86,935
41400	Equipment		$	-
42010	Statewide Indirect		$	24,046
43000	Other Operating Costs (purchased services)		$	129,840
	Total Expenses		**$**	**1,774,449**
	Net Income(Loss)		**$**	**12,512**
	Net Position, Beginning (projected)		**$**	**184,472**
	Net Income(Loss)			12,512
	Net Position, Ending (proposed)		**$**	**196,984**

History and ProForma

		FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Proposed	$ CHANGE FY15/FY16	% CHANGE FY15/FY16
	Operating Revenues	**$ 522,960**	**$ 534,946**	**$ 845,511**	**$ 1,296,497**	**$ 1,798,202**	**$ 1,559,028**	**$ 1,786,961**	**$ 227,933**	**15%**
	Operating Expenses									
41000-41070	Salaries & Benefits	$ 336,194	$ 321,208	$ 345,556	$ 357,377	$ 722,340	$ 795,769	$ 850,006	$ 54,237	7%
41100	Space Rental	25,763	18,493	26,666	$ 28,680	$ 78,154	$ 91,934	$ 117,376	$ 25,443	28%
	Maintenance & Repairs	600	-	-	-	-	-	-	$ -	0%
	Insurance	96	-	-	-	-	-	-	$ -	0%
41110	Printing & Advertising	14,122	16,616	7,541	$ 6,200	$ 14,089	$ 17,319	$ 19,680	$ 2,361	14%
41130	Prof/Tech Services	27,800	45,562	197,400	$ 560,466	$ 730,651	$ 568,393	$ 466,235	$ (102,159)	-18%
41137	Vendor <$25k (Interperting Services)	-	-	-	$ -	$ 7,796	$ 18,630	$ 18,630	$ -	0%
41150	Computer & Systems	25,167	29,900	29,900	$ 22,382	$ 28,376	$ 29,413	$ 37,119	$ 7,706	26%
41155	Communications	5,906	152	386	$ 804	$ 1,013	$ 894	$ 943	$ 49	5%
41160	Travel (in-state)	2,546	1,390	1,890	$ 4,177	$ 12,629	$ 3,432	$ 1,639	$ (1,793)	-52%
41170	Travel (out-of-state)	-	-	679	$ 2,377	$ 842	$ -	$ 2,000	$ 2,000	0%
41180	Employee Development	130	920	41,898	$ 14,389	$ 4,336	$ 8,842	$ 20,000	$ 11,158	126%
41190	Gener Mgmt-Fiscal Services	-	-	-	$ -	$ 7,150	$ -	$ -	$ -	0%
41300	Supplies	20,962	25,683	43,455	$ 67,854	$ 210,697	$ 98,216	$ 86,935	$ (11,280)	-11%
41400	Equipment-Capital Leases	-	-	-	$ -	$ 80	$ -	$ -	$ -	0%
42010	Statewide Indirect Costs	15,239	11,956	12,821	$ 5,192	$ 740	$ 18,831	$ 24,046	$ 5,215	28%
43000	Other Operating Costs (purchased services)	87,922	13,835	13,948	$ 11,173	$ 41,893	$ 76,018	$ 129,840	$ 53,822	71%
44100	Pmt To Indiv-Spec Costs Paid to Vndrs	-	-	-	-	$ 156	$ -	$ -	$ -	0%
47160	Equipment - Non Capital	-	-	-	-	$ 4,684	$ 108,956	$ -	$ (108,956)	-100%
	Total Operating Expenses	**$ 562,447**	**$ 485,715**	**$ 722,140**	**$ 1,081,071**	**$ 1,865,626**	**$ 1,836,647**	**$ 1,774,449**	**$ (62,197)**	**-3%**
	Operating Income (Loss)	**$ (39,487)**	**$ 49,231**	**$ 123,371**	**$ 215,426**	**$ (67,424)**	**$ (277,619)**	**$ 12,512**	**$ 290,131**	**-105%**
	Non-Operating Revenues(Expenses)									
	Other Grants (Bush Foundation)	-	-	-	-	$ 5,000	(4,461)	-	4,461	-100%
442001	Dist. Of Amts Collect (Federal Liability pay)	-	-	-	-	$ (3,054)	-	-	-	0%
	Total Non-Operating Revenues(Expenses)	**-**	**-**	**-**	**-**	**$ 1,946**	**$ (4,461)**	**-**	**$ 4,461**	**-100%**
	Change in Net Position	**$ (39,487)**	**$ 49,231**	**$ 123,371**	**$ 215,426**	**$ (65,478)**	**$ (282,079)**	**$ 12,512**	**$ 294,591**	**-104%**
	Net Position, Beginning Period	123,959	84,472	133,703	257,074	472,500	466,551	184,472		
	Fiscal Adjustment to Retained Earnings	-	-	-	-	59,529	-	-		
	Operating Income(Loss)	(39,487)	49,231	123,371	215,426	(65,478)	(282,079)	12,512		
	Net Position, Ending Period	**84,472**	**133,703**	**257,074**	**472,500**	**466,551**	**184,472**	**196,984**		

NOTE: FY09 and prior financial statements not available. Training activities was a part of Management Analysis & Design (MAD) and separate financial statements were not maintained.

Projected FY2015 vs Proposed FY2016 Budget Assumptions

		PROJECTED FY'15 vs PROPOSED FY16 BUDGET ASSUMPTIONS	$ Increase/(Decrease) FY16/FY15	%
		REVENUE (Revolving Fund)	$ 227,933	15%
		Increase in Open Enrollment from FY'15 projected revenue by $37k and contracts by $39k.		
		EXPENSES		
41000-41070		**Salaries (includes P/R taxes and benefits)**	$ 54,237	7%
		Increase in PY rates for: payroll increase for existing staff and a full time Curriculum and Instructional Designer		
		(12 months) filling a vacant position from FY'15.		
41100		**Rent**	$ 25,443	28%
		Increase mainly from full year of rent at new training facility versus FY'15 only had 6 months of rent.		
		The training facility opened in January, 2015.		
41110		**Printing & Advertising**	$ 2,361	14%
		Increase in Advertising for additional program offerings. Rate as a percent of revenue is consistent with last year		
41130		**Professional/Technical Services**	$ (102,159)	-18%
		Decrease mainly from savings of holding ELI at new training facility versus the U of M.		
41137		**Vendor <$25k (Interperting Services)**	$ -	0%
		Assume same as prior year		
41150		**Computer & Systems**	$ 7,706	26%
		Based on headcount cost from information provided by fiscal with a projection for a slight increase		
41155		**Communications**	$ 49	5%
		approximately same as last year. Mainly delivery charges for materials		
41160		**Travel (in-state)**	$ (1,793)	-52%
		Decrease in Zenger-Folkman travel related to decrease in fees under P/T services		
		Travel (out-of-state)	$ 2,000	0%
		Travel for new C&I Designer for Extraordinary Leader certification training at Z-F.		
41180		**Employee Development**	$ 11,158	126%
		Reserving for employees for professional development training.		
41190		**Gener Mgmt-Fiscal Services**	$ -	0%
		None expected		
41300		**Supplies**	$ (11,280)	-11%
		Expecting to use some of the inventory supplies on hand in FY'16.		
414000		**Equipment-Capital Leases**	$ -	0%
		None expected		
43000		**Other Operating Costs (purchased services)**	$ 53,822	71%
		Increase costs for 2 additional Supervisory Super Cores held at a 3rd party facility for a total of 3		
		Super Cores in FY'16 versus 1 Super Core in FY'15		
42010		**Statewide Indirect Costs**	$ 5,215	28%
		SWIDC costs increased from prior year. Based on information provided by General Accounting.		
44100		**Pmt To Indiv-Spec Costs Paid to Vndrs**	$ -	0%
		None expected		
47160		**Equipment - Non Capital**	$ (108,956)	-100%
		Costs related to start up of Training Center in FY'15. None expected in FY'16		
		Net Expenses, Increase(Decrease)	$ (62,197)	
		Net Operating Income Increase(Decrease) from Projected FY'15	**$ 290,131**	
		Non-Operating Revenues(Expenses)		
511302		Other Grants (Bush Foundation)	$ 4,461	-100%
		Refunded excess grant dollars in FY'15 pertaining to funds rec'd in FY'14. Not expected in FY'16		
442001		Dist. Of Amts Collect (Federal Liability pay)	$ -	0%
		Net Position Increase(Decrease) from Projected FY'15	**$ 294,591**	

CURRENT FINANCIAL STATEMENT

Statement of Net Position

STATE OF MINNESOTA - MANAGEMENT ANALYSIS FUND	
STATEMENT OF NET POSITION	
For the Period Ending 04/30/2015	
	ELD
ASSETS	
CURRENT ASSETS	
100001 - Cash in Treasury	265,179
120001 - AR SWIFT	101,854
120097 - Maintenance Control	110
Total Current Assets	367,143
NONCURRENT ASSETS	
Total Noncurrent Assets	-
TOTAL ASSETS	367,143
LIABILITIES	
CURRENT LIABILITIES	
200003 - Vouchers Payable	15,315
220060 - State SUT	5
220080 - Local SUT	-
220090 - Transit SUT	-
200100 - Salaries Payable (Accural)	18,781
260500 - Compensated Absences Payable (Accural)	6,878
Total Current Liabilities	40,979
NONCURRENT LIABILITIES	
Compensated Absences-Non Cur (Accural)	65,910
Net OPEB Obligation (Accural)	6,031
Total Noncurrent Liabilities	71,941
TOTAL LIABILITIES	112,919
NET POSITION	
Unrestricted Fund Balance	254,223
TOTAL NET POSITION	254,223

ADDENDUM

Statement of Revenues, Expenses, and Changes in Net Assets

STATE OF MINNESOTA - MANAGEMENT ANALYSIS FUND	
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS	
For the Period Ending 04/30/2015	
	ELD
OPERATING REVENUES	
670011 - MAD Management Services	-
512605 - Interagency Agreements	20,742
513304 - Seminar - Workshop Fees	1,270,569
Total Operating Revenues	1,291,311
OPERATING EXPENSES	
410001 - Full Time Salary	464,069
410002 - Full Time Fringe	140,422
410301 -Part Time, Seasonal Labor	37,259
410303 -Part Time, Seasonal Labor Fringe	10,434
410701- Seperation Expense, Salary/Fringe	954
411001 - Rent - Non State Owned Space	27,571
411002 - Rent -State Owned Space	37,602
411006 - Rent - Other - General	4,693
411101 - Printing - Non State Shops	14,401
411302 - Personnel	13,000
411319 - Educational- Instruction Serv	442,017
411375 - Outside <25k	10,650
411452 - Information Technology Maint	10,000
411505 - Software Maintenance	294
411506 - On-Line Subscriptions/Sys Fees	(246)
411552 - Freight-Delivery Service	83
411553 - OET Network Srv-Oth Network Sr	774
411601 - Travel Expense - In-State	2,966
411605 - Private Auto Mileage In-State	327
411606 - Car/Vehicle Rental In-State	262
411701 - Travel Expense Out of State	1,516
411801 - Tuition And Registration Fees	15,945
411803 - Regist Fees - Conf-Sem Out StP	2,090
411804 - Memberships	55
411960 - Centralized MN.IT Services	25,320
413001 - Supplies, Material, and Parts	89,609
413006 - Food (Not Food Service)	210
415001 - Repair to Equip and Furniture	864
420101 -Statewide Indirect Costs	8,871
420301-State Agency Reimbursements	(270)
430001 - Other Purchased Services	51,250
430010 - Taxes, Assessments, Shared Rev	2,299
471606 - Equipment - Non Capital	91,389
Total Operating Expenses	1,506,678
OPERATING INCOME(LOSS)	(215,367)
NON-OPERATING REVENUES(EXPENSES)	
511302 - Other Grants	3,039
442001 - Distribution Of Amnt Collect	-
Total Non-Operating Revenues(Expenses)	3,039
CHANGE IN NET ASSETS	(212,328)
NET POSITION, BEGINNING 07/01/2014	466,551
Adjustment to Net Position	-
NET POSITION, ENDING 04/30/2015	254,223

ADDENDUM

Statement of Cash Flows

Not provided by Fiscal Services

Minnesota Management & Budget
Management Analysis & Development
Revolving Fund

FY 2017
Business Plan

June 10, 2016

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Minnesota Management & Budget
Management Analysis & Development
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Challenges in FY 2016 3

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Rate Request

Management Analysis & Development (MAD) proposes an hourly rate of $135 for consulting services in FY 2017. 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. This does not reflect a change from FY 2016.

We propose to maintain our project management fee of eight percent on external vendor contracts and to cap this fee for contract amounts exceeding $100,000. This is also consistent with FY 2016.

Description of Business

MAD is the State of Minnesota's management consulting organization. We offer a wide range of consulting services to state and local government and education. We have worked on hundreds of projects with all departments, most agencies, many boards, units of local government, and educational institutions.

MAD works with external partners through our master contract when our staff cannot meet the specific needs of a client or project. Master contract sales have varied dramatically, without clear patterns, and makes demand difficult to predict. In FY 2013 and FY 2014, master contract consultant support for MNsure accounted for the majority of sales. Non-MNsure demand has steadily increased.

Table 1: External Partners sales for MNsure and non-MNsure

	FY 2013	FY 2014	FY 2015	FY 2016 –projected
MNsure	$2,808,160	$3,537,855	$2,457,220	$1,654,907
Non-MNsure	$1,069,501	$1,055,293	$2,194,670	$2,449,841
Total	$3,877,661	$4,593,148	$4,651,890	$4,104,748

The current staffing level is 16 FTE (see Organization Chart on page 7).

MAD operates on a fee-for-service basis in a competitive market. Our clients have the option of contracting with private sector consultants, doing the work in-house or, in many cases, doing nothing. Clients negotiate a final price with us based on the division's rate per consultant hour, the number of hours needed to complete the project, and any additional expenses.

We monitor the following indicators to maintain the health of the business:

- Retained earnings are the most important measure. In the proper range, they reflect a healthy business with adequate demand, responsible spending, and a competitive rate.
- Customer satisfaction is important to ensure that MAD is effective, and that MAD's services will continue to be in demand. We survey customers to determine their overall satisfaction with the engagement.
- Repeat business is a powerful indicator of customer satisfaction because it shows that past clients trust MAD based on their own experience and are willing to hire us again. Repeat business for FY 2016 is 55 percent of all contracts.
- 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 2016

- After two slow months at the beginning of the fiscal year, which was also the beginning of a new biennium, MAD went on to generate strong sales and finish the fiscal year with its second highest level of MAD consulting sales.

- In FY 2016, MAD consultants worked on approximately 130 consulting projects, with contracts ranging from five hours to 1,995 hours. This work resulted in a high degree of client satisfaction, as evidenced on post-engagement client satisfaction questionnaires.

- MAD continued to help state agencies implement Results-Based Accountability (RBA), a major component of the Dayton administration's Better Government initiative. In addition to conducting specific training and workshops for agency clients, MAD continued to lead quarterly RBA forums for state agencies. These forums are a discussion and users' group open to all cabinet agencies, consisting of refresher presentations of key RBA concepts, followed by discussions of real life applications in state government. Each forum is attended by approximately 80 people from across state government.

- MAD staff participated in the planning and facilitation of the Governor's Water Summit in February. This event was attended by over 800 people from around the state and covered a variety of topics related to water quality. MAD created a summary document of participant input from the summit. This input will be used to plan follow-up activities.

- In addition to leading strategic planning processes for our clients, MAD also conducted its own strategic planning this year. As a part of this process, we interviewed approximately 60 current and potential clients. These interviews highlighted the fact that clients appreciate and value MAD's services, but urged us to do more marketing and information sharing about our services.

Challenges in FY 2016

- MAD experienced a sharp decrease in consulting sales in July and August of 2015. Some of this dip was cyclical and related to the new biennium. Our clients also faced more budgetary uncertainty than usual due to several budget bills being passed in a special session. Both of these factors caused a two-month slowdown in new business at the beginning of the fiscal year.

- Three consultants who had each worked at MAD for over 25 years retired this year. We have spent considerable energy building the capacity and institutional knowledge of the consultants who have been hired to replace them.

- Retirements at client agencies also decreased the percentage of repeat business that MAD conducted in FY 2016. This is a business metric we track closely, because repeat business is critical to our success. Client retirements will require that we do more to market our services to potential clients who may not know about us.

- MAD continues to ensure that its business model is sustainable. At the beginning of FY 2015, we reduced our project management fee on master contract sales to reduce our retained earnings balance to two months of operating capital. We reduced the fee from 10% of the full project cost to 8% on only the first $75,000 of project cost. (In 2016, we adjusted this to 8% on the first $100,000 of project cost.) This cut our FY 2015 and FY 2016 project management revenue approximately in half, which was a good way to reduce the retained earnings level, but highlighted a need to generate more revenue through MAD's core consulting business. In FY

2016, we also addressed consultant productivity, our hourly billable rate, and consultant billable percentages to help ensure that MAD consulting revenue is adequate to cover expenses.

Challenges in FY 2017

- MAD needs to develop a marketing approach and plan that is effective and sustainable. This was a key lesson from our strategic planning process and we have made it a top priority for FY 17.

- 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 reserves is a thin margin compared to other comparable businesses. It is critical that MAD be as close to that level as possible so that we can weather both predictable (elections, shutdowns, strikes, economic downturns) and unforeseen decreases in sales.

- An ongoing challenge comes from the other divisions within state government that provide services similar to MAD's, in some cases at no charge to the client, including the Department of Administration's Continuous Improvement program, EAP's Organizational Health consulting and the Bureau of Mediation Services' Office of Dispute Resolution.

Financial Status

We expect to end FY 2016 with approximately $728,496 in retained earnings, equivalent to one and two-thirds months operating capital.

Summary of proposed rate

- For FY 2017, MAD proposes a rate of $135 per consultant hour for MAD consulting, the same rate used in FY 2016. The rate was raised from $125 per hour to $135 per hour at the beginning of FY 2016.

- For FY 2017, MAD proposes an eight percent contract management fee for third party contracts, with a cap on the cost plus on contracts above $100,000. The fee will be applied only to the first $100,000 of a contract amount. This fee covers the cost of administering the master contract program from beginning to end, qualifying and selecting contractors (including negotiating vendor agreements), serving as a liaison with the master contract consultants and state agency clients, assisting clients with vendor selection, handling all interagency agreements, issuing work order contracts, invoicing clients, managing vendor billing, and troubleshooting problems.

  The contract management fee was determined by projecting the effort needed to administer the master contract program, multiplied by the proposed hourly rate ($135), then dividing the result by the projected client demand for master contract consulting in FY 2016.

Reason for the rate

- The rate is driven primarily by our largest operating expense categories: salaries, benefits, rent, and IT costs.

- MAD projects a breakeven rate of $136.43 in FY 2017, resulting in a slight operating loss if we maintain a billable consulting rate of $135 per hour. Although we are concerned about our level of retained earnings, we believe that a rate increase two years in a row would not be supported by our clients and would have a detrimental effect on our business.

- The proposed master contract project management fee is based on the assumption that it will require eight percent per contract (on contract amounts up to $100,000) to manage the master

contract consultant program. We assume that MAD will contract with master contract consultants for $3,500,000 in business in FY 2017.

- The proposed rate is based on a MAD consultant productivity level (in billable hours) of 55 percent of a 2,080-hour year, which is similar to the productivity assumption in the FY 2016 Business Plan.

- As an enterprise in a competitive market, it is always in MAD's interest to offer the most competitive rate that generates sufficient revenue to cover expenses. The requested rate is low compared to the rates of competitors for comparable services.

- Our contingency plans if revenues are less than projected are to monitor expenses versus income throughout the year and adjust discretionary spending as needed. We closely monitor revenues, and fine-tune expenditures accordingly, to maintain fiscal health and a stable reserve of retained earnings. The division is careful to maintain the proper balance between the numbers of billable and non-billable staff.

Products and Services

Our services are custom-designed to fit 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 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 clients and their employees to produce successful outcomes. We focus on good communications and respect for employees and stakeholders.

Our distinctive advantage is that our consultants tailor their services for each client engagement, are grounded and practical in their approach, and have extensive experience in, and familiarity with, Minnesota's state government.

Our services include:

- **Analytical Research and Program Evaluation** – policy research, legislative studies, data and program analysis, market analysis, and best practice reviews.
- **Meeting Facilitation** – interagency collaboration, stakeholder engagement, focus groups, executive team sessions, and community input sessions. MAD also offers facilitation skills training.
- **Organization Effectiveness and Results-Based Accountability** – measuring and communicating organizational performance and developing better ways of delivering services.
- **Planning** – strategic, scenario, operational, and statewide planning.
- **Surveys** – customer, stakeholder, employee engagement, and public opinion surveys.
- **Organizational Development**— improving team function, supporting diversity and inclusion, change management, conflict resolution, coaching and supporting innovation.

Table 2: Sales by Product Line, FY 2014–2016

	MAD Consulting	Master Contract Vendors
FY 2014	$1,785,575	$4,593,148
FY 2015	$1,878,769	$4,651,890
FY 2016 (projected)	$1,802,502	$4,104,748

Marketing Information

The Market

Our target market is executive branch agencies, public sector K-12 and higher education, and local government. In FY 2016, 55 percent of MAD's clients were repeat customers.

Table 3: Top Five Customer Agencies

Customer	FY16 Actual Revenue through 3/31	% of Revenue
MNsure	$1,309,241	29%
DHS	$1,233,900	28%
Health	$544,871	12%
Education	$153,568	3%
MnDOT	$151,403	3%

The top five customer agencies accounted for 75 percent of the division's business in FY 2016. In recent years, MAD's top five client agencies accounted for 60 to 75 percent of annual sales.

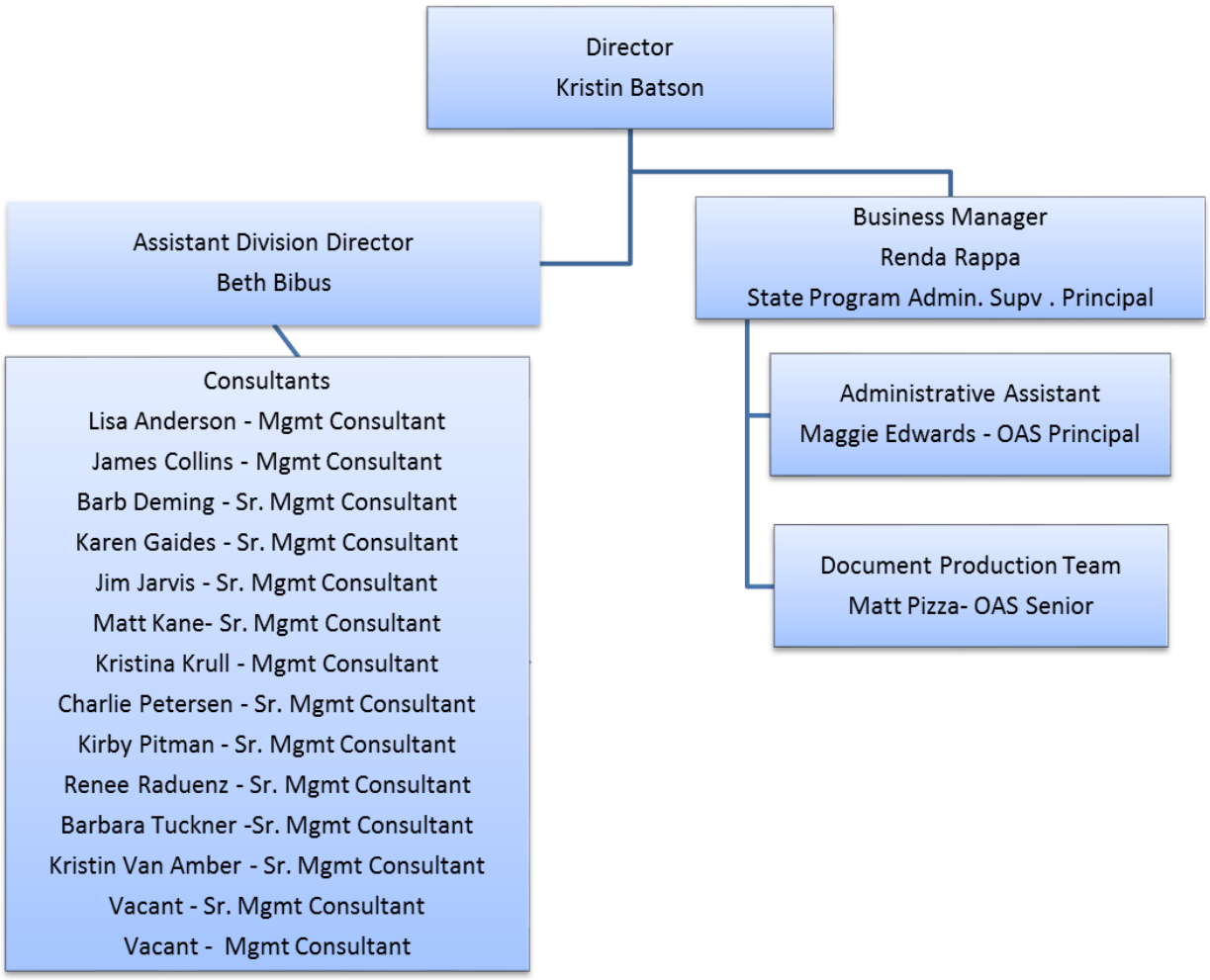
Marketing Strategy

Our current marketing activities include providing clear, up-to-date information about our services on our website, using our blog to highlight our expertise in key service areas, sending a quarterly newsletter to all state managers, making small and large group presentations, and maintaining ongoing personal connections with our clients. We also feature an external partner page on our website to increase awareness of our master contract program.

Customer Input

MAD gets 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 solve the problem. Consultants check in with clients on a regular basis during the course of a project to ensure they are making progress and making corrections to the project as needed. We survey all customers after each engagement. The most recent surveys (FY 2016 clients) indicated that 100 percent of respondents believed the engagement made a positive contribution to the organization, and 100 percent were satisfied or very satisfied overall with MAD's services. The evaluations had a 76 percent response rate.

Management Analysis & Development Organization Chart



Competition

We have no direct competition within state government. Our indirect competitors are other departments' internal staff analysts and facilitators, other units of state government that provide similar services in some cases at no charge to the client, including the Department of Administrations Continuous Improvement program, and EAP's Organizational Health consulting. Private sector consulting firms secure a large amount of the state's business.

MAD partners with outside consulting firms when clients' consulting needs require:

- Involvement in conflict-of-interest situations that would compromise MAD's client relationship as an ongoing consulting group internal to state government;
- Resources beyond our capacity; or
- Specific technical expertise not found in MAD staff.

Rate Comparison of other consulting firm fees

The organizations in the table below provide management consulting primarily in the Twin Cities, although several also consult nationally. All submitted proposals in response to our RFP for a management consulting master contract. They submitted these rates as cost proposals in July 2014, and the rates continue to apply.

Table 4: Consultant Hourly Rates (sorted alphabetically by firm)

Organization name	Low	High
MAD	$135	$135
Advanced Strategies, Inc.	$125	$215
Aeritae Consulting Group	$165	$200
Alliant Consulting, Inc.	$200	$200
BerryDunn	$80	$325
Daves and Associates Research	$75	$125
Improve Group	$110	$250
Karen Lanson	$290	$290
Lanterna Consulting, Inc.	$205	$225
North Highland	$120	$220
Project Consulting Group, Inc.	$90	$175
PFM	$110	$285
Public Sector Consultants	$70	$250
Trissential	$100	$250
Wilder Research	$30	$250

MAD's hourly rate is at the lower end of consulting firms in this comparison, although not the lowest. All but four of the comparison firms stratify their rates. Their low rates are generally for junior staff, researchers, technology specialists, specialists in various assessment tools, or telephone consultations. Of the fifteen comparison firms, eight have lower low rates and none have lower high rates. Our rates are within reasonable boundaries compared to the management consulting market in the Twin Cities and to firms that serve state agencies.

Expected Impact of Pricing

Based on MAD's rate matrix, the breakeven rate is $136.43 for breakeven revenues of $5,469,120. With the requested hourly rate of $135, MAD anticipates a slight decrease in retained earnings. Projected retained earnings for FY 2017 are $670,551. This represents a decrease of $57,945.

OFFICE OF ADMINISTRATIVE HEARINGS—ADMINISTRATIVE HEARINGS

Services Provided

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

Administrative Law Division

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

Workers' Compensation Division

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

Municipal Boundary Adjustments Division

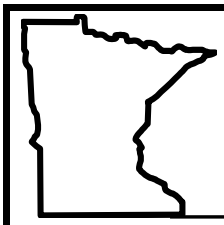
- Responsible for resolving issues of annexation and detachment between cities, townships, and landowners.

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

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

How Rates are Computed

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

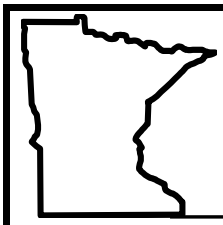


State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

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

FOR YEAR ENDING JUNE 30, 2016 (All Figures in 000's)				**ADMINISTRATIVE HEARINGS** **FUND 5201**
PART I 2 CFR 200 R.E. BALANCE				
2 CFR 200 R.E. BALANCE July 1, 2015 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)				1,057
Adjustments (e.g. Contrib. Capital)				-
Adjusted Retained Earnings Balance				1,057
FY15 Retained Earnings Increase (Decrease) Per CAFR				
2 CFR 200 Revenues (Actual and Imputed) from Attachment A		2,075		
2 CFR 200 Revenues (Actual and Imputed) from Other		-		
Total Revenues			2,075	
Expenditures (Actual Costs):				
per State's Financial Report		2,780		
Less 2 CFR 200 Unallowable costs (e.g.) -				
Capital Outlay		-		
Projected Cost Increases/Replacement Reserve		-		
Unallowable excess RE balance Refund		-		
Bad Debt		-		
Other - (e.g. Gain on Disposal of Assets)		-		
GASB68 Net Pension Liability Adjustment		(62)		
Expenditures			2,718	
Plus 2 CFR 200 Allowable costs (e.g.)-				
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 (e.g.)-				
Current Year Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return		5		
Other -		-		
Federal portion of Depreciation costs		-		
Total Adjustments			5	
FY15 Net Increase (Decrease) to Retained Earnings Balance per CAFR				(638)
2 CFR 200 R.E. BALANCE June 30, 2016	A)			419
Allowable Reserve	B)	453		
Excess Balance (A)-(B)		(34)		

(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, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning 2 CFR 200 R.E. balance for the next year.)



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

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

FOR YEAR ENDING JUNE 30, 2016			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, 2015			182
TRANSFERS Per CAFR (Supported by Official Accounting Records)			
Plus: Transfers In (e.g. Contrib. Capital)		55	
Less: Transfers Out (e.g. Payback of Contrib. Capital, Other Users of Fund R.E.)		-	
Net Transfers		55	
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2016	C)		237
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2015			
ADJUSTMENTS:			
Less: 2 CFR 200 Unallowable Costs		-	
Plus: 2 CFR 200 Allowable Costs			
FY98 PPD Adjustment		(39)	
Accumulated Prior Year Imputed Interest Adjustment		(309)	
Current Year Imputed Interest Adjustment		(5)	
FY15 GASB68 Beginning Balance Adjustment		(1,646)	
FY15 GASB68 Net Pension Liability Adjustment		168	
FY16 GASB68 Net Pention Liability Adjustment		(62)	
Total Adjustments		(1,893)	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2016	D)		(1,893)
PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE			
RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)			
(Should Tie to the Fund Balance in the CAFR)			(1,237)
			(1,237)
Check Figure			-

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, 2016
(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
Operating Revenues:					
Net Sales	$ 5,958	$ 2,073	$ 5	$ 9,117	$ 17,153
Insurance Premiums	-	-	-	-	-
Other Income	1,515	-	-	-	1,515
Total Operating Revenues	$ 7,473	$ 2,073	$ 5	$ 9,117	$ 18,668
Less: Cost of Goods Sold	-	-	-	-	-
Gross Margin	$ 7,473	$ 2,073	$ 5	$ 9,117	$ 18,668
Operating Expenses:					
Purchased Services	$ 4,750	$ 556	$ 2	$ 8,524	$ 13,832
Salaries and Fringe Benefits	2,018	2,158	5	451	4,632
Claims	-	-	-	-	-
Depreciation and Amortization	-	-	-	9	9
Supplies and Materials	150	23	-	116	289
Repairs and Maintenance	3	3	-	26	32
Indirect Costs	73	15	-	8	96
Other Expenses	4	25	-	-	29
Total Operating Expenses	$ 6,998	$ 2,780	$ 7	$ 9,134	$ 18,919
Operating Income (Loss)	$ 475	$ (707)	$ (2)	$ (17)	$ (251)
Nonoperating Revenues (Expenses):					
Investment Income	$ -	$ -	$ -	$ -	$ -
Federal Grants	-	-	-	-	-
Private Grants	-	-	-	-	-
Grants and Subsidies	-	-	-	-	-
Securities Lending Income	-	-	-	-	-
Other Nonoperating Revenues	-	-	-	-	-
Interest and Financing Costs	-	-	-	-	-
Grants, Aids and Subsidies	-	-	-	-	-
Securities Lending Rebates and Fees	-	-	-	-	-
Other Nonoperating Expenses	-	-	-	-	-
Gain (Loss) on Disposal of Capital Assets	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	$ -	$ -	$ -	$ -	$ -
Income (Loss) Before Transfers and Contributions	$ 475	$ (707)	$ (2)	$ (17)	$ (251)
Capital Contributions	-	-	-	-	-
Transfers-In	-	55	-	-	55
Transfers-Out	-	-	-	-	-
Total Income (Loss)	$ 475	$ (652)	$ (2)	$ (17)	$ (196)
Special Item	$ -	$ -	$ -	$ -	-
Change in Net Position	$ 475	$ (652)	$ (2)	$ (17)	$ (196)
Net Position, Beginning, as Reported	$ (1,691)	$ (585)	$ 47	$ 1,451	(778)
Prior Period Adjustment	-	-	-	-	-
Change in Accounting Principle	-	-	-	-	-
Change in Reporting Entity	-	-	-	-	-
Change in Fund Structure	-	-	-	-	-
Net Position, Beginning, as Restated	$ (1,691)	$ (585)	$ 47	$ 1,451	$ (778)
Net Position, Ending	$ (1,216)	$ (1,237)	$ 45	$ 1,434	$ (974)

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION - Central Services single fund report
JUNE 30, 2016
(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
ASSETS					
Current Assets:					
Cash and Cash Equivalents	$ 693	$ 300	$ 51	$ -	$ 1,044
Investments	-	-	-	-	-
Accounts Receivable	965	317	-	1,805	3,087
Interfund Receivables	-	-	-	-	-
Due from Component Unit	-	-	-	-	-
Accrued Investment/Interest Income	-	-	-	-	-
Federal Aid Receivable	-	-	-	-	-
Inventories	-	-	-	5	5
Loans and Notes Receivable	-	-	-	-	-
Securities Lending Collateral	-	-	-	-	-
Prepaid Expenses	-	-	-	1,134	1,134
Other Assets	-	-	-	-	-
Total Current Assets	$ 1,658	$ 617	$ 51	$ 2,944	$ 5,270
Noncurrent Assets:					
Cash and Cash Equivalents-Restricted	$ -	$ -	$ -	$ -	$ -
Investments-Restricted	-	-	-	-	-
Other Assets-Restricted	-	-	-	-	-
Due from Component Unit	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Loans and Notes Receivable	-	-	-	-	-
Depreciable Capital Assets (Net)	-	-	-	579	579
Nondepreciable Capital Assets	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Other Assets	-	-	-	-	-
Total Noncurrent Assets	$ -	$ -	$ -	$ 579	$ 579
Total Assets	$ 1,658	$ 617	$ 51	$ 3,523	$ 5,849
DEFERRED OUTFLOWS OF RESOURCES					
Bond Refunding	$ -	$ -	$ -	$ -	$ -
Deferred Outflows	-	-	-	-	-
Deferred Pension Outflows	117	102	-	28	247
Deferred Derivative Outflows	-	-	-	-	-
Total Deferred Outflows of Resources	$ 117	$ 102	$ -	$ 28	$ 247
LIABILITIES					
Current Liabilities:					
Accounts Payable	$ 883	$ 108	$ -	$ 1,611	$ 2,602
Interfund Payables	-	-	-	-	-
Due to Component Unit	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-
Bonds and Notes Payable	-	-	-	-	-
Capital Leases Payable	-	-	-	-	-
Claims Payable	-	-	-	-	-
Compensated Absences Payable	17	12	-	4	33
Securities Lending Liabilities	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Total Current Liabilities	$ 900	$ 120	$ -	$ 1,615	$ 2,635
Noncurrent Liabilities:					
Accounts Payable-Restricted	$ -	$ -	$ -	$ -	$ -
Due to Component Unit	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Bonds and Notes Payable	-	-	-	-	-
Capital Leases Payable	-	-	-	-	-
Claims Payable	-	-	-	-	-
Compensated Absences Payable	193	170	-	38	401
Advances from Other Funds	-	-	-	-	-
Other Postemployment Benefits	27	24	-	14	65
Net Pension Liability	909	798	3	219	1,929
Funds Held in Trust	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Total Noncurrent Liabilities	$ 1,129	$ 992	$ 3	$ 271	$ 2,395
Total Liabilities	$ 2,029	$ 1,112	$ 3	$ 1,886	$ 5,030
DEFERRED INFLOWS OF RESOURCES					
Bond Refunding	$ -	$ -	$ -	$ -	$ -
Capital Lease Restructuring	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Pension Inflows	962	844	3	231	2,040
Total Deferred Inflows of Resources	$ 962	$ 844	$ 3	$ 231	$ 2,040
NET POSITION					
Net Investment in Capital Assets	$ -	$ -	$ -	$ 579	$ 579
Unrestricted	$ (1,216)	$ (1,237)	$ 45	$ 855	$ (1,553)
Total Net Position	$ (1,216)	$ (1,237)	$ 45	$ 1,434	$ (974)

DESCRIPTION	AMOUNT	COMMENTS
FY1998 PPD Adjustment	(39)	per FY2004 A-87 Admin Hearings Fund 904
FY2016 Imputed Interest	(5)	interest earned on excess retained earnings
FY2015 Imputed Interest	(6)	interest earned on excess retained earnings
FY2014 Imputed Interest	(5)	interest earned on excess retained earnings
FY2013 Imputed Interest	(3)	interest earned on excess retained earnings
FY2012 Imputed Interest	(1)	interest earned on excess retained earnings
FY2011 Imputed Interest	(3)	interest earned on excess retained earnings
FY2010 Imputed Interest	(5)	interest earned on excess retained earnings
FY2009 Imputed Interest	(18)	interest earned on excess retained earnings
FY2008 Imputed Interest	(29)	interest earned on excess retained earnings
FY2007 Imputed Interest	(27)	interest earned on excess retained earnings
FY2006 Imputed Interest	(17)	interest earned on excess retained earnings
FY2005 Imputed Interest	(11)	interest earned on excess retained earnings
FY2004 Imputed Interest	(8)	interest earned on excess retained earnings
FYpre2004 Imputed Interest	(176)	interest earned on excess retained earnings, per FY2004 A-87 Admin Hearings Fund 904
FY15 GASB68 Beginning Balance Adjustment	(1,646)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	168	change in deferred liability from CAFR
FY16 GASB68 Net Pension Liability Adjustment	(62)	change in deferred liability from CAFR
	(1,893)	
	-1893000	

MINNESOTA
OFFICE OF
ADMINISTRATIVE
HEARINGS

Fiscal Year 2017

Business Plan and Rate Proposal for Enterprise Fund (5201)

PURPOSE

Pursuant to Minn. Stat. § 16A.126, subd. 1 (2014), 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 2017 (FY17).

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Section I: EXECUTIVE SUMMARY AND RECOMMENDATION

The Office of Administrative Hearings is Minnesota's centralized administrative court system. OAH hears cases involving challenges brought by residents and businesses adversely affected by actions of state agencies and political subdivisions. OAH ensures that the public's constitutional guarantee of due process and statutory rights are protected through the provision of fair and impartial hearings conducted by highly qualified judicial personnel. OAH's Administrative Law Division conducts hearings related to public benefits, licensing actions, public boundary adjustments, utility rates and routes, special education, and other challenges to the actions of public agencies. The Division also judges the necessity, reasonableness and legal sufficiency of all rules promulgated by state agencies.

A. Mission

The mission of OAH's Administrative Law Division is to ensure that when government agencies undertake regulatory or rulemaking functions they do so within their legal authority and provide to affected individuals and businesses all of the procedural and substantive legal guarantees to which they are entitled.

B. Administrative Law Division Funding and Revolving Fund Account

With three small exceptions,[1] the Administrative Law Division receives no general or special fund appropriations for its administrative hearing functions. Instead, the Legislature directs the Division to "assess agencies the cost of services rendered to them in the conduct of hearings."[2]

For the work of the Administrative Law Division, OAH charges agencies a specified hourly rate for the time that administrative law judges, staff attorneys and paralegals spend on the matters referred to this agency. When paid by the agencies and received by OAH, these assessments are deposited in a revolving fund account established by Minn. Stat. § 14.54 (2014), the proceeds of which are annually appropriated to OAH for carrying out the duties specified in Chapter 14.

C. FY17 Rate Recommendation

The Office of Administrative Hearings has intentionally deflated its billable rates over the past 1.5 fiscal years in an effort to reduce an excessive reserve balance, and these efforts have succeeded: the agency's carry forward is estimated to be only **$267,553** at the soft close of Fiscal Year 2016. The agency has also right-sized its business operations in order to ensure that it is able to price its services at an accurate reflection of the value it provides. Its Administrative Law Division anticipates spending of

[1] OAH receives small general fund appropriations to support its work in the areas of municipal boundary adjustments, campaign practices challenges, and data practices matters.
[2] *See* Minn. Stat. § 14.53 (2014).

approximately **$3,158,741**. With the addition of a two-month expenditure reserve ($505,399), the Division must generate approximately **$3,664,140** in revenue.

For Fiscal Year 2017, OAH is proposing the following changes to its billable rates:

1. **Increase the billable rate for administrative law judges to $185 per billable hour;**

2. **Increase the billable rate for staff attorneys to $100 per billable hour; and**

3. **Maintain the current billable rates for paralegals.**

The analysis justifying these rate changes is set forth in Section V. below.

Section II: Services Rendered by the Administrative Law Division

Conducting state administrative case proceedings – The most common way that the legislature provides members of the public with the right to challenge a state agency's action is by establishing a statutory right to a contested case proceeding governed by Minnesota Statutes Chapter 14 (the Minnesota Administrative Procedure Act). The subject matter of these contested case proceedings varies widely among the 40-plus state agencies that are required by law to conduct them. Examples include hearings on complex rate and route setting issues for the Public Utilities Commission, disciplinary hearings for the states' professional licensing boards, and appeal hearings on sex offender community risk level determinations.

Conducting other state administrative hearings - From time to time, the Legislature has directed OAH to conduct other kinds of administrative hearings that are not specifically governed by the processes set out in Chapter 14. Examples of these types of matters include municipal boundary dispute hearings, complaints against the Secretary of State under the Help America Vote Act and the Independent Informal Dispute Resolution process for challenges to health care facility surveys.

Conducting administrative hearings for political subdivisions – State law or local ordinances often require a political subdivision to undertake an administrative hearing before taking a regulatory action. As an example, a hearing may be required of a local unit of government seeking to revoke a liquor or business license, propose employee discipline or expel a student. OAH's administrative law judges conduct administrative hearings for many of the state's political subdivisions on a contract basis.

Hearings on violations of the Fair Campaign Practices Act – Since 2004, Minnesota law has required administrative exhaustion of complaints arising under the Fair Campaign Practices Act.[3] As a practical matter, OAH's administrative law judges now review and decide nearly all complaints arising under this Act.

[3] *See* Minn. Stat. § 211.B (2014).

Data Practices Act disputes. In 2010, the Legislature created an administrative process and remedy for alleged violations of the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13. These cases primarily involve appeals of refusals by public entities to comply with requests for information on a timely basis on grounds that the data sought is not public or is overly burdensome to produce.

State rule review and hearings. The Minnesota Administrative Procedure Act requires that an administrative law judge review all administrative rules being proposed by state agencies to determine whether the proposing agency has statutory authority to adopt the rule, whether it has fulfilled all procedural requirements of the Administrative Procedure Act, and whether it has demonstrated the need for and reasonableness of the proposed rule. Whenever a hearing is required, OAH's administrative law judges preside over those public hearings.

Disposition of municipal boundary adjustment petitions – The Division's Municipal Boundary Adjustment Unit is responsible, under Minnesota Statutes Chapter 414, for receiving and reviewing all orderly annexation agreements and all petitions for municipal annexation, detachment, incorporation, or consolidation submitted by the state's municipalities or affected landowners. When these actions are challenged, OAH's administrative law judges conduct public hearings and issue decisions.

Sanitary Districts - The 2013 Legislature approved a transfer from the Pollution Control Agency to OAH of all matters involving the creation, annexation, detachment or dissolution of sanitary districts formed under Minn. Stat. §§ 115.18 - 115.37 (2012).

Mediation of contested cases – OAH rules allow the Division's administrative law judges to mediate disputes between the parties to a contested case. In 2015, OAH provided specialized mediation training opportunities to the judges and staff attorneys of the Administrative Law Division. This investment has resulted in a majority of the Division's legal staff becoming rostered mediators under Rule 114 of the Minnesota General Rules of Practice.

Arbitration of contested cases – The Minnesota Administrative Procedure Act allows agencies to enter into agreements to arbitrate disputes with members of the public as an alternative to a contested case hearing. The Act further allows OAH's administrative law judges to sit as arbitrators and to issue final arbitration awards in such cases.

Technical administrative law assistance – OAH's Chief Administrative Law Judge is available to provide technical assistance to the Governor's office, state agencies, and the legislature in connection with administrative law reforms submitted to the legislature.

Searchable database of decisions – As a convenience to the bar and parties, OAH maintains on its website a searchable database of administrative law judge final decisions and recommendations to agency heads.

Support for online database of rulemaking materials –OAH has supported efforts to establish an online database of rulemaking materials by developing a tool to

host and publish, for state agencies, all public comments related to pending rulemaking matters. OAH has also retrofitted our filing practices and updated case files so as to make rulemaking documents readily accessible to the Revisor's computer system. These collaborative efforts result in increased access to materials in pending cases and facilitate research into state administrative law developments.

Section III: OAH Structure and Staffing

Chief Administrative Law Judge Tammy L. Pust heads the agency. The Chief Administrative Law Judge is appointed by the Governor and confirmed by the Senate.

The Chief Administrative Law Judge has appointed three Judge Supervisors to manage the judicial staff in the agency. The Administrative Services staff is led by an appointed Court Administrator who has overall responsibility for OAH's administrative and support functions.

Minn. Stat. § 14.49 (2014) authorizes the Chief Administrative Law Judge to contract with qualified individuals to serve as temporary administrative law judges. The Division uses contract administrative law judges when scheduling conflicts prevent a full-time administrative law judge from presiding or when there are temporary spikes in the volume of cases presented to the agency. The Division currently has professional and technical services contracts with five individuals to serve as contract administrative law judges.

All administrative law judges maintain an active docket of cases. By statute, all administrative law judges are bound by the provisions of the Minnesota Code of Judicial Conduct.

OAH is the second largest trial-level tribunal in the state. OAH has worked with Minnesota Management and Budget (MMB) to create an office structure that reflects our status as one of the state's largest court systems.

During FY17, OAH's professional staff will consist of 10 administrative law judges (including the Chief Judge), 21 state-employed workers' compensation judges[4] and six staff attorneys. The agency employs 72 FTE overall, the remainder of which are administrative and supervisory staff.

Section IV: Fiscal Challenges and Solutions

Under current leadership, OAH has been working for the past two fiscal years to reduce an excessive balance in the agency's Enterprise Fund. The balance resulted from revenues, billed at rates of $165/hour and $180/hour as originally set by the agency's

[4] The operations of the Workers' Compensation Division are funded by a biennial appropriation from the Workers' Compensation Special Fund, and that operating division is operationally and fiscally separate from the Administrative Law Division's fee-based activities.

prior administration, exceeding expenses over the course of fiscal years 2013 to 2015. During this timeframe, the Enterprise Fund balance approximated $1 million, which far exceeded the two-month spending reserve recommended in OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments," codified at 2 C.F.R. Part 225.

Understanding how it is that the reserve fund grew to this level requires a thorough understanding of the agency's business model. OAH provides services to state agencies, and invoices for those services on a monthly basis. Agencies have, and often take, 30 days to pay those invoices. OAH must retain sufficient resources in the Enterprise Fund to pay the costs of the operation during the two-month period required by the invoice/payment cycle. In the meantime, agencies' workloads fluctuates wildly and unpredictably: some weeks we receive 20-30 cases from agencies; other weeks we receive 3-5. Some weeks, the Department of Human Services will refer one or more matters to OAH that require the equivalent of one administrative law judge on a near full-time basis over a 90-120 period; at other times that agency has no new need of OAH services.

The following factors have been, and continue to be, the strongest contributors to the unpredictability of the agency's ability to generate predictable revenue2:

A. Volatility of Case Mix. The Division's three largest consumers of hearing services are the Minnesota Public Utilities Commission (PUC), Department of Human Services (DHS) and the Department of Health (MDH). For the last two fiscal years, the percentage of OAH's total revenue representing referrals from the PUC was significantly higher than it had been historically. Because OAH's rate structure in FYs14-15 charged higher rates for PUC work ($185/hour rather than $165/hour), the unintended, higher percentage of PUC cases generated revenue greater than projections for overall billable judge time.

B. Contract Judges. The Administrative Law Division contracts with a number of administrative law judges to ensure that hearings are conducted within statutory timelines, and will continue to do so when the agency's volatile caseload exceeds the capacity of the current full-time complement. While contracting allows us to meet our customer's needs on a timely basis, in the past it significantly contributed to the growth of the Enterprise Fund balance. Although both state-employed and contracted judges' hours are billed to our clients at the same rates, the agency's costs for contract judges are significantly less than for staff judges. As a result, OAH made more money on contract judge hours than it paid out in contract costs.

C. Structural Lack of Funding. Historically, OAH experienced annual fiscal deficiencies related to the lack of adequate structural funding for cases brought pursuant to the Minnesota Government Data Practices Act,

under Minn. Stat. § 13.085 (2014) and cases involving claims of unfair campaign practices brought under Minnesota Statutes Chapter 211B.[5]

Recognizing these factors and their contribution to the structural imbalance in the agency's revenue stream, OAH has been making significant changes in order to bring the Fund into balance. With MMB's approval, OAH lowered its billable rates to $130/hour and $120/hour as of January 2015, and in Fiscal Year 2016 collapsed the two-tier billing structure for judges' time into one tier and reduced the resulting rate to $120/hour for all types of cases. The agency has also paid closer attention to its use of contract judges, using them when necessary but with an eye toward the fiscal impact their use engenders for the agency. At the Governor's recommendation, the 2015 Legislature increased the agency's base funding for the biennium for both of these types of cases: by $12,000 for Data Practices cases and $230,000 for campaign challenges. We believe that these structural changes have gone a long way toward solving the funding deficiencies that contributed to the volatility of the Enterprise Fund's balance.

These changes have brought about the Fund reduction as planned. At the end of FY16, OAH expects to carry forward only $267,553. This amount is well below the allowed two-month reserve of expenditure costs.

The benefit of having used artificially deflated billing rates to reduce the reserve level is two-fold. First, it brings the agency into compliance with required reserve policies and therefore increases the agency's fiscal stability. Second, it allows the agency to more accurately predict and set its billable rates at levels that more credibly represent the actual cost of government services being provided. As such, OAH can and will price its services provided to government agencies and the public at rates that are fully reflective of the actual cost of the services provided.

Section V: Rate Computation

A. Projected Operating Expenses for FY17

For the reasons discussed below, the operating expenses of the Administrative Law Division are expected to be $3,158,741 in FY17. This amount is $364,619 higher than expected FY16 expenses, due mainly to increases in MN.IT's mandated enterprise rate costs and a well-earned 4% salary increase legislatively-provided to the professional legal staff of the Division.

B. Projected Revenues for FY17

Three components make up the revenues earned by the Division in a fiscal year: carryover from prior fiscal year; number of hours billed; and rates at which hours are billed. OAH expects and/or projects significant changed circumstances with respect to all

[5] At the Governor's recommendation, the 2015 Legislature increased the agency's base funding for the biennium for both of these types of cases: by $12,000 for Data Practices cases and $230,000 for campaign challenges. We believe that these structural changes have solved the funding deficiencies that contributed to the volatility of the Enterprise Fund's balance.

three components. The discussion related to carryover funds is set forth in Section VI below. An analysis of both the billable hour requirements and the billable rates is set forth immediately below.

1. Number of Billable Hours

Historically, OAH has always required its administrative law judges to bill at least 100 hours per month, and to use the remaining hours in a 40-hour work week for necessary professional development and administrative tasks. Given the increase in caseload experienced in the last fiscal year and anticipated for the future, as well as the increased staff costs attributable to legislated salary increases, administrative law judges in the Division will now be required to bill at least 110 hours each month. This change will result in an additional 1,000 hours of billed time, which at the proposed rate increase will generate an additional $185,000 to cover the Division's spending needs.

2. Break Even Rate

As shown in the analysis set forth in Section VI below, a true "break even" rate for judge time would be $163/billable hour. Setting the rates for administrative law judges as that rate, and keeping the staff attorney and paralegal rates at historical values ($80 and $35) would generate sufficient income in FY17 to cover the agency's spending needs – but just barely. Forecasting indicates that implementing this "break even" rate would leave only $11,750 in reserve at the end of the fiscal year, which is an inadequate amount to cover ongoing operations pending the ebbs and flows of the agency's billing and payment cycle. Use of this rate would necessitate a significant rate increase in FY18 in order to avoid the projected deficit of $401,990 as shown in the analysis on page 11.

3. Proposed Billable Rates

The Office of Administrative Hearings proposes a rate increase for its administrative law judges and for its staff attorneys. As set forth in the analysis below, the rate proposal is as follows:

<table>
<tr><th></th><th>FY15 Rates as of July 1, 2015</th><th>FY15 Rates as of January 1, 2015</th><th>FY16 Rates</th><th>Proposed FY17 Rates</th></tr>
<tr><td>Judges – PUC Cases</td><td>$180 per hour</td><td>$130 per hour</td><td rowspan="2">$120 per hour</td><td rowspan="2">$185 per hour</td></tr>
<tr><td>Judges – Non-PUC Cases</td><td>$165 per hour</td><td>$120 per hour</td></tr>
<tr><td>Staff Attorneys</td><td>$80 per hour</td><td>$80 per hour</td><td>$80 per hour</td><td>$100 per hour</td></tr>
<tr><td>Paralegals</td><td>$35 per hour</td><td>$35 per hour</td><td>$35 per hour</td><td>$35 per hour</td></tr>
</table>

(a) ALJ Rates

Prior to this administration at OAH, the billable rate for administrative law judge's time had been set at $160 since at least 2008; it was raised to $165 in 2011. State agencies, other than the Public Utilities Commission (PUC) which paid a rate of $185/billable hour, were well-acquainted with the $160/$165 rate having paid it for over a decade. Setting the FY17 rate for administrative law judges at $185 approximates a 15% rate increase over historical levels. While a rate of $185/billable hour is a significant jump from the rate of $120/billable hour, state agencies have been informed and are well aware that the $120/billable hour rate is artificially deflated and should not be used for planning purposes into the future.

(b) Staff Attorney Rates

According to all records available to the present administration at OAH, staff attorney time has been charged at the rate of $80/billable hour for at least two decades. The agency has invested in hiring the highest qualified lawyers to fill these roles, and their time is well worth $100/billable hour. While the proposed rate represents a 25% increase, that increase is long overdue. It is also fully justified given the amount and type of work that staff attorneys now complete, which directly correlates to saved costs for client agencies in that any work that a staff attorney does at $100/billable hour will not have to be completed by an administrative law judge at $185/billable hour.

(c) Paralegal Rates

The agency bills very little time at this rate, and so has not proposed any rate increase. We do expect to see more hours billed at this rate in FY17 given the agencies recent offer to complete electronic filing to the Minnesota Court of Appeals on behalf of agencies subject to appellate review.

Section VI: Financial Statements and Fiscal Comparisons

Office of Administrative Hearings
Rate Comparison – Break Even Scenario
For Fiscal Year 2017 Rate Package

		Current Rates		Break Even		Proposed Rates	
		2017	2018	2017	2018	2017	2018
		$120/ $80/ $35		$163/ $80/ $35		$185/ $100/ $35	
EXPENSES							
Planned Expenditures		3,158,741	3,316,678*	3,158,741	3,316,678*	3,158,741	3,316,678*
REVENUE							
Starting FY17 Balances		$267,553	$0	$267,553	$11,750	$267,553	$418,750
Fees and Reimbursements		$66,563	$66,563	$66,563	$66,563	$66,563	$66,563
Time Billed	Hours						
Administrative Law Judges - FTEs	13,200	$1,584,000	$1,584,000	$2,151,600	$2,151,600	$2,442,000	$2,442,000
Administrative Law Judges - Contractors	2,900	$348,000	$348,000	$472,700	$472,700	$536,500	$536,500
Staff Attorneys	2,640	$211,200	$211,200	$211,200	$211,200	$264,000	$264,000
Paralegals	25	$875	$875	$875	$875	$875	$875
TOTAL REVENUE		$2,481,778	$2,210,638	$3,170491	$2,914,688	$3,577,491	$3,728,688
Projected Revenue less Expenses		**($680,550)**	**($1,106,040)**	**$11,750**	**($401,990)**	**$418,750**	**$412,010**
Fund Balance		$0	$0	$11,750	$0	$418,750	$412,010
*Represents an estimated 5% cost increase							

Eight Year Rate Comparison
Office of Administrative Hearings Operations (5201)
For Fiscal Year 2017 Rate Package

RATE	2010	2011	2012	2013	2014	2015	2016 (Est.)	2017
Administrative Law Judges (non-PUC)	$160.00	$160.00	$165.00	$165.00	$165.00	142.50*	$120.00	$185
Administrative Law Judge (PUC)	$160.00	$160.00	$180.00	$180.00	$180.00	155.00*		
Staff Attorney	$80.00	$80.00	$80.00	$80.00	$80.00	$80.00	$80.00	$100
Paralegal	NA	NA	$35.00	$35.00	$35.00	$35.00	$35.00	$35
HOURS								
Administrative Law Judges (non-PUC)	7,294	8.574	7,640	10,433	12,325	12,494	14,840	16,100
Administrative Law Judge (PUC)	811	953	955	1,159	1,926	3,356		
Staff Attorney	3,813	3,852	1,067	1,532	1,340	2,310	2,500	2,640
Paralegal	NA	NA	23	60	225	123	0	25
TOTAL	11,918	4,814	9,685	13,184	15,816	18,283	17,340	18,765

REVENUE								
Administrative Law Judges (non-PUC)	$1,167,040	$1,371,840	$1,260,600	$1,721,445	$2,033,625	$1,780,395	1,780,800	2,978,500
Administrative Law Judge (PUC)	$129,680	$152,432	$171,900	$208,656	$346,680	$520,180		
Staff Attorney	$305,040	$308,160	$85,360	$122,560	$107,200	$184,800	$200,000	264000
Paralegal	NA	NA	$805	$2,100	$7,875	$4,305	$0	875
Expense Reimbursements (billed to clients)								66,563
TOTAL*	$1,601,760	1,832,432	1,518,665	2,054,761	2,495,380	2,489,680	1,980,800	3,309,938

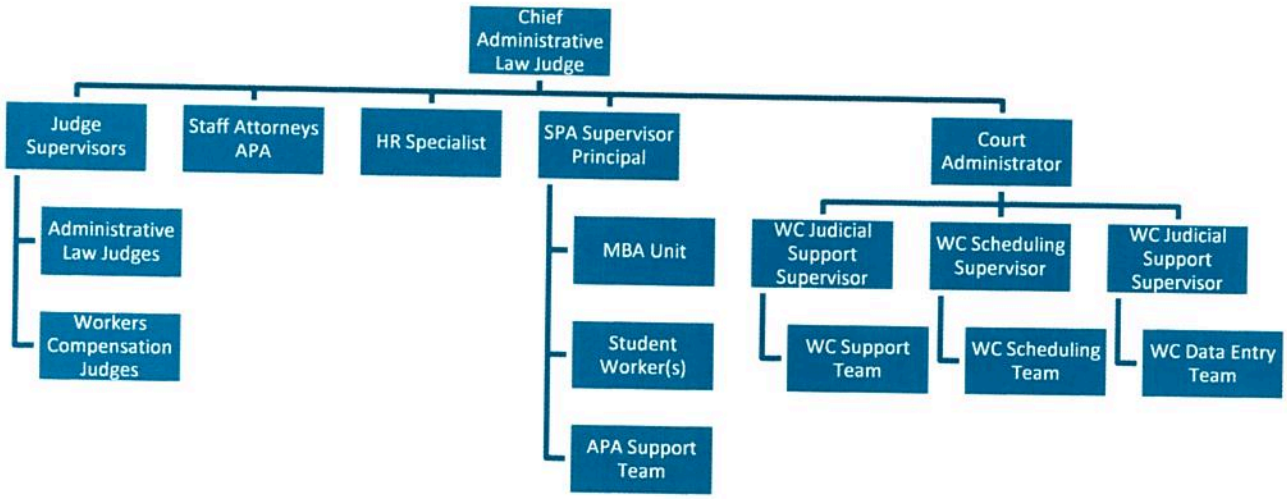
*Judge Rate represents 6 months at $180/hour and 6 months at $130/hour for PUC; and 6 months at $165/hour plus 6 months at $120/hour for non-PUC cases

Pro Forma Fund Statement
Office of Administrative Hearings Operations (5201)
Including Appropriations G9K1CVH and G9K1OAH

		Estimate 2015	Actual 2015	Estimate 2016	Proj. Actual 2016	Estimate 2017
Balance Forward		1,163,037		1,140,731	1,010,848	267,553
Revenue	**1OAH**					
600145						
-8001	State Agencies	2,385,671	1,970,059	1,982,301	1,887,437	3,000,000
-8002	Non-State Agencies	142,522	84,737	122,454	125,887	193,125
-8003	Interested Parties	1,537	1,669	1,537	2,218	1,500
-8004	Data Practices Fees	2,500	2,000	2,500	5,915	2,500
	1CVH					
-8001	State Agencies	8,411	8,411	11,136	16,997	40,000
-8002	Non-State Agencies	13,587	13,587	67,208	12,372	6,250
	Total Revenue	**2,554,228**	**2,080,463**	**2,187,136**	**2,050,827**	**3,243,375**
Expenditures						
41000	Salary & Benefits	1,852,762	1,809,704	2,232,159	2,214,712	2,612,673
41100	Rent	109,034	109,033	113,375	113,388	113,388
41500	Repairs	27,046	27,046	6,749	3,448	2,938
41110	Printing	72	72		789	5
41130	Prof. & Technical Services	384,271	389,238	262,020	291,371	263,540
41145	Information Technology	25,877	25,877	18,872	2,228	2,118
41150	Computer & System Svcs	65,981	59,981	61,374	58,131	41,137
41155	Communications	9,941	10,324	9,000	8,215	10,344
41160	Instate Travel	10,951	11,224	10,820	8,585	11,741
41170	Outstate Travel	2,711	2,711	1,295	1,570	7,050
41300	Supplies	18,177	14,862	18,700	11,837	11,031
47160	Equipment-Cap/No Capitol	2,735	3,580	2,288	6,407	2,097
41180	Employee Development	11,292	11,292	17,412	11,115	6,577
43000	Other Operating Costs	3,677	3,987	3,178	7,222	7,642
41190	Agency Prof/Tech Svs	24,558	44,260	15,964	16,031	14,700
41195	Information Technology	2766	2677	56,000	4,000	20,388
41196	Centralized IT Services	964	9021	964	964	
41400	Equipment Rental	5,299	5,300	5,300	2,355	485
42010	Statewide Indirect Costs	15,788	15,788	14,000	30,125	29,344
42020	Attorney General Costs	2,632	2,632	2,987	1,629	1,543
	Total Operating Exp.	**2,576,534**	**2,558,609**	**2,852,457**	**2,794,122**	**3,158,741**
Fund Balance/Carry-Forward		**1,140,731**	**1,010,848**	**475,410**	**267,553**	**352,187**

Section VII: Organizational Chart

Office Of Administrative Hearings
June 2016



DEPARTMENT OF ADMINISTRATION—CENTRAL MAIL

Services Provided

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

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

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

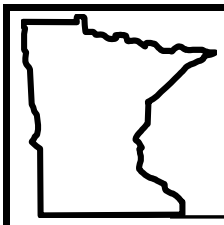
- *"Cost of professional and consultant services rendered by persons who are members of a particular profession or possesses a special skill, and who are not officers or employees of the non-Federal entity, are allowable...."*

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

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

How Rates are Computed

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



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

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

FOR YEAR ENDING JUNE 30, 2016				CENTRAL MAIL
(All Figures in 000's)				FUND 5203
PART I 2 CFR 200 R.E. BALANCE				
2 CFR 200 R.E. BALANCE July 1, 2015 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)				1,441
Adjustments (e.g. Contrib. Capital)				-
Adjusted Retained Earnings Balance				1,441
FY15 Retained Earnings Increase (Decrease) Per CAFR				
2 CFR 200 Revenues (Actual and Imputed) from Attachment A		9,112		
2 CFR 200 Revenues (Actual and Imputed) from Other		-		
Total Revenues			9,112	
Expenditures (Actual Costs):				
per State's Financial Report		9,134		
Less 2 CFR 200 Unallowable costs (e.g.) -				
Capital Outlay		-		
Projected Cost Increases/Replacement Reserve		-		
Unallowable excess RE balance Refund		-		
Bad Debt		-		
Other - (e.g. Gain on Disposal of Assets)		-		
GASB68 Net Pension Liability Adjustment		144		
Expenditures			9,278	
Plus 2 CFR 200 Allowable costs (e.g.)-				
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 (e.g.)-				
Current Year Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return		9		
Other -		-		
Federal portion of Depreciation costs		-		
Total Adjustments			9	
FY15 Net Increase (Decrease) to Retained Earnings Balance per CAFR				(157)
2 CFR 200 R.E. BALANCE June 30, 2016	A)			1,284
Allowable Reserve	B)	1,546		
Excess Balance (A)-(B)		(262)		

(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, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning 2 CFR 200 R.E. balance for the next year.)

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

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

FOR YEAR ENDING JUNE 30, 2016			CENTRAL MAIL
(All Figures in 000's)			FUND 5203
PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE			
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2015			822
TRANSFERS Per CAFR (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, 2016	C)		822
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2015			
ADJUSTMENTS:			
Less: 2 CFR 200 Unallowable Costs		-	
Plus: 2 CFR 200 Allowable Costs			
FY98 PPD Adjustment		(34)	
FY2014 Adjustment to Capital Contribution		(13)	
Accumulated Prior Year Imputed Interest Adjustment		(194)	
Current Year Imputed Interest Adjustment		(9)	
FY15 GASB68 Beginning Balance Adjustment		(630)	
FY15 GASB68 Net Pension Liability Adjustment		64	
FY16 GASB68 Net Pension Liability Adjustment		144	
Total Adjustments			(672)
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2016	D)		(672)
PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE			
RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)			
(Should Tie to the Fund Balance in the CAFR)			1,434
			1,434
Check Figure			-

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, 2016
(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
Operating Revenues:					
Net Sales	$ 5,958	$ 2,073	$ 5	$ 9,117	$ 17,153
Insurance Premiums	-	-	-	-	-
Other Income	1,515	-	-	-	1,515
Total Operating Revenues	$ 7,473	$ 2,073	$ 5	$ 9,117	$ 18,668
Less: Cost of Goods Sold	-	-	-	-	-
Gross Margin	$ 7,473	$ 2,073	$ 5	$ 9,117	$ 18,668
Operating Expenses:					
Purchased Services	$ 4,750	$ 556	$ 2	$ 8,524	$ 13,832
Salaries and Fringe Benefits	2,018	2,158	5	451	4,632
Claims	-	-	-	-	-
Depreciation and Amortization	-	-	-	9	9
Supplies and Materials	150	23	-	116	289
Repairs and Maintenance	3	3	-	26	32
Indirect Costs	73	15	-	8	96
Other Expenses	4	25	-	-	29
Total Operating Expenses	$ 6,998	$ 2,780	$ 7	$ 9,134	$ 18,919
Operating Income (Loss)	$ 475	$ (707)	$ (2)	$ (17)	$ (251)
Nonoperating Revenues (Expenses):					
Investment Income	$ -	$ -	$ -	$ -	$ -
Federal Grants	-	-	-	-	-
Private Grants	-	-	-	-	-
Grants and Subsidies	-	-	-	-	-
Securities Lending Income	-	-	-	-	-
Other Nonoperating Revenues	-	-	-	-	-
Interest and Financing Costs	-	-	-	-	-
Grants, Aids and Subsidies	-	-	-	-	-
Securities Lending Rebates and Fees	-	-	-	-	-
Other Nonoperating Expenses	-	-	-	-	-
Gain (Loss) on Disposal of Capital Assets	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	$ -	$ -	$ -	$ -	$ -
Income (Loss) Before Transfers and Contributions	$ 475	$ (707)	$ (2)	$ (17)	$ (251)
Capital Contributions	-	-	-	-	-
Transfers-In	-	55	-	-	55
Transfers-Out	-	-	-	-	-
Total Income (Loss)	$ 475	$ (652)	$ (2)	$ (17)	$ (196)
Special Item	$ -	$ -	$ -	$ -	-
Change in Net Position	$ 475	$ (652)	$ (2)	$ (17)	$ (196)
Net Position, Beginning, as Reported	$ (1,691)	$ (585)	$ 47	$ 1,451	(778)
Prior Period Adjustment	-	-	-	-	-
Change in Accounting Principle	-	-	-	-	-
Change in Reporting Entity	-	-	-	-	-
Change in Fund Structure	-	-	-	-	-
Net Position, Beginning, as Restated	$ (1,691)	$ (585)	$ 47	$ 1,451	$ (778)
Net Position, Ending	$ (1,216)	$ (1,237)	$ 45	$ 1,434	$ (974)

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION - Central Services single fund report
JUNE 30, 2016
(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
ASSETS					
Current Assets:					
Cash and Cash Equivalents	$ 693	$ 300	$ 51	$ -	$ 1,044
Investments	-	-	-	-	-
Accounts Receivable	965	317	-	1,805	3,087
Interfund Receivables	-	-	-	-	-
Due from Component Unit	-	-	-	-	-
Accrued Investment/Interest Income	-	-	-	-	-
Federal Aid Receivable	-	-	-	-	-
Inventories	-	-	-	5	5
Loans and Notes Receivable	-	-	-	-	-
Securities Lending Collateral	-	-	-	-	-
Prepaid Expenses	-	-	-	1,134	1,134
Other Assets	-	-	-	-	-
Total Current Assets	$ 1,658	$ 617	$ 51	$ 2,944	$ 5,270
Noncurrent Assets:					
Cash and Cash Equivalents-Restricted	$ -	$ -	$ -	$ -	$ -
Investments-Restricted	-	-	-	-	-
Other Assets-Restricted	-	-	-	-	-
Due from Component Unit	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Loans and Notes Receivable	-	-	-	-	-
Depreciable Capital Assets (Net)	-	-	-	579	579
Nondepreciable Capital Assets	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Other Assets	-	-	-	-	-
Total Noncurrent Assets	$ -	$ -	$ -	$ 579	$ 579
Total Assets	$ 1,658	$ 617	$ 51	$ 3,523	$ 5,849
DEFERRED OUTFLOWS OF RESOURCES					
Bond Refunding	$ -	$ -	$ -	$ -	$ -
Deferred Outflows	-	-	-	-	-
Deferred Pension Outflows	117	102	-	28	247
Deferred Derivative Outflows	-	-	-	-	-
Total Deferred Outflows of Resources	$ 117	$ 102	$ -	$ 28	$ 247
LIABILITIES					
Current Liabilities:					
Accounts Payable	$ 883	$ 108	$ -	$ 1,611	$ 2,602
Interfund Payables	-	-	-	-	-
Due to Component Unit	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-
Bonds and Notes Payable	-	-	-	-	-
Capital Leases Payable	-	-	-	-	-
Claims Payable	-	-	-	-	-
Compensated Absences Payable	17	12	-	4	33
Securities Lending Liabilities	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Total Current Liabilities	$ 900	$ 120	$ -	$ 1,615	$ 2,635
Noncurrent Liabilities:					
Accounts Payable-Restricted	$ -	$ -	$ -	$ -	$ -
Due to Component Unit	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Bonds and Notes Payable	-	-	-	-	-
Capital Leases Payable	-	-	-	-	-
Claims Payable	-	-	-	-	-
Compensated Absences Payable	193	170	-	38	401
Advances from Other Funds	-	-	-	-	-
Other Postemployment Benefits	27	24	-	14	65
Net Pension Liability	909	798	3	219	1,929
Funds Held in Trust	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Total Noncurrent Liabilities	$ 1,129	$ 992	$ 3	$ 271	$ 2,395
Total Liabilities	$ 2,029	$ 1,112	$ 3	$ 1,886	$ 5,030
DEFERRED INFLOWS OF RESOURCES					
Bond Refunding	$ -	$ -	$ -	$ -	$ -
Capital Lease Restructuring	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Pension Inflows	962	844	3	231	2,040
Total Deferred Inflows of Resources	$ 962	$ 844	$ 3	$ 231	$ 2,040
NET POSITION					
Net Investment in Capital Assets	$ -	$ -	$ -	$ 579	$ 579
Unrestricted	$ (1,216)	$ (1,237)	$ 45	$ 855	$ (1,553)
Total Net Position	$ (1,216)	$ (1,237)	$ 45	$ 1,434	$ (974)

DESCRIPTION	AMOUNT	COMMENTS
FY1998 PPD Adjustment	(34)	per FY2004 A-87 Central Mail Fund 980
FY2014 Contributed Capital	(13)	per FY2014 Plant Mgmt "Footnotes to Financial Stmts"
FY2016 Imputed Interest	(9)	interest earned on excess retained earnings
FY2015 Imputed Interest	(7)	interest earned on excess retained earnings
FY2014 Imputed Interest	(5)	interest earned on excess retained earnings
FY2013 Imputed Interest	(4)	interest earned on excess retained earnings
FY2012 Imputed Interest	(5)	interest earned on excess retained earnings
FY2011 Imputed Interest	(3)	interest earned on excess retained earnings
FY2010 Imputed Interest	(9)	interest earned on excess retained earnings
FY2009 Imputed Interest	(22)	interest earned on excess retained earnings
FY2008 Imputed Interest	(29)	interest earned on excess retained earnings
FY2007 Imputed Interest	(29)	interest earned on excess retained earnings
FY2006 Imputed Interest	(16)	interest earned on excess retained earnings
FY2005 Imputed Interest	(14)	interest earned on excess retained earnings
FY2004 Imputed Interest	(3)	interest earned on excess retained earnings
FYpre2004 Imputed Interest	(48)	interest earned on excess retained earnings
FY15 GASB68 Beginning Balance Adjustment	(630)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	64	change in deferred liability from CAFR
FY16 GASB68 Net Pension Liability Adjustment	144	change in deferred liability from CAFR
	(672)	

(672,000)

Plant Management – Central Mail
FY 2017 Business Plan Highlights
April 22, 2016

Central Mail is proposing no rate changes.

Pages 3-4

Central Mail provides inserting, addressing, folding, and postage automation services to state agencies and local units of government. Central Mail's goals for FY 2017 are to provide customers with overall postage savings of 1.4 million, improve safety by completing dock improvement by October 31, 2016, and implement a new billing system by June 30, 2017. Central Mail provided customers with overall postage savings of approximately $1.6 million in FY 2015.

Pages 5-7

Central Mail provides mailing services to state agencies located in St. Paul, so all agencies receive bulk postage savings. Through a General Fund appropriation of $438,000, centralized mail processes incoming federal and interoffice mail as well as consulting on postage–saving programs. The Postage Handling Fee (PHF) was incorporated in FY 2000 as a way to supplement the General Fund appropriation. The PHF is a small charge assessed to customers based on metered postage for outgoing federal mail. In FY 2016, PHF was waived for an eight month period of November 2015 to June 2016 to reduce excess retained earnings. PHF will be reinstated July 1, 2016 in FY 2017.

Central Mail's strength is having staff with extensive knowledge and experience with United States Postal Services (USPS) rules and rates and on-site postal acceptance by USPS. Opportunities include an improved billing system, other technology advancements, and the replacement of the Optical Character Recognition (OCR) machine in late FY 2016.

Pages 8-11

Services have been stable over the past few years resulting in good financial health. Central Mail will continue to offer the same level of service to its customers during FY 2017 through essentially the same product and service mix. No major change in work volume or billable units is planned. Central Mail's ability to control costs and maintain the same service and production rates as FY 2016 will benefit customers' ability to pay for these essential services.

Because PHF was waived for eight months in FY 2016, customers' costs will be higher in FY 2017 with the reinstatement of this fee.

Page 12

Assumptions – An explanation of changes in revenue/expenditures.

Pages 13-15

Rate Matrix – Includes projected expenditures and billable units used to determine the rates.

Page 16

Six-year Rate Comparison

Page 17

History and Proforma – A six year comparison of revenues, expenditures, and changes in retained earnings.

Revenue/Expenses	FY 2017 PROFORMA	Change FY 2017-2016	Percent Change
Revenue (operating/non-operating)	$9,545,935	$146,120	1.6%
Salaries	$600,022	$55,426	10.2%
Non-Salaries/non-operating Expenses	$9,350,992	$305,812	3.4%

Projected FY 2017 Net Income (Loss) ($405,080) Projected FY 2017 Retained Earnings $1,345,239

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ORGANIZATION CHART – 8.88 FTEs in FY 2017

CENTRAL MAIL
Fund 5203

FISCAL YEAR 2017
Business Plan

April 22, 2016

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Executive Summary

Who are we and what do we do

Central Mail provides the following mail services to state agencies and local units of government:

- Inserting
- Addressing
- Folding
- Postage automation services

Services provided under General Fund appropriation include:

- Delivering incoming mail
- Postage metering
- Processing outgoing federal mail
- Processing interoffice mail
- Consultation concerning postage-related issues

Services are provided to:

- State agencies located in the City of St. Paul
- The Department of Education in Roseville
- The Health Boards in Minneapolis

What are our goals for next year

- Provide customers with overall postage savings of $1.4 million
- Improve safety by completing dock improvements by October 31, 2016
- Implement new billing system by June 30, 2017

What are our proposed rates

Central Mail is proposing no rate changes in Fiscal Year (FY) 2017. See page 16 for detailed rates.

What are our successes and challenges

Successes

- Central Mail provided customers with overall postage savings of approximately $1.6 million in FY 2015

Challenges

- Maintaining competitive rates while costs continue to rise
- Keeping up to date with changing United States Postal Service (USPS) requirements

What is our projected ISF FY 2017 financial activity

Revenue	$9,543,934
Expenses	$9,951,014
Year-end Retained Earnings	$1,345,239
Working Capital	$1,641,619
Full Time Equivalents	8.88
Overall Rate Change	0.0%

The Business

Description of Business

How was the business created

- Statutory authority – M.S. 16B.49
- Year created – mid-1930s
- Purpose – Central Mail provides mailing services to state agencies located in St. Paul, so all agencies receive bulk postage savings.
- Type of fund – Internal Service Fund

What are significant historical changes

Postage Handling Fee (PHF) was incorporated in FY 2000 as a way to supplement the General Fund appropriation. The PHF is a small charge assessed to customers based on metered postage for outgoing federal mail.

What are significant aspects of the business

- Postage is provided on a cost reimbursement basis.
- Related services are provided at approved rates.
- Through a General Fund appropriation of $438,000, centralized mail processes incoming federal and interoffice mail as well as consulting on postage-saving programs.
- In FY 2016, PHF was waived for the eight month period of November 2015 to June 2016. This was done to reduce excess retained earnings. PHF will be reinstated July 1, 2016 in FY 2017.
- Monitor changing USPS requirements to remain in compliance and provide advice on cost-effective mailing practices.

What are the location, hours and website

Transportation Building
395 John Ireland Boulevard
Room G-60
St. Paul, MN 55155

Hours: 7:30 am to 4:30 pm M-F

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

What are the partnerships

- Department of Revenue – Produces income tax, property tax, and rent credit refund warrants.
- Retirement organizations – Distribute retirement and tax information to members and assure all warrants have been mailed.
- Department of Corrections – Provides printing and production for projects with folding, addressing, and inserting components.
- Ramsey County – Payroll warrants and advices are mailed every two weeks to Ramsey County employees and year-end employee tax information is mailed annually. We assure all warrants and tax information have been mailed.
- House of Representatives – Provides folding, tabbing, and ink-jet addressing.

What are our strengths, weaknesses, opportunities and threats/risks/vulnerabilities

Strengths

- Staff have extensive knowledge and experience with USPS rules and rates
- On-site postal acceptance by USPS

Weaknesses

- Aging equipment
- Long-term staff lacking basic personal computer skills

Opportunities

- Improved billing system
- Technology advancements
- Replacement of Optical Character Recognition (OCR) in late FY 2016

Threats/Risks/Vulnerabilities

- Over the past several years, there have been many problems with our current billing system resulting in long delays generating and distributing invoices. This has led to customer dissatisfaction and greater cash flow shortage.
- Agencies are able to outsource services associated with large print/mail jobs at their discretion.
- Many Central Mail staff are approaching retirement which will result in high severance costs and replacement of their experience.
- Print side of business within state government no longer exists: agencies are getting this business done by competitors who can provide both the print and mail services.

Products and Services

What are our main products/services and the benefits to customer

Products/Services

- Addressing
- Inserting
- Metered mail
- Permit mail
- Bar coding
- Folding
- Delivery of federal and interoffice mail (General Fund)

Benefits to Customer

- Allows small and large agencies to collectively achieve postage savings by combining mail.
- Helps realize operational efficiencies such as staffing, equipment, and space.
- Significantly reduces the number of postage meters and mailing machines purchased by state government.
- Reduces the number and associated fees of USPS permits.
- In-house bar coding of first-class and standard mail to state agencies generates postage savings in addition to the postage savings generated through the use of its ink-jet addressing equipment.
- The General Fund appropriation provides efficient, cost-effective interoffice mail delivery, and mail processing for agencies.

Marketing

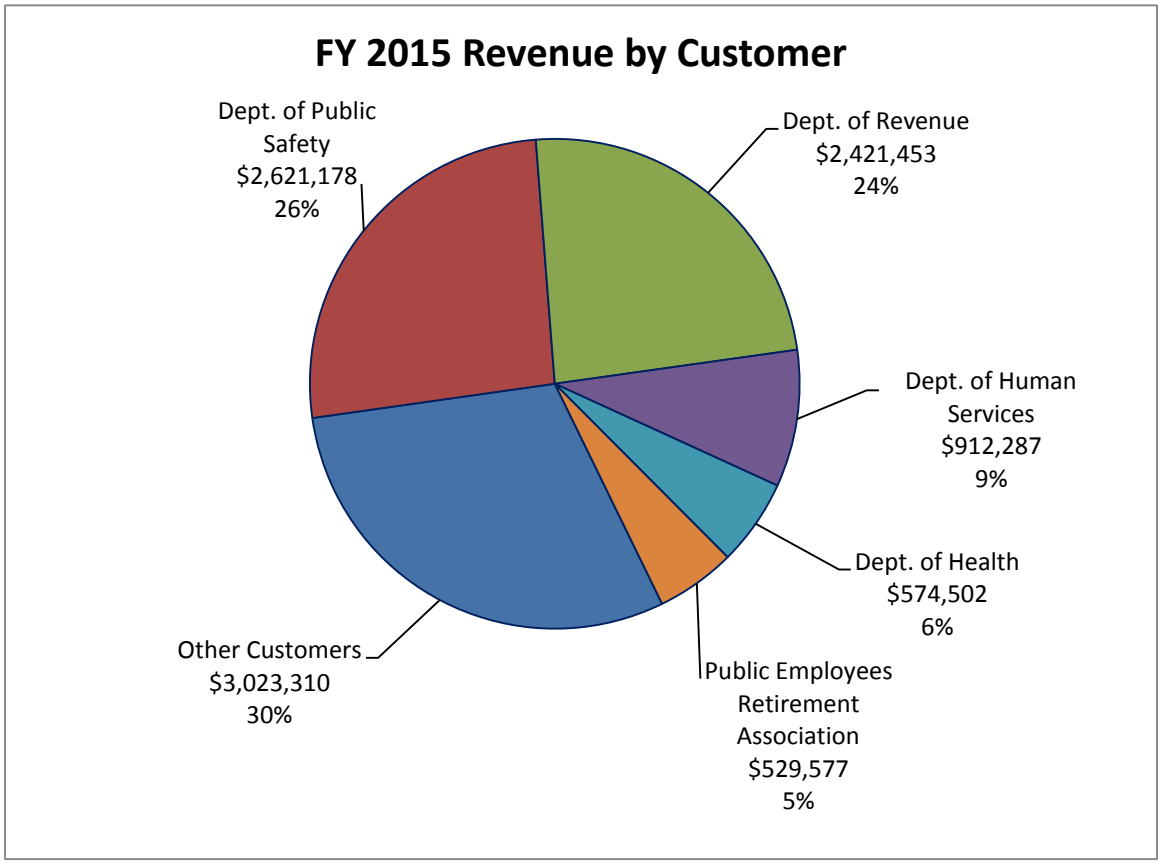
Who are our target audiences/customers

State agencies within the boundaries of St. Paul are required by M.S. 16B.49 to use Central Mail's mail handling and processing services for outgoing federal mail.

Central Mail's primary market is state agencies and local units of government including:

- Cabinet level agencies
- Minnesota State Colleges and Universities
- Minnesota State Retirement System, Public Employees Retirement Association and Teachers Retirement Association
- Supreme Court
- Constitutional offices
- House of Representatives
- Senate
- Several of the smaller state boards
- Ramsey County

Who are our key customers



What is changing the customer base and how

Changes affecting Central Mail's customer base include:

- Some customers are opting to send projects to off-site vendors who provide printing and mail services
- Increasing e-commerce
- Increasing use of Business Reply Mail by customers

How do we reach out to potential customers

- One-on-one consultation – This is the primary way for Central Mail staff to advise customers. This consultation can occur in person or can be completed via telephone calls or e-mail requests.
- Website – Redesigned in FY 2011; additions and enhancements have been made since FY 2011 and will continue.
- Promotional material – Informational handouts regarding Central Mail's various service lines are developed and updated as needed.

What have we heard from our customers

In June and July 2014, the Department of Administration (Admin) surveyed its customers to assess their satisfaction with the agency's services. A small set of simple questions were asked to get a general picture of how the agency is doing in regard to customer satisfaction. Surveys were sent to 65 Central Mail customers and 33 responses were received. Eighty-five percent of respondents expressed overall satisfaction. Three percent of respondents indicated overall they were neither satisfied nor unsatisfied while twelve percent expressed dissatisfaction. The primary cause of dissatisfaction was billing delays. Before the next business plan, a customer survey will be completed.

Admin Customer Survey – Central Mail



Competition

Who is our competition

Central Mail's primary competition is:

- Department of Human Service's Issuance Operation Center (IOC) provides high volume laser printing, inserting, and sorting.
- Twin Cities' private-sector mail houses or printing operations with mailing units

How do our rates compare

Central Mail compared its production and service rates to two private-sector vendors and one government agency offering similar services. Central Mail puts no minimums in place and have no additional pick-up or delivery fee for interoffice or regular mail service. Our rates continue to be comparable, and for the most part, are less costly than our competitors' rates.

Service	Central Mail Rates	Vendor A	Vendor B	Vendor C
Inserting Set-up	$25.00	$30.00	N/A	$50.00
Inserting per thousand - 1 insert[1]	$18.00	$14.75	$30.00	$17.00
Inserting per thousand - Add'l inserts	$1.00	$6.70	N/A	$3.00
Match Inserting Set-up[2]	$40.00	N/A	N/A	$150.00
Match Inserting - 2 inserts per thousand[2]	$25.00	$93.50	N/A	$55.00
Use of Permit	$20.00	$28.00	N/A	N/A
Quantity Discount > 500,000/yr[3]	$0.01	N/A	N/A	N/A
Folding per 1000 per page[4]	$6.00	$11.50	N/A	$7.50
Sorting and Bar Coding – Permit mail	$0.020	$0.045	$0.0195	N/A
Sorting and Bar Coding – Meter mail	$0.029	$0.046	N/A	N/A
Shop Rate (incl NCOA[5]) per hour	$36.75	$56.00	N/A	$80.00
Ink-jet Set-up & Data Import[6]	$51.00	$35.00	N/A	$50.00
Address Zip+4, NCOA per thousand	$9.50	$14.90	N/A	$15.00
Ink-jet Address per thousand[7]	$17.50	$16.23	N/A	$15.00
Ink-jet Presort Fee per piece	$0.020	N/A	N/A	$0.021
Ink-jet Custom per thousand	$6.00	$7.50	N/A	$30.50
Tabbing Set-up	$15.00	$30.00	N/A	$60.00
Tabbing per In-Line Tab @ 2 tab/pc	$0.020	$0.022	N/A	$0.017

[1] Vendor A charges additional page set-up fee of $15.00; Vendor B rate is@ $0.0605 per pc and includes set-up, additional inserts and metering processing; Vendor C charges $30.00 1-15,000 pieces, $25.00 for 15-65,000 pieces, plus an additional page set-up fee of $3.00

[2]Central Mail charges one set-up fee, regardless of page quantity; Vendor A charges additional insert set-up fee of $15.00 plus $6.70 per 1,000 inserts; Vendor A 6X9 insert charges are $40.00 set-up plus $18.45 per thousand; Vendor A charges $107.50 for match inserting – 3 inserts; Vendor C charges $80.00 for match inserting – 3 inserts

[3]Vendor C Quantity 5% Discount on quantities > 100,000/yr

[4] Central Mail has no set-up charge; Vendor A charges folding set-up of $11.00; Vendor B insert rate includes folding; Vendor C charges $35.00 set-up for simple or $100.00 for complex folds; Vendor C Folding per 1000 per fold – complex rate is $16.00

[5]National Change of Address (NCOA); Vendor C minimum charge $252.00

[6]Central Mail charges $51.00 regardless of quantity, Vendor A charges $14.90 per 1,000 for NCOA in addition to its $35 set-up fee; Vendor A charges $18.00 for NCOA and duplicate address search in addition to its $35 set-up fee

[7]Vendor A charges $14.95 per 1,000 for letters, $17.50 per 1,000 for flats; shown price is the average

Financial Outlook

What is our current overall financial health

Services have been stable over the past few years resulting in good financial health.

Are we anticipating major changes to capital assets

- Completion of building improvements to the loading dock at the Transportation Building in FY 2017. This construction project was previously expected to be completed in summer/fall of 2016. The current estimated completion is October 31, 2016.
- Central Mail and MN.IT will work with a business analyst in FY 2016 to develop a Request for Proposal (RFP) for a new billing system. It is anticipated that the new system will be implemented by June 30, 2017. This business plan includes estimated costs of $35,000 for the business analyst and $250,000 for the billing system. If the actual cost is lower or higher than this estimate, the difference will be reflected in future rates.

What are the rate changes and why

Central Mail will be able to provide the same quality services without a rate change in FY 2017.

How will the proposed rates impact our financial health

Some of Central Mail's long-time employees are nearing retirement from state service, and the business will be faced with large severance payouts when this occurs. This business plan does not include severance payouts for FY 2017.

Retained earnings for FY 2017 are projected to decrease by $405,080. FY 2017 ending Retained Earnings is projected to be $1,345,239.

How will our proposed rates impact our customers

Central Mail will continue to offer the same level of service to its customers during FY 2017 through essentially the same product and service mix. No major change in work volume or billable units is planned.

Central Mail's ability to control costs and maintain the same service and production rates as FY 2016 will benefit customers' ability to pay for these essential services.

Because PHF was waived for eight months in FY 2016, customers' costs will be higher in FY 2017 with the reinstatement of PHF.

Financial Data

Assumptions for Rate Matrix

Assumptions for Rate Matrix
Minnesota Department Of Administration
Central Mail For Fiscal Year 2017

Operating Revenues	
SWIFT Account	**Postage Handling Fee**
670006	Change = 208.2% or $130,084 Waiver from November 2015 to June 2016 resulted in unusually low fees in FY16. Postage Handling Fee will be reinstated July 2016.
Operating Expenses	
SWIFT Account	**Salaries & Benefits**
41000- 41070	Change = 10.2% or $55,426 Based on Minnesota Management & Budget projections at anticipated staffing levels.
SWIFT Account	**Rent**
41100	Change = 13.3% or $10,496 ISF will fund additional rent due to shortfall in General Fund.
SWIFT Account	**Repairs & Maintenance**
41500	Change = (17.0%) or ($4,442) FY 2016 included maintenance not recurring in FY 2017.
SWIFT Account	**Centralized IT Services**
41196	Change = 125.0% or $212,439 Due to cost of new billing system in FY 2017 offset by new OCR setup in FY 2016 not recurring in FY 2017.
SWIFT Account	**Travel**
41160	Change = 117.7% or $8,089 Additional vehicle lease added in FY 2017.
SWIFT Account	**Other Operating Expenses**
43000	Change = (82.6%) or ($12,627) FY 2016 included new equipment setup not recurring in FY 2017.
SWIFT Account	**Depreciation - Equipment**
N/A	Change = 663.5% or $72,817 FY 2017 includes full year of depreciation for new equipment purchase at end of FY 2016.
SWIFT Account	**Depreciation - Building Improvements**
N/A	Change = 100.0% or $17,505 FY 2017 will begin depreciating loading dock building improvements.

*Full-time equivalents (FTEs) for FY 2017 will be 8.88 compared to 8.26 in FY 2016. Other positions are funded by Central Mail's General Fund.

*The assumptions for the business plan includes an inflation factor of 1.9% for most expense categories.

Rate Matrix

Rate Matrix
Minnesota Department Of Administration
Central Mail For Fiscal Year 2017

Expenses	FY 2017 PROPOSED	FY 2016 ESTIMATE	CHANGE FY16/FY17	% CHANGE FY16/FY17
Salaries & Benefits	600,022	544,596	55,426	10.2%
Rent	89,269	78,773	10,496	13.3%
Rent - Equipment	56,072	55,993	80	0.1%
Repairs & Maintenance	21,689	26,131	(4,442)	-17.0%
Insurance	822	809	13	1.6%
Professional & Technical Services	420	420	0	0.0%
Computer & System Services	0	0	0	0.0%
Centralized IT Services	382,436	169,998	212,439	125.0%
Purchased Services	6,964	6,963	1	0.0%
Communications	0	0	0	0.0%
Communications-Postage	8,580,585	8,580,585	0	0.0%
Travel	14,960	6,871	8,089	117.7%
Other Expense	2,658	15,285	(12,627)	-82.6%
Supplies	85,233	83,951	1,282	1.5%
Equipment	0	562,000	(562,000)	0.0%
Building Improvements	233,400	0	233,400	100.0%
Statewide Indirect Costs	8,586	8,426	160	1.9%
Subtotal	10,083,116	10,140,800	(57,683)	-0.6%
Excluded From Rates				
Equipment	0	(562,000)	562,000	0.0%
Building Improvements	(233,400)	0	(233,400)	-100.0%
Non-operating revenue	(2,000)	(2,000)	0	0.0%
Subtotal	9,847,716	9,576,800	270,917	2.8%
Included In Rates				
Depreciation	101,298	10,975	90,322	822.9%
Intrafund Expense (postage)	44,703	44,703	0	0.0%
Basis for Rates before Adjustment	9,993,717	9,632,478	361,239	
Retained Earnings Adjustment	(405,080)			
Total Basis for Rates after Adjustment	**9,588,638**			

Billable Units	FY 2017	FY 2016	CHANGE
Inserting Set-Up	156	150	6
Inserting Per Thousand - 1 Insert	2,400	1,862	538
Inserting Per Thousand - Add'l Inserts	1,200	876	324
Match Inserting Set-Up	2	2	0
Match Inserting - 2 inserts per 1000	2	2	0
Use of State Permit #171	15	10	5
Quantity Discount >500,000/yr	2,150,000	1,768,287	381,713
Folding per 1000 per Fold	2,400	2,400	0
Sorting and Bar Coding-Scheduled Permits-Pieces Sorted	2,610,850	2,610,850	0

Billable Units	FY 2017	FY 2016	CHANGE
Sorting and Bar Coding-Metered-Pieces Sorted	10,565,954	10,565,954	0
Shop Rate (incl NCOA) per hour	100	100	0
Ink Jet Set-Up and Data Import	365	321	44
Ink Jet Zip+4 NCOA Std/Sort per 1000	4,000	4,029	(29)
Ink Jet Address per 1000	5,309	5,309	0
Ink Jet Presort Letters per piece	5,309,376	5,309,376	0
Ink Jet Custom per 1000	284	284	0
Tabbing Set-Up	125	125	0
Tabbing # of tabs applied	3,300,000	3,300,000	0
Agency Delivery Service per hour	1,120	1,120	0
Postage Handling Fee	5,850,980	1,897,638	3,953,342
Total	29,804,638	25,468,696	4,335,942

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 - %
Inserting Set-Up	$25.00	$25.00	$0.00	0.0%	$3,900	$3,900	$0	
Inserting Per Thousand - 1 Insert	$18.00	$18.00	$0.00	0.0%	$43,200	$43,200	$0	
Inserting Per Thousand - Add'l Inserts	$1.00	$1.00	$0.00	0.0%	$1,200	$1,200	$0	
Match Inserting Set-Up	$40.00	$40.00	$0.00	0.0%	$80	$80	$0	
Match Inserting - 2 inserts per 1000	$25.00	$25.00	$0.00	0.0%	$50	$50	$0	
Use of State Permit #171	$20.00	$20.00	$0.00	0.0%	$300	$300	$0	
Quantity Discount >500,000/yr	$0.01	$0.01	$0.00	0.0%	$21,500	$21,500	$0	
Folding Per 1000 per Fold	$6.00	$6.00	$0.00	0.0%	$14,400	$14,400	$0	
Sorting and Bar Coding-Scheduled Permits-Pieces Sorted	$0.020	$0.020	$0.00	0.0%	$52,217	$52,217	$0	
Sorting and Bar Coding-Metered-Pieces Sorted	$0.029	$0.029	$0.00	0.0%	$306,413	$306,413	$0	
Shop Rate (incl NCOA) per hour	$36.75	$36.75	$0.00	0.0%	$3,675	$3,675	$0	
Ink Jet Set-Up and Data Import	$51.00	$51.00	$0.00	0.0%	$18,615	$18,615	$0	
Ink Jet Zip+4 NCOA Std/Sort per 1000	$9.50	$9.50	$0.00	0.0%	$38,000	$38,000	$0	
Ink Jet Address per 1000	$17.50	$17.50	$0.00	0.0%	$92,908	$92,908	$0	
Ink Jet Presort Letters per piece	$0.02	$0.02	$0.00	0.0%	$106,188	$106,188	$0	
Ink Jet Custom per 1000	$6.00	$6.00	$0.00	0.0%	$1,704	$1,704	$0	
Tabbing Set-Up	$15.00	$15.00	$0.00	0.0%	$1,875	$1,875	$0	
Tabbing # of tabs applied	$0.01	$0.01	$0.00	0.0%	$33,000	$33,000	$0	
Agency Delivery Service per hour	$68.10	$68.10	$0.00	0.0%	$76,272	$76,272	$0	
Postage Handling Fee-House/Senate (monthly each body)	$100.00	$100.00	$0.00	0.0%	$2,400	$2,400	$0	
Postage Handling Fee	3.25%	3.25%	0.00%	0.0%	$190,157	$190,157	$0	
Total					$1,008,053	$1,008,053	$0	**0.0%**

Note: Reflects waiver of Postage Handling Fee from November 2015 to June 2016.

Rate Matrix Computations

Rate Matrix Computations

Minnesota Department Of Administration
Central Mail For Fiscal Year 2017

1. Describe cost and usage estimation methods: Actual expenses for the past four years and current SWIFT reports were analyzed. FY 2016 expenses are estimated based on available data. Expense projections are based on historical experience with adjustments made for known changes in this business.

2. Method used to allocate expenses to cost centers: The Rate Matrix changed from previous years in FY 2013. Central Mail consolidated from numerous cost centers (inkjet, tabbing, folding, etc.) to two cost centers (Central Mail Operations and Postage Clearing).

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 has an estimated useful life of 7 years and warrant processing equipment has an estimated useful life of 5 years. Building improvements have an estimated useful life of 10 years.

Six-year Rate Comparison

Six-year Rate Comparison
Minnesota Department Of Administration
Central Mail For Fiscal Year 2017

Rate	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Traditional inserting						
Inserting Set-Up	$25.00	$25.00	$25.00	$25.00	$25.00	$25.00
Inserting Per Thousand - 1 Insert	$18.00	$18.00	$18.00	$18.00	$18.00	$18.00
Inserting Per Thousand - Additional Inserts	$1.00	$1.00	$1.00	$1.00	$1.00	$1.00
Match inserting						
Set-up	$40.00	$40.00	$40.00	$40.00	$40.00	$40.00
Inserting fee (per thousand) - 2 inserts	$25.00	$25.00	$25.00	$25.00	$25.00	$25.00
Inserting fee (per thousand) - 3 inserts	$28.00	$28.00	$28.00	n/a	n/a	n/a
Sorting and Bar-coding - Per piece						
Scheduled Permits	$0.020	$0.020	$0.020	$0.020	$0.020	$0.020
Metered (small runs)[1]	$0.029	$0.029	$0.029	$0.029	$0.029	$0.029
Postage handling fee						
Postage handling fee	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
House/Senate monthly delivery - each body	$100	$100	$100	$100	$100	$100
Ink-jet addressing						
Set-up and Data Import	$51.00	$51.00	$51.00	$51.00	$51.00	$51.00
NCOA (zip+4 standard/sort) - Per thousand	$9.50	$9.50	$9.50	$9.50	$9.50	$9.50
Addressing - Per thousand	$17.50	$17.50	$17.50	$17.50	$17.50	$17.50
Presort flat (Bulking - Per piece)	$0.03	$0.03	$0.03	n/a	n/a	n/a
Presorting letters - Per piece	$0.02	$0.02	$0.02	$0.02	$0.02	$0.02
Ink Jet Custom per thousand	$6.00	$6.00	$6.00	$6.00	$6.00	$6.00
Quantity Discount > 500,000/yr.	$0.01	$0.01	$0.01	$0.01	$0.01	$0.01
Tabbing Set-up	$15.00	$15.00	$15.00	$15.00	$15.00	$15.00
Tabbing per In-Line tab @ 2 tab/pc	$0.01	$0.01	$0.01	$0.01	$0.01	$0.01
Permit filing						
Use of state permit #171	$20.00	$20.00	$20.00	$20.00	$20.00	$20.00
Shop Rate (incl NCOA)[2]						
Per hour	$36.75	$36.75	$36.75	$36.75	$36.75	$36.75
Agency Delivery Service[3]						
Per hour	$68.10	$68.10	$68.10	$68.10	$68.10	$68.10
Folding						
Per thousand per page	$6.00	$6.00	$6.00	$6.00	$6.00	$6.00

[1]Metered bar-code runs are set by the USPS and are subject to change
[2]On rare occasion, 1 1/2 times the billing rate may be assessed for rush overtime jobs, related to the required service
[3]Previously part of Plant Management Division's Materials Transfer business

History and Proforma

History and Proforma
Minnesota Department Of Administration
Central Mail For Fiscal Year 2017

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ESTIMATE	FY 2017 PROPOSED	$ CHANGE FY16/FY17	% CHANGE FY16/FY17
Operating Revenue								
Sales	628,689	669,143	821,045	902,733	884,394	900,430	16,036	1.8%
Postage Handling Fee (includes House/Senate)	185,858	176,742	194,983	208,170	62,473	192,557	130,084	208.2%
Postage Clearing	7,905,580	7,989,583	8,294,520	8,991,491	8,580,585	8,580,585	0	0.0%
Less Bar Coding Credits[2]	0	0	0	0	(84,934)	(84,934)	0	0.0%
Less Intrafund Revenue	(20,749)	(23,405)	(21,269)	(20,088)	(44,703)	(44,703)	0	0.0%
Net Sales	**8,699,378**	**8,812,063**	**9,289,279**	**10,082,307**	**9,397,815**	**9,543,934**	**146,120**	1.6%
Operating Expenses								
Salaries & Benefits	492,364	426,243	483,118	492,076	544,596	600,022	55,426	10.2%
Rent	69,972	73,368	74,481	74,443	78,773	89,269	10,496	13.3%
Rent - Equipment	6,363	46,337	64,511	62,103	55,993	56,072	80	0.1%
Repairs & Maintenance	71,012	66,686	12,770	18,485	26,131	21,689	(4,442)	-17.0%
Insurance	405	969	762	346	809	822	13	1.6%
Professional & Technical Services	2,053	5,305	294	418	420	420	0	0.0%
Computer & System Services	26,025	23,428	1,268	0	0	0	0	0.0%
Centralized IT Services[1]	0	0	85,231	128,738	169,998	382,436	212,439	125.0%
Purchased Services	7,643	767	67	2,093	6,963	6,964	1	0.0%
Communications	169,367	25,157	22,014	25,145	44,703	44,703	0	0.0%
Less Intrafund Communications	(20,749)	(23,405)	(21,269)	(20,088)	(44,703)	(44,703)	0	0.0%
Communications-Postage	7,905,580	7,989,583	8,294,520	8,991,491	8,580,585	8,580,585	0	0.0%
Travel	0	0	0	0	6,871	14,960	8,089	117.7%
Other Operating Expenses	76	130	3,966	7,786	15,285	2,658	(12,627)	-82.6%
Supplies	13,757	38,708	57,683	61,040	83,951	85,233	1,282	1.5%
Equipment	0	0	0	0	562,000	0	(562,000)	-100.0%
Equipment	0	0	0	0	(562,000)	0	562,000	-100.0%
Building Improvements	0	0	0	0	0	233,400	233,400	100.0%
Building Improvements	0	0	0	0	0	(233,400)	(233,400)	100.0%
Depreciation - Equipment	27,313	21,516	11,114	7,899	10,975	83,793	72,817	663.5%
Depreciation - Building Improvements	0	0	0	0	0	17,505	17,505	100.0%
Statewide Indirect Cost	48,428	17,262	5,189	12,374	8,426	8,586	160	1.9%
Total Operating Expenses	**8,819,609**	**8,712,055**	**9,095,722**	**9,864,351**	**9,589,775**	**9,951,014**	**361,239**	3.8%
Operating Income (Loss)	(120,231)	100,008	193,557	217,955	(191,960)	(407,080)	(215,119)	
Non-Operating Income (Expense)								
Gain (Loss) on Disposal of Capital Assets	0	0	0	1,845	2,000	2,000	0	
Net Income (Loss)	(120,231)	100,008	193,557	219,800	(189,960)	(405,080)	(215,119)	
Beginning Retained Earnings	1,547,211	1,431,936	1,587,947	1,743,200	1,952,641	1,750,319		
Adjustment to Retained Earnings	4,956	56,002	(38,304)	(10,360)	(12,361)	0		
Ending Retained Earnings	**1,431,936**	**1,587,947**	**1,743,200**	**1,952,641**	**1,750,319**	**1,345,239**		
Reconciliation to Net Position								
Retained Earnings	1,431,936	1,587,947	1,743,200	1,952,641	1,750,319	1,345,239		
Contributed Capital	79,018	79,018	79,018	79,018	79,018	79,018		
Total Net Position, Ending Period	**1,510,955**	**1,666,965**	**1,822,219**	**2,031,659**	**1,829,337**	**1,424,257**		

[1] FY 2014 first year all IT costs are combined and reported separately.
[2] Bar Coding Credits estimated and proposed are reflected in the revenue section. In years with Actuals reported this portion is combined with Sales.

Capital Assets and Technology Purchases

Capital Assets and Technology Purchases

(Including all items meeting the current capitalization threshold)

Minnesota Department Of Administration

Central Mail For Fiscal Year 2017

Description of Item	FinDept ID	Dept. Name	Justification	Qty	Unit Price	Total Amount
Loading Dock Improvements	G0234750	Central Mail	Replacement	1	$233,400	$233,400
Grand Total						$233,400

SWIFT Spending Plan

SWIFT Spending Plan
Minnesota Department Of Administration
Central Mail For Fiscal Year 2017

Revenue Description	SWIFT Account	Total	Fund 5203 FinDept ID G0234750 Central Mail	Fund 5203 FinDept ID G0234751 Postage Clearing
Sales	670005	$815,496	$815,496	$0
Postage Handling Fee (includes House/Senate)	670006	192,557	192,557	0
Postage Clearing	512802	8,580,585	0	8,580,585
Total		9,588,638	1,008,053	8,580,585
Intrafund Revenue Adjustment		(44,703)	0	(44,703)
History & Proforma Net Sales Amount		9,543,935	1,008,053	8,535,882
Non-operating Revenue	512260	2,000	2,000	0
Total Revenue		9,545,935	1,010,053	8,535,882
Expense Description				
Salaries & Benefits	41000	$588,719	$588,719	0
Salaries & Benefits - Overtime	41050	9,723	9,723	0
Salaries & Benefits - Other Benefits	41070	1,580	1,580	0
Rent	41100	89,269	89,269	0
Rent - Equipment	41400	56,072	56,072	0
Repairs & Maintenance	41500	21,689	21,689	0
Insurance	43000	822	822	0
Professional & Technical Services	41130	420	420	0
Centralized IT Services	41196	382,436	382,436	0
Purchased Services	43000	6,964	6,964	0
Communications	41155	8,580,585	0	8,580,585
Intrafund Communications	41155	44,703	44,703	0
Travel	41160	14,960	14,960	0
Supplies	41300	85,233	85,233	0
Building Improvements	47010	233,400	233,400	0
Other Operating: Printing	41110	1,063	1,063	0
Other Operating: Employee Development	41180	300	300	0
Other Operating	43000	1,295	1,295	0
Statewide Indirect Cost	42010	8,586	8,586	0
Total		**$10,127,819**	**$1,547,234**	**$8,580,585**
Adjustments				
Plus: Depreciation - Equipment		83,793	83,793	0
Plus: Depreciation - Building Improvements		17,505	17,505	0
Minus: Building Improvements		(233,400)	(233,400)	0
Minus: Intrafund Expense		(44,703)	(44,703)	0
History & Proforma Expense Amount		**$9,951,014**	**$1,370,429**	**$8,580,585**

Projected Cash Flow

Projected Cash Flow
Minnesota Department Of Administration
Central Mail For Fiscal Year 2017

	Estimate Jul 16	Estimate Aug 16	Estimate Sep 16	Estimate Oct 16	Estimate Nov 16	Estimate Dec 16	Estimate Jan 17	Estimate Feb 17	Estimate Mar 17	Estimate Apr 17	Estimate May 17	Estimate Jun 17
Projected Beginning Cash Balance	(874,154)	(645,721)	(989,968)	(1,813,882)	(2,498,045)	(2,270,742)	(1,870,189)	(1,945,909)	(1,838,381)	(2,463,371)	(1,703,404)	(1,373,513)
Receipts - operating	1,033,605	524,520	15,449	41,632	788,909	1,475,302	569,459	933,901	505,499	1,558,856	1,042,230	1,054,571
Transfer Ins	0	0	0	0	0	0	0	0	0	0	0	0
Other Non Operating Receipts	0	0	0	0	0	0	2,000	0	0	0	0	0
Total Cash Receipt	**1,033,605**	**524,520**	**15,449**	**41,632**	**788,909**	**1,475,302**	**571,459**	**933,901**	**505,499**	**1,558,856**	**1,042,230**	**1,054,571**
Expenses												
Salaries & Benefits	46,156	46,156	69,233	46,156	46,156	46,156	46,156	46,156	69,233	46,156	46,156	46,156
Communications - Postage Clearing	649,418	688,824	649,417	598,293	413,730	943,336	550,891	718,345	1,036,636	698,293	649,411	983,991
Indirect Costs	0	0	2,147	0	0	2,147	0	0	2,147	0	0	2,147
Other Operating Expenses	67,598	91,788	76,566	39,346	59,720	83,111	50,133	61,873	22,473	54,440	16,772	36,701
Capital Assets	42,000	42,000	42,000	42,000	42,000	0	0	0	0	0	0	0
Other Non Operating Expenses	0	0	0	0	0	0	0	0	0	0	0	0
Total Expense Paid	**805,172**	**868,767**	**839,364**	**725,795**	**561,606**	**1,074,750**	**647,179**	**826,373**	**1,130,489**	**798,889**	**712,339**	**1,068,994**
Projected Ending Cash Balance	**(645,721)**	**(989,968)**	**(1,813,882)**	**(2,498,045)**	**(2,270,742)**	**(1,870,189)**	**(1,945,909)**	**(1,838,381)**	**(2,463,371)**	**(1,703,404)**	**(1,373,513)**	**(1,387,936)**

Assumptions:
Central Mail has an approved recurring cash flow assistance for this fund.

Financial Statement

Statement of Net Position

STATE OF MINNESOTA 2/2/16
PLANT MANAGEMENT - CENTRAL MAIL FUND 5203 unaudited
STATEMENT OF NET POSITION
SEPTEMBER 30, 2015

	FY16 YTD	FY15 YTD
ASSETS		
CURRENT ASSETS		
Cash	-	-
Accounts Receivable - Mail	780,814.37	684,096.34
Accounts Receivable - Postage Clearing	1,668,526.12	2,183,417.96
Accounts Receivable - Non Trade (Note 3)	-	20.00
Inventory	4,645.87	4,573.37
Prepaid Expenses	610.50	1,713.00
Prepaid Expenses - Postage Clearing	556,096.98	550,436.73
Total Current Assets	3,010,693.84	3,424,257.40
NONCURRENT ASSETS (Note 4)		
Equipment	800,220.70	800,220.70
Accumulated Depreciation - Equipment	(776,600.86)	(769,045.45)
Total Noncurrent Assets	23,619.84	31,175.25
TOTAL ASSETS	3,034,313.68	3,455,432.65
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 8)	28,963.77	-
Total Deferred Outflows of Resources	28,963.77	-
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	122,671.85	80,080.31
Salaries and Benefits Payable	24,937.59	23,623.34
Sales Tax Payable (Note 5)	(298.14)	(1,052.12)
Unearned Revenue	129.60	129.60
Compensated Absences Payable (Note 6)	4,352.25	6,840.73
Due to Other Funds (Note 9)	837,740.42	1,336,098.09
Total Current Liabilities	989,533.57	1,445,719.95
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 6)	41,429.95	55,172.04
Net OPEB Obligation (Note 7)	9,264.08	11,155.79
Net Pension Liability (Note 8)	262,007.63	-
Total Noncurrent Liabilities	312,701.66	66,327.83
TOTAL LIABILITIES	1,302,235.23	1,512,047.78
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 8)	332,569.62	-
Total Deferred Inflows of Resources	332,569.62	-
NET POSITION (Note 11)		
Net Investment in Capital Assets	23,619.84	31,175.25
Unrestricted Net Position	1,404,852.76	1,912,209.62
TOTAL NET POSITION	1,428,472.60	1,943,384.87

Statement of Revenues, Expenses and Changes in Net Position

STATE OF MINNESOTA 2/2/16
PLANT MANAGEMENT - CENTRAL MAIL FUND 5203 unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

	FY16 QTD	FY16 YTD	FY15 QTD	FY15 YTD
OPERATING REVENUES				
Sales	182,789.22	182,789.22	256,554.87	256,554.87
Postage Handling Fee	47,716.02	47,716.02	62,407.72	62,407.72
Postage Clearing Sales	2,111,101.09	2,111,101.09	2,467,506.02	2,467,506.02
Total Operating Revenues	2,341,606.33	2,341,606.33	2,786,468.61	2,786,468.61
OPERATING EXPENSES				
Salaries and Benefits	145,567.39	145,567.39	110,238.97	110,238.97
Net Pension Expense	-	-	-	-
Rent	19,740.17	19,740.17	18,655.83	18,655.83
Rent - Equipment	13,485.76	13,485.76	14,435.29	14,435.29
Repairs and Maintenance	3,039.74	3,039.74	976.50	976.50
Centralized IT Services	45,943.66	45,943.66	21,028.35	21,028.35
Communications (Note 1)	8,698.12	8,698.12	-	-
Communications - Postage Clearing (Note 1)	2,111,101.09	2,111,101.09	2,473,036.69	2,473,036.69
Supplies and Materials	11,984.48	11,984.48	20,117.57	20,117.57
Purchased Services	715.86	715.86	1,507.63	1,507.63
Insurance	198.50	198.50	185.00	185.00
Indirect Costs	2,106.52	2,106.52	1,558.84	1,558.84
Depreciation	1,652.41	1,652.41	1,996.00	1,996.00
Other Expenses	2,585.07	2,585.07	1,936.20	1,936.20
Total Operating Expenses	2,366,818.77	2,366,818.77	2,665,672.87	2,665,672.87
OPERATING INCOME (LOSS)	(25,212.44)	(25,212.44)	120,795.74	120,795.74
NONOPERATING REVENUES (EXPENSES)				
Gain (Loss) on Disposal of Capital Assets	-	-	1,845.00	1,845.00
Total Nonoperating Revenues (Expenses)	-	-	1,845.00	1,845.00
CHANGE IN NET POSITION	(25,212.44)	(25,212.44)	122,640.74	122,640.74
NET POSITION, BEGINNING	1,466,046.43	1,466,046.43	1,822,219.80	1,822,219.80
Adjustment to Net Position (Note 10)	(12,361.39)	(12,361.39)	(1,475.67)	(1,475.67)
NET POSITION, ENDING	1,428,472.60	1,428,472.60	1,943,384.87	1,943,384.87

Statement of Cash Flows

STATE OF MINNESOTA	2/2/16
PLANT MANAGEMENT - CENTRAL MAIL FUND 5203	unaudited
STATEMENT OF CASH FLOWS	
FOR THE QUARTER ENDED SEPTEMBER 30, 2015	
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	1,450,570.46
Receipts from Other Revenue	-
Payments for Claims	-
Payments to Suppliers for Goods and Services	(1,638,702.24)
Payments to Employees	(154,794.12)
Payments for Other	-
Net Cash Provided by (Used for) Operating Activities	(342,925.90)
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES	
Advances from General Fund	-
Repayment of Advances from General Fund	-
Repayment of Advances from Other Funds	-
Operating Contributions	-
Cash Overdraft Position Assumed to be Financed	-
Net Cash Provided by (Used for) Noncapital Financing Activities	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investments in Capital Assets	-
Proceeds from Disposal of Capital Assets	-
Capital Contributions	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	-
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	-
Net Cash Provided by (Used for) Investing Activities	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(342,925.90)
Cash and Cash Equivalents, Beginning	342,925.90
Cash and Cash Equivalents, Ending	0.00
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	(25,212.44)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	1,652.41
(Increase) Decrease in Accounts Receivable	(891,035.87)
(Increase) Decrease in Inventory	(4,267.90)
(Increase) Decrease in Prepaid Expenses	(299,242.21)
Increase (Decrease) in Accounts Payable	46,972.93
Increase (Decrease) in Salaries and Benefits Payable	(10,343.37)
Increase (Decrease) in Sales Tax Payable	(302.17)
Increase (Decrease) in Compensated Absences Payable	1,116.64
Increase (Decrease) in Due to Other Funds	837,736.08
Total Adjustments	(317,713.46)
Net Cash Provided by (Used for) Operating Activities	(342,925.90)

Budget to Actual Comparison

STATE OF MINNESOTA 2/2/16
PLANT MANAGEMENT - CENTRAL MAIL FUND 5203 unaudited
BUDGET TO ACTUAL COMPARISON
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

	Budget QTD	Budget YTD	Actual QTD	Actual YTD	Variance QTD	Variance YTD
OPERATING REVENUES						
Sales	196,395.75	196,395.75	182,789.22	182,789.22	(13,606.53)	(13,606.53)
Postage Handling Fee	55,348.75	55,348.75	47,716.02	47,716.02	(7,632.73)	(7,632.73)
Postage Clearing Sales	2,326,559.00	2,326,559.00	2,111,101.09	2,111,101.09	(215,457.91)	(215,457.91)
Total Operating Revenues	2,578,303.50	2,578,303.50	2,341,606.33	2,341,606.33	(236,697.17)	(236,697.17)
OPERATING EXPENSES						
Salaries and Benefits	124,708.50	124,708.50	145,567.39	145,567.39	(20,858.89)	(20,858.89)
Net Pension Expense	-	-	-	-	-	-
Rent	19,688.25	19,688.25	19,740.17	19,740.17	(51.92)	(51.92)
Rent - Equipment	15,657.00	15,657.00	13,485.76	13,485.76	2,171.24	2,171.24
Repairs and Maintenance	4,149.75	4,149.75	3,039.74	3,039.74	1,110.01	1,110.01
Professional and Technical Services	30.00	30.00	-	-	30.00	30.00
Centralized IT Services	36,482.25	36,482.25	45,943.66	45,943.66	(9,461.41)	(9,461.41)
Communications (Note 1)	-	-	8,698.12	8,698.12	(8,698.12)	(8,698.12)
Communications - Postage Clearing (Note 1)	2,331,633.75	2,331,633.75	2,111,101.09	2,111,101.09	220,532.66	220,532.66
Supplies and Materials	22,972.25	22,972.25	11,984.48	11,984.48	10,987.77	10,987.77
Purchased Services	391.00	391.00	715.86	715.86	(324.86)	(324.86)
Insurance	141.75	141.75	198.50	198.50	(56.75)	(56.75)
Indirect Costs	3,152.25	3,152.25	2,106.52	2,106.52	1,045.73	1,045.73
Depreciation	9,660.50	9,660.50	1,652.41	1,652.41	8,008.09	8,008.09
Other Expenses	7,124.50	7,124.50	2,585.07	2,585.07	4,539.43	4,539.43
Total Operating Expenses	2,575,791.75	2,575,791.75	2,366,818.77	2,366,818.77	208,972.98	208,972.98
OPERATING INCOME (LOSS)	2,511.75	2,511.75	(25,212.44)	(25,212.44)	(27,724.19)	(27,724.19)
NONOPERATING REVENUE (EXPENSES)						
Gain (Loss) on Disposal of Capital Assets	-	-	-	-	-	-
Total Nonoperating Revenue (Expenses)	-	-	-	-	-	-
CHANGE IN NET POSITION	2,511.75	2,511.75	(25,212.44)	(25,212.44)	(27,724.19)	(27,724.19)

Footnotes to Financial Statements

STATE OF MINNESOTA 2/2/16
PLANT MANAGEMENT - CENTRAL MAIL FUND 5203 unaudited
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE QUARTER ENDED SEPTEMBER 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation:
The accompanying financial statements of Central Mail Fund 5203 have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

On July 1, 2011, the state implemented the new Statewide Integrated Financial Tools (SWIFT). The amounts presented in the financial statements are based upon information from SWIFT. The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY16.

Reporting Entity:
Central Mail provides inserting, addressing, folding, and postage automation services through an Internal Service Fund (ISF) to state agencies and local units of government. The ISF provides for services on a cost reimbursement basis and a postage clearing account, in which customers' postage expense is passed through, separate from other services.

Basis of Accounting:
Central Mail Fund 5203 is an ISF 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.

Changes in Classification:
Prior to FY16, the amount spent on postage costs for Central Mail was included in the Communication-Postage Clearing amount.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

Central Mail derives operating authority from M.S. 16B.48. In FY05, the Postage Clearing Account, previously reported in Fund 610, was combined with the Central Mail Fund 980 in order to meet the requirements of GASB Statement No. 34.

Legislation	Amount	Description
Yr. 79, Chp. 333, Sec. 56, Subd. 1a	67,230.00	Restricted contribution from the General Fund, July 1979
FY03 budget reduction	(1,230.00)	Returned to the General Fund in February 2003
Total General Fund Contributions	66,000.00	
	13,018.49	Capital asset contribution from Plant Management Materials Transfer, November 1, 2011
Total Contributed Capital	79,018.49	
Operating Contributions:	743,365.21	Received operating contributions when Postage Clearing Account (Fund 610) was merged with Fund 980 in FY05

3. ACCOUNTS RECEIVABLE - NON TRADE

FY15 accounts receivable - non trade has a balance of $20.00 for the unpaid revenue from the sale of assets in FY14.

4. CAPITAL ASSETS

	Balance 7/1/15	Additions	Deletions	Balance 9/30/15
Equipment	800,220.70	-	-	800,220.70
Total Capital Assets	800,220.70	-	-	800,220.70
Accumulated Depreciation for:				
Equipment	(774,948.45)	(1,652.41)	-	(776,600.86)
Total Accumulated Depreciation	(774,948.45)	(1,652.41)	-	(776,600.86)

5. SALES TAX PAYABLE

FY16: Central Mail overpaid sales tax in total of $1,369.83 on computer and systems services in September 2010. A request for a sales tax refund was filed in October 2010 and was not received as of September 30, 2015. The credit amount of ($1,071.69) to sales tax payable is a result of timing differences between when sales tax payments were authorized and actually paid.

FY15: Central Mail overpaid sales tax in total of $1,369.83 on computer and systems services in September 2010. A request for a sales tax refund was filed in October 2010 and was not received as of September 30, 2014. The credit amount of ($317.71) to sales tax payable is a result of timing differences between when sales tax payments were authorized and actually paid.

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. The balance is shown as a liability.

	Current	Noncurrent
Beginning Balance 7/1/15	4,246.10	40,419.46
Increase	106.15	1,010.49
Decrease	-	-
Ending Balance 9/30/15	4,352.25	41,429.95

7. NET OPEB OBLIGATION

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

Beginning Balance 7/1/15	9,264.08
Increase	-
Decrease	-
Ending Balance 9/30/15	9,264.08

8. NET PENSION LIABILITY

Effective FY15 GASB established new accounting and financial reporting requirements for pension benefits. GASB Statement No. 68 requires governments providing defined benefit pensions to recognize long-term obligation for pension benefits as a net pension liability and pension expense on financial statements. 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 expense that is recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the difference between expected and actual experience in the measurement of the total pension liability, assumption changes, and investment experience.

The FY15 net pension liability was measured on June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Central Mail's proportion of the net pension liability was based on Central Mail's contributions received by Minnesota State Retirement System (MSRS) during the measurement period July 1, 2013 through June 30, 2014, relative to the total employer contributions received from all of MSRS's participating employers.

	Deferred Outflows	Net Pension Liability	Deferred Inflows
Beginning Balance 7/1/15	28,963.77	262,007.63	332,569.62
Change in Accounting Principle	-	-	-
Increase	-	-	-
Decrease	-	-	-
Ending Balance 9/30/15	28,963.77	262,007.63	332,569.62

9. DUE TO OTHER FUNDS

In FY16 the due to other funds amount of $837,740.42 is due to the cash overdraft position of the fund on September 30, 2015.

In FY15 the due to other funds amount of $1,336,098.09 is due to the cash overdraft position of the fund on September 30, 2014.

10. ADJUSTMENT TO NET POSITION

In FY16, the total prior period adjustments are ($12,361.39). These adjustments include:
($12,361.39) is due to the understatement of centralized IT services.

FY15: the ($1,475.67) prior period adjustment includes ($1,436.05) beginning accounts receivable was overstated, ($39.62) beginning accumulated depreciation was understated.

11. NET POSITION

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

Net Investment in Capital Assets	23,619.84
Unrestricted Net Position	1,404,852.76
Total Net Position	1,428,472.60

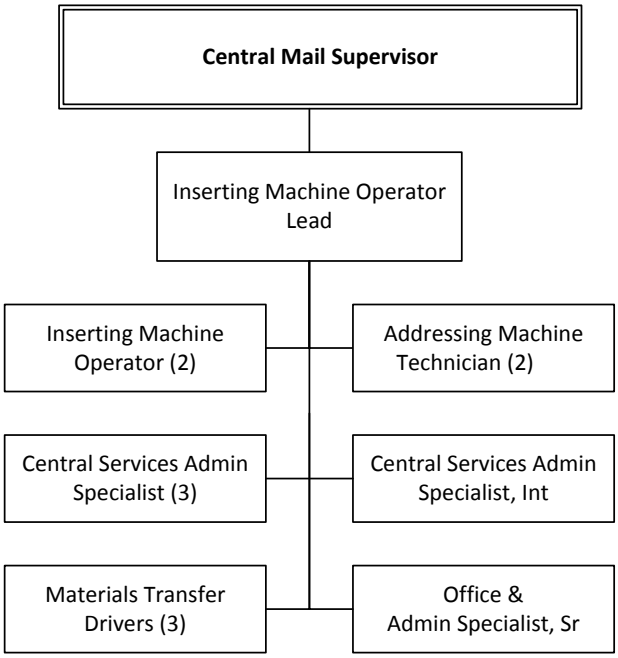
Schedule of Retained Earnings

	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.
Beginning Retained Earnings	1,466,046.43	1,428,472.60	1,428,472.60	1,428,472.60
Net Income (Loss)	(25,212.44)	-	-	-
Adjustments to Net Position (Note 10)	(12,361.39)	-	-	-
Change in Accounting Principle	-	-	-	-
Ending Retained Earnings	1,428,472.60	1,428,472.60	1,428,472.60	1,428,472.60
Add: Capital Contributions (Note 2)	79,018.49	-	-	-
Reconciliation to Total Net Position	1,507,491.09	1,428,472.60	1,428,472.60	1,428,472.60

Supporting Information

Organization Chart

The FY 2017 budgeted FTE for Central Mail is 14.99; 6.11 for the General Fund and 8.88 for the ISF. Percentages for several positions are allocated to other parts of the division and department. The ISF budgeted FTE for FY 2016 was 8.26.



DEPARTMENT OF ADMINISTRATION—RISK MANAGEMENT DIVISION

Services Provided

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

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

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

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

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

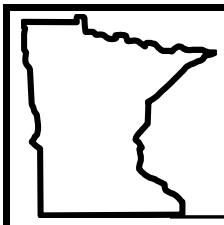
- *"Costs of insurance required or approved and maintained, pursuant to the Federal award, are allowable."*

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

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

How Rates are Computed

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

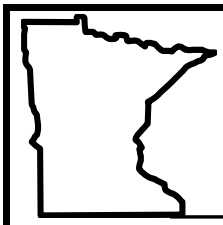


State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

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

FOR YEAR ENDING JUNE 30, 2016 (All Figures in 000's)				**RISK MANAGEMENT** **FUND 5300**
PART I 2 CFR 200 R.E. BALANCE				
2 CFR 200 R.E. BALANCE July 1, 2015 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)				13,412
Adjustments (e.g. Contrib. Capital)				-
Adjusted Retained Earnings Balance				13,412
FY15 Retained Earnings Increase (Decrease) Per CAFR				
2 CFR 200 Revenues (Actual and Imputed) from Attachment A		11,810		
2 CFR 200 Revenues (Actual and Imputed) from Other		170		
Total Revenues			11,980	
Expenditures (Actual Costs):				
per State's Financial Report		7,210		
Less 2 CFR 200 Unallowable costs (e.g.) -				
Capital Outlay		-		
Projected Cost Increases/Replacement Reserve		-		
Unallowable excess RE balance Refund		-		
Bad Debt		-		
Other - (e.g. Gain on Disposal of Assets)		2,519		
GASB68 Net Pension Liability Adjustment		(92)		
Expenditures			9,637	
Plus 2 CFR 200 Allowable costs (e.g.)-				
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 (e.g.)-				
Current Year Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return		-		
Other -		-		
Federal portion of Depreciation costs		-		
Total Adjustments			-	
FY15 Net Increase (Decrease) to Retained Earnings Balance per CAFR				2,343
2 CFR 200 R.E. BALANCE June 30, 2016	A)			15,755
Allowable Reserve	B)	1,606		
Excess Balance (A)-(B)		14,149		

(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, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning 2 CFR 200 R.E. balance for the next year.)



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

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

FOR YEAR ENDING JUNE 30, 2016 (All Figures in 000's)			**RISK MANAGEMENT** **FUND 5300**
PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE			
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2015			-
TRANSFERS Per CAFR (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, 2016	C)		-
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2015			
ADJUSTMENTS:			
Less: 2 CFR 200 Unallowable Costs		-	
Plus: 2 CFR 200 Allowable Costs			
Accumulated Prior Year Imputed Interest Adjustment		(322)	
Current Year Imputed Interest Adjustment		-	
FY15 GASB68 Beginning Balance Adjustment		(948)	
FY15 GASB68 Net Pension Liability Adjustment		95	
FY16 GASB68 Net Pension Liability Adjustment		(92)	
Total Adjustments		(1,267)	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2016	D)		(1,267)
PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE			
RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)			
(Should Tie to the Fund Balance in the CAFR)			14,488
			14,488
Check Figure			-

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2016
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales	$ 13,216	$ 17,153	$ -
Insurance Premiums	-	-	824,818
Other Income	71	1,515	7,358
Total Operating Revenues	$ 13,287	$ 18,668	$ 832,176
Operating Expenses:			
Purchased Services	$ 847	$ 13,832	$ 80,997
Salaries and Fringe Benefits	551	4,632	3,796
Claims	-	-	770,413
Depreciation and Amortization	5,443	9	-
Supplies and Materials	3,129	289	21
Repairs and Maintenance	1,245	32	3
Indirect Costs	222	96	86
Other Expenses	128	29	4,873
Total Operating Expenses	$ 11,565	$ 18,919	$ 860,189
Operating Income (Loss)	$ 1,722	$ (251)	$ (28,013)
Nonoperating Revenues (Expenses):			
Investment Income	$ 95	$ -	$ 1,650
Interest and Financing Costs	(189)	-	-
Other Nonoperating Expenses	(2,010)	-	-
Gain (Loss) on Disposal of Capital Assets	759	-	-
Total Nonoperating Revenues (Expenses)	$ (1,345)	$ -	$ 1,650
Income (Loss) Before Transfers and Contributions	$ 377	$ (251)	$ (26,363)
Transfers-In	-	55	-
Transfers-Out	-	-	(21)
Change in Net Position	$ 377	$ (196)	$ (26,384)
Net Position, Beginning, as Reported	$ 13,617	$ (778)	$ 175,615
Net Position, Ending	$ 13,994	$ (974)	$ 149,231

	MN.IT SERVICES	PLANT MANAGEMENT	Fund 5300 RISK MANAGEMENT	TOTAL
	$ 346,960	$ 65,295	$ 50	$ 442,674
	-	-	11,760	836,578
	-	-	-	8,944
	$ 346,960	$ 65,295	$ 11,810	$ 1,288,196
	$ 112,721	$ 14,175	$ 4,604	$ 227,176
	180,987	10,871	1,184	202,021
	-	-	1,140	771,553
	9,381	524	37	15,394
	11,495	2,597	8	17,539
	6,936	7,625	-	15,841
	1,038	824	235	2,501
	34	220	2	5,286
	$ 322,592	$ 36,836	$ 7,210	$ 1,257,311
	$ 24,368	$ 28,459	$ 4,600	$ 30,885
	$ 80	$ -	$ 170	$ 1,995
	(436)	-	-	(625)
	(2,455)	-	(2,519)	(6,984)
	-	34	-	793
	$ (2,811)	$ 34	$ (2,349)	$ (4,821)
	$ 21,557	$ 28,493	$ 2,251	$ 26,064
	-	-	-	55
	(24)	(30,205)	-	(30,250)
	$ 21,533	$ (1,712)	$ 2,251	$ (4,131)
	$ (201,417)	$ 6,499	$ 12,237	$ 5,773
	$ (179,884)	$ 4,787	$ 14,488	$ 1,642

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2016
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ 3,332	$ 1,044	$ 228,355
Accounts Receivable	1,205	3,087	16,531
Inventories	-	5	-
Prepaid Expenses	-	1,134	-
Total Current Assets	$ 4,537	$ 5,270	$ 244,886
Noncurrent Assets:			
Depreciable Capital Assets (Net)	$ 25,499	$ 579	$ -
Nondepreciable Capital Assets	-	-	-
Prepaid Expenses	-	-	-
Total Noncurrent Assets	$ 25,499	$ 579	$ -
Total Assets	$ 30,036	$ 5,849	$ 244,886
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	$ 36	$ 247	$ 201
Total Deferred Outflows of Resources	$ 36	$ 247	$ 201
LIABILITIES			
Current Liabilities:			
Accounts Payable	$ 2,042	$ 2,602	$ 16,509
Interfund Payables	-	-	-
Unearned Revenue	-	-	5,282
Accrued Interest Payable	15	-	-
Bonds and Notes Payable	5,953	-	-
Claims Payable	-	-	70,387
Compensated Absences Payable	6	33	39
Total Current Liabilities	$ 8,016	$ 2,635	$ 92,217
Noncurrent Liabilities:			
Bonds and Notes Payable	$ 7,416	$ -	$ -
Compensated Absences Payable	60	401	367
Other Postemployment Benefits	10	65	45
Net Pension Liability	280	1,929	1,568
Total Noncurrent Liabilities	$ 7,766	$ 2,395	$ 1,980
Total Liabilities	$ 15,782	$ 5,030	$ 94,197
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Inflows	$ 296	$ 2,040	$ 1,659
Total Deferred Inflows of Resources	$ 296	$ 2,040	$ 1,659
NET POSITION			
Net Investment in Capital Assets	$ 12,130	$ 579	$ -
Unrestricted	$ 1,864	$ (1,553)	$ 149,231
Total Net Position	$ 13,994	$ (974)	$ 149,231

	MN.IT SERVICES	PLANT MANAGEMENT	Fund 5300 RISK MANAGEMENT	TOTAL
	$ 13,540	$ 15,618	$ 24,964	$ 286,853
	88,422	901	297	110,443
	-	153	-	158
	13,783	1	39	14,957
	$ 115,745	$ 16,673	$ 25,300	$ 412,411
	$ 22,056	$ 8,678	$ 296	$ 57,108
	13,465	313	-	13,778
	1,148	-	-	1,148
	$ 36,669	$ 8,991	$ 296	$ 72,034
	$ 152,414	$ 25,664	$ 25,596	$ 484,445
	$ 12,120	$ 743	$ 63	$ 13,410
	$ 12,120	$ 743	$ 63	$ 13,410
	$ 22,011	$ 7,784	$ 245	$ 51,193
	60,017	-	-	60,017
	32,992	-	145	38,419
	11	-	-	26
	5,101	-	-	11,054
	-	-	9,523	79,910
	2,506	224	32	2,840
	$ 122,638	$ 8,008	$ 9,945	$ 243,459
	$ 4,867	$ -	$ -	$ 12,283
	21,155	1,358	205	23,546
	667	294	13	1,094
	94,825	5,813	490	104,905
	$ 121,514	$ 7,465	$ 708	$ 141,828
	$ 244,152	$ 15,473	$ 10,653	$ 385,287
	$ 100,266	$ 6,147	$ 518	$ 110,926
	$ 100,266	$ 6,147	$ 518	$ 110,926
	$ 25,553	$ 8,991	$ 296	$ 47,549
	$ (205,437)	$ (4,204)	$ 14,192	$ (45,907)
	$ (179,884)	$ 4,787	$ 14,488	$ 1,642

DESCRIPTION	AMOUNT	COMMENTS
FY2015 Imputed Interest	0	interest earned on excess retained earnings
FY2014 Imputed Interest	0	interest earned on excess retained earnings
FY2013 Imputed Interest	0	interest earned on excess retained earnings
FY2012 Imputed Interest	0	interest earned on excess retained earnings
FY2011 Imputed Interest	0	interest earned on excess retained earnings
FY2010 Imputed Interest	0	interest earned on excess retained earnings
FY2009 Imputed Interest	0	interest earned on excess retained earnings
FY2008 Imputed Interest	0	interest earned on excess retained earnings
FY2007 Imputed Interest	0	interest earned on excess retained earnings
FY2006 Imputed Interest	0	interest earned on excess retained earnings
FY2005 Imputed Interest	0	interest earned on excess retained earnings
FY2004 Imputed Interest	0	interest earned on excess retained earnings
FYpre2004 Imputed Interest	(322)	excess retained earnings, per FY2004 A-87 Risk Mgmt Fund 410
FY15 GASB68 Beginning Balance Adjustment	(948)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	95	change in deferred liability from CAFR
FY16 GASB68 Net Pension Liability Adjustment	(92)	
	(1,267)	

-1267000

RISK MANAGEMENT – PROPERTY & CASUALTY

FY17 BUSINESS PLAN HIGHLIGHTS

May 2, 2016

Property & Casualty is proposing a 10% reduction to the property rates for FY17.

Pages 3-5

The Risk Management Division's Property and Casualty Program (Program) serves as the state's insurance company, providing auto liability coverage for all state agencies and offering our customers 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 FY17 include: increase loss control services for all RMF lines of insurance; maintain customer service levels; provide the same or improved insurance coverages; and maintain or reduce future insurance rates.

The following factors allow us to propose the property rate reduction: strong retained earnings; ongoing property loss ratio below 100%; long-term relationship with reinsurer which provides reinsurance rate guarantees; and our current reinsurance retention and aggregate structure.

Pages 6-20

Our primary goal is to provide broad-coverage insurance products and services below market rates with exceptional customer service.

We provide four major areas of service to our customers: manage the RMF; provide underwriting, loss control, and claims management for the RMF; purchase commercial insurance for agency exposures not covered by the RMF; and provide risk and insurance management consulting services to customers.

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 the limits of insurance provided by RMF policies.

Our loss experience significantly influences our ability to affordably purchase reinsurance and is a significant factor in the rates we charge our customers. The RMF currently has good loss ratios and is receiving very competitive reinsurance rates.

Our major accomplishments include: saved $5.7 million in administrative costs over the last five years compared to the industry average operating expense ratio; paid in excess of $2.5 million in dividends during FY16; conducted a broker services request for proposal to verify competitive cost for service resulting in cost savings; and conducted an auto liability claims adjusting request for proposal to verify competitive cost for service resulting in cost savings.

Pages 21-24

We currently insure MnSCU and over 100 state agencies, boards, bureaus, commissions, and political subdivisions for various types of coverage. All state agencies, political subdivisions, and

MnSCU 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 voluntary.

Pages 25-27

Due to favorable loss experience, we received rate guarantees for both the property reinsurance program (three year through FY17) and the purchased aviation policy (three year through January 2018). These rate guarantees create stability in the rates we offer to our customers.

Dividends represent the return of premium for superior loss and expense experience. We have returned $10,536,878 in dividends over the past 5 years (FY12-16). The estimated FY17 dividends as of 3/31/2016 is $3,466,195.

Page 28

Assumptions for Rate Matrix – An explanation of changes in revenue/expenditures.

Page 29

Rate Matrix – Includes projected expenditures and billable units used to determine the rates.

Page 31

Six-year Rate Comparison.

Page 32

History and Proforma – A six-year comparison of revenues, expenditures, and changes in retained earnings.

Revenue / Expenses	FY17 PROFORMA	Change FY17-16	Percent Change
Revenue (operating/non-operating)	$ 11,555,442	$ (417,608)	-3.5%
Salaries	$ 1,321,247	$ 228,548	20.9%
Non-Salaries/non-operating Expenses	$ 13,476,091	$ 4,038,123	42.8%

Projected FY17 Net Income (Loss) ($3,241,896) Projected FY17 Retained Earnings $11,359,787

Page 42

Staff and Organizational Chart – 11.6 FTEs in FY17.

Pages 43-44

Actuarial Opinion – A statement of actuarial opinion to verify that, based upon available data, the liability reserves make a good and sufficient provision, in the aggregate, for all unpaid loss and allocated loss adjustment expense liabilities of the RMF as of 3/31/2016.

RISK MANAGEMENT DIVISION

Property & Casualty

Fund 5300

FISCAL YEAR 2017

Business Plan

May 2, 2016

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Department of Administration
Risk Management Division / Property & Casualty
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Executive Summary

Who are we and what do we do?

The Risk Management Division's Property and Casualty Program (Program) serves as the state's insurance company, providing auto liability coverage for all state agencies and offering our customers auto physical damage, property, and general liability coverages. We do this by managing the Risk Management Fund (RMF), the state's self-insurance fund.

What are our goals for next year?

We have the following goals for the coming year:

- Increase loss control services for all RMF lines of insurance
- Maintain customer service levels
- Provide the same or improved insurance coverages
- Maintain or reduce future insurance rates

What are our proposed rates?

Rate	Current Rate ($)	Proposed FY 2017 Rate ($)	Change ($)	Change (%)
Automobile Liability per non-sirened vehicle				
Tier 1	$164	$164	$0.00	0.00%
Tier 2	$184	$184	$0.00	0.00%
Tier 3	$204	$204	$0.00	0.00%
Tier 4 – "A" rated	Varies	Varies	$0.00	0.00%
Minnesota State Colleges and Universities (MnSCU)	$204	$204	$0.00	0.00%
Auto Liability per sirened vehicle				
Tier 1	$221	$221	$0.00	0.00%
Tier 2	$251	$251	$0.00	0.00%
Tier 3	$281	$281	$0.00	0.00%
Metropolitan Airports Commission (MAC)	$221	$221	$0.00	0.00%
Public Safety	$484	$484	$0.00	0.00%
Automobile Physical Damage (per $100 of insurance)				
$ 500 deductible	$0.75	$0.75	$0.00	0.00%
$1,000 deductible	$0.65	$0.65	$0.00	0.00%
$ 500 deductible (selected agencies)	$1.47	$1.47	$0.00	0.00%
$1,000 deductible (selected agencies)	$1.37	$1.37	$0.00	0.00%
$1,500 deductible (MAC, Human Services)	$1.97	$1.97	$0.00	0.00%
$2,500 deductible (MnDOT lease/purchase snowplow chassis)	$1.70	$1.70	$0.00	0.00%
General Liability				
Standard rate	$40/1,000 ft^2	$40/1,000 ft^2	$0.00	0.00%
"A" rated	Varies	Varies	$0.00	0.00%
Police Professional, Broadcasters', Public Officials' *	$500/cov	$500/cov	$0.00	0.00%

Rate	Current Rate ($)	Proposed FY 2017 Rate ($)	Change ($)	Change (%)
Property (including Boiler & Crime/Cyber) / (per $100 of insurance)				
$ 1,000 deductible	$0.1034	$0.0930	-$0.0104	-10.00%
$ 2,500 deductible	$0.0682	$0.0614	-$0.0068	-10.00%
$ 5,000 deductible	$0.0558	$0.0502	-$0.0056	-10.00%
$ 10,000 deductible	$0.0496	$0.0447	-$0.0049	-10.00%
$ 25,000 deductible	$0.0413	$0.0372	-$0.0041	-10.00%
$ 50,000 deductible	$0.0351	$0.0316	-$0.0035	-10.00%
$ 75,000 deductible	$0.0331	$0.0298	-$0.0033	-10.00%
$100,000 deductible	$0.0310	$0.0279	-$0.0031	-10.00%
$250,000 deductible	$0.0265	$0.0239	-$0.0026	-10.00%
Builder's Risk (per $100 of insurance)	$0.173	$0.173	$0.00	0.00%
Homeowner's Warranty (per $1,000 of replacement value)	$8.75	$8.75	$0.00	0.00%
Inland Marine (per $100 of insurance)				
Computer Equipment				
$10,000 deductible	$0.18	$0.18	$0.00	0.00%
$ 1,000 deductible	$0.25	$0.25	$0.00	0.00%
$ 500 deductible	$0.30	$0.30	$0.00	0.00%
$ 250 deductible	$0.50	$0.50	$0.00	0.00%
$ 100 deductible	$0.75	$0.75	$0.00	0.00%
Fine Arts				
$5,000 deductible - owned exhibits	$0.35	$0.35	$0.00	0.00%
$5,000 deductible - non-owned exhibits (blanket limit)	$1.05	$1.05	$0.00	0.00%
$1,000 deductible - owned exhibits	$0.50	$0.50	$0.00	0.00%
$1,000 deductible - non-owned exhibits (blanket limit)	$1.30	$1.30	$0.00	0.00%
$ 500 deductible - owned exhibits	$0.65	$.065	$0.00	0.00%
$ 500 deductible - non-owned exhibits (blanket limit)	$1.75	$1.75	$0.00	0.00%
Contractors' Equipment				
$2,500 deductible	$0.25	$0.25	$0.00	0.00%
$1,000 deductible	$0.30	$0.30	$0.00	0.00%
$ 500 deductible	$0.40	$0.40	$0.00	0.00%
Musical Instruments				
$1,000 deductible	$0.50	$0.50	$0.00	0.00%
$ 500 deductible	$0.65	$0.65	$0.00	0.00%
Scoreboards				
$1,000 deductible	$0.50	$0.50	$0.00	0.00%
$ 500 deductible	$0.65	$0.65	$0.00	0.00%
Cameras, TV & Radio Equipment				
$1,000 deductible	$0.30	$0.30	$0.00	0.00%
$ 500 deductible	$0.40	$0.40	$0.00	0.00%
Towers, Radio & TV				
$1,000 deductible	$0.90	$0.90	$0.00	0.00%
Miscellaneous Equipment				
$1,000 deductible	$0.20	$0.20	$0.00	0.00%
$ 500 deductible	$0.25	$0.25	$0.00	0.00%
Garagekeepers (average premium)	$826.87	$826.87	$0.00	0.00%

Rate	Current Rate ($)	Proposed FY 2017 Rate ($)	Change ($)	Change (%)
Consulting Services Fee Schedule - per hour				
Consulting	$100.00	$ 100.00	$0.00	0.00%
Non-Insured Tort Claims	$55.00	$55.00	$0.00	0.00%
Billback	Varies	Varies	$0.00	0.00%

*MnSCU receives Police Professional, Broadcasters', and Public Officials' Liability at no charge. MN State Fair receives Police Professional Liability at no charge.

See Products and Services beginning on page 10 for detailed discussion of each service and rate. See Six-Year Rate Comparison, page 31.

We are proposing a 10% reduction to our property rates for FY17. The following factors allow us to propose the property rate reduction:

- Strong retained earnings
- Ongoing property loss ratio below 100%
- Long-term relationship with reinsurer which provides reinsurance rate guarantees
- Our current reinsurance retention and aggregate structure

What are our successes, challenges, along with economic and legislative impacts?

Successes

- Maintained RMF FY17 rates at or below FY16 levels
- Renewed property reinsurance programs with enhanced coverage
- Renewed excess casualty reinsurance with no increase in rate
- Conducted a broker services request for proposal resulting in cost reduction
- Conducted an auto liability claims adjusting request for proposal resulting in a significant cost reduction

Challenges

- Obtaining cyber liability coverage on a statewide basis
- Hiring loss control positions

Economic Impacts

- Customers with low claim losses are projected to receive dividend payments once again in FY17

Legislative Impacts

- Any impact of the current legislative session is unknown at this time

What is our projected FY17 financial activity?

Revenue	$11,405,442
Expenses	$11,331,143
• Rebate/Dividend, if applicable	$3,466,195
Year-end Retained Earnings	$11,359,787
Working Capital *	$1,882,357
Full Time Equivalents	11.6
Overall Rate Change	-3.8%

*RMF requires additional funds for future claim costs based on internal analysis and independent actuarial analysis.

The Business

Description of Business

The Risk Management Division's (RMD) Property and Casualty Program serves as the state's insurance company, providing auto liability coverage for all state agencies and offering customers auto physical damage, property, and general liability coverages through the self-insured RMF.

Our primary goal is to provide broad-coverage insurance products and services below market rates with exceptional customer service.

How was the business created?

- Statutory authority – M.S. 16B.85 (1986)
- Year created - 1987
- Purpose – Provide state government with cost effective insurance alternatives and risk management coordination and guidance.
- Type of fund – Internal Service Fund which receives no appropriation from the general fund.

What are significant historical changes?

- 1988 – Wrote first auto liability policy
- 1990 – Declared first RMF dividend
- 1993 – Added auto physical damage and general liability coverage
- 1995 – Added property coverage and used reinsurance to protect fund from catastrophic loss
- 1998 – Implemented a claim risk management information system (RMIS)
- 2002 – Implemented a policy management system
- 2005 – Partnered with Attorney General to offer agencies non-insured tort claim management services
- 2006 – Began conducting driver's license record checks
- 2007 – Restructured broker payment process to reduce program expenses
- 2007 – Merged the Risk Management Division with the Workers' Compensation Division
- 2008 – Adopted auto liability tier rating model
- 2014 – Implemented a division-wide claim information system (iRISK)

What are significant aspects of the business?

We provide four major areas of service to our customers

- 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 customers

What are the location, hours, and website?

Office Location:

310 Centennial Office Building
658 Cedar St
St Paul, MN 55155

Hours:

7 am to 4:30 pm M-F

Website:

www.mn.gov/admin/risk

What are the partnerships?

Risk Management Advisory Committee:
We maintain a Risk Management Advisory Committee (RMAC) that provides independent oversight of our activities and accomplishments. The RMAC is comprised of policyholder representatives as well as public and private sector insurance and risk management professionals. The RMAC meets semi-annually. A list of current RMAC representatives can be found in the Supporting Information section, page 45.

Insurance Brokers:
We utilize insurance brokers to purchase reinsurance from the private market to protect the RMF from catastrophic losses. Brokers are also used to purchase conventional insurance products and as a resource for insurance and market information and expertise.

Attorney General's Office:
We maintain a partnership with the Attorney General's Office to process non-insured tort claims made against the state. The Attorney General's Office also provides legal defense counsel on litigated claims being adjusted by the RMD.

Third Party Claims Adjuster:
We currently contract with a third party claims administrator (TPA) to manage auto liability claims.

What are our strengths, weaknesses, opportunities, and threats/risks/vulnerabilities?

Strengths

- Good loss experience has resulted in consistent premiums and dividend payments
- Stable and/or reduced rates that are lower than the conventional insurance market
- Desirable reserves exist in the RMF
- Property reinsurance program that protects the RMF from catastrophic property losses
- Excess casualty program that provides a buffer for claims not subject to tort cap protection
- Ongoing rate guarantees (subject to loss ratio parameters) for property reinsurance program and purchased aviation policy
- Experienced TPA staff managing auto liability claims

Weaknesses

- Staffing levels and concentration of duties limit our ability to proactively address risk management
- Aging workforce will result in future retirements of staff

Opportunities

- Assist agencies with placement of cyber security insurance to cover restoration costs and liability claims caused by data breaches
- Work with uninsured agencies to place insurance coverage
- Expand on reporting and use of claims data from existing risk management information systems
- Expand use of risk management concepts to state agencies
- Strengthen and expand loss control activities

Threats

- Workforce factors limiting our ability to hire experienced personnel
- Unexpected increase in number and/or severity of claims, which can drive up insurance costs and impact ability to secure property and excess casualty reinsurance programs
- Misconception by many that agencies are "self-insured"
- Loss of existing customers who choose to obtain insurance elsewhere or to forego insurance altogether
- Legislative action can impact cost of our business (e.g., tort cap changes or increases in auto insurance statutory minimum limits)
- Due to the size of state government, it is difficult to keep apprised of events that can result in claims
- Issues related to new claim exposures
    - data breach and cyber security
    - unmanned aerial vehicles (drones)

<u>What other key/significant business/financial information is important to our business?</u>

The RMF is protected from high frequency and/or severity of losses in any given year through the procurement of reinsurance from the private market for both the property and liability lines of coverage. This reinsurance serves as excess coverage over the limits of insurance provided by RMF policies.

Our loss experience significantly influences our ability to affordably purchase reinsurance and is a significant factor in the rates we charge our customers. The RMF currently has good loss ratios and is receiving very competitive reinsurance rates.

Major Accomplishments and cost saving measures

- Saved $5.7 million in administrative costs over the last five years compared to the industry average operating expense ratio
- Paid in excess of $2.5 million in dividends during FY16
- Conducted a broker services request for proposal to verify competitive cost for service resulting in cost savings
- Conducted an auto liability claims adjusting request for proposal to verify competitive cost for service resulting in cost savings

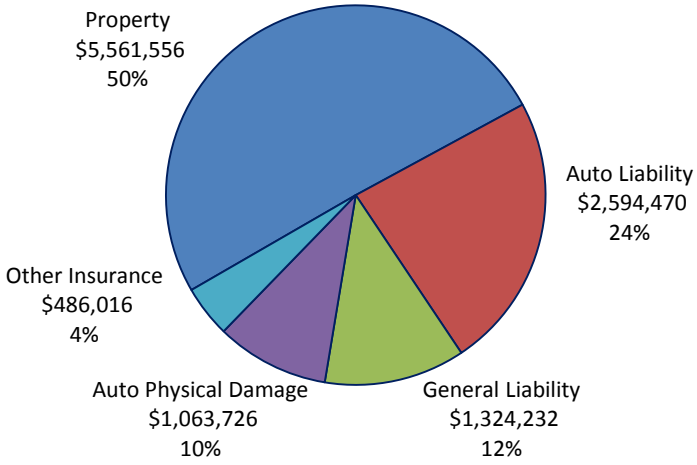
Products and Services

What are our main products/services and the benefits to customer?

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 for FY16.

RMF FY16 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 an insured peril (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.

- Cyber – property to a first party, stemming from cyber security losses involving electronic data and information assets such as credit card numbers and customer lists. Coverage applies to recovery costs and expenses incurred to restore, recreate, or recollect data and other intangible assets. Coverage also provides reimbursement for loss of income and/or extra expense. The cyber limit of $25,000 applies per occurrence and as an annual aggregate.

Property rates were last decreased in FY15 by 12.5% for all deductible levels below $250,000 and 17.5% for the $250,000 deductible. The proposed property rates for FY17 reflect a 10% reduction from FY16 and are presented in the following table.

FY17 Property Rates (per $100 of property value)	
Deductible	Rate
$1,000	$0.0930
$2,500	$0.0614
$5,000	$0.0502
$10,000	$0.0447
$25,000	$0.0372
$50,000	$0.0316
$75,000	$0.0298
$100,000	$0.0279
$250,000	$0.0239

Real property values and personal property values will not receive an inflationary increase for the FY17 policy year. The FY17 estimated total insurable value is $15.5 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 being maintained at $100,000 for FY17.

The property rates for FY17 will allow us to provide continued service delivery at FY16 levels.

Property rates for FY17 and the past five years are detailed in the Six-Year Rate Comparison table, page 31.

Other types of property coverages available through the RMF include:

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 FY17 rates which are unchanged from FY16.

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 customers	

ii. Fine Arts

1. Owned (art owned by insured)

Deductible	Rate per $100 of insurance*
$500	$0.65
$1,000	$0.50
$5,000	$0.35
* $100 minimum premium first year of new business	

2. Non-Owned (art on loan from another owner)

Deductible	Rate per $100 of insurance*
$500	$1.75
$1,000	$1.30
$5,000	$1.05
* $100 minimum premium first year of new business	

iii. Contractors Equipment

Deductible	Rate per $100 of insurance*
$500	$0.40
$1,000	$0.30
$2,500	$0.25
* $250 minimum premium first year of new business	

iv. Cameras, TV & Radio Equipment

Deductible	Rate per $100 of insurance*
$500	$0.40
$1,000	$0.30
* $100 minimum premium first year of new business	

v. Towers, Radio and TV

Deductible	Rate per $100 of insurance*
$1,000	$0.90
* $250 minimum premium first year of new business	

vi. Scoreboards

Deductible	Rate per $100 of insurance*
$500	$0.65
$1,000	$0.50
* $100 minimum premium first year of new business	

vii. Musical Instruments

Deductible	Rate per $100 of insurance*
$500	$0.65
$1,000	$0.50
* $100 minimum premium first year of new business	

viii. Miscellaneous Equipment

Deductible	Rate per $100 of insurance*
$500	$0.25
$1,000	$0.20
* $100 minimum premium first year of new business	

Inland marine rates for FY17 and the past five years are detailed in the Six-Year Rate Comparison table, page 31.

b. **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 FY17 Builder's Risk rate which is unchanged from FY16.

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

c. **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 FY17 Garagekeepers' Legal Liability rates which are unchanged from FY16.

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

d. **Homeowners' Warranty** (i.e. Vendors' Warranty) – Some Minnesota State Colleges and Universities (MnSCU) have construction programs in which students build homes that are sold when completed. The RMF offers a ten-year homeowners' warranty policy that MnSCU may choose to purchase when the home is sold.

The following tables outline the FY17 Homeowners' Warranty rate which is unchanged from FY16.

Rate per $1,000 of replacement value
$8.75

2. **Automobile Liability (**offered through the RMF)

We provide auto liability coverage for all state agencies. Automobile liability provides coverage for injuries to others and/or damage to their property ("bodily injury and property damage") arising out of a policyholders' ownership or use of motor vehicles.

We estimate providing auto liability coverage for 13,618 vehicles in FY17.

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 FY17.

a. **Standard Rates** (non-sirened vehicles) - The following table details annual FY17 standard rates which are unchanged from FY16.

Auto Liability Standard Rates (non-sirened)		
Tier	Loss Ratio	Rate (per vehicle)
1	<50%	$164
2	51% - 85%	$184
3	86% - 110%	$204
4	>110%	"A" rated*-Varies
*"A" rating is a manually calculated rate for entities that do not meet the standard rating criteria. Their loss experience and special exposures are taken into account when establishing their specific rates.		

b. **Sirened Rates** -Sirened (emergency response vehicles) are involved in hazardous driving activities and experience higher losses. The following table details annual FY17 sirened rates which are unchanged from FY16.

Auto Liability Sirened Rates		
Tier	Loss Ratio	Rate (per vehicle)
1	<50%	$221
2	51% - 85%	$251
3	86% - 110%	$281
4	>110%	"A" rated - Varies

Public Safety has the largest number of sirened vehicles. These vehicles are "A" rated due to their exposure and loss volatility. The FY17 rate will remain the same as FY16 for Public Safety's sirened vehicles at $484 per vehicle.

Auto liability rates for FY17 and the past five years are detailed in the Six-Year Rate Comparison table, page 31. The Auto Liability Tier Rating worksheet is included in the Supporting Information section of this report, page 46.

3. **General Liability** (offered through the RMF)

General liability coverage protects our insureds against claims by others alleging bodily injury or property damage, as specified in M.S. 3.732 and 3.736. The coverage includes defense costs, awards, and/or settlements associated with claims.

The RMF general liability policy offers broader coverage than is normally found in the private insurance marketplace by providing coverage for:

- Cyber – liability to a third-party, including identity theft, that stems from breaches in network security. Also covered are expenses to comply with privacy

regulations, such as communications to and credit monitoring services for affected customers. The cyber limit of $100,000 applies per claim and as an annual aggregate.

A major distinction between the RMF and private insurers is the simplicity of the rating structure that is utilized and also the fact that the RMF does not require an annual audit of the exposures. The following table details our general liability rate for FY17 which is unchanged from FY16.

Standard General Liability Rate
$40 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 customers.

New requests for general liability coverage will be evaluated to determine whether the standard rate or an insured-specific "A" rating will apply.

4. **Automobile Physical Damage** (offered through the RMF)

Automobile physical damage provides coverage for damage to owned vehicles. There are two basic types of physical damage:

- Collision coverage insures against damage from collision with another vehicle or object, as well as from overturning.
- Comprehensive coverage provides protection against damage from perils other than collision such as hail, fire, vandalism, and flood.

We estimate providing auto physical damage coverage for 9,669 vehicles in FY17 with a total insurable value of $86 million for rating purposes.

The following tables detail automobile physical damage rates for FY17 which are unchanged from FY16.

Base Auto Physical Damage	
Deductible	Rate per $100 of insurable value
$500	$0.75
$1,000	$0.65

Surcharged* Auto Physical Damage	
Deductible	Rate per $100 of insurable value
$500	$1.47
$1,000	$1.37
* Corrections, Fleet Services, State Lottery, Revenue, Veterans Homes, MnSCU	

"A" Rated Auto Physical Damage		
Agency	Deductible	Rate per $100 of insurable value
Human Services	$1,500	$1.97
Metropolitan Airports Commission	$1,500	$1.97
MnDOT (Leased snowplows)	$2,500	$1.70

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
2017	1
2016	.85
2015	.74
2014	.63
2013	.52
2012	.43
2011	.34
2010	.29
2009	.23
2008	.20
<2008	.15

Auto physical damage rates for FY17 and the past five years are detailed in the Six-Year Rate Comparison table, page 31.

5. **Other insurance products** (offered through the RMF)

   Other insurance products offered through the RMF include:

   a. 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.

b. 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.

c. 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 MnSCU general liability policy for no additional premium.

6. **Purchased Insurance (**Billback)

In some instances, it is more prudent to utilize the conventional insurance market to meet customer needs for unique coverages. Through our purchased insurance program, we:

- Work with customers to identify possible insurance needs
- Work with brokers or directly with market to identify available coverages
- Assist with policy applications and other underwriting information
- Review proposed insurance policies, limits, and premiums
- Bind the policy
- Invoice the customer
- Renew policies per customers' needs

The following chart summarizes the Program's FY16-17 purchased insurance efforts.

Coverage	Policy count
Accident	1
Aviation	5
Bonds	9
Cyber	1
Directors & Officers	5
Excess Crime	12
Fine Arts	1
General Liability	3
Professional Liability	5
Property	1
Travel Accident	2
Volunteer Accident	4
Work Comp	10
Grand Total	59

Insurance Services

1. **RMF Claim Services**

   We handle property, general liability, and auto physical damage claims for the RMF and our customers.

   We contract with a TPA to adjust auto liability claims.

2. **Consulting Services**

   We offer risk management and insurance consulting services to all state agencies.

   Consulting services may be in the form of:

   - Insurance information and claim procedures for uninsured state agencies
   - Premium cost allocation and insurance feasibility studies
   - Contract and vendor insurance requirements
   - Contract insurance language resolution

   There will be no changes in the hourly fees for FY17. Consulting rates for FY17 and the past five years are detailed in the Six-Year Rate Comparison table, page 31.

3. **Property Appraisals**

   Each year we review our insured property schedules and identify properties that warrant a professional appraisal to insure accurate replacement cost values. Information from property appraisals is shared with the property owner and is used to adjust property schedules as needed.

   The fees for a limited number of appraisal services are included in the RMF property rate so there is no charge to our insureds when appraisals are performed.

4. **COPE Property Inspections**

   COPE audits evaluate the construction, occupancy, protection, and exposure of a property with the goal of reducing future property losses associated with typical insured perils such as fires, storms, and floods.

   We seek to maintain a 4-year inspection rotation schedule of properties greater than $10 million in value.

   The fees for a fixed number of COPE property audits are included in the RMF property rate so there is no charge to our insureds when COPE audits are performed.

   Implementation of recommendations generated by COPE audits are strongly encouraged, but not required. The costs to implement any COPE audit recommendations are 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 a fixed number of infrared inspections are included in the RMF property rate so there is no charge to our insureds when infrared inspections are performed.

   Implementation of recommendations generated by the infrared inspections are strongly encouraged, but not required. The costs to implement any infrared inspection recommendations are the responsibility of the property owner.

6. **Drivers' License Record Checks**

   We provide customers with drivers' license record check service. We maintain access to the MN Department of Public Safety – Drivers and Vehicle Service's license database to review Minnesota drivers' license records and maintain a subscription service with a third party to review non-Minnesota drivers' license records.

   Fees necessary to conduct drivers' license record checks through the current process (manual lookup) are included in the auto liability rates and there is no additional cost to our insureds.

7. **Non-Insured Tort (NIT) Claims Services**

   We maintain an inter-agency agreement with the Attorney General's Office to provide third-party tort claims management services to agencies that do not have liability insurance.

   Services for non-insured tort claims management are invoiced to customers at $55.00 per hour. There will be no change in the hourly fees for FY17.

   NIT claims management rates for FY17 and the past five years are detailed in the Six-Year Rate Comparison table, page 31.

<u>What are our major changes?</u>

We are making minor adjustments to our staffing. Please see Supporting Information on page 42 for a discussion. We continue to experience difficulty recruiting experienced candidates for our loss control position.

The number of NIT claims reported to us continues to decline and the position's expenses are not supported by the number of hours we are able to bill for the claim work. Therefore, 50% of the position's time and expenses will be dedicated to RMF claim activity in FY17.

Marketing

Who are our target audiences/customers?

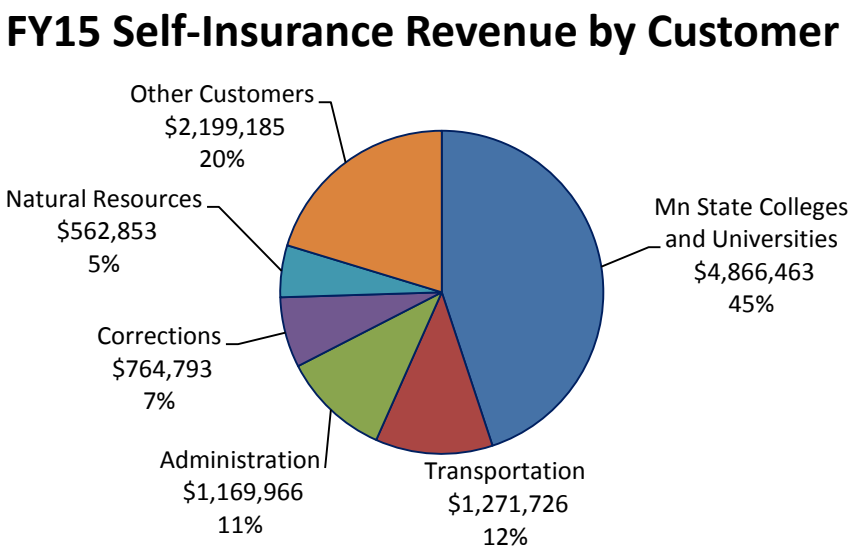
We currently insure MnSCU and over 100 state agencies, boards, bureaus, commissions, and political subdivisions for various types of coverage. All state agencies, political subdivisions, and MnSCU are eligible to participate in the RMF and secure insurance products through us.

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 voluntary.

Who are our key customers?

The following graph summarizes our top five customers.



What, if anything, is changing the customer base and how?

The following new insureds and coverages were added to the RMF in FY16:

Named Insured	RMF Coverage
Ombudsman for Mental Health and Developmental Disabilities	General Liability
Commerce	General Liability and Public Officials' Liability
Physical Therapy Board	Public Officials' Liability
MN Historical Society	Garagekeepers' Legal Liability
Emergency Medical Services Regulatory Board	Public Officials' Liability

Named Insured	RMF Coverage
DNR-Parks/Trails-Badoura Nursery	Property
MN Senate	Property
DHS-Willmar Community Dental Clinic	Package
MnSCU - St. Cloud Technical College	Vendor's Warranty
Admin-Plant Mgmt - MN Senate Building	Property

What, if anything, is impacting the customer and how?

At the time this business plan is published and reviewed by the RMAC, the Minnesota Legislature is still in session. Legislative changes may cause customers to modify their risk management strategies.

How do we reach out to potential customers?

We promote the concepts of risk management and attempt to reach potential customers through the following means:

- Website: Information on RMD's website (www.mn.gov/admin/risk) is designed to assist the public as well as our customers. In addition, there are valuable external links, such as Fleet and Surplus Services, the Federal Emergency Management Agency (FEMA), and Business Continuity Management.
- Alert Newsletter: The intent of the newsletter is to address topical issues and provide updated insurance information. As new issues are published, they are made available on the website.
- Annual Safety & Loss Control Conference: The RMD, in partnership with MnSCU, sponsors a statewide safety and loss control conference for existing and potential RMD customers. The conference focuses on subjects related to losses insured through RMD and experienced by RMD customers.
- Annual Report: The Business Plan provides detailed and comprehensive information about the Program. The Annual Report is a more simplified publication, giving our customers, potential customers, and other interested individuals/organizations more targeted information in lay person's terms.

What have we heard from our customers?

Claimant Surveys
In FY14 we began surveying all claimants submitting general liability, auto liability, and uninsured tort claims.

Each month phone calls are made to claimants asking the following:

"You recently reported a (type of claim) with the Risk Management Division. Risk Management seeks to continuously improve its performance and service delivery. We would like to ask you one service delivery question today. Is that okay? Have you been treated in a professional and courteous manner by Risk Management Staff?"

89.9% of the claimants surveyed during FY15 answered "yes" to the question. During the first three quarters of FY 16, 89.1% answered "yes" to the question. If additional comments are received, the comments are tracked with follow-up calls being made by management, if warranted.

Competition

Who is our competition?

Our customers, 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 do 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 $5.7 million for our customers over the past five years.

The following table outlines the administrative expense savings we provide.

	FY12	FY13	FY14	FY15	FY16(est)
Net premium written	$7,869,812	$8,253,917	$8,279,000	$7,755,553	$7,934,404
Industry average operation expense ratio	33.9%	33.5%	33.7%	33.7%	32.10%
Projected industry average operation expense based on RMF's premium base	$2,667,866	$2,765,062	$2,790,023	$2,613,621	$2,546,944
Actual RMF operating expenses*	$1,564,253	$1,452,081	$1,428,634	$1,573,892	$1,661,105
RMF operating expense ratio	19.9%	17.6%	17.3%	20.3%	20.9%
Savings to customers	$1,103,614	$1,312,981	$1,361,388	$1,025,563	$885,839
Five-year total savings	$5,703,551				

*Note: Operating expenses in the chart above do not include non-insured tort expenses.

Financial Outlook

What is our current overall financial health?

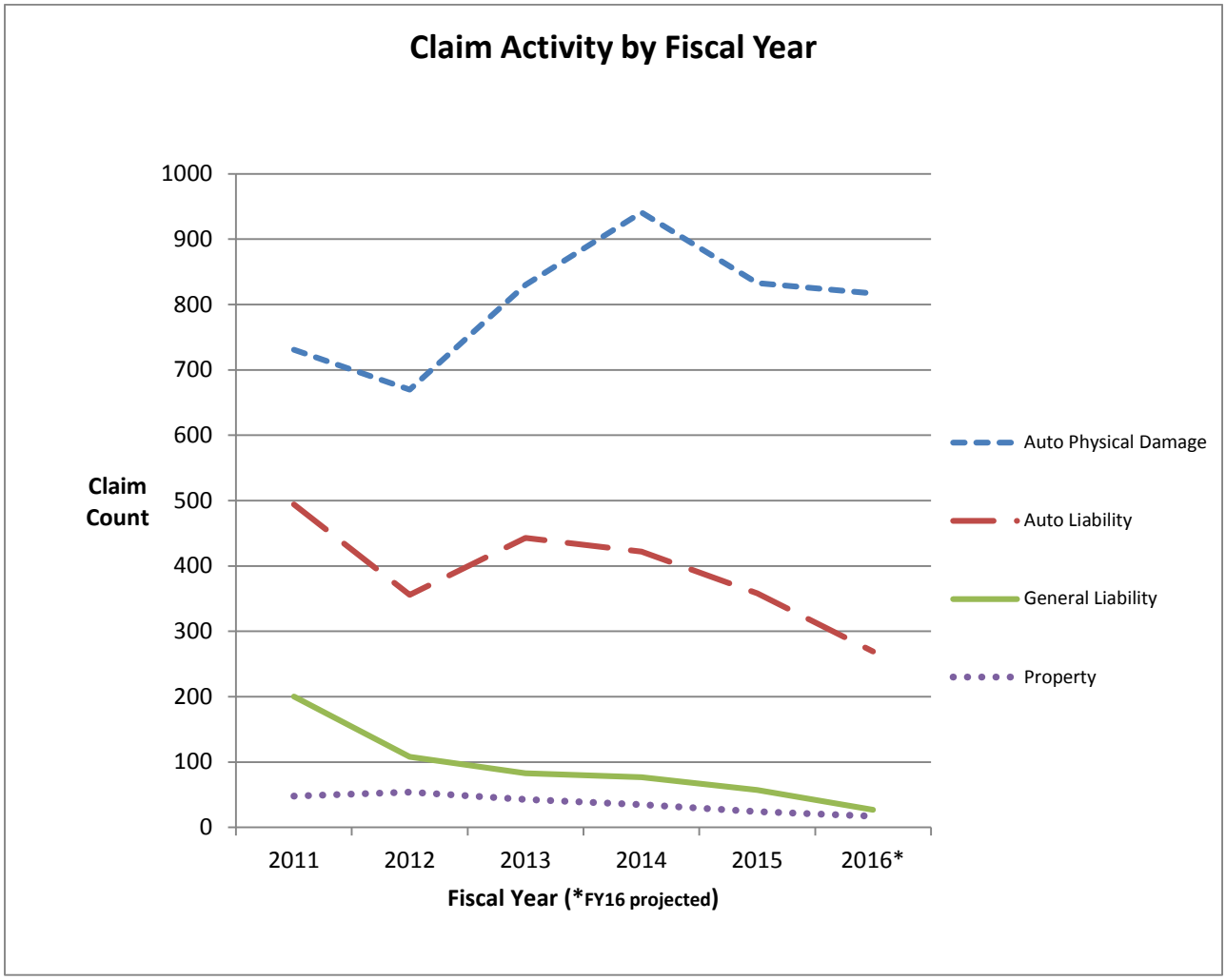
The RMF remains stable.

The financial outlook of the RMF depends greatly on:

- The frequency and severity of claim activity,
- The condition of the financial and insurance markets which will impact the state's reinsurance rates, and
- Our ability to maintain our customer base.

Claim Activity

The following chart summarizes claim activity for the past six fiscal years for the four major lines of coverage offered through the RMF. Property, auto liability, and general liability are trending downward. Auto physical damage is trending upward.



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 3/31/16	Periods	Loss Ratios below 100% since	Note
Property	78%	FY09-16	FY09	The loss ratio dropped from 83% to 78% from same quarter last year.
General Liability	70%	FY06-16	FY06	
Auto Liability	86%	FY09-16	FY13	
Auto Physical Damage	85%	FY09-16	Current year above 100%	Reported claims are trending up in number.

Rate Guarantees
Due to favorable loss experience, we received rate guarantees for both the property reinsurance program (three year through FY17) and the purchased aviation policy (three year through January 2018). These rate guarantees create stability in the rates we offer to our customers.

RMF Dividend Programs
Dividends represent the return of premium for superior loss and expense experience. We have returned $10,536,878 in dividends over the past 5 years (FY12-16).

The following table summarizes estimated FY17 dividends as of 3/31/2016.

	Property	Auto Liability	General Liability	Total
Estimated FY15 Dividend Payable in FY17	$2,939,190	$313,040	$213,965	$3,466,195

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.

Retained Earnings
Retained Earnings or Net Position (depending on the financial report) for FY17 is projected to decrease by $3,241,896 for an ending retained earnings balance of $11,359,787. The RMF requires sufficient retained earnings for future claim costs based on internal analysis and independent actuarial analysis.

Are we anticipating major changes to capital assets?

We are not anticipating any changes to capital assets.

What are the rate changes and why?

We are proposing a 10% property rate reduction for FY17. The following factors allow us to propose the property rate reduction:

- Strong retained earnings
- Ongoing property loss ratio below 100%
- Long-term relationship with reinsurer which provides reinsurance rate guarantees
- Our current reinsurance retention and aggregate structure

FY17 proposed rates and the rates for the past 5 years are detailed in the Six-Year Rate Comparison located in the Financial Data section of this plan.

How will the proposed rates 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
- Ensure adequate retained earnings to protect the RMF from catastrophic losses

How will our proposed rates impact our customers?

Returning customers purchasing property coverage through the RMF can expect a reduction in premium totals this year as a result of the property rate reduction and the lack of inflationary property value increases.

Since the remainder of our proposed rates do not include rate increases, customers will only be impacted by the following changes that may have occurred over the past year:

- Poor loss experience (auto tier changes or “A” rating)
- Changes in property value and/or square footage they report to us
- Enrollment/participation changes

We will continue to place greater emphasis on proactive 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 customers actively manage risk.

Financial Data

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2017
OPERATING REVENUES/EXPENSES

SWIFT Account	
670040	**REVENUES - NON-INSURED TORT** Change = 10.0% or $5,000 Increase is a result of anticipated non-insured tort claims.
41200	**CLAIMS (SELF-INSURANCE & IBNR)** Change = 150.5% or $2,931,045 Increase is due to anticipated claims expense as a result of the claims analysis.
41000-41070	**SALARIES AND BENEFITS** Change = 20.9% or $228,548 Includes 2.5% salary increase and filling 2 positions that were previously approved but unfilled in FY16.
41110	**PRINTING** Change = (43.4%) or ($384) Decrease is a result of fewer printing needs.
41110	**ADVERTISING** Change = (48.5%) or ($471) Decrease is a result of advertising for fewer positions.
43000	**PURCHASED SERVICES** Change = 11.8% or $3,335 Increase is due to an increased demand in Motor Vehicle Record checks.
41155	**COMMUNICATIONS** Change = 32.0% or $364 Increase is a result of anticipated postage when the loss control and fleet positions are filled.
41160-70	**TRAVEL** Change = 168.0% or $3,761 Increase is a result of anticipated travel when the loss control and fleet positions are filled.
43000	**SUPPLIES AND MATERIALS** Change = 87.6% or $3,268 Increase is a result of anticipated expenses when the loss control and fleet positions are filled.
43000	**MEMBERSHIPS & EMPLOYEE DEVELOPMENT** Change = 140.3% or $2,832 Increase is a result of anticipated expenses when the loss control and fleet positions are filled.
42020	**ATTORNEY GENERAL COST** Change = 31.6% or $60,192 Increase is a result of anticipated attorney expenses for an old litigated claim.
42010	**STATEWIDE INDIRECTS** Change = (8.1%) or ($5,502) Decrease is due to a reduction in statewide indirect costs.
43000	**OTHER OPERATING COSTS** Change = 511.8% or $12,130 Increase is a result of anticipated furniture reconfiguration costs.
44200	**DIVIDENDS** Change = 37.6 % or $947,043 Dividends are cyclical and depend on loss experience. Due to favorable loss experience, the dividend calculation shows a $3,466,195 possible payout in FY17.

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

Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2017

	Automobile Liability	Auto Physical Damage	General Liability	(Estimated) Property Boiler/Crime	Miscellaneous Lines	Total
Claim Expense	$1,486,175	$689,101	$807,780	$1,946,449	$388,090	$5,317,595
MN Auto Assigned Claims Bureau Expense	$5,367					$5,367
Estimated Statewide/Agency Allocation	$17,620	$5,887	$23,055	$13,190	$2,735	$62,487
Estimated Miscellaneous Expense	$139,744	$122,483	$114,107	$162,227	$21,033	$559,594
Estimated Salary Expense	$399,438	$295,662	$244,959	$315,046	$66,142	$1,321,247
Reinsurance Premium	$457,912		$152,637	$2,659,396		$3,269,945
Surcharge premium	$73,408					$73,408
TOTAL BASE SELF-INSURANCE PREMIUM	$2,579,663	$1,113,133	$1,342,539	$5,096,308	$478,000	$10,609,642
2017 ESTIMATED DIVIDEND	$313,040		$213,965	$2,939,190		$3,466,195
TOTAL NET BASE SELF-INSURANCE PREMIUM	$2,266,623	$1,113,133	$1,128,574	$2,157,118	$478,000	$7,143,447

ESTIMATED FY17 SELF-INSURANCE PREMIUM
Based on Estimated Vehicle Costs and Insurable Values

Automobile Liability

Rate per Vehicle	$184	($251 sirened) ($484 sirened - Public Safety-State Patrol)
Number of Vehicles (FY17 Estimate)	13,618	
Estimated FY17 Premium	$2,579,663	

Automobile Physical Damage

Auto Phys. Damage per $100 Ins. Value	$0.75	$500 Deductible Option
	$0.65	$1,000 Deductible Option
	$1.47	$500 Deductible Option - Corrections, Fleet Services, MnSCU*, Revenue, State Lottery, Veterans Homes
	$1.37	$1,000 Deductible Option - Corrections, MnSCU*, Veterans Homes
	$1.97	$1,500 Deductible Option - MAC, Human Services
Number of Vehicles (Estimated)	9,669	
Estimated Insurable Value (FY17)	$86,018,611	
Estimated FY17 premium	$1,113,133	

General Liability

Specific rates established by exposure	Various	
Estimated FY17 premium	$1,342,539	

Property (Including Boiler & Crime)

Property per $100 Ins. Value	Various	
Includes $.0166 Reinsurance Premium		
FY17 Estimated Total Insurable Value	$15,491,830,136	
Estimated FY17 premium	$5,096,308	

Inland Marine

Specific rates established by exposure	Various	
FY17 Estimated Total Insurable Value	$154,123,744	
Estimated FY17 premium	$445,000	

Garage Keepers

Specific rates vary by Limits of Liability	Various	
FY17 estimated total insurance values included in property		
Estimated FY17 premium	$31,000	

All Other

Rates established by consultation with insurance broker	Various	
Estimated FY17 premium	$2,000	

TOTAL ESTIMATED FY17 SELF-INSURANCE PREMIUM **$10,609,642**

* Average rates for MnSCU. Actual rates charged will be based on Auto Physical Damage loss experience.

REVENUES AT CURRENT RATES	11,030,000
CHANGE IN REVENUES	(420,358)
OVERALL CHANGE IN REVENUE	-3.8%

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2017
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 FY17 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 FY17.
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.
The P&C Program will incur an amortization charge estimated at $37,002 on an estimated capital asset expenditure of $370,019 which is the result of amortizing 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
FOR FISCAL YEAR 2017

Rate	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Change FY16/FY17
Automobile Liability per non-sirened vehicle							
Tier 1	$164	$164	$164	$164	$164	$164	0.00%
Tier 2	$184	$184	$184	$184	$184	$184	0.00%
Tier 3	$204	$204	$204	$204	$204	$204	0.00%
Tier 4 - "A" rated	Varies	Varies	Varies	Varies	Varies	Varies	N/A
Minnesota State Colleges and Universities (MnSCU)	$204	$204	$204	$204	$204	$204	0.00%
Auto Liability per sirened vehicle							
Tier 1	$221	$221	$221	$221	$221	$221	0.00%
Tier 2	$251	$251	$251	$251	$251	$251	0.00%
Tier 3	$281	$281	$281	$281	$281	$281	0.00%
Metropolitan Airports Commission (MAC)	$221	$221	$221	$221	$221	$221	0.00%
Public Safety	$474	$484	$484	$484	$484	$484	0.00%
Automobile Physical Damage (per $100 of insurance)							
$ 500 deductible	$0.75	$0.75	$0.75	$0.75	$0.75	$0.75	0.00%
$1,000 deductible	$0.65	$0.65	$0.65	$0.65	$0.65	$0.65	0.00%
$ 500 deductible (selected agencies)	$1.47	$1.47	$1.47	$1.47	$1.47	$1.47	0.00%
$1,000 deductible (selected agencies)	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	0.00%
$1,500 deductible (MAC, Human Services)	$1.97	$1.97	$1.97	$1.97	$1.97	$1.97	0.00%
$2,500 deductible (MnDOT lease/purchase snowplow chassis)	$1.70	$1.70	$1.70	$1.70	$1.70	$1.70	0.00%
General Liability							
Standard rate	$40/1,000 ft2	$40/1,000 ft2	$40/1,000 ft2	$40/1,000 ft2	$40/1,000 ft2	$40/1,000 ft2	0.00%
"A" rated	Varies	Varies	Varies	Varies	Varies	Varies	N/A
Police Professional, Broadcasters', Public Officials' Liability *	$500/cov	$500/cov	$500/cov	$500/cov	$500/cov	$500/cov	0.00%
Property (including Boiler & Crime/Cyber) / (per $100 of insurance)							
$ 1,000 deductible	$0.1181	$0.1181	$0.1181	$0.1034	$0.1034	$0.0930	-10.00%
$ 2,500 deductible	$0.0780	$0.0780	$0.0780	$0.0682	$0.0682	$0.0614	-10.00%
$ 5,000 deductible	$0.0638	$0.0638	$0.0638	$0.0558	$0.0558	$0.0502	-10.00%
$ 10,000 deductible	$0.0567	$0.0567	$0.0567	$0.0496	$0.0496	$0.0447	-10.00%
$ 25,000 deductible	$0.0473	$0.0473	$0.0473	$0.0413	$0.0413	$0.0372	-10.00%
$ 50,000 deductible	$0.0402	$0.0402	$0.0402	$0.0351	$0.0351	$0.0316	-10.00%
$ 75,000 deductible	$0.0378	$0.0378	$0.0378	$0.0331	$0.0331	$0.0298	-10.00%
$100,000 deductible	$0.0354	$0.0354	$0.0354	$0.0310	$0.0310	$0.0279	-10.00%
$250,000 deductible	$0.0321	$0.0321	$0.0321	$0.0265	$0.0265	$0.0239	-10.00%
Builder's Risk (per $100 of insurance)	$0.173	$0.173	$0.173	$0.173	$0.173	$0.173	0.00%
Homeowner's Warranty (per $1,000 of replacement value)	$8.75	$8.75	$8.75	$8.75	$8.75	$8.75	0.00%
Inland Marine (per $100 of insurance)							
Computer Equipment ($100 min prem 1st yr of new business)							
$10,000 deductible	$0.18	$0.18	$0.18	$0.18	$0.18	$0.18	0.00%
$ 1,000 deductible	$0.25	$0.25	$0.25	$0.25	$0.25	$0.25	0.00%
$ 500 deductible	$0.30	$0.30	$0.30	$0.30	$0.30	$0.30	0.00%
$ 250 deductible	$0.50	$0.50	$0.50	$0.50	$0.50	$0.50	0.00%
$ 100 deductible	$0.75	$0.75	$0.75	$0.75	$0.75	$0.75	0.00%
Fine Arts ($100 min prem 1st yr of new business)							
$5,000 deductible - owned exhibits	$0.35	$0.35	$0.35	$0.35	$0.35	$0.35	0.00%
$5,000 deductible - non-owned exhibits (blanket limit)	$1.05	$1.05	$1.05	$1.05	$1.05	$1.05	0.00%
$1,000 deductible - owned exhibits	$0.50	$0.50	$0.50	$0.50	$0.50	$0.50	0.00%
$1,000 deductible - non-owned exhibits (blanket limit)	$1.30	$1.30	$1.30	$1.30	$1.30	$1.30	0.00%
$ 500 deductible - owned exhibits	$0.65	$0.65	$0.65	$0.65	$0.65	$0.65	0.00%
$ 500 deductible - non-owned exhibits (blanket limit)	$1.75	$1.75	$1.75	$1.75	$1.75	$1.75	0.00%
Contractors' Equipment ($250 min prem 1st yr of new business)							
$2,500 deductible	$0.25	$0.25	$0.25	$0.25	$0.25	$0.25	0.00%
$1,000 deductible	$0.30	$0.30	$0.30	$0.30	$0.30	$0.30	0.00%
$ 500 deductible	$0.40	$0.40	$0.40	$0.40	$0.40	$0.40	0.00%
Musical Instruments ($100 min prem 1st yr of new business)							
$1,000 deductible	$0.50	$0.50	$0.50	$0.50	$0.50	$0.50	0.00%
$ 500 deductible	$0.65	$0.65	$0.65	$0.65	$0.65	$0.65	0.00%
Scoreboards ($100 min prem 1st yr of new business)							
$1,000 deductible	$0.50	$0.50	$0.50	$0.50	$0.50	$0.50	0.00%
$ 500 deductible	$0.65	$0.65	$0.65	$0.65	$0.65	$0.65	0.00%
Cameras, TV & Radio Equipment ($100 min prem 1st yr of new business)							
$1,000 deductible	$0.30	$0.30	$0.30	$0.30	$0.30	$0.30	0.00%
$ 500 deductible	$0.40	$0.40	$0.40	$0.40	$0.40	$0.40	0.00%
Towers, Radio & TV ($250 min prem 1st yr of new business)							
$1,000 deductible	$0.90	$0.90	$0.90	$0.90	$0.90	$0.90	0.00%
Miscellaneous Equipment ($100 min prem 1st yr of new business)							
$1,000 deductible	$0.20	$0.20	$0.20	$0.20	$0.20	$0.20	0.00%
$ 500 deductible	$0.25	$0.25	$0.25	$0.25	$0.25	$0.25	0.00%
Garagekeepers (average premium)	$827	$827	$827	$827	$827	$827	0.00%
A $50 minimum annual premium will apply to RMF renewal policies. A $100 minimum annual premium will apply to new RMF policies.							
Consulting Services Fee Schedule - per hour							
Consulting	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	0.00%
Non-Insured Tort Claims	$55.00	$55.00	$55.00	$55.00	$55.00	$55.00	0.00%
Billbacks	Varies	Varies	Varies	Varies	Varies	Varies	N/A

*MnSCU receives Police Professional, Broadcasters' and Public Officials' Liability at no charge. MN State Fair receives Police Professional Liability at no charge

History and Proforma

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2017

	SWIFT Code	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 EST/ACTUAL	FY 2017 PROPOSED	$ CHANGE FY16/FY17	% CHANGE FY16/FY17
Operating Revenues									
Insurance Premiums - Self Insurance	670022	10,465,373	11,094,324	11,295,555	10,834,986	11,030,000	10,609,642	(420,358)	-3.8%
Insurance Premiums - Billback		1,012,562	964,982	983,884	755,922	735,000	740,000	5,000	0.7%
Consulting Services		900	800	800	800	800	800	-	0.0%
Non-Insured Tort	670040	95,216	88,567	82,660	79,619	50,000	55,000	5,000	10.0%
Total Operating Revenue		11,574,051	12,148,672	12,362,899	11,671,327	11,815,800	11,405,442	(410,358)	-3.5%
Operating Expenses									
Claims - Self-Insurance	41200	2,348,282	2,874,602	4,342,119	3,938,941	2,354,041	4,778,595	2,424,554	103.0%
Claims - IBNR	41200	79,000	(58,490)	(106,355)	161,013	(406,491)	100,000	506,491	-124.6%
Salaries and Benefits	41000-70	1,014,353	1,000,565	1,103,609	1,088,636	1,092,699	1,321,247	228,548	20.9%
Rent	41100	70,603	71,461	74,848	75,390	74,634	76,750	2,116	2.8%
Rent - Equipment	41400	-	4,947	1,922	3,581	3,893	4,000	107	2.7%
Printing	41110	2,211	-	-	547	884	500	(384)	-43.4%
Advertising	41110	-	-	-	-	971	500	(471)	-48.5%
Repairs	41500	225	-	-	-	-	-	-	0.0%
Professional & Technical Services - Adjuster	41130	207,752	226,446	289,991	292,557	256,157	189,000	(67,157)	-26.2%
Professional & Technical Services - Broker	41130	145,000	147,465	149,972	160,560	157,560	154,500	(3,060)	-1.9%
Professional & Technical Services - Legal & Other Services	41130	181,396	83,877	4,000	7,031	5,000	5,000	-	0.0%
Centralized IT Services	41196	-	-	142,923	213,522	262,696	275,300	12,604	4.8%
Computer and Systems Services	41150	90,537	133,699	-	-	-	-	-	0.0%
Purchased Services	43000	-	1,377	24,585	35,521	28,382	31,717	3,335	11.8%
Communications	41155	9,246	8,989	2,678	1,960	1,136	1,500	364	32.0%
Travel	41160-70	1,599	3,029	4,462	3,949	2,239	6,000	3,761	168.0%
Supplies and Materials	41300	7,551	8,976	5,411	4,992	3,732	7,000	3,268	87.6%
Membership & Employee Development	41180	2,754	5,024	2,125	3,309	2,018	4,850	2,832	140.3%
Insurance	43000	239	6	73	202	-	-	-	0.0%
Insurance Premium - Self-Insurance	430018	2,665,241	2,904,433	3,070,242	3,133,120	3,139,046	3,269,945	130,899	4.2%
Insurance Premium - Billback	430018	1,012,562	964,982	983,884	755,922	735,000	740,000	5,000	0.7%
Attorney General Costs	42020	-	242,498	243,344	405,456	190,558	250,750	60,192	31.6%
Indirect Costs	42010	125,174	74,785	2,729	63,534	67,989	62,487	(5,502)	-8.1%
Amortization	49005	-	-	-	37,002	37,002	37,002	-	0.0%
Other Expenses	43000	15,683	6,962	5,812	1,399	2,370	14,500	12,130	511.8%
Total Operating Expenses		7,979,407	8,705,634	10,348,374	10,388,142	8,011,515	11,331,143	3,319,628	41.4%
Operating Income (Losses)		3,594,644	3,443,038	2,014,525	1,283,185	3,804,285	74,299	(3,729,986)	-98.0%
Nonoperating Revenues (Expenses)									
Interest Earnings		100,326	120,082	110,467	123,511	157,250	150,000	(7,250)	-4.6%
Policyholder Dividend Expense		(1,852,870)	(2,472,460)	(1,373,913)	(2,318,483)	(2,519,152)	(3,466,195)	(947,043)	37.6%
Non-Operating Revenues		-	-	-	-	-	-	-	0.0%
Total Nonoperating Revenue (Expenses)		(1,752,544)	(2,352,378)	(1,263,446)	(2,194,972)	(2,361,902)	(3,316,195)	(954,293)	40.4%
Income (Loss) before Contributions and Transfers									
Transfers		-	-	-	-	-	-	-	0.0%
Change in Net Position		1,842,100	1,090,660	751,079	(911,787)	1,442,383	(3,241,896)	(4,684,279)	-324.8%
Retained Earnings, Beginning Period		10,513,735	12,336,404	13,401,780	14,117,572	13,160,325	14,601,683	1,441,358	11.0%
Adjustment to Retained Earnings		(19,431)	(25,284)	(35,287)	(45,460)	(1,025)	-	1,025	-100.0%
Retained Earnings, Ending Period		12,336,404	13,401,780	14,117,572	13,160,325	14,601,683	11,359,787	(3,241,896)	-22.2%

SWIFT Spending Plan

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2017

		Fund 5300			
			FinDeptID G0236100	FinDeptID G0236200	FinDeptID G0236400
	SWIFT	Total	Operations	Claims	Tort Claims
Revenue Description*	Account				
Self Insurance/Purchased Insurance	670022	11,350,442		11,350,442	
Non-Insured Tort Claims	670040	55,000			55,000
Interest	512001	150,000		150,000	
		11,555,442		11,500,442	55,000
Expense Description*	Account				
Salaries	41000	1,319,915	1,272,095	-	47,820
Part-time/Seasonal	41030	-	-	-	-
Overtime	41050	-	-	-	-
Premium Pay	41050	-	-	-	-
Other Benefits	41070	1,332	1,222	-	110
Rent	41100	76,750	73,552	-	3,198
Rent - Equipment	41400	4,000	3,800	-	200
Printing/Advertising	41110	1,000	950	-	50
Prof/Tech Services-Outside Vendor	41130	348,500	159,500	189,000	-
Centralized IT Services	41196	275,300	275,300	-	-
Purchased Services	43000	31,717	31,717	-	-
Communications	41155	1,500	1,350	-	150
Travel - In-state	41160	2,000	1,800	-	200
Travel - Out-of-state	41170	4,000	4,000	-	-
Supplies	41300	7,000	6,800	-	200
Employee Development	41180	4,850	4,750	-	100
Claims	41200	4,878,595	-	4,878,595	-
Other Purchased Services	43000	14,500	14,220	-	280
Insurance Premiium Expense	430018	740,000	-	740,000	-
Reinsurance Premium	430018	3,269,945	-	3,269,945	-
Statewide Indirects	42010	62,487	59,887	-	2,600
Attorney General	42020	250,750	750	250,000	-
Dividend	44200	3,466,195	-	3,466,195	-
		14,760,336	1,911,693	12,793,735	54,908
Adjustments					
Depreciation	49005	37,002	37,002		
Total		37,002	37,002	0	0
Minus:		-	-		
Total		-	-	0	0
Proforma Amount		14,797,338	1,948,695	12,793,735	54,908

SWIFT Spending Plan by FinDeptID

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2017

Reconciliation:

G0236100	Operating expenses	1,911,693
G0236200	Claims, Reinsurance, and Dividends	
	6200-6260 Self-Insurance	4,878,595
	6200-6260 Reinsurance	3,269,945
	6270-6276 Purchased Insurance (Billbacks)	740,000
	Dividends	3,466,195
	Adjusting Services	189,000
	Attorney General	250,000
		12,793,735
G0236400	Non-Insured Tort Claims Operating Expenses	54,908
TOTAL		**14,760,336**

Self-Insurance

		Other Operations	TPA 41130	Attorney General-42021	Dividends	Totals
G0246210	Auto Liability	1,605,086	189,000	150,000	313,040	2,257,126
G0246220	Auto Physical Damage	689,101				689,101
G0246230	General Liability	860,417		100,000	213,965	1,174,382
G0246240	Property/Boiler/Crime	4,605,845			2,939,190	7,545,035
G0246250	Miscellaneous Lines	368,091				368,091
G0246260	Homeowner's Warranty	10,000				10,000
G0236200	Other Expenses	10,000				10,000
	TOTAL	8,148,540	189,000	250,000	3,466,195	12,053,735

Purchased Insurance by FinDeptID- FY17		**43000**
G0246270	Liability (Med Mal, Student Intern, D&O)	405,800
G0246271	Property	15,000
G0246272	Accident Insurance	15,000
G0246273	Crime	95,000
G0246274	Bonds	1,200
G0246275	Aviation	160,000
G0264276	Workers' Compensation	48,000
	TOTAL	740,000

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2017

	Estimate Jul 16	Estimate Aug 16	Estimate Sep 16	Estimate Oct 16	Estimate Nov 16	Estimate Dec 16	Estimate Jan 17	Estimate Feb 17	Estimate Mar 17	Estimate Apr 17	Estimate May 17	Estimate Jun 17
Projected Beginning Cash Balance	**25,096,441**	**21,052,129**	**22,604,035**	**21,725,169**	**23,265,168**	**24,814,552**	**24,654,861**	**24,292,998**	**23,953,316**	**23,461,861**	**22,950,731**	**22,427,735**
Receipts - operating	80,000	2,192,750	3,255,185	2,320,950	2,300,585	434,000	242,040	285,975	128,093	87,780	63,984	14,100
Transfer Ins	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Total Cash Receipt	**92,500**	**2,205,250**	**3,267,685**	**2,333,450**	**2,313,085**	**446,500**	**254,540**	**298,475**	**140,593**	**100,280**	**76,484**	**26,600**
Expenses (include major categories for the business)												
Salaries & Benefits	106,307	116,432	111,369	106,307	111,369	111,369	111,369	101,245	116,432	101,245	116,432	111,369
Indirect Costs	-	-	15,622	-	-	15,622	-	-	15,622	-	-	15,622
Claim Expense	443,133	443,133	443,133	443,133	443,133	443,133	443,133	443,133	443,133	443,133	443,133	443,132
Other Operating Expenses	3,587,372	93,779	110,232	244,010	209,199	36,066	61,901	93,779	56,861	67,032	39,915	29,667
Dividends/Rebates, if applicable	-	-	3,466,195	-	-	-	-	-	-	-	-	-
Transfer Outs	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense Paid	**4,136,812**	**653,344**	**4,146,551**	**793,450**	**763,701**	**606,190**	**616,403**	**638,157**	**632,048**	**611,410**	**599,480**	**599,790**
Projected Ending Cash Balance	**21,052,129**	**22,604,035**	**21,725,169**	**23,265,168**	**24,814,552**	**24,654,861**	**24,292,998**	**23,953,316**	**23,461,861**	**22,950,731**	**22,427,735**	**21,854,545**

Financial Statement

Statement of Net Position

STATE OF MINNESOTA
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300
STATEMENT OF NET POSITION
MARCH 31, 2016

4/21/2016
Unaudited

	FY16	FY15
ASSETS		
CURRENT ASSETS		
Cash	$ 26,146,440.75	$25,729,117.48
Accounts Receivable	67,875.89	122,539.47
Prepaid Expenses	42,350.24	42,785.22
Prepaid Insurance	110.40	98.90
Prepaid Insurance - Billback	193,751.19	212,105.62
Prepaid Insurance - Reinsurance	784,761.61	783,464.85
Prepaid Insurance - Workers' Compensation	250.00	236.50
Reinsurance Recoverable	460,000.00	460,000.00
Total Current Assets	$ 27,695,540.08	$27,350,348.04
NONCURRENT ASSETS (Note 3)		
Internally Generated Computer Software (IGCS)	$ 370,018.85	$ 370,018.85
Accumulated Amortization - IGCS	(64,753.29)	(27,751.41)
Total Noncurrent Assets	$ 305,265.56	$ 342,267.44
TOTAL ASSETS	$ 28,000,805.64	$27,692,615.48
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 6)	$ 43,634.87	$ -
Total Deferred Outflows of Resources	$ 43,634.87	$ -
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	$ 102,966.04	$ 145,993.84
Salaries and Benefits Payable	72,068.76	63,610.21
Claims Payable	6,213,396.24	7,063,654.75
Claims Payable - IBNR (Note 1)	4,405,777.00	4,392,268.00
Unearned Premiums - Billback	305,169.72	317,757.82
Unearned Premiums - Self-Insurance	2,783,770.83	2,871,114.00
Compensated Absences Payable (Note 4)	32,363.82	22,658.55
Due to Other Funds (Note 7)	6,212.86	23,578.84
Total Current Liabilities	$ 13,921,725.27	$14,900,636.01
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 4)	$ 201,245.80	$ 168,821.42
Net OPEB Obligation (Note 5)	12,753.63	9,064.26
Net Pension Liability (Note 6)	394,723.16	-
Total Noncurrent Liabilities	$ 608,722.59	$ 177,885.68
TOTAL LIABILITIES	$ 14,530,447.86	$15,078,521.69
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 6)	$ 501,027.16	$ -
Total Deferred Inflows of Resources	$ 501,027.16	$ -
NET POSITION (Note 9)		
Net Investment In Capital Assets	$ 305,265.56	$ 342,267.44
Unrestricted Net Position	12,707,699.93	12,271,826.35
TOTAL NET POSITION	$ 13,012,965.49	$12,614,093.79

Statement of Revenues, Expenses & Changes in Net Position

STATE OF MINNESOTA
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION
FOR THE QUARTER ENDED MARCH 31, 2016

4/21/2016
Unaudited

	FY16 QTD	FY16 YTD	FY15 QTD	FY15 YTD
OPERATING REVENUES				
Insurance Premiums - Self-Insurance	$ 2,736,313.52	$ 8,277,084.17	$ 2,796,934.00	$ 8,003,569.00
Insurance Premiums - Billback	223,911.30	508,364.88	214,893.03	525,167.68
Non-Insured Tort Claims	10,763.50	36,162.50	20,069.50	61,199.30
Consulting Services	800.00	800.00	800.00	800.00
Total Operating Revenues	$ 2,971,788.32	$ 8,822,411.55	$ 3,032,696.53	$ 8,590,735.98
OPERATING EXPENSES				
Claims - Self-Insurance	$ 512,678.11	$ 1,589,698.44	$ 1,267,804.40	$ 3,499,488.39
Claims - IBNR	(406,491.00)	(406,491.00)	(258,987.00)	(258,987.00)
Salaries and Benefits	269,982.05	819,524.39	271,349.71	846,751.85
Net Pension Expense (Note 6)	-	-	-	-
Rent	18,656.84	55,973.88	18,600.13	56,526.83
Rent - Equipment	973.24	2,919.72	1,258.14	3,774.42
Printing	223.43	684.46	83.96	372.00
Advertising	(62.25)	236.75	-	-
Professional and Technical Services - Adjuster	61,518.00	194,638.50	77,955.11	213,237.11
Professional and Technical Services - Broker	39,390.03	118,170.09	40,140.04	120,420.11
Professional and Technical Services - Legal and Other	-	-	-	2,031.25
Centralized IT Services	79,108.19	196,872.04	26,486.34	80,673.08
Purchased Services	7,661.12	21,286.61	4,571.91	21,966.36
Communications	183.18	852.18	592.01	1,613.11
Travel	105.00	1,678.99	61.38	3,704.57
Supplies and Materials	903.44	2,798.67	1,887.75	3,699.97
Employee Development	350.00	1,513.75	456.25	2,882.50
Insurance	110.40	36.40	98.90	103.10
Insurance Premiums - Self-Insurance	784,761.60	2,354,284.80	783,464.84	2,350,394.52
Insurance Premiums - Billback	223,911.30	508,364.88	214,893.03	525,167.68
Attorney General Costs	5,379.70	100,658.50	168,273.20	262,548.80
Indirect Costs	16,997.16	50,991.48	16,231.78	54,513.24
Amortization	9,250.47	27,751.41	9,250.47	27,751.41
Other Expenses	713.93	1,777.43	500.63	898.02
Total Operating Expenses	$ 1,626,303.94	$ 5,644,222.37	$ 2,644,972.98	$ 7,819,531.32
OPERATING INCOME (LOSS)	$ 1,345,484.38	$ 3,178,189.18	$ 387,723.55	$ 771,204.66
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	$ 47,863.87	$ 117,938.82	$ 34,306.47	$ 89,259.98
Policyholder Dividend Expense	-	(2,519,152.00)	(118.00)	(2,318,483.00)
Total Nonoperating Revenues (Expenses)	$ 47,863.87	$ (2,401,213.18)	$ 34,188.47	$ (2,229,223.02)
TRANSFERS AND CONTRIBUTIONS				
Total Transfers and Contributions	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ 1,393,348.25	$ 776,976.00	$ 421,912.02	$ (1,458,018.36)
NET POSITION, BEGINNING	$ 11,619,091.06	$ 12,237,014.62	$ 12,193,937.36	$ 14,117,572.36
Adjustment to Net Position (Note 8)	526.18	(1,025.13)	(1,755.59)	(45,460.21)
Change in Accounting Principle (Note 6)	-	-	-	-
NET POSITION, ENDING	$ 13,012,965.49	$ 13,012,965.49	$ 12,614,093.79	$ 12,614,093.79

Statement of Cash Flow

STATE OF MINNESOTA RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300 STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED MARCH 31, 2016	4/21/2016 Unaudited YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	$ 11,704,111.23
Payments to Claimants	(2,319,451.03)
Payments to Suppliers for Goods and Services	(4,724,339.09)
Payments to Employees	(784,664.01)
Net Cash Flows from Operating Activities	$ 3,875,657.10
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Policyholder Dividend Payments	$ (2,519,152.00)
Net Cash Flows from Noncapital Financing Activities	$ (2,519,152.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	$ -
Proceeds from Disposal of Capital Assets	-
Net Cash Flows from Capital and Related Financing Activities	$ -
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	$ 117,938.82
Net Cash Flows from Investing Activities	$ 117,938.82
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	$ 1,474,443.92
Cash and Cash Equivalents, Beginning, as Reported	24,671,996.83
Cash and Cash Equivalents, Ending	$ 26,146,440.75
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	$ 3,178,189.18
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Amortization	$ 27,751.41
(Increase) Decrease in Accounts Receivable	(47,245.19)
(Increase) Decrease in Prepaid Expenses	(964,126.14)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	(250.00)
(Increase) Decrease in Reinsurance Recoverable	-
(Increase) Decrease in Deferred Pension Outflows	-
Increase (Decrease) in Accounts Payable	(146,473.82)
Increase (Decrease) in Salaries and Benefits Payable	29,412.59
Increase (Decrease) in Claims Payable	(1,136,243.59)
Increase (Decrease) in Unearned Revenue	2,928,944.87
Increase (Decrease) in Compensated Absences Payable	5,697.79
Increase (Decrease) in Net OPEB Obligation	-
Increase (Decrease) in Due to Other Funds	-
Increase (Decrease) in Net Pension Liability	-
Increase (Decrease) in Deferred Pension Inflows	-
Net Reconciling Items to be Added to (Deducted from) Operating Income	$ 697,467.92
Net Cash Flows from Operating Activities	$ 3,875,657.10
Noncash Investing, Capital and Financing Activities:	$ -

Budget to Actual Comparison

STATE OF MINNESOTA
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300
BUDGET TO ACTUAL COMPARISON
FOR THE QUARTER ENDED MARCH 31, 2016

4/21/2016
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Insurance Premiums - Self-Insurance	$ 2,765,800.50	$ 8,297,401.50	$ 2,736,313.52	$ 8,277,084.17	$ (29,486.98)	$ (20,317.33)
Insurance Premiums - Billback	187,500.00	562,500.00	223,911.30	508,364.88	36,411.30	(54,135.12)
Non-Insured Tort Claims	21,250.00	63,750.00	10,763.50	36,162.50	(10,486.50)	(27,587.50)
Consulting Services	200.00	600.00	800.00	800.00	600.00	200.00
Total Operating Revenue	$ 2,974,750.50	$ 8,924,251.50	$ 2,971,788.32	$ 8,822,411.55	$ (2,962.18)	$ (101,839.95)
OPERATING EXPENSES						
Claims - Self Insurance	$ 1,330,545.50	$ 3,991,639.50	$ 512,678.11	$ 1,589,698.44	$ 817,868.39	$ 2,401,941.06
Claims - IBNR	25,000.00	75,000.00	(406,491.00)	(406,491.00)	431,491.00	481,491.00
Salaries and Benefits	339,102.00	1,017,306.00	269,982.05	819,524.39	69,119.95	197,781.61
Net Pension Expense	-	-	-	-	-	-
Rent	19,187.50	57,562.50	18,656.84	55,973.88	530.66	1,588.62
Rent - Equipment	1,250.00	3,750.00	973.24	2,919.72	276.76	830.28
Printing	125.00	375.00	223.43	684.46	(98.43)	(309.46)
Advertising	-	-	(62.25)	236.75	62.25	(236.75)
Professional and Technical Services - Adjuster	75,150.00	225,450.00	61,518.00	194,638.50	13,632.00	30,811.50
Professional and Technical Services - Broker	40,302.75	120,908.25	39,390.03	118,170.09	912.72	2,738.16
Professional and Technical Services - Legal and Other	1,000.00	3,000.00	-	-	1,000.00	3,000.00
Centralized IT Services	44,627.00	133,881.00	79,108.19	196,872.04	(34,481.19)	(62,991.04)
Purchased Services	8,926.25	26,778.75	7,661.12	21,286.61	1,265.13	5,492.14
Communications	525.00	1,575.00	183.18	852.18	341.82	722.82
Travel	1,500.00	4,500.00	105.00	1,678.99	1,395.00	2,821.01
Supplies and Materials	3,000.00	9,000.00	903.44	2,798.67	2,096.56	6,201.33
Employee Development	1,212.50	3,637.50	350.00	1,513.75	862.50	2,123.75
Insurance	37.50	112.50	110.40	36.40	(72.90)	76.10
Insurance Premiums - Self-Insurance	796,886.75	2,390,660.25	784,761.60	2,354,284.80	12,125.15	36,375.45
Insurance Premiums - Billback	187,500.00	562,500.00	223,911.30	508,364.88	(36,411.30)	54,135.12
Attorney General	62,687.50	188,062.50	5,379.70	100,658.50	57,307.80	87,404.00
Indirect Costs	17,500.00	52,500.00	16,997.16	50,991.48	502.84	1,508.52
Amortization	9,250.50	27,751.50	9,250.47	27,751.41	0.03	0.09
Other Expenses	3,450.00	10,350.00	713.93	1,777.43	2,736.07	8,572.57
Total Operating Expense	$ 2,968,766.75	$ 8,906,300.25	$ 1,626,303.94	$ 5,644,222.37	$ 1,342,462.81	$ 3,262,077.88
OPERATING INCOME (LOSS)	$ 5,983.75	$ 17,951.25	$ 1,345,484.38	$ 3,178,189.18	$ 1,339,500.63	$ 3,160,237.93
NON-OPERATING REVENUE (EXPENSES)						
Interest Revenue	$ 27,500.00	$ 82,500.00	$ 47,863.87	$ 117,938.82	$ 20,363.87	$ 35,438.82
Policyholder Dividend Expense	-	(2,526,775.00)	-	(2,519,152.00)	-	7,623.00
Total Non-Operating Revenue (Expenses)	$ 27,500.00	$ (2,444,275.00)	$ 47,863.87	$ (2,401,213.18)	$ 20,363.87	$ 43,061.82
CHANGE IN NET POSITION	$ 33,483.75	$ (2,426,323.75)	$ 1,393,348.25	$ 776,976.00	$ 1,359,864.50	$ 3,203,299.75

Footnotes to Financial Statements

STATE OF MINNESOTA
RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE QUARTER ENDED MARCH 31, 2016

4/21/2016
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 generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

On July 1, 2011 the state implemented the Statewide Integrated Financial Tools (SWIFT). The amounts presented in the financial statement to are based upon information available from SWIFT. The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY16.

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 coverage 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, 2016 for claims incurred prior to April 1, 2016.

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 and infrastructure, $5,000 or more for equipment and art & historical treasures; and $30,000 or more for software and IGCS. Land, land improvements, and building improvements are reported regardless of cost. Capital Assets must also have an estimated useful life of at least three years. Capital assets are recorded at cost or, for donated assets, at fair market value at the date of acquisition.

Capital assets are depreciated using the straight-line method generally based on the following useful lives: 20-50 years for buildings; 17-50 years for large improvements; 3-10 years for small improvements; 10-55 years for infrastructure; 3-12 years for equipment and software; and 8-12 years for IGCS.

2 LEGISLATION & AUTHORITY
The Risk Management fund was established under Minnesota Laws of 1986, Chapter 455, Section 3 (M.S. 16B.85 Subd.2).

3. CAPITAL ASSETS

	Balance 7/1/2015	Additions	Deletions	Balance 3/31/2016
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)	$ (37,001.88)	$ (27,751.41)	$ -	$ (64,753.29)
Total Accumulated Depr/Amort	$ (37,001.88)	-	$ -	$ (64,753.29)

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
Beginning Balance 7/1/2015	$ 31,574.46	$ 196,337.37
Increase	789.36	4,908.43
Decrease	-	-
Ending Balance 3/31/2016	$ 32,363.82	$ 201,245.80

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

Beginning Balance 7/1/2015	$ 12,753.63
Increase	-
Decrease	-
Ending Balance 3/31/2016	$ 12,753.63

6. **NET PENSION LIABILITY**

Effective FY15 GASB established new accounting and financial reporting requirements for pension benefits. GASB Statement No. 68 requires governments providing defined benefit pensions to recognize long-term obligation for pension benefits as a net pension liability and pension expense on financial statements. 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 expense that is recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the difference between expected and actual experience in the measurement of the total pension liability, assumption changes and investment experience.

The FY15 net pension liability was measured on June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. RMD - Property and Casualty fund's proportion of the net pension liability was based on RMD - Property and Casualty fund's contributions received by Minnesota State Retirement System (MSRS) during the measurement period July 1, 2013 through June 30, 2014, relative to the total employer contributions received from all of MSRS's participating employers.

As of June 30, 2015, the total of Change In Accounting Principle is $($948,481.45), which is the difference between the Deferred Pension Outflows and the Net Pension Liability.

	Deferred Outflows	Net Pension Liability	Deferred Inflows
Beginning Balance 7/1/2015	$ 43,634.87	$ 394,723.16	$ 501,027.16
Change in Accounting Principle	-	-	-
Increase	-	-	-
Decrease	-	-	-
Ending Balance 3/31/2016	$ 43,634.87	$ 394,723.16	$ 501,027.16

7. **DUE TO OTHER FUNDS**

In FY03, the Department of Administration became a participant in a new worker's compensation plan. As a result, the previous worker's compensation plan administered by RMD had a surplus balance. Funds were returned to the appropriate divisions based on the status of outstanding claims except for those held by the RMD on behalf of the Health and Safety Committee. During the course of the previous workers' compensation plan, .0025% of the premiums paid from the divisions had been allocated to the Department of Administration's Health and Safety Committee. These dollars are used to purchase supplies and/or memberships as needed. $6,212.86 represents the remaining balance as of March 31, 2016.

8. **ADJUSTMENT TO NET POSITION**

In FY16, as of March 31, 2016, the total prior period adjustments are ($1,025.13). These adjustments include:
$3,755.33 is due to the overstatement of Centralized IT Service Expense.
($3,925.94) is due to the understatement of Claim - SI Expense.
$53.30 is due to the overstatement of Accounts Payable.
($907.82) is due to the overstatement of Cash withhold for MAPS retainage payables.

In FY15, as of March 31, 2015, the total prior period adjustments are ($45,460.21). These adjustments include:
($23,142.50) is due to the understatement of Professional & Technical Services - Adjuster Expense.
($22,879.97) is due to the overstatement of Capital Asset - IGCS.
$774.81 is due to the overstatement of Centralized IT Services Expense.
($212.55) is due the understatement of Accounts Payable.

9. **NET POSITION**

The State of Minnesota implemented new accounting standards as prescribed by GASB. During FY02, the standards included revised statement formats which resulted in the change from Retained Earnings to Net Asset reporting. During FY13, 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	$ 305,265.56
Unrestricted Net Position	12,707,699.93
Total Net Position	$ 13,012,965.49

Schedule of Retained Earnings

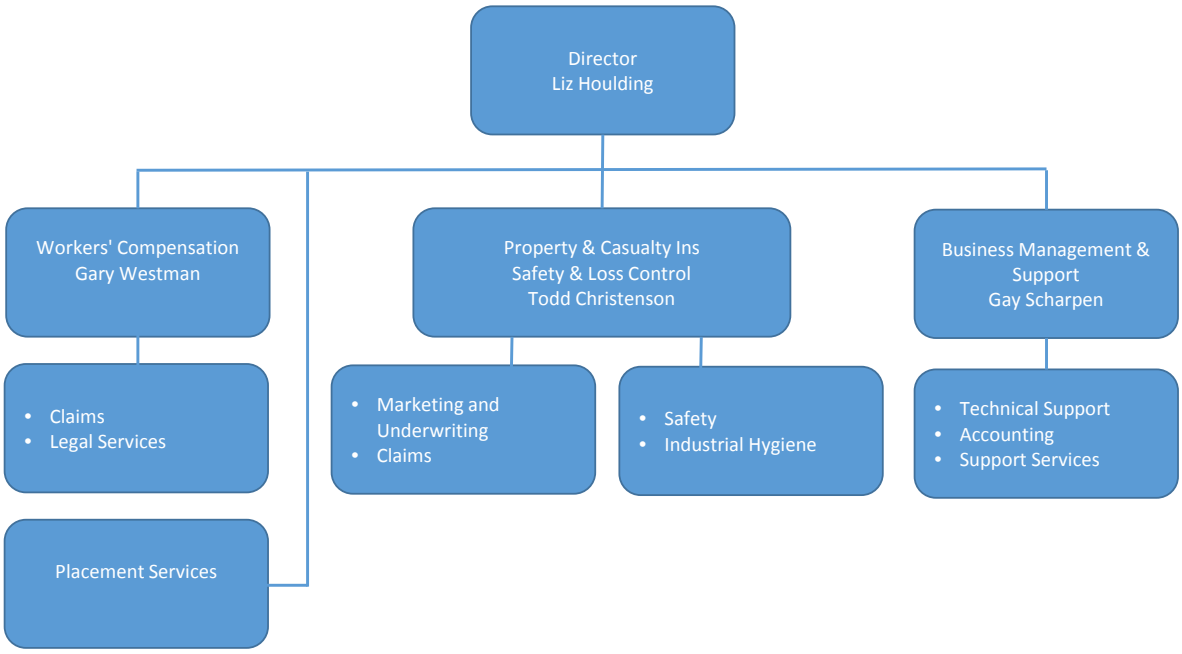
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	$ 12,237,014.62	$ 10,566,179.11	$ 11,619,091.06	$ 13,012,965.49
Net Income (Loss)	(1,669,230.90)	1,052,858.65	1,393,348.25	-
Adjustment to Net Position (Note 8)	(1,604.61)	53.30	526.18	-
Change in Accounting Principle (Note 6)	-	-	-	-
Ending Retained Earnings	$ 10,566,179.11	$ 11,619,091.06	$ 13,012,965.49	$ 13,012,965.49
Add: Capital Contributions	$ -	$ -	$ -	$ -
Reconciliation to Total Net Position	$ 10,566,179.11	$ 11,619,091.06	$ 13,012,965.49	$ 13,012,965.49

Supporting Information

Staffing and Organizational Chart

Our FY17 staffing plan includes a reduction in FTEs from 12.6 in FY16 to 11.6 in FY17. This represents the deletion of the shared reporting position proposed last fiscal year and the reduction of the claims team by .5 FTE due to reductions in claims being reported.

Our 11.6 FTE team includes highly experienced staff from virtually all disciplines necessary to run a financially self-supporting insurance company. Private sector vendors are utilized to provide support for specialized adjusting and brokerage services that support our operations.



Actuarial Opinion

Upper Midwest Insurance Services LLC

Kevin J. Moynihan ACAS MAAA
Principal

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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, 2016

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, 2016.

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, 2016.

Table A
Net Loss and Allocated Loss Adjustment Expense Reserves

Line of Coverage	Low	Expected	High
Automobile Liability	$ 3,382,000	$ 3,663,000	$ 4,038,000
General Liability	$ 2,563,000	$ 2,771,000	$ 3,056,000
Total (Excl. Strike Force)	$ 5,945,000	$ 6,434,000	$ 7,094,000
Strike Force Only	$ 141,000	$ 141,000	$ 141,000
Total (Incl. Strike Force)	$ 6,086,000	**$ 6,575,000**	$ 7,235,000

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, 2016. The actuarial analysis employs methodologies considered generally acceptable by the Casualty Actuarial Society.

Unallocated loss adjustment expense ("ULAE") reserves, if any, are outside the scope of this Opinion. The loss and ALAE reserves indicated above make no provision for ULAE reserves.

This Opinion is limited to loss and ALAE reserves. All other balance sheet or income statement items are excluded from the Opinion. The Opinion assumes that reserves are supported by valid assets, which have suitably scheduled maturities and adequate liquidity to meet cash flow requirements. Further, the Opinion assumes that any reinsurance is valid and collectible.

The Division does not discount its loss and ALAE reserves for the time value of money.

This Opinion makes no provision for future emergence of new classes of losses or types of losses that are not sufficiently represented in the historical data or which are not yet quantifiable. The Strike Force claims are an example of this type of claim.

An accrual outside the range of reserves indicated above in Table A will provide increased (decreased for the low range) conservatism in the form of a risk margin.

Actuarial projections involve estimates of future events. There can be no assurance that actual results will not differ, perhaps materially, from the estimates reflected above.

Review and Verification of Data

Responsible parties representing the Division have provided the necessary data. I have relied upon the accuracy and completeness of this data without independent audit or verification.

The data included:

- Paid and incurred loss and allocated loss adjustment expense data organized by individual claimant and organized by fiscal year.
- Exposure data organized by fiscal year.
- Per occurrence retention level by fiscal year

Expression of Opinion

In my opinion, the net loss and ALAE reserves indicated above in Table A:

- meet the requirements of the insurance laws of the State of Minnesota;
- are computed in accordance with generally accepted loss reserving standards and principles; and
- make a reasonable provision in the aggregate for all net unpaid loss and ALAE obligations of the Division under the terms of its policies and agreements.

This Opinion is based on information available to March 31, 2016.

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 21, 2016

Risk Management Advisory Committee

The current RMAC representatives are:

- Larry Freund, Department of Public Safety
- Steve Lund, Department of Transportation
- Holly Gustner, Fleet & Surplus Services/Administration
- Wendy Hearn, Regis Corporation
- vacant, Department of Commerce
- Jim Karels, Metropolitan Airports Commission
- Keswic Joiner, MN State Colleges and Universities (MnSCU)
- Vicky Baukol, Department of Corrections
- Jenny Liao, Financial Mgmt & Reporting/Administration
- Mary Pittelko, MN State Agricultural Society/State Fair
- Melissa Warhol, Department of Natural Resources
- Dr. Andy Whitman, University of Minnesota
- Ify Onyiah, MN Management & Budget

Auto Liability Tier Rating

Policy Period FY 2009-FY 2016
As of 3/31/16

Tier	Loss Ratio	
1	**0%**	**50%**
2	**51%**	**85%**
3	**86%**	**110%**
4	**111% & over**	

FY16 Tier Rates		
Tier	**Non-Sirened**	**Sirened**
1	164	221
2	184	251
3	204	281
4 ****	'A' Rated	
State Patrol	204	484

FY17 Tier Rates		
Tier	**Non-Sirened**	**Sirened**
1	164	221
2	184	251
3	204	281
4 ****	'A' Rated	
State Patrol	204	484

	Earned Premium	Total Incurred Loss and Expenses	Loss Ratio	Tier	Non-Sirened Vehicle Count	Sirened Vehicle Count	FY15 Tier	FY 16 Non-Sirened Vehicle Premium	FY16 Sirened Vehicle Premium	FY16 Premium	Non-Sirened Vehicle Premium	Sirened Vehicle Premium	Total Projected Premium
Administration	$2,832,182	$2,435,002	86%	3	1,953		2	359,352	-	359,352	398,412	-	398,412
Agriculture	$7,658	$3,836	50%	1	5		2	920	-	920	820	-	820
Animal Health Board	$847	$248	29%	1	1		1	164	-	164	164	-	164
Commerce	$50,019	$698,584	1397%	4	30		4	7,020	-	7,020	7,020	-	7,020
Corrections	$593,536	$345,290	58%	2	488		2	89,792	-	89,792	89,792	-	89,792
Employment & Economic Development	$1,605	$2,945	184%	3 *	1		3	204	-	204	204	-	204
Governor's Office	$1,678	$1,281	76%	2	1		3	204	-	204	184	-	184
Health	$4,726	$7,751	164%	3 *	1		3	204	-	204	204	-	204
Human Services	$722,169	$661,733	92%	3	298		3	60,792	-	60,792	60,792	-	60,792
I.R.R.R.B.	$62,347	$25,873	41%	1	52		1	8,528	-	8,528	8,528	-	8,528
Metropolitan Airport Commission	$577,791	$271,250	47%	1	480	44	2	88,320	11,044	99,364	78,720	9,724	88,444
Military Affairs	$303,295	$120,181	40%	1	296		1	48,544	-	48,544	48,544	-	48,544
Mn Amateur Sports Commission	$61,585	$27,372	44%	1	90		1	14,760	-	14,760	14,760	-	14,760
MN Board of Water & Soil Resources	$4,786	$3,733	78%	2	8		3	1,632	-	1,632	1,472	-	1,472
MN Historical Society	$2,010	$650	32%	1	4		1	656	-	656	656	-	656
MN State Academies	$29,863	$12,342	41%	1	26		1	4,264	-	4,264	4,264	-	4,264
MNSCU	$2,312,623	$1,244,368	54%	2	1,635		2	300,840	-	300,840	300,840	-	300,840
Natural Resources	$2,435,642	$1,127,936	46%	1	2,766		1	323,396	-	323,396	323,396	-	323,396
Perpich Center for Arts Education	$1,574	$478	30%	1	1		1	164	-	164	164	-	164
Pollution Control Agency	$47,254	$35,843	76%	2	38		2	6,992	-	6,992	6,992	-	6,992
Public Safety	$2,877,411	$2,985,272	104%	3/4	379	632	3/4	77,316	305,888	383,204	77,316	305,888	383,204
Revenue	$41,576	$15,744	38%	1	41		2	7,544	-	7,544	6,724	-	6,724
State Fair	$168,105	$90,220	54%	2	121		2	22,264	-	22,264	22,264	-	22,264
State Lottery	$48,637	$50,924	105%	3	37		1	6,068	-	6,068	7,548	-	7,548
Supreme Court	$2,419	$2,921	121%	3 *	2		3	408	-	408	408	-	408
Teachers Retirement Assoc	$1,146	$389	34%	1	1		1	164	-	164	164	-	164
Transportation	$6,238,434	$6,612,334	106%	3	3,960		3	807,840	-	807,840	807,840	-	807,840
Veterans Affairs	$18,984	$9,694	51%	2	13		2	2,392	-	2,392	2,392	-	2,392
Veterans Home	$88,479	$82,991	94%	3	78		3	15,912	-	15,912	15,912	-	15,912
Zoological Board	$128,206	$56,941	44%	1	136		1	22,304	-	22,304	22,304	-	22,304
TOTAL	**19,666,586**	**16,934,124**	**86%**		**12,942**	**676**		**2,278,960**	**316,932**	**2,595,892**	**2,308,800**	**315,612**	**2,624,412**

* Due to nominal premium difference, these were moved to tier 3 from tier 4

** Public Safety - Tier 3 rate for non-sirened vehicles

*** DNR On-road/Off-road rates+ safety program

**** 'A' rated - pricing based on loss experience and other factors

DEPARTMENT OF ADMINISTRATION—PLANT MANAGEMENT DIVISION

Service Provided

The Plant Management Division provides maintenance and management services for state buildings, grounds, and operations; transportation and handling of materials; and technical trade and repair services. These services are provided to state agencies as part of their lease agreement or on a fee for service basis and include:

- Building and grounds management and maintenance
- Utilities, elevator maintenance, carpet replacement, painting
- Facilities-related maintenance engineering, janitorial, trade, and repair and energy management

OMB Uniform Guidance, 2 CFR part 200, subpart 200.452

- *"Cost incurred for utilities, insurance, security, necessary maintenance, janitorial services, repair, or upkeep of buildings and equipment (including Federal property unless otherwise provided for) which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable."*

OMB Uniform Guidance, 2 CFR part 200, subpart 200.462(a)

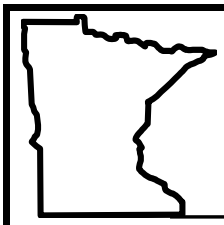
- *"Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable as indirect costs."*

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

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

How Rates are Computed

Rates are based on historical costs, plus projected expenses, plus/minus any income/loss generated each year by building or cost center.



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

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

FOR YEAR ENDING JUNE 30, 2016			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, 2015 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)			29,538
Adjustments (e.g. Contrib. Capital)			-
Adjusted Retained Earnings Balance			29,538
FY15 Retained Earnings Increase (Decrease) Per CAFR			
2 CFR 200 Revenues (Actual and Imputed) from Attachment A		65,298	
2 CFR 200 Revenues (Actual and Imputed) from Other		-	
Total Revenues		65,298	
Expenditures (Actual Costs):			
per State's Financial Report		36,836	
Less 2 CFR 200 Unallowable costs (e.g.) -			
Capital Outlay		-	
Projected Cost Increases/Replacement Reserve		-	
Unallowable excess RE balance Refund		-	
Bad Debt		-	
Other - (e.g. Gain on Disposal of Assets)		(34)	
GASB68 Net Pension Liability Adjustment		4,282	
Expenditures		41,084	
Plus 2 CFR 200 Allowable costs (e.g.)-			
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 (e.g.)-			
Current Year Imputed Interest Earnings on Monthly Average Cash Balance			
at State Treasury Avg. Rate of Return		178	
Other -		(30,205)	
Federal portion of Depreciation costs		-	
Total Adjustments		(30,027)	
FY15 Net Increase (Decrease) to Retained Earnings Balance per CAFR			(5,813)
2 CFR 200 R.E. BALANCE June 30, 2016	A)		23,725
Allowable Reserve	B)	6,847	
Excess Balance (A)-(B)		16,878	

(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, then the federal share should be returned to the federal gov't and the amount on (B) will be the beginning 2 CFR 200 R.E. balance for the next year.)

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2016 Actual

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

FOR YEAR ENDING JUNE 30, 2016			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, 2015			751
TRANSFERS Per CAFR (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, 2016	C)		751
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2015			
ADJUSTMENTS:			
Less: 2 CFR 200 Unallowable Costs		-	
Plus: 2 CFR 200 Allowable Costs			
FY2008 Adjustment to Net Assets		(965)	
Accumulated Prior Year Imputed Interest Adjustment		(7,329)	
Current Year Imputed Interest Adjustment		(178)	
FY15 GASB68 Beginning Balance Adjustment		(17,253)	
FY15 GASB68 Net Pension Liability Adjustment		1,754	
FY16 GASB68 Net Pension Liability Adjustment		4,282	
Total Adjustments		(19,689)	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2016	D)		(19,689)
PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE			
RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)			
(Should Tie to the Fund Balance in the CAFR)			4,787
			4,787
Check Figure			-

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2016
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales	$ 13,216	$ 17,153	$ -
Insurance Premiums	-	-	824,818
Other Income	71	1,515	7,358
Total Operating Revenues	$ 13,287	$ 18,668	$ 832,176
Operating Expenses:			
Purchased Services	$ 847	$ 13,832	$ 80,997
Salaries and Fringe Benefits	551	4,632	3,796
Claims	-	-	770,413
Depreciation and Amortization	5,443	9	-
Supplies and Materials	3,129	289	21
Repairs and Maintenance	1,245	32	3
Indirect Costs	222	96	86
Other Expenses	128	29	4,873
Total Operating Expenses	$ 11,565	$ 18,919	$ 860,189
Operating Income (Loss)	$ 1,722	$ (251)	$ (28,013)
Nonoperating Revenues (Expenses):			
Investment Income	$ 95	$ -	$ 1,650
Interest and Financing Costs	(189)	-	-
Other Nonoperating Expenses	(2,010)	-	-
Gain (Loss) on Disposal of Capital Assets	759	-	-
Total Nonoperating Revenues (Expenses)	$ (1,345)	$ -	$ 1,650
Income (Loss) Before Transfers and Contributions	$ 377	$ (251)	$ (26,363)
Transfers-In	-	55	-
Transfers-Out	-	-	(21)
Change in Net Position	$ 377	$ (196)	$ (26,384)
Net Position, Beginning, as Reported	$ 13,617	$ (778)	$ 175,615
Net Position, Ending	$ 13,994	$ (974)	$ 149,231

	MN.IT SERVICES	Fund 5400 PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
	$ 346,960	$ 65,295	$ 50	$ 442,674
	-	-	11,760	836,578
	-	-	-	8,944
	$ 346,960	$ 65,295	$ 11,810	$ 1,288,196
	$ 112,721	$ 14,175	$ 4,604	$ 227,176
	180,987	10,871	1,184	202,021
	-	-	1,140	771,553
	9,381	524	37	15,394
	11,495	2,597	8	17,539
	6,936	7,625	-	15,841
	1,038	824	235	2,501
	34	220	2	5,286
	$ 322,592	$ 36,836	$ 7,210	$ 1,257,311
	$ 24,368	$ 28,459	$ 4,600	$ 30,885
	$ 80	$ -	$ 170	$ 1,995
	(436)	-	-	(625)
	(2,455)	-	(2,519)	(6,984)
	-	34	-	793
	$ (2,811)	$ 34	$ (2,349)	$ (4,821)
	$ 21,557	$ 28,493	$ 2,251	$ 26,064
	-	-	-	55
	(24)	(30,205)	-	(30,250)
	$ 21,533	$ (1,712)	$ 2,251	$ (4,131)
	$ (201,417)	$ 6,499	$ 12,237	$ 5,773
	$ (179,884)	$ 4,787	$ 14,488	$ 1,642

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2016
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ 3,332	$ 1,044	$ 228,355
Accounts Receivable	1,205	3,087	16,531
Inventories	-	5	-
Prepaid Expenses	-	1,134	-
Total Current Assets	$ 4,537	$ 5,270	$ 244,886
Noncurrent Assets:			
Depreciable Capital Assets (Net)	$ 25,499	$ 579	$ -
Nondepreciable Capital Assets	-	-	-
Prepaid Expenses	-	-	-
Total Noncurrent Assets	$ 25,499	$ 579	$ -
Total Assets	$ 30,036	$ 5,849	$ 244,886
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	$ 36	$ 247	$ 201
Total Deferred Outflows of Resources	$ 36	$ 247	$ 201
LIABILITIES			
Current Liabilities:			
Accounts Payable	$ 2,042	$ 2,602	$ 16,509
Interfund Payables	-	-	-
Unearned Revenue	-	-	5,282
Accrued Interest Payable	15	-	-
Bonds and Notes Payable	5,953	-	-
Claims Payable	-	-	70,387
Compensated Absences Payable	6	33	39
Total Current Liabilities	$ 8,016	$ 2,635	$ 92,217
Noncurrent Liabilities:			
Bonds and Notes Payable	$ 7,416	$ -	$ -
Compensated Absences Payable	60	401	367
Other Postemployment Benefits	10	65	45
Net Pension Liability	280	1,929	1,568
Total Noncurrent Liabilities	$ 7,766	$ 2,395	$ 1,980
Total Liabilities	$ 15,782	$ 5,030	$ 94,197
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Inflows	$ 296	$ 2,040	$ 1,659
Total Deferred Inflows of Resources	$ 296	$ 2,040	$ 1,659
NET POSITION			
Net Investment in Capital Assets	$ 12,130	$ 579	$ -
Unrestricted	$ 1,864	$ (1,553)	$ 149,231
Total Net Position	$ 13,994	$ (974)	$ 149,231

	MN.IT SERVICES	Fund 5400 PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
	$ 13,540	$ 15,618	$ 24,964	$ 286,853
	88,422	901	297	110,443
	-	153	-	158
	13,783	1	39	14,957
	$ 115,745	$ 16,673	$ 25,300	$ 412,411
	$ 22,056	$ 8,678	$ 296	$ 57,108
	13,465	313	-	13,778
	1,148	-	-	1,148
	$ 36,669	$ 8,991	$ 296	$ 72,034
	$ 152,414	$ 25,664	$ 25,596	$ 484,445
	$ 12,120	$ 743	$ 63	$ 13,410
	$ 12,120	$ 743	$ 63	$ 13,410
	$ 22,011	$ 7,784	$ 245	$ 51,193
	60,017	-	-	60,017
	32,992	-	145	38,419
	11	-	-	26
	5,101	-	-	11,054
	-	-	9,523	79,910
	2,506	224	32	2,840
	$ 122,638	$ 8,008	$ 9,945	$ 243,459
	$ 4,867	$ -	$ -	$ 12,283
	21,155	1,358	205	23,546
	667	294	13	1,094
	94,825	5,813	490	104,905
	$ 121,514	$ 7,465	$ 708	$ 141,828
	$ 244,152	$ 15,473	$ 10,653	$ 385,287
	$ 100,266	$ 6,147	$ 518	$ 110,926
	$ 100,266	$ 6,147	$ 518	$ 110,926
	$ 25,553	$ 8,991	$ 296	$ 47,549
	$ (205,437)	$ (4,204)	$ 14,192	$ (45,907)
	$ (179,884)	$ 4,787	$ 14,488	$ 1,642

DESCRIPTION	AMOUNT	COMMENTS
FY2008 Adjustment to Net Assets	(965)	per FY2008 A-87 and IncStmt Plant Mgmt Fund 820
FY2016 Imputed Interest	(178)	interest earned on excess retained earnings
FY2015 Imputed Interest	(171)	interest earned on excess retained earnings
FY2014 Imputed Interest	(184)	interest earned on excess retained earnings
FY2013 Imputed Interest	(208)	interest earned on excess retained earnings
FY2012 Imputed Interest	(197)	interest earned on excess retained earnings
FY2011 Imputed Interest	(177)	interest earned on excess retained earnings
FY2010 Imputed Interest	(205)	interest earned on excess retained earnings
FY2009 Imputed Interest	(440)	interest earned on excess retained earnings
FY2008 Imputed Interest	(700)	interest earned on excess retained earnings
FY2007 Imputed Interest	(886)	interest earned on excess retained earnings
FY2006 Imputed Interest	(688)	interest earned on excess retained earnings
FY2005 Imputed Interest	(343)	interest earned on excess retained earnings
FY2004 Imputed Interest	(160)	interest earned on excess retained earnings
FYpre2004 Imputed Interest	(2,970)	interest earned on excess retained earnings, per FY2004 A-87 Plant Mgmt Fund 820
FY15 GASB68 Beginning Balance Adjustment	(17,253)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	1,754	change in deferred liability from CAFR
FY16 GASB68 Net Pension Liability Adjustment	4,282	
	(19,689)	
	-19689000	
FY2011 Rent Rebate	(1,356)	per FY2011 A-87 and IncStmt Plant Mgmt Fund 820 (item was a Non-Operating Expense on the FY11 Income Statement and reported as Expense in the CAFR but reported as Contributed Capital (in error) in the FY11 thru FY13 A-87s)

Bond Interest paid	
30,205	FY16
28,193	FY15
28,092	FY14
27,571	FY13
27,655	FY12
28,202	FY11
28,218	FY10
30,769	FY09
30,967	FY08
30,980	FY07
24,844	FY06
15,152	FY05
14,411	FY04
345,259	

Financial Management and Reporting Division

PLANT MANAGEMENT
FY16-17 LEASE BUSINESS PLAN
September 3, 2014

Rate change requested: The proposed overall Lease rates will increase 4.0% in FY 2016 and 2.9% in FY 2017. The proposed rates will allow PMD to adequately maintain buildings and fund needed repairs and improvements.

Pages 4-5

Plant Management Division (PMD) is responsible for 4.4 million gross square feet in 22 buildings. PMD's Leases activity delivers consistent, quality services to ensure cost-effective, clean, safe and environmentally sound buildings, grounds and operations. Leases provides housekeeping, maintenance engineering, building management, waste removal, grounds maintenance, snow removal, trade and repair services, event permitting and coordination, cafeteria oversight, energy management and environmental and fire/life/safety systems.

Comparing FY 2017 to FY 2015 rates, 8 buildings have no rate change, 2 buildings have rate decreases, and 10 buildings have rate increases, 2 buildings have no rates.

Pages 6-9

After more than a decade of cost reduction measures, buildings under PMD's custodial control are in need of major repairs and upgrades. Investments are needed to preserve the state's assets, achieve tenant comfort and satisfaction and realize the benefits of a campus environment.

The State Capitol Building is currently undergoing an historic $272.7 million restoration project. The project, which began fall 2013, will be completed in January 2017. The FY 2016 plan assumes the House of Representatives will occupy a portion of the building during the 2016 legislative session and the building will be fully vacant for the other 8 months. It also assumes the building will be fully vacant for the first 6 months of FY 2017 and open to full occupancy in January 2017.

Since the fall of 2013, 321 Grove Building 1 has been used as a temporary storage facility and project management office for the State Capitol Restoration Project. This plan assumes this building will become vacant in January 2017.

PMD reduced overall energy consumption from FY 2008 to FY 2014 by 19.1% (21.1% after weather normalization). These reductions in consumption, along with other cost saving measures, have allowed PMD to absorb cost increases without increasing overall lease rates for the previous 6 bienniums. Holding rates steady over this many years has created lease rates in several buildings that are not reflective of true costs and building needs.

In order to ensure the buildings under PMD's management are properly maintained, an additional 13 General Maintenance Workers (GMW) are added for FY 2016 and FY 2017.

Pages 15-17

Building life expectancy, vacant space, breakeven rates, positive/negative retained earnings, planned construction projects and working capital are factors that are considered when developing each building's rate. If actual revenue or expenses vary from those budgeted, the difference will be reflected in future lease rates.

With the exceptions of the State Capitol Building and 321 Grove Building 1, this plan assumes no change in occupancy/vacancy levels in any PMD buildings through FY 2017. If any tenant vacates space, Admin may need to revise the rental rate for that facility and/or explore alternative leasing options.

There are no Ford Building expenses included in this plan for FY 2016 and FY 2017 and for the last six months of FY 2017 for 321 Grove Building 1 due to vacant building status.

In FY 2013, PMD chose to discontinue maintaining their own vehicle fleet and began the conversion to lease vehicles through Fleet and Surplus Services. Although overall costs have increased and will continue to increase, this change has resulted in a more reliable vehicle fleet.

Leases IT expenses have increased and will continue to increase with the consolidation of IT services. PMD has been working with MN.IT to understand FY 2014 @ Agency expenses. PMD will strive to get clarity and limit the financial impact of the consolidation. The impact of this change for FY 2015 and future years is unknown.

A portion of the depreciation and bond interest collected through the rental rates are transferred to a segregated Facility Repair and Replacement (FR&R) account. FR&R assists PMD in planning and budgeting for future cyclical repairs and replacements that extend the useful life of the facilities and reduce the reliance on the capital budget process.

The tenant population over the past 4 years has increased by 12%. Additional tenants lead to increased expenses in areas such as electrical usage for plug load, cooling demand, restroom supplies, toilet flush valves, door hinges, wear and tear on buildings and additional janitorial staff. Greater efficiency in space usage, by maximizing building occupancy, is beneficial even though the rate per square foot is increasing. For example, state agencies have reduced commercial lease space and consolidated employees in PMD buildings. These factors, combined with standard inflation and specific project work is resulting in proposed rate increases in 10 buildings including significant increases at the Andersen, Stassen and Transportation buildings.

The State Capitol Building will be largely vacant during the Capitol Restoration Project. This business plan assumes costs for these vacant spaces will be recovered through a Rent Loss Appropriation of $1,688,467 in FY 2016 and $1,019,374 in FY 2017. Expenses incurred in vacant space include utilities (electricity, heating/cooling, water) and building maintenance services. Rent Loss is calculated at a percentage of the rental rate.

Page 18 ASSUMPTIONS – An explanation of changes in operating expenditures from the previous fiscal year including the amount of change, percentage of change, and the rationale for the change.

Pages 19-28 RATE MATRICES – The FY 2016 and FY 2017 calculations including projected expenditures by building and billable units used to determine the rates to be charged.

Page 31 SIX-YEAR RATE COMPARISON

Pages 32-33 PROFORMA – A six year comparison of revenues, expenditures, and changes in retained earnings.

	FY16 PROFORMA	Change FY16-15	Percent Change
Revenue*	62,025,128	684,467	1.1%
Salaries	15,557,429	695,077	4.7%
Non-Salaries Expenses*	50,153,236	(5,317,515)	-9.6%
	FY17 PROFORMA	Change FY17-16	Percent Change
Revenue*	64,975,756	2,950,628	4.8%
Salaries	16,005,027	447,598	2.9%
Non-Salaries Expenses*	50,634,898	481,662	1.0%

* Includes Intrafund Revenues and Expenses

Leases - Fund 5400
Business Plan

Fiscal Years 2016 and 2017

September 3, 2014

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Department of Administration
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Executive Summary

Plant Management Division (PMD) is responsible for 4.4 million gross square feet in 22 buildings. PMD's Leases activity delivers consistent, quality services to ensure cost-effective, clean, safe and environmentally sound buildings, grounds and operations. Leases provides housekeeping, maintenance engineering, building management, waste removal, grounds maintenance, snow removal, trade and repair services, event permitting and coordination, cafeteria oversight, energy management and environmental and fire/life/safety systems.

Leases was established per M.S. 16B.24 and M.S 16B.48.

In addition to Leases, PMD also manages Repair and Other Jobs (ROJ), Parking, Minnesota's Bookstore/*State Register* and Central Mail.

The proposed overall Lease rates will increase 4.0% in FY 2016 and 2.9% in FY 2017; 12 individual building rates are changing and in the case of Andersen, Stassen and Transportation buildings the increases are significant. Comparing FY 2017 to FY 2015 rates:

- 8 buildings have no rate change: Ag/Health Lab, BCA Maryland, Centennial, Governor's Residence, Judicial, Minnesota History Center, State Capitol and State Office
- 2 buildings have rate decreases: Ely Revenue and Fleet & Surplus Services
- 10 buildings have rate increases: 321 Grove buildings 1 and 2, 691 N Robert, Administration, Andersen, Freeman, Retirement Systems, Stassen, Transportation and Veterans Service
- 2 buildings have no rates: Ford and Power House

It is important to note, the last overall Leases rate increase was in the FY 2002/2003 biennium when there were rate increases of 4.5% and 3.0% respectively. From FY 2004 through FY 2015, the sum of the overall rate decreases for this period is 11.1% as shown in the chart below.

History of Overall Lease Rate Changes

Fiscal year	Increase %	Biennium Increase %
FY 2015	0.0%	(0.2%)
FY 2014	(0.2%)	
FY 2013	0.6%	(1.8%)
FY 2012	(2.4%)	
FY 2011	(0.7%)	(0.4%)
FY 2010	0.3%	
FY 2009	0.7%	(0.3%)
FY 2008	(1.0%)	
FY 2007	4.6%	(0.2%)
FY 2006	(4.8%)	
FY 2005	0.0%	(8.2%)
FY 2004	(8.2%)	

Leases FY 2016 Financial Data

- Anticipated revenue $62,025,128
- Anticipated expenses $65,710,664
- Projected net loss $3,685,536
- Projected retained earnings $14,065,852
- Estimate of 60 days working capital $8,458,276
- Budgeted FTE 237.04

Leases FY 2017 Financial Data

- Anticipated revenue $64,975,756
- Anticipated expenses $66,639,925
- Projected net loss $1,664,169
- Projected retained earnings $12,401,683
- Estimate of 60 days working capital $8,534,203
- Budgeted FTE 237.04

Description of Business

PMD maintains and operates 4.4 million gross square feet in 22 buildings. This includes 19 buildings under PMD's custodial control as well as the Minnesota History Center, Retirement Systems Building and Fleet and Surplus Services Building. PMD's Leases activity delivers consistent, quality services to ensure cost-effective, clean, safe and environmentally sound facilities and grounds. Leases provides housekeeping, engineering, building management, waste removal, general recycling, grounds maintenance, snow removal, trade and repair services, provision of utilities, event permitting and coordination, cafeteria oversight and environmental and fire/life/safety systems. PMD also maintains the Ceremonial Grounds and monuments and memorials as a showplace for all Capitol Complex tenants, visitors and Minnesota citizens.

Leases was established per M.S. 16B.48 and M.S. 16B.24.

The Department of Administration's (Admin's) mission is to provide the best value in government administrative services by emphasizing: customer satisfaction, continuous improvement and employee engagement. This business is striving to achieve that mission by enhancing work spaces to make them engaging and productive spaces for employees and visitors.

After more than a decade of cost reduction measures, buildings under PMD's custodial control are in need of major repairs and upgrades. Investments are needed to preserve the state's assets, achieve tenant comfort and satisfaction and realize the benefits of a campus environment.

PMD strives to keep our rates low while keeping buildings well maintained, clean and comfortable. Many projects have recently been completed or are currently in process to help achieve this goal including:

- Lighting system replacement at the Judicial Center, Minnesota History Center, Stassen and Transportation buildings that allow control of lighting systems to reduce utility usage. The Minnesota History Center project also includes upgrade to energy efficient LED lighting fixtures.
- Replace desiccant (drying agent) in all windows at the Transportation Building and develop schedule for future replacement.
- Upgrade Centennial electrical system to replace gear that is beyond its useful life and for which parts are no longer available (needed for life/safety and code compliance).
- Install thermal barrier at the Stassen Building to help alleviate window frost accumulation on north, west and partial south facing exterior walls to control space temperatures and improve tenant comfort.
- Replace outdated HVAC system at the Transportation Building to control space temperatures and improve tenant comfort.

Each biennium, Admin requests an appropriation for In-lieu-of-rent which serves as a pass-through account for legislative General Fund appropriations for entities that do not directly pay for their leased space. In-lieu-of-rent includes three distinct components:

- Ceremonial includes space in the State Capitol Building such as the Rotunda, the Governor's Residence and the ceremonial grounds including monument and memorials.
- Rent Waived includes space in the State Capitol, State Office and Veterans Service Buildings occupied by the House of Representatives, Senate, Revisor of Statutes, Legislative Reference Library and congressionally chartered veterans organizations.

- Services for the Blind is for space occupied by blind vending operators in buildings under PMD's custodial control.

The State Capitol Building is currently undergoing an historic $272.7 million restoration project. The project, which began fall 2013, will be completed in January 2017. Most tenants have already temporarily relocated to other offices in the Saint Paul area and remaining tenants are expected to relocate after the 2015 legislative session. The FY 2016 plan assumes the House of Representatives will occupy a portion of the building during the 2016 legislative session and the building will be fully vacant for the other 8 months. It also assumes the building will be fully vacant for the first 6 months of FY 2017 and open to full occupancy in January 2017.

Since the fall of 2013, 321 Grove Building 1 has been used as a temporary storage facility and project management office for the State Capitol Restoration Project. This plan assumes this building will become vacant in January 2017.

The State Capitol Building and 321 Grove Building 1 have separate rate matrices due to partial operating years.

A new legislative office building is currently under construction on the north side of the State Capitol Building. This rate will not impact the other building rates included in this plan. It is expected this building will be occupied beginning January 2016. Lease rates for this building will be established about 6 months prior to building occupancy, when more information is known about the building and its operations.

PMD's Service Line (651.201.2300) operates Monday through Friday 7:00 a.m. until 4:30 p.m. excluding state holidays. Many buildings operate extended hours. The main PMD office is located in the Administration Building, 50 Sherburne Avenue, Room G10, Saint Paul, MN 55155. PMD staff are housed throughout the buildings it manages.

PMD's highly skilled employees are committed to preserving the state's assets. Their building knowledge and understanding of the business needs of their customers allows PMD to focus on the long–term effects of providing value and maintaining and improving the buildings.

PMD reduced overall energy consumption from FY 2008 to FY 2014 by 19.1% (21.1% after weather normalization). These reductions in consumption, along with other cost saving measures, have allowed PMD to absorb cost increases without increasing overall lease rates for the previous 6 bienniums. Holding rates steady over this many years has created lease rates in several buildings that are not reflective of true costs and building needs.

Organization Chart

Leases' budgeted FTE for FY 2016 and FY 2017 is 237.04 which is an increase of 13.05 FTE from the FY 2014 and FY 2015 Leases Rate Package of 223.99. These FTE changes are mainly due to the new positions described below offset by the reduction of 2.19 IT staff that transferred to MN.IT. The remaining change is due to PMD staff charging time to other businesses based on actual time worked.

During the 2010 legislative session, Chapter 215 included a reduction that required the Commissioner of Minnesota Management and Budget (MMB) to allocate a reduction of $3 million to operating budgets of executive branch state agencies. As a result, PMD enacted lease rate reductions totaling $1 million, effective in Fiscal Year 2011. These savings were achieved by reducing 20 janitorial FTE in an attempt to realign custodial staff to equalize service levels across buildings.

Since implementation of reduced staffing levels in July 2010, PMD has struggled to effectively maintain facilities. Daily cleaning work is being accomplished, but monthly and annual work is not consistently being completed, most notably in the areas of restroom cleaning and floor work. This has resulted in a visible decrease in cleanliness and an increase in customer complaints.

PMD needs to ensure the buildings under our management are properly maintained. In order to do this, an additional 13 General Maintenance Workers (GMW) are needed:

- Ag/Health Lab
- Andersen Building
- Centennial Building
- Minnesota History Center
- Retirement Systems Building
- Stassen Building
- State Capitol Building (2)
- State Office Building
- Transportation Building (2)
- Daytime cleaning of all buildings (2)

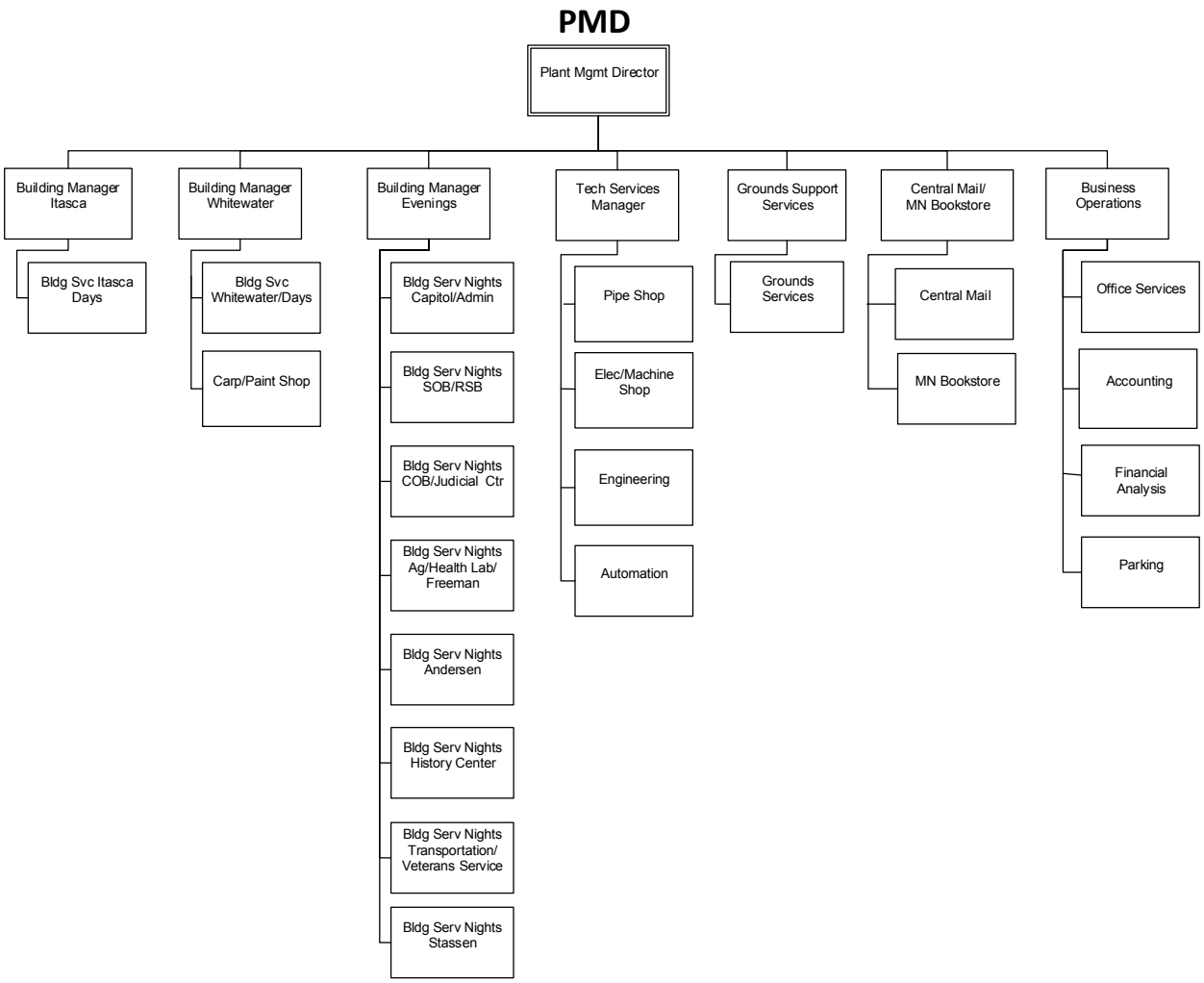
The State Capitol and Transportation buildings each had reductions of 5 FTE in the FY 2011 staffing reductions. Since FY 2011, the Andersen and Stassen buildings have experienced significant increases in occupancy, 330 and 195 respectively. Higher building occupancy levels increase almost all areas of janitorial work such as:

- Increased time for floor care since there are more cubicles and offices to work around along with more foot traffic
- Increased servicing and time spent stocking supplies in restrooms
- More stains and spills
- More trash and recycling to handle

The State Capitol Building positions will be filled at the completion of the restoration project.

Other FTE changes since Leases' last rate package include the addition of 1 Building Services Supervisor at the Andersen Building, added July 2013, to improve cleaning services and 2 maintenance engineers, added January 2014, that work nights and weekends to maintain 24/7 coverage monitoring our buildings and systems which greatly reduces the risk of damages caused by outages in unattended buildings.

PMD's organizational chart is shown below.



Products and Services

Services provided by Leases include:

Janitorial Services – cleaning and sanitizing of office and laboratory areas including lobbies, conference rooms and restrooms.

Maintenance Engineering – maintenance and repair of facilities and their components, including lighting, heating, cooling, mechanical and pneumatic systems.

Building Management Services – oversight of construction and renovation projects, environmental issues, indoor air quality, recycling, reuse and sustainability and integrated pest management.

Maintenance & Leasehold – preventative maintenance type projects such as replacement of carpet, window blinds and sidewalks, painting, duct cleaning, tuckpointing and roof repairs.

Utilities – heating, cooling, humidity control, water and sewage, ventilation and electrical.

Specialized Utilities – electrical and cooling utilities beyond normal office usage is billed to tenants on a fee-for-service basis for actual electric or cooling usage.

Asset Preservation Program – management of asset preservation program outlining required facility repairs.

Building Replacement Funds – management of asset preservation funds to be used for future building repairs at the Andersen and Freeman buildings. The original construction of these buildings was financed by the Saint Paul Port Authority.

Carpentry/Paint Shop – repair and maintenance related to carpentry, painting and plastering including building interior/exterior finishes, signage and casework.

Pipe Shop – repair and maintenance related to plumbing, steam fitting, refrigeration and sheet metal including domestic water systems, waste and storm sewers, heating and chilled water systems, air conditioning and coordination of sprinkler systems repairs.

Electric/Machine Shop – repair and maintenance related to electrical and machinist work. This includes primary high, medium and low voltage systems, all mechanical/electrical equipment, keys, door hardware, locks and specialized machining of parts.

Grounds – development, implementation and monitoring of the grounds maintenance program including landscaping and snow removal.

Ceremonial Grounds – maintenance of Ceremonial Grounds, monuments and memorials.

Waste and Recycling Removal – removal from buildings of solid waste and building recyclables.

PMD Service Line – one call for all PMD service requests such as temperature, lighting, elevator and snow removal issues (651.201.2300).

Fire/Life Safety – installation, monitoring, repair and replacement of building electronic systems and devices such as high/low temperature alarms, keycard readers and motion detectors.

Security Services – in cooperation with the Department of Public Safety, Capitol Security, maintenance of perimeter security devices, including cameras, door entry systems, card reader devices and security devices in common areas.

Computer Assisted Facilities Management – electronic work order system for preventative maintenance and on-demand work.

Shared Conference Rooms – availability and scheduling of shared conference rooms for tenants during normal business hours in Administration, Centennial and Veterans Service Buildings.

Cafeterias – oversight of contract for cafeteria services in select buildings.

Special Event Permits – special event coordination and issuance of permits for public rallies and events.

Licenses – fees for media equipment and state agency air monitoring equipment.

Evaluation of Performance – evaluation of services through building tours, facility condition audits, customer surveys and computer assisted facilities management program.

After-hours Heating and Cooling – upon prior PMD approval, based on need, PMD may provide after-hours heating or cooling for specific one-time tenant requests. Tenants will reimburse PMD based on usage.

Marketing Information

Leases customers are the state agencies, employees, visitors, legislators and media in the buildings managed by PMD. The majority of PMD buildings are located in the Capitol Complex, but there are also buildings at 321 Grove, the BCA Building on Maryland Ave., Retirement Systems Building on Empire Drive, Governor's Residence on Summit Ave. and the Ely Revenue Building.

The tables below list the top five customers for FY 2014 and projected for FY 2015, FY 2016 and FY 2017. The projections assume tenants retain the same space they currently occupy.

Top 5 Customers in FY 2014

Customer	FY 2014 Rent Revenue	% of Rent Revenue
Department of Human Services	$9,381,616	18%
Department of Health	8,389,321	16%
Minnesota Historical Society	5,438,340	10%
Department of Agriculture	5,051,016	10%
Department of Revenue	4,887,209	9%

Top 5 Customers Projected in FY 2015

Customer	FY 2015 Rent Revenue	% of Rent Revenue
Department of Human Services	$9,381,616	18%
Department of Health	8,389,321	16%
Minnesota Historical Society	5,438,340	10%
Department of Agriculture	5,051,016	10%
Department of Revenue	4,887,209	9%

Top 5 Customers Projected in FY 2016

Customer	FY 2016 Rent Revenue	% of Rent Revenue
Department of Human Services	$9,756,606	18%
Department of Health	8,601,316	16%
Minnesota Historical Society	5,429,870	10%
Department of Revenue	5,414,295	10%
Department of Agriculture	5,097,127	9%

Top 5 Customers Projected in FY 2017

Customer	FY 2017 Rent Revenue	% of Rent Revenue
Department of Human Services	$10,157,783	18%
Department of Health	8,761,390	16%
Department of Revenue	5,999,213	11%
Minnesota Historical Society	5,429,870	10%
Department of Agriculture	5,184,173	9%

As part of Admin's Performance Management Process, PMD monitors performance through annual customer surveys and management building tours. These measures provide PMD with an assessment of performance from both the operational and tenant perspective and assist in improving services. These tools help PMD:

- Identify areas in which PMD can improve the level of service
- Receive and respond to customer feedback
- Assess the general condition of the building
- Identify and initiate work orders for items requiring repair or maintenance
- Identify items to be added to the deferred maintenance list
- Ensure that tenants are provided a clean, safe and environmentally sound work place
- Document and produce reports of the division's assessment activity for departmental review

See Section IV: Supporting Information for results of customer surveys and building tours.

Competition

Property management companies provide services that are similar to PMD's Leases activity.

Because of numerous differences in the lease rates for state owned buildings and non-state owned buildings, valid comparisons cannot be made between these rates without appropriate recognition of the differences and adjustments made accordingly. For example, PMD has rules and regulations to follow, such as state procurement laws and labor mandates; pays employees union wages and benefits; and pays statewide indirect costs, bond interest and building depreciation. Non-state owned buildings pay real estate taxes and debt service. In addition, some PMD operated buildings are not standard office buildings and require different service levels such as the State Capitol Building, Minnesota History Center, Governor's Residence, BCA Maryland Lab and Ag/Health Lab. PMD strives to operate their buildings at high service levels commensurate with owner occupied buildings focusing on the long-term benefits of maintaining and improving the buildings. This is not always the focus with commercial building management firms that do not occupy the buildings they manage and where profit maximization is the prime motivating factor.

The chart below lists FY 2014 office lease rates for state agencies in privately owned buildings in St. Paul. PMD's rates can be found on page 31.

Office Rates of State Agencies in Privately Owned Space in St. Paul

Building	Rate per SF (as of 1/31/14)
81 on Seventh	$21.40
180 5th St E	$20.00
443 Lafayette Rd (DOLI)	$17.00
444 Lafayette Rd (DHS)	$19.39
444 Pine St (DHS)	$18.00
500 Lafayette Rd (DNR)	$20.42
520 Lafayette Rd (PCA)	$17.41
Bremer Tower	$20.88 - $21.38
DC-1 Warehouse	$14.12
First National Bank Building	$14.18 - $18.00
Golden Rule Building	$18.50 - $22.66
Landmark Towers	$21.00
Metro Square Building	$17.23 - $19.90
Park Square Court	$14.17 - $18.00
Town Square	$20.76

Financial Outlook

Building life expectancy, vacant space, breakeven rates, positive/negative retained earnings, planned construction projects and working capital are factors that are considered when developing each building's rate. If actual revenue or expenses vary from those budgeted, the difference will be reflected in future lease rates.

With the exceptions of the State Capitol Building and 321 Grove Building 1, this plan assumes no change in occupancy/vacancy levels in any PMD buildings through FY 2017. If any tenant vacates space, Admin may need to revise the rental rate for that facility and/or explore alternative leasing options.

There are no Ford Building expenses included in this plan for FY 2016 and FY 2017 and for the last six months of FY 2017 for 321 Grove Building 1 due to vacant building status.

In FY 2013, PMD chose to discontinue maintaining their own vehicle fleet and began the conversion to lease vehicles through Fleet and Surplus Services. Although overall costs have increased and will continue to increase, this change has resulted in a more reliable vehicle fleet.

Leases IT expenses have increased and will continue to increase with the consolidation of IT services. PMD has been working with MN.IT to understand FY 2014 @ Agency expenses. PMD will strive to get clarity and limit the financial impact of the consolidation. The impact of this change for FY 2015 and future years is unknown.

Admin's Real Estate unit has had a long standing budget shortfall of $450,000 per year that has been funded by Leases. These costs are included in this business plan but Admin is looking at more appropriate methods of funding this shortfall.

A portion of the depreciation and bond interest collected through the rental rates are transferred to a segregated Facility Repair and Replacement (FR&R) account. FR&R assists PMD in planning and budgeting for future cyclical repairs and replacements that extend the useful life of the facilities and reduce the reliance on the capital budget process. Preventive maintenance and planned, coordinated repair and replacements are significantly less expensive than emergency repairs or full replacement of facilities.

As mentioned earlier in this plan, holding overall lease rates steady over a twelve year period, has created lease rates in several buildings that are not reflective of true costs and building needs. Future rate increases are expected as building repairs and improvements are made.

Upon completion of the Capitol Restoration project, it is expected that PMD will begin allowing wine and beer sales in the Capitol Cafeteria (Rathskeller) as authorized by the Laws of 2013, Chapter 137, Article 4, Section 6 which amended the Laws of 2001, Chapter 193, Section 10. As the impact of this change is better understood, PMD may submit an Interim Rate Request related to events serving alcohol.

Expected Impact of Pricing

The proposed rates reflect overall rate increases of 4.0% in FY 2016 and 2.9% in FY 2017. The proposed rates will allow PMD to adequately maintain buildings and fund needed repairs and improvements.

Previous rate methodology resulted in no overall rate increases each biennium. Therefore, to offset buildings that required rate increases, other building rates were lowered. However, this created lease rates in some buildings that are not reflective of actual costs or building needs.

As identified in the chart below, tenant population over the past 4 years has increased by 936 or 12%. Additional tenants lead to increased expenses in such areas as:

- Increased electrical usage for plug load
- Additional heat load resulting in increased cooling demand
- Increased restroom supplies
- Increase in general building maintenance for items such as toilet flush valves, door hinges and increased wear and tear on buildings
- Increased need for janitorial staff as described earlier in this plan

Greater efficiency in space usage, by maximizing building occupancy, is beneficial even though the rate per square foot is increasing. For example, state agencies have reduced commercial lease space and consolidated employees in PMD buildings.

Change in Tenant Population from FY 2010 through FY 2014

Building	August 2009	September 2013	Change
Administration	176	184	8
Ag/Health Laboratory	191	204	13
Andersen	1153	1483	330
BCA Maryland	327	322	(5)
Centennial	780	815	35
Freeman	870	1107	237
Judicial Center	333	325	(8)
Minnesota History Center	314	303	(11)
Retirement Systems	337	346	9
Stassen	1147	1342	195
State Capitol	308	309	1
State Office	336	377	41
Transportation	970	1145	175
Veterans Service	275	191	(84)
	7517	8453	936

These factors, combined with standard inflation and specific project work is resulting in proposed rate increases in 10 buildings including significant increases at the Andersen, Stassen and Transportation buildings. Specific construction projects in these buildings include:

- Andersen Building – water infiltration repair

- Stassen Building – repair of window frost accumulation, upgrade of perimeter ventilation and lighting system upgrade
- Transportation Building – building-wide carpet replacement, lighting system upgrade, desiccant replacement in all windows and upgrade of HVAC system

The State Capitol Building will be largely vacant during the State Capitol Restoration Project. This business plan assumes costs for these vacant spaces will be recovered through a Rent Loss Appropriation of $1,688,467 in FY 2016 and $1,019,374 in FY 2017. Expenses incurred in vacant space include utilities (electricity, heating/cooling, water) and building maintenance services. Rent Loss is calculated at a percentage of the rental rate.

Assuming the same square footage as currently occupied, the six largest customers will pay 3.8% more in FY 2016 than in FY 2015. In FY 2017, they will pay 4.0% more than they will in FY 2016. These customers will pay 6.3% more in the FY 2016/2017 biennium than they did in the FY 2014/2015 biennium.

Projected Impact on 6 Largest Customers

Customer	Increase/(Decrease) FY 2015 to FY 2016	Increase/(Decrease) FY 2016 to FY 2017	Increase/(Decrease) From FY 2014/2015 to FY 2016/2017
Dept of Human Services	374,990	401,176	1,151,157
Dept of Health	211,995	160,074	584,063
Dept of Revenue	527,086	584,918	1,639,091
Minn Historical Society	(8,470)	0	(16,940)
Dept of Agriculture	46,111	87,046	179,268
Dept of Transportation	457,081	253,312	1,167,473
Total	1,608,793	1,486,526	4,704,112

Due to the fixed costs associated with 321 Grove Building 1, the rate is set for the entire building rather than on a square foot basis. This lease rate will increase slightly in FY 2016/2017 to reflect increased building expenses. This building is being used as a temporary storage facility and project management office for the Capitol Restoration project until January 2017.

PMD has several long-standing license agreements with media organizations that have equipment on state property which allows them to transmit news regarding state government activities. PMD also added a new license in FY 2015 for air monitoring equipment installed by another state agency.

There are times when tenants have a need for renovation projects that are beyond the scope of the lease agreement and the agency may not have the money to fund the entire project in one year. Occasionally, PMD will pay the tenant renovation expenses and amortize the cost of the project back to the tenants for up to five years. These projects are based on availability of funding and require approval from MMB.

	FY 2016	FY 2017
Beginning Retained Earnings	$17,751,388	$14,065,852
Change in Retained Earnings	($3,685,536)	($1,664,169)
Ending Retained Earnings	$14,065,852	$12,401,683

Leases
Assumptions for Rate Matrix
Fiscal Years 2016 and 2017

Expense Category	Account	Increase/Decrease	Explanation
Salaries & Benefits	41000 to 41070	FY16: Increase $695,077(4.7%) FY17: Increase $447,598 (2.9%)	Based on MMB FY15 salary projections adjusted for FTE changes with projected increases of 2.25% in FY16 & FY17.
Utilities – Electric	411003-80001	FY16: Increase $323,295 (4.9%) FY17: Increase $336,297 (4.9%)	Based on projected rate increases of 5% in FY16 and FY17.
Repairs & Maintenance	41500	FY16: Decrease ($1,756,400) (-46.9%) FY17: Increase $37,104 (1.9%)	FY15 included large repair projects at Andersen, Judicial, Stassen and others that would not continue into FY16.
Maintenance and Leasehold	Various	FY16: Decrease ($3,525,000) (-55.7%) FY17: Decrease ($700,000) (-25.0%)	Based on anticipated projects. FY15 included large projects at Ag/Health Lab, BCA Maryland and Centennial.
Purchased Services	41190 430001	FY16: Increase $78,236 (13.1%) FY17: Increase $12,414 (1.8%)	FY16 Admin & Trustee Fees were combined with this category.
Centralized IT Services	41196	FY16: Increase $746,066 (100.0%) FY17: Increase $14,173 (1.9%)	FY16 began reporting separate from Other Operating Costs.
Vehicle Leases	411606	FY16: Increase $410,504 (100.0%) FY17: Increase $66,340 (16.2%)	FY16 began reporting separate from Other Operating Costs - Replacement of owned vehicles with leased vehicles. FY17 increase in number of leased vehicles and 3.5% rate increase.
Depreciation of Building Improvements	N/A	FY16: Increase $140,303 (28.5%) FY17: Increase $152,708 (24.1%)	Based on anticipated schedule of building improvements depreciation which is based on life cycle of improvements.
Other Operating Costs	Various	FY16: Decrease ($1,403,720) (-81.5%) FY17: Increase $6,966 (2.2%)	FY16 began reporting Centralized IT Services and Vehicles Leases separate from this category.
Bond Interest	N/A	FY16: Decrease ($128,137) (-2.8%) FY17: Increase $76,180 (1.7%)	Based on payment schedule of interest for construction projects funded with bonded dollars. Interest is paid over 20 years. Bond Interest only paid on occupied buildings.
Building Depreciation	N/A	FY16: Decrease ($353,959) (-3.5%) FY17: Increase $250,837 (2.5%)	Based on payment schedule of building depreciation, which is based on life cycle of building or construction project. Building Depreciation only paid on occupied buildings.

The budgeted FTE for FY 2016 & FY 2017 is 237.04. Budgeted FTE for FY 2014 and FY 2015 was 223.99. Changes from FY14/15 to FY16/17 include the addition of 13 GMWs, 1 Building Services Supervisor and 2 PMEs offset by IT staff moving to MN.IT.

Square footage information is based on occupied space per Real Estate and Construction Services Space Management Inventory.

The assumptions for these rates include a general inflation factor of 1.9% for FY 2016 and 1.9% for FY 2017. This factor is used when a more specific factor is not available.

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2016

LEASE RATE MATRIX FY16
August 29, 2014

	Total	321 Grove Bldg 2	691 N Robert	Admin	Ag/Health Lab	Andersen	BCA Maryland
DIRECT COSTS							
Salaries & Benefits	15,307,438	28,161	145,491	315,718	771,105	1,223,678	726,200
Utilities - Electric	6,510,230	5,132	45,846	101,054	825,308	850,319	590,028
Utilities - Water	440,623	219	13,172	7,850	35,563	27,543	33,638
Utilities - District Heat	1,657,166		31,656	70,889	471,608	123,834	
Utilities - District Cooling	1,045,668		19,147	14,210	236,334	486,022	
Utilities - Gas for Heating	324,573	4,003					198,512
Utilities - Other	168,511				74,786	8,669	
Repairs & Maintenance	1,931,050	1,370	3,205	37,291	101,168	81,065	56,519
Maintenance & Leasehold	2,800,000	1,200	4,550	11,300	26,350	63,850	34,600
Professional/Technical Services	413,344	856	1,114	3,054	8,860	28,009	43,259
Supplies	1,640,775	3,717	40,126	35,600	91,054	157,725	147,258
Purchased Services	652,210	9,367	2,206	20,488	26,542	97,824	19,938
Insurance	274,291	174	1,896	6,164	21,650	38,120	28,114
Statewide Indirect	980,991						
Centralized IT Services	743,425	13	358	2,131	1,888	748	1,524
Vehicle Leases	408,648						
Other Operating Costs	297,972	1,245	4,697	8,758	14,390	34,152	19,117
Intrafund Expenses (PMD Rent)	593,404						
Equipment Depreciation	86,270	40	166	5,945	1,310	7,011	1,260
Depreciation of Bldg Improvements	597,742	19,399	5,156	4,591	85,306	5,002	2,710
Bond Interest	4,162,026	2,469		89,162	1,462,481		628,684
Building Depreciation	9,192,416	2,853		419,671	845,698		835,483
Debt Service	12,729,744					6,719,561	
Building Replacement Funds	597,059					335,557	
Total Direct Costs	63,555,576	80,219	318,787	1,153,877	5,101,401	10,288,689	3,366,845
DISTRIBUTIONS/ALLOCATIONS							
Admin O/H Internal	0	3,801	15,921	39,442	92,091	222,900	120,858
Admin O/H External	0	3,666	15,359	38,048	88,836	215,022	116,587
Grounds	0	1,748	666	18,396	5,744	26,637	35,960
Tunnels	0			19,246	44,849		
Common Space (Conf Rms)	0		996	(13,682)	5,728		
Power House (Electric/Chiller Loop)	0		18,881	46,517	108,631		
Automation System	0		897	13,040	55,032	46,837	120,352
Total Distributions/Allocations	0	9,215	52,720	161,007	400,911	511,396	393,757
TOTAL COSTS	63,555,576	89,434	371,507	1,314,884	5,502,312	10,800,085	3,760,602
REVENUE - IN LIEU OF RENT							
Approp. - Ceremonial	1,504,620						
Approp. - Services for Blind	111,530			16,093		30,491	6,280
Approp. - Rent Waived	3,466,850						
Total In Lieu of Rent	5,083,000	0	0	16,093	0	30,491	6,280
REVENUE - OTHER							
Specialized Utilities	991,406					460,696	
Intrafund Revenue	593,404	83,855	316,642	192,907			
Misc Revenue	13,214		600				
Total Other Revenue	1,598,024	83,855	317,242	192,907	0	460,696	0
REVENUE - RENT / RATE							
Requested Storage Rate				7.00			
Requested Storage Revenue	174,804			3,262			
Production Rate Breakeven		15.25	15.46				
Production Revenue Breakeven	419,327	89,426	329,901				
Requested Production Rate		14.30	13.20				
Requested Production Revenue	365,530	83,855	281,675				
Office/Lab Rate Breakeven		15.25	15.46	22.59	39.74	30.81	20.68
Office/Lab Revenue Breakeven	56,739,744	0	40,954	1,284,671	5,502,679	10,307,609	3,753,565
Requested Office/Lab Rate		14.30	13.20	20.90	38.25	30.40	20.00
Requested Office/Lab Revenue	53,392,149	0	34,967	1,188,562	5,296,363	10,170,442	3,630,140
Total Rent Revenue	53,932,483	83,855	316,642	1,191,824	5,296,363	10,170,442	3,630,140
TOTAL RECOVERIES/REVENUE	60,020,103	83,855	317,242	1,207,917	5,296,363	10,661,629	3,636,420
INC (DEC) IN RETAINED EARNINGS	(3,535,474)	(5,579)	(54,265)	(106,967)	(205,949)	(138,456)	(124,182)
FY16 Storage Rate		**0.00**	**0.00**	**7.00**	**0.00**	**0.00**	**0.00**
FY16 Production Rate		**14.30**	**13.20**	**0.00**	**0.00**	**0.00**	**0.00**
FY16 Office/Lab Rate		**14.30**	**13.20**	**20.90**	**38.25**	**30.40**	**20.00**
FY15 Storage Rate		0.00	0.00	6.50	0.00	0.00	0.00
FY15 Production Rate		13.00	12.00	0.00	0.00	0.00	0.00
FY15 Office/Lab Rate		13.00	12.00	20.25	38.25	29.00	20.00
FY14 Storage Rate		0.00	0.00	6.50	0.00	0.00	0.00
FY14 Production Rate		13.00	12.00	0.00	0.00	0.00	0.00
FY14 Office/Lab Rate		13.00	12.00	20.25	38.25	29.00	20.00
Automation System Points	68,058	3	93	1,483	6,263	5,332	13,691
DISTRIBUTION METHODS							
A, By Total Sq. Ft.	1.0000	0.0021	0.0087	0.0216	0.0505	0.1224	0.0663
B, By Sq. Ft. w/o Ely, Fleet	1.0000	0.0021	0.0088	0.0218	0.0509	0.1232	0.0668
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	1.0000		0.0138	0.0340	0.0794		
D, By Grounds	1.0000	0.0021	0.0008	0.0221	0.0069	0.0320	0.0432
E, By Tunnel Connections	1.0000			0.0427	0.0995		
F, By Automation System Points	1.0000		0.0015	0.0218	0.0920	0.0783	0.2012
G, By Power House (Elec & Chiller Loop)	1.0000		0.0138	0.0340	0.0794		
H, M&L w/o Fleet & RSB	1.0000	0.0024	0.0091	0.0226	0.0527	0.1277	0.0692
I, By Total Sq Ft w/o RSB	1.0000	0.0022	0.0091	0.0225	0.0526	0.1275	0.0691
J, Capitol Complex	1.0000		0.0100	0.0246	0.0575	0.1393	
COMPARISON TO PRIOR YEAR							
Revenue at FY16 Requested Rate	58,430,917	0	0	1,023,851	5,296,363	10,200,933	3,636,420
Revenue at FY15 Requested Rate	56,179,409	0	0	991,877	5,296,363	9,731,153	3,636,420
Variance	2,251,508	0	0	31,974	0	469,780	0
% Rate Increase - Overall	4.0%						
SQUARE FOOTAGE							
Office/Lab	2,437,699		2,649	57,641	138,467	334,554	181,507
Production	27,203	5,864	21,339				
Storage	24,972			466			
Ceremonial	17,029						
Services for the Blind	4,862			770		1,003	314
Rent Waived - Office	225,136			423			
Rent Waived - Storage	5,457						
TOTAL SQUARE FOOTAGE	2,742,358	5,864	23,988	59,300	138,467	335,557	181,821

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2016

LEASE RATE MATRIX FY16
August 29, 2014

	Centennial	Ely	Fleet & Surplus	Freeman	Governor's Residence	Judicial	MN History Center	Retirement Systems Bldg
DIRECT COSTS								
Salaries & Benefits	1,051,738	29,536	36,944	1,046,184	201,889	847,657	2,138,005	529,141
Utilities - Electric	816,847	25,959		376,896	27,270	298,759	762,895	308,934
Utilities - Water	20,207	2,170		18,441	3,526	36,794	74,485	18,883
Utilities - District Heat	99,412			129,521		100,365		97,593
Utilities - District Cooling	44,551			48,342		38,240		
Utilities - Gas for Heating					18,520		103,538	
Utilities - Other	3,062	42,996		14,619				6,293
Repairs & Maintenance	64,624	39,103	384	155,478	45,317	66,713	418,396	42,100
Maintenance & Leasehold	1,042,150	2,750		49,750	3,250	34,150	562,650	
Professional/Technical Services	15,176	3,729	614	41,954	18,287	24,865	71,856	6,116
Supplies	105,798	15,766	3,060	102,897	30,048	72,924	179,585	43,129
Purchased Services	52,692	64,751	796	64,335	2,708	18,872	140,664	21,691
Insurance	19,469	1,369		27,790	3,133	36,247	267	89
Statewide Indirect								
Centralized IT Services	4,276	791		3,205	343	4,662	4,457	2,046
Vehicle Leases								
Other Operating Costs	11,448	1,974		15,326	696	12,256	13,470	9,470
Intrafund Expenses (PMD Rent)								
Equipment Depreciation	7,143			3,369	119	1,243	2,280	762
Depreciation of Bldg Improvements	12,984	10,815		3,897	15,044	8,024	61,642	
Bond Interest	33,608				60,402	11,497	31,433	
Building Depreciation	920,248	99,318			123,861	935,793	684,825	
Debt Service				6,010,183				
Building Replacement Funds				261,502				
Total Direct Costs	4,325,433	341,027	41,798	8,373,688	554,413	2,549,062	5,250,448	1,086,248
DISTRIBUTIONS/ALLOCATIONS								
Admin O/H Internal	147,273	2,326	776	173,688	11,398	119,230	218,739	73,094
Admin O/H External	142,068	5,801	1,090	167,550	10,995	115,016	211,008	70,511
Grounds	27,303			47,280	14,151	28,218	54,606	30,882
Tunnels	71,804			84,741		58,192		
Common Space (Conf Rms)	(15,887)			10,821		7,430		
Power House (Electric/Chiller Loop)	173,892			205,223		140,920		
Automation System	18,424	957	1,974	41,334	120	18,663	86,915	25,422
Total Distributions/Allocations	564,877	9,084	3,840	730,637	36,664	487,669	571,268	199,909
TOTAL COSTS	4,890,310	350,111	45,638	9,104,325	591,077	3,036,731	5,821,716	1,286,157
REVENUE - IN LIEU OF RENT								
Approp. - Ceremonial					596,015			
Approp. - Services for Blind	15,104			22,814		599		
Approp. - Rent Waived	236,528							
Total In Lieu of Rent	251,632	0	0	22,814	596,015	599	0	0
REVENUE - OTHER								
Specialized Utilities	166,983			46,117				
Intrafund Revenue								
Misc Revenue								
Total Other Revenue	166,983	0	0	46,117	0	0	0	0
REVENUE - RENT / RATE								
Requested Storage Rate	7.00							
Requested Storage Revenue	59,213							
Production Rate Breakeven								
Production Revenue Breakeven								
Requested Production Rate								
Requested Production Revenue								
Office/Lab Rate Breakeven	22.05	24.06	9.09	34.64	34.71	16.91	17.69	11.69
Office/Lab Revenue Breakeven	4,318,272	350,097	45,641	9,035,186	0	3,035,700	5,821,478	1,286,169
Requested Office/Lab Rate	16.00	24.00	10.00	34.00	35.00	15.75	16.50	10.40
Requested Office/Lab Revenue	3,133,440	349,224	50,210	8,868,254	0	2,827,456	5,429,870	1,144,239
Total Rent Revenue	3,192,653	349,224	50,210	8,868,254	0	2,827,456	5,429,870	1,144,239
TOTAL RECOVERIES/REVENUE	3,611,268	349,224	50,210	8,937,185	596,015	2,828,055	5,429,870	1,144,239
INC (DEC) IN RETAINED EARNINGS	(1,279,042)	(887)	4,572	(167,140)	4,938	(208,676)	(391,846)	(141,918)
FY16 Storage Rate	**7.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
FY16 Production Rate	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
FY16 Office/Lab Rate	**16.00**	**24.00**	**10.00**	**34.00**	**35.00**	**15.75**	**16.50**	**10.40**
FY15 Storage Rate	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY15 Production Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY15 Office/Lab Rate	16.00	28.00	12.00	32.78	35.00	15.75	16.50	9.92
FY14 Storage Rate	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY14 Production Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY14 Office/Lab Rate	16.00	28.00	12.00	32.78	35.00	15.75	16.50	9.92
Automation System Points	2,097	106	224	4,704	11	2,126	9,888	2,893
DISTRIBUTION METHODS								
A, By Total Sq. Ft.	0.0808	0.0053	0.0018	0.0954	0.0062	0.0655	0.1200	0.0401
B, By Sq. Ft. w/o Ely, Fleet	0.0814			0.0960	0.0063	0.0659	0.1209	0.0404
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	0.1271			0.1500		0.1030		
D, By Grounds	0.0328			0.0568	0.0170	0.0339	0.0656	0.0371
E, By Tunnel Connections	0.1593			0.1880		0.1291		
F, By Automation System Points	0.0308	0.0016	0.0033	0.0691	0.0002	0.0312	0.1453	0.0425
G, By Power House (Elec & Chiller Loop)	0.1271			0.1500		0.1030		
H, M&L w/o Fleet & RSB	0.0843	0.0055		0.0995	0.0065	0.0683	0.1253	
I, By Total Sq Ft w/o RSB	0.0842	0.0055	0.0019	0.0993	0.0065	0.0682	0.1250	
J, Capitol Complex	0.0920			0.1086		0.0746	0.1367	
COMPARISON TO PRIOR YEAR								
Revenue at FY16 Requested Rate	3,444,285	349,224	50,210	8,891,068	596,015	2,828,054	5,429,870	1,144,239
Revenue at FY15 Requested Rate	3,440,056	407,428	60,252	8,572,036	596,015	2,828,054	5,429,870	1,091,428
Variance	4,229	(58,204)	(10,042)	319,032	0	0	0	52,811
% Rate Increase - Overall								
SQUARE FOOTAGE								
Office/Lab	197,406	14,551	5,021	260,831		179,521	329,083	110,023
Production								
Storage	8,459							
Ceremonial					17,029			
Services for the Blind	944			671		38		
Rent Waived - Office	14,783							
Rent Waived - Storage								
TOTAL SQUARE FOOTAGE	221,592	14,551	5,021	261,502	17,029	179,559	329,083	110,023

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2016

LEASE RATE MATRIX FY16 August 29, 2014	Stassen	State Office Bldg	Transportation	Veterans Service Bldg	Admin O/H External	Admin O/H Internal	Automation System
DIRECT COSTS							
Salaries & Benefits	1,318,212	944,227	1,264,399	301,356	595,362	715,072	279,446
Utilities - Electric	506,956	281,660	566,479	116,385			
Utilities - Water	32,957	12,754	46,590	4,163			
Utilities - District Heat	150,860	113,128	202,600	65,700			
Utilities - District Cooling	63,577	39,132	33,604	22,509			
Utilities - Gas for Heating							
Utilities - Other	15,118		2,968				
Repairs & Maintenance	370,491	100,507	191,302	86,902		3,979	33,996
Maintenance & Leasehold	562,500	39,650	50,100	11,200			
Professional/Technical Services	47,800	5,482	37,253	11,802		13,948	
Supplies	199,533	93,813	117,909	28,407		25,475	10,190
Purchased Services	23,527	24,819	33,713	6,029		2,536	289
Insurance	35,700	18,062	24,964	6,489			
Statewide Indirect					980,991		
Centralized IT Services	4,761	4,373	4,191	1,962	175,850	264,701	256,271
Vehicle Leases						263,003	4,421
Other Operating Costs	29,025	13,013	19,138	26,286		25,308	104
Intrafund Expenses (PMD Rent)						506,100	3,449
Equipment Depreciation	3,850	1,443	3,385	2,981		4,849	
Depreciation of Bldg Improvements	10,202	82,108	206,470	28,163			
Bond Interest	1,336,271	70,220	15,341	65,261			1,743
Building Depreciation	803,304	753,746	1,328,054	409,599			8,264
Debt Service							
Building Replacement Funds							
Total Direct Costs	5,514,644	2,598,138	4,148,461	1,195,194	1,752,203	1,824,971	598,173
DISTRIBUTIONS/ALLOCATIONS							
Admin O/H Internal	218,196	138,408	174,955	39,261		(1,812,357)	
Admin O/H External	210,485	133,516	168,772	37,873	(1,752,203)		
Grounds	61,098	25,971	42,369	30,466			
Tunnels		67,522	85,282	19,112			
Common Space (Conf Rms)	13,591	8,621	10,893	(28,511)			
Power House (Electric/Chiller Loop)	257,760	163,494	206,591	46,244			
Automation System	80,215	12,023	50,426	22,910			(598,173)
Total Distributions/Allocations	841,345	549,555	739,288	167,355	(1,752,203)	(1,812,357)	(598,173)
TOTAL COSTS	6,355,989	3,147,693	4,887,749	1,362,549	0	12,614	0
REVENUE - IN LIEU OF RENT							
Approp. - Ceremonial							
Approp. - Services for Blind	9,227	2,773	4,177	3,972			
Approp. - Rent Waived		2,952,063		278,259			
Total In Lieu of Rent	9,227	2,954,836	4,177	282,231	0	0	0
REVENUE - OTHER							
Specialized Utilities	110,567		165,229	41,814			
Intrafund Revenue							
Misc Revenue						12,614	
Total Other Revenue	110,567	0	165,229	41,814	0	12,614	0
REVENUE - RENT / RATE							
Requested Storage Rate	7.00	7.00	7.00	7.00			
Requested Storage Revenue	55,104		15,666	41,559			
Production Rate Breakeven							
Production Revenue Breakeven							
Requested Production Rate							
Requested Production Revenue							
Office/Lab Rate Breakeven	19.31	15.20	18.04	25.85			
Office/Lab Revenue Breakeven	6,180,146	103,330	4,703,605	970,642			
Requested Office/Lab Rate	17.15	14.75	18.40	23.50			
Requested Office/Lab Revenue	5,488,840	100,271	4,797,469	882,402			
Total Rent Revenue	5,543,944	100,271	4,813,135	923,961	0	0	0
TOTAL RECOVERIES/REVENUE	5,663,738	3,055,107	4,982,541	1,248,006	0	12,614	0
INC (DEC) IN RETAINED EARNINGS	(692,251)	(92,587)	94,792	(114,543)	0	0	0
FY16 Storage Rate	**7.00**	**7.00**	**7.00**	**7.00**			
FY16 Production Rate	**0.00**	**0.00**	**0.00**	**0.00**			
FY16 Office/Lab Rate	**17.15**	**14.75**	**18.40**	**23.50**			
FY15 Storage Rate	6.50	6.50	6.50	6.50			
FY15 Production Rate	0.00	0.00	0.00	0.00			
FY15 Office/Lab Rate	15.00	14.75	16.60	22.50			
FY14 Storage Rate	6.50	6.50	6.50	6.50			
FY14 Production Rate	0.00	0.00	0.00	0.00			
FY14 Office/Lab Rate	15.00	14.75	16.60	22.50			
Automation System Points	9,127	1,371	5,740	2,608			
DISTRIBUTION METHODS							
A, By Total Sq. Ft.	0.1198	0.0760	0.0960	0.0215			
B, By Sq. Ft. w/o Ely, Fleet	0.1206	0.0765	0.0967	0.0217			
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	0.1884	0.1195	0.1510	0.0338			
D, By Grounds	0.0734	0.0312	0.0509	0.0366			
E, By Tunnel Connections		0.1498	0.1892	0.0424			
F, By Automation System Points	0.1341	0.0201	0.0843	0.0383			
G, By Power House (Elec & Chiller Loop)	0.1884	0.1195	0.1510	0.0338			
H, M&L w/o Fleet & RSB	0.1250	0.0793	0.1002	0.0224			
I, By Total Sq Ft w/o RSB	0.1248	0.0792	0.1000	0.0224			
J, Capitol Complex	0.1364	0.0865	0.1093	0.0245			
COMPARISON TO PRIOR YEAR							
Revenue at FY16 Requested Rate	5,553,171	3,055,106	4,817,312	1,206,191			
Revenue at FY15 Requested Rate	4,859,973	3,053,903	4,346,466	1,153,047			
Variance	693,198	1,203	470,846	53,144			
% Rate Increase - Overall							
SQUARE FOOTAGE							
Office/Lab	320,049	6,798	260,732	38,866			
Production							
Storage	7,872		2,238	5,937			
Ceremonial							
Services for the Blind	538	188	227	169			
Rent Waived - Office		198,998		10,932			
Rent Waived - Storage		2,406		3,051			
TOTAL SQUARE FOOTAGE	328,459	208,390	263,197	58,955			

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2016

LEASE RATE MATRIX FY16 August 29, 2014	Ceremonial Grounds	Grounds O/H	Tunnels	Power House
DIRECT COSTS				
Salaries & Benefits	218,354	435,796		143,767
Utilities - Electric	3,503			
Utilities - Water	51,668			
Utilities - District Heat				
Utilities - District Cooling				
Utilities - Gas for Heating				
Utilities - Other				
Repairs & Maintenance	1,980	9,246	8,654	11,260
Maintenance & Leasehold				300,000
Professional/Technical Services	24,333	1,188	2,723	1,066
Supplies	15,994	100,307		20,460
Purchased Services	9,860	5,153	1,345	2,062
Insurance		2,760		1,834
Statewide Indirect				
Centralized IT Services	64	146		4,663
Vehicle Leases	1,856	139,368		
Other Operating Costs	21,191	16,908		
Intrafund Expenses (PMD Rent)		83,855		
Equipment Depreciation		37,676		1,438
Depreciation of Bldg Improvements	36,227			
Bond Interest	9,600		149,349	194,505
Building Depreciation	48,556		288,677	684,466
Debt Service				
Building Replacement Funds				
Total Direct Costs	443,186	832,403	450,748	1,365,521
DISTRIBUTIONS/ALLOCATIONS				
Admin O/H Internal				
Admin O/H External				
Grounds	380,908	(832,403)		
Tunnels			(450,748)	
Common Space (Conf Rms)				
Power House (Electric/Chiller Loop)				(1,368,153)
Automation System				2,632
Total Distributions/Allocations	380,908	(832,403)	(450,748)	(1,365,521)
TOTAL COSTS	824,094	0	0	0
REVENUE - IN LIEU OF RENT				
Approp. - Ceremonial	908,605			
Approp. - Services for Blind				
Approp. - Rent Waived				
Total In Lieu of Rent	908,605	0	0	0
REVENUE - OTHER				
Specialized Utilities				
Intrafund Revenue				
Misc Revenue				
Total Other Revenue	0	0	0	0
REVENUE - RENT / RATE				
Requested Storage Rate				
Requested Storage Revenue				
Production Rate Breakeven				
Production Revenue Breakeven				
Requested Production Rate				
Requested Production Revenue				
Office/Lab Rate Breakeven				
Office/Lab Revenue Breakeven				
Requested Office/Lab Rate				
Requested Office/Lab Revenue				
Total Rent Revenue	0	0	0	0
TOTAL RECOVERIES/REVENUE	908,605	0	0	0
INC (DEC) IN RETAINED EARNINGS	84,511	0	0	0
FY16 Storage Rate				
FY16 Production Rate				
FY16 Office/Lab Rate				
FY15 Storage Rate				
FY15 Production Rate				
FY15 Office/Lab Rate				
FY14 Storage Rate				
FY14 Production Rate				
FY14 Office/Lab Rate				
Automation System Points				298
DISTRIBUTION METHODS				
A, By Total Sq. Ft.				
B, By Sq. Ft. w/o Ely, Fleet				
C, By Sq Ft Cap Cmplx w/o Andersen, MHC				
D, By Grounds	0.4576			
E, By Tunnel Connections				
F, By Automation System Points				0.0044
G, By Power House (Elec & Chiller Loop)				
H, M&L w/o Fleet & RSB				
I, By Total Sq Ft w/o RSB				
J, Capitol Complex				
COMPARISON TO PRIOR YEAR				
Revenue at FY16 Requested Rate	908,605			
Revenue at FY15 Requested Rate	685,068			
Variance	223,537			
% Rate Increase - Overall				
SQUARE FOOTAGE				
Office/Lab				
Production				
Storage				
Ceremonial				
Services for the Blind				
Rent Waived - Office				
Rent Waived - Storage				
TOTAL SQUARE FOOTAGE				

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2017

LEASE RATE MATRIX FY17
August 29, 2014

	Total	321 Grove Bldg 2	691 N Robert	Admin	Ag/Health Lab	Andersen	BCA Maryland
DIRECT COSTS							
Salaries & Benefits	15,356,144	28,215	145,765	316,319	773,645	1,227,166	727,617
Utilities - Electric	6,835,739	5,388	48,139	106,107	866,574	892,834	619,530
Utilities - Water	458,250	228	13,699	8,164	36,985	28,645	34,983
Utilities - District Heat	1,709,694		32,671	73,165	486,110	127,797	
Utilities - District Cooling	1,097,949		20,104	14,920	248,151	510,322	
Utilities - Gas for Heating	337,433	4,164					206,336
Utilities - Other	175,158				77,745	9,021	
Repairs & Maintenance	1,967,739	1,396	3,266	38,000	103,090	82,605	57,592
Maintenance & Leasehold	2,100,000	1,440	5,460	13,560	31,620	76,620	41,520
Professional/Technical Services	421,197	872	1,135	3,112	9,029	28,541	44,081
Supplies	1,671,948	3,788	40,888	36,277	92,784	160,721	150,056
Purchased Services	664,603	9,545	2,248	20,878	27,046	99,683	20,318
Insurance	280,629	176	1,940	6,316	22,221	39,040	28,855
Statewide Indirect	999,630						
Centralized IT Services	757,548	13	365	2,172	1,924	762	1,554
Vehicle Leases	474,929						
Other Operating Costs	308,457	1,298	4,886	9,124	14,975	35,571	19,851
Intrafund Expenses (PMD Rent)	639,720						
Equipment Depreciation	80,628	52	216	6,069	1,250	7,476	1,641
Depreciation of Bldg Improvements	750,450	19,581	5,847	6,305	89,303	52,186	7,958
Bond Interest	4,162,026	2,469		89,162	1,462,481		628,684
Building Depreciation	9,192,416	2,853		419,671	845,698		835,483
Debt Service	12,707,931					6,709,731	
Building Replacement Funds	597,059					335,557	
Total Direct Costs	63,747,277	81,478	326,629	1,169,321	5,190,631	10,424,278	3,426,059
DISTRIBUTIONS/ALLOCATIONS							
Admin O/H Internal	0	4,009	16,803	41,626	97,190	235,242	127,550
Admin O/H External	0	3,734	15,648	38,766	90,512	219,079	118,786
Grounds	0	1,780	679	18,748	5,853	27,146	36,647
Tunnels	0			19,257	44,874		
Common Space (Conf Rms)	0		1,024	(14,197)	5,878		
Power House (Electric/Chiller Loop)	0		18,206	44,854	104,747		
Automation System	0		908	13,181	55,627	47,344	121,655
Total Distributions/Allocations	0	9,523	53,268	162,235	404,681	528,811	404,638
TOTAL COSTS	63,747,277	91,001	379,897	1,331,556	5,595,312	10,953,089	3,830,697
REVENUE - IN LIEU OF RENT							
Approp. - Ceremonial	1,489,713						
Approp. - Services for Blind	115,505			16,671		31,745	6,280
Approp. - Rent Waived	3,477,782						
Total In Lieu of Rent	5,083,000	0	0	16,671	0	31,745	6,280
REVENUE - OTHER							
Specialized Utilities	1,040,977					483,731	
Intrafund Revenue	639,721	92,065	347,826	199,830			
Misc Revenue	13,214		600				
Total Other Revenue	1,693,912	92,065	348,426	199,830	0	483,731	0
REVENUE - RENT / RATE							
Requested Storage Rate				7.00			
Requested Storage Revenue	174,804			3,262			
Production Rate Breakeven		15.52	15.81				
Production Revenue Breakeven	428,379	91,009	337,370				
Requested Production Rate		15.70	14.50				
Requested Production Revenue	401,481	92,065	309,416				
Office/Lab Rate Breakeven		15.52	15.81	22.88	40.41	31.20	21.07
Office/Lab Revenue Breakeven	56,873,814	0	41,881	1,301,163	5,595,451	10,438,085	3,824,352
Requested Office/Lab Rate		15.70	14.50	21.65	38.25	31.65	20.00
Requested Office/Lab Revenue	55,110,659	0	38,411	1,231,214	5,296,363	10,588,634	3,630,140
Total Rent Revenue	55,686,944	92,065	347,827	1,234,476	5,296,363	10,588,634	3,630,140
TOTAL RECOVERIES/REVENUE	61,824,135	92,065	348,427	1,251,147	5,296,363	11,104,110	3,636,420
INC (DEC) IN RETAINED EARNINGS	(1,923,143)	1,064	(31,470)	(80,409)	(298,949)	151,021	(194,277)
FY17 Storage Rate		**0.00**	**0.00**	**7.00**	**0.00**	**0.00**	**0.00**
FY17 Production Rate		**15.70**	**14.50**	**0.00**	**0.00**	**0.00**	**0.00**
FY17 Office/Lab Rate		**15.70**	**14.50**	**21.65**	**38.25**	**31.65**	**20.00**
FY16 Storage Rate		0.00	0.00	7.00	0.00	0.00	0.00
FY16 Production Rate		14.30	13.20	0.00	0.00	0.00	0.00
FY16 Office/Lab Rate		14.30	13.20	20.90	38.25	30.40	20.00
FY15 Storage Rate		0.00	0.00	6.50	0.00	0.00	0.00
FY15 Production Rate		13.00	12.00	0.00	0.00	0.00	0.00
FY15 Office/Lab Rate		13.00	12.00	20.25	38.25	29.00	20.00
Automation System Points	68,058	3	93	1,483	6,263	5,332	13,691
DISTRIBUTION METHODS							
A, By Total Sq. Ft.	1.0000	0.0021	0.0087	0.0216	0.0505	0.1224	0.0663
B, By Sq. Ft. w/o Ely, Fleet	1.0000	0.0021	0.0088	0.0218	0.0509	0.1232	0.0668
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	1.0000		0.0138	0.0340	0.0794		
D, By Grounds	1.0000	0.0021	0.0008	0.0221	0.0069	0.0320	0.0432
E, By Tunnel Connections	1.0000			0.0427	0.0995		
F, By Automation System Points	1.0000		0.0015	0.0218	0.0920	0.0783	0.2012
G, By Power House (Elec & Chiller Loop)	1.0000		0.0138	0.0340	0.0794		
H, M&L w/o Fleet & RSB	1.0000	0.0024	0.0091	0.0226	0.0527	0.1277	0.0692
I, By Total Sq Ft w/o RSB	1.0000	0.0022	0.0091	0.0225	0.0526	0.1275	0.0691
J, Capitol Complex	1.0000		0.0100	0.0246	0.0575	0.1393	
COMPARISON TO PRIOR YEAR							
Revenue at FY17 Requested Rate	60,139,377	0	0	1,060,475	5,296,363	10,620,379	3,636,420
Revenue at FY16 Requested Rate	58,430,917	0	0	1,023,851	5,296,363	10,200,933	3,636,420
Variance	1,708,460	0	0	36,624	0	419,446	0
% Rate Increase - Overall	2.9%						
SQUARE FOOTAGE							
Office/Lab	2,437,699		2,649	57,641	138,467	334,554	181,507
Production	27,203	5,864	21,339				
Storage	24,972			466			
Ceremonial	17,029						
Services for the Blind	4,862			770		1,003	314
Rent Waived - Office	225,136			423			
Rent Waived - Storage	5,457						
TOTAL SQUARE FOOTAGE	2,742,358	5,864	23,988	59,300	138,467	335,557	181,821

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2017

LEASE RATE MATRIX FY17
August 29, 2014

	Centennial	Ely	Fleet & Surplus	Freeman	Governor's Residence	Judicial	MN History Center	Retirement Systems Bldg
DIRECT COSTS								
Salaries & Benefits	1,054,835	29,588	37,009	1,048,224	202,257	849,285	2,143,068	531,233
Utilities - Electric	857,689	27,256		395,741	28,634	313,697	801,040	324,380
Utilities - Water	21,015	2,257		19,179	3,668	38,266	77,465	19,638
Utilities - District Heat	102,606			133,681		103,588		100,687
Utilities - District Cooling	46,778			50,759		40,152		
Utilities - Gas for Heating					19,255		107,678	
Utilities - Other	3,186	44,643		15,210				6,545
Repairs & Maintenance	65,852	39,846	391	158,432	46,178	67,981	426,345	42,900
Maintenance & Leasehold	50,580	3,300		59,700	3,900	40,980	1,325,180	
Professional/Technical Services	15,464	3,799	626	42,751	18,635	25,337	73,221	6,233
Supplies	107,808	16,066	3,118	104,852	30,619	74,309	182,997	43,948
Purchased Services	53,693	65,981	811	65,557	2,760	19,231	143,337	22,104
Insurance	19,927	1,410		28,451	3,186	37,234	89	30
Statewide Indirect								
Centralized IT Services	4,357	806		3,265	350	4,751	4,541	2,085
Vehicle Leases								
Other Operating Costs	11,814	2,011		15,776	709	12,695	13,838	9,811
Intrafund Expenses (PMD Rent)								
Equipment Depreciation	5,273			2,600	155	1,619	2,970	992
Depreciation of Bldg Improvements	19,376	11,233		11,443	15,537	13,204	79,269	12,500
Bond Interest	33,608				60,402	11,497	31,433	
Building Depreciation	920,248	99,318			123,861	935,793	684,825	
Debt Service				5,998,200				
Building Replacement Funds				261,502				
Total Direct Costs	3,394,109	347,514	41,955	8,415,322	560,106	2,589,618	6,097,296	1,123,086
DISTRIBUTIONS/ALLOCATIONS								
Admin O/H Internal	155,428	2,369	790	183,305	12,029	125,831	230,850	77,141
Admin O/H External	144,748	5,909	1,110	170,711	11,203	117,186	214,989	71,841
Grounds	27,824			48,184	14,421	28,758	55,649	31,472
Tunnels	71,843			84,786		58,223		
Common Space (Conf Rms)	(15,646)			11,105		7,626		
Power House (Electric/Chiller Loop)	167,675			197,885		135,881		
Automation System	18,623	967	1,995	41,781	121	18,865	87,855	25,697
Total Distributions/Allocations	570,495	9,245	3,895	737,757	37,774	492,370	589,343	206,151
TOTAL COSTS	3,964,604	356,759	45,850	9,153,079	597,880	3,081,988	6,686,639	1,329,237
REVENUE - IN LIEU OF RENT								
Approp. - Ceremonial					596,015			
Approp. - Services for Blind	15,104			23,485		599		
Approp. - Rent Waived	236,528							
Total In Lieu of Rent	251,632	0	0	23,485	596,015	599	0	0
REVENUE - OTHER								
Specialized Utilities	175,333			48,423				
Intrafund Revenue								
Misc Revenue								
Total Other Revenue	175,333	0	0	48,423	0	0	0	0
REVENUE - RENT / RATE								
Requested Storage Rate	7.00							
Requested Storage Revenue	59,213							
Production Rate Breakeven								
Production Revenue Breakeven								
Requested Production Rate								
Requested Production Revenue								
Office/Lab Rate Breakeven	17.63	24.52	9.13	34.82	35.11	17.16	20.32	12.08
Office/Lab Revenue Breakeven	3,452,659	356,791	45,842	9,082,135	0	3,080,580	6,686,967	1,329,078
Requested Office/Lab Rate	16.00	24.00	10.00	35.00	35.00	15.75	16.50	10.90
Requested Office/Lab Revenue	3,133,440	349,224	50,210	9,129,085	0	2,827,456	5,429,870	1,199,251
Total Rent Revenue	3,192,653	349,224	50,210	9,129,085	0	2,827,456	5,429,870	1,199,251
TOTAL RECOVERIES/REVENUE	3,619,618	349,224	50,210	9,200,993	596,015	2,828,055	5,429,870	1,199,251
INC (DEC) IN RETAINED EARNINGS	(344,986)	(7,535)	4,360	47,914	(1,865)	(253,933)	(1,256,769)	(129,986)
FY17 Storage Rate	**7.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
FY17 Production Rate	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
FY17 Office/Lab Rate	**16.00**	**24.00**	**10.00**	**35.00**	**35.00**	**15.75**	**16.50**	**10.90**
FY16 Storage Rate	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY16 Production Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY16 Office/Lab Rate	16.00	24.00	10.00	34.00	35.00	15.75	16.50	10.40
FY15 Storage Rate	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY15 Production Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY15 Office/Lab Rate	16.00	28.00	12.00	32.78	35.00	15.75	16.50	9.92
Automation System Points	2,097	106	224	4,704	11	2,126	9,888	2,893
DISTRIBUTION METHODS								
A, By Total Sq. Ft.	0.0808	0.0053	0.0018	0.0954	0.0062	0.0655	0.1200	0.0401
B, By Sq. Ft. w/o Ely, Fleet	0.0814			0.0960	0.0063	0.0659	0.1209	0.0404
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	0.1271			0.1500		0.1030		
D, By Grounds	0.0328			0.0568	0.0170	0.0339	0.0656	0.0371
E, By Tunnel Connections	0.1593			0.1880		0.1291		
F, By Automation System Points	0.0308	0.0016	0.0033	0.0691	0.0002	0.0312	0.1453	0.0425
G, By Power House (Elec & Chiller Loop)	0.1271			0.1500		0.1030		
H, M&L w/o Fleet & RSB	0.0843	0.0055		0.0995	0.0065	0.0683	0.1253	
I, By Total Sq Ft w/o RSB	0.0842	0.0055	0.0019	0.0993	0.0065	0.0682	0.1250	
J, Capitol Complex	0.0920			0.1086		0.0746	0.1367	
COMPARISON TO PRIOR YEAR								
Revenue at FY17 Requested Rate	3,444,285	349,224	50,210	9,152,570	596,015	2,828,054	5,429,870	1,199,251
Revenue at FY16 Requested Rate	3,444,285	349,224	50,210	8,891,068	596,015	2,828,054	5,429,870	1,144,239
Variance	0	0	0	261,502	0	0	0	55,012
% Rate Increase - Overall								
SQUARE FOOTAGE								
Office/Lab	197,406	14,551	5,021	260,831		179,521	329,083	110,023
Production								
Storage	8,459							
Ceremonial					17,029			
Services for the Blind	944			671		38		
Rent Waived - Office	14,783							
Rent Waived - Storage								
TOTAL SQUARE FOOTAGE	221,592	14,551	5,021	261,502	17,029	179,559	329,083	110,023

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2017

LEASE RATE MATRIX FY17
August 29, 2014

	Stassen	State Office Bldg	Transportation	Veterans Service Bldg	Admin O/H External	Admin O/H Internal	Automation System
DIRECT COSTS							
Salaries & Benefits	1,321,861	947,125	1,268,981	301,931	606,434	716,329	279,937
Utilities - Electric	532,303	295,743	594,802	122,204			
Utilities - Water	34,276	13,264	48,453	4,330			
Utilities - District Heat	155,704	116,769	209,108	67,808			
Utilities - District Cooling	66,756	41,089	35,284	23,634			
Utilities - Gas for Heating							
Utilities - Other	15,722		3,086				
Repairs & Maintenance	377,530	102,417	194,937	88,553		4,054	34,642
Maintenance & Leasehold	75,000	47,580	60,120	13,440			
Professional/Technical Services	48,708	5,586	37,961	12,026		14,213	
Supplies	203,324	95,595	120,149	28,947		25,959	10,384
Purchased Services	23,975	25,291	34,354	6,144		2,584	294
Insurance	36,586	18,486	25,567	6,650			
Statewide Indirect					999,630		
Centralized IT Services	4,851	4,456	4,270	1,999	179,191	269,730	261,140
Vehicle Leases						320,296	4,563
Other Operating Costs	30,005	13,449	19,807	27,494		25,789	106
Intrafund Expenses (PMD Rent)						544,083	3,572
Equipment Depreciation	4,538	1,879	3,721	3,105		2,165	
Depreciation of Bldg Improvements	19,681	88,122	232,819	29,862			
Bond Interest	1,336,271	70,220	15,341	65,261			1,743
Building Depreciation	803,304	753,746	1,328,054	409,599			8,264
Debt Service							
Building Replacement Funds							
Total Direct Costs	5,090,394	2,640,817	4,236,814	1,212,987	1,785,255	1,925,202	604,645
DISTRIBUTIONS/ALLOCATIONS							
Admin O/H Internal	230,277	146,071	184,642	41,435		(1,912,588)	
Admin O/H External	214,455	136,035	171,955	38,588	(1,785,255)		
Grounds	62,266	26,467	43,179	31,048			
Tunnels		67,558	85,327	19,122			
Common Space (Conf Rms)	13,948	8,847	11,179	(29,764)			
Power House (Electric/Chiller Loop)	248,544	157,649	199,205	44,590			
Automation System	81,083	12,153	50,972	23,158			(604,645)
Total Distributions/Allocations	850,573	554,780	746,459	168,177	(1,785,255)	(1,912,588)	(604,645)
TOTAL COSTS	5,940,967	3,195,597	4,983,273	1,381,164	0	12,614	0
REVENUE - IN LIEU OF RENT							
Approp. - Ceremonial							
Approp. - Services for Blind	10,303	2,773	4,404	4,141			
Approp. - Rent Waived		2,952,063		289,191			
Total In Lieu of Rent	10,303	2,954,836	4,404	293,332	0	0	0
REVENUE - OTHER							
Specialized Utilities	116,095		173,490	43,905			
Intrafund Revenue							
Misc Revenue						12,614	
Total Other Revenue	116,095	0	173,490	43,905	0	12,614	0
REVENUE - RENT / RATE							
Requested Storage Rate	7.00	7.00	7.00	7.00			
Requested Storage Revenue	55,104		15,666	41,559			
Production Rate Breakeven							
Production Revenue Breakeven							
Requested Production Rate							
Requested Production Revenue							
Office/Lab Rate Breakeven	18.00	15.43	18.37	26.19			
Office/Lab Revenue Breakeven	5,760,882	104,893	4,789,647	983,408			
Requested Office/Lab Rate	19.15	14.75	19.40	24.50			
Requested Office/Lab Revenue	6,128,938	100,271	5,058,201	919,951			
Total Rent Revenue	6,184,042	100,271	5,073,867	961,510	0	0	0
TOTAL RECOVERIES/REVENUE	6,310,440	3,055,107	5,251,761	1,298,747	0	12,614	0
INC (DEC) IN RETAINED EARNINGS	369,473	(140,491)	268,488	(82,417)	0	0	0
FY17 Storage Rate	**7.00**	**7.00**	**7.00**	**7.00**			
FY17 Production Rate	**0.00**	**0.00**	**0.00**	**0.00**			
FY17 Office/Lab Rate	**19.15**	**14.75**	**19.40**	**24.50**			
FY16 Storage Rate	7.00	7.00	7.00	7.00			
FY16 Production Rate	0.00	0.00	0.00	0.00			
FY16 Office/Lab Rate	17.15	14.75	18.40	23.50			
FY15 Storage Rate	6.50	6.50	6.50	6.50			
FY15 Production Rate	0.00	0.00	0.00	0.00			
FY15 Office/Lab Rate	15.00	14.75	16.60	22.50			
Automation System Points	9,127	1,371	5,740	2,608			
DISTRIBUTION METHODS							
A, By Total Sq. Ft.	0.1198	0.0760	0.0960	0.0215			
B, By Sq. Ft. w/o Ely, Fleet	0.1206	0.0765	0.0967	0.0217			
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	0.1884	0.1195	0.1510	0.0338			
D, By Grounds	0.0734	0.0312	0.0509	0.0366			
E, By Tunnel Connections		0.1498	0.1892	0.0424			
F, By Automation System Points	0.1341	0.0201	0.0843	0.0383			
G, By Power House (Elec & Chiller Loop)	0.1884	0.1195	0.1510	0.0338			
H, M&L w/o Fleet & RSB	0.1250	0.0793	0.1002	0.0224			
I, By Total Sq Ft w/o RSB	0.1248	0.0792	0.1000	0.0224			
J, Capitol Complex	0.1364	0.0865	0.1093	0.0245			
COMPARISON TO PRIOR YEAR							
Revenue at FY17 Requested Rate	6,194,345	3,055,106	5,078,271	1,254,841			
Revenue at FY16 Requested Rate	5,553,171	3,055,106	4,817,312	1,206,191			
Variance	641,174	0	260,959	48,650			
% Rate Increase - Overall							
SQUARE FOOTAGE							
Office/Lab	320,049	6,798	260,732	38,866			
Production							
Storage	7,872		2,238	5,937			
Ceremonial							
Services for the Blind	538	188	227	169			
Rent Waived - Office		198,998		10,932			
Rent Waived - Storage		2,406		3,051			
TOTAL SQUARE FOOTAGE	328,459	208,390	263,197	58,955			

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY2017

LEASE RATE MATRIX FY17 August 29, 2014	Ceremonial Grounds	Grounds O/H	Tunnels	Power House
DIRECT COSTS				
Salaries & Benefits	218,738	436,562		144,020
Utilities - Electric	3,678			
Utilities - Water	53,735			
Utilities - District Heat				
Utilities - District Cooling				
Utilities - Gas for Heating				
Utilities - Other				
Repairs & Maintenance	2,018	9,422	8,818	11,474
Maintenance & Leasehold				250,000
Professional/Technical Services	24,795	1,211	2,775	1,086
Supplies	16,298	102,212		20,849
Purchased Services	10,048	5,251	1,371	2,101
Insurance		2,576		1,889
Statewide Indirect				
Centralized IT Services	65	149		4,752
Vehicle Leases	1,915	148,155		
Other Operating Costs	22,219	17,229		
Intrafund Expenses (PMD Rent)		92,065		
Equipment Depreciation		33,473		1,434
Depreciation of Bldg Improvements	36,227			
Bond Interest	9,600		149,349	194,505
Building Depreciation	48,556		288,677	684,466
Debt Service				
Building Replacement Funds				
Total Direct Costs	447,892	848,305	450,990	1,316,576
DISTRIBUTIONS/ALLOCATIONS				
Admin O/H Internal				
Admin O/H External				
Grounds	388,184	(848,305)		
Tunnels			(450,990)	
Common Space (Conf Rms)				
Power House (Electric/Chiller Loop)				(1,319,236)
Automation System				2,660
Total Distributions/Allocations	388,184	(848,305)	(450,990)	(1,316,576)
TOTAL COSTS	836,076	0	0	0
REVENUE - IN LIEU OF RENT				
Approp. - Ceremonial	893,698			
Approp. - Services for Blind				
Approp. - Rent Waived				
Total In Lieu of Rent	893,698	0	0	0
REVENUE - OTHER				
Specialized Utilities				
Intrafund Revenue				
Misc Revenue				
Total Other Revenue	0	0	0	0
REVENUE - RENT / RATE				
Requested Storage Rate				
Requested Storage Revenue				
Production Rate Breakeven				
Production Revenue Breakeven				
Requested Production Rate				
Requested Production Revenue				
Office/Lab Rate Breakeven				
Office/Lab Revenue Breakeven				
Requested Office/Lab Rate				
Requested Office/Lab Revenue				
Total Rent Revenue	0	0	0	0
TOTAL RECOVERIES/REVENUE	893,698	0	0	0
INC (DEC) IN RETAINED EARNINGS	57,622	0	0	0
FY17 Storage Rate				
FY17 Production Rate				
FY17 Office/Lab Rate				
FY16 Storage Rate				
FY16 Production Rate				
FY16 Office/Lab Rate				
FY15 Storage Rate				
FY15 Production Rate				
FY15 Office/Lab Rate				
Automation System Points				298
DISTRIBUTION METHODS				
A, By Total Sq. Ft.				
B, By Sq. Ft. w/o Ely, Fleet				
C, By Sq Ft Cap Cmplx w/o Andersen, MHC				
D, By Grounds	0.4576			
E, By Tunnel Connections				
F, By Automation System Points				0.0044
G, By Power House (Elec & Chiller Loop)				
H, M&L w/o Fleet & RSB				
I, By Total Sq Ft w/o RSB				
J, Capitol Complex				
COMPARISON TO PRIOR YEAR				
Revenue at FY17 Requested Rate	893,698			
Revenue at FY16 Requested Rate	908,605			
Variance	(14,907)			
% Rate Increase - Overall				
SQUARE FOOTAGE				
Office/Lab				
Production				
Storage				
Ceremonial				
Services for the Blind				
Rent Waived - Office				
Rent Waived - Storage				
TOTAL SQUARE FOOTAGE				

State Capitol Building
Lease Rate Matrix FY16-17
August 26, 2014

	FY 2016	FY 2017
COSTS		
Salaries & Benefits	245,135	646,410
Utilities - Electric	343,378	360,547
Utilities - Water	28,251	29,381
Utilities - District Heat	151,853	156,731
Utilities - District Cooling	58,876	61,819
Utilities - Other	929	965
Repairs & Maintenance	54,850	55,892
Professional/Technical Services	25,800	26,290
Supplies	58,546	59,658
Purchased Services	23,101	23,540
Insurance	172,137	177,301
Centralized IT Services	2,641	2,691
Vehicle Leases	1,856	1,915
Other Operating Costs	12,365	12,910
Equipment Depreciation	1,071	686
Depreciation of Bldg Improvements	35,172	35,172
Bond Interest	193,109	289,664
Building Depreciation	577,065	865,597
TOTAL COSTS	1,986,134	2,807,169
REVENUE - IN LIEU OF RENT		
Approp. - Ceremonial		246,508
Approp. - Services for Blind		10,955
Approp. - Rent Waived	134,058	1,340,246
Total In Lieu of Rent	134,058	1,597,710
Misc Revenue	4,500	4,500
REVENUE - RENT / RATE		
Requested Storage Rate	7.00	7.00
Rent Loss (Rent Revenue)	1,688,467	1,019,374
Office/Lab Rate Breakeven	19.79	11.87
Office/Lab Revenue Breakeven	-	192,822
Requested Office/Lab Rate	27.15	27.15
Requested Office/Lab Revenue	-	441,038
Total Rent Revenue	1,688,467	1,460,412
TOTAL RECOVERIES/REVENUE	1,827,024	3,062,622
INC (DEC) IN RETAINED EARNINGS	(159,110)	255,453
FY17 Storage Rate		**7.00**
FY17 Office/Lab Rate		**27.15**
FY16 Storage Rate	**7.00**	7.00
FY16 Office/Lab Rate	**27.15**	27.15
FY15 Storage Rate	6.50	6.50
FY15 Office/Lab Rate	27.15	27.15
FY14 Storage Rate	6.50	
FY14 Office/Lab Rate	27.15	
SQUARE FOOTAGE		
Office/Lab		32,489
Ceremonial		18,159
Services for the Blind		807
Rent Waived - Office	14,813	98,729
TOTAL SQUARE FOOTAGE	14,813	150,184

321 Grove Building 1
Lease Rate Matrix FY16-17
August 26, 2014

COSTS	FY 2016	FY 2017
Salaries & Benefits	4,856	4,946
Utilities - Electric	13,435	14,107
Utilities -Water	1,289	1,341
Utilities - Gas for Heating	15,596	16,214
Repairs & Maintenance	1,279	1,303
Professional Technical	2,118	2,158
Supplies	4,285	4,367
Purchased Services	854	871
Insurance	588	605
Other Operating Costs	8,514	8,900
Bond Interest	40,750	40,750
Building Depreciation	75,390	75,390
Total Costs	168,954	170,952
In Lieu of Rent - Rent Waived Revenue	120,157	120,157
Misc Revenue	38,000	38,000
Requested Rent Revenue	19,843	19,843
Proposed Building Rate	**140,000**	**140,000**
TOTAL RECOVERIES/REVENUE	178,000	178,000
Increase in Retained Earnings	9,046	7,048
FY 2015 Building Rate	117,676	117,676
FY 2014 Building Rate	117,676	117,676
Leased Square Feet	6,415	6,415
Rent Waived Square Feet	38,845	38,845
Total Useable Square Feet	45,260	45,260

Rate Matrix reflects full year
FY17 History and Proforma reflects only 6 months of projected occupancy

Plant Management Leases
Fiscal Years 2016 & 2017
Lease Rate Proposal/Comparison

Building	FY15	FY16	Difference FY15 - FY16	Percent Change FY15 - FY16	FY17	Difference FY16 - FY17	Percent Change FY16 - FY17
321 Grove Building 2	$13.00	$14.30	$1.30	10%	$15.70	$1.40	10%
691 N. Robert	12.00	13.20	1.20	10%	14.50	1.30	10%
Administration	20.25	20.90	0.65	3%	21.65	0.75	4%
Agriculture/Health Lab	38.25	38.25	0.00	-	38.25	0.00	-
Andersen	29.00	30.40	1.40	5%	31.65	1.25	4%
BCA Maryland	20.00	20.00	0.00	-	20.00	0.00	-
Centennial	16.00	16.00	0.00	-	16.00	0.00	-
Ely	28.00	24.00	(4.00)	-14%	24.00	0.00	-
Fleet & Surplus Services	12.00	10.00	(2.00)	-17%	10.00	0.00	-
Freeman	32.78	34.00	1.22	4%	35.00	1.00	3%
Governors Residence	35.00	35.00	0.00	-	35.00	0.00	-
Judicial Center	15.75	15.75	0.00	-	15.75	0.00	-
MN History Center	16.50	16.50	0.00	-	16.50	0.00	-
Retirement Systems	9.92	10.40	0.48	5%	10.90	0.50	5%
Stassen	15.00	17.15	2.15	14%	19.15	2.00	12%
State Capitol Building	27.15	27.15	0.00	-	27.15	0.00	-
State Office Building	14.75	14.75	0.00	-	14.75	0.00	-
Transportation	16.60	18.40	1.80	11%	19.40	1.00	5%
Veterans Service	22.50	23.50	1.00	4%	24.50	1.00	4%
Storage - Select Buildings	6.50	7.00	0.50	8%	7.00	0.00	-
Media License (per month)	100.00	100.00	0.00	-	100.00	0.00	-
Air Monitoring Equipment License (per month)	50.00	50.00	0.00	-	50.00	0.00	-

Note: Rates are per square foot unless otherwise noted
321 Grove Building 1 is a Building Rate as reflected on its Rate Matrix
321 Grove Building 1 rates are $117,676 in FY 2015 and $140,000 in FY 2016 & FY 2017
Customers reimburse costs for after-hours heating and cooling when applicable

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION
LEASES
FOR FISCAL YEARS 2016 & 2017

The estimation method used to determine billable units is based on the Space Management Inventory provided by the Real Estate and Construction Services Division.

For most expense categories, a five year history was analyzed to project the costs and usage for the biennium. If no other projection was available, a straight inflationary increase of 1.9% was used in each year.

All expense categories are allocated based on actual building costs and specific distribution methods. Those distribution methods include total square footage, buildings connected by the tunnel system, buildings considered part of the electric/chiller loop, allocation of automation system points, etc. Each expense category is analyzed, and costs that are not building specific are allocated using the appropriate distribution method.

New asset purchases for this biennium include Grounds Master (mower/snow remover), mower, skid steer, portable lift, audio visual equipment, grounds maintenance vehicle, angle broom, carpet extractors and scrubbers. Assets are depreciated on a straight line basis with no salvage value, based on estimated useful life. Estimated useful life is currently considered 17-30 years for building improvements, 4 years for IT equipment, 6 yrs for new vehicles, 4 yrs for used vehicles, 5 yrs for office equipment and 10 years for furniture, electric vehicles and other equipment.

Governor's Residence Household budget is $75,989 in FY 2016 and $77,433 in FY 2017.

Minnesota Department of Administration
Plant Management Division - Fund 5400 (Leases)
Fiscal Years 2016 & 2017
Six-Year Rate Comparison

Building	FY12	FY13	FY14	FY15	FY16	FY17
321 Grove Building 1	$9.65	$12.65	NA	NA	NA	NA
321 Grove Building 2	6.00	6.00	$13.00	$13.00	$14.30	$15.70
691 N. Robert	12.50	12.50	12.00	12.00	13.20	14.50
Administration	19.20	20.25	20.25	20.25	20.90	21.65
Ag/Health Laboratory	39.00	39.00	38.25	38.25	38.25	38.25
Andersen	29.00	29.00	29.00	29.00	30.40	31.65
BCA Maryland	20.00	20.00	20.00	20.00	20.00	20.00
Centennial	16.00	16.00	16.00	16.00	16.00	16.00
Ely Revenue	27.00	28.00	28.00	28.00	24.00	24.00
Fleet & Surplus Services	12.00	12.00	12.00	12.00	10.00	10.00
Freeman	32.78	32.78	32.78	32.78	34.00	35.00
Governor's Residence	35.00	35.00	35.00	35.00	35.00	35.00
Judicial Center	15.75	15.75	15.75	15.75	15.75	15.75
MN History Center	17.00	17.00	16.50	16.50	16.50	16.50
Retirement Systems	9.92	9.92	9.92	9.92	10.40	10.90
Stassen	14.45	14.75	15.00	15.00	17.15	19.15
State Capitol Building	27.15	27.15	27.15	27.15	27.15	27.15
State Office Building	14.75	14.75	14.75	14.75	14.75	14.75
Transportation	15.85	16.35	16.60	16.60	18.40	19.40
Veterans Service	21.35	22.20	22.50	22.50	23.50	24.50
Storage - Select Buildings	6.50	6.50	6.50	6.50	7.00	7.00
Media License (per month)	100.00	100.00	100.00	100.00	100.00	100.00
Air Monitoring Equipment License (per month)	NA	NA	NA	50.00	50.00	50.00

Note: Rates are per square foot unless otherwise noted
321 Grove Building 1 is a Building Rate as reflected on its Rate Matrix
321 Grove Building 1 rates are $117,676 in FY 2015 and $140,000 in FY 2016 & FY 2017
Customers reimburse costs for after-hours heating and cooling when applicable

Plant Management - Leases
History & Proforma - FY 2016

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Projected	FY15 Projected	FY16 Projected	Inc/Dec Over FY15
Revenue:							
Rent Revenue	54,134,994	52,184,778	52,487,835	52,231,765	53,113,734	55,047,389	1,933,655
Ceremonial	1,665,149	1,894,392	1,883,624	1,858,171	1,440,534	1,504,620	64,086
Services for Blind	93,667	110,565	112,003	114,717	114,717	111,530	(3,187)
Rent Waived	6,332,184	6,153,043	6,162,373	5,960,763	5,118,178	3,721,065	(1,397,113)
Intrafund Revenue	581,898	560,149	546,028	553,737	553,737	593,404	39,667
Misc (Elec,Int,Other)	1,323,605	1,295,626	1,333,046	1,185,685	999,761	1,047,120	47,359
Total Revenue	64,131,497	62,198,553	62,524,909	61,904,838	61,340,661	62,025,128	684,467
Expenses:							
Salaries & Benefits	13,331,976	12,790,854	13,389,501	13,891,566	14,862,352	15,557,429	695,077
Utilities - Electric	5,912,824	5,629,927	5,889,414	6,151,221	6,543,748	6,867,043	323,295
Utilities - Water	385,815	319,775	417,974	434,694	452,082	470,163	18,081
Utilities - District Heat	1,775,457	1,531,147	1,566,002	1,885,950	1,746,250	1,809,019	62,769
Utilities - District Cooling	848,321	924,201	909,456	988,829	1,051,946	1,104,544	52,598
Utilities - Gas for Heating	478,679	249,451	250,165	330,808	333,625	340,169	6,544
Utilities - Other	205,109	167,985	229,543	153,725	165,295	169,440	4,145
Repairs & Maintenance	1,624,083	1,942,480	1,880,622	1,978,584	3,743,579	1,987,179	(1,756,400)
Maintenance & Leasehold	777,491	626,993	1,600,500	4,018,258	6,325,000	2,800,000	(3,525,000)
Professional/Technical Services	251,925	465,861	261,496	538,452	442,294	441,262	(1,032)
Communications	125,519	89,606	150,828				0
Supplies	1,532,603	1,638,633	1,846,102	1,733,204	1,671,893	1,703,606	31,713
Purchased Services	374,022	373,781	481,301	659,901	597,929	676,165	78,236
Admin & Trustee Fees	85,455	84,687	84,800	79,111	79,111		(79,111)
Insurance	518,362	465,669	480,446	462,429	435,801	447,016	11,215
Statewide Indirect	791,884	682,363	1,083,482	782,164	962,700	980,991	18,291
Centralized IT Services						746,066	746,066
Vehicle Leases						410,504	410,504
Equipment Depreciation/Amortization	109,110	143,195	156,288	68,011	78,553	87,341	8,788
Amortization				88,973			0
Depreciation of Bldg Improvements	276,532	321,170	370,116	418,191	492,611	632,914	140,303
Other Operating Costs	352,300	334,098	437,576	1,119,373	1,722,571	318,851	(1,403,720)
Intrafund Expenses (PMD Rent)	575,411	558,435	546,350	553,737	553,737	593,404	39,667
Rent Rebate Expense	1,356,404		1,550,000				0
Bond Interest	4,961,710	4,284,965	4,242,808	4,524,022	4,524,022	4,395,885	(128,137)
Building Depreciation	9,823,045	9,971,052	9,898,150	10,206,788	10,198,830	9,844,871	(353,959)
Debt Service	12,813,574	12,795,490	12,723,099	12,576,208	12,753,615	12,729,744	(23,871)
Building Replacement Funds	603,670	603,670	595,817	595,558	595,558	597,059	1,501
Total Expenses	59,891,282	56,995,487	61,041,837	64,239,758	70,333,103	65,710,665	(4,622,438)
Increase/(Decrease) in RE	4,240,215	5,203,066	1,483,072	(2,334,920)	(8,992,442)	(3,685,537)	
Retained Earnings, Beginning	20,037,607	24,887,214	28,519,384	29,078,749	26,743,830	17,751,388	
Prior Period Adjustments	609,392	(1,570,896)	(923,707)	0	0	0	
Retained Earnings, Ending	24,887,214	28,519,384	29,078,749	26,743,830	17,751,388	14,065,851	

Note: Communications is included in Other Operating Costs beginning FY 2014
Admin & Trustee Fees is included in Other Operating Costs beginning FY 2016
Centralized IT Services included in Other Operating Costs before FY 2016
Vehicle Leases included in Other Operating Costs before FY 2016

Plant Management - Leases
History & Proforma - FY 2017

	FY12 Actual	FY13 Actual	FY14 Projected	FY15 Projected	FY16 Projected	FY17 Projected	Inc/Dec Over FY16
Revenue:							
Rent Revenue	52,184,778	52,487,835	52,231,765	53,113,734	55,047,389	56,517,557	1,470,168
Ceremonial	1,894,392	1,883,624	1,858,171	1,440,534	1,504,620	1,736,221	231,601
Services for Blind	110,565	112,003	114,717	114,717	111,530	126,460	14,930
Rent Waived	6,153,043	6,162,373	5,960,763	5,118,178	3,721,065	4,878,107	1,157,042
Intrafund Revenue	560,149	546,028	553,737	553,737	593,404	639,721	46,317
Misc (Elec,Int,Other)	1,295,626	1,333,046	1,185,685	999,761	1,047,120	1,077,691	30,571
Total Revenue	62,198,553	62,524,909	61,904,838	61,340,661	62,025,128	64,975,756	2,950,628
Expenses:							
Salaries & Benefits	12,790,854	13,389,501	13,891,566	14,862,352	15,557,429	16,005,027	447,598
Utilities - Electric	5,629,927	5,889,414	6,151,221	6,543,748	6,867,043	7,203,340	336,297
Utilities - Water	319,775	417,974	434,694	452,082	470,163	488,302	18,139
Utilities - District Heat	1,531,147	1,566,002	1,885,950	1,746,250	1,809,019	1,866,425	57,406
Utilities - District Cooling	924,201	909,456	988,829	1,051,946	1,104,544	1,159,768	55,224
Utilities - Gas for Heating	249,451	250,165	330,808	333,625	340,169	345,540	5,371
Utilities - Other	167,985	229,543	153,725	165,295	169,440	176,123	6,683
Repairs & Maintenance	1,942,480	1,880,622	1,978,584	3,743,579	1,987,179	2,024,283	37,104
Maintenance & Leasehold	626,993	1,600,500	4,018,258	6,325,000	2,800,000	2,100,000	(700,000)
Professional/Technical Services	465,861	261,496	538,452	442,294	441,262	448,566	7,304
Communications	89,606	150,828					0
Supplies	1,638,633	1,846,102	1,733,204	1,671,893	1,703,606	1,733,790	30,184
Purchased Services	373,781	481,301	659,901	597,929	676,165	688,579	12,414
Admin & Trustee Fees	84,687	84,800	79,111	79,111			0
Insurance	465,669	480,446	462,429	435,801	447,016	458,233	11,217
Statewide Indirect	682,363	1,083,482	782,164	962,700	980,991	999,630	18,639
Centralized IT Services					746,066	760,239	14,173
Vehicle Leases					410,504	476,844	66,340
Equipment Depreciation/Amortization	143,195	156,288	68,011	78,553	87,341	81,314	(6,027)
Amortization			88,973				0
Depreciation of Bldg Improvements	321,170	370,116	418,191	492,611	632,914	785,622	152,708
Other Operating Costs	334,098	437,576	1,119,373	1,722,571	318,851	325,817	6,966
Intrafund Expenses (PMD Rent)	558,435	546,350	553,737	553,737	593,404	639,720	46,316
Rent Rebate Expense		1,550,000					0
Bond Interest	4,284,965	4,242,808	4,524,022	4,524,022	4,395,885	4,472,065	76,180
Building Depreciation	9,971,052	9,898,150	10,206,788	10,198,830	9,844,871	10,095,708	250,837
Debt Service	12,795,490	12,723,099	12,576,208	12,753,615	12,729,744	12,707,931	(21,813)
Building Replacement Funds	603,670	595,817	595,558	595,558	597,059	597,059	0
Total Expenses	56,995,487	61,041,837	64,239,758	70,333,103	65,710,664	66,639,925	929,260
Increase/(Decrease) in RE	5,203,066	1,483,072	(2,334,920)	(8,992,442)	(3,685,536)	(1,664,169)	
Retained Earnings, Beginning	24,887,214	28,519,384	29,078,749	26,743,830	17,751,388	14,065,852	
Prior Period Adjustments	(1,570,896)	(923,707)	0	0	0	0	
Retained Earnings, Ending	28,519,384	29,078,749	26,743,830	17,751,388	14,065,852	12,401,683	

Note: Communications is included in Other Operating Costs beginning FY 2014
Admin & Trustee Fees is included in Other Operating Costs beginning FY 2016
Centralized IT Services included in Other Operating Costs before FY 2016
Vehicle Leases included in Other Operating Costs before FY 2016

Detailed Capital Assets and Technology FY 2016 Purchases

(Including all items meeting the current capitalization threshold)

MINNESOTA DEPARTMENT OF ADMINISTRATION
LEASES
FOR FISCAL YEAR 2016

Description of Item	FinDept ID	Dept. Name	Justification	Qty	Unit Price	Total Amount	Included in Master Lease 17 Demand Survey Yes or No*	If yes, identify quarter in which item is planned to be purchased.
Portable lift	G0234140	Technical Services	Lighting Maintenance	1	$50,000	$50,000	No	
Audio visual equipment	G0234140	Technical Services	Improved Efficiency	1	$10,000	$10,000	No	
Toro Groundsmaster	G0234160	Grounds	Replacement	1	$40,000	$40,000	No	
John Deere mower	G0234160	Grounds	Replacement	1	$10,000	$10,000	No	
Skid steer	G0234160	Grounds	Replacement	1	$30,000	$30,000	No	
Angle broom	G0234160	Grounds	Replacement	1	$8,000	$8,000	No	
Advenger Auto Scrubber	G0234110	Building Operations	Replacement	2	$17,000	$34,000	No	
Commodore 20 Carpet Extractor	G0234110	Building Operations	Replacement	3	$6,000	$18,000	No	
Chariot 24" Auto Scrubber	G0234110	Building Operations	Replacement	1	$12,700	$12,700	No	
Sub-total of items with unit cost less than $100,000						$212,700		
MN History Center Remodel Restrooms	G0234180	M&L	Improvement	1	$100,000	$100,000	No	
Multiple Buildings HVAC Upgrades	G0234180	M&L	Improvement	1	$1,000,000	$1,000,000	No	
Multiple Buildings Lighting Control Design	G0234180	M&L	Improvement	1	$100,000	$100,000	No	
Multiple Buildings Electrical Upgrades	G0234110	Building Operations	Improvement	1	$1,000,000	$1,000,000	No	
GRAND TOTAL						$2,412,700		

Detailed Capital Assets and Technology FY 2017 Purchases

(Including all items meeting the current capitalization threshold)

MINNESOTA DEPARTMENT OF ADMINISTRATION
LEASES
FOR FISCAL YEAR 2017

Description of Item	FinDept ID	Dept. Name	Justification	Qty	Unit Price	Total Amount	Included in Master Lease 17 Demand Survey Yes or No*	If yes, identify quarter in which item is planned to be purchased.
Grounds Maintenance Vehicle	G0234160	Grounds	Replacement	1	$25,000	$25,000	No	
Z930 mower	G0234160	Grounds	Replacement	1	$15,000	$15,000	No	
Advenger Auto Scrubber	G0234110	Building Operations	Replacement	2	$17,000	$34,000	No	
Commodore 20 Carpet Extractor	G0234110	Building Operations	Replacement	3	$6,000	$18,000	No	
Chariot 24" Auto Scrubber	G0234110	Building Operations	Replacement	1	$12,700	$12,700	No	
Sub-total of items with unit cost less than $100,000						$104,700		
Andersen Water Infiltration Design & Construct	G0234180	M&L	Improvement	1	$1,500,000	$1,500,000	No	
MN History Center Remodel Restrooms	G0234180	M&L	Improvement	1	$225,000	$225,000	No	
Multiple Buildings Electrical Upgrades	G0234180	M&L	Improvement	1	$1,000,000	$1,000,000	No	
Multiple Buildings HVAC Upgrades	G0234180	M&L	Improvement	1	$1,000,000	$1,000,000	No	
Transportation Replace Fire Alarm System	G0234180	M&L	Improvement	1	$750,000	$750,000	No	
Retirement Replace Fire Alarm System	G0234110	Building Operations	Improvement	1	$500,000	$500,000	No	
GRAND TOTAL						$5,079,700		

SWIFT SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION
LEASES
FOR FISCAL YEAR 2016

	SWIFT Account	Total	G0234100 Director	G0234110 Bldg Ops	G0234140 Tech Srvcs	G0234160 Facility Srvcs	G0234170 Bus Ops	G0234180 M & L	G0234190 Gov Res
Miscellaneous - Specialized Electric	670024	863,911	863,911	0	0	0	0	0	0
Miscellaneous - Restroom Supplies	670028	689	689	0	0	0	0	0	0
Leases	670030	60,978,008	60,978,008	0	0	0	0	0	0
Miscellaneous - Specialized Cooling	670043	127,495	127,495	0	0	0	0	0	0
Interest	550200	0	0	0	0	0	0	0	0
Miscellaneous - Scrap	512258	1,925	1,925	0	0	0	0	0	0
Miscellaneous - Sale of Usable	512260	10,000	10,000	0	0	0	0	0	0
Miscellaneous - Other Revenue	553090	43,100	43,100	0	0	0	0	0	0
Other Receipts	514213	0	0	0	0	0	0	0	0
Total		62,025,128	62,025,128	0	0	0	0	0	0
Salaries & Benefits - Full time	41000	14,609,267	685,251	8,137,026	3,786,427	902,824	1,097,739	0	0
Salaries & Benefits - Part time/Seasonal	41030	57,062	0	40,176	0	16,886	0	0	0
Salaries & Benefits - Overtime/Premium	41050	261,860	12,460	144,177	68,848	16,416	19,960	0	0
Salaries & Benefits - Other	41070	629,240	29,940	346,451	165,439	39,447	47,963	0	0
Utilities	41100	10,760,378	0	0	10,664,397	95,766	0	0	215
Other Operating Costs - Parking Fees	41100	25,395	0	0	25,395	0	0	0	0
Prof/Tech	41130	441,262	66,545	127,745	10,220	23,846	212,908	0	0
Other Operating Costs - Communications	41155	82,616	0	7,930	37,283	17,096	20,307	0	0
Vehicle Leases	41160	410,504	0	1,856	232,866	166,168	9,614	0	0
Other Operating Costs - Employee Development	41180	15,000	0	5,000	5,000	0	5,000	0	0
Centralized IT Services	41196	746,066	175,852	38,299	267,004	210	264,701	0	0
Supplies	41300	1,703,606	51,108	374,793	204,433	68,144	971,055	0	34,072
Repairs & Maintenance	41500	4,787,179	0	834,615	99,359	99,359	951,846	2,800,000	2,000
Statewide Indirect Costs	42010	980,991	980,991	0	0	0	0	0	0
Attorney General Costs	42020	0	0	0	0	0	0	0	0
Purchased Services	43000	676,165	112,877	232,978	93,444	0	197,164	0	39,701
Other Operating Costs - Fees	430011	195,840	0	195,840	0	0	0	0	0
Insurance	430018	447,016	0	444,256	0	2,760	0	0	0
Equipment Capital	47060	212,700	0	72,700	60,000	80,000	0	0	0
Building Improvement Capital	47010	2,200,000	0	1,000,000	0	0	0	1,200,000	0
Debt Service - Principal	440101	8,183,094	8,183,094	0	0	0	0	0	0
Debt Service - Interest	440102	4,546,650	4,546,650	0	0	0	0	0	0
		51,971,890	14,844,769	12,003,841	15,720,114	1,528,921	3,798,257	4,000,000	75,989
Plus:									
Intrafund Expense		593,404	593,404						
Equipment Depreciation		87,341	87,341						
Bldg Replacement Fund		597,059	597,059						
Bond Interest		4,395,885	4,395,885						
Building Depreciation		9,844,871	9,844,871						
Bldg Improvement Depreciation		632,914	632,914						
Total		16,151,474	16,151,474	0	0	0	0	0	0
Minus:									
Capital Assets - Equipment		212,700		72,700	60,000	80,000			
Capital Assets - Building Improvements		2,200,000		1,000,000				1,200,000	
Total		2,412,700	0	1,072,700	60,000	80,000	0	1,200,000	0
History & Proforma Amount		65,710,664	30,996,243	10,931,141	15,660,114	1,448,921	3,798,257	2,800,000	75,989

SWIFT SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION
LEASES
FOR FISCAL YEAR 2017

	SWIFT Account	Total	G0234100 Director	G0234110 Bldg Ops	G0234140 Tech Srvcs	G0234160 Facility Srvcs	G0234170 Bus Ops	G0234180 M & L	G0234190 Gov Res
Miscellaneous - Specialized Electric	670024	907,107	907,107	0	0	0	0	0	0
Miscellaneous - Restroom Supplies	670028	689	689	0	0	0	0	0	0
Leases	670030	63,898,065	63,898,065	0	0	0	0	0	0
Miscellaneous - Specialized Cooling	670043	133,870	133,870	0	0	0	0	0	0
Interest	550200	0	0	0	0	0	0	0	0
Miscellaneous - Scrap	512258	1,925	1,925	0	0	0	0	0	0
Miscellaneous - Sale of Usable	512260	10,000	10,000	0	0	0	0	0	0
Miscellaneous - Other Revenue	553090	24,100	24,100	0	0	0	0	0	0
Other Receipts	514213	0	0	0	0	0	0	0	0
Total		64,975,756	64,975,756	0	0	0	0	0	0
Salaries & Benefits - Full time	41000	15,035,687	705,433	8,372,753	3,897,939	929,413	1,130,149	0	0
Salaries & Benefits - Part time/Seasonal	41030	58,190		40,924		17,266			
Salaries & Benefits - Overtime/Premium	41050	267,752	12,740	147,421	70,397	16,785	20,409		
Salaries & Benefits - Other	41070	643,398	30,614	354,246	169,161	40,334	49,042		
Utilities	41100	11,239,498	0	0	11,139,102	100,178	0	0	218
Other Operating Costs - Parking Fees	41100	25,878	0	0	25,878	0	0	0	0
Prof/Tech	41130	448,566	67,646	129,859	10,389	24,240	216,432		0
Other Operating Costs - Communications	41155	84,471		8,175	38,086	17,421	20,789	0	0
Vehicle Leases	41160	476,844	0	1,915	289,991	175,014	9,924	0	0
Other Operating Costs - Employee Development	41180	15,000	0	5,000	5,000	0	5,000	0	0
Centralized IT Services	41196	760,239	179,191	39,026	272,077	214	269,731	0	0
Supplies	41300	1,733,790	52,014	381,434	208,055	69,352	988,215	0	34,721
Repairs & Maintenance	41500	4,124,283	0	850,199	101,214	101,214	969,618	2,100,000	2,038
Statewide Indirect Costs	42010	999,630	999,630	0	0	0	0	0	0
Attorney General Costs	42020	0	0	0	0	0	0	0	0
Purchased Services	43000	688,579	114,950	237,256	95,160	0	200,758	0	40,456
Other Operating Costs - Fees	430011	200,468	0	200,468	0	0	0	0	0
Insurance	430018	458,233		455,657		2,576			
Equipment Capital	47060	104,700	0	64,700	0	40,000	0	0	0
Building Improvement Capital	47010	4,975,000	0	500,000	0	0	0	4,475,000	0
Debt Service - Principal	440101	8,531,190	8,531,190	0	0	0	0	0	0
Debt Service - Interest	440102	4,176,741	4,176,741	0	0	0	0	0	0
		55,048,137	14,870,149	11,789,032	16,322,448	1,534,007	3,880,068	6,575,000	77,433
Adjustments									
Plus:									
Intrafund Expense		639,720	639,720						
Equipment Depreciation		81,314	81,314						
Bldg Replacement Fund		597,059	597,059						
Bond Interest		4,472,065	4,472,065						
Building Depreciation		10,095,708	10,095,708						
Bldg Improvement Depreciation		785,622	785,622						
Total		16,671,488	16,671,488	0	0	0	0	0	0
Minus:									
Fixed Asset Purchases		104,700	0	64,700	0	40,000	0	0	0
Capital Assets		4,975,000	0	500,000	0	0	0	4,475,000	0
Total		5,079,700	0	564,700	0	40,000	0	4,475,000	0
History & Proforma Amount		66,639,925	31,541,637	11,224,332	16,322,448	1,494,007	3,880,068	2,100,000	77,433

STATE OF MINNESOTA 6/30/14
PLANT MANAGEMENT DIVISION FUND 5400 Unaudited
STATEMENT OF NET POSITION
JUNE 30, 2013

	FY13	FY12
ASSETS		
CURRENT ASSETS		
Cash	26,639,033.71	25,522,782.82
Accounts Receivable - Leases	3,359,900.46	2,552,466.09
Accounts Receivable - Materials Transfer	8,859.00	12,915.23
Accounts Receivable - Repairs and Other Jobs	78,731.43	108,541.28
Accounts Receivable - Other	314,643.38	266,194.80
Due from Other Funds (Note 3)	132,906.75	-
Inventory - Supplies (Note 1)	220,642.73	204,861.93
Total Current Assets	30,754,717.46	28,667,762.15
NONCURRENT ASSETS (Note 4)		
Building Improvements	10,980,632.11	9,850,954.11
Accumulated Depreciation - Building Improvements	(4,075,367.87)	(3,724,130.15)
Equipment	1,247,581.94	1,351,480.75
Accumulated Depreciation - Equipment	(1,059,893.47)	(1,145,771.58)
Software	355,891.12	355,891.12
Accumulated Amortization - Software	(230,232.35)	(141,259.55)
Total Noncurrent Assets	7,218,611.48	6,547,164.70
TOTAL ASSETS	37,973,328.94	35,214,926.85
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	3,410,721.44	1,777,088.10
Accounts Payable - Non Trade	5,339.50	400,000.00
Salaries and Benefits Payable	433,688.42	381,835.49
Rent Rebate Payable (Note 5)	2,333,596.00	1,583,596.00
Retainage Payable (Note 6)	10,242.99	134,734.71
Loans Payable (Note 7)	167,200.00	-
Compensated Absences Payable (Note 8)	176,205.99	166,125.95
Total Current Liabilities	6,536,994.34	4,443,380.25
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 8)	1,215,013.97	1,202,618.00
Loans Payable	192,800.00	-
Net OPEB Obligation (Note 9)	214,842.18	193,427.80
Total Noncurrent Liabilities	1,622,656.15	1,396,045.80
TOTAL LIABILITIES	8,159,650.49	5,839,426.05
NET POSITION (Note 15)		
Net Investment in Capital Assets	7,213,271.98	6,093,711.50
Unrestricted Net Position	22,600,406.47	23,281,789.30
TOTAL NET POSITION	29,813,678.45	29,375,500.80

STATE OF MINNESOTA 6/30/14
PLANT MANAGEMENT DIVISION FUND 5400 Unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2013

	FY13 YTD	FY12 YTD
OPERATING REVENUES (Note 1)		
Leases	60,645,835.74	60,342,778.20
Materials Transfer	-	113,868.47
Repair and Other Jobs	152,548.97	217,617.03
Other	1,318,302.10	1,286,942.12
Total Operating Revenues	62,116,686.81	61,961,205.82
OPERATING EXPENSES (Note 1)		
Salaries and Benefits (Note 10)	13,479,395.28	12,987,301.24
Utilities - Electric	5,889,413.76	5,629,934.26
Utilities - Water	417,974.47	319,775.35
Utilities - District Heat	1,566,002.35	1,531,146.62
Utilities - District Cooling	909,456.34	846,383.34
Utilities - Gas for Heating	250,164.55	249,451.20
Utilities - Other	229,543.14	245,795.47
Repairs and Maintenance	1,896,687.04	1,952,855.92
Maintenance and Leasehold	1,600,499.82	930,979.01
Professional and Technical	261,496.22	161,885.75
Communications	150,827.68	89,684.27
Supplies and Materials	1,878,017.89	1,695,585.79
Purchased Services	481,470.31	390,444.83
Administrative and Trustee Fees	84,800.19	84,687.33
Insurance	480,446.00	466,417.00
Indirect Costs	1,110,550.40	712,914.00
Depreciation - Equipment (Note 1)	67,315.62	394,426.74
Depreciation - Building Improvements (Note 1)	370,115.83	-
Amortization	88,972.80	88,972.80
Other Expense	445,576.30	334,164.80
Total Operating Expenses	31,658,725.99	29,112,805.72
OPERATING INCOME (LOSS)	30,457,960.82	32,848,400.10
NONOPERATING REVENUES (EXPENSES)		
Rent Rebate Expense	(1,550,000.00)	-
Gain (Loss) on Disposal of Capital Assets	17,398.80	5,023.82
Total Nonoperating Revenues (Expenses)	(1,532,601.20)	5,023.82
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	28,925,359.62	32,853,423.92
TRANSFERS AND CONTRIBUTIONS		
Capital Contributions (Note 2)	(96,900.00)	-
Building Bond Interest Transfer Out (Note 11)	(4,242,808.00)	(4,284,965.00)
Building Depreciation Transfer Out (Note 11)	(9,898,150.00)	(9,971,052.00)
Debt Service Principal (Note 12)	(6,653,805.52)	(6,326,059.86)
Debt Service Interest (Note 12)	(6,069,293.91)	(6,469,430.32)
Building Replacement Fund Transfer Out (Note 13)	(595,817.00)	(603,670.00)
Total Transfers and Contributions	(27,556,774.43)	(27,655,177.18)
CHANGE IN NET POSITION	1,368,585.19	5,198,246.74
NET POSITION, BEGINNING	29,375,500.80	25,748,308.72
Adjustment to Net Position (Note 14)	(930,407.54)	(1,571,054.66)
NET POSITION, ENDING (Note 15)	29,813,678.45	29,375,500.80

STATE OF MINNESOTA 6/30/14
PLANT MANAGEMENT DIVISION FUND 5400 Unaudited
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	60,024,732.42
Receipts from Other Revenue	1,269,853.52
Payments to Claimants	(371.95)
Payments to Suppliers for Goods and Services	(16,323,951.68)
Payments to Employees	(13,389,662.28)
Net Cash Flows from Operating Activities	31,580,600.03
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating Transfers In (Out) Building Bond Interest	(4,242,808.00)
Operating Transfers In (Out) Building Depreciation	(9,898,150.00)
Debt Service Principal	(6,653,805.52)
Debt Service Interest	(6,069,293.91)
Operating Transfers In (Out) Building Replacement Fund	(596,412.00)
Rent Rebate Payments	(800,000.00)
Net Cash Flows from Noncapital Financing Activities	(28,260,469.43)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	(2,124,378.51)
Proceeds from Disposal of Capital Assets	17,398.80
Capital Contributions	(96,900.00)
Net Cash Flows from Capital and Related Financing Activities	(2,203,879.71)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,116,250.89
Cash and Cash Equivalents, Beginning, As Reported	25,522,782.82
Cash and Cash Equivalents, Ending	26,639,033.71
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	30,457,960.82
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	437,431.45
Amortization	88,972.80
(Increase) Decrease in Accounts Receivable	(822,100.87)
(Increase) Decrease in Due from Other Funds	-
(Increase) Decrease in Inventory	(15,780.80)
Increase (Decrease) in Accounts Payable	1,415,422.15
Increase (Decrease) in Compensated Absences	22,476.01
Increase (Decrease) in OPEB Obligation	21,414.38
Increase (Decrease) in Other Current Liabilities	(71,038.52)
Total Adjustments	1,122,639.21
Net Cash Flows from Operating Activities	31,580,600.03
Noncash Investing, Capital and Financing Activities	
Accrual of Building Improvements as an Investment in Capital Assets	5,339.50

PLANT MANAGEMENT DIVISION FUND 5400 6/30/14
PLANT MANAGEMENT DIVISION FUND 820 Unaudited
BUDGET TO ACTUAL COMPARISON
FOR THE YEAR ENDED JUNE 30, 2013

	BUDGET YTD	ACTUAL YTD	VARIANCE YTD
OPERATING REVENUES			
Leases	60,460,645.00	60,645,835.74	185,190.74
Materials Transfer	-	-	-
Repair and Other Jobs	179,624.00	152,548.97	(27,075.03)
Other	1,431,919.00	1,318,302.10	(113,616.90)
Total Operating Revenues	62,072,188.00	62,116,686.81	44,498.81
OPERATING EXPENSES			
Salaries and Benefits	14,268,865.00	13,479,395.28	789,469.72
Utilities - Electric	6,721,818.00	5,889,413.76	832,404.24
Utilities - Water	471,456.00	417,974.47	53,481.53
Utilities - District Heat	2,247,544.00	1,566,002.35	681,541.65
Utilities - District Cooling	1,074,624.00	909,456.34	165,167.66
Utilities - Gas for Heating	722,782.00	250,164.55	472,617.45
Utilities - Other	261,435.00	229,543.14	31,891.86
Repairs and Maintenance	1,902,552.00	1,896,687.04	5,864.96
Maintenance and Leasehold	2,650,000.00	1,600,499.82	1,049,500.18
Professional and Technical	209,369.00	261,496.22	(52,127.22)
Communications	146,391.00	150,827.68	(4,436.68)
Supplies and Materials	2,146,211.00	1,878,017.89	268,193.11
Purchased Services	223,312.00	481,470.31	(258,158.31)
Administrative and Trustee Fees	86,799.00	84,800.19	1,998.81
Insurance	539,398.00	480,446.00	58,952.00
Indirect Costs	1,035,299.00	1,110,550.40	(75,251.40)
Depreciation - Equipment	146,762.00	67,315.62	79,446.38
Depreciation - Building Improvements	41,001.00	370,115.83	(329,114.83)
Amortization	-	88,972.80	(88,972.80)
Other Expense	381,396.00	445,576.30	(64,180.30)
Total Operating Expenses	35,277,014.00	31,658,725.99	3,618,288.01
OPERATING INCOME (LOSS)	26,795,174.00	30,457,960.82	3,662,786.82
NONOPERATING REVENUES (EXPENSES)			
Rent Rebate Expense	-	(1,550,000.00)	(1,550,000.00)
Gain (Loss) on Disposal of Capital Assets	-	17,398.80	17,398.80
Total Nonoperating Revenues (Expenses)	-	(1,532,601.20)	(1,532,601.20)
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	26,795,174.00	28,925,359.62	2,130,185.62
TRANSFERS AND CONTRIBUTIONS			
Capital Contributions	-	(96,900.00)	(96,900.00)
Building Bond Interest Transfer Out	(4,283,558.00)	(4,242,808.00)	40,750.00
Building Depreciation Transfer Out	(9,971,052.00)	(9,898,150.00)	72,902.00
Debt Service Principal Transfer Out	(5,470,236.00)	(6,653,805.52)	(1,183,569.52)
Debt Service Interest Transfer Out	(6,850,116.00)	(6,069,293.91)	780,822.09
Building Replacement Fund Transfer Out	(596,412.00)	(595,817.00)	595.00
Total Transfers and Contributions	(27,171,374.00)	(27,556,774.43)	(385,400.43)
CHANGE IN NET POSITION	(376,200.00)	1,368,585.19	1,744,785.19

PLANT MANAGEMENT DIVISION FUND 5400 6/30/14
FOOTNOTES TO FINANCIAL STATEMENTS Unaudited
FOR THE YEAR ENDED JUNE 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

The accompanying financial statements of the Plant Management Division (PMD) have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Reporting Entity:

On July 1, 2011, the state implemented the new Statewide Integrated Financial Tools (SWIFT). The amounts presented in the financial statements are based upon information available in SWIFT. The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY13.

The Leases activity is supported by various public and private entity rent payments for office, production, and storage space. Revenue is recognized monthly in accordance with lease agreements. Materials Transfer and Repair and Other Jobs (ROJ) revenues are recognized when earned. No allowance is made for doubtful accounts. Other revenue consists primarily of the sale of electrical power usage above and beyond the scope of the lease agreements. Expenses are based on data received from SWIFT and the accrual of products/services for which payment has not been made. PMD maintains an inventory of supplies for cleaning and maintenance work. Inventory valuations are provided by PMD and maintained on a perpetual basis.

The Resource Recovery Program ceased operations on September 3, 2010. Materials Transfer ceased operations on October 31, 2011.

Basis of Accounting:

PMD 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, buildings, equipment, intangible assets, and internally generated computer software (IGCS), are reported in the financial statements. Capital assets are defined as assets with an initial, unit cost of more than $5,000 for equipment, $30,000 for intangible assets and IGCS, and $300,000 for buildings. Capital assets are recorded at cost or, for donated assets at fair market value at the date of acquisition. Land and buildings are reported separately in the state's governmental fund in the Comprehensive Annual Financial Report (CAFR).

Capital assets are depreciated using the straight-line method with no salvage value based on the following useful lives: 17-30 years for building improvements, 5 years for office equipment, 4 years for IT equipment, 6 years for new vehicles, 4 years for used vehicles and related accessories, 10 years for furniture, electric vehicles, and other equipment.

Changes in Classification:

In FY12, the reporting of depreciation for equipment and building improvements were combined. In FY13, depreciation of equipment and the depreciation of building improvements were reported separately.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

PMD derives its operating authority from M.S. 16B.48.

Legislation	Amount	Description
YR 79 Chp 333, Sec 56, Subd 1(a)	37,000.00	Restricted contribution from the General Fund for Central Maintenance, 1979
YR 79 Chp 333, Sec 56, Subd 1(a)	46,000.00	Restricted contribution from the General Fund for Materials Transfer, 1979
YR 85 Chp 13, Sec 17	1,250,000.00	Contribution from the General Fund
YR 85 Chp 13, Sec 17	(146,750.00)	Transferred to Public Safety, Capitol Security Division, March 31, 1986
	(141,400.00)	Unallotment process due to budget restrictions, May 1986
	146,750.00	Capitol Security returned funds to operations, July 1987
YR 89 Chp 335, Art 1, Sec 15	(792,000.00)	Transferred to Print Communications Division, July 1, 1989
	(153,486.00)	Returned to General Fund due to FY03 budget reduction
YR 12 Chp 292, Art 4, Sec 16 Subd 1	(80,000.00)	Returned to the General Fund for the proceeds from sales of assets and other
FY13 State Employee Group Insurance Plan Reduction	(16,900.00)	Returned to General Fund, August 2012
Total General Fund Contributions	149,214.00	
	14,333.00	Materials Transfer established in FY82 as internal service fund; all assets considered a general fund contribution at book value
	10,717.00	Capital asset donation from Ford Motor Company, January 1986
	239,712.78	Capital equipment, 1986
	62,429.90	Capital asset contribution from Resource Recovery, September 30, 2010
Total Contributed Capital	476,406.68	

3. DUE FROM OTHER FUNDS

Per the interagency agreement between Admin and MNIT on April 5, 2011, MNIT agrees to reimburse Admin for the actual cost of supplies, maintenance, and repairs of the existing 1,250kW generator at the Andersen Building in consideration of the dedication of and right to use of the generator. Upon execution of the agreement and receipt of invoice from Admin, MNIT made an initial payment in the amount of $262,500 to Admin, followed by 16 quarterly payments until the remaining balance of $221,260 is received. The total cost of the project is $483,760. As of 6/30/2013, $124,458.75 of Due From Other Funds represents the unbilled amount to MNIT.

$8,448.00 of Due From Other Funds represents the excess amount PMD transferred to the Building Replacement Fund in FY12 & FY13. These were corrected in FY14.

4. CAPITAL ASSETS

	Balance 7/1/12	Additions	Deletions	Balance 6/30/13
Building Improvements	9,850,954.11	1,651,141.40	(521,463.40)	10,980,632.11
Equipment	1,351,480.75	56,220.28	(160,119.09)	1,247,581.94
Software	355,891.12	-	-	355,891.12
Total Capital Assets	11,558,325.98	1,707,361.68	(681,582.49)	12,584,105.17
Accumulated Depreciation/Amortization for:				
Building Improvements	(3,724,130.15)	(370,115.83)	18,878.11	(4,075,367.87)
Equipment	(1,145,771.58)	(69,326.51)	155,204.62	(1,059,893.47)
Software	(141,259.55)	(88,972.80)	-	(230,232.35)
Total Accumulated Depr/Amort	(5,011,161.28)	(528,415.14)	174,082.73	(5,365,493.69)

5. RENT REBATE PAYABLE

FY13 shows a balance of $2,333,596.00. This represents rebates given to tenants in buildings in which retained earnings balance is being reduced.

FY12 shows a balance of $1,583,596.00. This represents a one-time rebate given to tenants in buildings in which retained earnings balance is being reduced.

6. RETAINAGE PAYABLE

The total retainage payable for FY13 is $10,242.99. Of this amount, $3,920.00 is for Lease operating expenses and $6,322.99 is for Lease Maintenance and Leasehold expenses. The retainage of these projects is 5% of the value of completed work to date.

The total retainage payable for FY12 is $134,734.71. Of this amount, Lease Maintenance and Leasehold capital projects total $53,453.20. The remaining $81,281.51 represents Lease operating expenses for $80,301.53 and $979.98 for Lease Maintenance and Leasehold expenses. The retainage of these projects is 5% of the value of completed work to date.

7. LOANS PAYABLE TO COMMERCE

Plant Management upgraded lighting utilizing stimulus funds (American Recovery and Reinvestment Act Funds) through a loan from the Department of Commerce. The $360,000 loan is paid off through semi-annual payments to Commerce over the term of the loan. The following is a schedule by fiscal year of future repayments of the loan as of June 30, 2013.

FY14	167,200.00
FY15	83,600.00
FY16	83,600.00
FY17	25,600.00
	360,000.00

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 7/1/12	166,125.95	1,202,618.00
Increase	10,080.04	12,395.97
Decrease	-	-
Ending Balance 6/30/13	176,205.99	1,215,013.97

9. NET OPEB OBLIGATION

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

Beginning Balance 7/1/12	193,427.80
Increase	21,414.38
Decrease	-
Ending Balance 6/30/13	214,842.18

10. TERMINATION BENEFITS

Early termination benefits are defined as benefits received for discontinuing services earlier than planned. A liability and expense are recognized when the offer is accepted and the amount can be estimated. A liability and expense are recognized when a plan of termination has been approved, the plan has been communicated to employees, and the amount can be estimated. For FY12, the cost of the benefits reported as an expense was $18,256.69. There were no early termination benefits paid for FY13.

11. BUILDING BOND INTEREST AND BUILDING DEPRECIATION

PMD does not own the state buildings from which lease revenue is collected. However, the lease rates include depreciation and bond interest on these buildings. The money collected for building depreciation and bond interest is transferred to the general, special revenue, and trunk highway funds.

12. DEBT SERVICE

In December 2005, the State of Minnesota began a 22 year basic lease purchase agreement for the lease/purchase of the Andersen and Freeman buildings. PMD, representing the Department of Administration as lessee, collects the lease revenues from the debt service bond principal and interest payments. PMD made the first principal and interest payment during the second quarter of FY06 The lease commenced December 1, 2005 and the terms of the contract will be fulfilled December 1, 2027 when the final bond principal and interest payment is made. At that time, the State of Minnesota may elect to purchase the buildings for a sum of $1.00 per building.

13. BUILDING REPLACEMENT FUND

Beginning in the 1st quarter of FY08, per M.S.16B.24 Subd 5E, PMD made transfers of appropriation to two special revenue funds. These funds were established to provide for future repair and replacement to the Andersen and Freeman buildings. These transfers will continue quarterly on an on-going basis until the state acquires title to these buildings and the accounts are subsequently abolished with the remaining funds transferred to the Facilities Repairs and Replacement (FR&R) Fund.

14. ADJUSTMENTS TO NET POSITION

In FY13, the sum of prior period adjustments total ($930.407.54). These adjustments include $39,303.91 for the overstated FY12 Leases - Repairs & Maintenance expense; $7,853.00 for the excess amount transferred to the Building Replacements Fund in FY12; ($231.75) for the understated FY12 Professional & Technical Services expense; ($38,216.16) for understated Accounts Payables in previous years; ($4,914.47) for the overstated FY12 Gain on Disposal of Capital Assets; ($490,366.53) for the overstated FY12 Leases Capital Asset; $16,867.22 for the overstated FY12 Accumulated Depreciation; ($5,819.84) for the understated FY12 Leases Depreciation; $5,819.84 for the overstated FY12 Materials Transfer Depreciation; ($6,010.32) for the understated FY12 Leases - Salary expense; ($7.00) for the overstated FY12 Leases Revenue; ($6,039.73) to the understated FY12 Lease Other Operating Expense; ($25,715.75) for the understated FY12 Leases - Professional & Technical Services; ($23,067.96) for the understated FY12 Leases Communication expense; $5,789.78 for the overstated FY12 Leases - Supplies & Materials expense; ($26,322.63) for the understated FY12 Leases - Purchased Services expense; ($23,323.11) for the understated FY12 Leases - Utility expenses; ($107,944.89) for the understated FY12 Maintenance & Leaseholds expense; $124,458.75 for the understated FY12 Due From Other Funds for the Andersen generator; ($360,000.00) for the understated FY12 ARRA Loans Payable; ($77.00) for the overstated FY12 Materials Transfer Revenue; ($9,000.00) for the understated FY12 ROJ - Rent expense; and ($3,442.90) for the understated FY12 ROJ - Purchased Services.

In FY12, the sum of prior period adjustments total ($1,571,054.66). These adjustments include ($1,583,596.00) to correct an understatement to Leases Rent Rebate Payable; $64,236.50 to correct an overstatement to Leases revenue; ($158.56) to correct an understatement to ROJ revenue; ($600.67) to correct an overstatement to equipment depreciation; $2,664.86 to correct an understatement to building depreciation; $20,568.83 to correct an understatement to equipment; ($54,686.06) to correct an overstatement to building improvements; ($4,548.79) to correct an overstatement to the loss of sale of assets; $1,961.41 corrected an overstatement to salaries payable; ($3,731.00) corrected an overstatement to Leases repairs; ($1,470.00) corrected an overstatement to Leases professional technical services; ($6,736.20) corrected an overstatement to Leases purchased services; ($172.20) corrected an overstatement to Leases communications; ($6,706.78) corrected an overstatement to Leases supplies; and $1,920.00 corrected an understatement to maintenance & leaseholds expense.

15. NET POSITION

In FY13, the Statement of Net Assets was changed to the Statement of Net Position, and the Invested in Capital Assets, Net of Related Debt was changed to the Net Investment In Capital Assets. The Statement of Revenues, Expenses & Changes In Net Assets was changed to the Statement of Revenues, Expenses & Changes in Net Position. These changes were made as prescribed by the Governmental Accounting Standards Board (GASB). For historical cost comparison, the total net position and the retained earnings have been reconciled as shown below.

Net Investment in Capital Assets	7,213,271.98
Unrestricted Net Position	22,600,406.47
Total Net Position	29,813,678.45

Schedule of Retained Earnings

	FY13
Beginning Retained Earnings	28,802,194.12
Net Income (Loss)	1,465,485.19
Adjustments to Net Position (Note 14)	(930,407.54)
Ending Retained Earnings	29,337,271.77
Add: Capital Contributions (Note 2)	476,406.68
Reconciliation to Net Position	29,813,678.45

16. EXTRAORDINARY ITEM

FY12

- The budget to continue this government function past June 20, 2011 was not enacted by the May 23rd constitutional deadline for the 2011 legislative session. A significant decrease in revenue was experienced in July as no services were provided from July 1, 2011 through July 20, 2011 due to the state shutdown. Expenditures include the unemployment costs for this period.

STATE OF MINNESOTA 6/30/14
PLANT MANAGEMENT DIVISION FUND 5400 Unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS BY COST CENTER
FOR THE YEAR ENDED JUNE 30, 2013

	Fund Total	Leases	Materials Transfer	Resource Recovery	Repair and Other Jobs
OPERATING REVENUES					
Leases	60,645,835.74	60,645,835.74	-	-	-
Materials Transfer	-	-	-	-	-
Repair and Other Jobs	152,548.97	-	-	-	152,548.97
Resource Recovery	-	-	-	-	-
Other	1,318,302.10	1,318,302.10	-	-	-
Total Operating Revenues	62,116,686.81	61,964,137.84	-	-	152,548.97
OPERATING EXPENSES					
Salaries and Benefits	13,479,395.28	13,389,501.48	-	-	89,893.80
Utilities - Electric	5,889,413.76	5,889,413.76	-	-	-
Utilities - Water	417,974.47	417,974.47	-	-	-
Utilities - District Heat	1,566,002.35	1,566,002.35	-	-	-
Utilities - District Cooling	909,456.34	909,456.34	-	-	-
Utilities - Gas for Heating	250,164.55	250,164.55	-	-	-
Utilities - Other	229,543.14	229,543.14	-	-	-
Repairs and Maintenance	1,896,687.04	1,880,621.58	-	-	16,065.46
Maintenance and Leaseholds	1,600,499.82	1,600,499.82	-	-	-
Professional and Technical	261,496.22	261,496.22	-	-	-
Communications	150,827.68	150,827.68	-	-	-
Supplies and Materials	1,878,017.89	1,846,102.04	-	-	31,915.85
Purchased Services	481,470.31	481,300.71	-	-	169.60
Administrative and Trustee Fees	84,800.19	84,800.19	-	-	-
Insurance	480,446.00	480,446.00	-	-	-
Indirect Costs	1,110,550.40	1,083,482.40	10,480.00	-	16,588.00
Depreciation - Equipment	67,315.62	67,315.62	-	-	-
Depreciation - Building Improvements	370,115.83	370,115.83	-	-	-
Amortization	88,972.80	88,972.80	-	-	-
Other Expense	445,576.30	437,576.30	-	-	8,000.00
Total Operating Expenses	31,658,725.99	31,485,613.28	10,480.00	-	162,632.71
Rent Rebate Expense	(1,550,000.00)	(1,550,000.00)	-	-	-
Gain (Loss) on Disposal of Capital Assets	17,398.80	14,743.80	2,655.00	-	-
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	28,925,359.62	28,943,268.36	(7,825.00)	-	(10,083.74)
TRANSFERS AND CONTRIBUTIONS					
Capital Contributions, Not Included in Retained Earnings	-	-	-	-	-
Building Bond Interest Transfer Out	(4,242,808.00)	(4,242,808.00)	-	-	-
Building Depreciation Transfer Out	(9,898,150.00)	(9,898,150.00)	-	-	-
Debt Service Principal Transfer Out	(6,653,805.52)	(6,653,805.52)	-	-	-
Debt Service Interest Transfer Out	(6,069,293.91)	(6,069,293.91)	-	-	-
Building Replacement Fund Transfer Out	(595,817.00)	(595,817.00)	-	-	-
Total Transfers and Contributions	(27,459,874.43)	(27,459,874.43)	-	-	-
CHANGE IN NET POSITION	1,465,485.19	1,483,393.93	(7,825.00)	-	(10,083.74)
Adjustments for Intrafund Transactions (see below)	-	(321.37)	-	-	321.37
INCREASE (DECREASE) IN RETAINED EARNINGS	1,465,485.19	1,483,072.56	(7,825.00)	-	(9,762.37)
RETAINED EARNINGS, BEGINNING	28,802,194.12	28,519,384.19	76,091.28	7,719.05	198,999.60
Adjustments to Net Position	(930,407.54)	(923,707.48)	5,742.84	-	(12,442.90)
RETAINED EARNINGS, ENDING	29,337,271.77	29,078,749.27	74,009.12	7,719.05	176,794.33
To account for Intrafund transactions, sales and expenses have been reduced as listed below:					
Sales	546,349.81	546,028.44	-	-	321.37
Expenses	546,349.81	546,349.81	-	-	-

I. DUTIES OF LESSOR

A. The Department of Administration, **Plant Management Division** (hereinafter referred to as LESSOR) shall be responsible for delivery of consistent, quality services to ensure clean, safe and environmentally sound buildings, grounds and operations by providing the following services:

1. BUILDING MANAGEMENT SERVICES LESSOR shall designate a Building Manager to manage the buildings and oversee construction/renovation projects, maintenance/repair, energy management, environmental , Indoor Air Quality (), general office recycling, and integrated pest management related to the building. The Building Manager shall be the contact person for all building-related work and concerns. Contact 651.201.2300 or check website: www.admin.state.mn.us/pmd for more information.

a. Construction, Remodeling and Renovation Work

(i) LESSOR shall inform LESSEE in advance and in writing of construction, remodeling or renovation work being initiated or coordinated by LESSOR in the building.

(ii) LESSOR shall communicate and coordinate LESSEE initiated work with the Department of Administration's Division of Real Estate and Construction Services (RECS) and other building tenants.

b. Carpet Replacement LESSOR shall repair or replace worn or damaged carpet according to funding availability, age and condition of the carpet and/or other building priorities. Unsafe carpet will be repaired or replaced at discretion of LESSOR. The carpet is expected to have a minimum life cycle of twelve (12) years. The quality of carpet to be installed will be determined by LESSOR. Selection by LESSEE shall be made from LESSOR sample selections. If LESSEE desires any carpet and LESSOR does not have funding available, LESSOR will contract, install and invoice LESSEE. Colors and quality selection must be approved in advance and in writing by LESSOR to ensure durability, maintainability and uniformity.

c. Interior Decoration LESSOR shall paint all interior walls showing wear or damage according to funding availability, age and condition of the paint and/or other building priorities. Painting is expected to have a minimum useful life of twelve (12) years under normal use. LESSOR financial obligation not to exceed contract amount. Selection shall be made by LESSEE from LESSOR sample selections. If LESSEE desires a different type of wall treatment or a different quality of paint, LESSOR will contract and invoice LESSEE. LESSOR shall pay a portion at the State Contract rate for semi-gloss or eggshell paint. Colors and quality selection must be approved in writing by LESSOR to ensure durability, maintainability, design integrity, and uniformity.

d. Window Treatments LESSOR shall repair or replace exterior, perimeter window treatments that are damaged or discolored according to funding availability, age and condition of the window treatments and/or other building priorities. Window treatments are expected to have a minimum useful life of twenty (20) years. The determination is to be made at the discretion of LESSOR. Exterior window treatments will be selected from the State Contract. If LESSEE chooses to select a different exterior window treatment that is not under State Contract, LESSEE shall pay the portion above the State Contract rate. If LESSEE desires a different type of window treatment, LESSOR will contract and invoice the LESSEE. Colors and quality selection must be approved in writing by LESSOR to ensure durability, maintainability and uniformity. Replacement of any interior window treatments will be the responsibility of LESSEE and any related costs shall be borne by LESSEE.

e. Ceiling Tiles LESSOR shall replace damaged or stained ceiling tiles. The determination whether to replace shall be made at the discretion of LESSOR.

f. Rental Space To make rental space suitable for offices, LESSOR shall perform interior decorating according to the schedules outlined above. LESSOR shall also perform minor electrical and mechanical services for general office usage, determined at the discretion of LESSOR. LESSOR shall not fund accommodations or changes to rental space in order to meet specialized needs of LESSEE.

The above terms and conditions in items a-f apply only when funding has not been appropriated for this purpose.

g. Mechanical/Operating Systems and Equipment Repair/Replacement Services LESSOR shall provide engineering, preventative maintenance, maintenance, repair and replacement services on mechanical/operating systems and equipment within the building that are LESSOR-owned and under LESSOR'S custodial control.

EXHIBIT B

h. Grounds Maintenance Services LESSOR shall maintain all entrances, sidewalks and grounds on an as needed schedule to ensure safe access and egress. This shall include the following:

(i) Every reasonable effort will be made to ensure snow and ice is cleared during normal building operating hours.

(ii) Exterior maintenance of turf, shrubs, trees and plants.

(iii) Cleaning and removal of debris.

i. Integrated Pest Management Services LESSOR shall provide an integrated pest management program for control of rodents and insects within the building.

j. Keys All keys for space in state-owned buildings under the custodial control of LESSOR must be provided by LESSOR. LESSOR shall allot a maximum of two (2) keys for each door within the Leased Premises. LESSEE is responsible for returning all keys issued for the Leased Premises upon termination of the Lease Agreement.

k. Security Services In cooperation with the Department of Public Safety/Capitol Security, LESSOR shall maintain building perimeter security devices including access control devices and cameras. In cooperation with the Department of Public Safety/Capitol Security, LESSOR shall maintain the exterior emergency call stations and those located in the tunnel system.

l. Signage LESSOR shall provide for building directory signage located in the main building lobby and way finding in public corridors. The quantity and location of signage shall be at LESSOR'S discretion.

m. Communication

(i) LESSOR'S Building Manager or designee shall coordinate with LESSEE'S key contact person on any work scheduled in a building which could affect building operations.

(ii) LESSOR shall provide notice of these events and LESSEE shall provide communication to tenants. Reasonable coordination efforts shall be made by LESSOR with LESSEE'S key contact person to prevent scheduling conflicts prior to posting bulletins and the commencement of work.

n. Insurance LESSOR insures the building structure only, the contents within are the responsibility of the LESSEE.

o. Fire Detection, Alarm and Suppression Systems LESSOR shall provide preventive maintenance, repair, replacement, testing and inspection of fire suppression systems in accordance with the local jurisdiction requirements.

p. Use of Space LESSOR shall lock and secure all LESSOR'S electrical closets, rooms and vaults, janitorial/maintenance closets and mechanical rooms.

q. Solid Waste Remove solid waste from buildings on a daily basis.

2. **<u>UTILITY SERVICES</u>**

a. **Heating** LESSOR shall provide the Leased Premises with heating facilities of a design capacity sufficient to maintain the Leased Premises within the acceptable range of temperature identified below, under all but the most extreme weather conditions, assuming optimal use by LESSEE of all thermostats and other climate control devices such as the opening or closing of blinds, doors and vents, within the Leased Premises. LESSOR may provide LESSEE with written instructions defining said optimal use. For purposes hereof, the acceptable ranges of temperature are as follows:

(i) From October 1 through April 30, minimum temperatures shall be maintained
(a) Between 68° F to 70° F for all occupied areas.
(b) Between 65° F to 67° F for all lobbies, corridors and restrooms.
(c) Between 60° F to 62° F for all building entrances and storage areas.
(d) Temperature settings for all of the above referenced spaces will be lowered to between 60° F and 62° F during non-working hours.
(e) At a maximum of 55° F for all unoccupied and all vacated spaces.

(ii) LESSOR shall establish the area operating temperatures as follows:

(a) Working Hours-Between 7:00 a.m. and 5:00 p.m., Monday through Friday.
(b) Non-Working Hours-Between 5:00 p.m. and 7:00 a.m., Monday through Friday and from 5:00 p.m. Friday until 7:00 a.m. on Monday and all State observed holidays.

(iii) Unless established to the contrary through a pre-approved interagency agreement, heating systems are set to operate as defined above. Building heating systems are not intended to be used for heating areas with LESSEE-owned equipment or LESSEE needs for extended hours of operation. If LESSEE has LESSEE-owned equipment or LESSEE requires additional heating beyond the established hours of operation or for a normal "office" environment setting use, an interagency agreement shall be entered into with LESSOR and the cost for the additional hours of operation or specialized use shall be the responsibility of LESSEE. LESSEE will be billed by LESSOR based on hot water and electric usage for the extended hours of operation.

b. Cooling LESSOR shall provide the Leased Premises with cooling facilities for occupied areas of a design capacity sufficient to maintain the Leased Premises within the acceptable range of temperature identified below under all but the most extreme weather conditions, assuming optimal use by LESSEE of all thermostats and other climate control devices, such as the opening or closing of window treatments, doors and vents within the Leased Premises. LESSOR may provide LESSEE with instructions defining said optimal use. For purposes hereof, the committed ranges of temperature are as follows:

(i) From May 1 through September 30, maximum temperatures shall be maintained
(a) Between 76° F to 78° F for all occupied areas excluding reheat systems.
(b) Temperature settings for all of the above referenced spaces will be increased to 85° F during non-working hours.
(c) Computer rooms and research facility temperatures will be maintained in accordance with the operating requirements of the equipment/research procedures.

(ii) LESSOR shall establish the area operating temperatures as follows:
(a) Working Hours-Between 7:00 a.m. and 5:00 p.m., Monday through Friday.
(b) Non-Working Hours-Between 5:00 p.m. and 7:00 a.m., Monday through Friday and from 5:00 p.m. Friday until 7:00 a.m. on Monday and all State observed holidays.

(iii) Unless established to the contrary through a pre-approved interagency agreement, cooling systems are set to operate as defined above. Building cooling systems are not intended to be used for cooling areas with LESSEE-owned equipment or LESSEE needs for extended hours of operation. If LESSEE has LESSEE-owned equipment or LESSEE requires additional air conditioning operation beyond the established hours of operation or for a normal "office" environment setting use, an interagency agreement shall be entered into with LESSOR and the cost for the additional hours of operation or specialized use shall be the responsibility of LESSEE. LESSEE will be billed by LESSOR based on chilled water and electrical usage for the extended hours of operation.

c. Water/Sewage LESSOR shall provide the Leased Premises with adequate water and sewage facilities of a design capacity sufficient to serve the Leased Premises.

d. Ventilation LESSOR shall provide ventilation to the Leased Premises as outlined ASHRAE (American Society of Heating, Refrigeration and air Conditioning Engineers, Inc.) Standard 62.1- 2010. All supply air shall be filtered in accordance with ASHRAE Standard 52.2- 2007 Atmospheric Dust Spot Efficiency Rating. Air filters will be replaced by the LESSOR as required by the application and the needs of the system. Unless established to the contrary through a pre-approved interagency agreement, air-handling systems will operate as required to maintain occupied space temperatures between 7:00 a.m. until 5:00 p.m., Monday through Friday, excluding State holidays.

e. Electrical

(i) LESSOR shall provide the Leased Premises with electrical infrastructure of a design capacity sufficient to maintain the Leased Premises with adequate electrical supply based on normal office usage of the equipment configuration at the start of this lease at the discretion of LESSOR. LESSEE-owned equipment, purchased and installed by LESSEE, or purchased and installed on behalf of LESSEE through a major construction or renovation project and/or LESSEE'S need for extended hours of operation which require specialized electrical operation, are considered special program needs and shall be the direct responsibility of LESSEE at LESSEE'S cost. All LESSEE equipment installation to be approved in accordance with the provisions of this lease with LESSOR to ensure proper installation of powered equipment.. LESSEE shall be billed by LESSOR on a fee-for-service basis based on actual electrical usage for the extended hours of operation or specialized use.

(ii) LESSOR shall provide electric power for LESSEE. Power quality is utility grade with no special filtering for harmonics or fluctuations. Power is imported from a utility and LESSOR cannot guarantee continuous availability. If LESSEE has a need for continuous, uninterruptible, or specific power quality needs, it shall be LESSEE'S responsibility to provide and maintain filtering or standby equipment as necessary. Installation of this equipment must be approved in advance and in writing by LESSOR.

(iii) The LESSOR is required by code to perform scheduled preventive maintenance activities to ensure safe, reliable and efficient electrical service to a building. Routine power interruptions are required to perform this work and will be scheduled on a campus wide basis over the course of the calendar year. The frequency and length of interruptions will vary between buildings due to the size of the building and amount of equipment within the building. In coordination with the LESSEE, the LESSOR will schedule work during "off hours", nights and weekends in an effort to minimize disruption to LESSEE activities at the same time working within the limitations of available manpower and available equipment. In the event of an emergency situation of the LESSOR reserves the right to interrupt electrical services as required during normal business hours.

(iv) For non-scheduled power outages, every effort shall be made by LESSOR to restore electrical power in cooperation with the respective utility companies as soon as reasonably possible.

3. <u>RECYCLING, REUSE AND SUSTAINABILITY</u>

a. Pursuant to Minnesota Statutes, Section 16B.24, Subdivision 6 (d), LESSOR shall provide space for recyclable materials.

b. LESSOR shall provide general recycling services including transporting recycling barrels provided by LESSEE from the Leased Premises to a holding area.
If shipping containers are provided by LESSEE, empty the recycling barrels into the shipping containers and return said recycling barrels to the Leased Premises.

c. LESSOR is not responsible for confidential recycling.

4. **<u>JANITORIAL SERVICES</u>** The following janitorial services shall be provided by LESSOR:

a. **Office Cleaning**

Daily:
Empty trash receptacles; replace liners, as necessary.
Vacuum carpeted main traffic aisles, moving furniture, as necessary.
Return furniture to original position.
Pick up litter in remainder of other carpeted areas.
Spot clean carpeting.
Spot clean partitions/door glass.

Weekly:
Vacuum carpeted areas.
Dust mop hard surface main traffic aisles.
Dust exposed areas on desks/credenzas/work surfaces.
Dust mop hard surface areas.
Wet mop hard surface areas.
Detail dust accessible furniture.
Dust windowsills, radiators, etc. (below 6 feet).

Monthly: Spot clean walls and doors.

Semi-Annual:
Clean door frames.
Dust accessible exterior window blinds, where applicable.
Clean ceiling vents (under 12 feet).
Clean-carpeted traffic aisles.

Annually: Clean carpet. May be extraction, tip cleaning or rotary shampooing.

As Needed: Empty recyclable materials from intermediary containers and coordinate material pick up.

NOTE: Detail dusting in an office setting shall be done only in accessible areas. LESSOR shall not move personal items and electronic equipment to clean or dust and shall trash only

waste receptacles and items marked “trash.”

b. **Lobby/Entrance Cleaning**

Daily:
Empty/spot clean trash receptacles.
Sweep hard surface floors.
Wet mop hard surface floors.
Clean walk off mats.
Clean door glass; spot clean adjacent glass.
Vacuum carpet.
Clean entire interior and exterior of elevators.
Sweep/vacuum/wet mop open stairways.
Clean/sanitize public pay telephones.
Check/spot clean directories.

Weekly:
Detail/dust areas below 6 feet.
Spot clean plate glass windows.
Clean and polish stairway handrails.
Clean thresholds.
Check/arrange and spot clean public area furniture.
Clean kick plates and door frames.
Spot clean walls

As Needed:
Scrub and coat hard surface floors.
Strip, seal and finish hard surface floors.
Buff/burnish accessible hard surface floors.
Clean carpet.

c. Hard Surface Floor Care – Common Areas

Daily:
Dust mop wall to wall.
Spot mop spills/splashes.

Weekly:
Wet mop/auto scrub floor surfaces.
Buff/burnish floors.

As Needed:
Heavy scrub and recoat floor finish.
Strip, seal and finish hard surface floors.

d. **Hard Surface Floor Care – Work Areas**

Daily:
Dust accessible areas.
Wet mop other areas.

Weekly:
Dust mop wall to wall.
Wet mop/auto scrub wall to wall.
Buff/burnish accessible floor areas.

As Needed:
Heavy scrub and recoat floors.
Strip, seal and finish.

e. **Restroom Cleaning**

Daily:
Check, resupply stock.
Clean stock dispenser.
Empty trash, including sanitary disposal units; clean receptacles.
Clean and sanitize toilets, urinals, sinks and countertops.
Clean stainless steel and chrome.
Wet mop floor with sanitizing detergent.
Clean mirrors.
Spot clean doors, both sides.
Spot clean walls with special emphasis around dispensers, sinks and urinals.

Monthly:
Machine scrub floors.
Sanitize waste receptacles.

Semi Annually: Wall to wall deep clean cycling, including all walls, partitions, fixtures and floors.

f. Shower room/stall cleaning

Daily: Inspect, touchup and wipe down fixtures. Remove hair and other debris on finishes and fixtures.

Weekly: Power wash shower room walls and floors with disinfectant cleaner. Clean and disinfect all shower room fixtures.

g. Miscellaneous Cleaning

Daily: Sanitize drinking fountains.
Spot check interior stairwells.
Remove unapproved posters or outdated posters/bulletins.

Weekly: Dust hallway fixtures, i.e., pictures, fire extinguishers.

As Needed: Wet mop hard surface stairwell risers and landings.
Clean ceiling light diffusers and exhaust fans in elevator cars.
Clean janitorial closets.
Dust stairwell railings.
Vacuum upholstered furniture.

B. The Department of Administration, **Real Estate and Construction Services** (RECS) shall be responsible for:

1. Allocation and inventory of state-owned space under the custodial control of the Plant Management Division.

2. Preparation and processing of lease documents.

II. DUTIES OF LESSEE

A. TRANSFERABILITY LESSEE shall not assign nor in any manner transfer this Lease or any interest therein, nor sublet said Leased Premises or any parts thereof.

B. DESIGNATED STAFF PERSON LESSEE agrees to designate a key contact person who shall be responsible for coordinating building related questions, concerns and general communications with LESSOR'S Building Manager. This will include but not be limited to building surveys, LESSOR initiated building postings, construction/renovation projects, recycling, reuse and sustainability issues, and to communicate with LESSOR on postings of work which may affect the building tenants or building operations.

C. RECYCLING, REUSE AND SUSTAINABILITY

1. General Recycling Services – LESSEE agrees to:

a. Ensure LESSEE'S employees, contractors and visitors recycle all recyclable materials as designated in accordance with the 60% recycling goal in Minn. Stat. §115A.15. Education should be provided and barriers to recycling should be addressed.

b. Ensure shipments of recyclables do not contain contaminating materials.

c. Use recycling containers and equipment only for designated recycling purposes.

d. Direct recycling questions and general waste reduction and recycling needs to LESSOR'S Building Manager or designee.

e. Recycling of confidential materials.

f. Transfer of recycling materials from desk side containers to intermediary containers.

D. HAZARDOUS WASTE

1. If LESSEE is a generator of hazardous waste as defined in the Minnesota Pollution Control Agency Hazardous Waste Rules, Chapters 7001, 7045 and 7046, and/or any local jurisdiction's hazardous waste management ordinance(s), it shall obtain a license to generate the hazardous waste and provide LESSOR with a copy of its license agreement no later than thirty (30) days after the execution of this Lease. LESSEE shall also provide LESSOR with a copy of its annual Hazardous Waste Report each year thereafter.

2. If LESSEE is recycling hazardous waste under a local jurisdiction's special waste pilot project guidelines, it shall provide LESSOR documentation of such action including the type of wastes, approximate quantities and means and places of LESSEE'S recycling.

3. In the event LESSEE vacates Leased Premises, LESSEE shall have a closure inspection conducted by the local jurisdiction's public or environmental health unit and the results of such inspection shall be forwarded by LESSEE to LESSOR no later than thirty (30) days from the date LESSEE vacated the Leased Premises. Any hazardous waste violations or other issues identified in the closure inspection shall be remedied by LESSEE at LESSEE'S expense.

E. ELECTRONIC DEVICES AND FURNITURE LESSEE is responsible for agency owned equipment, appliances, and office furniture, and must be disposed of at LESSEE'S expense.

F. WASTE PREVENTION, ENERGY CONSERVATION AND USE OF UTILITY SERVICES

Heating, ventilation and air conditioning, electrical, water and sewage (please refer to DUTIES OF LESSOR, 2. Utility Services, parts a & b).

1. LESSEE agrees to observe reasonable precautions to prevent waste and conserve energy and natural resources by use of settings as determined by LESSOR for thermostats, vents, appliances, lights and climate control devices such as window treatments. LESSOR may provide LESSEE with instructions defining said optimal use.

2. LESSEE shall be responsible for utility costs for utilities requested for program needs beyond those provided as part of this agreement or outside normally established hours of operation. This includes ventilation with additional cooling or heating outside normally established hours of operation and electricity for significant computer room loads, UPS systems or major appliances if determined by LESSOR to be beyond those provided for in this agreement, either during or outside normal building operating hours.

3. LESSOR will measure utility usage in appropriate units and charge LESSEE for the cost per unit of the utility. LESSEE shall promptly reimburse LESSOR upon receipt of invoice for utility services.

G. USE OF SPACE

1. LESSEE agrees not to use the Leased Premises in any way which, in the judgment and discretion of LESSOR, poses a hazard to building occupants, the Leased Premises or the building in part or whole, nor shall LESSEE use the Leased Premises so as to cause damage, annoyance, nuisance or inconvenience to other building occupants.

2. LESSEE agrees to not use any stairwells, stairwell landings, loading dock areas, electrical, low voltage and mechanical equipment rooms or janitorial closets under the custodial control of LESSOR as storage areas. If access to any locked electrical/low voltage or janitorial/maintenance closet is needed by LESSEE, LESSEE shall contact 651.201.2300 to request access.

3. LESSEE agrees to consider all common areas in the buildings not located within the Leased Premises including entrances, lobbies, stairwells and landings as public, common spaces and shall only use them for State-approved events and shall comply with Minnesota Rules Chapter 1235.0100 to 1235.0600, Rules Governing Public Rallies. All rules of conduct for users of public space will apply for the use of such space. These rules of conduct are subject to change. Public, common spaces shall not be used by LESSEE, LESSEE'S staff or private vendor(s) for solicitation or sales. Contact 651.201.2300 for more information regarding special events and rules governing them.

4. LESSEE agrees to consider conference rooms not leased as part of the Leased Premises and under the custodial control of LESSOR, as public, common spaces and shall only use them for State-sponsored events. Such public conference rooms shall not be used by LESSEE, LESSEE'S staff or private vendor(s) for solicitation or sales.

5. LESSEE agrees to receive all goods delivered to the building related to LESSEE or Leased Premises at the loading dock and LESSEE shall be responsible for the safe-guarding and security of these delivered goods.

LESSEE agrees that, at no time, shall LESSOR be held accountable for the loss of any delivered goods nor shall the loading dock be used for storage or as a holding area.

6. LESSEE agrees to maintain the Leased Premises in a reasonably safe, clean and sanitary condition in compliance of all applicable codes.

H. EQUIPMENT REPAIR/REPLACEMENT SERVICES

1. LESSEE-owned program equipment purchased and installed by LESSEE or purchased and installed on behalf of LESSEE through a major construction or renovation project that is related to LESSEE'S programs or operation shall be the responsibility of LESSEE to maintain, repair, replace or remove. Any structural or other damage to the Leased Premises resulting from LESSEE'S equipment shall be remedied by LESSEE at LESSEE'S expense. At the discretion of LESSOR, any of LESSEE equipment shall be removed at the time LESSEE vacates the Leased Premises and the Leased Premises shall be returned to its original condition at LESSEE'S expense. LESSOR may, at its discretion, following the execution of an interagency agreement, be contracted to maintain, service, repair and replace such LESSEE'S equipment at LESSEE'S cost on a fee-for-service basis through LESSOR'S Repair and Other Jobs activity.

2. Specialized fire suppression systems supporting LESSEE-owned equipment shall be the responsibility of LESSEE to maintain, repair, replace and inspect per local jurisdiction requirements. LESSEE may contract with LESSOR for maintenance, repair and inspection services of LESSEE'S equipment at LESSEE'S cost on a fee for services basis through LESSOR'S Repair and Other Jobs activity. If LESSEE chooses to contract separately, LESSEE must provide inspection report as required.

3. LESSEE to ensure owned equipment such as lieberts, dry coolers, etc. is properly installed and maintained to ensure maximum advantage of outside cooling.

I. LESSEE OWNED AND FURNISHED EQUIPMENT All LESSEE owned and furnished equipment shall be LESSEE responsibility to maintain, repair and inspect. LESSEE is responsible for any repairs to the building and building components resulting from LESSEE owned equipment failure.

J. KEYS Additional keys needed by LESSEE beyond those provided by LESSOR shall be obtained from LESSOR on a fee-for-service basis through LESSOR'S Repair and Other Jobs activity. LESSEE is responsible for returning all keys issued for the Leased Premises upon termination of the Lease.

K. SECURITY SERVICES LESSEE shall be responsible for maintaining all non-perimeter security devices or sensors in the Leased Premises including panic devices, emergency call boxes, access control devices, and cameras.

L. SIGNAGE Identification of space within leased premises is the responsibility of the LESSEE.

M. BUILDING MANAGEMENT SERVICES LESSEE will pay all invoices regarding:

1. CARPET. If LESSEE desires any carpet and LESOR does not have funding available or does not agree carpet has reached the end of useful life, LESSOR will contract, install and invoice LESSEE.

2. INTERIOR DECORATION. If LESSEE desires a different type of wall treatment, different quality of paint or decided it has reached the end of useful life, LESOR will contract and invoice the LESSEE.

3. WINDOW TREATMENTS. If LESSEE desires a different type of window treatment or decided it has reached the end of useful life, LESSOR will contract and invoice the LESSEE.

N. COMMUNICATION LESSEE shall submit LESSEE initiated building postings to LESSOR'S Building Manager for approval. Approved posting will be distributed to the building's bulletin holders.

O. MODIFICATIONS TO LEASED SPACE

1. LESSEE shall contact LESSOR to initiate any work that will affect the physical and/or operational characteristics of the Leased Premises. Such work may include but not be limited to: construction, remodeling, renovation, modular furniture, security systems and communications/data cabling. Detailed plans for all such work shall be developed and approved by LESSOR or their designee. Implementation of the work shall be performed either by:

   a. Licensed contractor, as authorized by LESSOR, under contract with the LESSOR.
   b. Licensed contractor, as authorized by LESSOR, under contract with LESSEE. Such contracts must be approved by LESSOR prior to contract execution. Said contractor must follow all applicable codes and licensure requirements.

2. At the time LESSEE vacates the Leased Premises, LESSEE shall, at LESSOR'S option be responsible for restoration of the Leased Premises which have been modified by the LESSEE since July 1, 2009. The Leased Premises shall be returned to its original condition by LESSOR at LESSEE'S expense.

P. **PERSONAL PROPERTY** UL certified appliances such as, but not limited to, toasters, microwaves, refrigerators, coffee makers are only allowed in designated common areas as designated by LESSOR. Personal items such as space heaters, bicycles, segways or animals (including pets), are not allowed inside LESSOR managed facilities.

Q. PLANTS LESSEE shall ensure that all plants are properly maintained. LESSEE will be responsible for any damages as a result of plants.

TOUR FY 2014	ADMIN		AG-HEALTH LAB		ANDERSEN		BCA		CAPITOL		COB		ELY REVENUE		FLEET & SURPLUS SVCS		FREEMAN	
	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
Point of Entry	95.03	87.14	96.33	98.10	97.54	94.07	90.63	92.38	89.52	89.38	91.11	88.86	91.07	90.00	90.24	91.67	95.92	96.00
Corridors/Elevators	89.29	87.90	95.92	98.29	97.14	93.88	96.67	96.19	86.53	86.19	87.62	92.14	88.33	90.00	97.78	97.67	95.10	89.29
Stairways	80.00	87.27	97.14	81.67	62.50	71.25	75.00	80.00	91.43	88.57	90.00	92.50	N/A	N/A	N/A	N/A	95.71	57.50
Restrooms	93.21	81.97	96.33	95.71	97.14	97.55	99.05	93.57	89.39	87.94	89.52	93.93	92.22	90.00	96.57	96.11	96.33	92.57
Office Areas	92.36	89.19	98.47	95.83	95.11	95.75	90.50	88.37	69.25	79.26	87.86	90.84	78.33	92.50	95.57	93.81	96.85	92.00
Break Rm/Kitchen	100.00	96.57	98.40	100.00	94.00	100.00	95.00	93.60	88.00	91.33	100.00	98.67	85.50	84.00	98.40	95.00	98.00	99.00
Cafeteria	N/A	N/A	N/A	N/A	N/A	85.00	N/A	N/A	100.00	100.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Vending	86.67	87.50	100.00	100.00	95.00	90.00	N/A	90.00	80.00	100.00	100.00	93.33	N/A	80.00	N/A	N/A	100.00	100.00
Bldg Components	95.56	91.39	99.26	97.33	97.78	92.89	94.07	85.61	62.22	79.09	82.22	85.49	83.75	90.00	93.33	89.44	99.63	94.44
Life Safety Sys	100.00	89.00	100.00	100.00	100.00	96.67	93.33	86.25	80.00	75.60	72.00	90.00	86.67	83.33	93.33	86.67	100.00	100.00
Mechanical Rooms	83.14	86.00	90.48	100.00	100.00	91.11	87.46	68.33	85.00	78.75	86.67	80.00	75.00	86.00	93.33	91.00	64.44	100.00
Loading Dock Area	73.33	77.50	92.00	91.67	100.00	93.33	83.33	82.13	83.33	77.78	75.00	80.00	N/A	N/A	89.33	83.33	90.00	85.56
Parking	83.33	93.33	N/A	N/A	N/A	100.00	80.00	85.00	N/A	90.00	N/A	N/A	86.67	90.00	91.67	90.00	N/A	N/A
Grounds	81.33	91.11	90.00	80.83	N/A	91.64	77.50	78.33	N/A	92.86	76.00	80.00	N/A	82.86	N/A	N/A	82.22	N/A
Average	89.52	81.85	87.99	94.95	74.02	92.37	83.22	83.22	83.72	86.91	86.50	88.81	79.85	87.15	93.97	91.47	92.85	91.49

SURVEY FY 2014	ADMIN		AG-HEALTH LAB		ANDERSEN		BCA		CAPITOL		COB		ELY REVENUE		FLEET & SURPLUS SVCS		FREEMAN	
	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
Getting to work	95.38	96.72	95.56	94.83	85.68	85.80	94.50	93.50	97.10	95.31	89.62	93.95	99.22	90.79	95.83	90.48	91.09	91.05
Office Area	93.39	92.08	94.17	95.24	89.63	88.82	92.89	94.78	89.11	79.22	89.09	83.92	86.84	87.83	100.00	94.64	94.56	94.12
Facilities	94.27	93.41	91.48	95.96	92.64	92.90	97.32	98.99	98.30	98.00	95.98	95.66	95.78	90.79	100.00	100.00	96.98	96.78
Food Service	84.04	87.42	N/A	93.27	71.18	80.01	84.16	81.05	87.65	90.20	87.66	85.48	N/A	N/A	N/A	N/A	85.12	84.98
Security	90.14	89.18	98.87	97.37	87.25	86.20	98.27	95.86	70.29	85.30	93.49	89.93	96.88	94.74	93.75	100.00	94.02	94.10
PMD Services	98.65	100.00	97.78	100.00	98.97	96.59	100.00	98.99	100.00	94.12	97.34	97.66	96.88	94.74	100.00	100.00	98.27	98.88
Average	92.65	93.14	95.57	96.11	87.56	88.39	94.52	93.86	87.97	90.36	92.2	91.10	95.12	91.78	97.92	97.02	93.34	93.32

State of Minnesota
Plant Management Division
Building Tours

www.admin.state.mn.us/pmd

TOUR FY 2014	GROVE		JUDICIAL CENTER		POWER HOUSE/691		MHC		RSB		SOB		STASSEN		TRANSPORT-ATION		VETS	
	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
Point of Entry			91.43	89.37	81.52	84.46	94.74	96.29	92.30	96.89	96.40	93.04	91.71	91.43	95.51	95.56	92.93	92.01
Corridors/Elevators			92.70	94.29	84.00	84.18	95.56	95.60	93.21	97.46	96.57	95.51	91.43	90.29	91.84	93.39	91.90	92.12
Stairways			100.00	93.33	84.00	82.86	98.75	97.14	93.33	95.00	62.50	88.57	91.43	76.67	71.25	88.89	77.14	90.00
Restrooms			98.43	93.65	85.83	86.94	95.00	94.29	95.11	93.02	99.52	95.51	91.43	90.29	95.83	89.29	96.67	91.43
Office Areas			97.67	89.26	79.67	84.44	98.97	99.68	92.62	94.35	96.44	84.02	93.80	86.50	95.88	89.20	90.00	89.81
Break Rm/Kitchen			94.00	92.83	87.00	84.67	95.80	96.00	94.29	93.50	96.00	90.00	95.00	81.75	94.40	92.00	91.00	92.67
Cafeteria			100.00	93.33	N/A	N/A	95.00	100.00	93.33	91.33	N/A	N/A	N/A	N/A	10.00	85.00	N/A	N/A
Vending			N/A	100.00	80.00	80.00	100.00	93.33	85.00	95.00	100.00	75.00	100.00	100.00	100.00	86.67	90.00	76.00
Bldg Components			91.43	82.96	75.63	77.09	97.14	94.60	90.11	93.89	95.56	80.00	96.67	73.37	88.00	86.06	91.56	89.17
Life Safety Sys			10.00	84.67	63.33	73.00	95.00	96.00	100.00	94.00	100.00	79.00	90.00	86.67	100.00	95.20	100.00	100.00
Mechanical Rooms			71.67	73.83	68.57	75.05	97.05	98.57	90.06	95.43	82.86	80.44	69.52	76.67	91.43	88.89	86.67	71.11
Loading Dock Area			82.78	73.11	93.33	68.75	90.33	92.50	96.00	400.00	92.00	73.00	90.00	90.00	83.33	89.56	80.00	92.22
Parking			88.75	80.00	66.67	75.00	80.00	100.00	95.00	96.25	90.00	80.00	87.50	93.33	95.00	90.00	90.00	85.00
Grounds			71.70	75.24	67.78	68.00	94.44	88.89	90.83	87.90	85.00	72.29	100.00	89.63	90.00	93.14	90.00	90.44
Average			90.81	86.85	78.26	78.80	94.84	95.92	92.94	94.57	91.76	83.57	91.42	86.66	92.32	90.20	89.84	88.61

SURVEY FY 2014	GROVE		JUDICIAL CENTER		POWER HOUSE/691		MHC		RSB		SOB		STASSEN		TRANSPORT-ATION		VETS	
	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
Getting to work			92.35	92.86	88.64	82.94	89.54	94.32	99.20	99.09	98.45	94.94	96.54	94.46	90.82	92.89	97.22	92.65
Office Area			90.12	92.85	97.36	89.35	92.66	93.55	95.72	95.49	91.46	90.41	92.33	90.91	92.51	91.03	97.22	92.64
Facilities			95.75	93.32	98.15	97.44	97.15	96.14	97.85	98.57	98.36	97.97	95.61	96.21	94.18	96.21	98.15	96.08
Food Service			86.53	86.96	N/A	N/A	91.63	89.72	72.13	87.97	93.56	86.24	86.37	87.11	88.30	87.24	88.89	94.38
Security			90.05	92.20	94.45	88.46	90.13	87.50	95.07	95.73	82.72	73.03	92.36	94.30	88.37	87.94	100.00	95.00
PMD Services			97.70	94.29	100.00	100.00	100.00	100.00	95.16	100.00	100.00	100.00	98.79	98.38	96.60	97.49	100.00	100.00
Average			92.08	92.08	95.72	91.64	93.52	93.54	92.52	96.14	94.09	90.43	93.67	93.56	91.80	92.13	96.91	95.13

Admin Minnesota
DEPARTMENT OF ADMINISTRATION

Plant Management Division
G-10 Administration Building
50 Sherburne Avenue
St. Paul, MN 55155
Phone: 651-201-2350
Fax: 651-297-5158

DATE: June 9, 2016

TO: Ify Onyiah
Executive Budget Officer

FROM: Christopher A. Guevin
Director

CAG
9 JUN 2016

SUBJECT: FY 2016/2017 Lease Business Plan

In September 2014, Plant Management Division (PMD) submitted an FY 2016/2017 Lease Business Plan that established Lease rates based on expected costs and building needs and as such called for an overall Lease rate increase for PMD managed buildings. This was a significant change over the previous twelve-year period when overall Lease rates were held steady to avoid overall rate increases for customers.

Subsequent to our original Lease rate submittal, and to address budget concerns raised by the Departments of Human Services, Revenue, Transportation and Minnesota Management and Budget (MMB), the Department of Administration (Admin) agreed to support lower than originally requested FY 2016 and FY 2017 lease rates in the Andersen, Stassen and Transportation buildings. It was understood by all parties that these lower rates would result in service impacts and the delay of building maintenance projects in the short term.

The original plan reflected overall Lease rate increases of 4.0% in FY 2016 and 2.9% in FY 2017. The approved rates reflect overall Lease rate increases of 2.6% in FY 2016 and 1.5% in FY 2017.

Change in rates from original request:

Building	Original FY 2016 Proposed Rate	Approved Rate
Andersen	$ 30.40	$ 30.15
Stassen	$ 17.15	$ 15.60
Transportation	$ 18.40	$ 17.50

Building	Original FY 2017 Proposed Rate	Approved Rate
Andersen	$ 31.65	$ 30.35
Stassen	$ 19.15	$ 16.22
Transportation	$ 19.40	$ 18.40

When determining services that would be reduced or eliminated, priority was given to life/safety and code requirements followed by preserving the state's assets. As much as feasible, service reductions are being made in the areas of aesthetics and tenant comfort.

The following projects were included in the original rate proposal but have been postponed to a future biennium due to the rate reductions:

- Andersen Building lighting project
- Stassen Building window frost project and upgrade of perimeter ventilation
- Transportation Building HVAC project

Nine new GMW positions were added effective July 1, 2015:

- Ag/Health Lab (1)
- Centennial Building (1)
- Minnesota History Center daytime (1)
- Retirement Systems Building (1)
- State Capitol Building (2)
- State Office Building (1)
- Daytime cleaning of all buildings (2)

The original proposal also included 1 additional General Maintenance Worker (GMW) each at the Andersen and Stassen buildings and 2 additional GMWs at the Transportation Building. These 4 positions have been withdrawn for the FY 2016/2017 biennium and will be reconsidered again for FY 2018/2019.

The revised Leases FTE is now 233.04.

Due to excess retained earnings, Leases will rebate Minnesota Historical Society $2 million in FY 2016.

FY 2016 Rate Matrix

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2016 - Revised

LEASE RATE MATRIX FY 2016 January 9, 2015	Total	321 Grove Bldg 2	691 N Robert	Admin	Ag/Health Lab	Andersen	BCA Maryland
DIRECT COSTS							
Salaries & Benefits	15,099,698	28,161	145,491	315,718	771,105	1,171,743	726,200
Utilities - Electric	6,510,230	5,132	45,846	101,054	825,308	850,319	590,028
Utilities - Water	440,623	219	13,172	7,850	35,563	27,643	33,638
Utilities - District Heat	1,657,166		31,656	70,889	471,608	123,834	
Utilities - District Cooling	1,045,668		19,147	14,210	236,334	486,022	
Utilities - Gas for Heating	324,573	4,003					198,512
Utilities - Other	168,511				74,786	8,669	
Repairs & Maintenance	1,628,409	1,370	3,205	37,291	101,168	81,085	56,519
Maintenance & Leasehold	2,300,000	1,200	4,550	11,300	26,350	63,850	34,600
Professional/Technical Services	413,344	856	1,114	3,054	8,860	28,009	43,259
Supplies	1,578,803	3,717	40,126	35,600	91,054	157,725	147,258
Purchased Services	701,593	9,367	2,206	20,488	26,542	97,824	19,938
Insurance	274,291	174	1,896	6,164	21,650	38,120	28,114
Statewide Indirect	980,991						
Centralized IT Services	743,425	13	358	2,131	1,888	748	1,524
Vehicle Leases	408,648						
Other Operating Costs	297,972	1,245	4,697	8,758	14,390	34,162	19,117
Intrafund Expenses (PMD Rent)	593,404						
Equipment Depreciation	86,270	40	166	5,945	1,310	7,011	1,260
Depreciation of Bldg Improvements	481,742	19,399	5,156	4,591	85,306	5,002	2,710
Bond Interest	4,162,026	2,469		89,162	1,462,481		628,684
Building Depreciation	9,192,416	2,853		419,671	845,698		835,483
Debt Service	12,729,744					6,719,561	
Building Replacement Funds	597,059					335,557	
Total Direct Costs	62,414,606	80,219	318,787	1,153,877	5,101,401	10,236,754	3,366,845
DISTRIBUTIONS/ALLOCATIONS							
Admin O/H Internal	0	3,801	15,921	39,442	92,091	222,900	120,858
Admin O/H External	0	3,666	15,359	38,048	88,836	215,022	116,587
Grounds	0	1,748	666	18,396	5,744	26,637	35,960
Tunnels	0			19,246	44,849		
Common Space (Conf Rms)	0		996	(13,682)	5,728		
Power House (Electric/Chiller Loop)	0		18,881	46,517	108,631		
Automation System	0		897	13,040	55,032	46,837	120,352
Total Distributions/Allocations	0	9,215	52,720	161,007	400,911	511,396	393,757
TOTAL COSTS	62,414,606	89,434	371,507	1,314,884	5,502,312	10,748,150	3,760,602
REVENUE - IN LIEU OF RENT							
Approp. - Ceremonial	1,495,780						
Approp. - Services for Blind	110,241			16,093		30,240	6,280
Approp. - Rent Waived	3,475,690			8,841			
Total In Lieu of Rent	5,081,711	0	0	24,934	0	30,240	6,280
REVENUE - OTHER							
Specialized Utilities	991,406					460,696	
Intrafund Revenue	593,404	83,855	316,642	192,907			
Misc Revenue	13,214		600				
Total Other Revenue	1,598,024	83,855	317,242	192,907	0	460,696	0
REVENUE - RENT / RATE							
Requested Storage Rate				7.00			
Requested Storage Revenue	174,804			3,262			
Production Rate Breakeven		15.25	15.46				
Production Revenue Breakeven	419,327	89,426	329,901				
Requested Production Rate		14.30	13.20				
Requested Production Revenue	365,530	83,855	281,675				
Office/Lab Rate Breakeven		15.25	15.46	22.59	39.74	30.66	20.68
Office/Lab Revenue Breakeven	55,600,606	0	40,954	1,284,671	5,502,679	10,257,426	3,753,585
Requested Office/Lab Rate		14.30	13.20	20.90	38.25	30.15	20.00
Requested Office/Lab Revenue	52,577,775	0	34,967	1,188,562	5,296,363	10,086,803	3,630,140
Total Rent Revenue	53,118,109	83,855	316,642	1,191,824	5,296,363	10,086,803	3,630,140
TOTAL RECOVERIES/REVENUE	59,204,440	83,855	317,242	1,216,758	5,296,363	10,577,739	3,636,420
INC (DEC) IN RETAINED EARNINGS	(3,210,166)	(5,579)	(54,265)	(98,126)	(205,949)	(170,411)	(124,182)
FY16 Storage Rate		**0.00**	**0.00**	**7.00**	**0.00**	**0.00**	**0.00**
FY16 Production Rate		**14.30**	**13.20**	**0.00**	**0.00**	**0.00**	**0.00**
FY16 Office/Lab Rate		**14.30**	**13.20**	**20.90**	**38.25**	**30.15**	**20.00**
FY15 Storage Rate		0.00	0.00	6.50	0.00	0.00	0.00
FY15 Production Rate		13.00	12.00	0.00	0.00	0.00	0.00
FY15 Office/Lab Rate		13.00	12.00	20.25	38.25	29.00	20.00
FY14 Storage Rate		0.00	0.00	6.50	0.00	0.00	0.00
FY14 Production Rate		13.00	12.00	0.00	0.00	0.00	0.00
FY14 Office/Lab Rate		13.00	12.00	20.25	38.25	29.00	20.00
Automation System Points	68,058	3	93	1,483	6,263	5,332	13,691
DISTRIBUTION METHODS							
A, By Total Sq. Ft.	1.0000	0.0021	0.0087	0.0216	0.0505	0.1224	0.0663
B, By Sq. Ft. w/o Ely, Fleet	1.0000	0.0021	0.0088	0.0218	0.0509	0.1232	0.0668
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	1.0000		0.0138	0.0340	0.0794		
D, By Grounds	1.0000	0.0021	0.0008	0.0221	0.0069	0.0320	0.0432
E, By Tunnel Connections	1.0000			0.0427	0.0995		
F, By Automation System Points	1.0000		0.0015	0.0218	0.0920	0.0783	0.2012
G, By Power House (Elec & Chiller Loop)	1.0000		0.0138	0.0340	0.0794		
H, M&L w/o Fleet & RSB	1.0000	0.0024	0.0091	0.0226	0.0527	0.1277	0.0692
I, By Total Sq Ft w/o RSB	1.0000	0.0022	0.0091	0.0225	0.0526	0.1275	0.0691
J, Capitol Complex	1.0000		0.0100	0.0246	0.0575	0.1393	
COMPARISON TO PRIOR YEAR							
Revenue at FY16 Requested Rate	57,606,415	0	0	1,023,851	5,296,363	10,117,044	3,636,420
Revenue at FY15 Requested Rate	56,179,409	0	0	991,877	5,296,363	9,731,153	3,636,420
Variance	1,427,006	0	0	31,974	0	385,891	0
% Rate Increase - Overall	2.5%						
SQUARE FOOTAGE							
Office/Lab	2,437,699		2,649	57,641	138,467	334,554	181,507
Production	27,203	5,864	21,339				
Storage	24,972			466			
Ceremonial	17,029						
Services for the Blind	4,862			770		1,003	314
Rent Waived - Office	225,136			423			
Rent Waived - Storage	5,457						
TOTAL SQUARE FOOTAGE	2,742,358	5,864	23,988	59,300	138,467	335,557	181,821

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2016 - Revised

LEASE RATE MATRIX FY 2016
January 9, 2015

	Centennial	Ely	Fleet & Surplus	Freeman	Governor's Residence	Judicial	MN History Center	Retirement Systems Bldg
DIRECT COSTS								
Salaries & Benefits	1,051,738	29,536	36,944	1,046,184	201,889	847,657	2,138,005	529,141
Utilities - Electric	816,847	25,959		376,896	27,270	298,759	762,885	308,934
Utilities - Water	20,207	2,170		18,441	3,526	36,794	74,485	18,883
Utilities - District Heat	99,412			129,521		100,365		97,593
Utilities - District Cooling	44,551			48,342		38,240		
Utilities - Gas for Heating					18,520		103,538	
Utilities - Other	3,062	42,996		14,619				6,293
Repairs & Maintenance	64,624	39,103	384	155,478	45,317	66,713	418,396	42,100
Maintenance & Leasehold	1,042,150	2,750		49,750	3,250	34,150	562,650	
Professional/Technical Services	15,176	3,729	614	41,954	18,287	24,865	71,856	6,116
Supplies	105,798	15,766	3,060	102,897	30,048	72,924	179,585	43,129
Purchased Services	52,692	64,751	796	64,335	2,708	18,872	140,664	21,691
Insurance	19,469	1,369		27,790	3,133	36,247	267	89
Statewide Indirect								
Centralized IT Services	4,276	791		3,205	343	4,662	4,457	2,046
Vehicle Leases								
Other Operating Costs	11,448	1,974		15,326	696	12,256	13,470	9,470
Intrafund Expenses (PMD Rent)								
Equipment Depreciation	7,143			3,369	119	1,243	2,280	762
Depreciation of Bldg Improvements	12,984	10,815		3,897	15,044	8,024	81,642	
Bond Interest	33,608				60,402	11,497	31,433	
Building Depreciation	920,248	99,318			123,861	935,793	684,825	
Debt Service				6,010,163				
Building Replacement Funds				261,502				
Total Direct Costs	4,325,433	341,027	41,798	8,373,688	554,413	2,549,062	5,250,448	1,086,248
DISTRIBUTIONS/ALLOCATIONS								
Admin O/H Internal	147,273	2,326	776	173,688	11,398	119,230	218,739	73,094
Admin O/H External	142,068	5,801	1,090	167,550	10,995	115,016	211,008	70,511
Grounds	27,303			47,280	14,151	28,218	54,606	30,882
Tunnels	71,804			84,741		58,192		
Common Space (Conf Rms)	(15,887)			10,821		7,430		
Power House (Electric/Chiller Loop)	173,892			205,223		140,920		
Automation System	18,424	957	1,974	41,334	120	18,663	86,915	25,422
Total Distributions/Allocations	564,877	9,084	3,840	730,637	36,664	487,669	571,268	199,909
TOTAL COSTS	4,890,310	350,111	45,638	9,104,325	591,077	3,036,731	5,821,716	1,286,157
REVENUE - IN LIEU OF RENT								
Approp. - Ceremonial					596,015			
Approp. - Services for Blind	15,104			22,814		599		
Approp. - Rent Waived	236,528							
Total In Lieu of Rent	251,632	0	0	22,814	596,015	599	0	0
REVENUE - OTHER								
Specialized Utilities	166,983			46,117				
Intrafund Revenue								
Misc Revenue								
Total Other Revenue	166,983	0	0	46,117	0	0	0	0
REVENUE - RENT / RATE								
Requested Storage Rate	7.00							
Requested Storage Revenue	59,213							
Production Rate Breakeven								
Production Revenue Breakeven								
Requested Production Rate								
Requested Production Revenue								
Office/Lab Rate Breakeven	22.05	24.06	9.09	34.64	34.71	16.91	17.69	11.69
Office/Lab Revenue Breakeven	4,318,272	350,097	45,641	9,035,186	0	3,035,700	5,821,478	1,286,169
Requested Office/Lab Rate	16.00	24.00	10.00	34.00	35.00	15.75	16.50	10.40
Requested Office/Lab Revenue	3,133,440	349,224	50,210	8,868,254	0	2,827,456	5,429,870	1,144,239
Total Rent Revenue	3,192,653	349,224	50,210	8,868,254	0	2,827,456	5,429,870	1,144,239
TOTAL RECOVERIES/REVENUE	3,611,268	349,224	50,210	8,937,185	596,015	2,828,055	5,429,870	1,144,239
INC (DEC) IN RETAINED EARNINGS	(1,279,042)	(887)	4,572	(167,140)	4,938	(208,676)	(391,846)	(141,918)
FY16 Storage Rate	**7.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
FY16 Production Rate	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
FY16 Office/Lab Rate	**16.00**	**24.00**	**10.00**	**34.00**	**35.00**	**15.75**	**16.50**	**10.40**
FY15 Storage Rate	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY15 Production Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY15 Office/Lab Rate	16.00	28.00	12.00	32.78	35.00	15.75	16.50	9.92
FY14 Storage Rate	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY14 Production Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY14 Office/Lab Rate	16.00	28.00	12.00	32.78	35.00	15.75	16.50	9.92
Automation System Points	2,097	106	224	4,704	11	2,126	9,868	2,893
DISTRIBUTION METHODS								
A, By Total Sq. Ft.	0.0808	0.0053	0.0018	0.0954	0.0062	0.0655	0.1200	0.0401
B, By Sq. Ft. w/o Ely, Fleet	0.0814			0.0960	0.0063	0.0659	0.1209	0.0404
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	0.1271			0.1500		0.1030		
D, By Grounds	0.0328			0.0568	0.0170	0.0339	0.0656	0.0371
E, By Tunnel Connections	0.1593			0.1880		0.1291		
F, By Automation System Points	0.0308	0.0016	0.0033	0.0691	0.0002	0.0312	0.1453	0.0425
G, By Power House (Elec & Chiller Loop)	0.1271			0.1500		0.1030		
H, M&L w/o Fleet & RSB	0.0843	0.0055		0.0995	0.0065	0.0683	0.1253	
I, By Total Sq Ft w/o RSB	0.0842	0.0055	0.0019	0.0993	0.0065	0.0682	0.1250	
J, Capitol Complex	0.0920			0.1086		0.0746	0.1367	
COMPARISON TO PRIOR YEAR								
Revenue at FY16 Requested Rate	3,444,285	349,224	50,210	8,891,068	596,015	2,828,054	5,429,870	1,144,239
Revenue at FY15 Requested Rate	3,440,056	407,428	60,252	8,572,036	596,015	2,828,054	5,429,870	1,091,428
Variance	4,229	(58,204)	(10,042)	319,032	0	0	0	52,811
% Rate Increase - Overall								
SQUARE FOOTAGE								
Office/Lab	197,406	14,551	5,021	260,831		179,521	329,083	110,023
Production								
Storage	8,459							
Ceremonial					17,029			
Services for the Blind	944			671		38		
Rent Waived - Office	14,783							
Rent Waived - Storage								
TOTAL SQUARE FOOTAGE	221,592	14,551	5,021	261,502	17,029	179,559	329,083	110,023

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2016 - Revised

LEASE RATE MATRIX FY 2016
January 9, 2015

	Stassen	State Office Bldg	Transportation	Veterans Service Bldg	Admin O/H External	Admin O/H Internal	Automation System
DIRECT COSTS							
Salaries & Benefits	1,266,277	944,227	1,160,529	301,356	595,362	715,072	279,446
Utilities - Electric	506,956	281,660	566,479	116,385			
Utilities - Water	32,957	12,754	46,590	4,163			
Utilities - District Heat	150,860	113,128	202,600	65,700			
Utilities - District Cooling	63,577	39,132	33,604	22,509			
Utilities - Gas for Heating							
Utilities - Other	15,118		2,868				
Repairs & Maintenance	67,850	100,507	191,302	86,902		3,979	33,996
Maintenance & Leasehold	62,500	39,650	50,100	11,200			
Professional/Technical Services	47,800	5,482	37,253	11,802		13,948	
Supplies	135,561	93,813	117,909	28,407		25,475	10,190
Purchased Services	72,910	24,819	33,713	6,029		2,536	289
Insurance	35,700	18,062	24,964	6,489			
Statewide Indirect					980,991		
Centralized IT Services	4,761	4,373	4,191	1,962	175,850	264,701	256,271
Vehicle Leases						263,003	4,421
Other Operating Costs	29,025	13,013	19,138	26,286		25,308	104
Intrafund Expenses (PMD Rent)						506,100	3,449
Equipment Depreciation	3,850	1,443	3,385	2,981		4,849	
Depreciation of Bldg Improvements	10,202	82,108	90,470	28,163			
Bond Interest	1,336,271	70,220	15,341	65,261			1,743
Building Depreciation	803,304	753,746	1,328,054	409,599			8,264
Debt Service							
Building Replacement Funds							
Total Direct Costs	4,645,479	2,598,138	3,928,591	1,195,194	1,752,203	1,824,971	598,173
DISTRIBUTIONS/ALLOCATIONS							
Admin O/H Internal	218,196	138,408	174,955	39,261		(1,812,357)	
Admin O/H External	210,485	133,516	168,772	37,873	(1,752,203)		
Grounds	61,098	25,971	42,369	30,466			
Tunnels		67,522	85,282	19,112			
Common Space (Conf Rms)	13,591	8,621	10,893	(28,511)			
Power House (Electric/Chiller Loop)	257,760	163,494	206,591	46,244			
Automation System	80,215	12,023	50,426	22,910			(598,173)
Total Distributions/Allocations	841,345	549,555	739,288	167,355	(1,752,203)	(1,812,357)	(598,173)
TOTAL COSTS	5,486,824	3,147,693	4,667,879	1,362,549	0	12,614	0
REVENUE - IN LIEU OF RENT							
Approp. - Ceremonial							
Approp. - Services for Blind	8,393	2,773	3,973	3,972			
Approp. - Rent Waived		2,952,063		278,259			
Total In Lieu of Rent	8,393	2,954,836	3,973	282,231	0	0	0
REVENUE - OTHER							
Specialized Utilities	110,567		165,229	41,814			
Intrafund Revenue							
Misc Revenue						12,614	
Total Other Revenue	110,567	0	165,229	41,814	0	12,614	0
REVENUE - RENT / RATE							
Requested Storage Rate	7.00	7.00	7.00	7.00			
Requested Storage Revenue	55,104		15,666	41,559			
Production Rate Breakeven							
Production Revenue Breakeven							
Requested Production Rate							
Requested Production Revenue							
Office/Lab Rate Breakeven	16.60	15.20	17.19	25.85			
Office/Lab Revenue Breakeven	5,312,813	103,330	4,481,983	970,642			
Requested Office/Lab Rate	15.60	14.75	17.50	23.50			
Requested Office/Lab Revenue	4,992,764	100,271	4,562,810	882,402			
Total Rent Revenue	5,047,868	100,271	4,578,476	923,961	0	0	0
TOTAL RECOVERIES/REVENUE	5,166,828	3,055,107	4,747,678	1,248,006	0	12,614	0
INC (DEC) IN RETAINED EARNINGS	(319,996)	(92,587)	79,799	(114,543)	0	0	0
FY16 Storage Rate	**7.00**	**7.00**	**7.00**	**7.00**			
FY16 Production Rate	**0.00**	**0.00**	**0.00**	**0.00**			
FY16 Office/Lab Rate	**15.60**	**14.75**	**17.50**	**23.50**			
FY15 Storage Rate	6.50	6.50	6.50	6.50			
FY15 Production Rate	0.00	0.00	0.00	0.00			
FY15 Office/Lab Rate	15.00	14.75	16.60	22.50			
FY14 Storage Rate	6.50	6.50	6.50	6.50			
FY14 Production Rate	0.00	0.00	0.00	0.00			
FY14 Office/Lab Rate	15.00	14.75	16.60	22.50			
Automation System Points	9,127	1,371	5,740	2,608			
DISTRIBUTION METHODS							
A, By Total Sq. Ft.	0.1198	0.0760	0.0960	0.0215			
B, By Sq. Ft. w/o Ely, Fleet	0.1206	0.0765	0.0967	0.0217			
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	0.1884	0.1195	0.1510	0.0338			
D, By Grounds	0.0734	0.0312	0.0509	0.0366			
E, By Tunnel Connections		0.1498	0.1692	0.0424			
F, By Automation System Points	0.1341	0.0201	0.0843	0.0383			
G, By Power House (Elec & Chiller Loop)	0.1684	0.1195	0.1510	0.0338			
H, M&L w/o Fleet & RSB	0.1250	0.0793	0.1002	0.0224			
I, By Total Sq Ft w/o RSB	0.1248	0.0792	0.1000	0.0224			
J, Capitol Complex	0.1364	0.0865	0.1093	0.0245			
COMPARISON TO PRIOR YEAR							
Revenue at FY16 Requested Rate	5,056,261	3,055,106	4,582,449	1,206,191			
Revenue at FY15 Requested Rate	4,859,973	3,053,903	4,346,466	1,153,047			
Variance	196,288	1,203	235,983	53,144			
% Rate Increase - Overall							
SQUARE FOOTAGE							
Office/Lab	320,049	6,798	260,732	38,866			
Production							
Storage	7,872		2,238	5,937			
Ceremonial							
Services for the Blind	538	188	227	169			
Rent Waived - Office		198,998		10,932			
Rent Waived - Storage		2,406		3,051			
TOTAL SQUARE FOOTAGE	328,459	208,390	263,197	58,955			

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2016 - Revised

LEASE RATE MATRIX FY 2016 January 9, 2015	Ceremonial Grounds	Grounds O/H	Tunnels	Power House
DIRECT COSTS				
Salaries & Benefits	218,354	435,796		143,767
Utilities - Electric	3,503			
Utilities - Water	51,668			
Utilities - District Heat				
Utilities - District Cooling				
Utilities - Gas for Heating				
Utilities - Other				
Repairs & Maintenance	1,980	9,246	8,654	11,260
Maintenance & Leasehold				300,000
Professional/Technical Services	24,333	1,188	2,723	1,066
Supplies	15,994	100,307		20,460
Purchased Services	9,860	5,153	1,345	2,062
Insurance		2,760		1,834
Statewide Indirect				
Centralized IT Services	64	146		4,663
Vehicle Leases	1,856	139,368		
Other Operating Costs	21,191	16,908		
Intrafund Expenses (PMD Rent)		83,855		
Equipment Depreciation		37,676		1,438
Depreciation of Bldg Improvements	36,227			
Bond Interest	9,600		149,349	194,505
Building Depreciation	48,556		288,677	684,466
Debt Service				
Building Replacement Funds				
Total Direct Costs	443,186	832,403	450,748	1,365,521
DISTRIBUTIONS/ALLOCATIONS				
Admin O/H Internal				
Admin O/H External				
Grounds	380,908	(832,403)		
Tunnels			(450,748)	
Common Space (Conf Rms)				
Power House (Electric/Chiller Loop)				(1,368,153)
Automation System				2,632
Total Distributions/Allocations	380,908	(832,403)	(450,748)	(1,365,521)
TOTAL COSTS	824,094	0	0	0
REVENUE - IN LIEU OF RENT				
Approp. - Ceremonial	899,765			
Approp. - Services for Blind				
Approp. - Rent Waived				
Total In Lieu of Rent	899,765	0	0	0
REVENUE - OTHER				
Specialized Utilities				
Intrafund Revenue				
Misc Revenue				
Total Other Revenue	0	0	0	0
REVENUE - RENT / RATE				
Requested Storage Rate				
Requested Storage Revenue				
Production Rate Breakeven				
Production Revenue Breakeven				
Requested Production Rate				
Requested Production Revenue				
Office/Lab Rate Breakeven				
Office/Lab Revenue Breakeven				
Requested Office/Lab Rate				
Requested Office/Lab Revenue				
Total Rent Revenue	0	0	0	0
TOTAL RECOVERIES/REVENUE	899,765	0	0	0
INC (DEC) IN RETAINED EARNINGS	75,671	0	0	0
FY16 Storage Rate				
FY16 Production Rate				
FY16 Office/Lab Rate				
FY15 Storage Rate				
FY15 Production Rate				
FY15 Office/Lab Rate				
FY14 Storage Rate				
FY14 Production Rate				
FY14 Office/Lab Rate				
Automation System Points				298
DISTRIBUTION METHODS				
A, By Total Sq. Ft.				
B, By Sq. Ft. w/o Ely, Fleet				
C, By Sq Ft Cap Cmplx w/o Andersen, MHC				
D, By Grounds	0.4576			
E, By Tunnel Connections				
F, By Automation System Points				0.0044
G, By Power House (Elec & Chiller Loop)				
H, M&L w/o Fleet & RSB				
I, By Total Sq Ft w/o RSB				
J, Capitol Complex				
COMPARISON TO PRIOR YEAR				
Revenue at FY16 Requested Rate	899,765			
Revenue at FY15 Requested Rate	685,068			
Variance	214,697			
% Rate Increase - Overall				
SQUARE FOOTAGE				
Office/Lab				
Production				
Storage				
Ceremonial				
Services for the Blind				
Rent Waived - Office				
Rent Waived - Storage				
TOTAL SQUARE FOOTAGE				

FY 2017 Rate Matrix

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2017 - Revised

LEASE RATE MATRIX FY 2017 January 9, 2015	Total	321 Grove Bldg 2	691 N Robert	Admin	Ag/Health Lab	Andersen	BCA Maryland
DIRECT COSTS							
Salaries & Benefits	15,143,729	28,215	145,765	316,319	773,645	1,174,062	727,617
Utilities - Electric	6,835,739	5,388	48,139	106,107	866,574	892,834	619,530
Utilities - Water	458,250	228	13,699	8,164	36,985	28,645	34,983
Utilities - District Heat	1,709,694		32,671	73,165	486,110	127,797	
Utilities - District Cooling	1,097,949		20,104	14,920	248,151	510,322	
Utilities - Gas for Heating	337,433	4,164					206,336
Utilities - Other	175,158				77,745	9,021	
Repairs & Maintenance	1,659,348	1,396	3,266	38,000	103,090	82,605	57,592
Maintenance & Leasehold	2,100,000	1,440	5,460	13,560	31,620	76,620	41,520
Professional/Technical Services	421,197	872	1,135	3,112	9,029	28,541	44,081
Supplies	1,606,760	3,788	40,888	36,277	92,784	160,721	150,056
Purchased Services	714,924	9,545	2,248	20,878	27,046	99,683	20,318
Insurance	280,629	176	1,940	6,316	22,221	39,040	28,855
Statewide Indirect	999,630						
Centralized IT Services	757,548	13	365	2,172	1,924	762	1,554
Vehicle Leases	474,929						
Other Operating Costs	308,457	1,298	4,886	9,124	14,975	35,571	19,851
Intrafund Expenses (PMD Rent)	639,720						
Equipment Depreciation	80,628	52	216	6,069	1,250	7,476	1,641
Depreciation of Bldg Improvements	596,950	19,581	5,847	6,305	89,303	14,686	7,958
Bond Interest	4,162,026	2,469		89,162	1,462,481		628,684
Building Depreciation	9,192,416	2,853		419,671	845,698		835,483
Debt Service	12,707,931					6,709,731	
Building Replacement Funds	597,059					335,557	
Total Direct Costs	63,058,104	81,478	326,629	1,169,321	5,190,631	10,333,674	3,426,059
DISTRIBUTIONS/ALLOCATIONS							
Admin O/H Internal	0	4,009	16,803	41,626	97,190	235,242	127,550
Admin O/H External	0	3,734	15,648	38,766	90,512	219,079	118,786
Grounds	0	1,780	679	18,748	5,853	27,146	36,647
Tunnels	0			19,257	44,874		
Common Space (Conf Rms)	0		1,024	(14,197)	5,878		
Power House (Electric/Chiller Loop)	0		18,206	44,854	104,747		
Automation System	0		908	13,181	55,627	47,344	121,655
Total Distributions/Allocations	0	9,523	53,268	162,235	404,681	528,811	404,638
TOTAL COSTS	63,058,104	91,001	379,897	1,331,556	5,595,312	10,862,485	3,830,697
REVENUE - IN LIEU OF RENT							
Approp. - Ceremonial	1,480,556						
Approp. - Services for Blind	112,397			16,671		30,441	6,280
Approp. - Rent Waived	3,486,939			9,158			
Total In Lieu of Rent	5,079,892	0	0	25,829	0	30,441	6,280
REVENUE - OTHER							
Specialized Utilities	1,040,977					483,731	
Intrafund Revenue	639,721	92,065	347,826	199,830			
Misc Revenue	13,214		600				
Total Other Revenue	1,693,912	92,065	348,426	199,830	0	483,731	0
REVENUE - RENT / RATE							
Requested Storage Rate				7.00			
Requested Storage Revenue	174,804			3,262			
Production Rate Breakeven		15.52	15.81				
Production Revenue Breakeven	428,379	91,009	337,370				
Requested Production Rate		15.70	14.50				
Requested Production Revenue	401,481	92,065	309,416				
Office/Lab Rate Breakeven		15.52	15.81	22.88	40.41	30.93	21.07
Office/Lab Revenue Breakeven	56,184,204	0	41,881	1,301,163	5,595,451	10,347,755	3,824,352
Requested Office/Lab Rate		15.70	14.50	21.65	38.25	30.35	20.00
Requested Office/Lab Revenue	53,477,264	0	38,411	1,231,214	5,296,363	10,153,714	3,630,140
Total Rent Revenue	54,053,549	92,065	347,827	1,234,476	5,296,363	10,153,714	3,630,140
TOTAL RECOVERIES/REVENUE	60,187,632	92,065	348,427	1,260,305	5,296,363	10,667,886	3,636,420
INC (DEC) IN RETAINED EARNINGS	(2,870,472)	1,064	(31,470)	(71,251)	(298,949)	(194,599)	(194,277)
FY17 Storage Rate		**0.00**	**0.00**	**7.00**	**0.00**	**0.00**	**0.00**
FY17 Production Rate		**15.70**	**14.50**	**0.00**	**0.00**	**0.00**	**0.00**
FY17 Office/Lab Rate		**15.70**	**14.50**	**21.65**	**38.25**	**30.35**	**20.00**
FY16 Storage Rate		0.00	0.00	7.00	0.00	0.00	0.00
FY16 Production Rate		14.30	13.20	0.00	0.00	0.00	0.00
FY16 Office/Lab Rate		14.30	13.20	20.90	36.25	30.15	20.00
FY15 Storage Rate		0.00	0.00	6.50	0.00	0.00	0.00
FY15 Production Rate		13.00	12.00	0.00	0.00	0.00	0.00
FY15 Office/Lab Rate		13.00	12.00	20.25	36.25	29.00	20.00
Automation System Points	68,058	3	93	1,483	6,263	5,332	13,691
DISTRIBUTION METHODS							
A, By Total Sq. Ft.	1.0000	0.0021	0.0087	0.0218	0.0505	0.1224	0.0663
B, By Sq. Ft. w/o Ely, Fleet	1.0000	0.0021	0.0088	0.0218	0.0509	0.1232	0.0668
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	1.0000		0.0138	0.0340	0.0794		
D, By Grounds	1.0000	0.0021	0.0008	0.0221	0.0069	0.0320	0.0432
E, By Tunnel Connections	1.0000			0.0427	0.0995		
F, By Automation System Points	1.0000		0.0015	0.0218	0.0920	0.0783	0.2012
G, By Power House (Elec & Chiller Loop)	1.0000		0.0138	0.0340	0.0794		
H, M&L w/o Fleet & RSB	1.0000	0.0024	0.0091	0.0226	0.0527	0.1277	0.0692
I, By Total Sq Ft w/o RSB	1.0000	0.0022	0.0091	0.0225	0.0526	0.1275	0.0691
J, Capitol Complex	1.0000		0.0100	0.0246	0.0575	0.1393	
COMPARISON TO PRIOR YEAR							
Revenue at FY17 Requested Rate	58,493,717	0	0	1,060,475	5,296,363	10,184,155	3,636,420
Revenue at FY16 Requested Rate	57,815,255	0	0	1,023,851	5,296,363	10,117,044	3,636,420
Variance	678,462	0	0	36,624	0	67,111	0
% Rate Increase - Overall	1.5%						
SQUARE FOOTAGE							
Office/Lab	2,437,699		2,649	57,641	138,467	334,554	181,507
Production	27,203	5,864	21,339				
Storage	24,972			466			
Ceremonial	17,029						
Services for the Blind	4,862			770		1,003	314
Rent Waived - Office	225,136			423			
Rent Waived - Storage	5,457						
TOTAL SQUARE FOOTAGE	2,742,358	5,864	23,988	59,300	138,467	335,557	181,821

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2017 - Revised

LEASE RATE MATRIX FY 2017
January 9, 2015

	Centennial	Ely	Fleet & Surplus	Freeman	Governor's Residence	Judicial	MN History Center	Retirement Systems Bldg
DIRECT COSTS								
Salaries & Benefits	1,054,835	29,588	37,009	1,048,224	202,257	849,285	2,143,068	531,233
Utilities - Electric	857,669	27,256		395,741	28,634	313,697	801,040	324,380
Utilities - Water	21,015	2,257		19,179	3,668	38,256	77,465	19,638
Utilities - District Heat	102,606			133,681		103,588		100,667
Utilities - District Cooling	46,778			50,759		40,152		
Utilities - Gas for Heating					19,255		107,678	
Utilities - Other	3,186	44,643		15,210				6,545
Repairs & Maintenance	85,852	39,846	391	158,432	46,178	67,981	426,345	42,900
Maintenance & Leasehold	50,580	3,300		59,700	3,900	40,980	1,325,180	
Professional/Technical Services	15,464	3,799	626	42,751	18,635	25,337	73,221	6,233
Supplies	107,808	16,066	3,118	104,852	30,619	74,309	182,987	43,948
Purchased Services	53,693	65,981	811	65,557	2,760	19,231	143,337	22,104
Insurance	19,927	1,410		28,451	3,186	37,234	88	30
Statewide Indirect								
Centralized IT Services	4,357	806		3,265	350	4,751	4,541	2,085
Vehicle Leases								
Other Operating Costs	11,814	2,011		15,776	709	12,695	13,838	9,811
Intrafund Expenses (PMD Rent)								
Equipment Depreciation	5,273			2,600	155	1,619	2,970	992
Depreciation of Bldg Improvements	19,376	11,233		11,443	15,537	13,204	79,269	12,500
Bond Interest	33,606				60,402	11,497	31,433	
Building Depreciation	920,248	99,318			123,861	935,793	684,625	
Debt Service				5,998,200				
Building Replacement Funds				261,502				
Total Direct Costs	3,394,109	347,514	41,955	8,415,322	560,108	2,589,618	6,097,296	1,123,086
DISTRIBUTIONS/ALLOCATIONS								
Admin O/H Internal	155,428	2,369	790	183,305	12,029	125,831	230,850	77,141
Admin O/H External	144,748	5,909	1,110	170,711	11,203	117,186	214,989	71,841
Grounds	27,824			48,184	14,421	28,758	55,649	31,472
Tunnels	71,843			84,786		58,223		
Common Space (Conf Rms)	(15,646)			11,105		7,826		
Power House (Electric/Chiller Loop)	187,675			197,885		135,881		
Automation System	18,623	967	1,995	41,781	121	18,865	87,855	25,697
Total Distributions/Allocations	570,495	9,245	3,895	737,757	37,774	492,370	589,343	206,151
TOTAL COSTS	3,964,604	356,759	45,850	9,153,079	597,880	3,081,988	6,686,639	1,329,237
REVENUE - IN LIEU OF RENT								
Approp. - Ceremonial					596,015			
Approp. - Services for Blind	15,104			23,485		599		
Approp. - Rent Waived	236,528							
Total In Lieu of Rent	251,632	0	0	23,485	596,015	599	0	0
REVENUE - OTHER								
Specialized Utilities	175,333			48,423				
Intrafund Revenue								
Misc Revenue								
Total Other Revenue	175,333	0	0	48,423	0	0	0	0
REVENUE - RENT / RATE								
Requested Storage Rate	7.00							
Requested Storage Revenue	59,213							
Production Rate Breakeven								
Production Revenue Breakeven								
Requested Production Rate								
Requested Production Revenue								
Office/Lab Rate Breakeven	17.63	24.52	9.13	34.82	35.11	17.16	20.32	12.08
Office/Lab Revenue Breakeven	3,452,659	356,791	45,842	9,082,135	0	3,080,580	6,686,967	1,329,078
Requested Office/Lab Rate	16.00	24.00	10.00	35.00	35.00	15.75	16.50	10.90
Requested Office/Lab Revenue	3,133,440	349,224	50,210	9,129,085	0	2,827,456	5,429,870	1,199,251
Total Rent Revenue	3,192,653	349,224	50,210	9,129,085	0	2,827,456	5,429,870	1,199,251
TOTAL RECOVERIES/REVENUE	3,619,618	349,224	50,210	9,200,993	596,015	2,828,055	5,429,870	1,199,251
INC (DEC) IN RETAINED EARNINGS	(344,986)	(7,535)	4,360	47,914	(1,865)	(253,933)	(1,256,769)	(129,986)
FY17 Storage Rate	**7.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
FY17 Production Rate	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
FY17 Office/Lab Rate	**16.00**	**24.00**	**10.00**	**35.00**	**35.00**	**15.75**	**16.50**	**10.90**
FY16 Storage Rate	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY16 Production Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY16 Office/Lab Rate	16.00	24.00	10.00	34.00	35.00	15.75	16.50	10.40
FY15 Storage Rate	6.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY15 Production Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY15 Office/Lab Rate	16.00	26.00	12.00	32.78	35.00	15.75	16.50	9.92
Automation System Points	2,097	106	224	4,704	11	2,126	9,888	2,893
DISTRIBUTION METHODS								
A, By Total Sq. Ft.	0.0808	0.0053	0.0018	0.0954	0.0062	0.0655	0.1200	0.0401
B, By Sq. Ft. w/o Ely, Fleet	0.0814			0.0960	0.0063	0.0659	0.1209	0.0404
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	0.1271			0.1500		0.1030		
D, By Grounds	0.0328			0.0568	0.0170	0.0339	0.0656	0.0371
E, By Tunnel Connections	0.1593			0.1880		0.1291		
F, By Automation System Points	0.0308	0.0016	0.0033	0.0691	0.0002	0.0312	0.1453	0.0425
G, By Power House (Elec & Chiller Loop)	0.1271			0.1500		0.1030		
H, M&L w/o Fleet & RSB	0.0843	0.0055		0.0995	0.0065	0.0683	0.1253	
I, By Total Sq Ft w/o RSB	0.0842	0.0055	0.0019	0.0993	0.0065	0.0682	0.1250	
J, Capitol Complex	0.0920			0.1086		0.0746	0.1367	
COMPARISON TO PRIOR YEAR								
Revenue at FY17 Requested Rate	3,444,285	349,224	50,210	9,152,570	596,015	2,828,054	5,429,870	1,199,251
Revenue at FY16 Requested Rate	3,444,285	349,224	50,210	8,891,068	596,015	2,828,054	5,429,870	1,144,239
Variance	0	0	0	261,502	0	0	0	55,012
% Rate Increase - Overall								
SQUARE FOOTAGE								
Office/Lab	197,406	14,551	5,021	260,831		179,521	329,083	110,023
Production								
Storage	8,459							
Ceremonial					17,029			
Services for the Blind	944			671		38		
Rent Waived - Office	14,783							
Rent Waived - Storage								
TOTAL SQUARE FOOTAGE	221,592	14,551	5,021	261,502	17,029	179,559	329,083	110,023

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2017 - Revised

LEASE RATE MATRIX FY 2017 January 9, 2015	Stassen	State Office Bldg	Transportation	Veterans Service Bldg	Admin O/H External	Admin O/H Internal	Automation System
DIRECT COSTS							
Salaries & Benefits	1,268,757	947,125	1,162,774	301,931	606,434	716,329	279,937
Utilities - Electric	532,303	295,743	594,802	122,204			
Utilities - Water	34,276	13,264	48,453	4,330			
Utilities - District Heat	155,704	116,769	209,108	67,808			
Utilities - District Cooling	66,756	41,089	35,284	23,634			
Utilities - Gas for Heating							
Utilities - Other	15,722		3,086				
Repairs & Maintenance	69,139	102,417	194,937	88,553		4,054	34,642
Maintenance & Leasehold	75,000	47,580	60,120	13,440			
Professional/Technical Services	48,708	5,586	37,961	12,026		14,213	
Supplies	138,136	95,595	120,149	28,947		25,959	10,384
Purchased Services	74,296	25,291	34,354	6,144		2,584	294
Insurance	36,586	18,486	25,567	6,650			
Statewide Indirect					999,630		
Centralized IT Services	4,851	4,456	4,270	1,999	179,191	269,730	261,140
Vehicle Leases						320,296	4,563
Other Operating Costs	30,005	13,449	19,807	27,494		25,789	106
Intrafund Expenses (PMD Rent)						544,083	3,572
Equipment Depreciation	4,538	1,879	3,721	3,105		2,165	
Depreciation of Bldg Improvements	19,681	88,122	116,819	29,862			
Bond Interest	1,336,271	70,220	15,341	65,261			1,743
Building Depreciation	803,304	753,746	1,328,054	409,599			8,264
Debt Service							
Building Replacement Funds							
Total Direct Costs	4,714,032	2,640,817	4,014,607	1,212,987	1,785,255	1,925,202	604,645
DISTRIBUTIONS/ALLOCATIONS							
Admin O/H Internal	230,277	146,071	184,642	41,435		(1,912,588)	
Admin O/H External	214,455	136,035	171,955	38,588	(1,785,255)		
Grounds	62,266	26,467	43,179	31,048			
Tunnels		67,558	85,327	19,122			
Common Space (Conf Rms)	13,948	8,847	11,179	(29,764)			
Power House (Electric/Chiller Loop)	248,544	157,649	199,205	44,590			
Automation System	81,083	12,153	50,972	23,158			(604,645)
Total Distributions/Allocations	850,573	554,780	746,459	168,177	(1,785,255)	(1,912,588)	(604,645)
TOTAL COSTS	5,564,605	3,195,597	4,761,066	1,381,164	0	12,614	0
REVENUE - IN LIEU OF RENT							
Approp. - Ceremonial							
Approp. - Services for Blind	8,726	2,773	4,177	4,141			
Approp. - Rent Waived		2,952,063		289,191			
Total In Lieu of Rent	8,726	2,954,836	4,177	293,332	0	0	0
REVENUE - OTHER							
Specialized Utilities	116,095		173,490	43,905			
Intrafund Revenue							
Misc Revenue						12,614	
Total Other Revenue	116,095	0	173,490	43,905	0	12,614	0
REVENUE - RENT / RATE							
Requested Storage Rate	7.00	7.00	7.00	7.00			
Requested Storage Revenue	55,104		15,666	41,559			
Production Rate Breakeven							
Production Revenue Breakeven							
Requested Production Rate							
Requested Production Revenue							
Office/Lab Rate Breakeven	16.82	15.43	17.52	26.19			
Office/Lab Revenue Breakeven	5,383,224	104,893	4,568,025	983,408			
Requested Office/Lab Rate	16.22	14.75	18.40	24.50			
Requested Office/Lab Revenue	5,191,195	100,271	4,797,469	919,951			
Total Rent Revenue	5,246,299	100,271	4,813,135	961,510	0	0	0
TOTAL RECOVERIES/REVENUE	5,371,120	3,055,107	4,990,802	1,298,747	0	12,614	0
INC (DEC) IN RETAINED EARNINGS	(193,485)	(140,491)	229,736	(82,417)	0	0	0
FY17 Storage Rate	**7.00**	**7.00**	**7.00**	**7.00**			
FY17 Production Rate	**0.00**	**0.00**	**0.00**	**0.00**			
FY17 Office/Lab Rate	**16.22**	**14.75**	**18.40**	**24.50**			
FY16 Storage Rate	7.00	7.00	7.00	7.00			
FY16 Production Rate	0.00	0.00	0.00	0.00			
FY16 Office/Lab Rate	15.60	14.75	17.50	23.50			
FY15 Storage Rate	6.50	6.50	6.50	6.50			
FY15 Production Rate	0.00	0.00	0.00	0.00			
FY15 Office/Lab Rate	15.00	14.75	16.60	22.50			
Automation System Points	9,127	1,371	5,740	2,608			
DISTRIBUTION METHODS							
A, By Total Sq. Ft.	0.1198	0.0760	0.0960	0.0215			
B, By Sq. Ft. w/o Ely, Fleet	0.1208	0.0765	0.0967	0.0217			
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	0.1884	0.1195	0.1510	0.0338			
D, By Grounds	0.0734	0.0312	0.0509	0.0366			
E, By Tunnel Connections		0.1498	0.1892	0.0424			
F, By Automation System Points	0.1341	0.0201	0.0843	0.0383			
G, By Power House (Elec & Chiller Loop)	0.1884	0.1195	0.1510	0.0338			
H, M&L w/o Fleet & RSB	0.1250	0.0793	0.1002	0.0224			
I, By Total Sq Ft w/o RSB	0.1248	0.0792	0.1000	0.0224			
J, Capitol Complex	0.1364	0.0865	0.1093	0.0245			
COMPARISON TO PRIOR YEAR							
Revenue at FY17 Requested Rate	5,255,025	3,055,106	4,817,312	1,254,841			
Revenue at FY16 Requested Rate	5,056,261	3,055,106	4,582,449	1,206,191			
Variance	198,764	0	234,863	48,650			
% Rate Increase - Overall							
SQUARE FOOTAGE							
Office/Lab	320,049	6,798	260,732	38,866			
Production							
Storage	7,872		2,238	5,937			
Ceremonial							
Services for the Blind	538	188	227	169			
Rent Waived - Office		198,998		10,932			
Rent Waived - Storage		2,406		3,051			
TOTAL SQUARE FOOTAGE	328,459	208,390	263,197	58,955			

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2017 - Revised

LEASE RATE MATRIX FY 2017 January 9, 2015	Ceremonial Grounds	Grounds O/H	Tunnels	Power House
DIRECT COSTS				
Salaries & Benefits	218,738	436,562		144,020
Utilities - Electric	3,678			
Utilities - Water	53,735			
Utilities - District Heat				
Utilities - District Cooling				
Utilities - Gas for Heating				
Utilities - Other				
Repairs & Maintenance	2,016	9,422	8,818	11,474
Maintenance & Leasehold				250,000
Professional/Technical Services	24,795	1,211	2,775	1,086
Supplies	18,298	102,212		20,849
Purchased Services	10,048	5,251	1,371	2,101
Insurance		2,576		1,889
Statewide Indirect				
Centralized IT Services	65	149		4,752
Vehicle Leases	1,915	148,155		
Other Operating Costs	22,219	17,229		
Intrafund Expenses (PMD Rent)		92,065		
Equipment Depreciation		33,473		1,434
Depreciation of Bldg Improvements	36,227			
Bond Interest	9,600		149,349	194,505
Building Depreciation	48,556		288,677	684,466
Debt Service				
Building Replacement Funds				
Total Direct Costs	447,892	848,305	450,990	1,316,576
DISTRIBUTIONS/ALLOCATIONS				
Admin O/H Internal				
Admin O/H External				
Grounds	388,184	(848,305)		
Tunnels			(450,990)	
Common Space (Conf Rms)				
Power House (Electric/Chiller Loop)				(1,319,236)
Automation System				2,660
Total Distributions/Allocations	388,184	(848,305)	(450,990)	(1,316,576)
TOTAL COSTS	836,076	0	0	0
REVENUE - IN LIEU OF RENT				
Approp. - Ceremonial	884,541			
Approp. - Services for Blind				
Approp. - Rent Waived				
Total In Lieu of Rent	884,541	0	0	0
REVENUE - OTHER				
Specialized Utilities				
Intrafund Revenue				
Misc Revenue				
Total Other Revenue	0	0	0	0
REVENUE - RENT / RATE				
Requested Storage Rate				
Requested Storage Revenue				
Production Rate Breakeven				
Production Revenue Breakeven				
Requested Production Rate				
Requested Production Revenue				
Office/Lab Rate Breakeven				
Office/Lab Revenue Breakeven				
Requested Office/Lab Rate				
Requested Office/Lab Revenue				
Total Rent Revenue	0	0	0	0
TOTAL RECOVERIES/REVENUE	884,541	0	0	0
INC (DEC) IN RETAINED EARNINGS	48,465	0	0	0
FY17 Storage Rate				
FY17 Production Rate				
FY17 Office/Lab Rate				
FY16 Storage Rate				
FY16 Production Rate				
FY16 Office/Lab Rate				
FY15 Storage Rate				
FY15 Production Rate				
FY15 Office/Lab Rate				
Automation System Points				298
DISTRIBUTION METHODS				
A, By Total Sq. Ft.				
B, By Sq. Ft. w/o Ely, Fleet				
C, By Sq Ft Cap Cmplx w/o Andersen, MHC				
D, By Grounds	0.4576			
E, By Tunnel Connections				
F, By Automation System Points				0.0044
G, By Power House (Elec & Chiller Loop)				
H, M&L w/o Fleet & RSB				
I, By Total Sq Ft w/o RSB				
J, Capitol Complex				
COMPARISON TO PRIOR YEAR				
Revenue at FY17 Requested Rate	884,541			
Revenue at FY16 Requested Rate	908,605			
Variance	(24,064)			
% Rate Increase - Overall				
SQUARE FOOTAGE				
Office/Lab				
Production				
Storage				
Ceremonial				
Services for the Blind				
Rent Waived - Office				
Rent Waived - Storage				
TOTAL SQUARE FOOTAGE				

Lease Rate Proposal/Comparison

Plant Management Leases
Fiscal Years 2016 & 2017
Lease Rate Proposal/Comparison

Building	FY15	FY16	Difference FY15 - FY16	Percent Change FY15 - FY16	FY17	Difference FY16 - FY17	Percent Change FY16 - FY17
321 Grove Building 2	$13.00	$14.30	$1.30	10%	$15.70	$1.40	10%
691 N. Robert	12.00	13.20	1.20	10%	14.50	1.30	10%
Administration	20.25	20.90	0.65	3%	21.65	0.75	4%
Agriculture/Health Lab	38.25	38.25	0.00	-	38.25	0.00	-
Andersen	29.00	30.15	1.15	4%	30.35	0.20	1%
BCA Maryland	20.00	20.00	0.00	-	20.00	0.00	-
Centennial	16.00	16.00	0.00	-	16.00	0.00	-
Ely	28.00	24.00	(4.00)	-14%	24.00	0.00	-
Fleet & Surplus Services	12.00	10.00	(2.00)	-17%	10.00	0.00	-
Freeman	32.78	34.00	1.22	4%	35.00	1.00	3%
Governors Residence	35.00	35.00	0.00	-	35.00	0.00	-
Judicial Center	15.75	15.75	0.00	-	15.75	0.00	-
MN History Center	16.50	16.50	0.00	-	16.50	0.00	-
Retirement Systems	9.92	10.40	0.48	5%	10.90	0.50	5%
Stassen	15.00	15.60	0.60	4%	16.22	0.62	4%
State Capitol Building	27.15	27.15	0.00	-	27.15	0.00	-
State Office Building	14.75	14.75	0.00	-	14.75	0.00	-
Transportation	16.60	17.50	0.90	5%	18.40	0.90	5%
Veterans Service	22.50	23.50	1.00	4%	24.50	1.00	4%
Storage - Select Buildings	6.50	7.00	0.50	8%	7.00	0.00	-
Media License (per month)	100.00	100.00	0.00	-	100.00	0.00	-
Air Monitoring Equipment License (per month)	50.00	50.00	0.00	-	50.00	0.00	-

Note: Rates are per square foot unless otherwise noted
321 Grove Building 1 is a Building Rate as reflected on its Rate Matrix
321 Grove Building 1 rates are $117,676 in FY 2015 and $140,000 in FY 2016 & FY 2017
Customers reimburse costs for after-hours heating and cooling when applicable

FY 2016 History & Proforma

Plant Management - Leases
History & Proforma - FY 2016

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Projected	Inc/Dec Over FY15
Revenue:							
Rent Revenue	54,134,994	52,184,778	52,487,835	52,271,380	52,973,582	54,233,015	1,259,433
Ceremonial	1,665,149	1,894,392	1,883,624	1,858,171	1,478,986	1,504,620	25,634
Services for Blind	93,667	110,565	112,003	114,717	110,454	110,240	(214)
Rent Waived	6,332,184	6,153,043	6,162,373	5,960,763	4,864,228	3,721,065	(1,143,163)
Intrafund Revenue	581,898	560,149	546,028	553,737	550,712	593,404	42,692
Misc (Elec,Int,Other)	1,323,605	1,295,626	1,333,046	1,150,270	938,150	1,047,120	108,970
Total Revenue	64,131,497	62,198,553	62,524,909	61,909,038	60,916,112	61,209,464	293,352
Expenses:							
Salaries & Benefits	13,331,976	12,790,854	13,389,501	13,967,367	14,368,510	15,349,689	981,179
Utilities - Electric	5,912,824	5,629,927	5,889,414	5,945,516	5,449,612	6,867,043	1,417,431
Utilities - Water	385,815	319,775	417,974	404,704	365,604	470,163	104,559
Utilities - District Heat	1,775,457	1,531,147	1,566,002	1,729,645	1,749,386	1,809,019	59,633
Utilities - District Cooling	848,321	924,201	909,456	993,778	986,702	1,104,544	117,842
Utilities - Gas for Heating	478,679	249,451	250,165	330,808	312,602	340,169	27,567
Utilities - Other	205,109	167,985	229,543	153,503	140,593	169,440	28,847
Repairs & Maintenance	1,624,083	1,942,480	1,880,622	2,321,950	3,000,754	1,684,538	(1,316,216)
Maintenance & Leasehold	777,491	626,993	1,600,500	3,201,004	5,111,038	2,300,000	(2,811,038)
Professional/Technical Services	251,925	465,861	261,496	601,826	809,559	441,262	(368,297)
Communications	125,519	89,606	150,828				0
Supplies	1,532,603	1,638,633	1,846,102	1,768,119	1,675,317	1,639,634	(35,683)
Purchased Services	374,022	373,781	481,301	650,851	613,738	725,548	111,810
Admin & Trustee Fees	85,455	84,687	84,800	79,111	79,687		(79,687)
Insurance	518,362	465,669	480,446	462,929	380,682	447,016	66,334
Statewide Indirect	791,884	682,363	1,083,482	784,248	964,467	980,991	16,524
Centralized IT Services						746,066	746,066
Vehicle Leases						410,504	410,504
Equipment Depreciation/Amortization	109,110	143,195	156,288	68,304	71,468	87,341	15,873
Amortization				88,973	36,686		(36,686)
Depreciation of Bldg Improvements	276,532	321,170	370,116	424,000	361,797	516,914	155,117
Depreciation of Infrastructure					18,565		(18,565)
Other Operating Costs	352,300	334,098	437,576	1,295,665	1,063,903	318,851	(745,052)
Intrafund Expenses (PMD Rent)	575,411	558,435	546,350	554,087	554,835	593,404	38,569
Rent Rebate Expense	1,356,404		1,550,000			2,000,000	2,000,000
Bond Interest	4,961,710	4,284,965	4,242,808	4,559,475	4,564,772	4,395,885	(168,887)
Building Depreciation	9,823,045	9,971,052	9,898,150	10,270,909	10,272,532	9,844,871	(427,661)
Debt Service	12,813,574	12,795,490	12,723,099	12,576,208	12,759,773	12,729,744	(30,029)
Building Replacement Funds	603,670	603,670	595,817	595,558	595,558	597,059	1,501
Total Expenses	59,891,282	56,995,487	61,041,837	63,828,537	66,308,140	66,569,695	261,555
Increase/(Decrease) in RE	4,240,215	5,203,066	1,483,072	(1,919,499)	(5,392,028)	(5,360,231)	
Retained Earnings, Beginning	20,037,607	24,887,214	28,519,384	29,078,749	27,304,057	21,352,929	
Prior Period Adjustments	609,392	(1,570,896)	(923,707)	144,807	(559,100)	0	
Retained Earnings, Ending	24,887,214	28,519,384	29,078,749	27,304,057	21,352,929	15,992,698	

Note: Communications is included in Other Operating Costs beginning FY 2014
Admin & Trustee Fees is included in Purchased Services beginning FY 2016
Centralized IT Services included in Other Operating Costs before FY 2016
Vehicle Leases included in Other Operating Costs before FY 2016

FY 2017 History & Proforma

Plant Management - Leases
History & Proforma - FY 2017

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Projected	FY17 Projected	Inc/Dec Over FY16
Revenue:								
Rent Revenue	54,134,994	52,184,778	52,487,835	52,271,380	52,973,582	54,233,015	54,884,162	651,147
Ceremonial	1,665,149	1,894,392	1,883,624	1,858,171	1,478,986	1,504,620	1,736,221	231,601
Services for Blind	93,667	110,565	112,003	114,717	110,454	110,240	123,352	13,112
Rent Waived	6,332,184	6,153,043	6,162,373	5,960,763	4,864,228	3,721,065	4,878,107	1,157,042
Intrafund Revenue	581,898	560,149	546,028	553,737	550,712	593,404	639,721	46,317
Misc (Elec,Int,Other)	1,323,605	1,295,626	1,333,046	1,150,270	938,150	1,047,120	1,077,691	30,571
Total Revenue	64,131,497	62,198,553	62,524,909	61,909,038	60,916,112	61,209,464	63,339,253	2,129,789
Expenses:								
Salaries & Benefits	13,331,976	12,790,854	13,389,501	13,967,367	14,368,510	15,349,689	15,792,612	442,923
Utilities - Electric	5,912,824	5,629,927	5,889,414	5,945,516	5,449,612	6,867,043	7,203,340	336,297
Utilities - Water	385,815	319,775	417,974	404,704	365,604	470,163	488,302	18,139
Utilities - District Heat	1,775,457	1,531,147	1,566,002	1,729,645	1,749,386	1,809,019	1,866,425	57,406
Utilities - District Cooling	848,321	924,201	909,456	993,778	986,702	1,104,544	1,159,768	55,224
Utilities - Gas for Heating	478,679	249,451	250,165	330,808	312,602	340,169	345,540	5,371
Utilities - Other	205,109	167,985	229,543	153,503	140,593	169,440	176,123	6,683
Repairs & Maintenance	1,624,083	1,942,480	1,880,622	2,321,950	3,000,754	1,684,538	1,715,892	31,354
Maintenance & Leasehold	777,491	626,993	1,600,500	3,201,004	5,111,038	2,300,000	2,100,000	(200,000)
Professional/Technical Services	251,925	465,861	261,496	601,826	809,559	441,262	448,566	7,304
Communications	125,519	89,606	150,828					0
Supplies	1,532,603	1,638,633	1,846,102	1,768,119	1,675,317	1,639,634	1,668,602	28,968
Purchased Services	374,022	373,781	481,301	650,851	613,738	725,548	738,900	13,352
Admin & Trustee Fees	85,455	84,687	84,800	79,111	79,687			0
Insurance	518,362	465,669	480,446	462,929	380,682	447,016	458,233	11,217
Statewide Indirect	791,884	682,363	1,083,482	784,248	964,467	980,991	999,630	18,639
Centralized IT Services						746,066	760,239	14,173
Vehicle Leases						410,504	476,844	66,340
Equipment Depreciation/Amortization	109,110	143,195	156,288	68,304	71,468	87,341	81,314	(6,027)
Amortization				88,973	36,686			0
Depreciation of Bldg Improvements	276,532	321,170	370,116	424,000	361,797	516,914	632,122	115,208
Other Operating Costs	352,300	334,098	437,576	1,295,665	18,565	318,851	325,817	6,966
Intrafund Expenses (PMD Rent)	575,411	558,435	546,350	554,087	1,063,903	593,404	639,720	46,316
Rent Rebate Expense	1,356,404		1,550,000		554,835	2,000,000		(2,000,000)
Bond Interest	4,961,710	4,284,965	4,242,808	4,559,475		4,395,885	4,472,065	76,180
Building Depreciation	9,823,045	9,971,052	9,898,150	10,270,909	4,564,772	9,844,871	10,095,708	250,837
Depreciation of Infrastructure					10,272,532			0
Debt Service	12,813,574	12,795,490	12,723,099	12,576,208	12,759,773	12,729,744	12,707,931	(21,813)
Building Replacement Funds	603,670	603,670	595,817	595,558	595,558	597,059	597,059	0
Total Expenses	59,891,282	56,995,487	61,041,837	63,828,537	66,308,140	66,569,695	65,950,752	(618,943)
Increase/(Decrease) in RE	4,240,215	5,203,066	1,483,072	(1,919,499)	(5,392,028)	(5,360,231)	(2,611,499)	
Retained Earnings, Beginning	20,037,607	24,887,214	28,519,384	29,078,749	27,304,057	21,352,929	15,992,698	
Prior Period Adjustments	609,392	(1,570,896)	(923,707)	144,807	(559,100)	0	0	
Retained Earnings, Ending	24,887,214	28,519,384	29,078,749	27,304,057	21,352,929	15,992,698	13,381,199	

Note: Communications is included in Other Operating Costs beginning FY 2014
Admin & Trustee Fees is included in Purchased Services beginning FY 2016
Centralized IT Services included in Other Operating Costs before FY 2016
Vehicle Leases included in Other Operating Costs before FY 2016

Financial Management and Reporting Division

REPAIR AND OTHER JOBS

FY17 BUSINESS PLAN HIGHLIGHTS

March 23, 2016

Repair and Other Jobs (ROJ) is proposing an hourly rate increase of 9.9% in FY17. Regular hourly rate will increase from $65.50 to $72.00. Premium hourly rate will increase from $78.60 to $86.40.

Page 3

Repair and Other Jobs' (ROJ) delivers competitively priced technical trade and repair services to tenants in buildings under the custodial control or management of Plant Management Division (PMD). The FY17 rates have been set at a level to cover costs while keeping a low retained earnings balance. In order to achieve two months working capital, the regular hourly rate would need to increase to $84.56 (29.0%). If needed in future years, ROJ may increase rates to maintain retained earnings at a breakeven point.

Page 4

ROJ is an important complementary function to PMD's Lease business. It provides a mechanism for PMD tenants to obtain high quality trade work at reasonable prices. This benefits PMD's Leases business by ensuring the long-term health/safety of the buildings are maintained. ROJ staff also considers the impact to other building tenants each time work is completed. Services include maintenance and repair for systems outside the scope of the PMD Lease Agreement such as tenant owned electronic systems and alarms, keycard readers, motion detectors, cameras, and emergency generators. All work is completed in facilities under PMD's custodial control or management. See Appendix on page 29 for a list of these facilities. As most agency customers are located in the Capitol Complex, ROJ's on campus location is beneficial and this supports a quick response and reduction in travel time.

Page 5

ROJ's main services include Carpentry/Paint Shop services, Pipe Shop services, Electric/Machine Shop services, Automation services, and Maintenance Engineering services.

Page 6-7

PMD's focus is on preventive maintenance in the Lease activity, therefore the available billable hours in ROJ are limited. PMD does not actively market these services. Customers can directly request services by submitting a form, completing an on-line work order in Archibus, or by submitting a purchase order via email to PMD. In February 2016, ROJ sent surveys related to work completed during 2015 to 16 building key contacts and received 3 responses. A summary of the responses is shown on page 7.

Pages 8-9

Most ROJ customers choose the 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. The tables on pages 8 and 9 compare ROJ's proposed FY17 hourly rates with those of its competitors.

Page 10

The rate increase in FY17 will allow ROJ to cover costs and provide quality services while remaining competitively priced. Predicting billable hours for ROJ is difficult with consideration of limited state agency budgets as well as the availability of staff. Most ROJ expenses are variable depending on business volume with little opportunity for reduction. It is expected that billable hours for FY17 will be 2,286, the same as currently estimated billable hours for FY16.

Page 11

Assumptions for Rate Matrix – An explanation of changes in revenue/expenditures.

Pages 12-13

Rate Matrix – Includes projected expenditures and billable units used to determine the rates.

Page 14

Six-year Rate Comparison.

Page 15

History and Proforma – A six year comparison of revenues, expenditures, and changes in retained earnings.

Revenue / Expenses	FY17 PROFORMA	Change FY17-16	Percent Change
Revenue (operating/non-operating)	$ 218,299	$ 15,878	7.8%
Salaries	$ 161,263	$ 12,915	8.7%
Non-Salaries/non-operating Expenses	$ 86,624	$ 1,615	1.9%

Projected FY17 Net Income (Loss) ($28,727) **Projected FY17 Retained Earnings $27,013**

Page 27

Organization Chart – 1.94 FTEs in FY17.

REPAIR AND OTHER JOBS (ROJ)
Fund 5400

FISCAL YEAR 2017
Business Plan

March 23, 2016
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Appendix 29

Executive Summary

Who are we and what do we do

Plant Management Division (PMD) delivers consistent quality services to ensure clean, safe and environmentally-sound buildings, grounds, and operations.

Repair and Other Jobs' (ROJ) delivers competitively priced technical trade and repair services to tenants in buildings under the custodial control or management of PMD.

What are our proposed rates

Rate Changes

Product/Services	FY 2016 Rate ($)	FY 2017 Rate ($)	Change ($)	Change (%)
Regular Hourly Rate	65.50	72.00	6.50	9.9%
Premium Hourly Rate	78.60	86.40	7.80	9.9%

See page 14 for detailed rates.

What are our successes and challenges

Successes

- ROJ continues to be successful in providing customer service with a high level of craftsmanship and professionalism.

Challenges

- The aim of an Internal Service Fund is to set rates at a level that will cover costs while maintaining enough retained earnings to meet cash flow needs, up to two months working capital. The FY 2017 rates have been set at a level to cover costs while keeping a low retained earnings balance. In order to achieve two months working capital, the regular hourly rate would need to increase to $84.56 (29.0%). If needed in future years, ROJ may increase rates to maintain retained earnings at a breakeven point.

What is our projected FY17 financial activity

Revenue	$218,299
Expenses	$247,887
Year-end Retained Earnings	$28,735
Working Capital	$41,314
Full Time Equivalents	1.94
Overall Rate Change	9.9%

The Business

Description of Business

How was the business created

- Statutory authority – M.S. 16B.24
- Year created - 1979
- Purpose – ROJ's purpose is to deliver reasonably priced technical trade and repair services to tenants in buildings under the custodial control or management of PMD.
- Type of fund – Internal Service Fund and receives no appropriation from the general fund

What are significant aspects of the business

- ROJ is an important complementary function to PMD's Lease business. It provides a mechanism for PMD tenants to obtain high quality trade work at reasonable prices. This benefits Leases by ensuring the long-term health/safety of our buildings are maintained. ROJ staff also consider the impact to other building tenants each time work is completed.
- Services include maintenance and repair for systems outside the scope of the PMD Lease Agreement such as tenant owned electronic systems and alarms, keycard readers, motion detectors, cameras and emergency generators.
- ROJ customers are not charged for the full cost of making keys. For security reasons, ROJ offers this service at a reduced price to avoid tenants using other vendors to make keys.
- All work is completed in facilities under PMD's custodial control or management. See Appendix on page 29 for a list of these facilities.

What are the location, hours, and website

The mailing address for ROJ is:
50 Sherburne Avenue
G-10 Administration Building
St. Paul, MN 55155

Hours: 7:00 am to 3:30 pm M-F
Services are occasionally available beyond these hours at the premium hourly rate.

http://mn.gov/admin/government/buildings-grounds/

What are our strengths

- PMD's staff has a thorough knowledge of the buildings under their care. All work is completed using products that comply with state environmental requirements and building codes.
- As most agency customers are located in the Capitol Complex, ROJ's on campus location is beneficial and this supports a quick response and reduction in travel time.

What other key/significant business/financial information is important to our business

ROJ is managed as a business that competes with other public and private organizations. Most customers choose their service provider based on cost, service and convenience.

Products and Services

What are our main products/services

Carpentry/Paint Shop services:

- Carpentry - Installation of cabinets, counter tops, lay-in ceilings and furniture; removal and relocation of doors and windows; and repair of office furniture/fixtures.
- Cabinetmaking - Design and fabrication of custom cabinets and counter tops.
- Painting - Painting, wallpapering and refinishing of surfaces, furniture and fixtures.
- Plastering **-** Taping sheetrock and applying plaster to existing surfaces as well as small concrete and ceramic tile projects.

Pipe Shop services:

- Plumbing - Alterations and modifications of piping.
- Refrigeration - Installation, repair and replacement of refrigeration equipment/appliances, air conditioning equipment and pneumatic controls including thermostats.
- Steam fitting - Installation, repair and replacement of hydronic/steam heating; alterations or modifications to piping; custom welding; and metal fabrication.

Electric/Machine Shop services:

- Electrical - Layout, design and installation of electrical circuits to accommodate office remodeling and equipment locations.
- Machine **-** Fabrication of parts no longer available; repair of machines; and repair of office furniture.
- Key/locksmith **-** Purchasing, installation, re-keying and key cutting of keys.

Automation services:

- Life/Safety - Installation, repair and replacement of tenant owned electronic systems and alarms, keycard readers, motion detectors and cameras.

Maintenance Engineering services:

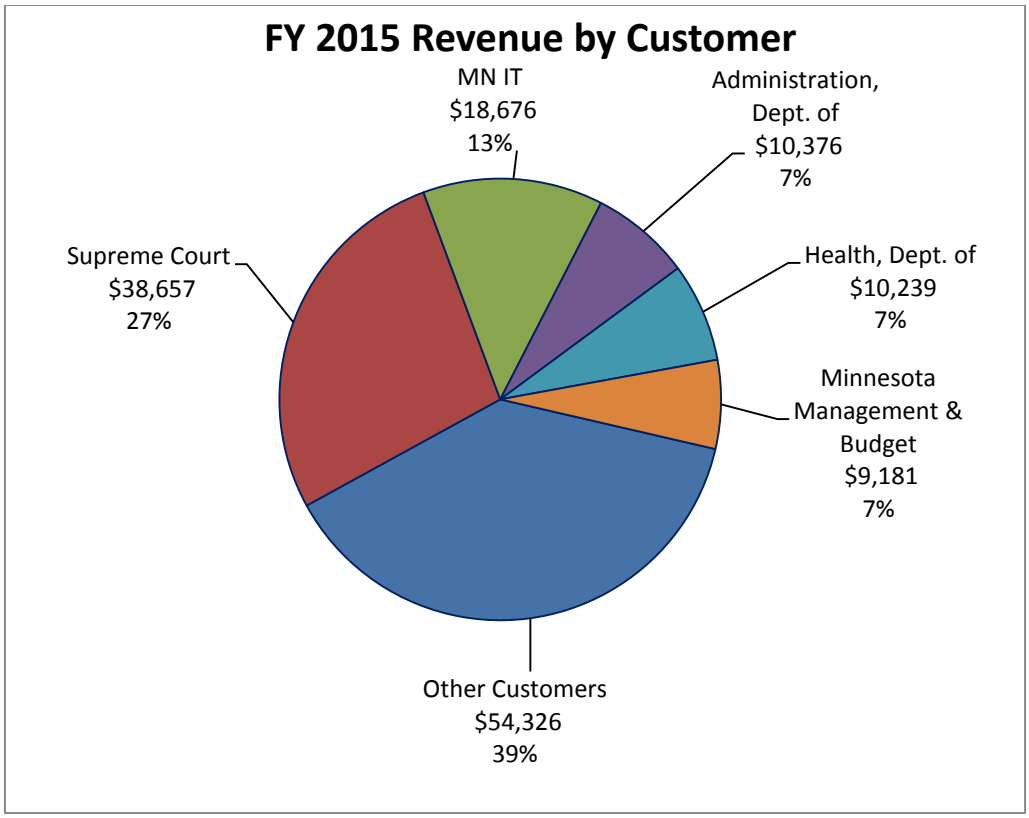
- Maintenance engineering - Installation, repair, maintenance and testing of tenant owned emergency generators.

Marketing

Who are our target audiences/customers

ROJ's customers are tenants in buildings under the custodial control of PMD. Many are repeat customers or have heard about the business by word of mouth. ROJ's customer service strategy is to provide great service; stressing quality work and customer satisfaction.

Who are our key customers



How do we reach out to potential customers

- PMD's focus is on preventive maintenance in the Lease activity, therefore the available billable hours in ROJ are limited. PMD does not actively market these services.
- Customers can directly request services by submitting a form, completing an on-line work order in Archibus or submitting a purchase order via email to PMD.

What have we heard from our customers

In February 2016, ROJ sent surveys related to work completed during 2015 to 16 building key contacts and received 3 responses. A summary of the responses is shown on the next page.

ROJ Customer Service Survey Results

	Strongly Agree	Agree	Neither Agree or Disagree	Disagree	Strongly Disagree	N/A
1. A timely response from initial contact was provided.	1	1		1		
2. Services were completed within estimated cost.	1	2				
3. Services were completed within estimated time.	2	1				
4. Job was completed in a neat and organized manner.	2	1				
5. Services were performed as requested.	1	2				
6. Work was conducted in a professional manner.	1	2				

Competition

Who is our competition

- Most ROJ customers choose the service provider based on cost, service and convenience.
- ROJ's competitors are construction/remodeling or preventive maintenance companies that provide technical trade and repair services.
- State agencies can purchase electrical, painting and carpentry services directly from state contracts. In accordance with state statute, contract workers are paid prevailing wage for state funded projects.
- ROJ labor charges are billed rounding to the nearest half hour.

How do our rates compare

The tables below compare ROJ's FY 2017 hourly rates with rates of competitors. Typically competitors mark-up supply costs and charge for mileage, equipment rental and truck charges; ROJ does not. Many vendors also have a double time and weekend rate (not shown).

ROJ Comparative Rates – Table 1 of 2

Trade	ROJ[1]	Vendor A	Vendor B	Vendor C	Vendor D	Vendor E	Vendor F
Carpentry	72.00		75.00				
Carpentry Premium	86.40		112.50				
Electrician	72.00	75.75		72.90	69.00		
Electrician Premium	86.40	141.50		137.00	130.00		
Plastering	72.00		75.00				
Plastering Premium	86.40		112.50				
Painting	72.00					57.00	78.00
Painting - Premium	86.40					65.00	110.00

[1] ROJ charges from portal to portal. Other vendors charge time when they begin work at the site.
[2] A, B, D, E and F are contracts available for state agency use.

ROJ Comparative Rates – Table 2 of 2

Trade	ROJ[1]	Vendor G	Vendor H	Vendor I	Vendor J	Vendor K	Prevailing Wages[2]
Plumbing	72.00	122.00	109.00	99.00	79.00	109.00	63.95
Plumbing Premium	86.40	183.00	163.50	136.00	158.00	163.50	
Refrigeration	72.00	122.00	109.00	105.00	83.00	109.00	
Refrigeration Premium	86.40	183.00	163.50	140.00	166.00	163.50	
Steamfitting	72.00	122.00	109.00	105.00	83.00	109.00	66.84
Steamfitting - Premium	86.40	183.00	163.50	140.00	166.00	163.50	
Maint Engineering - Regular	72.00	122.00	109.00		75.00		
Maint Engineering - Premium	86.40	183.00	163.50		75.00		

[1] ROJ charges from portal to portal. Other vendors charge time when they begin work at the site.
[2] Minnesota Department of Labor and Industry, Ramsey County area.

Financial Outlook

What are the rate changes and why

In FY 2017, ROJ's regular hourly rate will increase to $72.00 and premium hourly rate will increase to $86.40. These rates will allow ROJ to cover costs and provide quality services while remaining competitively priced.

How will the proposed rates impact our financial health

These rates continue a three year trend of drawing down excess retained earnings in ROJ (those retained earnings greater than two months working capital). Traditionally, Admin strives to maintain a retained earnings balance equal to the maximum allowable level in order to provide the cash flow necessary to operate the business without seeking assistance from the General Fund. To maintain two months of working capital in retained earnings, the FY 2017 rate would be $84.56. Because ROJ is in the same fund as Leases, cash flow problems are not expected. If needed in future years, ROJ may increase rates to maintain retained earnings at a breakeven point.

Retained earnings for FY 2017 are expected to decrease by $28,727. This is expected to result in a FY 2017 ending retained earnings balance of $28,735.

Predicting billable hours for ROJ is difficult with consideration of limited state agency budgets as well as the availability of staff. Most ROJ expenses are variable depending on business volume with little opportunity for reduction.

It is expected that billable hours for FY 2017 will be 2,286, the same as currently estimated billable hours for FY 2016.

Financial Data

Assumptions for Rate Matrix

Assumptions for Rate Matrix
Minnesota Department Of Administration
Repair And Other Jobs (ROJ) For Fiscal Year 2017

SWIFT Account	SALES
670029	Change = 7.8% or $15,878 Due to Increase in FY 2017 rates.
SWIFT Account	**SALARIES**
41000- 41070	Change = 8.7% or $12,915 Based on FY 2016 MMB salary projections at anticipated staffing levels.

*Full-time equivalents (FTEs) for FY 2017 will be 1.94 compared to 1.64 in FY 2016.
*The assumptions for the business plan includes an inflation factor of 1.9% for most expense categories.

Rate Matrix

Rate Matrix
Minnesota Department Of Administration
Repair And Other Jobs (ROJ) For Fiscal Year 2017

	FY 2017 PROPOSED	FY 2016 ESTIMATE	CHANGE FY16/FY17	% CHANGE FY16/FY17
Salaries and Benefits	161,263	148,348	12,915	8.7%
Rent	9,345	9,171	174	1.9%
Repairs & Maintenance	12,819	12,580	239	1.9%
Supplies	34,981	34,329	652	1.9%
Statewide Indirect Costs	29,051	28,509	542	1.9%
Subtotal	247,887	233,356	14,530	6.2%
Excluded from Rates				
Miscellaneous Revenue	(54,550)	(53,532)	(1,017)	1.9%
Basis for Rates before Adjustment	193,337	179,824	13,513	
Retained Earnings Adjustment	(28,727)	(30,074)	1,348	
Basis for Rates after Adjustment	164,611	149,750	14,861	

Billable Units	Regular	Premium	Total	Misc Revenue	Total Revenue
Billable Units (Hours)	2,284	2	2,286		
Prior Year (Estimated/Actual)	2,284	2	2,286		
Change in Billable Units	0	0	0		
Rates					
Break even Rates before adjustment	84.56	101.48			
Breakeven at Prior Year billable hours	84.56	101.48			
Change in Break even Rates	0.00	0.00			
Break even Rates before adjustment	84.56	101.48			
Requested Rates (Per Hour)	72.00	86.40			
Current Rates	65.50	78.60			
Requested VS Break Even Rates					
Requested Rates (Per Hour)	72.00	86.40			
Break even Rates before adjustment	84.56	101.48			
Variance	(12.56)	(15.08)			
Revenues at Requested Rates	164,438	173	164,611		
Revenues at Break even Rates before Adjustment	193,134	203	193,337		
Revenue Variance	(28,696)	(30)	(28,727)		
Requested VS Current Rates					
Requested Rates (Per Hour)	72.00	86.40			
Current Rates	65.50	78.60			
Change in Rates	6.50	7.80			
% Change in Rates	9.9%	9.9%			
Revenues at Requested Rates	164,438	173	164,611	54,550	219,160
Revenues at Current Rates	149,593	157	149,750	54,550	204,299
Change in Revenues	14,845	16	14,861	0	14,861
Overall Change in Rates - %	9.9%				

Rate Matrix Computation

Rate Matrix Computation

Minnesota Department Of Administration
Repair And Other Jobs (ROJ) For Fiscal Year 2017

1. Actual expenses for the past four years and current SWIFT reports were analyzed. FY 2016 expenses are estimated based on available data. Miscellaneous Revenue projections are reimbursement of expenses for Supplies, etc., everything directly related to a project besides labor. This is based on historical amounts. Expense projections are based on historical experience with adjustments made for known changes in this business.

2. Plant Management staff charge to ROJ when they work in this activity.

3. ROJ does not have any capital assets.

Six-year Rate Comparison

Six-year Rate Comparison
Minnesota Department Of Administration
Repair And Other Jobs (ROJ) For Fiscal Year 2017

Rate	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Labor - Regular	$65.50	$65.50	$65.50	$65.50	$45.50	$65.50	$72.00
Labor - Premium	78.60	78.60	78.60	78.60	54.60	78.60	86.40
Signature Keys	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Other Keys	1.10	1.10	1.10	1.10	1.10	1.10	1.10

History and Proforma

History and Proforma
Minnesota Department Of Administration
Repair And Other Jobs (ROJ) For Fiscal Year 2017

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ESTIMATE	FY 2017 PROPOSED	$ CHANGE FY16/FY17	% CHANGE FY16/FY17
Operating Revenue								
Gross Sales	220,142	152,870	227,036	145,578	203,282	219,160	15,878	7.8%
Less Intrafund Sales	(2,525)	(321)	(350)	(4,123)	(862)	(862)	0	0.0%
Net Sales	217,617	152,549	226,686	141,455	202,421	218,299	15,878	7.8%
Operating Expenses								
Salaries and Benefits	99,358	89,894	117,108	128,031	148,348	161,263	12,915	8.7%
Rent Equipment	0	8,000	13,781	9,000	9,171	9,345	174	1.9%
Repairs & Maintenance	10,376	16,065	18,955	8,318	12,580	12,819	239	1.9%
Purchased Services	5,540	170	4,720	3,019	420	428	8	1.9%
Supplies	49,686	31,916	20,482	23,358	34,329	34,981	652	1.9%
Statewide Indirect Costs	11,413	16,588	21,049	96,042	28,509	29,051	542	1.9%
Other Operating Expenses	67	0	0	0	0	0	0	
Total Operating Expenses	**176,440**	**162,633**	**196,095**	**267,768**	**233,356**	**247,887**	**14,530**	6.2%
Net Income (Loss)	41,177	(10,084)	30,591	(126,313)	(30,936)	(29,588)	1,348	
Adjustments for Intrafund Transactions	2,525	321	350	4,123	862	862	0	
Increase (Decrease) in Retained Earnings	43,702	(9,762)	30,941	(122,190)	(30,074)	(28,727)	1,348	
Beginning Retained Earnings	155,456	199,000	176,794	207,367	87,536	55,740	(31,796)	
Adjustment to Retained Earnings	(159)	(12,443)	(368)	2,360	(1,722)	0	0	
Ending Retained Earnings	**199,000**	**176,794**	**207,367**	**87,536**	**55,740**	**27,013**	**(30,449)**	

SWIFT Spending Plan
Minnesota Department Of Administration
Repair And Other Jobs (ROJ) For Fiscal Year 2017

		Fund 5400 FinDept ID G0234240
Revenue Description	**SWIFT Account**	**ROJ**
ROJ Sales*	670029	$218,299
Expense Description		
Salaries and Benefits	41000	149,533
Other Benefits	41070	11,730
Rent Equipment	41400	9,345
Repairs & Maintenance	41500	12,819
Purchased Services	43000	428
Supplies	41300	34,981
Statewide Indirect Costs	42010	29,051
Total		**$247,887**

Notes
*Excludes intrafund sales
No IT budget for ROJ

Projected Cash Flow

Projected Cash Flow
Minnesota Department Of Administration
Fund 5400 For Fiscal Year 2017

	Estimate Jul 16	Estimate Aug 16	Estimate Sep 16	Estimate Oct 16	Estimate Nov 16	Estimate Dec 16	Estimate Jan 17	Estimate Feb 17	Estimate Mar 17	Estimate Apr 17	Estimate May 17	Estimate Jun 17
Projected Beginning Cash Balance	7,924,363	8,780,467	9,667,351	5,887,790	6,677,682	7,561,301	4,356,398	5,193,069	6,160,636	2,349,876	3,237,019	4,085,416
Receipts - operating	5,250,059	5,273,839	5,232,567	5,256,847	5,235,758	5,228,431	5,239,326	5,250,074	5,236,184	5,239,282	5,235,352	5,240,113
Transfer Ins	0	0	0	0	0	0	0	0	0	0	0	0
Other Non Operating Receipts	2,000	0	2,000	0	0	2,000	0	0	2,000	0	0	2,000
Total Cash Receipt	**5,252,059**	**5,273,839**	**5,234,567**	**5,256,847**	**5,235,758**	**5,230,431**	**5,239,326**	**5,250,074**	**5,238,184**	**5,239,282**	**5,235,352**	**5,242,113**
Expenses												
Salaries & Benefits	1,227,221	1,227,221	1,840,832	1,227,221	1,227,221	1,227,221	1,227,221	1,227,221	1,840,832	1,227,221	1,227,221	1,227,221
M&L	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
Indirect Costs	0	0	257,170	0	0	257,170	0	0	257,170	0	0	257,170
Other Operating Expenses	1,490,847	1,490,847	1,490,847	1,490,847	1,490,847	1,490,847	1,490,847	1,490,847	1,490,847	1,490,847	1,490,847	1,490,847
Capital Assets	423,583	414,583	414,583	494,583	414,583	414,583	430,283	414,583	414,583	414,583	414,583	414,583
Debt Service	1,079,304	1,079,304	1,044,487	1,079,304	1,044,487	1,079,304	1,079,304	974,855	1,079,304	1,044,487	1,079,304	1,044,487
Transfer Outs	0	0	3,791,208	0	0	3,791,208	0	0	3,791,208	0	0	3,791,208
Other Non Operating Expenses	0	0	0	0	0	0	0	0	0	0	0	0
Total Expense Paid	**4,395,955**	**4,386,955**	**9,014,128**	**4,466,955**	**4,352,139**	**8,435,333**	**4,402,655**	**4,282,506**	**9,048,944**	**4,352,139**	**4,386,955**	**8,400,517**
Projected Ending Cash Balance	**8,780,467**	**9,667,351**	**5,887,790**	**6,677,682**	**7,561,301**	**4,356,398**	**5,193,069**	**6,160,636**	**2,349,876**	**3,237,019**	**4,085,416**	**927,012**

Assumptions:
-Fund 5400 includes PMD Leases and ROI
-ROI receipts based on average of 2 years % of annual receipts received in each month
-Leases receipts assume tenants are all on monthly payment schedule

Financial Statement

Statement of Net Position

STATE OF MINNESOTA 12/22/2015
PLANT MANAGEMENT FUND 5400 Final
STATEMENT OF NET POSITION
JUNE 30, 2015

	FY15	FY14
ASSETS		
CURRENT ASSETS		
Cash	13,345,952.37	24,185,333.79
Accounts Receivable - Leases	8,418,742.28	2,164,383.24
Accounts Receivable - Materials Transfer	8,224.10	8,013.15
Accounts Receivable - Repairs and Other Jobs	65,215.49	50,297.02
Accounts Receivable - Other	643,176.97	572,263.92
Due from Other Funds (Note 3)	28,066.86	69,143.75
Inventory - Supplies (Note 1)	237,606.28	280,015.93
Prepaid Expenses	1,588.86	-
Total Current Assets	22,748,573.21	27,329,450.80
NONCURRENT ASSETS (Note 4)		
Building Improvements	10,856,580.64	11,533,873.17
Accumulated Depreciation - Building Improvements	(4,671,593.23)	(4,429,119.52)
Infrastructure	556,936.64	-
Accumulated Depreciation - Infrastructure	(69,557.11)	-
Equipment	1,239,202.16	1,168,071.92
Accumulated Depreciation - Equipment	(916,959.71)	(961,078.11)
Software	355,891.12	355,891.12
Accumulated Amortization - Software	(355,891.12)	(319,205.15)
Construction In Progress - Building Improvements	365,612.00	46,845.00
Art & Historical Treasures	260,866.50	247,443.70
Total Noncurrent Assets	7,621,087.89	7,642,722.13
TOTAL ASSETS	30,369,661.10	34,972,172.93
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 10)	793,718.91	-
Total Deferred Outflows of Resources	793,718.91	-
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	3,240,307.48	1,915,155.39
Salaries and Benefits Payable	562,629.77	481,528.77
Rent Rebate Payable (Note 5)	2,333,596.00	2,333,596.00
Retainage Payable (Note 6)	280,766.36	95,895.30
Unearned Revenue	13,166.67	-
Loans Payable (Note 7)	83,600.00	83,600.00
Compensated Absences Payable (Note 8)	213,701.14	205,582.34
Due to Other Funds (Note 11)	12,531.75	157,144.00
Total Current Liabilities	6,740,299.17	5,272,501.80
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 8)	1,350,905.54	1,279,601.09
Loans Payable (Note 7)	25,600.00	109,200.00
Net OPEB Obligation (Note 9)	253,871.51	241,174.81
Net Pension Liability (Note 10)	7,180,019.82	-
Total Noncurrent Liabilities	8,810,396.87	1,629,975.90
TOTAL LIABILITIES	15,550,696.04	6,902,477.70
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 10)	9,113,690.98	-
Total Deferred Inflows of Resources	9,113,690.98	-
NET POSITION (Note 16)		
Net Investment in Capital Assets	7,621,087.89	7,632,165.63
Unrestricted Net Position	(1,122,094.90)	20,437,529.60
TOTAL NET POSITION	6,498,992.99	28,069,695.23

Statement of Revenues, Expenses and Changes in Net Position

STATE OF MINNESOTA 12/22/2015
PLANT MANAGEMENT FUND 5400 Final
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2015

	FY15 YTD	FY14 YTD
OPERATING REVENUES (Note 1)		
Leases	59,427,250.30	60,205,030.77
Repair and Other Jobs	141,455.02	226,686.18
Other	913,653.38	1,150,269.93
Total Operating Revenues	60,482,358.70	61,581,986.88
OPERATING EXPENSES (Note 1)		
Salaries and Benefits	13,849,020.54	14,084,474.31
Net Pension Expense (Note 10)	(1,105,378.30)	-
Utilities - Electric	5,449,612.42	5,945,515.74
Utilities - Water	365,603.54	404,703.64
Utilities - District Heat	1,749,386.05	1,729,644.96
Utilities - District Cooling	986,701.82	993,778.28
Utilities - Gas for Heating	312,602.28	330,807.88
Utilities - Other	140,592.58	153,502.68
Repairs and Maintenance	3,009,071.97	2,405,430.54
Maintenance and Leasehold	5,118,101.87	3,201,004.17
Professional and Technical	802,495.02	512,573.49
Supplies and Materials	1,698,674.24	1,788,601.29
Purchased Services	616,756.48	680,298.35
Administrative and Trustee Fees	79,687.38	79,111.44
Insurance	380,682.00	462,929.00
Indirect Costs	1,060,508.84	805,297.11
Depreciation - Building Improvements	361,797.02	424,000.08
Depreciation - Infrastructure	18,564.55	-
Depreciation - Equipment	71,467.93	68,303.93
Amortization	36,685.97	88,972.80
Other Expense	1,072,903.25	1,166,228.79
Total Operating Expenses	36,075,537.45	35,325,178.48
OPERATING INCOME (LOSS)	24,406,821.25	26,256,808.40
NONOPERATING REVENUES (EXPENSES)		
Rent Rebate Expense	-	-
Gain (Loss) on Disposal of Capital Assets	24,497.00	(143,216.91)
Total Nonoperating Revenues (Expenses)	24,497.00	(143,216.91)
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	24,431,318.25	26,113,591.49
TRANSFERS AND CONTRIBUTIONS		
Capital Contributions (Note 2)	-	-
Building Bond Interest Transfer Out (Note 12)	(4,564,772.00)	(4,559,475.00)
Building Depreciation Transfer Out (Note 12)	(10,272,532.00)	(10,270,909.00)
Debt Service Principal (Note 13)	(7,852,193.26)	(7,545,524.38)
Debt Service Interest (Note 13)	(4,907,579.30)	(5,030,683.93)
Building Replacement Fund Transfer Out (Note 14)	(595,558.00)	(595,558.00)
Total Transfers and Contributions	(28,192,634.56)	(28,002,150.31)
CHANGE IN NET POSITION	(3,761,316.31)	(1,888,558.82)
NET POSITION, BEGINNING	28,069,695.23	29,813,678.45
Adjustment to Net Position (Note 15)	(556,495.21)	144,575.60
Change in Accounting Principle (Note 10)	(17,252,890.72)	-
NET POSITION, ENDING (Note 16)	6,498,992.99	28,069,695.23

Statement of Cash Flows

STATE OF MINNESOTA	12/22/2015
PLANT MANAGEMENT FUND 5400	Final
STATEMENT OF CASH FLOWS	
FOR THE YEAR ENDED JUNE 30, 2015	
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	53,280,926.87
Receipts from Other Revenue	841,173.66
Payments to Claimants	-
Payments to Suppliers for Goods and Services	(21,694,313.01)
Payments to Employees	(14,323,338.12)
Net Cash Flows from Operating Activities	18,104,449.40
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating Transfers In (Out) Building Bond Interest	(4,564,772.00)
Operating Transfers In (Out) Building Depreciation	(10,272,532.00)
Debt Service Principal	(7,852,193.26)
Debt Service Interest	(4,907,579.30)
Operating Transfers In (Out) Building Replacement Fund	(595,558.00)
Rent Rebate Payments	-
Net Cash Flows from Noncapital Financing Activities	(28,192,634.56)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	(698,119.26)
Proceeds from Disposal of Capital Assets	30,523.00
Repayment of Loan Principal	(83,600.00)
Capital Contributions	-
Net Cash Flows from Capital and Related Financing Activities	(751,196.26)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(10,839,381.42)
Cash and Cash Equivalents, Beginning, As Reported	24,185,333.79
Cash and Cash Equivalents, Ending	13,345,952.37
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	24,406,821.25
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	451,829.50
Amortization	36,685.97
(Increase) Decrease in Accounts Receivable	(6,347,777.23)
(Increase) Decrease in Due from Other Funds	41,076.89
(Increase) Decrease in Inventory	42,409.65
(Increase) Decrease in Prepaid Insurance & Expenses	(1,588.86)
(Increase) Decrease in Deferred Pension Outflows	(226,706.27)
Increase (Decrease) in Accounts Payable	1,055,980.78
Increase (Decrease) in Salaries and Benefits Payable	81,083.00
Increase (Decrease) in Unearned Revenue	13,166.67
Increase (Decrease) in Due To Other Funds	(150,638.25)
Increase (Decrease) in Compensated Absences	79,423.25
Increase (Decrease) in OPEB Obligation	12,696.70
Increase (Decrease) in Other Current Liabilities	136,178.91
Increase (Decrease) in Net Pension Liability	(10,639,883.54)
Increase (Decrease) in Deferred Pension Inflows	9,113,690.98
Total Adjustments	(6,302,371.85)
Net Cash Flows from Operating Activities	18,104,449.40
Noncash Investing, Capital and Financing Activities	
Accrual of Building Improvements as an Investment in Capital Assets	-

Budget to Actual Comparison

STATE OF MINNESOTA
PLANT MANAGEMENT FUND 5400
BUDGET TO ACTUAL COMPARISON
FOR THE YEAR ENDED JUNE 30, 2015

12/22/2015
Final

	BUDGET YTD	ACTUAL YTD	VARIANCE YTD
OPERATING REVENUES			
Leases	60,390,248.00	59,427,250.30	(962,997.70)
Repair and Other Jobs	159,073.00	141,455.02	(17,617.98)
Other	1,371,763.00	913,653.38	(458,109.62)
Total Operating Revenues	61,921,084.00	60,482,358.70	(1,438,725.30)
OPERATING EXPENSES			
Salaries and Benefits	15,538,038.00	13,849,020.54	1,689,017.46
Net Pension Expense	-	(1,105,378.30)	1,105,378.30
Utilities - Electric	6,813,387.00	5,449,612.42	1,363,774.58
Utilities - Water	468,068.00	365,603.54	102,464.46
Utilities - District Heat	2,027,584.00	1,749,386.05	278,197.95
Utilities - District Cooling	1,029,354.00	986,701.82	42,652.18
Utilities - Gas for Heating	446,030.00	312,602.28	133,427.72
Utilities - Other	200,715.00	140,592.58	60,122.42
Repairs and Maintenance	1,672,109.00	3,009,071.97	(1,336,962.97)
Maintenance and Leasehold	2,000,000.00	5,118,101.87	(3,118,101.87)
Professional and Technical	273,824.00	802,495.02	(528,671.02)
Supplies and Materials	1,717,373.00	1,698,674.24	18,698.76
Purchased Services	531,684.00	616,756.48	(85,072.48)
Administrative and Trustee Fees	84,496.00	79,687.38	4,808.62
Insurance	617,623.00	380,682.00	236,941.00
Indirect Costs	1,140,168.00	1,060,508.84	79,659.16
Depreciation - Building Improvements	869,985.00	361,797.02	508,187.98
Depreciation - Infrastructure	-	18,564.55	(18,564.55)
Depreciation - Equipment	128,105.00	71,467.93	56,637.07
Amortization	-	36,685.97	(36,685.97)
Other Expense	826,290.00	1,072,903.25	(246,613.25)
Total Operating Expenses	36,384,833.00	36,075,537.45	309,295.55
OPERATING INCOME (LOSS)	25,536,251.00	24,406,821.25	(1,129,429.75)
NONOPERATING REVENUES (EXPENSES)			
Rent Rebate Expense	-	-	-
Gain (Loss) on Disposal of Capital Assets	-	24,497.00	24,497.00
Total Nonoperating Revenues (Expenses)	-	24,497.00	24,497.00
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	25,536,251.00	24,431,318.25	(1,104,932.75)
TRANSFERS AND CONTRIBUTIONS			
Capital Contributions	-	-	-
Building Bond Interest Transfer Out	(4,524,022.00)	(4,564,772.00)	(40,750.00)
Building Depreciation Transfer Out	(10,198,830.00)	(10,272,532.00)	(73,702.00)
Debt Service Principal Transfer Out	(6,912,656.00)	(7,852,193.26)	(939,537.26)
Debt Service Interest Transfer Out	(5,956,659.00)	(4,907,579.30)	1,049,079.70
Building Replacement Fund Transfer Out	(597,391.00)	(595,558.00)	1,833.00
Total Transfers and Contributions	(28,189,558.00)	(28,192,634.56)	(3,076.56)
CHANGE IN NET POSITION	(2,653,307.00)	(3,761,316.31)	(1,108,009.31)

Footnotes to Financial Statements

STATE OF MINNESOTA 12/22/2015
PLANT MANAGEMENT FUND 5400 Final
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

The accompanying financial statements of the Plant Management Division (PMD) have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Reporting Entity:

On July 1, 2011, the state implemented the new Statewide Integrated Financial Tools (SWIFT). The amounts presented in the financial statements are based upon information available in SWIFT. The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY15.

The Leases activity is supported by various public and private entity rent payments for office, production, and storage space. Revenue is recognized quarterly in accordance with lease agreements. Repair and Other Jobs (ROJ) revenues are recognized when earned. No allowance is made for doubtful accounts. Other revenue consists primarily of the sale of electrical power usage above and beyond the scope of the lease agreements. Expenses are based on data received from SWIFT and the accrual of products/services for which payment has not been made. PMD maintains an inventory of supplies for cleaning and maintenance work. Inventory valuations are provided by PMD and maintained on a perpetual basis.

The Resource Recovery Program ceased operations on September 3, 2010. Materials Transfer ceased operations on October 31, 2011.

Basis of Accounting:

PMD 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, buildings, equipment, intangible assets, internally generated computer software (IGCS), and art & historical treasures are reported in the financial statements. Capital assets are defined as assets with an initial, unit cost of more than $5,000 for equipment and art & historical treasures, $30,000 for intangible assets and IGCS, and $300,000 for buildings. Capital assets are recorded at cost or, for donated assets at fair market value at the date of acquisition. Land and buildings are reported separately in the state's governmental fund in the Comprehensive Annual Financial Report (CAFR).

Capital assets are depreciated using the straight-line method with no salvage value based on the following useful lives: 17-30 years for building improvements; 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 10 years for furniture, electric vehicles, and other equipment.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

PMD derives its operating authority from M.S. 16B.48.

Legislation	Amount	Description
YR 79 Chp 333, Sec 56, Subd 1(a)	37,000.00	Restricted contribution from the General Fund for Central Maintenance, 1979
YR 79 Chp 333, Sec 56, Subd 1(a)	46,000.00	Restricted contribution from the General Fund for Materials Transfer, 1979
YR 85 Chp 13, Sec 17	1,250,000.00	Contribution from the General Fund
YR 85 Chp 13, Sec 17	(146,750.00)	Transferred to Public Safety, Capitol Security Division, March 31, 1986
	(141,400.00)	Unallotment process due to budget restrictions, May 1986
	146,750.00	Capitol Security returned funds to operations, July 1987
YR 89 Chp 335, Art 1, Sec 15	(792,000.00)	Transferred to Print Communications Division, July 1, 1989
	(153,486.00)	Returned to General Fund due to FY03 budget reduction
YR 12 Chp 292, Art 4, Sec 16 Subd 1	(80,000.00)	Returned to the General Fund for the proceeds from sales of assets and other
FY13 State Employee Group Insurance Plan Reduction	(16,900.00)	Returned to General Fund, August 2012
Total General Fund Contributions	149,214.00	
	14,333.00	Materials Transfer established in FY82 as internal service fund; all assets considered a general fund contribution at book value
	10,717.00	Capital asset donation from Ford Motor Company, January 1986
	239,712.78	Capital equipment, 1986
	62,429.90	Capital asset contribution from Resource Recovery, September 30, 2010
Total Contributed Capital	476,406.68	

3. DUE FROM OTHER FUNDS

Per the interagency agreement between Department of Administration (Admin) and Information Technology for Minnesota Government (MNIT) on April 5, 2011, MNIT agrees to reimburse Admin for the actual cost of supplies, maintenance, and repairs of the existing 1,250kW generator at the Andersen Building in consideration of the dedication of and right to use of the generator. Upon execution of the agreement and receipt of invoice from Admin, MNIT made an initial payment in the amount of $262,500 toAdmin, followed by 16 quarterly payments until the remaining balance of $221,260 is received. The total cost of the project is $483,760.

FY15 - As of 6/30/15, the total Due From Other Funds is $28,066.86.
$27,657.50 is due from MNIT per the interagency agreement.
$409.36 is due from Parking Fund 2000 for receipts deposited to Parking Fund.

FY14 - As of 6/30/14, $69,143.75 of Due From Other Funds represents the unbilled amount to MNIT.

4. CAPITAL ASSETS

	Balance 7/1/14	Additions	Deletions	Balance 6/30/15
Building Improvements	11,533,873.17	343,074.61	(1,020,367.14)	10,856,580.64
Infrastructure	-	556,936.64	-	556,936.64
Equipment	1,168,071.92	209,144.53	(138,014.29)	1,239,202.16
Software	355,891.12	-	-	355,891.12
Construction In Progress	46,845.00	511,389.99	(192,622.99)	365,612.00
Art & Historical Treasures	247,443.70	13,422.80	-	260,866.50
Total Capital Assets	13,352,124.91	1,633,968.57	(1,351,004.42)	13,635,089.06
Accumulated Depreciation/Amortization for:				
Building Improvements	(4,429,119.52)	(373,423.56)	130,949.85	(4,671,593.23)
Infrastructure	-	(69,557.11)	-	(69,557.11)
Equipment	(961,078.11)	(88,508.88)	132,627.28	(916,959.71)
Software	(319,205.15)	(36,685.97)	-	(355,891.12)
Total Accumulated Depr/Amort	(5,709,402.78)	(568,175.52)	263,577.13	(6,014,001.17)

5. RENT REBATE PAYABLE

FY15 - $2,333,596.00 represents rebates given to tenants in buildings in which retained earnings balance is being reduced.

FY14 - $2,333,596.00 represents rebates given to tenants in buildings in which retained earnings balance is being reduced.

6. RETAINAGE PAYABLE

FY15 - As of 6/30/15, the total retainage payable is $280,766.36. Of this amount, $125,757.73 is for Leases operating expenses; $95,759.98 is for Leases Maintenance and Leasehold expenses; and $59,248.65 is for Capital Asset - Building Improvement. The retainage of these projects is 5% of the value of completed work to date.

FY14 - As of 6/30/14, the total retainage payable is $95,895.30. Of this amount, $41,562.55 is for Leases operating expenses, $43,776.25 is for Leases Maintenance and Leasehold expenses, and $10,556.50 is for Capital Asset - Art & Historical Treasures. The retainage of these projects is 5% of the value of completed work to date.

7. LOANS PAYABLE TO COMMERCE

PMD upgraded lighting utilizing stimulus funds (American Recovery and Reinvestment Act Funds) through a loan from the Department of Commerce. The $360,000 loan is paid off through semi-annual payments to Commerce over the term of the loan. The following is a schedule by fiscal year of future repayments of the loan as of June 30, 2015.

FY16	83,600.00
FY17	25,600.00
	109,200.00

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 7/1/14	205,582.34	1,279,601.09
Increase	8,118.80	71,304.45
Decrease	-	-
Ending Balance 6/30/15	213,701.14	1,350,905.54

9. NET OPEB OBLIGATION

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

Beginning Balance 7/1/14	241,174.81
Increase	12,696.70
Decrease	-
Ending Balance 6/30/15	253,871.51

10. NET PENSION LIABILITY

Effective FY15 GASB established new accounting and financial reporting requirements for pension benefits. GASB Statement No. 68 requires governments providing defined benefit pensions to recognize long-term obligation for pension benefits as a net pension liability and pension expense on financial statements. 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 expense that is recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the difference between expected and actual experience in the measurement of the total pension liability, assumption changes and investment experience.

The FY15 net pension liability was measured on June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. PMD Fund 5400's proportion of the net pension liability was based on PMD Fund's contributions received by Minnesota State Retirement System (MSRS) during the measurement period July 1, 2013 through June 30, 2014, relative to the total employer contributions received from all of MSRS's participating employers.

As of June 30, 2015, the total of Change In Accounting Principle is ($17,252,890.72), which is the difference between the Deferred Pension Outflows and the Net Pension Liability.

	Deferred Outflows	Net Pension Liability	Deferred Inflows
Beginning Balance 7/1/14	-	-	-
Change in Accounting Principle	567,012.64	17,819,903.36	-
Increase	226,706.27	-	9,113,690.98
Decrease	-	(10,639,883.54)	-
Ending Balance 6/30/15	793,718.91	7,180,019.82	9,113,690.98

11. DUE TO OTHER FUNDS

FY15 - As of 6/30/15, the total Due to Other Funds balance is $12,531.75.
$6,505.75 is due to Parking Fund 2000 for Parking receipts deposited to Leases.
$6,026.00 is due to Parking Fund 2000 for the proceed of sale of Parking capital assets deposited to Leases.

FY14 - As of 6/30/14, the total Due to Other Funds balance is $157,144.00.
$31,744.00 is due to Fund 2000 for the Energy Efficiency Incentives revenue Leases billed and received in FY14.
$125,400 is due to Parking Fund 2000 for the Leases' Loans Payable paid by Parking.

12. BUILDING BOND INTEREST AND BUILDING DEPRECIATION

PMD 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.

13. 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. PMD, representing Admin as lessee, collects the lease revenues from the debt service bond principal and interest payments. PMD made the first principal and interest payment during the second quarter of FY06. The lease commenced December 1, 2005. The bonds were refinanced in May 2013 and the terms of the contract will be fulfilled December 1, 2025, when the final bond principal and interest payments are made. At that time, the State of Minnesota may elect to purchase the buildings for a sum of $1.00 per building.

14. BUILDING REPLACEMENT FUND

Beginning in the 1st quarter of FY08, per M.S.16B.24 Subd 5E, PMD made transfers of appropriation to two special revenue funds. These funds were established to provide for future repair and replacement to the Andersen and Freeman buildings. These transfers will continue quarterly on an on-going basis until the state acquires title to these buildings and the accounts are subsequently abolished with the remaining funds transferred to the FR&R Fund.

15. ADJUSTMENTS TO NET POSITION

In FY15, the total prior period adjustments are ($556,495.21). These adjustments include:
($1,566.67) is due to the overstatement of Other Revenue.
($9,078.20) is due to the overstatement of Revenue - Leases.
$245.00 is due to the understatement of Revenue - Materials Transfer.
$3,024.15 is due to the understatement of Revenue - ROJ.
($277,665.66) is due to the overstatement of Capital Assets and the understatement of expenditures.
($2,264.52) is due to the understatement of Depreciation Expense.
($18.00) is due to the understatement of Salaries and Benefits Expense - Leases.
($21,526.54) is due to the understatement of Repairs and Maintenance Expense - Leases.
($5,223.03) is due to the understatement of Supplies and Materials Expense - Leases.
($320.00) is due to the understatement of Professional and Technical Services Expense - Leases.
($10,669.75) is due to the understatement of Purchased Services Expense - Leases.
($2,282.60) is due to the understatement of Utilities - Electric Expense - Leases.
($68,502.34) is due to the understatement of Maintenance and Leasehold Expense - Leases.
($129,044.70) is due to the understatement of Other Operating Expenses - Leases.
($30,937.83) is due to the understatement of Accounts Payable - Leases.
($664.52) is due to the understatement of Repairs and Maintenance Expense - ROJ.

In FY14, the total prior period adjustments are $144,575.60. These adjustments include:
$44,497.56 is due to the understatement of Capital Asset - Equipment.
($311.26) is due to the understatement of Depreciation - Equipment.
$73,993.58 is due to the understatement of Capital Asset - Building Improvements.
$17,360.00 is due to the understatement of Capital Asset - Art & Historical Treasures.
($25.00) is due to the understatement of Accounts Payable.
($2,716.67) is due to the overstatement of Other Revenues.
$12,009.00 is due to the understatement of Revenue - Leases.
($368.11) is due to the overstatement of Revenue - ROJ.
$136.50 is due to the understatement of Revenue - Materials Transfer.

16. NET POSITION

In FY13, the Statement of Net Assets was changed to the Statement of Net Position, and the Invested in Capital Assets, Net of Related Debt was changed to the Net Investment In Capital Assets. The Statement of Revenues, Expenses & Changes In Net Assets was changed to the Statement of Revenues, Expenses & Changes in Net Position. These changes were made as prescribed by GASB. For historical cost comparison, the total net position and the retained earnings have been reconciled as shown below.

Net Investment in Capital Assets	7,621,087.89
Unrestricted Net Position	(1,122,094.90)
Total Net Position	6,498,992.99

Schedule of Retained Earnings	
	FY15
Beginning Retained Earnings	27,593,288.55
Net Income (Loss)	(3,761,316.31)
Adjustments to Net Position (Note 15)	(556,495.21)
Change in Accounting Principle (Note 10)	(17,252,890.72)
Ending Retained Earnings	6,022,586.31
Add: Capital Contributions (Note 2)	476,406.68
Reconciliation to Net Position	6,498,992.99

Statement of Revenues, Expenses and Changes in Retained Earnings by Cost Center

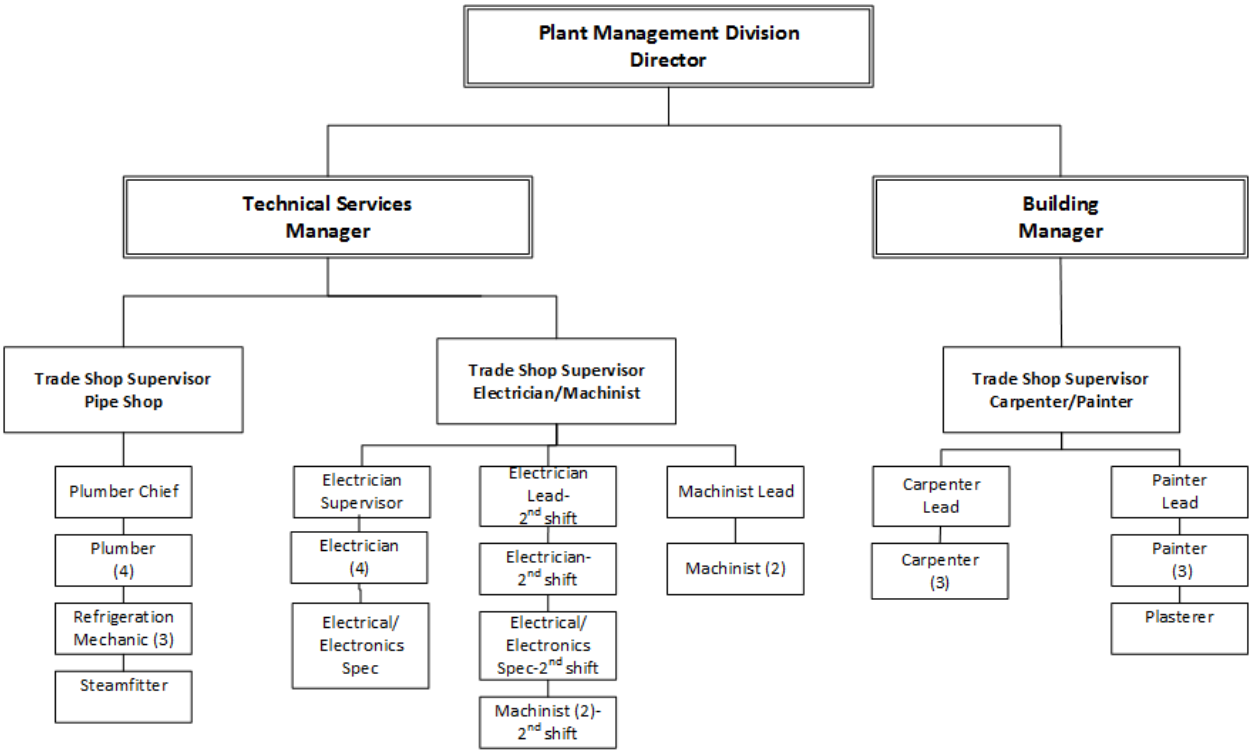
STATE OF MINNESOTA 12/22/2015
PLANT MANAGEMENT FUND 5400 Final
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS BY COST CENTER
FOR THE YEAR ENDED JUNE 30, 2015

	Fund Total	Leases	Materials Transfer	Resource Recovery	Repair and Other Jobs
OPERATING REVENUES					
Leases	59,427,250.30	59,427,250.30	-	-	-
Repair and Other Jobs	141,455.02	-	-	-	141,455.02
Resource Recovery	-	-	-	-	-
Other	913,653.38	913,653.38	-	-	-
Total Operating Revenues	60,482,358.70	60,340,903.68	-	-	141,455.02
OPERATING EXPENSES					
Salaries and Benefits	13,849,020.54	13,726,720.09	-	-	122,300.45
Net Pension Expense	(1,105,378.30)	(1,095,595.05)	-	-	(9,783.25)
Utilities - Electric	5,449,612.42	5,449,612.42	-	-	-
Utilities - Water	365,603.54	365,603.54	-	-	-
Utilities - District Heat	1,749,386.05	1,749,386.05	-	-	-
Utilities - District Cooling	986,701.82	986,701.82	-	-	-
Utilities - Gas for Heating	312,602.28	312,602.28	-	-	-
Utilities - Other	140,592.58	140,592.58	-	-	-
Repairs and Maintenance	3,009,071.97	3,000,753.95	-	-	8,318.02
Maintenance and Leaseholds	5,118,101.87	5,118,101.87	-	-	-
Professional and Technical	802,495.02	802,495.02	-	-	-
Supplies and Materials	1,698,674.24	1,675,316.55	-	-	23,357.69
Purchased Services	616,756.48	613,737.80	-	-	3,018.68
Administrative and Trustee Fees	79,687.38	79,687.38	-	-	-
Insurance	380,682.00	380,682.00	-	-	-
Indirect Costs	1,060,508.84	964,466.80	-	-	96,042.04
Depreciation - Building Improvements	361,797.02	361,797.02	-	-	-
Depreciation - Infrastructure	18,564.55	18,564.55	-	-	-
Depreciation - Equipment	71,467.93	71,467.93	-	-	-
Amortization	36,685.97	36,685.97	-	-	-
Other Expense	1,072,903.25	1,063,903.25	-	-	9,000.00
Total Operating Expenses	36,075,537.45	35,823,283.82	-	-	252,253.63
Rent Rebate Expense	-	-	-	-	-
Gain (Loss) on Disposal of Capital Assets	24,497.00	24,497.00	-	-	-
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	24,431,318.25	24,542,116.86	-	-	(110,798.61)
TRANSFERS AND CONTRIBUTIONS					
Capital Contributions, Not Included in Retained Earnings	-	-	-	-	-
Building Bond Interest Transfer Out	(4,564,772.00)	(4,564,772.00)	-	-	-
Building Depreciation Transfer Out	(10,272,532.00)	(10,272,532.00)	-	-	-
Debt Service Principal Transfer Out	(7,852,193.26)	(7,852,193.26)	-	-	-
Debt Service Interest Transfer Out	(4,907,579.30)	(4,907,579.30)	-	-	-
Building Replacement Fund Transfer Out	(595,558.00)	(595,558.00)	-	-	-
Total Transfers and Contributions	(28,192,634.56)	(28,192,634.56)	-	-	-
CHANGE IN NET POSITION	(3,761,316.31)	(3,650,517.70)	-	-	(110,798.61)
Adjustments for Intrafund Transactions (see below)	-	(4,122.79)	-	-	4,122.79
INCREASE (DECREASE) IN RETAINED EARNINGS	(3,761,316.31)	(3,654,640.49)	-	-	(106,675.82)
RETAINED EARNINGS, BEGINNING	27,593,288.55	27,304,057.17	74,145.62	7,719.05	207,366.71
Adjustments to Net Position	(556,495.21)	(559,099.84)	245.00	-	2,359.63
Change in Accounting Principle	(17,252,890.72)	(17,100,192.47)	-	-	(152,698.25)
RETAINED EARNINGS, ENDING	6,022,586.31	5,990,124.37	74,390.62	7,719.05	(49,647.73)
To account for Intrafund transactions, sales and expenses have been reduced as listed below:					
Sales	554,834.79	550,712.00	-	-	4,122.79
Expenses	554,834.79	554,834.79	-	-	-

Supporting Information

- Organization Chart
- Licensure Requirements

The budgeted FTE for FY 2017 is 1.94 compared to 1.64 in FY 2016. The slight increase is due to an increase in billable hours compared to last year's business plan. All staff are primarily funded from PMD's Lease activity.



In addition to a Class “C” driver’s license, additional licensure requirements for ROJ staff are listed below.

Licensure Requirements

Classification	Licensure/Certification Required
Trade Shop Supervisor/Electric	Class “A” Master Electrician
Electrician Supervisor	Class “A” Master Electrician
Electrical/Electronics Specialist	Class “A” Journeyman Electrician
Electrician	Class “A” Journeyman Electrician
Electrician Lead	Class “A” Master Electrician
Trade Shop Supervisor/Pipe Shop	Master Plumber Licensure
Plant Maintenance Engineer	1st Class “C” Operating Engineer
Plant Maintenance Engineer Chief	Chief “C” Operating Engineer
Plumber	Journeyman Plumber Licensure
Plumber Chief	Master Plumber Licensure
Refrigeration Mechanic	Journeyman Air Conditioning/ Refrigeration Certificate of Competency and Refrigerant Transition and Recovery Certification
Steamfitter	Journeyman Steamfitter Licensure

Appendix

Tenant occupied facilities under PMD's custodial control or management are:

- 321 Grove Building 1
- 321 Grove Building 2
- 691 N. Robert Street
- Administration Building
- Ag/Health Laboratory
- Andersen Building
- BCA Maryland
- Centennial Office Building
- Ely Revenue Building
- Fleet & Surplus Services
- 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

MN.IT Services

Services Provided

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. Specific services include:

- Server and application hosting, 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
- Agency services – unique IT services that are provided by agency based offices that serve individual agencies or groups of agencies.

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."*

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

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

How Rates are computed for FY2017

MN.IT Services provides two basic kinds of IT services for the executive branch, those that are provided centrally (enterprise services) and those unique services that are provided by the agency-based offices that serve individual agencies or groups of agencies.

For enterprise services MN.IT utilizes a cost allocation tool, M-PWR, from Nicus Software, Inc. that (1) assigns costs directly to IT standard services, projects, and applications and (2) allocates infrastructure costs to higher levels according to established unit volume/metrics.

Agency services will be billed directly based on actual spend.

STATE OF MINNESOTA
FY2016 PRODUCT LINE PERFORMANCE
MN.IT SERVICES
AS OF 06/30/2016
(In Thousands)

RATE CATEGORY	BEG. FUND BALANCE @ 06/30/2015	ADJUST BEG. BAL. FOR PRIOR YEAR EXCESS FUND BALANCE	ADJUSTED BEG. FUND BALANCE @ 06/30/2015	REVENUE: ACTUAL BILLED REVENUE FROM CUSTOMERS	REVENUE: NON-OP REVENUE	REVENUE: LESS: REBATE	REVENUE: ADJUSTED REVENUE	OPERATING EXPENSES: DIRECT COST BY SERVICE	OPERATING EXPENSES: ALLOCATED (INDIRECT) EXPENSES	OPERATING EXPENSES: ALLOCATED PENSION	OPERATING EXPENSES: O/H EXPENSES	OPERATING EXPENSES: NON - OPERATING EXPENSES	COST: TOTAL COST	COST: UNALLOWABLE PENSION	COST: UNALLOWABLE EXPENDITURES	COST: ADJUSTED COST	NET CHANGE IN ASSETS	END. FUND BALANCE @ 06/30/2016	(1/2 R.E.) IMPUTED INTEREST	END. FUND BALANCE @ 06/30/16 INCLUDING IMPUTED INTEREST	ALLOWABLE RESERVE (60 DAY W/C)	06/30/2016 EXCESS FUND BALANCE	DEPRECIATION & AMORTIZATION FY16
			(COL. 1)	(COL. 2)	(COL. 3)	(COL. 4)	(COL. 5) (COL. 2+3+4)	(COL. 6)	(COL. 7)	(COL. 8)	(COL. 9)	(COL. 10)	(COL. 11) (COL. 6+7+8+9+10)	(COL. 12)	(COL. 13)	(COL. 14) (COL. 11-12-13)	(COL. 15) (COL. 5-14)	(COL. 16) (COL. 1+15)	(COL. 17) (1/2 OF COL. 16+1) *.671%	(COL. 18) (COL. 16+17)	(COL. 19) (COL. 14-21)/6	(COL. 20) (COL. 18-19)	(COL. 21)
MANAGED SERVICES																							
Hosting Services	$9,752	($3,863)	$5,888	$44,910	$17	($2,965)	$41,963	$24,630	$1,452	($1,687)	$10,657	$475	$35,526	($1,687)	$475	$36,738	$5,225	$11,113	$57	$11,170	$5,732	$5,438	$2,346
Data Management (Storage)	$5,851	($5,087)	$763	$12,136	$5	($2,266)	$9,874	$2,581	$0	($267)	$2,849	$1,979	$7,141	($267)	$1,979	$5,429	$4,445	$5,209	$20	$5,229	$771	$4,457	$801
TELECOMMUNICATIONS																							
WAN Services	$2,006	$0	$2,006	$22,590	$45		$22,635	$15,995	$895	($785)	$5,945	$0	$22,050	($785)	$0	$22,835	($200)	$1,806	$13	$1,819	$3,342	($1,523)	$2,782
Contracted Telecom Services	($236)	$0	($236)	$10,282	$0		$10,282	$8,051	$23	$0	$2,702	$0	$10,776	$0	$0	$10,776	($495)	($731)	($3)	($734)	$1,796	($2,530)	$2
IP Services	($1,882)	$0	($1,882)	$9,037	$8		$9,045	$6,819	$818	($156)	$2,375	$0	$9,856	($156)	$0	$10,012	($967)	($2,849)	($16)	($2,865)	$1,617	($4,482)	$307
ENTERPRISE APPLICATIONS																							
Workplace Services	($29,210)	$0	($29,210)	$15,011	$3		$15,014	$10,007	$775	($2,478)	$3,948	$0	$12,253	($2,478)	$0	$14,731	$283	($28,927)	($195)	($29,122)	$2,453	($31,575)	$14
Business Process Management	($7,924)	$0	($7,924)	$402	$0		$402	$677	$62	($135)	$106	$0	$710	($135)	$0	$844	($442)	($8,367)	($55)	($8,421)	$132	($8,553)	$53
BUSINESS SERVICES																							
Customer Project Services	($14,031)	$0	($14,031)	$1,349	$1		$1,351	$1,108	$25	($189)	$126	$0	$1,070	($189)	$0	$1,259	$92	($13,940)	($94)	($14,033)	$202	($14,236)	$45
@AGENCY Services	($4,631)	$0	($4,631)	$236,473	$0		$236,473	$250,622	$0	($24,499)	$0	$0	$226,123	($24,499)	$0	$250,622	($14,150)	($18,781)	($79)	($18,859)	$0 $41,265	($60,125)	$3,031
GRAND TOTAL	**($40,307)**	**($8,951)**	**($49,258)**	**$352,190**	**$80**	**($5,231)**	**$347,039**	**$320,489**	**$4,051**	**($30,196)**	**$28,707**	**$2,455**	**$325,506**	**($30,196)**	**$2,455**	**$353,247**	**($6,208)**	**($55,466)**	**($351)**	**($55,817)**	**$57,311**	**($113,128)**	**$9,381**
	(a)		(b)	(c)	(d)	(e)	(f)	(g)	(g)	(g)	(g)	(h)		(i)	(i)	(j)							

COMMENTS/FOOTNOTES:

(a) Beginning Fund Balance @ 6/30/16 - Ties to FY15 Product Line Performance ending balance (COL. 16)
(b) Adjusted beginning fund balance @ 6/30/16 after excluding FY15 excess fund balance
(c) Actual Billed Revenue to customers
(d) Non-Operating Revenues - Includes Interest Revenue of $80,000
(e) Rebates to customers
(f) Adjusted Revenue - Actual Billed Revenue (Customer) adjusted for any non-operating revenue
(g) Operating Expenses - Total Service Expenses (Direct, Allocated and Overhead)
(h) Non-Operating Expenses - FY14 Federal payback with interest of $2,455,000
(i) Unallowable Expenditures - FY14 Federal payback with interest of $2,455,000 and (30,196,000) of Pension Credits
(j) Adjusted Cost - Total Cost less Unallowable Expenses (Credits)
(k) Imputed Interest Earnings on Monthly Avg. Cash Balance at State's Treasury Avg. Rate of Return (0.671%)

History and Proforma - In Thousands - $000's

MN.IT SERVICES

ENTERPRISE TECHNOLOGY FUND (5500)

FOR FISCAL YEAR 2017

Statement of Revenues, Expenses, Changes in Net Position	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Estimate	FY2017 Proposed	$ Change FY16/FY17	% Change FY16/FY17
Operating Revenues:								
Net Sales	$86,468	$93,700	$148,671	$200,345	$365,553	$478,950	$113,397	31%
Insurance Premiums	$0	$0	$0	$0	$0	$0	$0	
Other Income	$0	$0	$0	$0	$0	$0	$0	
Total Operating Revenues	$86,468	$93,700	$148,671	$200,345	$365,553	$478,950	$113,397	31%
Operating Expenses:								
Purchased Services	$47,009	$50,446	$71,372	$101,141	$118,163	$171,838	$53,675	45%
Salaries and Fringe Benefits	$27,547	$30,503	$69,525	$53,594	$217,116	$257,935	$40,819	19%
Claims	$0	$0	$0	$0	$0	$0	$0	
Depreciation and Amortization	$3,745	$4,228	$5,419	$7,109	$6,410	$8,455	$2,045	32%
Supplies and Materials	$1,626	$1,733	$3,557	$10,234	$13,829	$15,297	$1,468	11%
Repairs and Maintenance	$3,503	$3,291	$3,081	$5,168	$7,272	$17,920	$10,648	146%
Indirect Costs	$242	$196	$371	$863	$1,057	$1,457	$400	38%
Other Expenses	$4	$10	$18	$47	$1,456	$1,294	($162)	-11%
Total Operating Expenses	$83,676	$90,407	$153,343	$178,156	$365,303	$474,195	$108,892	30%
Operating Income (Loss)	$2,792	$3,293	($4,672)	$22,189	$250	$4,756		
Nonoperating Revenues (Expenses):								
Investment Income	$25	$37	$62	$68	$0	$0		
Federal Grants	$26	$0	$0	$0	$0	$0		
Other Nonoperating Revenues	$0	$284	$0	$0	$0	$0		
Interest and Financing Costs	($102)	($121)	($176)	($322)	($250)	($355)		
Grants, Aids and Subsidies	$0	$0	($18)	$1	$0			
Other Nonoperating Expenses	($6,121)	($2,982)	($3,813)	($5,027)	($2,251)	($5,000)		
Gain (Loss) on Disposal of Capital Assets	$0	$14	$0	$0	$0	$0		
Total Nonoperating Revenues (Expenses)	($6,172)	($2,768)	($3,945)	($5,280)	($2,501)	($5,355)		
Income (Loss) Before Transfers and Contributions	($3,380)	$525	($8,617)	$16,909	($2,251)	($599)		
Transfers-In	$45	$1,678	$233	$2	($11,066)	$0		
Transfers-Out	($828)	($23)	$0	($6)	$0	$0		
Change in Net Position	($4,163)	$2,180	($8,384)	$16,905	($13,317)	($599)		
Net Position, Beginning, as Reported	$29,319	$25,156	$27,336	$18,952	($201,417)	($214,734)		
Change in Accounting Principle				($237,274)				
Net Position, Beginning, as Restated				($218,322)				
Net Position, Ending	$25,156	$27,336	$18,952	($201,417)	($214,734)	($215,333)		



FY2017 Central Rates

MN.IT Services

Approved as of November 18, 2015

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Introduction

The purpose of this rate package is to propose FY2017 rates for technology services provided centrally by MN.IT Services to executive branch agencies and other Minnesota government customers. With these rates, MN.IT continues to close the gap between historic charges and full breakeven rates as recommended by the Office of the Legislative Auditor. Per guidance provided by Minnesota Management and Budget and the Rate Review Advisory Committee, these rates are adjusted by 40% towards the full breakeven rates and will be implemented in FY2017.

Scope of This Rate Package

We provide two kinds of IT services for the executive branch: those that are provided centrally, and those unique services and applications for specific agency programs that are provided and managed by MN.IT agency-based offices. A subset of the central services are also offered to other Minnesota government customers. This rate package only addresses rates for **centrally provided** IT services to executive and non-executive branch customers.

Consolidation of Financial Resources

Consolidation of financial resources is key to optimizing information technology for the benefit of business. Long-term savings and service improvements can only be realized when MN.IT manages and leverages all of its resources. IT finances in silos impede the intent of consolidation, which is to maximize core infrastructure efficiency and focus resources on business-value technology services.

The benefits to business from this approach are numerous:

- Agencies have increased visibility into individual service costs
- Accountability for IT spending is increased through better service reporting
- Spending trend analysis can be used by MN.IT to target and schedule investments that lead to efficiencies and cost avoidance, and result in lower service costs to agencies

There are many complex issues affecting the consolidation of funding and purchasing IT services including: billing and procurement, federal program compliance, revision of cost allocation plans, and agency reporting requirements. In order to address these issues adequately, MN.IT Services has adopted a phased approach as outlined below:

- FY2014 - financial consolidation of Phase 1 agencies.
- FY2015 - transitioned executive branch agencies to centralized procurement (except DHS) and centralized payroll processing (except “Group B” agencies consisting of Commerce, Education, DEED, Health, DHS, DNR, PCA, DPS, and DOT)
- FY2016 - financial consolidation of executive branch agencies except for DHS procurement and payroll processing for DPS, DEED, and DNR, who continue to manage their own payroll
- FY2017 - assumption is financial consolidation of all executive branch (consolidated agencies)

MN.IT Services Status

FY2017 Rates

A significant effort undertaken over the last few months has been to establish and communicate FY2017 central rates to agencies 6 months earlier than what has been done historically in order to inform any supplemental

legislative requests that agencies may need to submit. The major assumptions in establishing FY2017 rates are as follows:

- Maintain the same service portfolio as in FY2015 and FY2016
- Updated only for major budgeted volume and expense changes
- 40% reduction in over/under recovery by product line in order to make further progress against OLA recommendations.

FY2018-19 Enterprise Rates

MN.IT is currently in the process of defining the enterprise service portfolio for FY2018-19 with the goal of providing service enhancements, improved transparency, and greater simplicity. This effort builds upon the enterprise rate model that was initially proposed for FY2016 that consisted of IT Standard Service bundles, enterprise rates, and pass-through expenses. The process of defining the service portfolio includes input from MMB as well as agency fiscal staff and CIOs. It is anticipated that FY2018-19 rates will achieve 100% break-even across all product lines in order to meet fiscal and audit requirements.

Proposed and Recently Enacted Legislation

There is no proposed or recently enacted legislation that will have an impact on centrally provided service rates.

Rate Package Assumptions

FY2017 Budget Assumptions

The proposed FY2017 rates were calculated using the FY2016 Nicus MPWR cost model as outlined in the Description of Rate Computation section of this document. The model was loaded based upon the following assumptions:

- Salaries
  - 2.5% bargaining unit increase as of 07/01/16
  - 3% attrition
  - FY2016 salary roster updated
- Compensated absences-$213K (central only)
- No changes to the FY2016 service portfolio
- FY2016 Cost Model Updated
  - Volumes-some shifts but relatively unchanged overall
- Expense budgets-same as FY2016 with the following exceptions
  - Space rental-contractual increases-EDC1/4
  - Software-per Microsoft contract; 4.5% on all other
  - Communications-reduced in line with lower Contracted Telecom volume (pass-through)
  - Statewide indirect-increased processing due to higher number of enterprise FTEs
  - Loan interest-increased due to cash flow assistance
  - Repairs & Maintenance-primarily new equipment coming off 1st year free maintenance
  - Depreciation/Equipment-Master Lease curtailed to keep depreciation same as FY2016 forecast
  - Added funds for desktop/laptop refresh-central only
- Indirect allocations - same as FY2016, adjusted only for major volume shifts
- Efficiency moves-transfer of selected agency FTE budgets to central
  - LAN
  - Managed hosting (servers)
- Recovery of additional costs-$4.0m.
- 40% reduction in over-/-under recovery by product line

Changes in Revenue/Expenses

Assumptions used in the FY2017 rate package, including changes in revenue and expenditures (dollar amount and percent change between FY2016 forecasted year-end and FY2017), are included in the financial data section of the rate package. The document is entitled *FY2017 Operating Revenue and Expense Assumptions*. The Statement of

Revenues, Expenses, and Changes in Net Assets for Fiscal Year 2017 and the five preceding years are also included in the *History and Proforma.* The proforma statement includes expenditures by CAFR expense categories and compares Fiscal Year 2016 year-end forecast to FY2017 budget. Fiscal years FY2014-2017 are not directly comparable because different levels of financial consolidation existed for each of those fiscal years.

Revenue Budget

Our operating revenue comes from two primary sources: The Enterprise Technology Fund (ETF 5500), and the General Fund. The Enterprise Technology Fund is used to bill IT services to agencies on a cost-recovery/charge back basis. The General Fund is used for the State CIO, Enterprise Security Office (ESO), and MnGeo. This rate package focuses on centrally provided services within the Enterprise Technology Fund.

Enterprise Technology Fund (ETF 5500)

FY2016 year-end revenue is forecasted to be $365.6 million, reflecting the financial consolidation of Group A agencies and Group B agencies with the exception of payroll (DEED, DPS, and DNR) and non-payroll (DHS). Budgeted FY2017 revenue of $479.0 million is 31% ($109.4 million) higher than FY2016 forecasted revenue. As stated above, FY2017 reflects financial consolidation of all consolidated agencies while FY2016 consolidation excluded large agency (Group B) payroll and DHS non-payroll. Since agencies have not yet completed their FY2017 budgets, FY2017 @ agency revenue/expenses were assumed the same as FY2016 (less LAN and Hosting transfers).

Fund name	FY2015 Actual	FY2016 Forecast	FY2017 Budget	FY2017B vs. FY2016F Variance in $	FY2017B vs. FY2016F Variance in %
Enterprise Technology Fund ($000's)	$200,345	$365,553	$478,950	$113,397	31%

Expense Budget

MN.IT's ETF 5500 operating expense budget for FY2017 is $474.2 million, an increase of $109.0 million, or 30% versus FY2016 forecast. Year-to-year comparisons are difficult due to different levels of financial consolidation in FY2014 through FY2017.

Fund name	FY2015 Actual	FY2016 Forecast	FY2017 Budget	FY2017B vs. FY2016F Variance in $	FY2017B vs. FY2016F Variance in %
Enterprise Technology Fund Expense ($000's)	$178,156	$365,303	$474,195	$108,892	30%

FY2017 budget IT operating expense of $474.2 million is $108.9 million higher than FY2016 budget on the same basis. This increase is primarily attributable to the assumed financial consolidation of remaining agencies DEED, DPS, and DNR payroll, and DHS non-payroll.

The following explanations refer to the financial schedule "FY2017 Operating Revenue and Expense Assumptions."

- **Personnel and Fringe Benefits:** The increase in salary expense is the result of the transfer of additional large agency payroll to central. Central salaries include a 2.5% general increase; a 3.0% attrition factor was incorporated into the Central salary budget.

- **Space Rental, Building Maintenance, and Utilities:** This account class increased nominally from the FY2016 budget due to contractual rate increases in Enterprise Data Centers (EDC4 and EDC1).
- **Computer and System Services:** Increase is due primarily to the assumption of DHS software purchases, contractual increases of large vendor (Microsoft), 4.5% increase all other software.
- **Communications:** Inflationary increases were offset by reduced volume of contracted telecom pass-through.
- **Professional/Technical:** Increase due to processing of DHS professional services contracts.
- **Travel:** Increase due to local travel and training-related.
- **Supplies:** Increase due to anticipated DHS activity.
- **Repair and Maintenance Contracts:** Increase due to anticipated DHS activity.
- **Other Equipment/Depreciation:** Increase in depreciation due to FY2017 master lease purchases.
- **Employee Development:** Enterprise-wide effort to upgrade the skillsets of technical and management staff, and to meet accommodation requests.

Additional budget assumptions

The following items have not been explicitly included in the budget:

- Odyssey projects
- Biennial IT (BIT) projects
- Facility costs related to additional space requirements

Explanation of excess reserve issues

An estimate of $5.0 million was used in the FY2017 rate model.

Plan to address over- and under-recovering product lines

Since the internal service fund must break-even on an overall basis, a balanced portfolio approach requires decreasing some rates and increasing others. Over the past several years, we have incrementally reduced mainframe and data management rates and issued rebates generating $19.2 million in savings to agencies. Rates on other services were either stable or declining.

The OLA audit recommended that all product lines be restored to breakeven. We have been working with MMB and the Rate Review Advisory Committee to implement this recommendation with completion scheduled for the FY2018-19 biennium. This involves lowering rates on over-recovering services, such as Mainframe (Application Hosting) and Data Management (Storage/Backup), and increasing rates on under-recovering services such as Workstation, Database, Servers, Data Center, and Web Content Management. The FY2016 rate package contained a 20% reduction in over-/under/ recovery amounts by product line. This rate package incorporates a further 40% reduction in the over-/ under-recovery. Since reduction amounts for FY2016 and FY2017 were calculated based upon different conditions - volume, expenses, etc., the 20% in FY2016 and 40% in FY2017 are not necessarily cumulative (additive). However, the remaining approximate 40% adjustment is expected to occur in the FY2018-19 biennium via adjustment of enterprise rates.

Rate reduction primarily benefits large consumers of Mainframe and Storage (DHS, DEED) while rate increases will be distributed over many agencies (including non-executive branch) thereby mitigating the impact felt by any single agency.

FY2017 Agency Operational Billing

Agencies will continue to receive three bills for centrally provided services in FY2017: Computing, WAN, and Telecomm. IT expenses for services provided locally will continue to be directly charged on the "@agency bills."

Agency Impact of FY2017 Central Rates

FY2017 central rates represent a balanced approach to agencies that provides the following:

- A 40% reduction in the over and recovery amounts for each product line which is consistent with the overall OLA audit recommendation of making progress toward attaining break even on all product lines. Because of the re-balancing, agencies will enjoy savings on product lines that have traditionally over recovered expense such as mainframe and storage while there are rate increases on under recovering product lines.

The following table summarizes the estimated impact to agencies of what they will pay for central services in FY2017 compared to the estimated FY2016 central purchases amount:

Agency $000s	FY2017 Volume @ FY2016 Rates	FY2017 Volume @ FY2017 Rates	FY2017 Volume X (FY2017-FY2016 Rates)- Increase/(Decrease)	% Increase/(Decrease)
MN DOT	5,036	$5,728	$692	14%
Health	1,865	2,078	213	11
Group A-Rates	12,031	13,417	1,386	12
Group A-Direct	1,222	1,365	143	12
DHS	38,090	39,093	1,003	3
DEED	9,333	9,805	472	5
MPCA	924	1,035	111	12
Commerce	1,018	1,117	99	10
DPS	7,404	8,060	656	9
Education	550	617	67	12
DNR	4,125	4,546	421	10
MNSure	4,178	4,769	591	14
Non-consolidated	23,822	26,326	2,504	11
TOTAL	**$109,597**	**$117,956**	**$8,359**	**8%**

Inflation

All contractual non-discretionary increases for FY2017 were included in SEMA4 and the salary budget. Contractual labor agreements called for general increases of 2.5%. Salary increases were more than offset by an assumed overall attrition rate of 3.0% due to retirements, open positions, etc. Software maintenance for large software for

Microsoft was increased by the contractual amounts while the remainder of software was increased by 4.5%. Space rental and specialized electric was based on contractual amounts in leases. A fixed inflation factor was not used for most other expense categories.

Full-time Equivalents (FTE)

The proposed central budget in the FY2017 Rate Package funds 389.4 FTEs, an increase of 31.6 positions from the FY2016 Rate Package. This increase reflects the payroll budget transfer of 27.0 agency employees in LAN and Managed Hosting (Servers).

Office	2016 Budget	2017 Budget	FY2017 Budget Transfers*	FY2017 Budget adjusted for Transfers	2017 adjusted vs 2016
Central Office	357.8	389.4	-27.0*	362.4	4.6

**Budgetary transfer from agencies to Local Area Network (LAN)-16.0; Hosting (Storage)-11.0.*

MN.IT budgeted positions with a 2.5% increase per MMB guidance for collective bargaining agreements for FY2017. In accordance with past MN.IT practice, Central Office positions have been budgeted at 97.0% (3.0% attrition) after the collective bargaining increase. Although there is some risk in budgeting salaries at less than 100%, we believe that recent turnover experience and resulting vacancies will allow us to manage within the budgeted salaries.

Description of Rate Computation

Overview of Cost Allocation Model

MN.IT implemented a cost allocation tool, M-PWR, from Nicus Software, Inc. that:

1. Assigns costs directly to IT standard services, projects, and applications.
2. Allocates infrastructure costs to higher levels according to established unit volume/metrics.

The break-even rates for a given service are calculated as the sum of direct and indirect allocated costs per the relevant metric (unit volume). For instance, within Client Computing, there is a rate calculated for mobile device management of $x per device. The rate-setting process involves running the Nicus tool for centrally provided services and then separately for agency IT costs.

Key Cost Model Components

Service Reference Model

With the assistance of an outside consultant (Aeritae) and input from agency-based CIOs, MN.IT developed a service reference model that established IT service categories consistent with leading public and private organizations. The service reference model has four categories of services, which are the four budget activities of MN.IT Services:

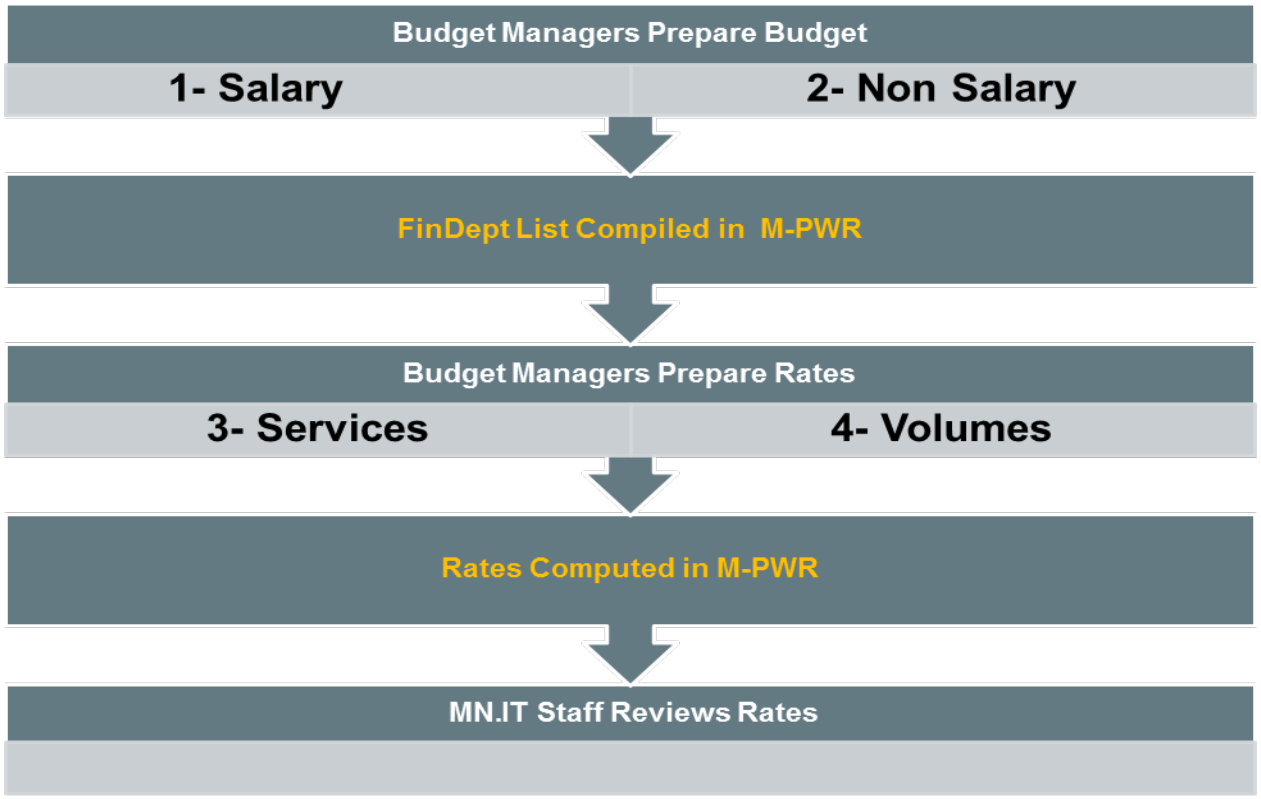
- IT Standard Services
- Applications
- Projects
- IT Leadership

Chart of Accounts

A chart of accounts, or FinDepts, was developed in order to capture IT costs for central services and agency-based service in discrete building blocks. The FinDept is a repository for the direct costs of the FY2015 Budget. These direct costs need to be assigned to the related services in the service-costing model.

High Level View of Rate Setting Process

The following chart shows the major steps in the preparation of MN.IT Central rates: preparation of budget, FinDept to services, agency volumes, rate calculation, and invoice (including charge codes required by agencies).



Budget

The starting point for the FY2017 Budget was the FY2016 Budget and Forecast. The Executive Team/budget managers prepared the agency-based office IT budget in two steps:

- Payroll-updated for current staff and approved vacancies
  - Included contractual increases and estimated 2.5% for collective bargaining for FY2017.
  - MN.IT Central FTEs budgeted at 97.0% for attrition.
- Non-Payroll
  - Professional Technical
  - Communications
  - Hardware Maintenance and Software
  - Equipment/Master Lease
  - Miscellaneous

FinDept to Services

Service teams allocated FinDepts to IT Standard Services, Applications, Projects, and Leadership. Payroll and non-payroll expenses were allocated separately.

Demand Volumes

Key elements to the MN.IT Central budget and rate-setting process are external demand forecast for centrally provided services and the internal demand (volume). The volumes collected represent the demand for all services to be offered to the client agency.

Service Costing Model

The three budget activities of IT Standard Services, Applications, and Projects are segmented into more detail in the Service Costing Model.

Each grouping of services falls into a tier of the model. Once the direct costs of the FY2017 Budget have been collected in the FinDepts and assigned to the services in the service-costing model, the service costs are allocated up to higher tiers, or levels, of the model via metrics. This allocation results in indirect costs being allocated to services.

For illustrative purposes, examples of the service costing model hierarchy are shown in the following table, down to the Product Line level. Important note: the model contains further detail past the Product Line level.

Service Costing Model Tier	Budget Activity	Service Component	Product Line
Tier 4	IT Standard Services	Client Computing	Mobile Device Management
Tier 4	IT Standard Services	Client Computing	Workstation Management
Tier 4	IT Standard Services	Contact Center MN (CCM)	Contact Center MN (CCM)
Tier 4	IT Standard Services	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)
Tier 4	IT Standard Services	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)
Tier 4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing
Tier 4	IT Standard Services	Facilities - Non Data Center	LAN Services
Tier 4	IT Standard Services	IP Services	IP Services
Tier 4	IT Standard Services	Service Desk	Service Desk
Tier 4	IT Standard Services	WAN/MAN Services	WAN/MAN Services
Tier 3	PaaS	PaaS	Database
Tier 3	PaaS	PaaS	Middleware
Tier 3	PaaS	PaaS	Web
Tier 2	IaaS	IaaS	Mainframe
Tier 2	IaaS	IaaS	Server
Tier 1.5	IaaS	IaaS	Storage & Backup
Tier 1	Foundational Infrastructure	Foundational Infrastructure	Data Center
Tier 1	Foundational Infrastructure	Foundational Infrastructure	Network - Data Center only

Notes:

- Tier 1 Foundational Infrastructure costs are typically only allocated up to Tier 1.5 and 2 IaaS services.
- Tier 1.5 and Tier 2 IaaS costs can be allocated up to Tier 3 PaaS services or they can be allocated directly up to Tier 4 services if a direct relation is already identified.
- Tier 3 PaaS costs are allocated up to Tier 4 services.
- Tier 4 service costs do not allocate anywhere, as they are the highest level.

Internal/External Volumes

The infrastructure volume metrics determine how Foundational Infrastructure, IaaS, and PaaS service costs are allocated to higher levels within the cost model. An appropriate metric was selected for each service. In addition, an appropriate end-user demand metric was selected for each of the Standard IT Services, Applications, and Projects.

Methods Used to Allocate Expenses to Cost Centers

The cost allocation model utilizes internal metrics or cost drivers to allocate infrastructure expenses to higher levels in the cost model. These metrics are a measurement of the amount of indirect expenses or resources utilized or consumed by higher levels in the cost model. In addition, there are end-user metrics that measure the resource demand for IT Standard Services, Applications, and Projects. The following table lists the most common metrics. For brevity, this table includes metrics aggregated at the Service Component/Product Line level. The metrics apply to the more detailed services located in the lower tiers of the service-costing model.

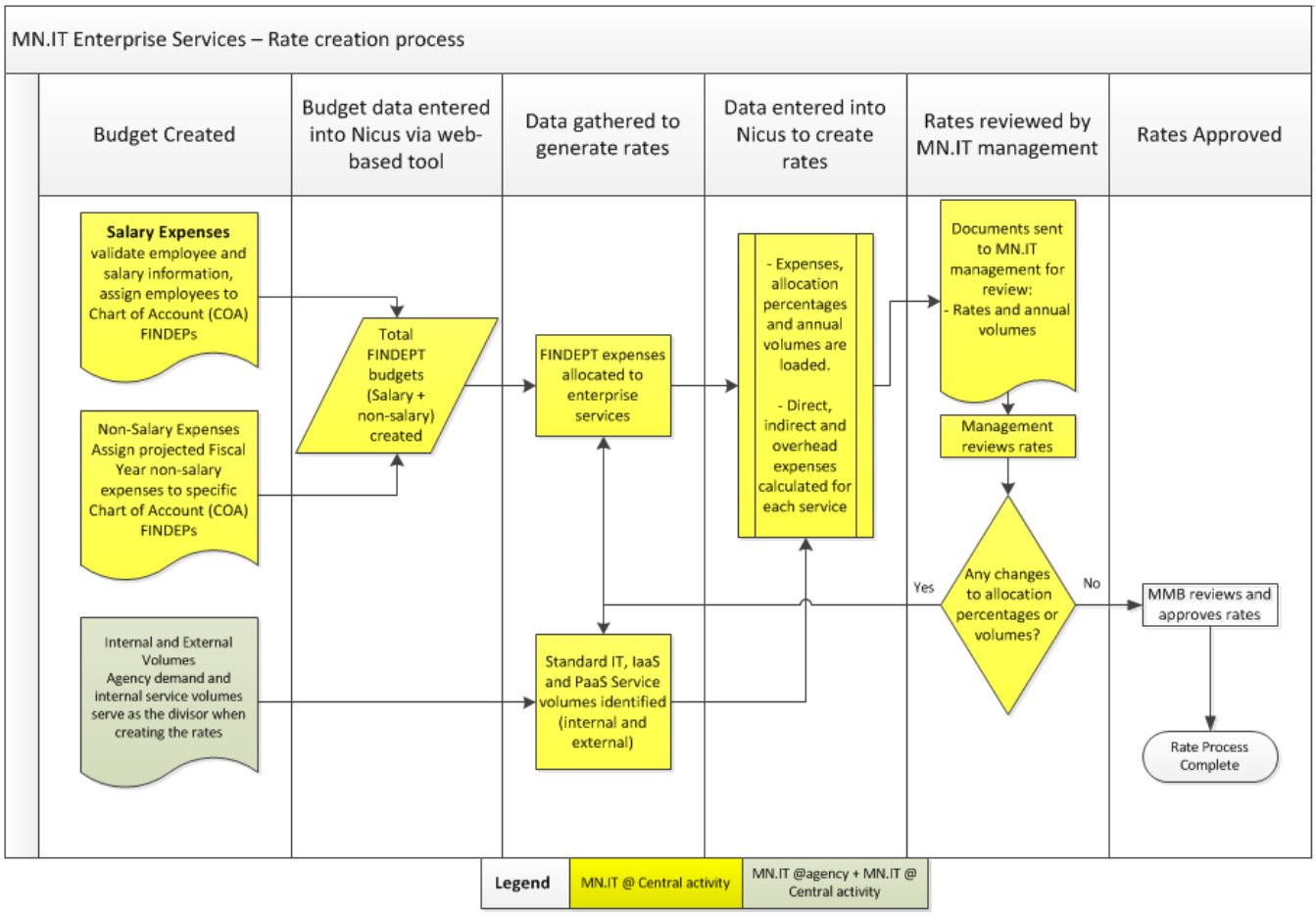
Tier	Budget Activity	Service Component	Product Line	Agency Service Metrics
4	IT Standard Services	Client Computing	Mobile Device Mgmt, Workstation Mgmt	Per device, workstation
4	IT Standard Services	Contact Center MN	Contact Center MN	Per seat, device, port
4	IT Standard Services	Contracted Telecomm Services	Contracted Telecomm Services	Per phone #
4	IT Standard Services	EUCC	Office 365, Video & Conferencing	Per user, list
4	IT Standard Services	Facilities-Non Data Center	LAN Services	Per facility
4	IT Standard Services	IP Services	IP Services	Per mailbox, station, fax
4	IT Standard Services	Service Desk	Service Desk	Per FTE
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Per facility
3	PaaS	PaaS	Database	Per hour, instance
3	PaaS	PaaS	Middleware	Per instance
3	PaaS	PaaS	Web	Per access, hour, MB stored onsite, login ID, 1000 CPU Svc/Unt
2	IaaS	IaaS	Mainframe	Per Hour
2	IaaS	IaaS	Server	Per server/instance
1.5	IaaS	IaaS	Storage & Backup	Per gigabyte, hour
1	Foundational Infrastructure	Foundational Infrastructure	Data Center	Per rack unit (RU)
1	Foundational Infrastructure	Foundational Infrastructure	Data Center-Network	Per port

The primary differences between the agency IT cost model and the MN.IT Central model are that agencies do not have central data centers and certain leadership categories such as innovation, customer support and service development, human resources, and risk and compliance.

Major Steps in the MN.IT Central FY2017 Budget and Cost Model Process

1. SWIFT and SEMA4 salary and fringe projection data as of January 26, 2016, was loaded into the MPWR payroll budgeting module by SEMA4 HR ID. MN.IT Services added an estimate of 2.5% to salary/fringe projections for collective bargaining offset by an assumed 3.0% attrition rate.
2. The Executive Team reviewed FTE's, proposed vacancies and overtime within the total FY2017 IT budget.
3. The Executive Team reviewed baseline data for selected non-payroll account codes - Software, Communications, Space Rental, Repairs and Maintenance, Equipment/Master Lease, and Supplies, and established spend targets for each account class. Other accounts class items were maintained at FY2016 levels. The breakdown of each account class budget by FinDept was then approved by executive management.
4. Based upon the Executive Team decisions, financial staff entered the approved non-payroll data into the five entry screens (grids) covering non-payroll accounts (Communications, Equipment, Hardware Maintenance & Software, Professional Technical, and Miscellaneous).
5. Payroll and non-payroll budget dollars were allocated to services to create service costs. Service teams assign percentages for each account class to services. Service teams completed a two-step process around volumes:
    a) Collect total end-user service and infrastructure/platform service volumes.
    b) For infrastructure/platform services, allocate the total infrastructure/platform volumes by service to those services that consume them. They are allocated upward to the next level in the model and finally to the top tier of IT Standard Services, and Infrastructure.
6. Overhead is allocated to services based upon their revenue percent of total revenue (revenue equals cost).
7. The Nicus M-PWR model is run to generate rates for all centrally provided IT Standard Services, and Infrastructure.
8. MN.IT Central rates are reviewed by MN.IT staff and adjustments made, where appropriate.
9. The customer continues to receive three invoices for centrally provided services (Computing, Voice, WAN), same as in the past plus a new agency-based office invoice for locally provided services.

The following diagram depicts the flow of data through the M-PWR cost allocation model:



Investments

FY2017 Capital Investments – Equipment

Detailed information regarding all FY2017 capital asset and technology purchases based on the current capitalization threshold of $5,000 is reported in the “CA & T Purchases” worksheet in the Financial Data section of the Rate Package. There are sub-groupings to indicate whether the planned investment will be funded using the Master Lease State Loan Program (Fund 5000) or the 5500 Fund (Non-Master Lease), based on the restrictions for use of the Master Lease loan program and federal requirements for depreciation.

Master Lease Funding

MN.IT Services will purchase capital assets using Master Lease16-Periods 2/3 funding totaling roughly $8.4 million dollars. $8.1 million of these purchases have a unit cost of over $100,000. These capital assets will be depreciated over the life cycle of the capital investment (generally three or four years). The FY2017 planned, budgeted equipment investments in the Master Lease 16, Periods 2/3 are associated with anticipated requirements in: Storage Area Network (SAN), Local Area Network (LAN), Network, Backup/Storage, and refresh/replacement equipment based on replacement schedules.

Capital Investments – Software

Purchased software

Purchased computer software is classified as an "intangible capital asset" if it is:

- Used in the operation of state business.
- Externally purchased for internal use.
- $30,000 or more at acquisition on a per unit cost or per license cost basis.

Computer software meeting these criteria is amortized by MN.IT Services over five years.

Most of MN.IT's externally purchased software does not meet this criterion. Therefore, it is either expensed or handled as a prepaid expense (where applicable) if the expense crosses fiscal years.

Internally generated software

In past years, MN.IT has not had significant in-house software development that would need to be capitalized. However, as IT consolidation progresses and MN.IT is involved in such projects, there will be a need to track and account for internally generated software. MN.IT Services is currently evaluating and implementing a process for capturing and capitalizing these costs, including the determination of an appropriate threshold for capitalization.

Outstanding Loans

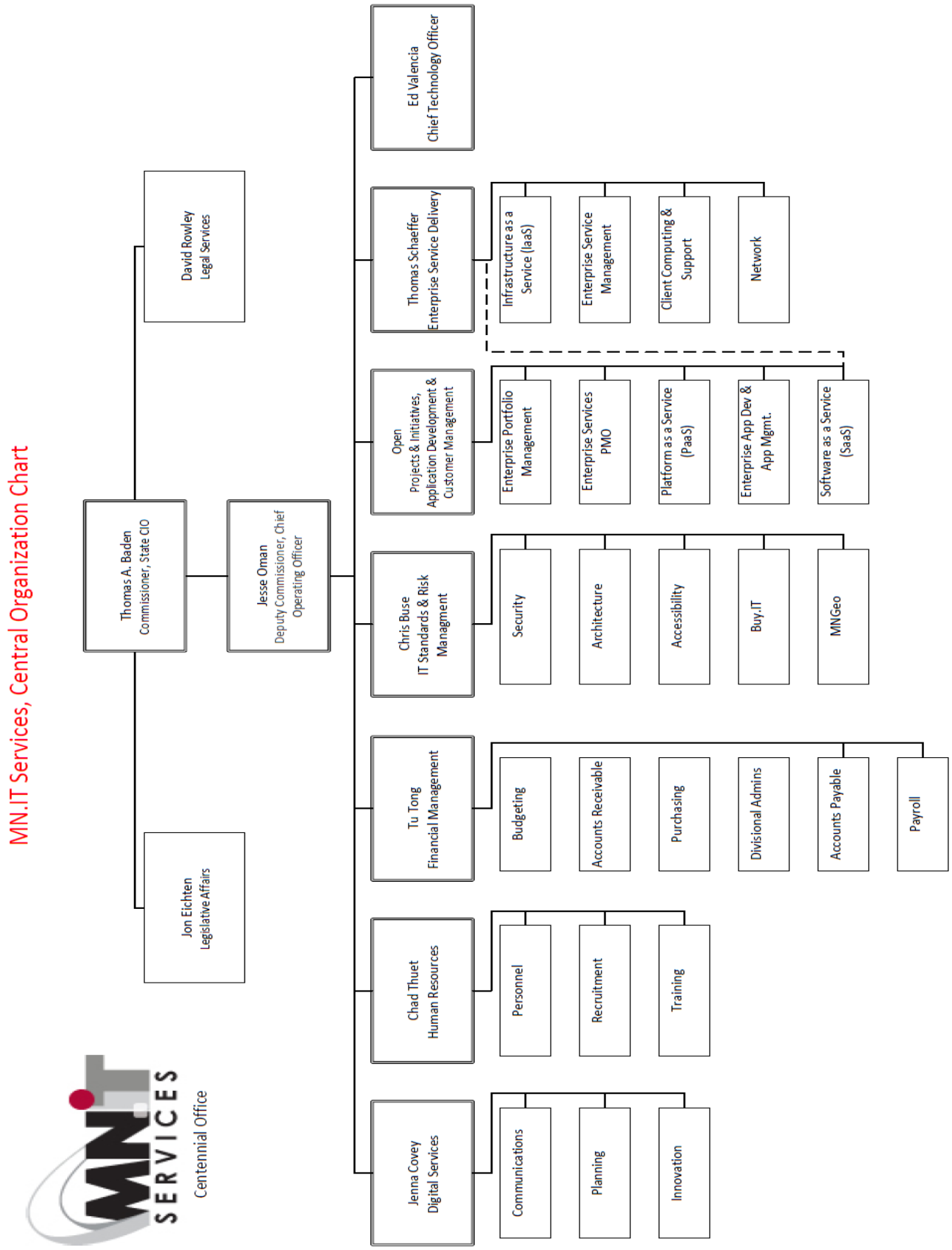
Master Lease Loan Program

MN.IT 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, MN.IT makes bi-annual loan payments in November and May for principal and interest due December 1 and June 1. The amounts of the December 2016 and June 2017 payments (payable in November and May) for FY2017 are included in the Financial Data section of this rate package.

The FY2017 total loan payments (principal and interest) for capital assets financed with loans through the State of Minnesota Master Lease Loan program total roughly $4.6 million dollars.

Outstanding loan balances total roughly $8.1 million as of June 30, 2015. Details can be found in the Financial Data section, including a schedule of future minimum payments by fiscal years with the current amount needed to satisfy MN.IT Service's Master Lease Loans Payable as of June 30, 2015.

The FY2017 Rate Package capital asset budget reflects planned equipment purchases for M/L 16, Period 2/3 of $8.4 million.


MN.IT Services, Central Organization Chart
Centennial Office
Thomas A. Baden
Commissioner, State CIO
David Rowley
Legal Services
Jon Eichten
Legislative Affairs
Jesse Oman
Deputy Commissioner, Chief Operating Officer
Ed Valencia
Chief Technology Officer
Thomas Schaeffer
Enterprise Service Delivery
Infrastructure as a Service (IaaS)
Enterprise Service Management
Client Computing & Support
Network
Open
Projects & Initiatives, Application Development & Customer Management
Enterprise Portfolio Management
Enterprise Services PMO
Platform as a Service (PaaS)
Enterprise App Dev & App Mgmt.
Software as a Service (SaaS)
Chris Buse
IT Standards & Risk Managment
Security
Architecture
Accessibility
Buy.IT
MNGeo
Tu Tong
Financial Management
Budgeting
Accounts Receivable
Purchasing
Divisional Admins
Accounts Payable
Payroll
Chad Thuet
Human Resources
Personnel
Recruitment
Training
Jenna Covey
Digital Services
Communications
Planning
Innovation

FINANCIAL SCHEDULES FOR RATE PACKAGE
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MN.IT Services
FY17 vs FY16 Central IT Spend Budget
By Account Class ($000s)

$000's	FY16 Budget	FY17 Budget	Variance	Variance %
G46-MN.IT Services Central	$104,508	$113,556	$9,047	8.7%
PAYROLL	**$38,587**	**$44,249**	**$5,662**	**14.7%**
41000-Full Time - Salary Classified	$37,382	$42,863	$5,481	14.7%
41030-Part-Time-Seasonal-Labor Serv	$205	$196	-$8	-4.1%
41050-Overtime Pay	$1,000	$976	-$24	-2.4%
41070-Other Employee Cost	$0	$213	$213	
NON-PAYROLL	**$65,921**	**$69,307**	**$3,385**	**5.1%**
41100-Space Rental And Utilities	$5,691	$5,940	$249	4.4%
41110-Printing And Advertising	$35	$35	$0	0.0%
41130-Prof-Tech Serv-Outside Vend	$150	$150	$0	0.0%
41145-IT/Prof/Tech O/S Vendor	$863	$863	$0	0.0%
41150-Computer and System Services	$27,035	$27,780	$745	2.8%
41155-Communications	$18,052	$17,538	-$514	-2.8%
41160-Trav-Sub-InState-Border Comm	$20	$35	$15	75.0%
41170-Trav/Sub-OutOfState-BorderComm	$30	$30	$0	0.0%
41180-Employee Development	$450	$450	$0	0.0%
41190-State Agcy-Prov Prof-Tech Serv	$20	$20	$0	0.0%
41300-Supplies	$795	$1,514	$719	90.4%
41400-Equipment	$57	$57	$0	0.0%
41500-Repairs To Equip & Furn	$4,934	$5,729	$795	16.1%
42010-Statewide Indirect Costs	$800	$1,200	$400	50.0%
42020-Attorney General Costs	$15	$15	$0	0.0%
43000-Other Operating Costs	$741	$545	-$196	-26.5%
44000-Loans and Advances	$250	$355	$105	42.0%
44200-Distrib of Amounts Collected	$0	$0	$0	
47060-Equipment-Capital	$0	$0	$0	
47160-Equipment-Non Capital	$0	$555	$555	
49000-Non-Cash Transactions	$5,984	$6,496	$512	8.6%
TOTAL	**$104,508**	**$113,556**	**$9,047**	**8.7%**

Operating Revenue and Expense Assumptions
MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEAR 2017

SWIFT GL CODE	OPERATING REVENUES BY PROGRAM ($000'S)	FY16 Budget	FY17 Budget	FY17 Bud-FY16 Var $	%	FY17 vs FY16 Forecast Comments
	IT Standard Services	$88,544	98,605	10,061	11%	
	Foundational Infrastructure	11,609	10,461	(1,148)	-10%	
	Platform as a Service (PaaS)	13,281	21,561	8,280	62%	
	Infrastructure as a Service (IaaS)	41,663	52,672	11,009	26%	
	Applications Professional Services	111,415	134,711	23,296	21%	
	Projects Professional Services	8,060	9,621	1,561	19%	
	Other	90,981	151,319	60,338	66%	
	TOTAL OPERATING REVENUES	$365,553	$478,950	$113,397	31%	
	OPERATING EXPENSES					
41000	Personnel and Fringe Benefits	$217,116	$257,935	$40,819	19%	Consolidation of DEED, DPS, and DNR payroll; 2.5% salary increase, 3.0% attrition
41100*	Space Rent, Bldg, Maint & Utilities	5,691	5,940	249	4%	Contractual rate increases
41110	Printing & Adv	60	60	(0)	0%	
41130	Professional Services - Outside	1,074	41,714	40,640	3785%	Processing of DHS professional services contract
41145	IT/Prof/Tech O/S Vendor	34,850	34,850	0	0%	
41150***	Computer & Sys Svcs	55,212	67,407	12,195	22%	DHS software purchases, contractual software incr-Microsoft, 4.5% all other
41155****	Communications	18,693	18,781	88	0%	Inflationary offset by reduced volume
41160/41170	Travel	355	481	126	35%	Local and training-related
41180	Employee Development	1,873	2,241	368	20%	Enterprise-wide training, accomodation requests
41190	Professional Services - State	205	214	9	4%	
41195	IT St Agcy Prof/Tech Svc	149	149	0	0%	
41196	Centralized IT Services	0	0	0	0%	
41300	Supplies	2,368	3,354	986	42%	DHS activity
41400*****	Other Equipment/Depreciation	6,484	8,455	1,971	30%	FY17 Master Lease purchases
41500**	Repair and Maint Contracts	7,271	17,920	10,648	146%	Anticipated DHS activity
42000	Agency Indirect Costs	23	23	0	0%	
42010	Statewide Indirect	932	1,332	400	43%	Increased processing due to increased enterprise FTEs
42020	Attorney General	15	15	0	0%	
42030	State Agency Reimbursements	1	1	0	0%	
42040	Agency Direct Costs	85	85	0	0%	
43000	Other Operating Costs	1,456	1,294	(163)	-11%	
47160	Equipment-Non Capital	11,387	11,942	555	5%	
	TOTAL OPERATING EXPENSES	$365,303	$474,195	$108,892	30%	
44000	Loans and Advances	250	355	105	42%	
44200	Distrib of Amounts Collected	2,251	5,000	2,749	122%	
	TOTAL NON-OPERATING EXPENSES	2,501	5,355	2,854	114%	
	TOTAL EXPENSES	367,804	479,550	111,746	30%	
	FTE Headcounts	734.8	2278.3	1,543.5	210%	

Note: A fixed inflation factor was not used for expense categories.
* Includes Leasehold Improvements
** Includes Pre-Pd Maintenance
***Includes Pre-Pd SW and SW Amortization
****Includes Pre-Pd Communications
*****Includes Depreciation and Interest

History and Proforma - In Thousands - $000's

MN.IT SERVICES

ENTERPRISE TECHNOLOGY FUND (5500)

FOR FISCAL YEAR 2017

Statement of Revenues, Expenses, Changes in Net Position	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Estimate	FY2017 Proposed	$ Change FY16/FY17	% Change FY16/FY17
Operating Revenues:								
Net Sales	$86,468	$93,700	$148,671	$200,345	$365,553	$478,950	$113,397	31%
Insurance Premiums	$0	$0	$0	$0	$0	$0	$0	
Other Income	$0	$0	$0	$0	$0	$0	$0	
Total Operating Revenues	$86,468	$93,700	$148,671	$200,345	$365,553	$478,950	$113,397	31%
Operating Expenses:								
Purchased Services	$47,009	$50,446	$71,372	$101,141	$118,163	$171,838	$53,675	45%
Salaries and Fringe Benefits	$27,547	$30,503	$69,525	$53,594	$217,116	$257,935	$40,819	19%
Claims	$0	$0	$0	$0	$0	$0	$0	
Depreciation and Amortization	$3,745	$4,228	$5,419	$7,109	$6,410	$8,455	$2,045	32%
Supplies and Materials	$1,626	$1,733	$3,557	$10,234	$13,829	$15,297	$1,468	11%
Repairs and Maintenance	$3,503	$3,291	$3,081	$5,168	$7,272	$17,920	$10,648	146%
Indirect Costs	$242	$196	$371	$863	$1,057	$1,457	$400	38%
Other Expenses	$4	$10	$18	$47	$1,456	$1,294	($162)	-11%
Total Operating Expenses	$83,676	$90,407	$153,343	$178,156	$365,303	$474,195	$108,892	30%
Operating Income (Loss)	$2,792	$3,293	($4,672)	$22,189	$250	$4,756		
Nonoperating Revenues (Expenses):								
Investment Income	$25	$37	$62	$68	$0	$0		
Federal Grants	$26	$0	$0	$0	$0	$0		
Other Nonoperating Revenues	$0	$284	$0	$0	$0	$0		
Interest and Financing Costs	($102)	($121)	($176)	($322)	($250)	($355)		
Grants, Aids and Subsidies	$0	$0	($18)	$1	$0			
Other Nonoperating Expenses	($6,121)	($2,982)	($3,813)	($5,027)	($2,251)	($5,000)		
Gain (Loss) on Disposal of Capital Assets	$0	$14	$0	$0	$0	$0		
Total Nonoperating Revenues (Expenses)	($6,172)	($2,768)	($3,945)	($5,280)	($2,501)	($5,355)		
Income (Loss) Before Transfers and Contributions	($3,380)	$525	($8,617)	$16,909	($2,251)	($599)		
Transfers-In	$45	$1,678	$233	$2	($11,066)	$0		
Transfers-Out	($828)	($23)	$0	($6)	$0	$0		
Change in Net Position	($4,163)	$2,180	($8,384)	$16,905	($13,317)	($599)		
Net Position, Beginning, as Reported	$29,319	$25,156	$27,336	$18,952	($201,417)	($214,734)		
Change in Accounting Principle				($237,274)				
Net Position, Beginning, as Restated				($218,322)				
Net Position, Ending	$25,156	$27,336	$18,952	($201,417)	($214,734)	($215,333)		

Cash Flow Forecast

MN.IT SERVICES

ENTERPRISE TECHNOLOGY FUND (5500)

FOR FISCAL YEAR 2017

FY 2015 Actual/Projected	Cash Assistance	Receipts Billings	Expenditures	Repayment of Cash Assistance	Change in Cash	Cash Balance
Beginning Balance						**1,774,407**
July	25,000,000	9,759,045	(20,669,189)		14,089,856	15,864,263
August		16,686,169	(15,174,296)		1,511,873	17,376,135
September		10,660,416	(15,873,542)		(5,213,126)	12,163,009
October		10,639,251	(15,230,137)		(4,590,886)	7,572,123
November		16,681,428	(19,268,093)		(2,586,665)	4,985,459
December		19,429,177	(21,766,927)		(2,337,750)	2,647,708
January		22,838,077	(16,691,883)		6,146,194	8,793,902
February		20,693,635	(13,533,898)		7,159,737	15,953,640
March		20,996,123	(20,471,757)		524,365	16,478,005
April		20,063,266	(15,074,394)		4,988,872	21,466,878
May		13,393,507	(20,935,742)		(7,542,235)	13,924,643
June		18,092,977	(24,000,000)		(5,907,023)	8,017,620
July-Aug FY15 CLOSE PERIOD		54,475,818	(27,572,240)	(27,000,000)	(96,422)	7,921,198
Total for FY15	**25,000,000**	**254,408,889**	**(246,262,098)**	**(27,000,000)**	**6,146,791**	**7,921,198**

BIENNIUM 2016/2017 PROJECTED	Cash Assistance	Receipts Billings	Expenditures	Repayment of Cash Assistance	Change in Cash	Cash Balance
Beginning Balance						**7,921,198**
July			(9,868,832)		(9,868,832)	(1,947,634)
August		5,330,365	(32,268,165)		(26,937,800)	(28,885,435)
September	46,575,923	19,354,897	(28,320,331)		37,610,489	8,725,055
October	13,441,375	28,899,603	(28,818,582)		13,522,397	22,247,452
November		29,478,967	(41,098,718)		(11,619,751)	10,627,701
December		31,123,206	(27,967,988)		3,155,218	13,782,919
January		33,935,114	(30,088,595)		3,846,519	17,629,437
February		32,056,774	(22,232,825)		9,823,950	27,453,387
March		29,048,199	(23,303,289)		5,744,910	33,198,297
April		28,278,797	(24,734,096)		3,544,701	36,742,998
May		29,580,347	(49,846,764)		(20,266,417)	16,476,581
June		33,201,847	(32,883,755)		318,092	16,794,673
Total for FY16	**60,017,298**	**300,288,117**	**(351,431,940)**	**-**	**8,873,475**	**16,794,673**
July	13,000,000	33,282,687	(41,071,725)		5,210,962	22,005,635
August		25,391,322	(32,479,292)		(7,087,970)	14,917,665
September		42,293,667	(31,870,837)		10,422,830	25,340,495
October		29,532,340	(34,356,754)		(4,824,414)	20,516,081
November		30,838,492	(47,868,340)		(17,029,848)	3,486,233
December		36,051,403	(38,547,776)		(2,496,373)	989,860
January		48,673,989	(37,097,421)		11,576,569	12,566,428
February		41,416,933	(30,274,990)		11,141,943	23,708,372
March		38,363,059	(40,269,100)		(1,906,041)	21,802,330
April		32,558,998	(33,260,986)		(701,988)	21,100,343
May		37,838,362	(45,994,441)		(8,156,079)	12,944,264
June		45,958,542	(25,951,599)		20,006,942	32,951,206
July-Aug FY17 CLOSE PERIOD		81,789,514	(29,402,224)	(73,017,298)	(20,630,008)	12,321,198
Total for FY17	**13,000,000**	**523,989,307**	**(468,445,484)**	**(73,017,298)**	**(4,473,475)**	**12,321,198**
TOTAL 2016-17 BIENNIUM	**73,017,298**	**824,277,424**	**(819,877,425)**	**(73,017,298)**	**4,400,000**	**12,321,198**

Schedule of Outstanding Loans

MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND
FOR FISCAL YEAR 2017

Master Lease 15	**Repayment Schedule**	**$000's**
Principal		$ 5,372
Interest		$ 115
Total Principal & Interest Outstanding as of 6/30/15		$ 5,487
	FY 2017	$ (2,267)
	FY 2018	$ (2,138)
	FY 2019	$ (911)
	FY 2020	$ (171)
		$ -

Master Lease 14	**Repayment Schedule**	**$000's**
Principal		$ 2,545
Interest		$ 24
Total Principal & Interest Outstanding as of 6/30/15		$ 2,569
	FY 2017	$ (2,349)
	FY 2018	$ (221)
		$ -

Capital Assets and Technology Purchases

MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEAR 2017

Description of Item	Qty	Unit Price ($000)	Total Amount ($000)	Included in ML16 Demand Survey	Financing Term Months)
State Loan Program (5000 Fund) - Master Lease (ML) Demand Survey - Unit Cost of $100,000 or more					
LAN Switch Upgrades	1	$340	$340	Y	48
Inventory Switches	1	$378	$378	Y	48
MNET Network Hub Upgrades	1	$510	$510	Y	48
Collab Router Replacement	1	$255	$255	Y	48
MNSCU	1	$255	$255	Y	48
Optical Gear	1	$109	$109	Y	48
Mainframe Upgrade	1	$1,021	$1,021	Y	36
Netscout Upgrades	1	$510	$510	Y	48
EDC1 Load Bank Distribution System	1	$102	$102	Y	48
EDC5 Load Bank Distibution System	1	$102	$102	Y	48
EDC1/EDC5 Battery Replacement	1	$136	$136	Y	48
Refresh Tier1 Storage EDC1	1	$442	$442	Y	36
Increase Backup capacity in EDC1, 4	1	$306	$306	Y	36
Solaris Replacement	1	$170	$170	Y	48
Managed Hosting capacity growth	1	$442	$442	Y	48
LAN Switch Upgrades	1	$340	$340	Y	48
MNET Network Hub Upgrades	1	$681	$681	Y	48
Collab Router Replacement	1	$255	$255	Y	48
MNSCU	1	$255	$255	Y	48
Optical Gear	1	$218	$218	Y	48
Firewall Hardware replacement	1	$408	$408	Y	48
Managed Hosting upgrades	1	$340	$340	Y	48
Media Agent adds	1	$204	$204	Y	48
Sub-total master Lease-Cost of $100,000 or more			**$7,782**		
Non-Master Lease (5500 Fund) - Unit Cost of $100,000 or more (not on ML Demand Survey):					
SAN	1	$100	$100		36
Servers	1	$150	$150		48
Switches	1	$100	$100		48
Subtotal Non-Master Lease-Unit Cost 0f $100,000 or more			**$350**		
SUB-TOTAL OF ITEMS WITH UNIT COST OF $100,000 OR MORE			**$8,132**		
State Loan Program (5000 Fund) - Master Lease (ML) Demand Survey - Under $100,000					
EDC1 Power Distribution Units (PDU)	1	$95	$95	Y	48
EDC5 Power Distribution Units (SDU)	1	$27	$27	Y	48
Data Center Surveillance System	1	$68	$68	Y	48
Inventory Switches	1	$37	$37	Y	48
Sub total Master Lease Unit cost under $100,000			**$228**		
Non-Master Lease (5500 Fund) - Under $100,000 (not on ML Demand Survey):					
None					
Sub-total Non-Master Lease-Unit cost under $100,000			**$0**		
Subtotal of items under $100,000			**$228**		
			$8,359		

Swift Spending Plan ($000's)

MN.IT SERVICES CENTRAL
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEAR 2017

Reconciliation to Services	$000's
Operating Expenses	
Personnel and Fringe Benefits	$44,249
Space Rent, Bldg, Maint & Utilities	$5,940
Repair and Maint Contracts	$5,729
Printing & Adv	$35
Professional Services - Outside	$1,013
Computer & Sys Svcs - PC & Non PC	$27,780
Communications	$17,538
Travel	$65
Supplies	$1,514
Other Equipment	$612
Depreciation	$6,496
Employee Development	$450
Other Operating Costs	$545
Statewide Indirect	$1,200
Attorney General	$15
Professional Services - State	$20
Loans and Advances	$355
Total Operating Expenses	**$113,556**

Cost Model Distribution to Services	$000's
Enterprise	
IT Standard Services	
Client Computing	$7,761
Contact Center MN	$2,735
Contracted Voice Services	11,088
Enterprise Unified Communication and Collaboration	9,930
LAN Facilities - Non Data Center	3,322
IP Services	5,310
MnGeo Service Bureau	1,485
Security Services	1,299
WAN/MAN Services	23,471
Financial Mgmt - Billback	135
Platform as a Service (PaaS)	
Database	2,185
Middleware	1,169
Web	1,408
Infrastructure as a Service (IaaS)	
Mainframe	20,813
Server	5,820
Storage & Backup	6,280
Foundational Infrastructure	
Data Center	7,080
Network - Data Center only	2,262
Total	**$113,556**

Five Year Rate Comparison- Major Cost Recovery Categories

MN.IT SERVICES

ENTERPRISE TECHNOLOGY FUND (5500)

FOR FISCAL YEAR 2017

Budget Activity	Product Line	Service Desc.	Service Code	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
IT Standard Services	**Workstation Management**	Microsoft EA-User	8450	130	130	130	147	179
	Video & Conferencing	Vid Adv Entrprs H.323 Subs	MS0001	500	500	500	541	601
		Video Adv H.323 Subs Tier 5	VAS0005/MS0004	400	400	400	433	481
		Vid Basic Entrprs H.323 Subs	MS0012	160	160	160	173	192
		Reservationless Toll Free	IC-R8	0.03	0.03	0.03	0.03	0.04
	Office 365	EUCC Full Svc & License Bundle	8179	0	14.1	14.1	15.3	16.7
		Ent E-Mail Archiving	8297	2.5	2.5	2.5	2.7	2.9
		Spam and Virus Filtering	8279	1.2	1.2	1.2	1.30	1.40
	Contracted Telecom Services	Over-the-Phone Interp Svc	IDCODELANG	1.25	1.25	1.25	1.34	1.45
		Centrex Prime Station	QCP-A/CTNF	22.5	23.25	23.25	25.50	27.50
		Switched LD	LD-1/SWITCHED	0.065	0.065	0.065	0.069	0.075
		Dedicated LD	LD-2/ONNET	0.049	0.049	0.049	0.053	0.057
		Toll Free Switched	LD-4/TOLLFREE SW	0.08	0.08	0.08	0.086	0.092
		Toll Free Dedicated	LD-5/TOLLFREE DD	0.044	0.044	0.044	0.048	0.052
		Voice Circuits, T-1, PRI	NOTE D	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 22%	Cost + 29%
		Analog Trunks and Lines	NOTE B	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 22%	Cost + 29%
		Miscellaneous Monthly Charges	NOTE G	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 22%	Cost + 29%
		Telco DSL Services	NOTE O	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 22%	Cost + 29%
		Fees	NOTE E	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 22%	Cost + 29%
		Centrex Station-Other	NOTE A	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 22%	Cost + 29%
		Payphones	NOTE C	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 22%	Cost + 29%
	IP Services	IPT-Hosted Adv Subscription	IPTA	9.25	9.25	9.25	10.25	12.00
	Contact Center Minnesota Services	CCM Agent	CCMG01	68	68	68	73	84
		CCM IVR Service	CCMIVR	38	38	38	41	47
	WAN Services	Access Device Service Level 6	1013	170	170	170	177	190
		Access Device Service Level 8	1029	220	220	220	229	246
		MPLS I-NET 3Gbps	INET-3G	5	5	5	5	6
		Statewide VRF Instance 5Gbps	BBVRF5	5	5	5	5	5
Platform as a Service (PaaS)	**Database**	Dedicated Oracle - Tier 1 Instance	8151	0	0	1170	1311	1518
	Middleware	FileNet User	8295	80	80	80	83	84
Infrastructure as a Service (IaaS)	**Mainframe**	Batch	0024	0.0195	0.0195	0.0185	0.0185	0.0184
		CICS	5017	0.0263	0.0263	0.0254	0.0254	0.0253
		Mainframe Scheduled Jobs	8030	1	1	1	1.00	1.00
		Reads	8435	0.0047	0.0047	0.0047	0.0047	0.0047
		Page Processing	8436	0.0007	0.0007	0.0007	0.0007	0.0007
		DB2 CPU	1207	0.0217	0.0217	0.0217	0.0217	0.0216
		Supra	5012	0.0607	0.0607	0.0607	0.0607	0.0604
		CICS wDB2	8021	0.0326	0.0326	0.0326	0.0326	0.0325
		Adabas	8022	0.0239	0.0239	0.0239	0.0239	0.0238
		Virtual Server z-Linux	8563	1000	1000	1000	1081	1345
	Storage & Backup	Enterprise Tape Backup	8254	0.13	0.13	0.13	0.13	0.11
		Storage Tier 2	8121	0.99	0.99	0.44	0.42	0.38
		Storage Tier 1	8572	1.25	1.25	0.66	0.64	0.58
		Tape Storage	8011	0.124	0.124	0.124	0.119	0.108
		Disk Storage Protected	8031	2.0617	1.9095	1.7575	1.6883	1.5234
		Disk Storage	8033	2.107	2.107	1.757	1.688	1.523

Summary Rate Schedule

MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEAR 2017

Budget Activity	Product Line	Service Description	Product Code	Service Code	Frequency	FY16 Rate	Proposed FY17 Rate	Increase/ Decrease
IT Standard Services	Contact Center MN	CCM Agent	CCMG01	2	Mo.	$73.0000	$84.0000	Increase
		CCM Agent Activation	CCMLIC	44	One-time	$1,007.0000	$1,162.0000	Increase
		CCM IVR Service	CCMIVR	42	One-time	$41.0000	$47.0000	Increase
		CCM Supervisor	CCMG02	3	Mo.	$138.0000	$159.0000	Increase
		IVR CVP Activation	IVRLIC	478	One-time	$610.0000	$704.0000	Increase
	Contracted Telecom Services	Centrex Prime Station	QCP-A	6	Mo.	$25.5000	$27.5000	Increase
		Toll Free Dedicated	LD-5	20	Mo.	$0.0480	$0.0520	Increase
		Voice Circuits, T-1, PRI	Note D	34	Mo.	Cost + 22%	Cost + 29%	Increase
		Over-the-Phone Interp Svc	IDCODELANG	4	Mo.	$1.3400	$1.4500	Increase
		Analog Trunks and Lines	Note B	36	Mo.	Cost + 22%	Cost + 29%	Increase
		Fees	Note E	31	Mo.	Cost + 22%	Cost + 29%	Increase
		Switched LD	LD-1	16	Mo.	$0.0694	$0.0749	Increase
		Misc Monthly Charges	Note G	32	Mo.	Cost + 22%	Cost + 29%	Increase
		Telco DSL Services	Note O	33	Mo.	Cost + 22%	Cost + 29%	Increase
		Dedicated LD	LD-2	17	Mo.	$0.0530	$0.0570	Increase
		Centrex Station Other	Note A	37	Mo.	Cost + 22%	Cost + 29%	Increase
		Long Distance Auth Code	AUTHCODE-LD	683	Mo.	$3.2000	$3.4600	Increase
	IP Services	IPT-Hosted Adv Subscription	IPTA	54	Mo.	$10.2500	$12.0000	Increase
		IPT-Hosted Adv Subs Setup	IPTAS	55	One-time	$93.0000	$107.0000	Increase
		Voice Mail Std-IPT	UCVMSTD	63	Mo.	$1.1000	$1.3000	Increase
		IPT-Device Activation	DEV-LIC	46	One-time	$33.0000	$38.0000	Increase
		Voice Mail for Analog	UCVMANALOG	62	Mo.	$11.0000	$12.6000	Increase
		IP Professional Svc Fees	7570D	39	One-time	$112.0000	$129.0000	Increase
	MnGeo Service Bureau	ESRI EA	8755	561	Mo.	Cost + 0% - 30%	Cost + 0% - 30%	
		Other Fees or Surcharges	8182	529	Mo.	Cost + 0% - 30%	Cost + 0% - 30%	
		MnGeo Senior Analyst	812B	527	Mo.	$110.0000	$111.0000	Increase
		Aerial Photo EA	8756	562	Mo.	Cost + 0% - 30%	Cost + 0% - 30%	
		Bing EA	8757	563	Mo.	Cost + 0% - 30%	Cost + 0% - 30%	
	Mobile Device Management	Mobile Device Management	8230	68	Mo.	$4.3000	$5.6000	Increase
		Ent E-Mail BlackBerry	8790	70	Mo.	$7.3000	$8.0000	Increase
	Office 365	EUCC Full Svc & License Bundle	8179	71	Mo.	$15.3000	$16.7000	Increase
		EUCC Email	8256	269	Mo.	$6.7500	$7.4000	Increase
		Ent E-mail Archiving	8297	69	Mo.	$2.7000	$2.9000	Increase
		Spam and Virus Filtering	8279	128	Mo.	$1.3000	$1.4000	Increase
	Security Services	Security Services	8754	564	Mo.	Cost + 10% - 30%	Cost + 23% - 35%	Increase
	Video & Conferencing	Video Adv H.323 Subs Tier 5	VAS0005	102	Mo.	$433.0000	$481.0000	Increase
		Reservationless Toll Free	IC-R8	80	Mo.	$0.0330	$0.0370	Increase
		Net Conf Subscription C	NET-CONF-C	90	Mo.	$53.0000	$59.0000	Increase

Budget Activity	Product Line	Service Description	Product Code	Service Code	Frequency	FY16 Rate	Proposed FY17 Rate	Increase/ Decrease
		Video Adv H.323 LNM Support	VAS0001	100	Mo.	$25,350.0000	$25,350.0000	
	WAN Services	MNET Access Facility (WAN Appendix A)	APX WAN	337	Mo.	$52-$10,424	$56-$11,218	Increase
		Access Device Service Level 8	1029	288	Mo.	$229.0000	$246.0000	Increase
		Access Device Service Level 13	1029C	329	Mo.	$412.0000	$443.0000	Increase
		MPLS-PE Port Type 3	PE-100	440	Mo.	$229.0000	$246.0000	Increase
		GigE Mpls-PE Port	PE-GIG	444	Mo.	$417.0000	$449.0000	Increase
		Access Device Service Level 7	ND-TE	432	Mo.	$193.0000	$208.0000	Increase
		Access Device Service Level 6	1013	282	Mo.	$177.0000	$190.0000	Increase
		MPLS-PE Port Type 1	PE-SER	446	Mo.	$83.0000	$89.0000	Increase
		Access Device Service Type D	1015	284	Mo.	$68.0000	$73.0000	Increase
		Access Device Service Level 16	1029LN2	332	Mo.	$579.0000	$623.0000	Increase
		MPLS I-NET 3Gbps	INET-3G	400	Mo.	$5.2000	$5.6000	Increase
		Statewide VRF Instance 5Gbps	BBVRF5	368	Mo.	$5.0000	$5.0000	
		Metro MPLS 1Gbps	BB-M1G	364	Mo.	$2.2000	$2.4000	Increase
		Statewide MPLS 1Mbps	BB-SW1	365	Mo.	$63.0000	$68.0000	Increase
		MPLS I-NET 1Mbps	INET-1	397	Mo.	$31.0000	$33.0000	Increase
		Statewide MPLS 10Mbps	BB-SW10	366	Mo.	$42.0000	$45.0000	Increase
		EB WAN Service Type A (Key)	EBW-A	572	Mo.	$3,649.0000	$3,927.0000	Increase
	Workstation Management	Microsoft EA-User	8450	484	One-time	$147.0000	$179.0000	Increase
		Microsoft EA-Device	8452	485	One-time	$147.0000	$179.0000	Increase
		Workstation Support - tier 1	8650	106	Mo.	$112.0000	$136.0000	Increase
Foundational Infrastructure	Data Center	Data Center Misc	8372	491	Mo.	Cost + 2% to 30%	Cost + 20% to 35%	Increase
		Tier II Rack Unit	8862	134	Mo.	$42.0000	$54.0000	Increase
		Tier III Full Rack	8148	497	Mo.	$3,746.0000	$4,795.0000	Increase
		Tier II Full Rack	8147	496	Mo.	$1,765.0000	$2,259.0000	Increase
		Tier III Rack Unit	8864	135	Mo.	$78.0000	$100.0000	Increase
		EDC Core 10GigE Port	8488	385	Mo.	$2,024.0000	$3,160.0000	Increase
		Per Whip KW	8146	273	Mo.	$479.0000	$613.0000	Increase
Infrastructure Services	Mainframe	Batch	0024	218	Mo.	$0.0185	$0.0184	Decrease
		CICS	5017	220	Mo.	$0.0254	$0.0253	Decrease
		Adabas	8022	239	Mo.	$0.0239	$0.0238	Decrease
		CICS wDB2	8021	238	Mo.	$0.0326	$0.0325	Decrease
		DB2 CPU	1207	236	Mo.	$0.0217	$0.0216	Decrease
		Mainframe Scheduled Jobs	8030	223	Mo.	$1.0000	$0.9954	Decrease
		zIIP DB2 CPU	8027	240	Mo.	$0.0045	$0.0045	Decrease
		Supra	5012	237	Mo.	$0.0607	$0.0604	Decrease
		zIIP CPU	8026	222	Mo.	$0.0042	$0.0042	Decrease
	Storage & Backup	Disk Storage Protected	8031	231	Day	$1.6883	$1.5234	Decrease
		Tape Storage	8011	230	Day	$0.1191	$0.1075	Decrease
		Enterprise Tape Backup	8254	257	Mo.	$0.1250	$0.1130	Decrease
		Storage Tier 1	8572	264	Mo.	$0.6400	$0.5800	Decrease
		Enterprise Disk Backup	8111	258	Mo.	$0.1250	$0.1130	Decrease
		SAN Management	810D	265	Mo.	$0.1100	$0.1000	Decrease

Budget Activity	Product Line	Service Description	Product Code	Service Code	Frequency	FY16 Rate	Proposed FY17 Rate	Increase/ Decrease
		DM Miscellaneous	8126	261	Mo.	Cost + 0% - 10%	Cost + 0% - 10%	
		Storage Tier 2	8121	259	Mo.	$0.4200	$0.3800	Decrease
	Server	Additional Virtual Memory	8344	249	Mo.	$16.2000	$20.2000	Increase
		Extra Large VM - Linux	8403	248	Mo.	$234.0000	$291.0000	Increase
		Large VM - Linux	8402	246	Mo.	$148.0000	$184.0000	Increase
		Medium Physical Server-Windows	8312	251	Mo.	$378.0000	$470.0000	Increase
		Large VM - Windows	8174	245	Mo.	$179.0000	$170.0000	Decrease
		Small VM - Windows	8177	241	Mo.	$45.0000	$99.0000	Increase
		Small VM - Linux	8401	242	Mo.	$83.0000	$103.0000	Increase
		Extra Large VM - Windows	8173	247	Mo.	$359.0000	$271.0000	Decrease
Platform as a Service(PaaS)	Database	Oracle - Tier 1	8151	195	Mo.	$1,311.0000	$1,518.0000	Increase
		Database Professional	8547	200	Mo.	$115.0000	$133.0000	Increase
		DB2 - Tier 1	8150	194	Mo.	$661.0000	$766.0000	Increase
		MS SQL - Tier 1	8152	196	Mo.	$536.0000	$621.0000	Increase
		MS SQL - Tier 2	8154	199	Mo.	$661.0000	$766.0000	Increase
	Middleware	Middleware - Tier 1	8155	204	Mo.	$1,274.0000	$1,296.0000	Increase
		FileNet User	8295	208	Mo.	$83.0000	$84.0000	Increase
		Middleware - Tier 2	8156	205	Mo.	$640.0000	$651.0000	Increase
		Middleware Support	8215	207	Mo.	$107.0000	$109.0000	Increase
	Web	Dynamic Hosting Tier 2	8590	687	Mo.	$170.0000	$170.0000	Decrease
		Dynamic Hosting Tier 1	8589	686	Mo.	$55.0000	$55.0000	Decrease
		WC IT Senior Prof	8133	209	Mo.	$140.0000	$172.0000	Increase

Note: For all other additional rates, see detailed Rate Schedule.

MN.IT CENTRAL SERVICES RATE SCHEDULE
FISCAL YEAR 2017 ENTERPRISE TECHNOLOGY FUND (5500)

Budget Activity	Service Component	Product Line	Service Group	Service Name	Product Code	Billable Unit	Billing Interval	FY16 Rate	FY17 Rate	FY17 Notes
IT Standard Services	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM Agent Hot Seating	CCMHOT	Seat	Month	$29.0000	$33.0000	Increase
				CCM Agent	CCMG01	Seat	Month	$73.0000	$84.0000	Increase
				CCM Agent Level 2	CCMAL02	Seat	Month	$58.0000	$79.0000	Increase
				CCM Supervisor	CCMG02	Seat	Month	$138.0000	$159.0000	Increase
				CCM Supervisor Level 2	CCMSL02	Seat	Month	$112.0000	$149.0000	Increase
				CCM IVR Service	CCMIVR	Port	Month	$41.0000	$47.0000	Increase
				CCM IVR Svc w/Speech Recogntn	CCMIVR-SR	Port	Month	$70.0000	$81.0000	Increase
				CCM Agent Activation	CCMLIC	Device	One-time	$1,007.0000	$1,162.0000	Increase
				CCM Agent Setup	CCMSET	Seat	One-time	$92.0000	$106.0000	Increase
				IVR CVP Activation	IVRLIC	Port	One-time	$610.0000	$704.0000	Increase
				IVR Premium Reporting	CCMIVR-PR	Port	Month		$100.0000	New
				Contact Center Offnet Connection	CCOFFNET	Session	Month		$15.0000	New
	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Language Line	Interpretation-Miscellaneous	INTERP-MISC	Minute	Month	Cost + 22%	Cost + 29%	Increase
				Over-the-Phone Interp Svc	IDCODELANG	Minute	Month	$1.3400	$1.4500	Increase
			Local Service	Centrex Prime Station	QCP-A	Item	Month	$25.5000	$27.5000	Increase
				Centrex Prime 1B+S	QCP-B	Item	Month	$42.2500	$45.6000	Increase
				Centrex Prime 2B+S	QCP-C	Item	Month	$52.5000	$56.7000	Increase
				Centrex Prime 2B+D	QCP-D	Item	Month	$81.2500	$87.7000	Increase
				Centrex Prime DID	QCP-E	Item	Month	$0.3000	$0.3200	Increase
				Centrex Station Other	NOTE A	Station	Month	Cost + 22%	Cost + 29%	Increase
				Analog Trunks and Lines	NOTE B	Circuit	Month	Cost + 22%	Cost + 29%	Increase
				Payphones	NOTE C	Station	Month	Cost + 22%	Cost + 29%	Increase
				Voice Circuits, T-1, PRI	NOTE D	Circuit	Month	Cost + 22%	Cost + 29%	Increase
				Fees	NOTE E	Item	Month	Cost + 22%	Cost + 29%	Increase
				Fed Fees - Standard Charge	FEDFEES	Item	Month	$6.2500	$6.7000	Increase
				Misc Monthly Charges	NOTE G	Item	Month	Cost + 22%	Cost + 29%	Increase
				Telco DSL Services	NOTE O	Item	Month	Cost + 22%	Cost + 29%	Increase
			Long Distance	Switched LD	LD-1	Minute	Month	$0.0694	$0.0749	Increase
				Dedicated LD	LD-2	Minute	Month	$0.0530	$0.0570	Increase
				Canada LD	LD-3	Minute	Month	$0.4200	$0.4500	Increase
				Long Distance Auth Code	AUTHCODE-LD	Code	Month	$3.2000	$3.4600	Increase
				LD-Other Fees & Surcharges	LD-8	Item	Month	Cost + 22%	Cost + 29%	Increase
				International Calls	INTL DD	Minute	Month	Cost + 33%	Cost + 29%	Decrease
				411/Local Directory Assistance	DA 411	Call	One-time	$2.3000	$2.5000	Increase
				Long Distance Network DA	DA LD	Call	One-time	$2.3000	$2.5000	Increase
				CC Directory Assistance	STATE CCDA	Call	One-time	$0.6500	$0.7000	Increase
				Non-Contract Costed Calls - A	BILLMATEMISC	Minute	Month	Cost + 22%	Cost + 29%	Increase
				Non-Contract Costed Calls-B	MISC TOLL	Minute	Month	Cost + 22%	Cost + 29%	Increase
				Toll Free Switched	LD-4	Minute	Month	$0.0855	$0.0923	Increase
				Toll Free Dedicated	LD-5	Minute	Month	$0.0480	$0.0520	Increase
				Natl Toll Free Listing	LD-6	Item	Month	$1.2300	$1.3300	Increase
				FUSF Toll	FCCUSFEETOLL	Item	Month	Cost + 22%	Cost + 29%	Increase
				Toll Free Switched Paypfn	TOLLFREE SWP	Call	One-time	$0.6700	$0.7200	Increase
				Toll Free Ded Paypfn Srchg	TOLLFREE DDP	Call	One-time	$0.6700	$0.7200	Increase
				Calling Card Toll	LD-7	Minute	Month	$0.1230	$0.1330	Increase
				Calling Card Toll-Canada	STATE CCAN	Minute	Month	$0.4200	$0.4500	Increase

Budget Activity	Service Component	Product Line	Service Group	Service Name	Product Code	Billable Unit	Billing Interval	FY16 Rate	FY17 Rate	FY17 Notes
				CC Toll Payphone	STATE CCP	Call	One-time	$0.6700	$0.7200	Increase
	IP Services	IP Services	e-fax Services	e-Fax DID	EFAXDID	Fax DID	Month	$0.3100	$0.3600	Increase
				IP e-Fax Tier 1	FAXT1	Fax	Month	$952.0000	$1,093.0000	Increase
				IP e-Fax Tier A	FAXTA	Fax	Month	$163.0000	$187.0000	Increase
				IP e-Fax Tier B	FAXTB	Fax	Month	$435.0000	$499.0000	Increase
				IP e-Fax Tier S	FAXTS	Fax	Month	$27.0000	$31.0000	Increase
			IP Telephony	IPT-Hosted Adv Subscription	IPTA	Station	Month	$10.2500	$12.0000	Increase
				IPT-Hosted Basic Subscription	IPTB	Station	Month	$5.5000	$6.3000	Increase
				Additional Line	ALAPP	Device/Port	Month	$2.2000	$2.5000	Increase
				IPT-Hosted Ported Nbr Stn SC	IPTPORT	Station	Month	$5.4500	$6.3000	Increase
				Quality Mgmt Support Only	QM-01	Seat	Month	$5.4500	$6.3000	Increase
				Workforce Mgmt Support Only	WFM-01	Seat	Month	$5.4500	$6.3000	Increase
				Misc Charges-Recurring	IPMISC	Item	Month	Cost + 5% - 25%	Cost + 5% - 35%	Increase
			Voice Mail	Voice Mail for Analog	UCVMANALOG	Mailbox	Month	$11.0000	$12.6000	Increase
				Voice Mail Std-IPT	UCVMSTD	Mailbox	Month	$1.1000	$1.3000	Increase
				Voice Mail Type A-IPT	UCVMTYPEA	Mailbox	Month	$2.7500	$3.2000	Increase
				Voice Mail Type B-IPT	UCVMTYPEB	Mailbox	Month	$5.4500	$6.3000	Increase
				Voice Mail Type C-IPT	UCVMTYPEC	Mailbox	Month	$11.0000	$12.6000	Increase
				Handlers UC-Call and Directory	UCHANDLERS	Port	Month	$41.5000	$47.6000	Increase
			IPT Install and Professional Services	IP Professional Svc Fees	7570D	Hour	One-time	$112.0000	$129.0000	Increase
				IP Vendor Professional Svc Fee	IPVPS	Hour	One-time	$218.0000	$250.0000	Increase
				IP Vendor Professional Services	VENDORPS	Service	One-time	Cost + 5% - 25%	Cost + 2% - 35%	Decrease
				IPT-Device Activation	DEV-LIC	Device	One-time	$33.0000	$38.0000	Increase
				IPT-Hosted Adv Subs Setup	IPTAS	Device	One-time	$93.0000	$107.0000	Increase
				IPT-Hosted Basic Subs Setup	IPTBS	Device	One-time	$82.0000	$94.0000	Increase
				Voice Mail Activation	UC-LIC	Mailbox	One-time	$21.0000	$24.0000	Increase
				Voice Mail Activation and Setup	UC-LS	Mailbox	One-time	$43.0000	$49.0000	Increase
				IPT-Activation Metro Gateway	IPTLICMG	Subscription	One-time	$71.0000	$82.0000	Increase
				IPT-Activation Other Gateway	IPTLICOG	Subscription	One-time	$60.0000	$69.0000	Increase
				IPT Tel# Transition Fee	SIPTN	Number	One-time	$6.5000	$7.5000	Increase
			Long Distance	Direct Dial, USA CCM/IPTH	DIRECT/IPT	Minute	Month	$0.0530	$0.0570	Increase
				Non-Contract Costed CCM/IPTH	MISC/IPT	Minute	Month	Cost + 25%	Cost + 35%	Increase
				Canada CCM/IPTH	CANADA/IPT	Minute	Month	$0.0650	$0.0750	Increase
				International CCM/IPTH	INTL/IPT	Minute	Month	$0.1100	$0.1300	Increase
				Directory Assistance CCM/IPTH	DA/IPT	Call	Month	$0.5500	$0.6300	Increase
				Toll-Free Service	TOLLFREE/IPT	Minute	Month	$0.0480	$0.0520	Increase
	Facilities - Non Data Center	LAN Services	LAN Switch Services	LAN Device Service Level AA	LAN-AA	Service	Month		$39.0000	New
				LAN Device Service Level A	LAN-A	Service	Month	$52.0000	$54.0000	Increase
				LAN Device Service Level B	LAN-B	Service	Month	$78.0000	$82.0000	Increase
				LAN Device Service Level C	1016H	Service	Month	$98.0000	$103.0000	Increase
				LAN Device Service Level D	1016J	Service	Month	$130.0000	$136.0000	Increase
				LAN Device Service Level E	LAN24	Service	Month	$155.0000	$162.0000	Increase
				LAN Device Service Level F	LAN24P	Service	Month	$197.0000	$206.0000	Increase
				LAN Device Service Level G	LAN48P	Service	Month	$249.0000	$261.0000	Increase
				LAN Device Service Level H	LAN-H	Service	Month		$319.0000	New
				LAN Device Service Level I	LAN-I	Service	Month		$394.0000	New
				LAN Device Service Level J	LAN-J	Service	Month		$494.0000	New
				LAN Device Service Level K	LAN-K	Service	Month		$594.0000	New
				LAN Device Service Level L	LAN-L	Service	Month		$750.0000	New
				LAN Device Service Level M	LAN-M	Service	Month		$1,000.0000	New
				LAN Device Service Level N	LAN-N	Service	Month		$1,250.0000	New
				LAN Device Service Level O	LAN-O	Service	Month		$1,500.0000	New
			WLAN Services	Wireless Access Point A	WAP-A	Service	Month		$17.0000	New

Budget Activity	Service Component	Product Line	Service Group	Service Name	Product Code	Billable Unit	Billing Interval	FY16 Rate	FY17 Rate	FY17 Notes
				Wireless Access Point B	WAP-ADDL	Service	Month	$26.0000	$27.0000	Increase
				Wireless Access Point C	WAP-C	Service	Month		$51.0000	New
				Wireless Access Service Level 1	WA0008	Service	Month	$104.0000	$109.0000	Increase
				Wireless Access Service Level 2	WA0001	Service	Month	$130.0000	$136.0000	Increase
				Wireless Access Service Level 3	WAPPKG	Service	Month	$207.0000	$217.0000	Increase
				Wireless Access Service Level 4	WA0006	Service	Month	$275.0000	$288.0000	Increase
				Wireless Access Service Level 5	WA0004	Service	Month	$985.0000	$1,031.0000	Increase
			Install and Professional Services	LAN IT Professional	3054LAN	Hour	One-time		$85.0000	New
	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Technician	812D	Hour	Month	$47.0000	$48.0000	Increase
				MnGeo Analyst	812C	Hour	Month	$89.0000	$90.0000	Increase
				MnGeo Senior Analyst	812B	Hour	Month	$110.0000	$111.0000	Increase
				MnGeo Senior Consultant	812A	Hour	Month	$119.0000	$120.0000	Increase
				ESRI EA	8755	Item	Month	Cost + 0% - 30%	Cost + 0% - 30%	
				Aerial Photo EA	8756	Item	Month	Cost + 0% - 30%	Cost + 0% - 30%	
				Bing EA	8757	Item	Month	Cost + 0% - 30%	Cost + 0% - 30%	
				Other Fees or Surcharges	8182	Item	Month	Cost + 0% - 30%	Cost + 0% - 30%	
	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	Email and IM EUCC Bundle	8242	User	Month	$8.0000	$8.7000	Increase
				Ent E-mail Archiving	8297	Mailbox	Month	$2.7000	$2.9000	Increase
				Ent E-Mail BlackBerry	8790	Device	Month	$7.3000	$8.0000	Increase
				EPM - Add On	8291	User	Month	$2.9500	$3.2000	Increase
				EUCC EA Licensing - Email	8234	User	Month	$2.4500	$2.7000	Increase
				EUCC EA Licensing - IM	8236	User	Month	$0.9000	$1.0000	Increase
				EUCC Email	8256	User	Month	$6.7500	$7.4000	Increase
				EUCC Full Svc & License Bundle	8179	User	Month	$15.3000	$16.7000	Increase
				EUCC licensing - SharePoint	8235	User	Month	$1.6500	$1.8000	Increase
				EUCC SharePoint	8622	User	Month	$5.6500	$6.2000	Increase
				Full EUCC Service Bundle	8239	User	Month	$10.8000	$11.8000	Increase
				Mail List Service	8561	List	Month	$20.7600	$22.6200	Increase
				Spam and Virus Filtering	8279	Mailbox	Month	$1.3000	$1.4000	Increase
		Video & Conferencing	Audio Conferencing	Audio Conf Record, Transcrptn	IC-TH	15 Minutes	Month	$75.0000	$83.0000	Increase
				Encore Toll - Free	IC-E8	Minute/Port	Month	$0.1856	$0.2062	Increase
				Misc Conference Charges	IC-MISC	Item	Month	Cost + 24%	Cost + 35%	Increase
				Net Conf Subscription C	NET-CONF-C	Month/Host	Month	$53.0000	$59.0000	Increase
				Operator Assisted Toll	IC-L	Minute/Port	Month	$0.1200	$0.1300	Increase
				Operator Assisted Toll Free	IC-8	Minute/Port	Month	$0.1200	$0.1300	Increase
				Reservationless Toll	IC-R	Minute/Port	Month	$0.0330	$0.0370	Increase
				Reservationless Toll Free	IC-R8	Minute/Port	Month	$0.0330	$0.0370	Increase
				ResPlus Phone (Stream)	IC-WD	Minute/Port	Month	$0.0330	$0.0370	Increase
				ResPlus PlayBack (Stream)	IC-WA	Minute/Port	Month	$0.0330	$0.0370	Increase
				USF-Conferencing	IC-USF1	Item	Month	Cost + 24%	Cost + 35%	Increase
				Voice Talent	IC-VT	Event	Month	$280.0000	$311.0000	Increase
				WebEx Addl Storage Bulk 50 Gig	IC-MC432	50 Gigabytes	Month	$374.0000	$416.0000	Increase
				WebEx MeetingCenter per minute	IC-MCPM	Minute	Month	$0.1070	$0.1190	Increase
				WebEx VoIP Audio	IC-VOIP	Minute/Port	Month	$0.0270	$0.0300	Increase
			Video Conference Services	Desktop Video Subscription	MS0051	Subscription	Month	$5.4000	$6.0000	Increase
				ER-Dist-Lrn. Vid Svs - 1	ER-DLV1	Subscription	Month	$271.0000	$301.0000	Increase
				ER-Dist-Lrn. Vid Svs - 2	ER-DLV2	Subscription	Month	$363.0000	$403.0000	Increase

Budget Activity	Service Component	Product Line	Service Group	Service Name	Product Code	Billable Unit	Billing Interval	FY16 Rate	FY17 Rate	FY17 Notes
				ER-Vid Telepresence Subs	ER-VTS	Subscription	Month	$541.0000	$601.0000	Increase
				Gateway Access Coordination	2055	Event	One-time	$27.0000	$30.0000	Increase
				MCU Port - 384 kbps	3029	Port/Hour	Month	$27.0000	$30.0000	Increase
				Vid Addl URI User	MS0050	User	Month	$16.2500	$18.1000	Increase
				Vid Addtl Entrprs E.164 -URI User	MS0025	User	Month	$27.0000	$30.0000	Increase
				Vid Adv Entrprs H.323 Subs	MS0001	Subscription	Month	$541.0000	$601.0000	Increase
				Vid Basic Entrprs H.323 Subs	MS0012	Subscription	Month	$173.0000	$192.0000	Increase
				Video Addtl E.164 Number	MS0024	Number	Month	$27.0000	$30.0000	Increase
				Video Adv H.323 LNM Support	VAS0001	Subscription	Month	$25,350.0000	$25,350.0000	
				Video Adv H.323 Off-Site Room	VA-OSR	Subscription	Month	$162.0000	$180.0000	Increase
				Video Adv H.323 Subs Tier 4	VAS0004	Subscription	Month	$325.0000	$361.0000	Increase
				Video Adv H.323 Subs Tier 5	VAS0005	Subscription	Month	$433.0000	$481.0000	Increase
				Video Directory Service	MS0123	Subscription	Month	$325.0000	$361.0000	Increase
				Video-Statewide RSVP-1.0 Mbps	Q0006	Mbps	Month	$541.0000	$601.0000	Increase
				Video-Statewide RSVP-256 Kbps	Q0002	Connection	Month	$162.0000	$180.0000	Increase
				Video-Statewide RSVP-384 Kbps	Q0003	Connection	Month	$244.0000	$271.0000	Increase
				Video-Statewide RSVP-786 Kbps	Q0005	Connection	Month	$406.0000	$451.0000	Increase
			Video Streaming	Streaming Media Content Hsting	SS3051	Instance	Month	$108.0000	$120.0000	Increase
				Vid-Streaming Svr Svc (1 GB)	SS0004	Instance	Month	$135.0000	$150.0000	Increase
				Vid-Streaming Svr Svc (10 GB)	SS0001	Instance	Month	$379.0000	$421.0000	Increase
				Vid-Streaming Svr Svc (20 GB)	SS1145	Instance	Month	$541.0000	$601.0000	Increase
				Webinar Encoder Subscription	SS3050	Encoder	Month	$108.0000	$120.0000	Increase
	Security Services	Security Services	Security Services	Advanced User Connection Fee	8192	User	Month	$0.6300	$0.7100	Increase
				Basic User Connection Fee	8722	User	Month	$0.2910	$0.3280	Increase
				IT Security Services	8377	Hour	Month	$113.0000	$127.0000	Increase
				Security Services	8754	Item	Month	Cost + 10% - 30%	Cost + 23% - 35%	Increase
	WAN Services	WAN Services	Access Circuit Services	DSL MEGACENTRAL CRS	DSLKBPS	Bandwidth	Month	$0.0520	$0.0560	Increase
				Federal Universal Service Fee	FUSF	Fee	Month	Cost + 5% -20%	Cost + 5% -28%	Increase
				MNET Access Facility (WAN Appendix A)	APX WAN	Circuit	Month	$52-$10,424	$56-$11,218	Increase
			Customer Premise Network Hardware	Access Device Service Level 1	1013A	Device	Month	$78.0000	$84.0000	Increase
				Access Device Service Level 2	NMS-TB	Device	Month	$104.0000	$112.0000	Increase
				Access Device Service Level 3	1009	Device	Month	$141.0000	$152.0000	Increase
				Access Device Service Level 4	1014	Device	Month	$146.0000	$157.0000	Increase
				Access Device Service Level 5	1016	Device	Month	$172.0000	$185.0000	Increase
				Access Device Service Level 6	1013	Device	Month	$177.0000	$190.0000	Increase
				Access Device Service Level 7	ND-TE	Device	Month	$193.0000	$208.0000	Increase
				Access Device Service Level 8	1029	Device	Month	$229.0000	$246.0000	Increase
				Access Device Service Level 9	1013C	Device	Month	$245.0000	$264.0000	Increase
				Access Device Service Level 10	1029B	Device	Month	$297.0000	$320.0000	Increase
				Access Device Service Level 11	1029LN	Device	Month	$328.0000	$353.0000	Increase
				Access Device Service Level 12	1016AQ	Device	Month	$365.0000	$393.0000	Increase
				Access Device Service Level 13	1029C	Device	Month	$412.0000	$443.0000	Increase
				Access Device Service Level 14	1071	Device	Month	$469.0000	$505.0000	Increase
				Access Device Service Level 15	ND-TF	Device	Month	$521.0000	$561.0000	Increase
				Access Device Service Level 16	1029LN2	Device	Month	$579.0000	$623.0000	Increase
				Access Device Service Level 17	1029D	Device	Month	$860.0000	$925.0000	Increase
				Access Device Service Level 18	1016D	Device	Month	$938.0000	$1,009.0000	Increase
				Access Device Service Type A	1037	Service	Month	$16.0000	$17.0000	Increase
				Access Device Service Type B	1016E	Service	Month	$21.0000	$23.0000	Increase
				Access Device Service Type C	1015DSL	Service	Month	$33.7500	$36.3000	Increase
				Access Device Service Type D	1015	Service	Month	$68.0000	$73.0000	Increase

Budget Activity	Service Component	Product Line	Service Group	Service Name	Product Code	Billable Unit	Billing Interval	FY16 Rate	FY17 Rate	FY17 Notes
				Access Device Service Type E	1016F	Service	Month	$182.0000	$196.0000	Increase
				Access Device Service Type F	1016G	Service	Month	$417.0000	$449.0000	Increase
				Access Device-Circuit Emulation	T1-EM	Device	Month	$78.0000	$84.0000	Increase
				CSU - T1	1036	CSU	Month	$26.0000	$28.0000	Increase
				Internet Web Cache Service	0002	Connection	Month	$448.0000	$482.0000	Increase
				MPLS-PE Port Type 1	PE-SER	Connection	Month	$83.0000	$89.0000	Increase
				MPLS-PE Port Type 2	PE-10	Connection	Month	$130.0000	$140.0000	Increase
				MPLS-PE Port Type 3	PE-100	Connection	Month	$229.0000	$246.0000	Increase
				GigE Mpls-PE Port	PE-GIG	Connection	Month	$417.0000	$449.0000	Increase
				10Gig Ethernet MPLS-PE port	PE-10G	Connection	Month	$521.0000	$561.0000	Increase
				VoIP 48 Port Analog Phone Gateway C-O	VS1015	Device	Month	$78.0000	$84.0000	Increase
				VoIP 48 Port Analog Phone Gateway	VS1016	Device	Month	$182.0000	$196.0000	Increase
				VoIP Basic QoS Support	VS1000	Device	Month	$10.4000	$11.2000	Increase
				VoIP Ports-Router	VS1010	2xPort	Month	$36.0000	$39.0000	Increase
				VoIP Gateway Router Chassis	VS1029	Device	Month	$104.0000	$112.0000	Increase
				VoIP Gateway Support - Customer Router	VS1001	Device	Month	$26.0000	$28.0000	Increase
				VoIP Gateway Support	VS1002	Device	Month	$16.0000	$17.0000	Increase
				VoIP T1 Trunk Port-Router	VS1014	Port	Month	$146.0000	$157.0000	Increase
			Customer Premise Security Services	Software VPN with Hard Token	VPNINTER	Client	Month	$10.5000	$11.3000	Increase
				Software VPN with SW Token	VPN-SWT	Client	Month	$6.2500	$6.7000	Increase
				VPN Connection-LAN to LAN	VPNLAN	Service	Month	$104.0000	$112.0000	Increase
				VPN Device Service	VPNCUSITG	Device	Month	$52.0000	$56.0000	Increase
				Firewall Service Type A	FW-A	Service	Month	$52.0000	$56.0000	Increase
				Firewall Service Type B	FW-B	Service	Month	$104.0000	$112.0000	Increase
				Firewall Service Type C	1010A	Service	Month	$172.0000	$185.0000	Increase
				Firewall Service Type D	1010B	Service	Month	$224.0000	$241.0000	Increase
				Firewall Service Type E	1010C	Service	Month	$469.0000	$505.0000	Increase
				Firewall Service Type F	1010D	Service	Month	$625.0000	$673.0000	Increase
			Install and Professional Services	Access Device, Router Configuration & Installation	1061	Configuration	One-time	$417.0000	$449.0000	Increase
				Access Device, Router Configuration Charge	1069	Configuration	One-time	$208.0000	$224.0000	Increase
				Access Device, Router Installation Charge	1062	Install	One-time	$208.0000	$224.0000	Increase
				Access Facility-Installation Type 1	IS0001	Install	One-time	Cost + Flat $575	Cost + Flat $600	Increase
				Access Facility Installation-Type 2	1066	Install	One-time	$1,251.0000	$1,346.0000	Increase
				Access Facility, Misc.Circuit Installation	3048	Install	One-time	Cost + 20%	Cost + 28%	Increase
				Access Facility, Termination Charge	TRMCHG	Occurrence	One-time	Cost + 5%	Cost + 13%	Decrease
				Premise Device Installation	1057	Install	One-time	$52.0000	$56.0000	Increase
				Fiber-based Installation	2040	Install	One-time	Cost +15%	Cost +23%	Increase
				Inside Wiring	1060	Job	One-time	$208.0000	$224.0000	Increase
				MPLS-VPN Design and Install	ISMPLS	Install	One-time	$521.0000	$561.0000	Increase
				Video H.323 Install Level A	IS0002	Occurrence	One-time	$261.0000	$281.0000	Increase
				Video H.323 Install Level B	IS0003	Occurrence	One-time	$104.0000	$112.0000	Increase
				VoIP WAN Setup (Basic)	IS0014	Occurrence	One-time	$156.0000	$168.0000	Increase
				VPN Concentrator Key Fob Equipment	VPNKEY	Device	One-time	$83.0000	$89.0000	Increase
				VPN Service Installation	VPNINST	Install	One-time	$208.0000	$224.0000	Increase
				WAN IT Advanced Professional	3052	Hour	One-time	$97.0000	$104.0000	Increase
				WAN IT Senior Professional	3053	Hour	One-time	$107.0000	$115.0000	Increase
				WAN Non-Recurring Charge Level B	NRCB	Occurrence	One-time	$208.0000	$224.0000	Increase
				WAN Non-Recurring Charge Level D	NRCD	Occurrence	One-time	$417.0000	$449.0000	Increase
				WAN IT Professional	3054A	Hour	One-time		$85.0000	New

Budget Activity	Service Component	Product Line	Service Group	Service Name	Product Code	Billable Unit	Billing Interval	FY16 Rate	FY17 Rate	FY17 Notes
			MPLS/CRS Bandwidth Services	Acc Facility-CCNet Small Office <10 user	CCN10	Service	Month	$83.0000	$89.0000	Increase
				Acc Facility-CCNet Small Office <25 user	CCN25	Service	Month	$130.0000	$140.0000	Increase
				Net Motion Client License	NM0001	Connection	Month	$10.4500	$11.0000	Increase
				Net Motion Client License (21-40)	NM2140	Connection	Month	$208.0000	$224.0000	Increase
				Net Motion Client License (41-99)	NM4199	Connection	Month	$365.0000	$393.0000	Increase
				Data Center Internet	DC-INET	Mbps	Month	$4.2000	$4.5000	Increase
				Data Center Transport-Lightwave T1	DC-LW-T1	Service	Month	$625.0000	$673.0000	Increase
				Data Center Transport-Lightwave T2	DC-LW-T2	Service	Month	$1,147.0000	$1,234.0000	Increase
				EDC Bandwidth 100 Mbps	DC1-3_100	Bandwidth	Month	$521.0000	$561.0000	Increase
				EDC Bandwidth 1 Gbps	DC1-3_1G	Bandwidth	Month	$1,095.0000	$1,178.0000	Increase
				EDC Bandwidth 10 Gbps	DC1-3_10G	Bandwidth	Month	$3,127.0000	$3,365.0000	Increase
				Basic Internet Metro 100Mpbs	ERBW-MET	Mbps	Month	$9.4000	$10.1000	Increase
				Basic Internet 100Mpbs	ERBW-100M	Mbps	Month	$12.5000	$13.5000	Increase
				Basic Internet 20Mbps	ERBW-20M	Mbps	Month	$15.6500	$16.8000	Increase
				Metro MPLS 1Gbps	BB-M1G	Mbps	Month	$2.2000	$2.4000	Increase
				Metro MPLS 100Mbps	BB-M100	Mbps	Month	$10.4500	$11.2000	Increase
				MNET BW 1Mbps	MNET-1	Mbps	Month	$130.0000	$140.0000	Increase
				MNET BW 10Mbps	MNET-10	Mbps	Month	$78.0000	$84.0000	Increase
				MNET BW 20Mbps	MNET-20	Mbps	Month	$52.0000	$56.0000	Increase
				MNET BW 100Mbps	MNET-100	Mbps	Month	$31.0000	$33.0000	Increase
				MPLS I-NET 1Mbps	INET-1	Mbps	Month	$31.0000	$33.0000	Increase
				MPLS I-NET 20Mbps	INET-20	Mpbs	Month	$23.0000	$25.0000	Increase
				MPLS I-NET 100Mbps	INET-100	Mbps	Month	$18.7500	$20.2000	Increase
				MPLS I-NET 1Gbps	INET-1G	Mbps	Month	$7.8000	$8.4000	Increase
				MPLS I-NET 3Gbps	INET-3G	Mpbs	Month	$5.2000	$5.6000	Increase
				MPLS-VPN Features Level C	MPLS-C	VPN	Month	$261.0000	$281.0000	Increase
				Statewide MPLS 1Mbps	BB-SW1	Mpbs	Month	$63.0000	$68.0000	Increase
				Statewide MPLS 10Mbps	BB-SW10	Mbps	Month	$42.0000	$45.0000	Increase
				Statewide MPLS 100Mbps	BB-SW100	Mbps	Month	$15.6500	$16.8000	Increase
				Statewide VRF Instance 1Gbps	BBVRF1	Mbps	Month	$8.8500	$9.5000	Increase
				Statewide VRF Instance 5Gbps	BBVRF5	Mbps	Month	$5.0000	$5.0000	
			WAN Executive Branch Svcs	EB WAN Service Type A (Key)	EBW-A	Service	Month	$3,649.0000	$3,927.0000	Increase
				EB WAN Service Type B (Type1)	EBW-B	Service	Month	$2,085.0000	$2,244.0000	Increase
				EB WAN Service Type C (Type2)	EBW-C	Service	Month	$1,042.0000	$1,121.0000	Increase
				EB WAN Service Type D (Type3)	EBW-D	Service	Month	$521.0000	$561.0000	Increase
				EB WAN Service Type E (Type4)	EBW-E	Service	Month	$261.0000	$281.0000	Increase
				EB WAN Service Type F (Type5)	EBW-F	Service	Month	$10.4500	$11.2000	Increase
				EB WAN High Availability Option L1	EBW-HA1	Service	Month	$521.0000	$561.0000	Increase
				EB WAN High Availability Option L2	EBW-HA2	Service	Month	$313.0000	$337.0000	Increase
				EB WAN High Availability Option L3	EBW-HA3	Service	Month	$156.0000	$168.0000	Increase
				EB WAN High Availability Option L4	EBW-HA4	Service	Month	$78.0000	$84.0000	Increase
			WAN-Other Services	Miscellaneous Charges - One Time	0000	Item	One-time	Cost + 5% - 25%	Cost + 5% - 33%	Increase
				Miscellaneous Charges - Recurring	9999	Item	Month	Cost + 5% - 25%	Cost + 5% - 33%	Increase
				WAN Mo.-Recurring Charge Level A1	MRCA1	Service	Month	$26.0000	$28.0000	Increase
				WAN Mo.-Recurring Charge Level A2	MRCA2	Service	Month	$52.0000	$56.0000	Increase
				WAN Mo.-Recurring Charge Level A3	MRCA3	Service	Month	$78.0000	$84.0000	Increase
				WAN Mo.-Recurring Charge Level A	MRCA	Service	Month	$104.0000	$112.0000	Increase
				WAN Mo.-Recurring Charge Level B	MRCB	Service	Month	$156.0000	$168.0000	Increase
				WAN Mo.-Recurring Charge Level C	MRCC	Service	Month	$208.0000	$224.0000	Increase
				WAN Mo.-Recurring Charge Level D	MRCD	Service	Month	$261.0000	$281.0000	Increase
				WAN Mo.-Recurring Charge Level E	MRCE	Service	Month	$313.0000	$337.0000	Increase
				WAN Mo.-Recurring Charge Level F	MRCF	Service	Month	$365.0000	$393.0000	Increase

Budget Activity	Service Component	Product Line	Service Group	Service Name	Product Code	Billable Unit	Billing Interval	FY16 Rate	FY17 Rate	FY17 Notes
				WAN Mo.-Recurring Charge Level G	MRCG	Service	Month	$417.0000	$449.0000	Increase
				WAN Mo.-Recurring Charge Level H	MRCH	Service	Month	$469.0000	$505.0000	Increase
				WAN Mo.-Recurring Charge Level I	MRCI	Service	Month	$521.0000	$561.0000	Increase
				WAN Mo.-Recurring Charge Level J	MRCJ	Service	Month	$573.0000	$617.0000	Increase
				WAN Mo.-Recurring Charge Level K	MRCK	Service	Month	$625.0000	$673.0000	Increase
				WAN Mo.-Recurring Charge Level L	MRCL	Service	Month	$678.0000	$730.0000	Increase
				WAN Mo.-Recurring Charge Level M	MRCM	Service	Month	$730.0000	$786.0000	Increase
				WAN Mo.-Recurring Charge Level O	MRCO	Service	Month	$834.0000	$898.0000	Increase
				WAN Mo.-Recurring Charge Level Q	MRCQ	Service	Month	$938.0000	$1,009.0000	Increase
				WAN Mo.-Recurring Charge Level R	MRCR	Service	Month	$990.0000	$1,065.0000	Increase
				WAN Mo.-Recurring Charge Level S	MRCS	Service	Month	$1,042.0000	$1,121.0000	Increase
				WAN Mo.-Recurring Charge Level U	MRCU	Service	Month	$2,085.0000	$2,244.0000	Increase
	Client Computing	Mobile Device Management	Mobile Device Management	Mobile Device Mgmt-Advanced	8230	Device	Month	$4.3000	$5.6000	Increase
		Workstation Management	Workstation Management	Desktop computer	8211	Device	Month	$46.0000	$56.0000	Increase
				Desktop Software License	8624	Workstation	Month	Cost + 2% - 25%	Cost + 2% - 35%	Increase
				Laptop computer	8633	Device	Month	$44.0000	$54.0000	Increase
				Microsoft EA-Device (8452)	8452	Device	One-time	$147.0000	$179.0000	Increase
				Microsoft EA-User (8450)	8450	User	One-time	$147.0000	$179.0000	Increase
				Workstation Support - tier 1	8650	Workstation	Month	$112.0000	$136.0000	Increase
				Workstation Support - tier 2	8453	Workstation	Month	$118.0000	$144.0000	Increase
				Anti-Virus	8460	Workstation	Month	$3.4000	$4.1000	Increase
				Web Blocking	8458	Workstation	Month	$2.2500	$2.7000	Increase
				File Print Service	8457	Workstation	Month	$9.0000	$11.0000	Increase
				Desktop Enterprise SW	8752	Item	One-time	Cost + 0% - 25%	Cost + 0% - 35%	Increase
				Desktop Miscellaneous	8277	Item	Month	Cost + 2% - 25%	Cost + 2% - 35%	Increase
	Leadership	Financial Mgmt - Billback	Financial Mgmt - Billback	Financial Management - Billback	8406	Purchase Price	Month	Cost + 13% (Min $25 & Max $500)	Cost + 13% (Min $25 & Max $500)	
Projects & Initiatives	Project Management	Project Mgmt	Project Management Services Other	Project Management Service Other	8232	Hour	Month	Cost + 15%	Cost + 15%	
			Project Mgmt	Project Mgmt-Advanced	8264	Hour	Month	$103.0000	$103.0000	
				Project Mgmt-Senior	8471	Hour	Month	$93.0000	$93.0000	
				Project Mgmt-Basic	8472	Hour	Month	$83.0000	$83.0000	
Foundational Infrastructure	Foundational Infrastructure	Data Center	Data Center	Data Center Storage Cabinet	8475	Cabinet	Month	$180.0000	$230.0000	Increase
				Data Center Misc	8372	Various	Month	Cost + 2% to 30%	Cost + 20% to 35%	Increase
				Electrical Circuit Install	8222	Circuit	One-time	$540.0000	$691.0000	Increase
				IT Professional Svcs	8315	Hour	Month	$124.0000	$159.0000	Increase
				Per Whip KW	8146	Circuit	Month	$479.0000	$613.0000	Increase
				Tier II Full Rack	8147	Per Rack	Month	$1,765.0000	$2,259.0000	Increase
				Tier II Rack Unit	8862	Rack Unit (RU)	Month	$42.0000	$54.0000	Increase
				Tier III Full Rack	8148	Per Rack	Month	$3,746.0000	$4,795.0000	Increase
				Tier III Rack Unit	8864	Rack Unit (RU)	Month	$78.0000	$100.0000	Increase
		Network - Data Center Only	NW Data Center LAN	EDC 10GigE Port	8480	Port	Month	$47.0000	$73.0000	Increase
				EDC 100/GigE Port	8484	Port	Month	$9.4500	$14.7500	Increase
				EDC Core One GigE Port	8487	Port	Month	$675.0000	$1,054.0000	Increase
				EDC Core 10GigE Port	8488	Port	Month	$2,024.0000	$3,160.0000	Increase

Budget Activity	Service Component	Product Line	Service Group	Service Name	Product Code	Billable Unit	Billing Interval	FY16 Rate	FY17 Rate	FY17 Notes
			NW Data Center Firewall	Firewall Instance Level One	8489	Service	Month	$101.0000	$158.0000	Increase
				Firewall Instance Level Two	8577	Service	Month	$202.0000	$315.0000	Increase
				Firewall Instance Level Three	8578	Service	Month	$304.0000	$475.0000	Increase
				Firewall Instance Level Four	8580	Service	Month	$405.0000	$632.0000	Increase
			NW Data Center LoadBalance	LoadBalance-Resource	8581	Server	Month	$34.0000	$53.0000	Increase
				LoadBalance-Shared	8582	Instance	Month	$169.0000	$264.0000	Increase
				LoadBalance-Domain	8587	Partition	Month	$675.0000	$1,054.0000	Increase
				LoadBalance-Dedicated	8588	Processor	Month	$2,698.0000	$4,212.0000	Increase
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	All Other (Database)	Database Lic Maint	8128	Processor Core	Month	Cost + 17%	Cost + 33%	Increase
				Database Enterprise SW	8750	Item	One-time	Cost + 0% - 22%	Cost + 0% - 33%	Increase
				Database Misc Cost	8543	Item	Month	Cost + 2% - 22%	Cost + 2% - 33%	Increase
				Database Professional	8547	Hour	Month	$115.0000	$133.0000	Increase
				Database SW Maint	8119	Processor Core	Month	Cost + 17%	Cost + 35%	Increase
			DB2 (Database)	DB2 - Tier 1	8150	Instance	Month	$661.0000	$766.0000	Increase
			Oracle (Database)	Oracle - Tier 1	8151	Instance	Month	$1,311.0000	$1,518.0000	Increase
			SQL (Database)	MS SQL - Tier 1	8152	Instance	Month	$536.0000	$621.0000	Increase
				MS SQL - Tier 2	8154	Instance	Month	$661.0000	$766.0000	Increase
		Middleware	Middleware	FileNet User	8295	Login ID	Month	$83.0000	$84.0000	Increase
				Middleware Enterprise SW	8751	Item	One-time	Cost + 0% - 15%	Cost + 0% - 15%	
				Middleware - Tier 1	8155	Instance	Month	$1,274.0000	$1,296.0000	Increase
				Middleware - Tier 2	8156	Instance	Month	$640.0000	$651.0000	Increase
				Middleware Support	8215	Hour	Month	$107.0000	$109.0000	Increase
				WebSphere	8023	1000 CPU Svc/Unt	Month	$0.0210	$0.0210	
		Web	Web	Static Hosting - Tier 1	8203	MB stored onsite	Month	$14.0000	$17.0000	Increase
				Static Hosting - Tier 2	8204	MB stored onsite	Month	$48.0000	$59.0000	Increase
				Static Hosting - Tier 3	8205	MB stored onsite	Month	$102.0000	$125.0000	Increase
				Static Hosting - Tier 4	8206	MB stored onsite	Month	$136.0000	$167.0000	Increase
				Dynamic Hosting Tier 1	8589	Access	Month	$55.0000	$55.0000	
				Dynamic Hosting Tier 2	8590	Access	Month	$170.0000	$170.0000	
				Dynamic Hosting Tier 3	8591	Access	Month	$680.0000	$680.0000	
				Dynamic Hosting Tier 4	8593	Access	Month	$2,720.0000	$3,334.0000	Increase
				WC IT Senior Prof	8133	Hour	Month	$140.0000	$172.0000	Increase
				WC Miscellaneous	8134	Item	Month	Cost + 5% - 45%	Cost + 5% - 45%	
Infrastructure as a Service (IaaS)	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	App Hosting IT Specialist	8882	Hour	Month	$69.0000	$69.0000	
				App Hosting Miscellaneous	8887	Item	Month	Cost + 0% - 10%	Cost + 0% - 10%	
				Supra	5012	1000 DB Calls	Month	$0.0607	$0.0604	Decrease
				Adabas	8022	1000 CPU Svc/Unt	Month	$0.0239	$0.0238	Decrease
				DB2 CPU	1207	1000 CPU Svc/Unt	Month	$0.0217	$0.0216	Decrease
				zIIP CPU	8026	1000 CPU Svc/Unt	Month	$0.0042	$0.0042	
				zIIP DB2 CPU	8027	1000 CPU Svc/Unt	Month	$0.0045	$0.0045	
				Batch	0024	1000 CPU Svc/Unt	Month	$0.0185	$0.0184	Decrease
				CICS	5017	1000 CPU Svc/Unt	Month	$0.0254	$0.0253	Decrease
				CICS wDB2	8021	1000 CPU Svc/Unt	Month	$0.0326	$0.0325	Decrease
				TSO	0301	Hour	Month	$0.2497	$0.2486	Decrease
				Enterprise Workload Schedule	8231	Job	Month	$0.8000	$0.7964	Decrease
				Mainframe Scheduled Jobs	8030	Job	Month	$1.0000	$0.9954	Decrease
				Page Processing	8436	Page Processed	Month	$0.0007	$0.0007	

Budget Activity	Service Component	Product Line	Service Group	Service Name	Product Code	Billable Unit	Billing Interval	FY16 Rate	FY17 Rate	FY17 Notes
				Reads	8435	Report Reads	Month	$0.0047	$0.0047	
				Sys Mess Page Process	8433	Page Processed	Month	$0.0007	$0.0007	
				zAAP	8025	1000 CPU Svc/Unt	Month	$0.0048	$0.0048	
				Data Transfer	0223	1000 Records	Month	$0.5222	$0.5198	Decrease
				Data Transfer NJE	8500	1000 Records	Month	$0.5222	$0.5198	Decrease
		Server	MS Select	Server Enterprise SW	8753	Item	One-time	Cost +0% to 20%	Cost +0% to 35%	Increase
				Server Miscellaneous	8325	Item	Month	Cost +2% to 20%	Cost +2% to 35%	Increase
			Windows Server	Server Professional Svcs	8195	Hour	Month	$111.0000	$138.0000	Increase
				Managed Hosting Srvr Mgt	8762	Server/Instance	Month	$8.9100	$11.1000	Increase
			Unix/Linux Physical	Medium Physical Server - Linux	8157	Server/Instance	Month	$257.0000	$320.0000	Increase
				Large Physical Server - Linux	8758	Server/Instance	Month	$378.0000	$470.0000	Increase
				Extra Large Physical Server - Linux	8759	Server/Instance	Month	$541.0000	$673.0000	Increase
			Unix/Linux Virtual	Small VM - Linux	8401	Server/Instance	Month	$83.0000	$103.0000	Increase
				Medium VM - Linux	8172	Server/Instance	Month	$105.0000	$131.0000	Increase
				Large VM - Linux	8402	Server/Instance	Month	$148.0000	$184.0000	Increase
				Extra Large VM - Linux	8403	Server/Instance	Month	$234.0000	$291.0000	Increase
			Virtual Servers	Additional Virtual Processor	8343	Processor	Month	$27.0000	$34.0000	Increase
				Additional Virtual Memory	8344	1 GB	Month	$16.2000	$20.2000	Increase
			Virtual Server z-Linux	Virtual Server z-Linux	8563	Resource Unit	Month	$1,081.0000	$1,345.0000	Increase
			Windows Physical	Medium Physical Server-Windows	8312	Server/Instance	Month	$378.0000	$470.0000	Increase
				Large Physical Server - Windows	8760	Server/Instance	Month	$541.0000	$673.0000	Increase
				Extra Large Physical Server - Windows	8761	Server/Instance	Month	$811.0000	$1,009.0000	Increase
			Windows Virtual	Small VM - Windows	8177	Server/Instance	Month	$45.0000	$99.0000	Increase
				Medium VM - Windows	8175	Server/Instance	Month	$91.0000	$126.0000	Increase
				Large VM - Windows	8174	Server/Instance	Month	$179.0000	$170.0000	Decrease
				Extra Large VM - Windows	8173	Server/Instance	Month	$359.0000	$271.0000	Decrease
		Storage & Backup	Backup & Archive	Enterprise Disk Backup	8111	Gigabyte	Month	$0.1250	$0.1130	Decrease
				Enterprise Tape Backup	8254	Gigabyte	Month	$0.1250	$0.1130	Decrease
			SAN Storage	DM IT Senior Prof	8125	Hour	Month	$99.0000	$103.0000	Increase
				DM Miscellaneous	8126	Item	Month	Cost + 0% - 10%	Cost + 0% - 10%	
				Storage Tier 3	8763	Gigabyte	Month	$0.2100	$0.1900	Decrease
				Storage Tier 2	8121	Gigabyte	Month	$0.4200	$0.3800	Decrease
				Storage Tier 1	8572	Gigabyte	Month	$0.6400	$0.5800	Decrease
				SAN Management	810D	Gigabyte	Month	$0.1100	$0.1000	Decrease
				SAN Port Charge	8298	Per Port	Month	$24.0000	$22.0000	Decrease
				SAN Port setup charge	8299	Hour	Month	$99.0000	$103.0000	Increase
				NAS File/Object Storage	8599	Gigabyte	Month	$0.4200	$0.3800	Decrease
			MF-DASD/Tape Storage	Disk Storage	8033	Gigabyte	Day	$1.6878	$1.5230	Decrease
				Disk Storage Protected	8031	Gigabyte	Day	$1.6883	$1.5234	Decrease
				Retention	8447	Gigabyte	Day	$0.2069	$0.1867	Decrease
				Tape Storage	8011	Gigabyte	Day	$0.1191	$0.1075	Decrease

RATE MATRIX
MN.IT CENTRAL SERVICES
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEAR 2017

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Cost Plus FY17	FY17 Billable Units	FY16 Approved Rate	FY17 Break-Even Rate	FY17 Req Rate	FY17 Direct Cost ($000's)	FY17 Indirect Cost ($000's)	FY17 Overhead Cost (000's)	FY17 Total Cost ($000's)	FY17 Revenue @ FY17 Requested Rate ($000's)	FY17 Revenue @ Requested Rate Minus FY17 Total Cost ($000's)
4	**IT Standard Services**	Client Computing	Workstation Management	Workstation Management	Anti-Virus (8460)	Workstation		3,768	$3.4000	$2.7987	$4.1000	$6	$0	$4	$11	$15	$5
4	**IT Standard Services**	Client Computing	Workstation Management	Workstation Management	Desktop computer (8211)	Device		720	$46.0000	$184.1300	$56.0000	$282	-$161	$11	$133	$40	-$92
4	**IT Standard Services**	Client Computing	Workstation Management	Workstation Management	Desktop Miscellaneous (8277)	Item	Cost + 2% - 35%	0	$0.0000	$0.0000	$0.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Client Computing	Workstation Management	Workstation Management	Desktop Software License (8624)	Workstation	Cost + 2% - 35%	0	$0.0000	$0.0000	$0.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Client Computing	Workstation Management	Workstation Management	File Print Service (8457)	Workstation		732	$9.0000	$19.9830	$11.0000	$12	$0	$2	$15	$8	-$7
4	**IT Standard Services**	Client Computing	Workstation Management	Workstation Management	Laptop computer (8633)	Device		696	$44.0000	$81.0356	$54.0000	$362	-$316	$11	$56	$38	-$19
4	**IT Standard Services**	Client Computing	Workstation Management	Workstation Management	Web Blocking (8458)	Workstation		0	$2.2500	$0.0000	$2.7000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Client Computing	Workstation Management	Workstation Management	Workstation Support - tier 1 (8650)	Workstation		2,688	$112.0000	$153.2700	$136.0000	$876	-$568	$103	$412	$366	-$46
4	**IT Standard Services**	Client Computing	Workstation Management	Workstation Management	Workstation Support - tier 2 (8453)	Workstation		0	$118.0000	$0.0000	$144.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Client Computing	Workstation Management	Workstation Management	Desktop Enterprise SW (8752)	Item	Cost + 0% - 35%	0	$1.0000	$0.0000	$1.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Client Computing	Workstation Management	Workstation Management	Microsoft EA-Device (8452)	Device		0	$147.0000	$0.0000	$179.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Client Computing	Workstation Management	Workstation Management	Microsoft EA-User (8450)	User		32,169	$147.0000	$207.6289	$179.0000	$5,126	-$76	$1,629	$6,679	$5,758	-$921
4	**IT Standard Services**	**Client Computing**	**Workstation Management Total**					**40,773**				**$6,665**	**-$1,121**	**$1,761**	**$7,305**	**$6,225**	**-$1,080**
4	**IT Standard Services**	Client Computing	Mobile Device Management	Mobile Device Management	Mobile Device Mgmt-Advanced (8230)	Device		65,050	$4.3000	$7.0102	$5.6000	$358	-$5	$103	$456	$364	-$92
4	**IT Standard Services**	**Client Computing**	**Mobile Device Management Total**					**65,050**				**$358**	**-$5**	**$103**	**$456**	**$364**	**-$92**
4	**IT Standard Services**	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM Agent (CCMG01)	Seat		13,167	$73.0000	$107.8566	$84.0000	$1,183	-$76	$313	$1,420	$1,106	-$314
4	**IT Standard Services**	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM Agent Activation (CCMLIC)	Device		16	$1,007.0000	$1,297.3109	$1,162.0000	$15	$0	$5	$21	$19	-$2
4	**IT Standard Services**	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM Agent Hot Seating (CCMHOT)	Seat		780	$29.0000	$27.4475	$33.0000	$14	$0	$7	$21	$26	$4
4	**IT Standard Services**	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM Agent Level 2 (CCMAL02)	Seat		4,000	$58.0000	$58.6520	$79.0000	$145	$0	$89	$235	$316	$81
4	**IT Standard Services**	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM Agent Setup (CCMSET)	Seat		10	$92.0000	$84.3223	$106.0000	$1	$0	$0	$1	$1	$0
4	**IT Standard Services**	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM IVR Service (CCMIVR)	Port		11,736	$41.0000	$47.3121	$47.0000	$301	$98	$156	$555	$552	-$4
4	**IT Standard Services**	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM IVR Svc w/Speech Recogntn (CCMIVR-SR)	Port		2,472	$70.0000	$87.8099	$81.0000	$108	$52	$57	$217	$200	-$17
4	**IT Standard Services**	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM Supervisor (CCMG02)	Seat		1,808	$138.0000	$128.0738	$159.0000	$156	-$6	$81	$232	$287	$56
4	**IT Standard Services**	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	CCM Supervisor Level 2 (CCMSL02)	Seat		300	$112.0000	$112.3354	$149.0000	$21	$0	$13	$34	$45	$11
4	**IT Standard Services**	Contact Center MN (CCM)	Contact Center MN (CCM)	Contact Center MN (CCM)	IVR CVP Activation (IVRLIC)	Port		0	$610.0000	$0.0000	$704.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	**Contact Center MN (CCM)**	**Contact Center MN (CCM) Total**					**34,289**				**$1,945**	**$69**	**$722**	**$2,735**	**$2,551**	**-$184**
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Language Line	Interpretation-Miscellaneous (INTERP-MISC)	Minute	Cost + 29%	16,916	$2.0300	$1.5945	$2.2300	$16	$0	$11	$27	$38	$11
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Language Line	Over-the-Phone Interp Svc (IDCODELANG)	Minute		776,006	$1.3400	$1.4430	$1.4500	$799	$3	$318	$1,120	$1,125	$5
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Analog Trunks and Lines (NOTE B)	Circuit	Cost + 29%	30,735	$27.3500	$28.6918	$30.1100	$620	$0	$262	$882	$925	$44
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Centrex Prime 1B+S (QCP-B)	Item		902	$42.2500	$40.5410	$45.6000	$25	$0	$12	$37	$41	$5
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Centrex Prime 2B+D (QCP-D)	Item		216	$81.2500	$77.2224	$87.7000	$11	$0	$5	$17	$19	$2
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Centrex Prime 2B+S (QCP-C)	Item		139	$52.5000	$50.0715	$56.7000	$5	$0	$2	$7	$8	$1
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Centrex Prime DID (QCP-E)	Item		183,138	$0.3000	$0.2813	$0.3200	$35	$0	$17	$52	$59	$7
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Centrex Prime Station (QCP-A)	Item		128,998	$25.5000	$26.6049	$27.5000	$2,428	$0	$1,004	$3,432	$3,547	$115
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Centrex Station Other (NOTE A)	Station	Cost + 29%	10,032	$20.8300	$19.6110	$23.0400	$131	$0	$65	$197	$231	$34
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Fees (NOTE E)	Item	Cost + 29%	251,282	$2.6300	$2.7350	$3.0200	$473	$0	$215	$687	$759	$72
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Misc Monthly Charges (NOTE G)	Item	Cost + 29%	146,771	$4.7700	$6.7258	$5.3600	$765	$0	$223	$987	$787	-$200
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Payphones (NOTE C)	Station	Cost + 29%	996	$43.0600	$40.7218	$47.4400	$27	$0	$13	$41	$47	$7
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Telco DSL Services (NOTE O)	Item	Cost + 29%	24,343	$28.7000	$26.9752	$22.7000	$500	$0	$156	$657	$553	-$104
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Vendor Install/One Time Charges (NOTE F)	Item	Cost + 29%	0	$26.8000	$0.0000	$26.8000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Local Service	Voice Circuits, T-1, PRI (NOTE D)	Circuit	Cost + 29%	40,157	$30.4000	$31.5706	$33.4600	$888	$0	$380	$1,268	$1,344	$76
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	411/Local Directory Assistance (DA 411)	Call		2,290	$2.3000	$1.9729	$2.5000	$3	$0	$2	$5	$6	$1
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Calling Card Toll (LD-7)	Minute		77,209	$0.1230	$0.1039	$0.1330	$5	$0	$3	$8	$10	$2

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Cost Plus FY17	FY17 Billable Units	FY16 Approved Rate	FY17 Break-Even Rate	FY17 Req Rate	FY17 Direct Cost ($000's)	FY17 Indirect Cost ($000's)	FY17 Overhead Cost (000's)	FY17 Total Cost ($000's)	FY17 Revenue @ FY17 Requested Rate ($000's)	FY17 Revenue @ Requested Rate Minus FY17 Total Cost ($000's)
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Calling Card Toll-Canada (STATE CCAN)	Minute		0	$0.4200	$0.0000	$0.4500	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	CC Directory Assistance (STATE CCDA)	Call		0	$0.6500	$0.0000	$0.7000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	CC Toll Payphone (STATE CCP)	Call		0	$0.6700	$0.0000	$0.7200	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	FUSF Toll (FCCUSFEETOLL)	Item	Cost + 29%	342,593	$0.1900	$0.3009	$0.2200	$82	$0	$21	$103	$75	-$28
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	International Calls (INTL DD)	Minute	Cost + 29%	2,063	$0.3900	$0.2854	$0.4400	$0	$0	$0	$1	$1	$0
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Long Distance Auth Code (AUTHCODE-LD)	Code		0	$3.2000	$0.0000	$3.4600	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Long Distance Network DA (DA LD)	Call		332	$2.3000	$2.0257	$2.5000	$0	$0	$0	$1	$1	$0
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Natl Toll Free Listing (LD-6)	Item		0	$1.2300	$0.0000	$1.3300	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Non-Contract Costed Calls - A (BILLMATEMISC)	Minute	Cost + 29%	4,158	$1.2800	$1.1008	$1.4400	$3	$0	$2	$5	$6	$1
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Non-Contract Costed Calls-B (MISC TOLL)	Minute	Cost + 29%	10,162	$0.2700	$0.2660	$0.3000	$2	$0	$1	$3	$3	$0
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Toll Free Ded Paypfn Srchg (TOLLFREE DDP)	Call		0	$0.6700	$0.0000	$0.7200	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Toll Free Dedicated (LD-5)	Minute		19,919,845	$0.0480	$0.0414	$0.0520	$531	$0	$293	$824	$1,036	$212
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Toll Free Switched (LD-4)	Minute		586,063	$0.0855	$0.0748	$0.0923	$29	$0	$15	$44	$54	$10
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Toll Free Switched Paypfn (TOLLFREE SWP)	Call		0	$0.6700	$0.0000	$0.7200	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Canada LD (LD-3)	Minute		28,420	$0.4200	$0.3642	$0.4500	$7	$0	$4	$10	$13	$2
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Dedicated LD (LD-2)	Minute		5,681,018	$0.0530	$0.0454	$0.0570	$166	$0	$92	$258	$324	$66
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	LD-Other Fees & Surcharges (LD-8)	Item	Cost + 29%	12,643	$0.1800	$0.1585	$0.2100	$1	$0	$1	$2	$3	$1
4	**IT Standard Services**	Contracted Telecom Services (CTS)	Contracted Telecom Services (CTS)	Long Distance	Switched LD (LD-1)	Minute		6,936,833	$0.0694	$0.0601	$0.0749	$270	$0	$147	$417	$520	$102
4	**IT Standard Services**	**Contracted Telecom Services (CTS)**	**Contracted Telecom Services (CTS) Total**					**35,214,261**				**$7,822**	**$3**	**$3,263**	**$11,088**	**$11,533**	**$446**
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	Email and IM EUCC Bundle (8242)	User		0	$8.0000	$0.0000	$8.7000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	Ent E-mail Archiving (8297)	Mailbox		68,178	$2.7000	$8.6209	$2.9000	$102	$429	$56	$588	$198	-$390
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	Ent E-Mail BlackBerry (8790)	Device		0	$7.3000	$0.0000	$8.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	EPM - Add On (8291)	User		0	$2.9500	$0.0000	$3.2000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	EUCC EA Licensing - Email (8234)	User		0	$2.4500	$0.0000	$2.7000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	EUCC EA Licensing - IM (8236)	User		0	$0.9000	$0.0000	$1.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	EUCC Email (8256)	User		0	$6.7500	$0.0000	$7.4000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	EUCC Full Svc & License Bundle (8179)	User		438,996	$15.3000	$15.5013	$16.7000	$4,219	$512	$2,074	$6,805	$7,331	$526
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	EUCC licensing - SharePoint (8235)	User		0	$1.6500	$0.0000	$1.8000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	EUCC SharePoint (8622)	User		0	$5.6500	$0.0000	$6.2000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	Full EUCC Service Bundle (8239)	User		7,116	$10.8000	$9.7941	$11.8000	$41	$5	$24	$70	$84	$14
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	Mail List Service (8561)	List		1,044	$20.7600	$18.2448	$22.6200	$12	$0	$7	$19	$24	$5
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Office 365 (EUCC)	Office 365 (EUCC)	Spam and Virus Filtering (8279)	Mailbox		167,724	$1.3000	$1.3990	$1.4000	$156	$12	$66	$235	$235	$0
4	**IT Standard Services**	**Enterprise Unified Communication and Collaboration**	**Office 365 (EUCC) Total**					**683,058**				**$4,531**	**$959**	**$2,227**	**$7,716**	**$7,871**	**$155**
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Audio Conf Record, Transcrptn (IC-TH)	15 Minutes		76	$75.0000	$85.7970	$83.0000	$5	$0	$2	$7	$6	$0
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Encore Toll - Free (IC-E8)	Minute/Port		1,736	$0.1856	$0.2058	$0.2062	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Misc Conference Charges (IC-MISC)	Item	Cost + 35%	13,980	$4.0900	$4.7356	$4.7000	$48	$0	$19	$66	$66	$0

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Cost Plus FY17	FY17 Billable Units	FY16 Approved Rate	FY17 Break-Even Rate	FY17 Req Rate	FY17 Direct Cost ($000's)	FY17 Indirect Cost ($000's)	FY17 Overhead Cost (000's)	FY17 Total Cost ($000's)	FY17 Revenue @ FY17 Requested Rate ($000's)	FY17 Revenue @ Requested Rate Minus FY17 Total Cost ($000's)
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Net Conf Subscription C (NET-CONF-C)	Month/Host		3,404	$53.0000	$60.8057	$59.0000	$150	$0	$57	$207	$201	-$6
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Operator Assisted Toll (IC-L)	Minute/Port		0	$0.1200	$0.0000	$0.1300	$0	$0	$0	$0	$0	$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Operator Assisted Toll Free (IC-8)	Minute/Port		232,262	$0.1200	$0.1368	$0.1300	$23	$0	$9	$32	$30	-$2
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Reservationless Toll (IC-R)	Minute/Port		4,308	$0.0330	$0.0402	$0.0370	$0	$0	$0	$0	$0	$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Reservationless Toll Free (IC-R8)	Minute/Port		10,995,209	$0.0330	$0.0379	$0.0370	$301	$0	$115	$417	$407	-$10
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	ResPlus Phone (Stream) (IC-WD)	Minute/Port		12	$0.0330	$53.3435	$0.0370	$1	$0	$0	$1	$0	-$1
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	ResPlus PlayBack (Stream) (IC-WA)	Minute/Port		36,538	$0.0330	$0.0385	$0.0370	$1	$0	$0	$1	$1	$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	USF-Conferencing (IC-USF1)	Item	Cost + 35%	12,997	$3.8200	$4.4229	$4.3900	$41	$0	$16	$57	$57	$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	Voice Talent (IC-VT)	Event		18	$280.0000	$322.6505	$311.0000	$4	$0	$2	$6	$6	$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	WebEx Addl Storage Bulk 50 Gig (IC-MC432)	50 Gigabytes		12	$374.0000	$427.0225	$416.0000	$4	$0	$1	$5	$5	$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	WebEx MeetingCenter per minute (IC-MCPM)	Minute		628,122	$0.1070	$0.1227	$0.1190	$56	$0	$21	$77	$75	-$2
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Audio Conferencing	WebEx VoIP Audio (IC-VOIP)	Minute/Port		248,396	$0.0270	$0.0309	$0.0300	$6	$0	$2	$8	$7	$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Desktop Video Subscription (MS0051)	Subscription		900	$5.4000	$5.0764	$6.0000	$3	$0	$2	$5	$5	$1
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	ER-Dist-Lrn. Vid Svs - 1 (ER-DLV1)	Subscription		0	$271.0000	$0.0000	$301.0000	$0	$0	$0	$0	$0	$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	ER-Dist-Lrn. Vid Svs - 2 (ER-DLV2)	Subscription		12	$363.0000	$471.0292	$403.0000	$4	$0	$1	$6	$5	-$1
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	ER-Vid Telepresence Subs (ER-VTS)	Subscription		0	$541.0000	$0.0000	$601.0000	$0	$0	$0	$0	$0	$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Gateway Access Coordination (2055)	Event		252	$27.0000	$38.0860	$30.0000	$7	$0	$2	$10	$8	-$2
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	MCU Port - 384 kbps (3029)	Port/Hour		698	$27.0000	$27.7761	$30.0000	$13	$0	$6	$19	$21	$2
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Vid Addl URI User (MS0050)	User		60	$16.2500	$21.7316	$18.1000	$1	$0	$0	$1	$1	$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Vid Addtl Entrprs E.164 -URI User (MS0025)	User		216	$27.0000	$25.9496	$30.0000	$4	$0	$2	$6	$6	$1
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Vid Adv Entrprs H.323 Subs (MS0001)	Subscription		0	$541.0000	$0.0000	$601.0000	$0	$0	$0	$0	$0	$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Vid Basic Entrprs H.323 Subs (MS0012)	Subscription		288	$173.0000	$167.0946	$192.0000	$32	$0	$16	$48	$55	$7
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video Addtl E.164 Number (MS0024)	Number		636	$27.0000	$26.1785	$30.0000	$11	$0	$5	$17	$19	$2
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video Adv H.323 LNM Support (VAS0001)	Subscription		12	$25,350.0000	$27,766.6291	$25,350.0000	$205	$42	$86	$333	$304	-$29
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video Adv H.323 Off-Site Room (VA-OSR)	Subscription		12	$162.0000	$190.2347	$180.0000	$2	$0	$1	$2	$2	$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video Adv H.323 Subs Tier 4 (VAS0004)	Subscription		324	$325.0000	$450.7115	$361.0000	$68	$45	$33	$146	$117	-$29
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video Adv H.323 Subs Tier 5 (VAS0005)	Subscription		1,402	$433.0000	$485.6340	$481.0000	$414	$76	$191	$681	$675	-$6
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video Directory Service (MS0123)	Subscription		12	$325.0000	$411.9087	$361.0000	$4	$0	$1	$5	$4	-$1
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video-Statewide RSVP-1.0 Mbps (Q0006)	Mbps		0	$541.0000	$0.0000	$601.0000	$0	$0	$0	$0	$0	$0
4	IT Standard Services	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video-Statewide RSVP-256 Kbps (Q0002)	Connection		0	$162.0000	$0.0000	$180.0000	$0	$0	$0	$0	$0	$0

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Cost Plus FY17	FY17 Billable Units	FY16 Approved Rate	FY17 Break-Even Rate	FY17 Req Rate	FY17 Direct Cost ($000's)	FY17 Indirect Cost ($000's)	FY17 Overhead Cost (000's)	FY17 Total Cost ($000's)	FY17 Revenue @ FY17 Requested Rate ($000's)	FY17 Revenue @ Requested Rate Minus FY17 Total Cost ($000's)
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video-Statewide RSVP-384 Kbps (Q0003)	Connection		0	$244.0000	$0.0000	$271.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Conference Services	Video-Statewide RSVP-786 Kbps (Q0005)	Connection		0	$406.0000	$0.0000	$451.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Streaming	Streaming Media Content Hsting (SS3051)	Instance		136	$108.0000	$103.5496	$120.0000	$9	$0	$5	$14	$16	$2
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Streaming	Vid-Streaming Svr Svc (1 GB) (SS0004)	Instance		48	$135.0000	$166.7140	$150.0000	$6	$0	$2	$8	$7	-$1
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Streaming	Vid-Streaming Svr Svc (10 GB) (SS0001)	Instance		24	$379.0000	$473.3789	$421.0000	$9	$0	$3	$11	$10	-$1
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Streaming	Vid-Streaming Svr Svc (20 GB) (SS1145)	Instance		36	$541.0000	$515.8991	$601.0000	$12	$0	$6	$19	$22	$3
4	**IT Standard Services**	Enterprise Unified Communication and Collaboration	Video & Conferencing	Video Streaming	Webinar Encoder Subscription (SS3050)	Encoder		0	$108.0000	$0.0000	$120.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	**Enterprise Unified Communication and Collaboration**	**Video & Conferencing Total**					**12,182,138**				**$1,444**	**$164**	**$605**	**$2,214**	**$2,140**	**-$74**
4	**IT Standard Services**	Facilities - Non Data Center	LAN Services	WLAN Services	Wireless Access Point B (WAP-ADDL)	Service		13,148	$26.0000	$25.0301	$27.0000	$229	$0	$100	$329	$355	$26
4	**IT Standard Services**	Facilities - Non Data Center	LAN Services	WLAN Services	Wireless Access Service Level 1 (WA0008)	Service		60	$104.0000	$102.0661	$109.0000	$4	$0	$2	$6	$7	$0
4	**IT Standard Services**	Facilities - Non Data Center	LAN Services	WLAN Services	Wireless Access Service Level 2 (WA0001)	Service		42	$130.0000	$133.4475	$136.0000	$4	$0	$2	$6	$6	$0
4	**IT Standard Services**	Facilities - Non Data Center	LAN Services	WLAN Services	Wireless Access Service Level 3 (WAPPKG)	Service		613	$207.0000	$199.8482	$217.0000	$85	$0	$38	$123	$133	$11
4	**IT Standard Services**	Facilities - Non Data Center	LAN Services	WLAN Services	Wireless Access Service Level 4 (WA0006)	Service		36	$275.0000	$265.6337	$288.0000	$7	$0	$3	$10	$10	$1
4	**IT Standard Services**	Facilities - Non Data Center	LAN Services	WLAN Services	Wireless Access Service Level 5 (WA0004)	Service		84	$985.0000	$950.4496	$1,031.0000	$55	$0	$25	$80	$87	$7
4	**IT Standard Services**	Facilities - Non Data Center	LAN Services	LAN Switch Services	LAN Device Service Level A (LAN-A)	Service		2,256	$52.0000	$50.0653	$54.0000	$78	$0	$34	$113	$122	$9
4	**IT Standard Services**	Facilities - Non Data Center	LAN Services	LAN Switch Services	LAN Device Service Level D (1016J)	Service		1,222	$130.0000	$125.4387	$136.0000	$106	$0	$47	$153	$166	$13
4	**IT Standard Services**	Facilities - Non Data Center	LAN Services	LAN Switch Services	LAN Device Service Level E (LAN24)	Service		291	$155.0000	$149.5075	$162.0000	$30	$0	$13	$44	$47	$4
4	**IT Standard Services**	Facilities - Non Data Center	LAN Services	LAN Switch Services	LAN Device Service Level F (LAN24P)	Service		7,061	$197.0000	$190.0498	$206.0000	$930	$0	$411	$1,342	$1,454	$113
4	**IT Standard Services**	Facilities - Non Data Center	LAN Services	LAN Switch Services	LAN Device Service Level G (LAN48P)	Service		4,537	$249.0000	$240.3965	$261.0000	$756	$0	$335	$1,091	$1,184	$93
4	**IT Standard Services**	Facilities - Non Data Center	LAN Services	LAN Switch Services	LAN Device Service Level B (LAN-B)	Service		36	$78.0000	$78.5988	$82.0000	$2	$0	$1	$3	$3	$0
4	**IT Standard Services**	Facilities - Non Data Center	LAN Services	LAN Switch Services	LAN Device Service Level C (1016H)	Service		254	$98.0000	$94.7066	$103.0000	$17	$0	$7	$24	$26	$2
4	**IT Standard Services**	**Facilities - Non Data Center**	**LAN Services Total**					**29,640**				**$2,303**	**$0**	**$1,019**	**$3,322**	**$3,600**	**$278**
4	**IT Standard Services**	IP Services	IP Services	e-fax Services	e-Fax DID (EFAXDID)	Fax DID		10,260	$0.3100	$0.3493	$0.3600	$3	$0	$1	$4	$4	$0
4	**IT Standard Services**	IP Services	IP Services	e-fax Services	IP e-Fax Tier 1 (FAXT1)	Fax		12	$952.0000	$1,522.6102	$1,093.0000	$10	$5	$4	$18	$13	-$5
4	**IT Standard Services**	IP Services	IP Services	e-fax Services	IP e-Fax Tier A (FAXTA)	Fax		106	$163.0000	$245.4103	$187.0000	$15	$6	$6	$26	$20	-$6
4	**IT Standard Services**	IP Services	IP Services	e-fax Services	IP e-Fax Tier B (FAXTB)	Fax		24	$435.0000	$558.2797	$499.0000	$9	$1	$3	$13	$12	-$1
4	**IT Standard Services**	IP Services	IP Services	e-fax Services	IP e-Fax Tier S (FAXTS)	Fax		38	$27.0000	$30.2263	$31.0000	$1	$0	$0	$1	$1	$0
4	**IT Standard Services**	IP Services	IP Services	IP Telephony	Additional Line (ALAPP)	Device/Port		2,349	$2.2000	$2.5599	$2.5000	$4	$0	$2	$6	$6	$0
4	**IT Standard Services**	IP Services	IP Services	IP Telephony	IPT-Hosted Adv Subscription (IPTA)	Station		290,671	$10.2500	$12.9704	$12.0000	$2,693	$90	$987	$3,770	$3,488	-$282
4	**IT Standard Services**	IP Services	IP Services	IP Telephony	IPT-Hosted Basic Subscription (IPTB)	Station		4,149	$5.5000	$6.5024	$6.3000	$20	$0	$7	$27	$26	-$1
4	**IT Standard Services**	IP Services	IP Services	IP Telephony	IPT-Hosted Ported Nbr Stn SC (IPTPORT)	Station		2,488	$5.4500	$6.4467	$6.3000	$12	$0	$4	$16	$16	$0
4	**IT Standard Services**	IP Services	IP Services	IP Telephony	Misc Charges-Recurring (IPMISC)	Item	Cost + 5% - 35%	480	$5.2500	$33.8141	$103.5000	$2	$0	$14	$16	$50	$33
4	**IT Standard Services**	IP Services	IP Services	IP Telephony	Quality Mgmt Support Only (QM-01)	Seat		8,472	$5.4500	$7.2231	$6.3000	$39	$7	$15	$61	$53	-$8
4	**IT Standard Services**	IP Services	IP Services	IP Telephony	Workforce Mgmt Support Only (WFM-01)	Seat		3,545	$5.4500	$7.5877	$6.3000	$16	$4	$6	$27	$22	-$5
4	**IT Standard Services**	IP Services	IP Services	IPT Install and Professional Services	IP Professional Svc Fees (7570D)	Hour		547	$112.0000	$131.9663	$129.0000	$52	$0	$20	$72	$71	-$2
4	**IT Standard Services**	IP Services	IP Services	IPT Install and Professional Services	IP Vendor Professional Services (VENDORPS)	Service	Cost + 2% - 35%	0	$0.0000	$0.0000	$0.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	IP Services	IP Services	IPT Install and Professional Services	IP Vendor Professional Svc Fee (IPVPS)	Hour		100	$218.0000	$255.5012	$250.0000	$18	$0	$7	$26	$25	-$1
4	**IT Standard Services**	IP Services	IP Services	IPT Install and Professional Services	IPT-Device Activation (DEV-LIC)	Device		3,600	$33.0000	$38.8565	$38.0000	$101	$0	$39	$140	$137	-$3
4	**IT Standard Services**	IP Services	IP Services	IPT Install and Professional Services	IPT Tel# Transition Fee (SIPTN)	Number		1,296	$6.5000	$7.7184	$7.5000	$7	$0	$3	$10	$10	$0
4	**IT Standard Services**	IP Services	IP Services	IPT Install and Professional Services	IPT-Activation Metro Gateway (IPTLICMG)	Subscription		502	$71.0000	$83.8823	$82.0000	$30	$0	$12	$42	$41	-$1
4	**IT Standard Services**	IP Services	IP Services	IPT Install and Professional Services	IPT-Activation Other Gateway (IPTLICOG)	Subscription		4	$60.0000	$110.0582	$69.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	IP Services	IP Services	IPT Install and Professional Services	IPT-Hosted Adv Subs Setup (IPTAS)	Device		966	$93.0000	$109.4853	$107.0000	$77	$0	$29	$106	$103	-$2
4	**IT Standard Services**	IP Services	IP Services	IPT Install and Professional Services	IPT-Hosted Basic Subs Setup (IPTBS)	Device		50	$82.0000	$99.0248	$94.0000	$4	$0	$1	$5	$5	$0
4	**IT Standard Services**	IP Services	IP Services	IPT Install and Professional Services	Voice Mail Activation (UC-LIC)	Mailbox		1,008	$21.0000	$24.7788	$24.0000	$18	$0	$7	$25	$24	-$1
4	**IT Standard Services**	IP Services	IP Services	IPT Install and Professional Services	Voice Mail Activation and Setup (UC-LS)	Mailbox		222	$43.0000	$49.8015	$49.0000	$8	$0	$3	$11	$11	$0
4	**IT Standard Services**	IP Services	IP Services	Long Distance	Canada CCM/IPTH (CANADA/IPT)	Minute		4,130	$0.0650	$0.1090	$0.0750	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	IP Services	IP Services	Long Distance	Direct Dial, USA CCM/IPTH (DIRECT/IPT)	Minute		4,305,935	$0.0530	$0.0624	$0.0610	$194	$0	$74	$269	$263	-$6
4	**IT Standard Services**	IP Services	IP Services	Long Distance	Directory Assistance CCM/IPTH (DA/IPT)	Call		600	$0.5500	$0.7818	$0.6300	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	IP Services	IP Services	Long Distance	International CCM/IPTH (INTL/IPT)	Minute		656	$0.1100	$0.2375	$0.1300	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	IP Services	IP Services	Long Distance	Non-Contract Costed CCM/IPTH (MISC/IPT)	Minute	Cost + 35%	600	$0.0300	$0.1131	$0.4000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	IP Services	IP Services	Long Distance	Toll-Free Service (TOLLFREE/IPT)	Minute		1,284,368	$0.0480	$0.0565	$0.0550	$53	$0	$20	$73	$71	-$2
4	**IT Standard Services**	IP Services	IP Services	Voice Mail	Voice Mail for Analog (UCVMANALOG)	Mailbox		12,547	$11.0000	$12.9295	$12.6000	$118	$0	$45	$162	$158	-$4
4	**IT Standard Services**	IP Services	IP Services	Voice Mail	Voice Mail Std-IPT (UCVMSTD)	Mailbox		241,582	$1.1000	$1.2908	$1.3000	$226	-$3	$89	$312	$314	$2
4	**IT Standard Services**	IP Services	IP Services	Voice Mail	Voice Mail Type A-IPT (UCVMTYPEA)	Mailbox		0	$2.7500	$0.0000	$3.2000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	IP Services	IP Services	Voice Mail	Voice Mail Type B-IPT (UCVMTYPEB)	Mailbox		0	$5.4500	$0.0000	$6.3000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	IP Services	IP Services	Voice Mail	Voice Mail Type C-IPT (UCVMTYPEC)	Mailbox		0	$11.0000	$0.0000	$12.6000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	IP Services	IP Services	Voice Mail	Handlers UC-Call and Directory (UCHANDLERS)	Port		1,462	$41.5000	$48.6904	$47.6000	$51	$0	$20	$71	$70	-$2
4	**IT Standard Services**	**IP Services**	**IP Services Total**					**6,182,769**				**$3,783**	**$109**	**$1,418**	**$5,310**	**$5,014**	**-$297**
4	**IT Standard Services**	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	Aerial Photo EA (8756)	Item	Cost + 0% - 30%	0	$1.0000	$0.0000	$1.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	Bing EA (8757)	Item	Cost + 0% - 30%	12,000	$1.0000	$1.1461	$1.0000	$14	$0	$0	$14	$12	-$2

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Cost Plus FY17	FY17 Billable Units	FY16 Approved Rate	FY17 Break-Even Rate	FY17 Req Rate	FY17 Direct Cost ($000's)	FY17 Indirect Cost ($000's)	FY17 Overhead Cost (000's)	FY17 Total Cost ($000's)	FY17 Revenue @ FY17 Requested Rate ($000's)	FY17 Revenue @ Requested Rate Minus FY17 Total Cost ($000's)
4	**IT Standard Services**	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	ESRI EA (8755)	Item	Cost + 0% - 30%	685,387	$1.0000	$0.9652	$1.0000	$662	$0	$0	$662	$685	$24
4	**IT Standard Services**	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Analyst (812C)	Hour		625	$89.0000	$82.6731	$90.0000	$36	$0	$16	$52	$56	$5
4	**IT Standard Services**	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Senior Analyst (812B)	Hour		4,287	$110.0000	$87.9723	$111.0000	$243	$0	$135	$377	$476	$99
4	**IT Standard Services**	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Senior Consultant (812A)	Hour		1,427	$119.0000	$90.7340	$120.0000	$81	$0	$48	$129	$171	$42
4	**IT Standard Services**	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Technician (812D)	Hour		563	$47.0000	$43.8874	$48.0000	$17	$0	$8	$25	$27	$2
4	**IT Standard Services**	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	Other Fees or Surcharges (8182)	Item	Cost + 0% - 30%	275,006	$1.0000	$0.8258	$1.0000	$144	$5	$78	$227	$275	$48
4	**IT Standard Services**	**MnGeo Service Bureau**	**MnGeo Service Bureau Total**					**979,295**				**$1,196**	**$5**	**$284**	**$1,485**	**$1,703**	**$217**
4	**IT Standard Services**	Security Services	Security Services	Security Services	Advanced User Connection Fee (8192)	User		0	$0.6300	$0.0000	$0.7100	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Security Services	Security Services	Security Services	Basic User Connection Fee (8722)	User		25,020	$0.2910	$0.5709	$0.3280	$12	$0	$2	$14	$8	-$6
4	**IT Standard Services**	Security Services	Security Services	Security Services	IT Security Services (8377)	Hour		0	$113.0000	$0.0000	$127.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	Security Services	Security Services	Security Services	Security Services (8754)	Item	Cost + 23% - 35%	995,757	$1.1000	$1.2902	$1.2400	$935	$0	$349	$1,285	$1,235	-$50
4	**IT Standard Services**	**Security Services**	**Security Services Total**					**1,020,777**				**$947**	**$0**	**$352**	**$1,299**	**$1,243**	**-$56**
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	DSL MEGACENTRAL CRS (DSLKBPS)	Bandwidth		0	$0.0520	$0.0000	$0.0560	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	Federal Universal Service Fee (FUSF)	Fee	Cost + 5% - 28%	0	$0.0000	$0.0000	$0.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Access Circuit Services	MNET Access Facility (WAN Appendix A) (APX WAN)	Circuit		12,986	$544.3300	$574.5957	$611.9900	$5,213	$0	$2,248	$7,462	$7,947	$486
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	10Gig Ethernet MPLS-PE port (PE-10G)	Connection		129	$521.0000	$562.3535	$561.0000	$52	$0	$21	$73	$73	$0
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 1 (1013A)	Device		36	$78.0000	$74.1701	$84.0000	$2	$0	$1	$3	$3	$0
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 10 (1029B)	Device		401	$297.0000	$287.2498	$320.0000	$79	$0	$36	$115	$128	$13
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 11 (1029LN)	Device		12	$328.0000	$337.2492	$353.0000	$3	$0	$1	$4	$4	$0
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 12 (1016AQ)	Device		132	$365.0000	$385.4100	$393.0000	$36	$0	$15	$51	$52	$1
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 13 (1029C)	Device		1,486	$412.0000	$421.1502	$443.0000	$440	$0	$186	$626	$658	$32
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 14 (1071)	Device		166	$469.0000	$834.2677	$505.0000	$114	$0	$24	$138	$84	-$55
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 15 (ND-TF)	Device		432	$521.0000	$636.3656	$561.0000	$206	$0	$69	$275	$242	-$33
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 16 (1029LN2)	Device		295	$579.0000	$574.9824	$623.0000	$118	$0	$52	$170	$184	$14
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 17 (1029D)	Device		117	$860.0000	$1,480.3678	$925.0000	$143	$0	$31	$174	$109	-$65
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 18 (1016D)	Device		203	$938.0000	$1,042.7124	$1,009.0000	$154	$0	$58	$212	$205	-$7
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 2 (NMS-TB)	Device		7,169	$104.0000	$100.9007	$112.0000	$496	$0	$227	$723	$803	$80
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 3 (1009)	Device		12	$141.0000	$202.0150	$152.0000	$2	$0	$1	$2	$2	-$1
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 4 (1014)	Device		1,202	$146.0000	$161.7221	$157.0000	$141	$0	$53	$194	$189	-$6
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 5 (1016)	Device		306	$172.0000	$214.0247	$185.0000	$50	$0	$16	$66	$57	-$9
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 6 (1013)	Device		1,548	$177.0000	$175.8501	$190.0000	$189	$0	$83	$272	$294	$22
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 7 (ND-TE)	Device		1,756	$193.0000	$199.5713	$208.0000	$247	$0	$103	$350	$365	$15
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 8 (1029)	Device		3,632	$229.0000	$234.2620	$246.0000	$598	$0	$253	$851	$893	$43
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Level 9 (1013C)	Device		48	$245.0000	$265.1876	$264.0000	$9	$0	$4	$13	$13	$0
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Type A (1037)	Service		0	$16.0000	$0.0000	$17.0000	$0	$0	$0	$0	$0	$0
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Type B (1016E)	Service		396	$21.0000	$30.7541	$23.0000	$10	$0	$3	$12	$9	-$3
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Type C (1015DSL)	Service		36	$33.7500	$38.9910	$36.3000	$1	$0	$0	$1	$1	$0
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Type D (1015)	Service		1,355	$68.0000	$92.3849	$73.0000	$97	$0	$28	$125	$99	-$26
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Type E (1016F)	Service		40	$182.0000	$215.6040	$196.0000	$6	$0	$2	$9	$8	-$1
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device Service Type F (1016G)	Service		184	$417.0000	$330.5245	$449.0000	$38	$0	$23	$61	$83	$22
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Access Device-Circuit Emulation (T1-EM)	Device		36	$78.0000	$74.1701	$84.0000	$2	$0	$1	$3	$3	$0
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	CSU - T1 (1036)	CSU		2,009	$26.0000	$35.8029	$28.0000	$56	$0	$16	$72	$56	-$16
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	GigE Mpls-PE Port (PE-GIG)	Connection		1,022	$417.0000	$453.1966	$449.0000	$333	$0	$130	$463	$459	-$4
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	Internet Web Cache Service (0002)	Connection		12	$448.0000	$509.7599	$482.0000	$4	$0	$2	$6	$6	$0
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	MPLS-PE Port Type 1 (PE-SER)	Connection		1,572	$83.0000	$86.4510	$89.0000	$96	$0	$40	$136	$140	$4
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	MPLS-PE Port Type 2 (PE-10)	Connection		29	$130.0000	$577.5011	$140.0000	$16	$0	$1	$17	$4	-$13
4	**IT Standard Services**	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	MPLS-PE Port Type 3 (PE-100)	Connection		3,460	$229.0000	$232.3251	$246.0000	$563	$0	$241	$804	$851	$47

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Cost Plus FY17	FY17 Billable Units	FY16 Approved Rate	FY17 Break-Even Rate	FY17 Req Rate	FY17 Direct Cost ($000's)	FY17 Indirect Cost ($000's)	FY17 Overhead Cost (000's)	FY17 Total Cost ($000's)	FY17 Revenue @ FY17 Requested Rate ($000's)	FY17 Revenue @ Requested Rate Minus FY17 Total Cost ($000's)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP 48 Port Analog Phone Gateway (VS1016)	Device		12	$182.0000	$206.6673	$196.0000	$2	$0	$1	$2	$2	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP 48 Port Analog Phone Gateway C-O (VS1015)	Device		0	$78.0000	$0.0000	$84.0000	$0	$0	$0	$0	$0	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP Basic QoS Support (VS1000)	Device		519	$10.4000	$33.9002	$11.2000	$16	$0	$2	$18	$6	-$12
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP Gateway Router Chassis (VS1029)	Device		48	$104.0000	$102.3914	$112.0000	$3	$0	$2	$5	$5	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP Gateway Support (VS1002)	Device		60	$16.0000	$35.0529	$17.0000	$2	$0	$0	$2	$1	-$1
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP Gateway Support - Customer Router (VS1001)	Device		60	$26.0000	$142.2062	$28.0000	$8	$0	$0	$9	$2	-$7
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP Ports-Router (VS1010)	2xPort		36	$36.0000	$184.4355	$39.0000	$6	$0	$0	$7	$1	-$5
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Network Hardware	VoIP T1 Trunk Port-Router (VS1014)	Port		24	$146.0000	$314.3263	$157.0000	$6	$0	$1	$8	$4	-$4
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	Software VPN with Hard Token (VPNINTER)	Client		5,892	$10.5000	$8.3621	$11.3000	$51	-$21	$19	$49	$67	$17
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	Software VPN with SW Token (VPN-SWT)	Client		878	$6.2500	$1.8955	$6.7000	$0	$0	$2	$2	$6	$4
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	VPN Connection-LAN to LAN (VPNLAN)	Service		60	$104.0000	$109.4058	$112.0000	$5	$0	$2	$7	$7	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	VPN Device Service (VPNCUSITG)	Device		0	$52.0000	$0.0000	$56.0000	$0	$0	$0	$0	$0	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	Firewall Service Type A (FW-A)	Service		88	$52.0000	$51.1253	$56.0000	$3	$0	$1	$5	$5	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	Firewall Service Type B (FW-B)	Service		18	$104.0000	$89.1285	$112.0000	$1	$0	$1	$2	$2	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	Firewall Service Type C (1010A)	Service		516	$172.0000	$173.7161	$185.0000	$63	$0	$27	$90	$95	$6
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	Firewall Service Type D (1010B)	Service		1,063	$224.0000	$227.2593	$241.0000	$169	$0	$72	$241	$256	$15
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	Firewall Service Type E (1010C)	Service		228	$469.0000	$311.0931	$505.0000	$38	$0	$33	$71	$115	$44
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Customer Premise Security Services	Firewall Service Type F (1010D)	Service		33	$625.0000	$374.0344	$673.0000	$6	$0	$6	$12	$22	$10
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Access Device, Router Configuration & Installation (1061)	Configuration		72	$417.0000	$874.9163	$449.0000	$54	$0	$9	$63	$32	-$31
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Access Device, Router Configuration Charge (1069)	Configuration		63	$208.0000	$334.5597	$224.0000	$17	$0	$4	$21	$14	-$7
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Access Device, Router Installation Charge (1062)	Install		0	$208.0000	$0.0000	$224.0000	$0	$0	$0	$0	$0	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Access Facility Installation-Type 2 (1066)	Install		2	$1,251.0000	$1,286.2877	$1,346.0000	$2	$0	$1	$3	$3	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Access Facility, Misc.Circuit Installation (3048)	Install	Cost + 28%	24	$5,025.3100	$4,094.9231	$5,689.9200	$60	$0	$39	$98	$137	$38
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Access Facility, Termination Charge (TRMCHG)	Occurrence	Cost + 13%	5	$10,432.1000	$4,769.1811	$11,507.6000	$8	$0	$17	$25	$59	$35
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Access Facility-Installation Type 1 (IS0001)	Install	Cost + Flat $600	14	$12,940.8100	$14,028.9604	$12,978.3100	$142	$0	$50	$192	$178	-$14
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Fiber-based Installation (2040)	Install	Cost +23%	6	$363.9600	$1,156.7640	$411.2700	$6	$0	$1	$7	$2	-$4
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Inside Wiring (1060)	Job		2	$208.0000	$601.7927	$224.0000	$1	$0	$0	$1	$0	-$1
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	MPLS-VPN Design and Install (ISMPLS)	Install		52	$521.0000	$158.7110	$561.0000	$0	$0	$8	$8	$29	$21
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Premise Device Installation (1057)	Install		0	$52.0000	$0.0000	$56.0000	$0	$0	$0	$0	$0	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Video H.323 Install Level A (IS0002)	Occurrence		27	$261.0000	$183.3482	$281.0000	$3	$0	$2	$5	$8	$3
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	Video H.323 Install Level B (IS0003)	Occurrence		0	$104.0000	$0.0000	$112.0000	$0	$0	$0	$0	$0	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	VoIP WAN Setup (Basic) (IS0014)	Occurrence		0	$156.0000	$0.0000	$168.0000	$0	$0	$0	$0	$0	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	VPN Concentrator Key Fob Equipment (VPNKEY)	Device		0	$83.0000	$0.0000	$89.0000	$0	$0	$0	$0	$0	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	VPN Service Installation (VPNINST)	Install		2	$208.0000	$1,883.9487	$224.0000	$3	$0	$0	$3	$0	-$3
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	WAN IT Advanced Professional (3052)	Hour		804	$97.0000	$97.1494	$104.0000	$54	$0	$24	$78	$84	$6
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	WAN IT Senior Professional (3053)	Hour		271	$107.0000	$166.0490	$115.0000	$36	$0	$9	$45	$31	-$14
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	WAN Non-Recurring Charge Level B (NRCB)	Occurrence		12	$208.0000	$346.1942	$224.0000	$3	$0	$1	$4	$3	-$1
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	Install and Professional Services	WAN Non-Recurring Charge Level D (NRCD)	Occurrence		0	$417.0000	$0.0000	$449.0000	$0	$0	$0	$0	$0	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Acc Facility-CCNet Small Office <10 user (CCN10)	Service		144	$83.0000	$91.8373	$89.0000	$10	$0	$4	$13	$13	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Acc Facility-CCNet Small Office <25 user (CCN25)	Service		96	$130.0000	$139.5948	$140.0000	$10	$0	$4	$13	$13	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Basic Internet 100Mpbs (ERBW-100M)	Mbps		5,220	$12.5000	$20.3995	$13.5000	$86	$0	$20	$106	$70	-$36
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Basic Internet 20Mbps (ERBW-20M)	Mbps		1,080	$15.6500	$19.2518	$16.8000	$16	$0	$5	$21	$18	-$3
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Basic Internet Metro 100Mpbs (ERBW-MET)	Mbps		19,411	$9.4000	$9.2632	$10.1000	$124	$0	$55	$180	$196	$16
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	EDC Bandwidth 1 Gbps (DC1-3_1G)	Bandwidth		14	$1,095.0000	$1,033.1793	$1,178.0000	$10	$0	$5	$14	$16	$2
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	EDC Bandwidth 10 Gbps (DC1-3_10G)	Bandwidth		24	$3,127.0000	$3,317.1852	$3,365.0000	$57	$0	$23	$80	$81	$1
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	EDC Bandwidth 100 Mbps (DC1-3_100)	Bandwidth		31	$521.0000	$309.8337	$561.0000	$5	$0	$5	$10	$17	$8

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Cost Plus FY17	FY17 Billable Units	FY16 Approved Rate	FY17 Break-Even Rate	FY17 Req Rate	FY17 Direct Cost ($000's)	FY17 Indirect Cost ($000's)	FY17 Overhead Cost (000's)	FY17 Total Cost ($000's)	FY17 Revenue @ FY17 Requested Rate ($000's)	FY17 Revenue @ Requested Rate Minus FY17 Total Cost ($000's)
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Metro MPLS 100Mbps (BB-M100)	Mbps		17,566	$10.4500	$10.0855	$11.2000	$121	$0	$56	$177	$197	$20
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Metro MPLS 1Gbps (BB-M1G)	Mbps		85,200	$2.2000	$3.9111	$2.4000	$275	$0	$58	$333	$204	-$129
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MNET BW 100Mbps (MNET-100)	Mbps		2,570	$31.0000	$20.3797	$33.0000	$28	$0	$24	$52	$85	$32
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MNET BW 10Mbps (MNET-10)	Mbps		566	$78.0000	$42.7195	$84.0000	$11	$0	$13	$24	$48	$23
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MNET BW 1Mbps (MNET-1)	Mbps		1,218	$130.0000	$119.5640	$140.0000	$97	$0	$48	$146	$171	$25
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MNET BW 20Mbps (MNET-20)	Mbps		1,080	$52.0000	$46.4378	$56.0000	$33	$0	$17	$50	$60	$10
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MPLS I-NET 100Mbps (INET-100)	Mbps		18,858	$18.7500	$18.0218	$20.2000	$232	$0	$108	$340	$381	$41
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MPLS I-NET 1Gbps (INET-1G)	Mbps		4,000	$7.8000	$11.2988	$8.4000	$36	$0	$10	$45	$34	-$12
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MPLS I-NET 1Mbps (INET-1)	Mbps		2,758	$31.0000	$31.1523	$33.0000	$60	$0	$26	$86	$91	$5
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MPLS I-NET 20Mbps (INET-20)	Mpbs		2,760	$23.0000	$33.2251	$25.0000	$72	$0	$20	$92	$69	-$23
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MPLS I-NET 3Gbps (INET-3G)	Mpbs		621,908	$5.2000	$5.3500	$5.6000	$2,336	$6	$985	$3,327	$3,483	$155
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	MPLS-VPN Features Level C (MPLS-C)	VPN		12	$261.0000	$262.1517	$281.0000	$2	$0	$1	$3	$3	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Net Motion Client License (21-40) (NM2140)	Connection		0	$208.0000	$0.0000	$224.0000	$0	$0	$0	$0	$0	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Net Motion Client License (41-99) (NM4199)	Connection		12	$365.0000	$371.2652	$393.0000	$3	$0	$1	$4	$5	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Net Motion Client License (NM0001)	Connection		1,188	$10.4500	$11.1906	$11.0000	$10	$0	$4	$13	$13	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Statewide MPLS 100Mbps (BB-SW100)	Mbps		5,656	$15.6500	$15.9351	$16.8000	$63	$0	$27	$90	$95	$5
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Statewide MPLS 10Mbps (BB-SW10)	Mbps		5,030	$42.0000	$42.4888	$45.0000	$149	$0	$64	$214	$226	$13
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Statewide MPLS 1Mbps (BB-SW1)	Mpbs		1,482	$63.0000	$64.1322	$68.0000	$66	$0	$29	$95	$101	$6
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Statewide VRF Instance 1Gbps (BBVRF1)	Mbps		61,350	$8.8500	$8.3154	$9.5000	$345	$0	$165	$510	$583	$73
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Statewide VRF Instance 5Gbps (BBVRF5)	Mbps		259,755	$5.0000	$4.6583	$5.0000	$841	$2	$367	$1,210	$1,299	$89
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Data Center Internet (DC-INET)	Mbps		183,071	$4.2000	$4.0690	$4.5000	$512	$0	$233	$745	$824	$79
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Data Center Transport-Lightwave T1 (DC-LW-T1)	Service		60	$625.0000	$886.2159	$673.0000	$42	$0	$11	$53	$40	-$13
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	MPLS/CRS Bandwidth Services	Data Center Transport-Lightwave T2 (DC-LW-T2)	Service		9	$1,147.0000	$10,039.1579	$1,234.0000	$83	$0	$3	$86	$11	-$75
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	Miscellaneous Charges - One Time (0000)	Item	Cost + 5% - 33%	11	$9,429.7400	$14,421.7794	$10,655.6100	$128	$0	$34	$162	$119	-$42
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	Miscellaneous Charges - Recurring (9999)	Item	Cost + 5% - 33%	97	$828.5500	$890.7759	$936.1400	$61	$0	$26	$86	$91	$4
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level A (MRCA)	Service		222	$104.0000	$66.6767	$112.0000	$8	$0	$7	$15	$25	$10
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level A1 (MRCA1)	Service		60	$26.0000	$34.2422	$28.0000	$2	$0	$0	$2	$2	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level A2 (MRCA2)	Service		46	$52.0000	$15.8426	$56.0000	$0	$0	$1	$1	$3	$2
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level A3 (MRCA3)	Service		48	$78.0000	$61.5686	$84.0000	$2	$0	$1	$3	$4	$1
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level B (MRCB)	Service		255	$156.0000	$170.8513	$168.0000	$32	$0	$12	$44	$43	-$1
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level C (MRCC)	Service		46	$208.0000	$171.6083	$224.0000	$5	$0	$3	$8	$10	$2
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level D (MRCD)	Service		74	$261.0000	$302.7090	$281.0000	$16	$0	$6	$22	$21	-$2
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level E (MRCE)	Service		72	$313.0000	$371.4368	$337.0000	$20	$0	$7	$27	$24	-$2
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level F (MRCF)	Service		108	$365.0000	$417.1321	$393.0000	$33	$0	$12	$45	$42	-$3
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level G (MRCG)	Service		4	$417.0000	$585.2601	$449.0000	$2	$0	$1	$2	$2	-$1
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level H (MRCH)	Service		4	$469.0000	$601.1033	$505.0000	$2	$0	$1	$2	$2	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level I (MRCI)	Service		4	$521.0000	$712.2099	$561.0000	$2	$0	$1	$3	$2	-$1
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level J (MRCJ)	Service		4	$573.0000	$893.8956	$617.0000	$3	$0	$1	$4	$2	-$1
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level K (MRCK)	Service		31	$625.0000	$921.8642	$673.0000	$23	$0	$6	$29	$21	-$8
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level L (MRCL)	Service		12	$678.0000	$726.7288	$730.0000	$6	$0	$2	$9	$9	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level M (MRCM)	Service		36	$730.0000	$1,333.6917	$786.0000	$40	$0	$8	$48	$28	-$20
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level O (MRCO)	Service		5	$834.0000	$1,767.6469	$898.0000	$8	$0	$1	$9	$5	-$4
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level Q (MRCQ)	Service		23	$938.0000	$1,030.5489	$1,009.0000	$17	$0	$7	$24	$23	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level R (MRCR)	Service		12	$990.0000	$1,063.2963	$1,065.0000	$9	$0	$4	$13	$13	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level S (MRCS)	Service		97	$1,042.0000	$1,043.4000	$1,121.0000	$70	$0	$31	$101	$108	$7
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN-Other Services	WAN Mo.-Recurring Charge Level U (MRCU)	Service		0	$2,085.0000	$0.0000	$2,244.0000	$0	$0	$0	$0	$0	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN Executive Branch Svcs	EB WAN High Availability Option L1 (EBW-HA1)	Service		12	$521.0000	$547.3121	$561.0000	$5	$0	$2	$7	$7	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN Executive Branch Svcs	EB WAN High Availability Option L2 (EBW-HA2)	Service		12	$313.0000	$332.7225	$337.0000	$3	$0	$1	$4	$4	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN Executive Branch Svcs	EB WAN High Availability Option L3 (EBW-HA3)	Service		12	$156.0000	$198.7460	$168.0000	$2	$0	$1	$2	$2	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN Executive Branch Svcs	EB WAN High Availability Option L4 (EBW-HA4)	Service		0	$78.0000	$0.0000	$84.0000	$0	$0	$0	$0	$0	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN Executive Branch Svcs	EB WAN Service Type A (Key) (EBW-A)	Service		12	$3,649.0000	$3,864.5224	$3,927.0000	$33	$0	$13	$46	$47	$1
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN Executive Branch Svcs	EB WAN Service Type B (Type1) (EBW-B)	Service		24	$2,085.0000	$1,405.9890	$2,244.0000	$19	$0	$15	$34	$54	$20
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN Executive Branch Svcs	EB WAN Service Type C (Type2) (EBW-C)	Service		12	$1,042.0000	$1,117.0415	$1,121.0000	$10	$0	$4	$13	$13	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN Executive Branch Svcs	EB WAN Service Type D (Type3) (EBW-D)	Service		12	$521.0000	$547.3121	$561.0000	$5	$0	$2	$7	$7	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN Executive Branch Svcs	EB WAN Service Type E (Type4) (EBW-E)	Service		12	$261.0000	$262.1517	$281.0000	$2	$0	$1	$3	$3	$0
4	IT Standard Services	WAN/MAN Services	WAN/MAN Services	WAN Executive Branch Svcs	EB WAN Service Type F (Type5) (EBW-F)	Service		0	$10.4500	$0.0000	$11.2000	$0	$0	$0	$0	$0	$0

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Cost Plus FY17	FY17 Billable Units	FY16 Approved Rate	FY17 Break-Even Rate	FY17 Req Rate	FY17 Direct Cost ($000's)	FY17 Indirect Cost ($000's)	FY17 Overhead Cost (000's)	FY17 Total Cost ($000's)	FY17 Revenue @ FY17 Requested Rate ($000's)	FY17 Revenue @ Requested Rate Minus FY17 Total Cost ($000's)
4	**IT Standard Services**	**WAN/MAN Services**	**WAN/MAN Services Total**					**1,356,619**				**$16,583**	**-$11**	**$6,898**	**$23,471**	**$24,384**	**$913**
4	**IT Standard Services**	Billback	Financial Management - Billback	Financial Management - Billback	Financial Management - Billback (8406)	Purchase Price	Cost + 13% (Min $25 & Max $500)	130,907	$1.0000	$1.0297	$1.0000	$135	$0	$0	$135	$131	-$4
4	**IT Standard Services**	**Billback**	**Billback Total**					**130,907**				**$135**	**$0**	**$0**	**$135**	**$131**	**-$4**
4	**IT Standard Services Total**							**57,919,575**				**$47,712**	**$173**	**$18,653**	**$66,537**	**$66,760**	**$223**
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Database	All Other (Database)	Database Enterprise SW (8750)	Item	Cost + 0% - 33%	260,721	$1.0000	$0.9253	$1.0000	$241	$0	$0	$241	$261	$19
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Database	All Other (Database)	Database Lic Maint (8128)	Processor Core	Cost + 33%	0	$0.0000	$0.0000	$0.0000	$0	$0	$0	$0	$0	$0
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Database	All Other (Database)	Database Misc Cost (8543)	Item	Cost + 2% - 33%	0	$0.0000	$0.0000	$0.0000	$0	$0	$0	$0	$0	$0
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Database	All Other (Database)	Database Professional (8547)	Hour		4,539	$115.0000	$96.8150	$133.0000	$269	$0	$171	$439	$604	$164
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Database	All Other (Database)	Database SW Maint (8119)	Processor Core	Cost + 35%	0	$0.0000	$0.0000	$0.0000	$0	$0	$0	$0	$0	$0
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Database	DB2 (Database)	DB2 - Tier 1 (8150)	Instance		140	$661.0000	$2,062.1316	$766.0000	$272	-$14	$30	$289	$107	-$181
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Database	Oracle (Database)	Oracle - Tier 1 (8151)	Instance		420	$1,311.0000	$1,579.2290	$1,518.0000	$698	-$215	$180	$663	$638	-$26
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Database	SQL (Database)	MS SQL - Tier 1 (8152)	Instance		192	$536.0000	$712.8850	$621.0000	$247	-$144	$34	$137	$119	-$18
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Database	SQL (Database)	MS SQL - Tier 2 (8154)	Instance		336	$661.0000	$1,237.4837	$766.0000	$554	-$211	$73	$416	$257	-$158
3	**Platform as a Service (PaaS)**	**Platform as a Service (PaaS)**	**Database Total**					**266,348**				**$2,281**	**-$583**	**$488**	**$2,185**	**$1,986**	**-$200**
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Middleware	Middleware	FileNet User (8295)	Login ID		3,696	$83.0000	$77.0611	$84.0000	$180	$17	$88	$285	$310	$26
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Middleware	Middleware	Middleware - Tier 1 (8155)	Instance		731	$1,274.0000	$1,130.3405	$1,296.0000	$577	-$19	$268	$826	$947	$121
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Middleware	Middleware	Middleware - Tier 2 (8156)	Instance		128	$640.0000	$457.0553	$651.0000	$96	-$61	$24	$59	$84	$25
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Middleware	Middleware	Middleware Enterprise SW (8751)	Item	Cost + 0% - 15%	0	$0.0000	$0.0000	$0.0000	$0	$0	$0	$0	$0	$0
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Middleware	Middleware	Middleware Support (8215)	Hour		0	$107.0000	$0.0000	$109.0000	$0	$0	$0	$0	$0	$0
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Middleware	Middleware	WebSphere (8023)	1000 CPU Svc/Unt		0	$0.0210	$0.0000	$0.0210	$0	$0	$0	$0	$0	$0
3	**Platform as a Service (PaaS)**	**Platform as a Service (PaaS)**	**Middleware Total**					**4,555**				**$853**	**-$63**	**$379**	**$1,169**	**$1,341**	**$172**
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Web	Web	Static Hosting - Tier 1 (8203)	MB stored onsite		132	$14.0000	$67.1596	$17.0000	$8	$0	$1	$9	$2	-$7
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Web	Web	Static Hosting - Tier 2 (8204)	MB stored onsite		39	$48.0000	$350.1409	$59.0000	$13	$0	$1	$14	$2	-$11
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Web	Web	Static Hosting - Tier 3 (8205)	MB stored onsite		93	$102.0000	$368.1006	$125.0000	$24	$7	$3	$34	$12	-$23
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Web	Web	Static Hosting - Tier 4 (8206)	MB stored onsite		198	$136.0000	$329.9612	$167.0000	$38	$18	$9	$65	$33	-$32
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Web	Web	WC IT Senior Prof (8133)	Hour		4,782	$140.0000	$140.9766	$172.0000	$431	$11	$233	$674	$823	$148
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Web	Web	WC Miscellaneous (8134)	Item	Cost + 5% - 45%	0	$0.0000	$0.0000	$0.0000	$0	$0	$0	$0	$0	$0
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Web	Web	Dynamic Hosting Tier 1 (8589)	Access		0	$55.0000	$0.0000	$55.0000	$0	$0	$0	$0	$0	$0
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Web	Web	Dynamic Hosting Tier 2 (8590)	Access		228	$170.0000	$717.6666	$170.0000	$153	$0	$11	$164	$39	-$125
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Web	Web	Dynamic Hosting Tier 3 (8591)	Access		168	$680.0000	$1,291.4193	$680.0000	$163	$21	$32	$217	$114	-$103
3	**Platform as a Service (PaaS)**	Platform as a Service (PaaS)	Web	Web	Dynamic Hosting Tier 4 (8593)	Access		44	$2,720.0000	$5,263.2049	$3,334.0000	$176	$14	$42	$232	$147	-$85
3	**Platform as a Service (PaaS)**	**Platform as a Service (PaaS)**	**Web Total**					**5,684**				**$1,007**	**$70**	**$331**	**$1,408**	**$1,171**	**-$237**
3	**Platform as a Service (PaaS) Total**							**276,587**				**$4,141**	**-$576**	**$1,199**	**$4,763**	**$4,498**	**-$265**
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Adabas (8022)	1000 CPU Svc/Unt		237,617,650	$0.0239	$0.0173	$0.0238	$2,488	$23	$1,600	$4,111	$5,655	$1,544
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	App Hosting IT Specialist (8882)	Hour		936	$69.0000	$29.7137	$69.0000	$10	$0	$18	$28	$65	$37
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	App Hosting Miscellaneous (8887)	Item	Cost + 0% - 10%	0	$0.0000	$0.0000	$0.0000	$0	$0	$0	$0	$0	$0
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Batch (0024)	1000 CPU Svc/Unt		281,532,296	$0.0185	$0.0109	$0.0184	$2,019	-$406	$1,466	$3,078	$5,180	$2,102
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	CICS (5017)	1000 CPU Svc/Unt		228,200,350	$0.0254	$0.0259	$0.0253	$4,233	$48	$1,633	$5,914	$5,773	-$141
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	CICS wDB2 (8021)	1000 CPU Svc/Unt		136,727,329	$0.0326	$0.0295	$0.0325	$2,743	$33	$1,257	$4,033	$4,444	$411
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Data Transfer (0223)	1000 Records		346,314	$0.5222	$0.1742	$0.5198	$9	$0	$51	$60	$180	$120
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Data Transfer NJE (8500)	1000 Records		8,000	$0.5222	$0.4257	$0.5198	$2	$0	$1	$3	$4	$1
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	DB2 CPU (1207)	1000 CPU Svc/Unt		63,034,868	$0.0217	$0.0320	$0.0216	$1,628	$6	$385	$2,019	$1,362	-$658
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Enterprise Workload Schedule (8231)	Job		178,538	$0.8000	$0.3757	$0.7964	$26	$0	$40	$67	$142	$75
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Mainframe Scheduled Jobs (8030)	Job		517,826	$1.0000	$0.4870	$0.9954	$111	-$5	$146	$252	$515	$263
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Page Processing (8436)	Page Processed		54,441,818	$0.0007	$0.0003	$0.0007	$7	$0	$11	$18	$38	$20

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Cost Plus FY17	FY17 Billable Units	FY16 Approved Rate	FY17 Break-Even Rate	FY17 Req Rate	FY17 Direct Cost ($000's)	FY17 Indirect Cost ($000's)	FY17 Overhead Cost (000's)	FY17 Total Cost ($000's)	FY17 Revenue @ FY17 Requested Rate ($000's)	FY17 Revenue @ Requested Rate Minus FY17 Total Cost ($000's)
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Reads (8435)	Report Reads		39,848,854	$0.0047	$0.0026	$0.0047	$49	$0	$53	$102	$187	$85
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Supra (5012)	1000 DB Calls		7,557,112	$0.0607	$0.0888	$0.0604	$541	$1	$129	$671	$456	-$215
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	Sys Mess Page Process (8433)	Page Processed		87,592,040	$0.0007	$0.0003	$0.0007	$10	$0	$17	$27	$61	$34
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	TSO (0301)	Hour		0	$0.2497	$0.0000	$0.2486	$36	-$36	$0	$0	$0	$0
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	zAAP (8025)	1000 CPU Svc/Unt		2,865,283	$0.0048	$0.0141	$0.0048	$43	-$6	$4	$41	$14	-$27
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	zIIP CPU (8026)	1000 CPU Svc/Unt		162,938,191	$0.0042	$0.0013	$0.0042	$15	$0	$194	$209	$684	$475
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Mainframe	Application Hosting	zIIP DB2 CPU (8027)	1000 CPU Svc/Unt		69,155,221	$0.0045	$0.0026	$0.0045	$90	$2	$88	$179	$311	$132
2	**Infrastructure as a Service (IaaS)**	**Infrastructure as a Service (IaaS)**	**Mainframe Total**					**1,372,562,626**				**$14,060**	**-$340**	**$7,093**	**$20,813**	**$25,073**	**$4,260**
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Unix/Linux Physical	Extra Large Physical Server - Linux (8759)	Server/Instance		0	$541.0000	$0.0000	$673.0000	$5	-$5	$0	$0	$0	$0
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Unix/Linux Physical	Large Physical Server - Linux (8758)	Server/Instance		0	$378.0000	$0.0000	$470.0000	$24	-$24	$0	$0	$0	$0
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Unix/Linux Physical	Medium Physical Server - Linux (8157)	Server/Instance		288	$257.0000	$434.1738	$320.0000	$107	-$8	$26	$125	$92	-$33
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Unix/Linux Virtual	Extra Large VM - Linux (8403)	Server/Instance		2,004	$234.0000	$316.9260	$291.0000	$476	-$6	$165	$635	$583	-$52
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Unix/Linux Virtual	Large VM - Linux (8402)	Server/Instance		3,936	$148.0000	$203.0324	$184.0000	$694	-$100	$205	$799	$724	-$75
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Unix/Linux Virtual	Medium VM - Linux (8172)	Server/Instance		1,164	$105.0000	$113.6263	$131.0000	$241	-$152	$43	$132	$152	$20
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Unix/Linux Virtual	Small VM - Linux (8401)	Server/Instance		1,488	$83.0000	$85.7108	$103.0000	$103	-$18	$43	$128	$153	$26
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Windows Virtual	Extra Large VM - Windows (8173)	Server/Instance		804	$359.0000	$527.5234	$271.0000	$346	$16	$62	$424	$218	-$206
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Windows Virtual	Large VM - Windows (8174)	Server/Instance		2,400	$179.0000	$320.0779	$170.0000	$550	$103	$115	$768	$408	-$360
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Windows Virtual	Medium VM - Windows (8175)	Server/Instance		2,868	$91.0000	$194.2765	$126.0000	$489	-$34	$102	$557	$361	-$196
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Windows Virtual	Small VM - Windows (8177)	Server/Instance		3,108	$45.0000	$178.2114	$99.0000	$403	$64	$87	$554	$308	-$246
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	MS Select	Server Enterprise SW (8753)	Item	Cost +0% to 35%	259,417	$1.0000	$0.8602	$1.0000	$223	$0	$0	$223	$259	$36
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	MS Select	Server Miscellaneous (8325)	Item	Cost +2% to 35%	0	$0.0000	$0.0000	$0.0000	$0	$0	$0	$0	$0	$0
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Virtual Server - ZLinux	Virtual Server z-Linux (8563)	Resource Unit		0	$1,081.0000	$0.0000	$1,345.0000	$0	$0	$0	$0	$0	$0
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Windows Physical	Extra Large Physical Server - Windows (8761)	Server/Instance		12	$811.0000	$6,435.7869	$1,009.0000	$17	$57	$3	$77	$12	-$65
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Windows Physical	Large Physical Server - Windows (8760)	Server/Instance		48	$541.0000	$4,119.5818	$673.0000	$37	$152	$9	$198	$32	-$165
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Windows Physical	Medium Physical Server-Windows (8312)	Server/Instance		144	$378.0000	$501.3663	$470.0000	$91	-$38	$19	$72	$68	-$5
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Virtual Servers	Additional Virtual Memory (8344)	1 GB		55,380	$16.2000	$18.7038	$20.2000	$758	-$38	$316	$1,036	$1,119	$83
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Virtual Servers	Additional Virtual Processor (8343)	Processor		2,892	$27.0000	$31.4416	$34.0000	$73	-$9	$28	$91	$98	$7
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Windows Server	Managed Hosting Srvr Mgt (8762)	Server/Instance		0	$8.9100	$0.0000	$11.1000	$0	$0	$0	$0	$0	$0
2	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Server	Windows Server	Server Professional Svcs (8195)	Hour		24	$111.0000	$39.0409	$138.0000	$0	$0	$1	$1	$3	$2
2	**Infrastructure as a Service (IaaS)**	**Infrastructure as a Service (IaaS)**	**Server Total**					**335,977**				**$4,637**	**-$42**	**$1,226**	**$5,820**	**$4,592**	**-$1,228**
1.5	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Storage & Backup	Backup & Archive	Enterprise Disk Backup (8111)	Gigabyte		12,689,763	$0.1250	$0.1104	$0.1130	$1,074	-$79	$406	$1,400	$1,434	$34
1.5	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Storage & Backup	Backup & Archive	Enterprise Tape Backup (8254)	Gigabyte		1,448,761	$0.1250	$0.1160	$0.1130	$122	$0	$46	$168	$164	-$4
1.5	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Storage & Backup	MF-DASD/Tape Storage	Disk Storage (8033)	Gigabyte		38,448	$1.6878	$1.0563	$1.5230	$27	-$3	$17	$41	$59	$18
1.5	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Storage & Backup	MF-DASD/Tape Storage	Disk Storage Protected (8031)	Gigabyte		2,684,903	$1.6883	$0.6613	$1.5234	$403	$216	$1,157	$1,775	$4,090	$2,315
1.5	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Storage & Backup	MF-DASD/Tape Storage	Retention (8447)	Gigabyte		170,463	$0.2069	$0.1313	$0.1867	$13	$0	$9	$22	$32	$9
1.5	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Storage & Backup	MF-DASD/Tape Storage	Tape Storage (8011)	Gigabyte		26,497,905	$0.1191	$0.0460	$0.1075	$345	$68	$806	$1,218	$2,849	$1,630
1.5	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Storage & Backup	SAN Storage	DM IT Senior Prof (8125)	Hour		0	$99.0000	$0.0000	$103.0000	$0	$0	$0	$0	$0	$0
1.5	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Storage & Backup	SAN Storage	DM Miscellaneous (8126)	Item	Cost + 0% - 10%	0	$0.0000	$0.0000	$0.0000	$0	$0	$0	$0	$0	$0
1.5	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Storage & Backup	SAN Storage	SAN Management (810D)	Gigabyte		400,681	$0.1100	$0.2216	$0.1000	$75	$3	$11	$89	$40	-$49
1.5	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Storage & Backup	SAN Storage	SAN Port Charge (8298)	Per Port		4,804	$24.0000	$60.2424	$22.0000	$398	-$138	$30	$289	$106	-$184
1.5	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Storage & Backup	SAN Storage	SAN Port setup charge (8299)	Hour		0	$99.0000	$0.0000	$103.0000	$0	$0	$0	$0	$0	$0
1.5	**Infrastructure as a Service (IaaS)**	**Infrastructure as a Service (IaaS)**	Storage & Backup	SAN Storage	Storage Tier 2 (8121)	Gigabyte		378,413	$0.4200	$0.3964	$0.3800	$109	$0	$41	$150	$144	-$6
1.5	**Infrastructure as a Service (IaaS)**	**Infrastructure as a Service (IaaS)**	Storage & Backup	SAN Storage	NAS File/Object Storage (8599)	Gigabyte		125,518	$0.4200	$0.3252	$0.3800	$27	$0	$13	$41	$48	$7
1.5	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Storage & Backup	SAN Storage	Storage Tier 1 (8572)	Gigabyte		1,207,160	$0.6400	$0.7365	$0.5800	$1,117	-$426	$198	$889	$700	-$189
1.5	**Infrastructure as a Service (IaaS)**	Infrastructure as a Service (IaaS)	Storage & Backup	SAN Storage	Storage Tier 3 (8763)	Gigabyte		992,421	$0.2100	$0.1979	$0.1900	$143	$0	$53	$196	$189	-$8
1.5	**Infrastructure as a Service (IaaS)**	**Infrastructure as a Service (IaaS)**	**Storage & Backup Total**					**46,639,238**				**$3,852**	**-$360**	**$2,787**	**$6,280**	**$9,853**	**$3,573**

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Cost Plus FY17	FY17 Billable Units	FY16 Approved Rate	FY17 Break-Even Rate	FY17 Req Rate	FY17 Direct Cost ($000's)	FY17 Indirect Cost ($000's)	FY17 Overhead Cost (000's)	FY17 Total Cost ($000's)	FY17 Revenue @ FY17 Requested Rate ($000's)	FY17 Revenue @ Requested Rate Minus FY17 Total Cost ($000's)
1.5/2	**Infrastructure as a Service (IaaS) Total**							**1,419,537,841**				**$22,549**	**-$742**	**$11,106**	**$32,913**	**$39,518**	**$6,605**
1	**Foundational Infrastructure**	Foundational Infrastructure	Data Center	Data Center	Data Center Misc (8372)	Various	Cost + 20% to 35%	803,349	$0.1800	$0.1309	$0.3100	$35	$0	$70	$105	$249	$144
1	**Foundational Infrastructure**	Foundational Infrastructure	Data Center	Data Center	Electrical Circuit Install (8222)	Circuit		6	$540.0000	$842.5255	$691.0000	$4	$0	$1	$5	$4	-$1
1	**Foundational Infrastructure**	Foundational Infrastructure	Data Center	Data Center	IT Professional Svcs (8315)	Hour		86	$124.0000	$184.9702	$159.0000	$12	$0	$4	$16	$14	-$2
1	**Foundational Infrastructure**	Foundational Infrastructure	Data Center	Data Center	Per Whip KW (8146)	Circuit		826	$479.0000	$696.6762	$613.0000	$432	$0	$143	$575	$506	-$69
1	**Foundational Infrastructure**	Foundational Infrastructure	Data Center	Data Center	Tier II Full Rack (8147)	Per Rack		863	$1,765.0000	$1,968.8108	$2,259.0000	$2,583	-$1,435	$552	$1,699	$1,950	$250
1	**Foundational Infrastructure**	Foundational Infrastructure	Data Center	Data Center	Tier II Rack Unit (8862)	Rack Unit (RU)		5,736	$42.0000	$178.7910	$54.0000	$1,334	-$396	$88	$1,026	$310	-$716
1	**Foundational Infrastructure**	Foundational Infrastructure	Data Center	Data Center	Tier III Full Rack (8148)	Per Rack		450	$3,746.0000	$4,053.3885	$4,795.0000	$1,601	-$388	$610	$1,824	$2,158	$334
1	**Foundational Infrastructure**	Foundational Infrastructure	Data Center	Data Center	Tier III Rack Unit (8864)	Rack Unit (RU)		4,874	$78.0000	$374.9033	$100.0000	$1,689	$0	$138	$1,827	$487	-$1,340
1	**Foundational Infrastructure**	Foundational Infrastructure	Data Center	Data Center	Data Center Storage Cabinet (8475)	Cabinet		12	$180.0000	$216.7274	$230.0000	$2	$0	$1	$3	$3	$0
1	**Foundational Infrastructure**	**Foundational Infrastructure**	**Data Center Total**					**816,202**				**$7,692**	**-$2,219**	**$1,607**	**$7,080**	**$5,680**	**-$1,400**
1	**Foundational Infrastructure**	Foundational Infrastructure	Network - Data Center only	NW Data Center LAN	EDC 100/GigE Port (8484)	Port		18,737	$9.4500	$31.4578	$14.7500	$712	-$201	$78	$589	$276	-$313
1	**Foundational Infrastructure**	Foundational Infrastructure	Network - Data Center only	NW Data Center LAN	EDC 10GigE Port (8480)	Port		3,252	$47.0000	$114.5566	$73.0000	$414	-$108	$67	$373	$237	-$135
1	**Foundational Infrastructure**	Foundational Infrastructure	Network - Data Center only	NW Data Center LAN	EDC Core 10GigE Port (8488)	Port		216	$2,024.0000	$3,450.4713	$3,160.0000	$552	$0	$193	$745	$683	-$63
1	**Foundational Infrastructure**	Foundational Infrastructure	Network - Data Center only	NW Data Center LAN	EDC Core One GigE Port (8487)	Port		0	$675.0000	$0.0000	$1,054.0000	$0	$0	$0	$0	$0	$0
1	**Foundational Infrastructure**	Foundational Infrastructure	Network - Data Center only	NW Data Center Firewall	Firewall Instance Level Four (8580)	Service		0	$405.0000	$0.0000	$632.0000	$0	$0	$0	$0	$0	$0
1	**Foundational Infrastructure**	Foundational Infrastructure	Network - Data Center only	NW Data Center Firewall	Firewall Instance Level One (8489)	Service		0	$101.0000	$0.0000	$158.0000	$0	$0	$0	$0	$0	$0
1	**Foundational Infrastructure**	Foundational Infrastructure	Network - Data Center only	NW Data Center Firewall	Firewall Instance Level Three (8578)	Service		0	$304.0000	$0.0000	$475.0000	$13	-$13	$0	$0	$0	$0
1	**Foundational Infrastructure**	Foundational Infrastructure	Network - Data Center only	NW Data Center Firewall	Firewall Instance Level Two (8577)	Service		0	$202.0000	$0.0000	$315.0000	$0	$0	$0	$0	$0	$0
1	**Foundational Infrastructure**	Foundational Infrastructure	Network - Data Center only	NW Data Center LoadBalance	LoadBalance-Dedicated (8588)	Processor		0	$2,698.0000	$0.0000	$4,212.0000	$0	$0	$0	$0	$0	$0
1	**Foundational Infrastructure**	Foundational Infrastructure	Network - Data Center only	NW Data Center LoadBalance	LoadBalance-Domain (8587)	Partition		288	$675.0000	$1,926.3991	$1,054.0000	$469	$0	$86	$555	$304	-$251
1	**Foundational Infrastructure**	Foundational Infrastructure	Network - Data Center only	NW Data Center LoadBalance	LoadBalance-Resource (8581)	Server		0	$34.0000	$0.0000	$53.0000	$0	$0	$0	$0	$0	$0
1	**Foundational Infrastructure**	Foundational Infrastructure	Network - Data Center only	NW Data Center LoadBalance	LoadBalance-Shared (8582)	Instance		0	$169.0000	$0.0000	$264.0000	$0	$0	$0	$0	$0	$0
1	**Foundational Infrastructure**	**Foundational Infrastructure**	**Network - Data Center only Total**					**22,493**				**$2,160**	**-$322**	**$424**	**$2,262**	**$1,500**	**-$762**
1	**Foundational Infrastructure Total**							**838,695**				**$9,852**	**-$2,541**	**$2,031**	**$9,342**	**$7,180**	**-$2,162**
Grand Total								**1,478,572,698**				**$84,253**	**-$3,687**	**$32,989**	**$113,556**	**$117,956**	**$4,401**

Customer Rate Impact
MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEAR 2017

Proposed FY2017 Rates projected against FY2016 individual service volumes indicates that the proposed FY2017 rate changes will result in an overall INCREASE in total cost to state agencies of $380,000. Specific agencies, of course, will be impacted differently based upon their needs and usage. The total increase/decrease will vary depending upon the actual FY2017 overall volume/usage by each agency. The tables below provides more detailed information regarding specific agency customer impact for each product line and shows the resulting customer increase/decrease.

Product Line	Agcy Code	Agency Name	$ FY16 Vol's	$ FY17 Vol's
Contact Center MN (CCM)	B04	Agriculture	$0	$0
	B11	Cosmetologist Exam Board	$0	$0
	B13	Commerce	$5	$5
	B14	Animal Health Board	$0	$0
	B20	Explore Minnesota Tourism	$1	$1
	B22	Employ & Econ Development	$73	$73
	B42	Labor & Industry	$13	$13
	B82	Public Utilities Comm	$1	$1
	E37	Education	$1	$1
	E44	Mn State Academies	$0	$0
	E60	Office of Higher Education	$2	$2
	G02	Administration	$0	$0
	G10	Minnesota Management & Budget	$4	$4
	G17	Human Rights	$0	$0
	G67	Revenue	$78	$123
	H12	Health	$10	$1
	H55	Human Services	$77	$77
	H60	MNSure	$18	$18
	H75	Veterans Affairs	$0	$0
	H7C	Nursing Board	$1	$0
	H7D	Pharmacy Board	$0	$0
	H7F	Dentistry Board	$0	$0
	H7X	Behavioral Health & Therapy Bd	$0	$0
	H9G	Ombud Mental Hlth & Dev Dis	$0	$0
	P07	Public Safety	$6	$16
	P78	Corrections	$2	$2
	R29	Natural Resources	$5	$5
	R32	Pollution Control Agency	$1	$1
	T79	Transportation	$7	$7
Contact Center MN (CCM) Total			**$308**	**$352**
Contracted Telecom Services (CTS)	B04	Agriculture	$11	$11
	B11	Cosmetologist Exam Board	$0	$0
	B13	Commerce	$3	$3
	B14	Animal Health Board	$0	$0
	B15	Barber Examiners Board	$0	$0
	B20	Explore Minnesota Tourism	$2	$2
	B22	Employ & Econ Development	$88	$88
	B41	Workers Comp Court of Appeals	$0	$0
	B42	Labor & Industry	$11	$11
	B7E	Architecture, Engineering Bd	$0	$0
	B7P	Accountancy Board	$0	$0
	B82	Public Utilities Comm	$0	$0
	B9D	Amateur Sports Comm	$0	$0
	E25	Perpich Ctr For Arts Education	$1	$1
	E37	Education	$2	$2
	E44	Mn State Academies	$1	$1
	E50	Arts Board	$0	$0
	E60	Office of Higher Education	$1	$1
	E77	MN Zoo	$0	$0
	G02	Administration	$7	$7
	G05	Racing Commission	$0	$0
	G09	Gambling Control Board	$1	$1
	G10	Minnesota Management & Budget	$1	$1
	G17	Human Rights	$7	$7
	G19	Indian Affairs Council	$0	$0
	G45	Bureau of Mediation Services	$0	$0
	G67	Revenue	$15	$15
	G92	Ombudsperson for Families	$0	$0
	G9K	Administrative Hearings	$0	$0
	G9L	Black Minnesotans Council	$0	$0
	G9M	Chicano/Latino Affairs Council	$0	$0
	G9N	Asian-Pacific Council	$0	$0
	G9X	Capitol Area Architect	$0	$0

Product Line	Agcy Code	Agency Name	$ FY16 Vol's	$ FY17 Vol's
	G9Y	Disability Council	$0	$0
	H12	Health	$28	$25
	H55	Human Services	$128	$128
	H60	MNSure	$54	$54
	H75	Veterans Affairs	$8	$6
	H7B	Medical Practice Board	$0	$0
	H7C	Nursing Board	$0	$0
	H7D	Pharmacy Board	$0	$0
	H7F	Dentistry Board	$1	$0
	H7H	Chiropractors Board	$0	$0
	H7J	Optometry Board	$0	$0
	H7K	Nursing Home Admin Board	$0	$0
	H7L	Social Work Board	$0	$0
	H7M	Marriage & Family Therapy	$0	$0
	H7Q	Podiatric Medicine Board	$0	$0
	H7R	Veterinary Medicine Board	$0	$0
	H7S	Emergency Medical Services Bd	$1	$1
	H7U	Dietetics & Nutrition Practice	$0	$0
	H7V	Psychology Board	$0	$0
	H7W	Physical Therapy Board	$0	$0
	H7X	Behavioral Health & Therapy Bd	$0	$0
	H9G	Ombud Mental Hlth & Dev Dis	$0	$0
	J68	Tax Court	$0	$0
	P07	Public Safety	$46	$46
	P78	Corrections	$53	$53
	P7T	Peace Officers Board (POST)	$0	$0
	P9E	Sentencing Guidelines Comm	$0	$0
	R29	Natural Resources	$99	$99
	R32	Pollution Control Agency	$8	$8
	R9P	Water & Soil Resources Board	$3	$3
	T79	Transportation	$100	$100
Contracted Telecom Services (CTS) Total			**$684**	**$677**
Data Center	B22	Employ & Econ Development	$155	$151
	B42	Labor & Industry	$1	$0
	E25	Perpich Ctr For Arts Education	$6	$0
	E37	Education	$0	$6
	G02	Administration	$0	$0
	G10	Minnesota Management & Budget	$48	$94
	G17	Human Rights	$0	$0
	G67	Revenue	$3	$0
	H12	Health	$1	$0
	H55	Human Services	$599	$487
	H60	MNSure	$55	$56
	H75	Veterans Affairs	$12	$12
	H9G	Ombud Mental Hlth & Dev Dis	$0	$0
	P07	Public Safety	$40	$66
	T79	Transportation	$37	$48
Data Center Total			**$956**	**$919**
Database	B04	Agriculture	$0	$0
	B13	Commerce	$1	$52
	B22	Employ & Econ Development	$3	$7
	E37	Education	$5	$5
	G02	Administration	$25	$25
	G10	Minnesota Management & Budget	$66	$66
	G17	Human Rights	$1	$1
	G67	Revenue	$5	$5
	G9K	Administrative Hearings	$1	$1
	H55	Human Services	$16	$16
	H60	MNSure	$24	$24
	H75	Veterans Affairs	$1	$0
	P07	Public Safety	$9	$9
	T79	Transportation	$0	$0
Database Total			**$158**	**$212**
IP Services	B04	Agriculture	$12	$12
	B11	Cosmetologist Exam Board	$0	$0
	B13	Commerce	$10	$10
	B14	Animal Health Board	$1	$1
	B15	Barber Examiners Board	$0	$0
	B20	Explore Minnesota Tourism	$1	$1
	B22	Employ & Econ Development	$62	$62
	B41	Workers Comp Court of Appeals	$0	$0
	B42	Labor & Industry	$13	$13
	B7E	Architecture, Engineering Bd	$0	$0

Product Line	Agcy Code	Agency Name	$ FY16 Vol's	$ FY17 Vol's
	B7P	Accountancy Board	$0	$0
	B82	Public Utilities Comm	$1	$1
	B9D	Amateur Sports Comm	$0	$0
	E25	Perpich Ctr For Arts Education	$2	$2
	E37	Education	$14	$14
	E44	Mn State Academies	$4	$4
	E60	Office of Higher Education	$2	$2
	G02	Administration	$9	$9
	G05	Racing Commission	$0	$0
	G09	Gambling Control Board	$1	$1
	G10	Minnesota Management & Budget	$12	$12
	G17	Human Rights	$1	$1
	G19	Indian Affairs Council	$0	$0
	G45	Bureau of Mediation Services	$0	$0
	G67	Revenue	$39	$39
	G92	Ombudsperson for Families	$0	$0
	G9K	Administrative Hearings	$4	$4
	G9L	Black Minnesotans Council	$0	$0
	G9M	Chicano/Latino Affairs Council	$0	$0
	G9N	Asian-Pacific Council	$0	$0
	G9X	Capitol Area Architect	$0	$0
	G9Y	Disability Council	$0	$0
	H12	Health	$52	$53
	H55	Human Services	$127	$127
	H60	MNSure	$6	$6
	H75	Veterans Affairs	$12	$13
	H7B	Medical Practice Board	$1	$1
	H7C	Nursing Board	$1	$1
	H7D	Pharmacy Board	$1	$1
	H7F	Dentistry Board	$1	$0
	H7H	Chiropractors Board	$0	$0
	H7J	Optometry Board	$0	$0
	H7K	Nursing Home Admin Board	$0	$0
	H7L	Social Work Board	$0	$0
	H7M	Marriage & Family Therapy	$0	$0
	H7Q	Podiatric Medicine Board	$0	$0
	H7R	Veterinary Medicine Board	$0	$0
	H7S	Emergency Medical Services Bd	$0	$0
	H7U	Dietetics & Nutrition Practice	$0	$0
	H7V	Psychology Board	$0	$0
	H7W	Physical Therapy Board	$0	$0
	H7X	Behavioral Health & Therapy Bd	$0	$0
	H9G	Ombud Mental Hlth & Dev Dis	$1	$1
	J68	Tax Court	$0	$0
	P07	Public Safety	$22	$22
	P78	Corrections	$17	$17
	P7T	Peace Officers Board (POST)	$0	$0
	P9E	Sentencing Guidelines Comm	$0	$0
	R29	Natural Resources	$48	$48
	R32	Pollution Control Agency	$28	$28
	R9P	Water & Soil Resources Board	$2	$2
	T79	Transportation	$104	$104
IP Services Total			**$612**	**$614**
LAN Services	B04	Agriculture	$0	$4
	B13	Commerce	$3	$3
	B14	Animal Health Board	$0	$2
	B22	Employ & Econ Development	$0	$38
	B42	Labor & Industry	$0	$2
	B7P	Accountancy Board	$0	$0
	B82	Public Utilities Comm	$0	$0
	B9D	Amateur Sports Comm	$0	$2
	E50	Arts Board	$0	$0
	E60	Office of Higher Education	$1	$1
	E77	MN Zoo	$0	$4
	G02	Administration	$2	$8
	G10	Minnesota Management & Budget	$1	$1
	G17	Human Rights	$1	$1
	G67	Revenue	$0	$0
	G9K	Administrative Hearings	$2	$2
	G9N	Asian-Pacific Council	$0	$0
	G9Y	Disability Council	$0	$0
	H55	Human Services	$0	$20
	H60	MNSure	$0	$0

Product Line	Agcy Code	Agency Name	$ FY16 Vol's	$ FY17 Vol's
	H75	Veterans Affairs	$13	$6
	H7K	Nursing Home Admin Board	$0	$3
	P07	Public Safety	$0	$5
	P78	Corrections	$1	$12
	R29	Natural Resources	$0	$31
	T79	Transportation	$0	$0
LAN Services Total			**$26**	**$144**
Mainframe	B04	Agriculture	$0	$0
	B13	Commerce	($0)	($0)
	B14	Animal Health Board	$0	$0
	B22	Employ & Econ Development	($9)	($9)
	B41	Workers Comp Court of Appeals	$0	$0
	B42	Labor & Industry	($0)	($0)
	B82	Public Utilities Comm	$0	$0
	E25	Perpich Ctr For Arts Education	$0	$0
	E37	Education	$0	$0
	E44	Mn State Academies	$0	$0
	E60	Office of Higher Education	$0	$0
	E77	MN Zoo	$0	$0
	G02	Administration	($0)	($0)
	G05	Racing Commission	$0	$0
	G09	Gambling Control Board	($0)	($0)
	G10	Minnesota Management & Budget	($0)	($0)
	G17	Human Rights	$0	$0
	G45	Bureau of Mediation Services	$0	$0
	G67	Revenue	($0)	($0)
	G9K	Administrative Hearings	($0)	($0)
	G9X	Capitol Area Architect	$0	$0
	H12	Health	$0	$0
	H55	Human Services	($86)	($85)
	H60	MNSure	$0	$0
	H75	Veterans Affairs	($0)	($0)
	H7B	Medical Practice Board	$0	$0
	H7C	Nursing Board	($0)	$0
	H7K	Nursing Home Admin Board	$0	($0)
	H9G	Ombud Mental Hlth & Dev Dis	$0	$0
	P07	Public Safety	($5)	($6)
	P78	Corrections	$0	$0
	P7T	Peace Officers Board (POST)	$0	$0
	R29	Natural Resources	($0)	($0)
	R32	Pollution Control Agency	$0	$0
	R9P	Water & Soil Resources Board	$0	$0
	T79	Transportation	($0)	($0)
Mainframe Total			**($100)**	**($101)**
Middleware	B13	Commerce	$2	$2
	B42	Labor & Industry	$0	$0
	B7E	Architecture, Engineering Bd	$0	$0
	B7P	Accountancy Board	$0	$0
	B82	Public Utilities Comm	$1	$1
	E60	Office of Higher Education	$0	$0
	G02	Administration	$1	$1
	G10	Minnesota Management & Budget	$0	$0
	H55	Human Services	$8	$8
	R29	Natural Resources	$0	$0
Middleware Total			**$13**	**$14**
MnGeo Service Bureau	B04	Agriculture	$0	$0
	B13	Commerce	$0	$0
	B22	Employ & Econ Development	$0	$0
	B82	Public Utilities Comm	$0	$0
	E37	Education	$0	$0
	G02	Administration	$0	$0
	G67	Revenue	$0	$0
	G9K	Administrative Hearings	$0	$0
	H12	Health	$0	$0
	H55	Human Services	$0	$0
	P07	Public Safety	$1	$0
	P78	Corrections	$1	$0
	R29	Natural Resources	$0	$0
	R32	Pollution Control Agency	$0	$0
	R9P	Water & Soil Resources Board	$0	$0
	T79	Transportation	$0	$0
MnGeo Service Bureau Total			**$3**	**$0**
Mobile Device Management	B04	Agriculture	$3	$2

Product Line	Agcy Code	Agency Name	$ FY16 Vol's	$ FY17 Vol's
	B11	Cosmetologist Exam Board	$0	$0
	B13	Commerce	$0	$1
	B14	Animal Health Board	$1	$1
	B15	Barber Examiners Board	$1	$0
	B20	Explore Minnesota Tourism	$0	$0
	B22	Employ & Econ Development	$0	$1
	B42	Labor & Industry	$2	$2
	B7P	Accountancy Board	$0	$0
	B82	Public Utilities Comm	$1	$0
	E37	Education	$1	$1
	E50	Arts Board	$0	$0
	E60	Office of Higher Education	$0	$0
	E77	MN Zoo	$0	$0
	G02	Administration	$0	$0
	G05	Racing Commission	$0	$0
	G10	Minnesota Management & Budget	$1	$1
	G17	Human Rights	$0	$0
	G19	Indian Affairs Council	$0	$0
	G45	Bureau of Mediation Services	$0	$0
	G67	Revenue	$1	$1
	G92	Ombudsperson for Families	$0	$0
	G9K	Administrative Hearings	$0	$0
	G9M	Chicano/Latino Affairs Council	$0	$0
	G9N	Asian-Pacific Council	$0	$0
	G9Y	Disability Council	$0	$0
	H12	Health	$10	$8
	H55	Human Services	$26	$18
	H60	MNSure	$1	$1
	H75	Veterans Affairs	$1	$2
	H7B	Medical Practice Board	$1	$0
	H7C	Nursing Board	$0	$0
	H7D	Pharmacy Board	$0	$0
	H7F	Dentistry Board	$0	$0
	H7H	Chiropractors Board	$0	$0
	H7K	Nursing Home Admin Board	$0	$0
	H7L	Social Work Board	$0	$0
	H7R	Veterinary Medicine Board	$0	$0
	H7S	Emergency Medical Services Bd	$0	$0
	H7V	Psychology Board	$0	$0
	H7W	Physical Therapy Board	$0	$0
	H7X	Behavioral Health & Therapy Bd	$0	$0
	H9G	Ombud Mental Hlth & Dev Dis	$0	$0
	J68	Tax Court	$0	$0
	P07	Public Safety	$6	$5
	P78	Corrections	$0	$1
	P7T	Peace Officers Board (POST)	$0	$0
	P9E	Sentencing Guidelines Comm	$0	$0
	R29	Natural Resources	$9	$9
	R32	Pollution Control Agency	$3	$2
	R9P	Water & Soil Resources Board	$0	$0
	T79	Transportation	$29	$14
Mobile Device Management Total			**$100**	**$71**
Network - Data Center only	B22	Employ & Econ Development	$55	$112
	B42	Labor & Industry	$0	$0
	E37	Education	$0	$0
	G02	Administration	$0	$0
	G10	Minnesota Management & Budget	$9	$10
	H12	Health	$0	$0
	H55	Human Services	$233	$156
	H60	MNSure	$73	$73
	H75	Veterans Affairs	$2	$15
	P07	Public Safety	$46	$46
	P78	Corrections	$0	$0
	T79	Transportation	$64	$65
Network - Data Center only Total			**$482**	**$478**
Office 365 (EUCC)	B04	Agriculture	$8	$8
	B11	Cosmetologist Exam Board	$0	$1
	B13	Commerce	$6	$6
	B14	Animal Health Board	$1	$1
	B15	Barber Examiners Board	$0	$0
	B20	Explore Minnesota Tourism	$1	$1
	B22	Employ & Econ Development	$27	$27
	B41	Workers Comp Court of Appeals	$0	$0

Product Line	Agcy Code	Agency Name	$ FY16 Vol's	$ FY17 Vol's
	B42	Labor & Industry	$9	$9
	B7E	Architecture, Engineering Bd	$0	$0
	B7P	Accountancy Board	$0	$0
	B82	Public Utilities Comm	$1	$1
	E25	Perpich Ctr For Arts Education	$0	$0
	E37	Education	$7	$7
	E50	Arts Board	$0	$0
	E60	Office of Higher Education	$1	$1
	E77	MN Zoo	$5	$5
	G02	Administration	$7	$7
	G05	Racing Commission	$1	$1
	G10	Minnesota Management & Budget	$6	$6
	G17	Human Rights	$1	$1
	G19	Indian Affairs Council	$0	$0
	G45	Bureau of Mediation Services	$0	$0
	G67	Revenue	$28	$28
	G92	Ombudsperson for Families	$0	$0
	G9K	Administrative Hearings	$9	$9
	G9L	Black Minnesotans Council	$0	$0
	G9M	Chicano/Latino Affairs Council	$0	$0
	G9N	Asian-Pacific Council	$0	$0
	G9X	Capitol Area Architect	$0	$0
	G9Y	Disability Council	$0	$0
	H12	Health	$29	$30
	H55	Human Services	$151	$151
	H60	MNSure	$4	$4
	H75	Veterans Affairs	$17	$17
	H7B	Medical Practice Board	$1	$1
	H7C	Nursing Board	$1	$1
	H7D	Pharmacy Board	$0	$0
	H7F	Dentistry Board	$0	$0
	H7H	Chiropractors Board	$0	$0
	H7J	Optometry Board	$0	$0
	H7K	Nursing Home Admin Board	$0	$0
	H7L	Social Work Board	$0	$0
	H7M	Marriage & Family Therapy	$0	$0
	H7Q	Podiatric Medicine Board	$0	$0
	H7R	Veterinary Medicine Board	$0	$0
	H7S	Emergency Medical Services Bd	$0	$0
	H7U	Dietetics & Nutrition Practice	$0	$0
	H7V	Psychology Board	$0	$0
	H7W	Physical Therapy Board	$0	$0
	H7X	Behavioral Health & Therapy Bd	$0	$0
	H9G	Ombud Mental Hlth & Dev Dis	$0	$0
	J68	Tax Court	$0	$0
	P07	Public Safety	$37	$37
	P78	Corrections	$80	$80
	P7T	Peace Officers Board (POST)	$0	$0
	P9E	Sentencing Guidelines Comm	$0	$0
	R29	Natural Resources	$48	$48
	R32	Pollution Control Agency	$21	$21
	R9P	Water & Soil Resources Board	$2	$2
	T79	Transportation	$98	$98
Office 365 (EUCC) Total			**$613**	**$614**
Security Services	B04	Agriculture	$1	$0
	B13	Commerce	$1	$0
	B22	Employ & Econ Development	$3	$0
	B42	Labor & Industry	$0	$0
	E37	Education	$18	$16
	G10	Minnesota Management & Budget	$1	$0
	G17	Human Rights	$0	$0
	G67	Revenue	$0	$0
	H55	Human Services	$28	$28
	H60	MNSure	$18	$16
	H75	Veterans Affairs	$6	$0
	P07	Public Safety	$39	$31
	R29	Natural Resources	$4	$0
	T79	Transportation	$7	$0
Security Services Total			**$125**	**$90**
Server	B04	Agriculture	$3	$8
	B13	Commerce	$2	$2
	B14	Animal Health Board	$0	$11
	B22	Employ & Econ Development	($2)	($1)

Product Line	Agcy Code	Agency Name	$ FY16 Vol's	$ FY17 Vol's
	B42	Labor & Industry	$2	$17
	B7E	Architecture, Engineering Bd	$0	$0
	B7P	Accountancy Board	$0	$0
	B82	Public Utilities Comm	$0	$1
	E37	Education	$1	$3
	E50	Arts Board	$0	$0
	E60	Office of Higher Education	($0)	($0)
	E77	MN Zoo	$0	$0
	G02	Administration	$7	$20
	G05	Racing Commission	$0	$2
	G09	Gambling Control Board	$0	($1)
	G10	Minnesota Management & Budget	$35	$41
	G17	Human Rights	$4	$7
	G45	Bureau of Mediation Services	$1	$2
	G67	Revenue	$0	$0
	G9K	Administrative Hearings	$3	$5
	H12	Health	$2	$5
	H55	Human Services	$107	$10
	H60	MNSure	$375	$392
	H75	Veterans Affairs	$5	$4
	H7B	Medical Practice Board	$0	($0)
	H7C	Nursing Board	$0	$1
	H7K	Nursing Home Admin Board	$0	$16
	H7L	Social Work Board	$0	($0)
	H7S	Emergency Medical Services Bd	$0	($1)
	H7W	Physical Therapy Board	$0	$0
	H7X	Behavioral Health & Therapy Bd	$0	($0)
	H9G	Ombud Mental Hlth & Dev Dis	$0	$1
	P07	Public Safety	$52	$34
	P78	Corrections	$2	($17)
	R29	Natural Resources	$0	$0
	R32	Pollution Control Agency	$0	$0
	R9P	Water & Soil Resources Board	($0)	($0)
	T79	Transportation	$0	$0
Server Total			**$598**	**$561**
Storage & Backup	B04	Agriculture	($0)	($0)
	B13	Commerce	($1)	($1)
	B22	Employ & Econ Development	($213)	($213)
	B41	Workers Comp Court of Appeals		
	B42	Labor & Industry	($1)	($9)
	B7E	Architecture, Engineering Bd	($0)	($0)
	B82	Public Utilities Comm	($0)	($1)
	E37	Education	($2)	($2)
	E60	Office of Higher Education	($0)	($0)
	G02	Administration	($3)	($3)
	G10	Minnesota Management & Budget	($72)	($64)
	G17	Human Rights	($4)	($5)
	G45	Bureau of Mediation Services	($0)	($0)
	G67	Revenue	($0)	($0)
	G92	Ombudsperson for Families	$0	$0
	G9K	Administrative Hearings	($4)	($4)
	G9Y	Disability Council	($0)	($0)
	H12	Health	($9)	($15)
	H55	Human Services	($544)	($564)
	H60	MNSure	($72)	($84)
	H75	Veterans Affairs	($2)	($8)
	H7F	Dentistry Board	($0)	($0)
	H7K	Nursing Home Admin Board	$0	($0)
	H7S	Emergency Medical Services Bd	$0	$0
	H9G	Ombud Mental Hlth & Dev Dis	($0)	($1)
	J68	Tax Court	($0)	($0)
	P07	Public Safety	($26)	($27)
	P78	Corrections	($11)	($10)
	R29	Natural Resources	($0)	($0)
	R32	Pollution Control Agency	$0	$0
	R9P	Water & Soil Resources Board	($0)	($0)
	T79	Transportation	**($4)**	**($4)**
Storage & Backup Total			($970)	($1,016)
Video & Conferencing	B04	Agriculture	$4	$4
	B11	Cosmetologist Exam Board	$0	$0
	B13	Commerce	$0	$0
	B14	Animal Health Board	$0	$0
	B20	Explore Minnesota Tourism	$0	$0

Product Line	Agcy Code	Agency Name	$ FY16 Vol's	$ FY17 Vol's
	B22	Employ & Econ Development	$5	$5
	B41	Workers Comp Court of Appeals	$0	$0
	B42	Labor & Industry	$2	$2
	B82	Public Utilities Comm	$1	$0
	E25	Perpich Ctr For Arts Education	$0	$0
	E37	Education	$9	$9
	E44	Mn State Academies	$0	$1
	E60	Office of Higher Education		
	E77	MN Zoo	$0	$0
	G02	Administration	$1	$1
	G05	Racing Commission	$0	$0
	G09	Gambling Control Board	$0	$0
	G10	Minnesota Management & Budget	$1	$1
	G17	Human Rights	$0	$0
	G45	Bureau of Mediation Services	$0	$0
	G67	Revenue	$10	$7
	G92	Ombudsperson for Families		
	G9K	Administrative Hearings	$1	$1
	G9L	Black Minnesotans Council	$0	$0
	G9M	Chicano/Latino Affairs Council	$0	$0
	G9Y	Disability Council	$0	$0
	H12	Health	$27	$23
	H55	Human Services	$28	$26
	H60	MNSure	$5	$5
	H75	Veterans Affairs	$3	$5
	H7B	Medical Practice Board	$0	$0
	H7C	Nursing Board	$0	$0
	H7F	Dentistry Board	$0	$0
	H7H	Chiropractors Board	$0	$0
	H7K	Nursing Home Admin Board	$0	$0
	H7L	Social Work Board	$0	$0
	H7S	Emergency Medical Services Bd	$0	$0
	H7V	Psychology Board	$0	$0
	H7W	Physical Therapy Board	$0	$0
	P07	Public Safety	$16	$15
	P78	Corrections	$3	$3
	P9E	Sentencing Guidelines Comm	$0	$0
	R29	Natural Resources	$7	$7
	R32	Pollution Control Agency	$11	$11
	R9P	Water & Soil Resources Board	**$1**	**$1**
	T79	Transportation	$24	$5
Video & Conferencing Total			$160	$134
Web	B04	Agriculture		
	B11	Cosmetologist Exam Board	$0	$0
	B13	Commerce	$0	$1
	B14	Animal Health Board	$0	$0
	B15	Barber Examiners Board	$0	$0
	B22	Employ & Econ Development	$17	$17
	B41	Workers Comp Court of Appeals	$0	$0
	B42	Labor & Industry	$0	$0
	B7E	Architecture, Engineering Bd	$0	$0
	B82	Public Utilities Comm	$0	$0
	E37	Education	$0	$0
	E50	Arts Board	$0	$0
	E60	Office of Higher Education	$0	$0
	G02	Administration	$8	$9
	G05	Racing Commission	$0	$0
	G09	Gambling Control Board	$0	$0
	G10	Minnesota Management & Budget	$0	$1
	G17	Human Rights	$0	$0
	G19	Indian Affairs Council	$0	$0
	G45	Bureau of Mediation Services	$0	$0
	G67	Revenue	$0	$0
	G92	Ombudsperson for Families	$0	$0
	G9K	Administrative Hearings	$8	$9
	G9L	Black Minnesotans Council	$6	$7
	G9M	Chicano/Latino Affairs Council	$0	$0
	G9N	Asian-Pacific Council	$7	$7
	G9X	Capitol Area Architect	$0	$0
	G9Y	Disability Council	$0	$0
	H12	Health	$0	$28
	H55	Human Services	$15	$22
	H60	MNSure	$6	$7

Product Line	Agcy Code	Agency Name	$ FY16 Vol's	$ FY17 Vol's
	H75	Veterans Affairs	$0	$0
	H7B	Medical Practice Board	$0	$0
	H7C	Nursing Board	$0	$0
	H7D	Pharmacy Board	$0	$0
	H7F	Dentistry Board	$0	$0
	H7H	Chiropractors Board	$0	$0
	H7J	Optometry Board	$0	$0
	H7K	Nursing Home Admin Board	$0	$0
	H7L	Social Work Board	$0	$0
	H7M	Marriage & Family Therapy	$0	$0
	H7Q	Podiatric Medicine Board	$0	$0
	H7R	Veterinary Medicine Board	$0	$0
	H7S	Emergency Medical Services Bd	$0	$0
	H7U	Dietetics & Nutrition Practice	$0	$0
	H7V	Psychology Board	$0	$0
	H7W	Physical Therapy Board	$0	$0
	H7X	Behavioral Health & Therapy Bd	$0	$0
	H9G	Ombud Mental Hlth & Dev Dis	$0	$0
	J68	Tax Court	$4	$5
	P07	Public Safety	$0	$5
	P9E	Sentencing Guidelines Comm	$0	$0
	R29	Natural Resources	$0	$0
	R32	Pollution Control Agency		
	R9P	Water & Soil Resources Board	**$0**	**$2**
	T79	Transportation	$0	$0
Web Total			$75	$131
Workstation Management	B04	Agriculture	$15	$15
	B11	Cosmetologist Exam Board	$1	$1
	B13	Commerce	$10	$10
	B14	Animal Health Board	$2	$2
	B15	Barber Examiners Board	$0	$0
	B20	Explore Minnesota Tourism	$3	$3
	B22	Employ & Econ Development	$46	$46
	B41	Workers Comp Court of Appeals	$1	$1
	B42	Labor & Industry	$15	$15
	B7E	Architecture, Engineering Bd	$0	$0
	B7P	Accountancy Board	$0	$0
	B82	Public Utilities Comm	$3	$3
	B9D	Amateur Sports Comm	$0	$0
	E50	Arts Board	$1	$1
	E60	Office of Higher Education	$4	$4
	G02	Administration	$20	$19
	G05	Racing Commission	$1	$0
	G09	Gambling Control Board	$2	$2
	G10	Minnesota Management & Budget	$8	$8
	G17	Human Rights	$3	$2
	G19	Indian Affairs Council	$0	$0
	G45	Bureau of Mediation Services	$4	$4
	G67	Revenue	$48	$48
	G92	Ombudsperson for Families	$1	$1
	G9K	Administrative Hearings	$45	$45
	G9L	Black Minnesotans Council	$0	$0
	G9M	Chicano/Latino Affairs Council	$0	$0
	G9N	Asian-Pacific Council	$0	$0
	G9X	Capitol Area Architect	$0	$0
	G9Y	Disability Council	$1	$0
	H12	Health	$45	$45
	H55	Human Services	$217	$217
	H60	MNSure	$0	$9
	H75	Veterans Affairs	$29	$29
	H7B	Medical Practice Board	$1	$1
	H7C	Nursing Board	$2	$2
	H7D	Pharmacy Board	$1	$1
	H7F	Dentistry Board	$1	$1
	H7H	Chiropractors Board	$0	$0
	H7J	Optometry Board	$0	$0
	H7K	Nursing Home Admin Board	$0	$0
	H7L	Social Work Board	$1	$1
	H7M	Marriage & Family Therapy	$0	$0
	H7Q	Podiatric Medicine Board	$0	$0
	H7R	Veterinary Medicine Board	$0	$0
	H7S	Emergency Medical Services Bd	$1	$0
	H7U	Dietetics & Nutrition Practice	$0	$0

Product Line	Agcy Code	Agency Name	$ FY16 Vol's	$ FY17 Vol's
	H7V	Psychology Board	$1	$0
	H7W	Physical Therapy Board	$0	$0
	H7X	Behavioral Health & Therapy Bd	$0	$0
	H9G	Ombud Mental Hlth & Dev Dis	$0	$1
	J68	Tax Court	$0	$0
	P07	Public Safety	$57	$57
	P78	Corrections	$154	$154
	P9E	Sentencing Guidelines Comm	$2	$2
	R29	Natural Resources	$72	$72
	R32	Pollution Control Agency	$28	$28
	R9P	Water & Soil Resources Board	**$31**	**$31**
	T79	Transportation	$152	$152
Workstation Management Total			$1,033	$1,038
WAN Services	B04	Agriculture	$4	$5
	B13	Commerce	$6	$6
	B14	Animal Health Board	$1	$1
	B20	Explore Minnesota Tourism	$1	$1
	B22	Employ & Econ Development	$67	$66
	B41	Workers Comp Court of Appeals	$0	$0
	B42	Labor & Industry	$6	$6
	B7E	Architecture, Engineering Bd	$0	$0
	B7P	Accountancy Board	$0	$0
	B82	Public Utilities Comm	$1	$1
	B9D	Amateur Sports Comm	$0	$1
	E25	Perpich Ctr For Arts Education	$2	$2
	E37	Education	$5	$5
	E44	Mn State Academies	$3	$3
	E50	Arts Board	$0	$0
	E60	Office of Higher Education		
	E77	MN Zoo	$2	$3
	G02	Administration	$9	$13
	G09	Gambling Control Board	$1	$1
	G10	Minnesota Management & Budget	$6	$8
	G17	Human Rights	$2	$2
	G19	Indian Affairs Council	$0	$0
	G45	Bureau of Mediation Services	$1	$1
	G67	Revenue	$34	$33
	G92	Ombudsperson for Families	$0	$0
	G9K	Administrative Hearings	$3	$3
	G9L	Black Minnesotans Council	$0	$0
	G9N	Asian-Pacific Council	$0	$0
	G9X	Capitol Area Architect	$0	$0
	G9Y	Disability Council	$0	$0
	H12	Health	$24	$11
	H55	Human Services	$116	$161
	H60	MNSure	$11	$11
	H75	Veterans Affairs	$24	$24
	H7B	Medical Practice Board	$0	$0
	H7C	Nursing Board	$0	$0
	H7F	Dentistry Board	$0	$0
	H7K	Nursing Home Admin Board	$2	$1
	H7M	Marriage & Family Therapy	$0	$0
	H7V	Psychology Board	$0	$0
	H7W	Physical Therapy Board	$0	$0
	H9G	Ombud Mental Hlth & Dev Dis	$0	$0
	J68	Tax Court	$0	$0
	P07	Public Safety	$278	$293
	P78	Corrections	$29	$33
	P7T	Peace Officers Board (POST)	$1	$1
	P9E	Sentencing Guidelines Comm	$0	$0
	R29	Natural Resources	$86	$102
	R32	Pollution Control Agency	**$12**	**$12**
	R9P	Water & Soil Resources Board	**$3**	**$3**
	T79	**Transportation**	**$104**	**$103**
WAN Services Total			**$848**	**$923**
Consolidated Total			**$5,725**	**$5,854**
Non-Consolidated Total	Various	**Non-Consolidated Customers**	**$2,253**	**$2,504**
Grand Total			**$7,979**	**$8,359**

Customer Rate Impact - SUMMARY BY AGENCY

Agency Code	Agency Name	$ FY16 Vol's	$ FY17 Vol's
B04	Agriculture	$60	$70
B11	Cosmetologist Exam Board	$2	$3
B13	Commerce	$48	$99
B14	Animal Health Board	$6	$18
B15	Barber Examiners Board	$1	$1
B20	Explore Minnesota Tourism	$9	$9
B22	Employ & Econ Development	$378	$472
B41	Workers Comp Court of Appeals	$2	$2
B42	Labor & Industry	$74	$81
B7E	Architecture, Engineering Bd	$1	$1
B7P	Accountancy Board	$1	$1
B82	Public Utilities Comm	$11	$12
B9D	Amateur Sports Comm	$0	$3
E25	Perpich Ctr For Arts Education	$11	$6
E37	Education	$61	$67
E44	Mn State Academies	$8	$9
E50	Arts Board	$3	$3
E60	Office of Higher Education	$12	$12
E77	MN Zoo	$8	$12
G02	Administration	$95	$117
G05	Racing Commission	$2	$4
G09	Gambling Control Board	$5	$5
G10	Minnesota Management & Budget	$126	$189
G17	Human Rights	$15	$18
G19	Indian Affairs Council	$1	$1
G45	Bureau of Mediation Services	$7	$8
G67	Revenue	$260	$298
G92	Ombudsperson for Families	$1	$1
G9K	Administrative Hearings	$72	$75
G9L	Black Minnesotans Council	$7	$7
G9M	Chicano/Latino Affairs Council	$1	$1
G9N	Asian-Pacific Council	$7	$8
G9X	Capitol Area Architect	$1	$0
G9Y	Disability Council	$2	$1
H12	Health	$219	$213
H55	Human Services	$1,248	$1,003
H60	MNSure	$579	$591
H75	Veterans Affairs	$132	$125
H7B	Medical Practice Board	$3	$3
H7C	Nursing Board	$5	$5
H7D	Pharmacy Board	$3	$3
H7F	Dentistry Board	$3	$2
H7H	Chiropractors Board	$1	$1
H7J	Optometry Board	$0	$0
H7K	Nursing Home Admin Board	$3	$20
H7L	Social Work Board	$2	$2
H7M	Marriage & Family Therapy	$0	$1
H7Q	Podiatric Medicine Board	$0	$0
H7R	Veterinary Medicine Board	$0	$1
H7S	Emergency Medical Services Bd	$2	$1
H7U	Dietetics & Nutrition Practice	$0	$0
H7V	Psychology Board	$1	$2
H7W	Physical Therapy Board	$0	$1
H7X	Behavioral Health & Therapy Bd	$1	$1
H9G	Ombud Mental Hlth & Dev Dis	$2	$4
J68	Tax Court	$5	$6
P07	Public Safety	$626	$656
P78	Corrections	$330	$328
P7T	Peace Officers Board (POST)	$2	$2
P9E	Sentencing Guidelines Comm	$3	$3
R29	Natural Resources	$379	$421
R32	Pollution Control Agency	$112	$111
R9P	Water & Soil Resources Board	$42	$43
T79	Transportation	$721	$692
Consolidated Total		**$5,725**	**$5,854**
Non-Consolidated Total		**$2,253**	**$2,504**
Grand Total		**$7,979**	**$8,359**

MINNESOTA MANAGEMENT & BUDGET —EMPLOYEE INSURANCE TRUST FUND

Services Provided

Minnesota Management & Budget provides for the administration of state employee fringe benefits and manages the Employee Insurance Trust Fund. The managers of this fund represent the state in relationships with private insurance carriers and manage the employer contributions and employee deductions collected to pay for fringe benefits.

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 determined based on generally accepted actuarial principles, using historical experience and reasonable assumptions. For the 2016 Plan Year, based on a projected 5.7 % medical trend increase, provided by MMB's consultant, and to maintain Contingency Reserves, a 7.4% premium increase was implemented. A copy of the related correspondence from the consultant, has been included. Employee premium contributions are determined through collective bargaining agreements. The employer contributions amounts are determined as a result of individual employee payroll records and deposited into the trust fund with the completion of each payroll cycle. These funds are then held in trust for the benefit of state employees.

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To: Travis Creel,General Accounting
Minnesota Management and Budget

From: Ed Keimig
Employee Insurance Division

Date: October 19, 2016

RE: Statewide Cost Allocation Plan (SWCAP), Fiscal Year 2016
Required Reserve Calculations for Federal Auditor.

Attached is the following information, related to the StateWide Cost Allocation Plan (SWCAP)

Page 1	2016 Financial Statement related to the Self Insured Medical and Dental Plans
Page 2 and 3	Required Reserve Calculations for the Self Insured Medical and Dental Plans
Page 4 and 5	Additional financial data related to the Required Reserves.
Pages 6 to 12	Supporting documentation related to IBNR estimates.
Pages 13 and 14	Correspondence from Consultant related to projected premium rates for 2016.
Page 15	Employee Insurance Trust Fund Narrative.

Let me know if you have any questions. (651-259-3713)

Thanks

cc: Julie Sonier

EMPLOYEE INSURANCE DIVISION
STATE EMPLOYEE GROUP INSURANCE PROGRAM
STATEMENTS OF REVENUE AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2016

(file-Segp16 w/s 19)	Self Insured Medical & Dental Plans	Other Plans	Adminis-trative	Total	Total Per CAFR (Rounded)
Revenue					
Premiums charged	$790,371,337	$34,447,440	($3,000)	$824,815,776	$824,816,000
Administrative fees and other Income	0	0	7,358,109	7,358,109	7,358,000
Total Revenue	790,371,337	34,447,440	7,355,109	832,173,885	832,174,000
Expenses					
Purchased Services	41,901,070	34,800,848	4,294,566	80,996,484	80,996,000
Salaries and Benefits	-	-	3,796,176	3,796,176	3,796,000
Claims	770,412,539	-	-	770,412,539	770,413,000
Depreciation	-	-	0	0	-
Repairs			3,101	3,101	3,000
Supplies			21,635	21,635	21,000
Indirect Costs	-	-	86,602	86,602	86,000
Other Expenses	4,789,116	-	84,369	4,873,485	4,873,000
Total Expenses	817,102,725	34,800,848	8,286,450	860,190,023	860,188,000
Operating Income (Loss)	(26,731,388)	(353,408)	(931,341)	(28,016,137)	(28,014,000)
Investment Income	1,552,964	32,449	64,749	1,650,161	1,650,000
Total Non Operating Revenue	1,552,964	32,449	64,749	1,650,161	1,650,000
Net Change in Reserves for Claims	(25,178,424)	(320,959)	(866,592)	(26,365,976)	(26,364,000)
Internal Transfer	6,152,292	(6,203,292)	51,000	0	0
Transfer To General Fund	0	0	(20,550)	(20,550)	(21,000)
Reserve for Claims - Beginning of Year	163,875,072	9,171,272	2,571,127	175,617,471	175,615,000
Change in Accounting Principal	0	0	0	0	0
Reserve for Claims - End of Year	$144,848,940	$2,647,021	$1,734,985	$149,230,947	$149,230,000

SELF INSURED MEDICAL PLANS
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2016

(file-Segp16 w/s 19)

Reserve For Unpaid Claims (Admin & Medical)

1) Unpaid administrative fees	$0	
2) Performance Incentive:		
Expected Annual Claims & Expenditures	$737,000,000	
Performance incentive factor	0.50%	
Retention Reserve Required	3,685,000	
Total Reserve for Unpaid Retention Costs		3,685,000

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	$737,000,000	
Percentage per Carrier estimates	9.07%	
Total Reserve for Unpaid Claims		66,825,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2016 is 33 % of total Claims.
The 33 % figure is made up of the following three components:

1) The 2016 contract year was funded at the expected claim level plus retention.
   The 2016 maximum premium level is 125 % of expected claims.
   The reserve margin is the 25% difference.

2) The premium stabilization reserve 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 2016 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	$737,000,000	
Percentage per established reserve policy	33%	
Total Reserve For Claim Fluctuations		243,210,000
Total Required Health Plan Reserve as of June 30, 2016		313,720,000

SELF INSURED DENTAL PLAN
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2016

(file-Segp16 w/s 19)

Reserve For Unpaid Claims (Admin & Dental)

1) Unpaid administrative fees	-	
2) Performance Incentive:		
Expected Annual Claims & Expenditures	$49,700,000	
Performance incentive factor	1.00%	
Retention Reserve Required	497,000	
Total Reserve for Unpaid Retention Costs		497,000

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	$49,700,000	
Percentage per Carrier estimates	3.18%	
Total Reserve for Unpaid Claims		1,580,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2016 is 10 % of total Claims.
The 10 % figure is made up of the following three components:

1) The 2016 contract year was funded at the expected claim level plus retention.
   The 2016 maximum premium level is 106 % of expected claims.
   The reserve margin is the 6% difference.

2) The premium stabilization reserve 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 2016 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	$49,700,000	
Percentage per established reserve policy	10%	
Total Reserve For Claim Fluctuations		4,970,000
Total Required Dental Plan Reserve as of June 30, 2016		7,047,000

STATE EMPLOYEE GROUP INSURANCE PROGRAM
RESERVE ANALYSIS
AS OF JUNE 30, 2016
(file-Segp16 w/s 19)

DETAIL OF CLAIMS PAYABLE IN THE SEGIP FY 2016 FINANCIAL STATEMENTS AS REPORTED TO THE LEGISLATURE

Medical IBNR	66,825,000
Dental IBNR	1,580,000
Subtotal - Medical & Dental	68,405,000
Reserve for MML	1,982,000
Total Claims Payable	**70,387,000**

COMPONENTS OF THE HEALTH & DENTAL PLAN RESERVE ANALYSIS, AS OF JUNE 30, 2016

	Health Plans (Page 2)	**Dental Plan** (Page 3)	**Total**
Reserve for unpaid retention costs	3,685,000	497,000	4,182,000
Reserve for unpaid claims	66,825,000	1,580,000	68,405,000
Reserve for claim fluctuations			
Reserve margin	184,250,000	2,982,000	187,232,000
PSR	36,850,000	1,242,500	38,092,500
Overlapping of fiscal years	22,110,000	745,500	22,855,500
Total Required Reserves	**313,720,000**	**7,047,000**	**320,767,000**

SUMMARY OF MEDICAL & DENTAL PLAN RESERVES

	Reported in Financial Statements	Reported in Reserve Calculation	Difference
Reserve for unpaid retention costs	-	4,182,000	(4,182,000)
Reserve for unpaid claims	68,405,000	68,405,000	0
Reserve for claim fluctuations			
Reserve margin	-	187,232,000	(187,232,000)
PSR	-	38,092,500	(38,092,500)
Overlapping of fiscal years	-	22,855,500	(22,855,500)
Total	68,405,000	320,767,000	(252,362,000)

Per Page 1 - Reserve for claims - End of Year 144,848,940

STATE EMPLOYEE GROUP INSURANCE PROGRAM
IBNR for Health and Dental Plans
As of June 30, 2016
(file-Segp16 w/s 19)

Self Funded Medical Plans		**IBNR Medical Claims**		**IBNR Pharmacy Claims**	**Total IBNR**
Blue Cross	Pg. 6	40,760,000	Pg. 9	2,956,000	43,716,000
Health Partners	Pg. 7	10,300,000	Pg. 9	1,687,000	11,987,000
Preferred One	Pg. 8	10,000,000	Pg. 9	1,122,000	11,122,000
Total Medical Plans		61,060,000		5,765,000	66,825,000
Self Funded Dental Plans					
Delta Dental	Pg. 10	820,000			820,000
Health Partner Dental	Pg. 11	760,000			760,000
Total Dental Plans		1,580,000			1,580,000
				Mn Life (Page 12)	1,982,000
				Total IBNR	70,387,000

State of MN Actives - Total
Reserve Key: 10110
201606

Incurred Month	6 of 12 C.F.	Paid Claims	Ultimate Liability	Required Reserves	Participants	Cost per Participant	Cumulative Reserves	Claims Paid Over Limit
		30 Day						
201307	1.0000	$ 25,901,174	$ 25,901,174	$ -	72380	$357.85	$ -	$ -
201406	1.0000	$ 25,828,068	$ 25,828,024	$ (44)	70469	$366.53	$ 2,571	$ -
201407	1.0000	$ 26,829,979	$ 26,995,132	$ 165,154	70392	$381.16	$ 167,725	$ -
201408	1.0000	$ 25,444,372	$ 25,476,516	$ 32,144	70378	$361.54	$ 199,869	$ -
201409	1.0000	$ 25,831,669	$ 25,844,024	$ 12,356	70163	$368.17	$ 212,225	$ -
201410	1.0000	$ 30,584,048	$ 30,592,231	$ 8,183	70609	$433.15	$ 220,408	$ -
201411	1.0000	$ 25,507,644	$ 25,523,841	$ 16,198	70612	$361.24	$ 236,606	$ -
201412	1.0000	$ 31,772,487	$ 31,780,432	$ 7,945	70768	$448.97	$ 244,551	$ -
201501	1.0000	$ 28,555,298	$ 28,559,668	$ 4,371	71082	$401.72	$ 248,921	$ -
201502	1.0000	$ 26,402,894	$ 26,383,921	$ (18,972)	70943	$372.17	$ 229,949	$ -
201503	1.0000	$ 31,995,455	$ 32,017,488	$ 22,033	71038	$450.40	$ 251,982	$ -
201504	1.0000	$ 28,642,329	$ 28,648,858	$ 6,529	71125	$402.70	$ 258,511	$ -
201505	1.0000	$ 28,072,802	$ 28,086,223	$ 13,421	70936	$395.75	$ 271,932	$ -
201506	1.0000	$ 29,042,626	$ 29,062,402	$ 19,776	70763	$410.42	$ 291,708	$ -
201507	0.9999	$ 29,265,535	$ 29,300,844	$ 35,308	70725	$413.84	$ 327,016	$ -
201508	0.9999	$ 27,625,119	$ 27,768,781	$ 143,662	70563	$391.54	$ 470,678	$ -
201509	0.9977	$ 27,520,397	$ 27,604,915	$ 84,519	70415	$391.75	$ 555,197	$ -
201510	0.9969	$ 29,974,321	$ 30,103,755	$ 129,433	70939	$423.83	$ 684,630	$ -
201511	0.9906	$ 29,450,629	$ 29,622,206	$ 171,577	70841	$419.66	$ 856,207	$ -
201512	0.9882	$ 32,343,643	$ 32,647,857	$ 304,214	70869	$461.85	$ 1,160,421	$ -
201601	0.9843	$ 23,307,477	$ 23,719,483	$ 412,006	65881	$360.04	$ 1,572,427	$ -
201602	0.9805	$ 23,720,271	$ 24,290,936	$ 570,666	65882	$368.70	$ 2,143,092	$ -
201603	0.9631	$ 25,462,361	$ 26,274,929	$ 812,568	65948	$398.42	$ 2,955,661	$ -
201604	0.9272	$ 23,729,976	$ 25,898,930	$ 2,168,955	65972	$392.57	$ 5,124,615	$ -
201605	0.8475	$ 21,868,747	$ 26,963,419	$ 5,094,673	65939	$408.91	$ 10,219,288	$ -
201606	0.3836	$ 9,915,173	$ 28,654,666	$ 18,739,493	65789	$435.55	$ 28,958,781	$ -
Total		$ 959,230,791	$ 988,189,572	$ 28,958,781				$ -

						Rounded Amt	Aligned Incentive Provider Sttlments	Total
2012							$4,716,350	
2013						0	5,679,387	
	Allowed Clms PMPM							
2014	$	318,115,948	$ 318,360,499	$ 244,551		240,000	2,300,000	$2,540,000
2015	$	348,891,049	$ 349,806,919	$ 915,870	210 Day Run Out	920,000	5,000,000	$5,920,000
2016	$	128,004,004	$ 155,802,364	$ 27,798,360	30 Day Run Out	27,800,000	4,500,000	$32,300,000
				$ 28,958,781		$ 28,960,000	$ 11,800,000	$ 40,760,000

Comment of Aligned Incentive/Provider Settlements

The 2012 Final settlement was 1.42 % of paid Claims. (Total $ 4,716,350.)
The 2013 Final settlement was 1.79 % of paid Claims. (Total $ 5,679,387.)
2014 Interim Settlement - $ 1,687,098 , an additional $ 2.3 million estimated for final settlement amount (1.26 % of claims)
Based on 2015 Results - Used a Flat Amount of $ 5 million, which is 1.43% of completed claims.
2016 - Used 2.9 % of completed claims.

Page 6 - Blue Cross IBNR

Carrier HealthPartners

IBNR Estimate at end of Quarter

2nd Quarter ending 06/30/16 - 30 Day run Out

Service Dates	Paid Claims	Est. of Ultimate Liability	IBNR Estimate
Jul-15	$15,049,251	$15,048,999	($252)
Aug-15	$14,255,528	$14,257,592	$2,064
Sep-15	$13,512,236	$13,515,874	$3,638
Oct-15	$15,003,528	$15,010,399	$6,871
Nov-15	$12,937,613	$12,949,463	$11,850
Dec-15	$15,526,794	$15,508,347	($18,447)
Jan-16	$13,211,865	$13,260,317	$48,452
Feb-16	$13,718,108	$13,850,314	$132,207
Mar-16	$14,582,508	$14,923,979	$341,471
Apr-16	$13,889,303	$14,468,856	$579,554
May-16	$12,659,503	$14,273,037	$1,613,534
Jun-16	$6,750,806	$14,333,334	$7,582,528
Subtotal - Jul '15 to Jun '16	$161,097,042	$171,400,511	$10,303,469

		Rounded
2015 Plan Year	$5,723	0
2016 Plan Year	$10,297,746	10,300,000
		$10,300,000

Page 7 Health Partners IBNR

Preferred One
IBNR Worksheet - Including Pharmacy
12 Months Ending 12/31/15- 210 Day Run Out

	(SEGP 16) 6/30/2016 Total Paid Claims	6/30/2016 Total Paid RX Claims	6/30/2016 Total Paid Medical Claims	(30 Day run out) 6/30/2016 Total Projected Claims	IBNR
January - 15	8,513,353	1,484,465	7,028,888	8,513,353	0
February	8,272,032	1,413,998	6,858,034	8,272,032	0
March	10,158,735	1,571,158	8,587,577	10,158,735	0
April	9,045,087	1,497,350	7,547,737	9,045,087	0
May	9,293,452	1,561,713	7,731,739	9,291,751	(1,701)
June	8,840,063	1,558,367	7,281,696	8,840,760	697
July	9,367,502	1,652,581	7,714,921	9,383,987	16,485
August	8,655,210	1,710,006	6,945,204	8,674,528	19,318
September	8,396,402	1,680,733	6,715,669	8,425,265	28,863
October	9,538,853	1,709,775	7,829,078	9,583,802	44,949
Nov	8,413,504	1,641,997	6,771,507	8,468,876	55,372
December	10,121,313	1,815,925	8,305,388	10,217,637	96,324
	108,615,506	19,298,068	89,317,438	108,875,813	260,307
				Rounded	**300,000**

Preferred One
IBNR Worksheet - Including Pharmacy
6 Months Ending 06/30/16- 30 Day Run Out

	(SEGP 16) 6/30/2016 Total Paid Claims	6/30/2016 Total Paid RX Claims	6/30/2016 Total Paid Medical Claims	(30 Day run out) 6/30/2016 Total Projected Claims	IBNR
January - 16	9,958,066	1,885,959	8,072,107	11,351,414	1,393,348
February	9,631,740	1,879,950	7,751,790	9,792,208	160,468
March	11,132,775	1,967,729	9,165,046	11,493,405	360,630
April	10,328,302	1,944,228	8,384,074	10,898,860	570,558
May	9,685,439	1,980,310	7,705,129	11,276,760	1,591,321
June	5,152,569	2,072,356	3,080,213	10,726,855	5,574,286
	55,888,891	11,730,532	44,158,359	65,539,502	9,650,611
				Rounded	**9,700,000**
			Total -2015 and 2016		**10,000,000**

Page 8 - Pref One IBNR

SEGIP
Review of Navitus Expenditures
Fiscal 2016
(file - Fiscal16)

Pharmacy Claims

Invoice Date			01/05/16	06/01/16	06/28/16	Per SWIFT 06/30/16	07/05/16		
Claim Dates	From		Bi- Month 01/01/16	Bi- Month 06/01/16	Direct Pay 05/31/16	(Soft Close)	Bi- Month 06/16/16		Rounded IBNR Est at 06/30/16
	To		01/15/16	06/15/16	06/26/16		06/30/16	At 1.02	JE 10 B
2016 Plan Year									
Blue Cross	G100048	412004	2,985,006	3,065,275	2,455	32,664,781	2,897,450	2,955,399	2,956,000
Health Partners	G100047	412004	1,510,333	1,748,719	480	18,525,926	1,653,633	1,686,706	1,687,000
Pref One	G100051	412004	994,340	970,337	840	10,778,382	1,100,119	1,122,121	1,122,000
	Total Claims		5,489,679	5,784,331	3,775	61,969,089	5,651,202	5,764,226	5,765,000

*

Page 9- Pharmacy IBNR

Month	Totals	Incurred Month ----------> 0	1	2	3	4	5	6
JUL	2,457,714	1,967,262	415,857	32,676	16,622	6,536	2,660	4,845
AUG	2,359,219	1,963,686	328,051	31,129	12,590	4,098	4,246	3,245
SEP	2,122,068	1,661,718	377,895	38,587	21,219	6,345	3,623	2,533
OCT	2,261,729	1,865,344	311,768	43,883	20,419	4,363	4,100	2,272
NOV	2,023,153	1,672,200	290,480	27,068	13,466	8,220	2,152	2,559
DEC	2,459,379	2,054,353	347,954	25,977	13,273	8,093	1,885	687
JAN'16	2,898,325	2,467,331	366,318	31,863	17,082	2,591	2,600	1,198
FEB	2,757,392	2,184,356	491,302	52,869	8,716	5,267	3,213	3,057
MAR	3,003,661	2,460,985	434,901	64,614	15,670	6,415	4,116	3,088
APR	2,776,170	2,208,968	480,041	47,690	17,102	9,279	4,647	1,887
MAY	2,728,893	2,312,035	332,490	39,674	14,217	12,923	7,516	2,175
JUN	2,697,916	2,227,238	392,603	42,505	16,008	4,802	3,784	3,759

$820,000 IBNR as of June 30, 2016*

* The IBNR figure includes a 10% margin

Page 10 - Delta Dental IBNR

Carrier HealthPartners
Dental IBNR Estimate for Fiscal Year-End
All Packages ending June 2016

Service Dates	Paid Claims	Est. of Ultimate Liability	IBNR Estimate
JUL 2015	$1,087,563	$1,087,563	$0
AUG 2015	$1,088,112	$1,088,231	$120
SEP 2015	$961,148	$961,359	$211
OCT 2015	$1,019,813	$1,020,205	$392
NOV 2015	$1,000,524	$1,001,074	$550
DEC 2015	$1,182,266	$1,183,242	$976
JAN 2016	$1,463,362	$1,465,296	$1,934
FEB 2016	$1,350,623	$1,353,453	$2,830
MAR 2016	$1,488,331	$1,493,266	$4,935
APR 2016	$1,271,145	$1,278,198	$7,053
MAY 2016	$1,289,000	$1,302,052	$13,053
JUN 2016	$1,339,907	$1,367,870	$27,963
Total - Jul. '15 to Jun. '16	$14,541,792	$14,601,810	$60,018

RTU Risk Cap Adjustment - Jan. to Jun. '16 (Estimated amount due at 06/30/16)	$370,557
Total - Jul. '15 to Jun. '16 estimated outstanding liability	$430,575

* **July 2016 run-out included in paid claims**		**IBNR with July**
(Jan to June claims paid in July)	$329,518	$760,094
	Rounded Amount	**$760,000**

Page 11 - Health Partners Dental IBNR

Reserve for Unpaid Retention Costs

The retention costs are paid during the month based on an estimate of enrollment in the month fees are due. No reserve at month-end is required.

Total Retention Reserve Needed June 30, 2016	0

Reserve for Unpaid Claims Costs

The reserve for unpaid claims costs is made up of the following components:

1. The unpaid claims costs are calculated using the expected death claims and AD&D claims for 2016 and the established reserve policy ratio of 1/12 of expected claims.

2. Included in the unpaid claims reserve is an amount equal to 67% of unpaid claims costs associated with the increase in the waiver of premium disability.

1. Calculation of 2016 unpaid claims reserve:

Expected 2016 death claims per 2017 rate renewal	6,665,900	A	
Expected 2016 AD&D claims per 2017 rate renewal	255,900	B	
Total expected claims for 2016	6,921,800		
Reserve policy ratio	1/12		
Estimated unreported claims			576,817

2. Calculation of unpaid claims associated with waiver of premium disability

Expected 2016 waiver of premium for disability per 2017 renewal	28,900	C	
Estimated reserve percentage	67.00%		
Estimated unpaid claims on waiver of premium for disability claims			19,363

Total Unpaid Claims Reserve Needed June 30, 2016	596,180

Reserve for Claim Fluctuations

The reserve for Claims Fluctuations for 2016 is 19% of expected premium.
The 19% figure is made up of three components and is calculated as follows:

1. For 2016 contract year the funding level will be at the expected claims level plus expenses less interest credits. The expected claims level plus expenses less interest credits is the "Expected Premium".
   The 2016 attachment point is 100% of expected claims plus expenses less interest credits.
   The reserve margin is the 10% difference.
2. The premium stabilization reserve is 8% of expected premiums per the established reserve policy.
3. The reserve for the overlapping of fiscal years is 1% of expected premiums per the established reserve policy.

Calculation of 2016 claims fluctuation reserve:

Total Expected Premium for 2016	7,292,700	D	
Percentage per established reserve policy	19.00%		
Total Claims Fluctuation Reserve Needed June 30, 2016			1,385,613
Total June 30, 2016 Basic Life Trust Reserve			1,981,793
Rounded			1,982,000

Keimig, Ed L (MMB)

From: Herschbach, Jonathan (US - Minneapolis) <jherschbach@DELOITTE.com>
Sent: Monday, April 20, 2015 11:38 AM
To: Sonier, Julie (MMB); Anderson, Bruce P (MMB); Keimig, Ed L (MMB); Regnier, Mary D (MMB); Horsman, Shari L (MMB); Larson, Paul R (MMB); Lundholm, Beth (MMB); Ehlenz, Jodi L (MMB)
Cc: Pechacek, Patrick (US - Minneapolis); Johnson, Josh (US - Minneapolis)
Subject: 2016 Renewal Response - Trend Summary
Attachments: MMB - 2015-2016 Trend Summary_20150420.xlsx

All-

Attached is a summary of the projected trends provided by the plan administrators in the 2016 renewal responses. There were no real surprises this time. Rx trends are very high, but were expected to be high and are driven by the high cost trend of specialty drugs (as well as specialty's growing proportion of the total). There are a large number of "high value" special deals expiring at the end of 2015. These produce a "bounce back" effect in 2016, which makes 2015-2016 trend higher than the prior year. We expect that some of these deals will continue in addition to new deals materializing, which will likely lower this number. We won't know specifics on that impact until the fall.

The data shown here does factor in all special deal trend for existing and expiring deals. The data was not adjusted as it has been in year's past since current utilization trend projections seem appropriate, considering actual SEGIP experience. Please let me know if you have any questions about these numbers or their development.

Thanks,
-Jon

Jonathan Herschbach, ASA, MAAA
Manager
HC ARAA
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v.E.1

Minnesota Management and Budget

Advantage Plan - SEGIP

Trend Projection Summary 2013-2015

All Plans Combined - Projected MMB Trends

	14-15 Trends		
Type	Cost	Util	Total
IP	4.5%	-1.0%	3.5%
OP	4.0%	2.0%	6.1%
PH	2.9%	0.5%	3.5%
RX	7.5%	0.6%	8.2%
Total			**4.9%**

	15-16 Trends		
Type	Cost	Util	Total
IP	5.4%	-1.2%	4.0%
OP	4.3%	2.6%	7.0%
PH	4.4%	0.8%	5.3%
RX	5.9%	1.3%	7.3%
Total			**5.8%**

	14-16 Trends		
Type	Cost	Util	Total
IP	10.1%	-2.2%	7.7%
OP	8.4%	4.7%	13.5%
PH	7.5%	1.3%	8.9%
RX	13.8%	2.0%	16.1%
Total			**11.0%**

** Trends obtained during 2014 renewals*

Adjustment to 2016 Projected Trends

Subsequent ACO deals with providers (Reduction in Trends)	-0.5%
Austism Benefits - Increase in Benefits effective 01/01/16	0.4%
2016 Medical Trends -Increase in Allowed Claims	**5.7%**

MINNESOTA MANAGEMENT & BUDGET —EMPLOYEE INSURANCE TRUST FUND

Services Provided

Minnesota Management & Budget provides for the administration of state employee fringe benefits and manages the Employee Insurance Trust Fund. The managers of this fund represent the state in relationships with private insurance carriers and manage the employer contributions and employee deductions collected to pay for fringe benefits.

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 determined based on generally accepted actuarial principles, using historical experience and reasonable assumptions. For the 2016 Plan Year , based on a projected 5.7 % medical trend increase, provided by MMB's consultant, and to maintain Contingency Reserves, a 7.4% premium increase was implemented. A copy of the related correspondence from the consultant, has been included. Employee premium contributions are determined through collective bargaining agreements. The employer contributions amounts are determined as a result of individual employee payroll records and deposited into the trust fund with the completion of each payroll cycle. These funds are then held in trust for the benefit of state employees.

DEPARTMENT OF ADMINISTRATION—WORKERS' COMPENSATION REVOLVING FUND

Services Provided

The Workers' Compensation Program is made up of four units as follows:

Claims Management

- Determines liability and either contests or pays workers' compensation claims filed against the state by its employees
- Direct the efforts to return injured employees back to the job, recover costs from negligent third parties, and seek final resolutions for all claims

Legal Services

- Represents state agencies in workers' compensation disputes to protect the legal interests of the state

Safety and Hygiene Unit

- Provides consultative resources to all state agencies
- Help identify and correct workplace safety hazards that put employees at risk for work related injury or illness
- Provides worker exposure assessments, indoor air quality surveys, employee training, and safety program development

OMB Uniform Guidance, 2 CFR part 200, subpart 200.431(c)

- *"The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and workers compensation insurance...are allowable..."*

How Rates are Computed

Rates are based on the actual cost of claims plus administrative expense for each state agency.

Fund 2001

Workers Compensations Revolving Account
Fiscal Year 2016 Summary

Appropriation Unit	Administration G021221		Premiums G021222		Claims Paid G021223		Summary	
Revenue:								
Receipts	$43,236	$43,236	$5,021,513	$5,021,513	$21,218,988	$21,218,988	$26,283,737	$26,283,737
Expenses:								
Expenditures	3,519,390		4,621,248		19,729,202		27,869,840	
Encumbrances	1,720	3,521,110	61	4,621,309	11,000	19,740,201	12,720	27,882,560
Operating Income/(Loss)		(3,477,874)		400,204		1,478,787		(1,598,823)
Other Sources or Uses								
Transfers In/ (Out)		3,178,273		(765,111)		(2,413,162)		-
Net Income or (Loss)		(299,601)		(364,907)		(934,375)		(1,598,883)
Prior Balance Forward Out (Beginning Account Balance)	543,448		5,064,564		3,195,680		8,803,692	
Adjustments to Prior Period reciepts	-		-		-		-	
Current Balance Forward In		543,448		5,064,564		3,195,680		8,803,692
Balance Forward Out (Ending Account Balance)		243,847		4,699,657		2,261,305		7,204,809
Less: Original Appropriated Balance				-		3,437,690	*	3,437,690
Accumulated Account Balance		$ 243,847		$ 4,699,657		$ (1,176,385)		$ 3,767,119

	$23,248,592	Expenditures in "Administration" & "Claims Paid"
	3,874,765	"Administration" & "Claims Paid" Allowable reserves (60 days operating costs)
**	3,800,000	"Premiums" recommended reserves
	7,674,765	Allowable Reserves
	$ (3,907,647)	Excess Reserves

* The Program's State Compensation Revolving Fund, a Special Revenue Fund from which workers' compensation payments are made, was created during the 1934 legislative session. Over the years, the General Fund and other funds have contributed a **total of $3,437,690**. These dollars are used to make workers' compensation payments for the pay-as-you-go agencies until they are reimbursed to the Fund by the injured employee's state agency, the Special Compensation Fund, the Workers' Compensation Reinsurance Association, or recovered from a subrogation claim.

** Oliver Wyman Acturial Consulting Inc has done two reviews of the 'Premium Pool' reserves. The first in 2007 and the second in 2014. The recommended reserves were $3,233,000 from 2007 to 2013. **In 2014, the recommendation was to increase the reserves to $3,800,000**

BUDGET_PERIO	2016
LEDGER	ACTUALS
FUND_CODE	2001

Row Labels	agency	CUST_NAME	Sum of SumOfMONETARY_AMOUNT
G021221	**0**	-	(4,186.19)
	000	MN STATE FAIR	(1,890.00)
	B04	AGRICULTURE DEPT	(50.00)
	B13	COMMERCE DEPT	(925.00)
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	(1,250.00)
	B41	WORKERS COMP COURT OF APPEALS	(50.00)
	B42	LABOR AND INDUSTRY DEPT	(485.00)
	B43	IRON RANGE RESOURCES	(415.00)
	E26	MN STATE COLLEGES/UNIVERSITIES	(2,365.00)
	E37	EDUCATION DEPARTMENT	(100.00)
	E40	HISTORICAL SOCIETY	(250.00)
	E44	MN STATE ACADEMIES	(50.00)
	E77	ZOOLOGICAL BOARD	(730.00)
	G02	ADMINISTRATION DEPT	(1,695.00)
	G10	MINNESOTA MANAGEMENT & BUDGET	(60.00)
	G39	GOVERNORS OFFICE	(50.00)
	G67	REVENUE DEPT	(520.00)
	H12	HEALTH DEPT	(415.00)
	H55	HUMAN SERVICES DEPT	(1,070.00)
	H75	VETERANS AFFAIRS DEPT	(4,185.00)
	H7F	DENTISTRY BOARD	(60.00)
	J33	TRIAL COURTS	(770.00)
	J50	GUARDIAN AD LITEM BOARD	(425.00)
	J58	COURT OF APPEALS	0.00
	L10	LEGISLATIVE COORDINATING COMMISSION	(120.00)
	L12	MN HOUSE	(120.00)
	P01	MILITARY AFFAIRS DEPT	(365.00)
	P07	PUBLIC SAFETY DEPT	(530.00)
	P78	CORRECTIONS DEPT	(10,220.00)
	R29	NATURAL RESOURCES DEPT	(5,735.00)
	R32	POLLUTION CONTROL AGENCY	(535.00)
	T79	TRANSPORTATION DEPT	(3,615.00)
G021221 Total			**(43,236.19)**

G021222	**0**	-	(352,879.84)	*Includes adjustment for $58,566.92that is missing a fiscal year designation
	000	MN STATE FAIR	(115,588.00)	
	B04	AGRICULTURE DEPT	(166,905.00)	
	B11	COSMETOLOGIST EXAMINERS BOARD	(9,931.00)	
	B13	COMMERCE DEPT	(70,563.00)	
	B14	ANIMAL HEALTH BOARD	(8,998.00)	
	B15	BARBER EXAMINERS BOARD	(980.00)	
	B20	EXPLORE MINNESOTA TOURISM	(7,467.00)	
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	(355,803.00)	
	B24	PUBLIC FACILITIES AUTHORITY	(341.00)	
	B34	HOUSING FINANCE AGENCY	(60,599.00)	
	B41	WORKERS COMP COURT OF APPEALS	(4,858.00)	
	B42	LABOR AND INDUSTRY DEPT	(384,622.00)	
	B43	IRON RANGE RESOURCES	(78,827.00)	
	B7E	ARCHITECTURE, ENGINEERING BD	(1,837.00)	
	B7G	COMBATIVE SPORTS COMMISSION	0.00	
	B7P	ACCOUNTANCY BOARD	(214.00)	
	B7S	PRIVATE DETECTIVES BOARD	(170.00)	
	B82	PUBLIC UTILITIES COMM	(2,215.00)	
	B9D	AMATEUR SPORTS COMM	(170.00)	
	E25	PERPICH CENTER FOR ARTS EDUCATION	(7,624.00)	
	E37	EDUCATION DEPARTMENT	(66,580.00)	
	E44	MN STATE ACADEMIES	(224,079.00)	
	E50	ARTS BOARD	(681.00)	
	E60	OFFICE OF HIGHER EDUCATION	(2,881.00)	
	E77	ZOOLOGICAL BOARD	(204,332.00)	
	E9W	HIGHER ED FACILITIES AUTHORITY	(170.00)	
	G02	ADMINISTRATION DEPT	(389,757.00)	
	G03	LOTTERY	(28,853.00)	
	G05	RACING COMMISSION	(639.00)	
	G09	GAMBLING CONTROL BOARD	(3,062.00)	
	G10	MINNESOTA MANAGEMENT & BUDGET	(50,633.00)	
	G17	HUMAN RIGHTS DEPT	(11,787.00)	
	G19	INDIAN AFFAIRS COUNCIL	(1,409.00)	
	G38	INVESTMENT BOARD	(980.00)	
	G39	GOVERNORS OFFICE	(4,733.00)	
	G45	MEDIATION SERVICES DEPT	(554.00)	

G021222	**G46**	MN.IT Services	(128,747.00)
	G53	SECRETARY OF STATE	(4,378.00)
	G61	OFFICE OF THE STATE AUDITOR	(10,914.00)
	G67	REVENUE DEPT	(280,837.00)
	G69	TEACHERS RETIREMENT ASSOC	(3,548.00)
	G92	OMBUDSPERSON FOR FAMILIES	(213.00)
	G9J	CAMPAIGN FINANCE BOARD	(426.00)
	G9K	ADMINISTRATIVE HEARINGS	(11,705.00)
	G9L	COUNCIL FOR MINNESOTANS OF AFRICAN HE	(170.00)
	G9M	MINNESOTA COUNCIL ON LATINO AFFAIRS	(170.00)
	G9N	ASIAN-PACIFIC COUNCIL	(170.00)
	G9X	CAPITOL AREA ARCHITECT	(170.00)
	G9Y	DISABILITY COUNCIL	(450.00)
	H12	HEALTH DEPT	(184,411.00)
	H60	MNSure	(7,145.00)
	H75	VETERANS AFFAIRS DEPT	(16,202.00)
	H7B	MEDICAL PRACTICE BOARD	(814.00)
	H7C	NURSING BOARD	(5,329.00)
	H7D	PHARMACY BOARD	(769.00)
	H7F	DENTISTRY BOARD	(831.00)
	H7H	CHIROPRACTIC EXAMINERS BOARD	(398.00)
	H7J	OPTOMETRY BOARD	(170.00)
	H7K	NURSING HOME ADMIN BOARD	(383.00)
	H7L	SOCIAL WORK BOARD	(515.00)
	H7M	MARRIAGE & FAMILY THERAPY BD	(170.00)
	H7Q	PODIATRIC MEDICINE	(170.00)
	H7R	VETERINARY MEDICINE BOARD	(170.00)
	H7S	EMERGENCY MEDICAL SERVICES BD	(442.00)
	H7U	DIETETICS & NUTRITION PRACTICE	(170.00)
	H7V	PSYCHOLOGY BOARD	(402.00)
	H7W	PHYSICAL THERAPY BOARD	(170.00)
	H7X	BEHAVIORAL HEALTH & THERAPY BD	(213.00)
	H9G	OMBUDSMAN MH/DD	(681.00)
	J33	TRIAL COURTS	(298,969.00)
	J50	GUARDIAN AD LITEM BOARD	(24,296.00)
	J52	PUBLIC DEFENSE BOARD	(58,142.00)
	J58	COURT OF APPEALS	(4,394.00)
	J65	SUPREME COURT	(39,492.00)
	J68	TAX COURT	(341.00)

G021222	**L10**	LEGISLATIVE COORDINATING COMMISSION	(4,261.00)	
	L11	SENATE	(30,797.00)	
	L12	MN HOUSE	(21,189.00)	
	L49	LEGISLATIVE AUDITOR	(2,470.00)	
	P01	MILITARY AFFAIRS DEPT	(213,706.00)	
	P07	PUBLIC SAFETY DEPT	(895,377.00)	
	P7T	PEACE OFFICERS BOARD (POST)	(426.00)	
	P9E	SENTENCING GUIDELINES COMM	(213.00)	
	R32	POLLUTION CONTROL AGENCY	(76,565.00)	
	R9P	WATER & SOIL RESOURCES BOARD	(9,133.00)	
G021222 Total			**(4,962,945.84)**	*Total excluding adjustment for $58,566.92 equals <5,021,512.76>
G021223	**0**	-	(834,589.69)	*Includes adjustment for $6,670 that is missing a fiscal year designation
	B42	LABOR AND INDUSTRY DEPT	(1,150,390.87)	
	E26	MN STATE COLLEGES/UNIVERSITIES	(2,759,636.14)	
	E40	HISTORICAL SOCIETY	(60,038.34)	
	G06	ATTORNEY GENERAL	(15,329.56)	
	G46	MN.IT Services	(16,486.41)	
	G62	MINN STATE RETIREMENT SYSTEM	47,035.66	
	G63	PUBLIC EMPLOYEES RETIREMENT ASSOC	(4,431.70)	
	H55	HUMAN SERVICES DEPT	(7,927,168.58)	
	H75	VETERANS AFFAIRS DEPT	(1,696,392.29)	
	J70	JUDICIAL STANDARDS BOARD	(123.47)	
	P78	CORRECTIONS DEPT	(2,075,056.00)	
	R29	NATURAL RESOURCES DEPT	(1,525,822.00)	
	T79	TRANSPORTATION DEPT	(3,193,888.88)	
G021223 Total			**(21,212,318.27)**	*Total excluding adjustment for $6,670 equals <21,218,988.27>
Grand Total			**(26,218,500.30)**	

$	43,236.19
$	5,021,512.76
$	21,218,988.27
$	26,283,737.22

BUSINESS_UNIT	LEDGER	FISCAL_YEAR	CHARTFIELD3	ACCOUNT	SumOfMONETARY_AMOUNT	CUST_ID	agency	CUST_NAME	DEPTID	FUND_CODE	BUDGET_PERIOD
G0213	ACTUALS	2016	G021222	553078	-50633	G100100001	G10	MINNESOTA MANAGEMENT & BUDGET	G0246801	2001	2016
G0213	ACTUALS	2016	G021223	553078	-7927168.58	H550100001	H55	HUMAN SERVICES DEPT	G0246811	2001	2016
G0213	ACTUALS	2016	G021221	513304	-10220	P780100001	P78	CORRECTIONS DEPT	G0246708	2001	2016
G0213	ACTUALS	2016	G021221	553090	-2092.02	-	0	-	G0246701	2001	2016
G0213	ACTUALS	2016	G021221	513304	-925	B130100001	B13	COMMERCE DEPT	G0246708	2001	2016
G0213	ACTUALS	2016	G021221	513304	-100	E370100001	E37	EDUCATION DEPARTMENT	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-3548	G690100001	G69	TEACHERS RETIREMENT ASSOC	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-4733	G390100001	G39	GOVERNORS OFFICE	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-1409	G190100001	G19	INDIAN AFFAIRS COUNCIL	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-155999	B420100001	B42	LABOR AND INDUSTRY DEPT	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-3062	G090100001	G09	GAMBLING CONTROL BOARD	G0246801	2001	2016
G0213	ACTUALS	2017	G021223	553078	-45532.15	P780100001	P78	CORRECTIONS DEPT	G0246811	2001	2016
G0213	ACTUALS	2016	G021222	553078	-389757	G020100001	G02	ADMINISTRATION DEPT	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-170	H7U0100001	H7U	DIETETICS & NUTRITION PRACTICE	G0246801	2001	2016
G0213	ACTUALS	2016	G021221	513304	-770	J330100001	J33	TRIAL COURTS	G0246708	2001	2016
G0201	ACTUALS	2016	G021222	553078	0	-	0	-	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-4394	J580100001	J58	COURT OF APPEALS	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-170	G9L0100001	G9L	COUNCIL FOR MINNESOTANS OF AFRICAN H	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-170	H7J0100001	H7J	OPTOMETRY BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-681	E500100001	E50	ARTS BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	0	B7G0100001	B7G	COMBATIVE SPORTS COMMISSION	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-4858	B410100001	B41	WORKERS COMP COURT OF APPEALS	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-24296	J500100001	J50	GUARDIAN AD LITEM BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021223	553078	-2029523.85	P780100001	P78	CORRECTIONS DEPT	G0246811	2001	2016
G0213	ACTUALS	2016	G021222	553078	-60599	B340100001	B34	HOUSING FINANCE AGENCY	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-831	H7F0100001	H7F	DENTISTRY BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	514213	-448869.12	-	0	-	G0246801	2001	2016
G0213	ACTUALS	2016	G021223	514213	-546188.35	B420100001	B42	LABOR AND INDUSTRY DEPT	G0246811	2001	2016
G0213	ACTUALS	2016	G021221	513304	-530	P070100001	P07	PUBLIC SAFETY DEPT	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-58142	J520100001	J52	PUBLIC DEFENSE BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-170	G9M0100001	G9M	MINNESOTA COUNCIL ON LATINO AFFAIRS	G0246801	2001	2016
G0213	ACTUALS	2016	G021221	513304	-520	G670100001	G67	REVENUE DEPT	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-426	G9J0100001	G9J	CAMPAIGN FINANCE BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-213	G920100001	G92	OMBUDSPERSON FOR FAMILIES	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-39492	J650100001	J65	SUPREME COURT	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-184411	H120100001	H12	HEALTH DEPT	G0246801	2001	2016
G0213	ACTUALS	2016	G021221	513304	-50	B040100001	B04	AGRICULTURE DEPT	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-980	G380100001	G38	INVESTMENT BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-681	H9G0100001	H9G	OMBUDSMAN MH/DD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-383	H7K0100001	H7K	NURSING HOME ADMIN BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-398	H7H0100001	H7H	CHIROPRACTIC EXAMINERS BOARD	G0246801	2001	2016

G0213	ACTUALS	2016	G021222	553078	-2881	E600100001	E60	OFFICE OF HIGHER EDUCATION	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-21189	L120100001	L12	MN HOUSE	G0246801	2001	2016
G0213	ACTUALS	2016	G021221	513304	-250	E400100001	E40	HISTORICAL SOCIETY	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-170	E9W0100001	E9W	HIGHER ED FACILITIES AUTHORITY	G0246801	2001	2016
G0213	ACTUALS	2016	G021223	553078	-1696392.29	H750100001	H75	VETERANS AFFAIRS DEPT	G0246811	2001	2016
G0213	ACTUALS	2016	G021223	514213	-835702.01	-	0	-	G0246811	2001	2016
G0213	ACTUALS	2016	G021221	513304	-485	B420100001	B42	LABOR AND INDUSTRY DEPT	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-204332	E770100001	E77	ZOOLOGICAL BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-170	G9N0100001	G9N	ASIAN-PACIFIC COUNCIL	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-76565	R320100001	R32	POLLUTION CONTROL AGENCY	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-442	H7S0100001	H7S	EMERGENCY MEDICAL SERVICES BD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-769	H7D0100001	H7D	PHARMACY BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-66580	E370100001	E37	EDUCATION DEPARTMENT	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-70563	B130100001	B13	COMMERCE DEPT	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-9931	B110100001	B11	COSMETOLOGIST EXAMINERS BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-30797	L110100001	L11	SENATE	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-11705	G9K0100001	G9K	ADMINISTRATIVE HEARINGS	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-554	G450100001	G45	MEDIATION SERVICES DEPT	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-7624	E250100001	E25	PERPICH CENTER FOR ARTS EDUCATION	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-170	G9X0100001	G9X	CAPITOL AREA ARCHITECT	G0246801	2001	2016
G0213	ACTUALS	2016	G021221	513304	-5735	R290100001	R29	NATURAL RESOURCES DEPT	G0246708	2001	2016
G0201	ACTUALS	0	G021223	514213	6670	-	0	-	G0246811	2001	2016
G0213	ACTUALS	2016	G021221	513304	-535	R320100001	R32	POLLUTION CONTROL AGENCY	G0246708	2001	2016
G0213	ACTUALS	2016	G021221	513304	-830	H550100001	H55	HUMAN SERVICES DEPT	G0246708	2001	2016
G0213	ACTUALS	2016	G021221	513304	-425	J500100001	J50	GUARDIAN AD LITEM BOARD	G0246708	2001	2016
G0213	ACTUALS	2016	G021221	513304	-1250	B220100001	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-1837	B7E0100001	B7E	ARCHITECTURE, ENGINEERING BD	G0246801	2001	2016
G0213	ACTUALS	2016	G021221	513304	-50	B410100001	B41	WORKERS COMP COURT OF APPEALS	G0246708	2001	2016
G0213	ACTUALS	2017	G021221	513304	-630	E770100001	E77	ZOOLOGICAL BOARD	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-224079	E440100001	E44	MN STATE ACADEMIES	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-402	H7V0100001	H7V	PSYCHOLOGY BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-515	H7L0100001	H7L	SOCIAL WORK BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-170	H7R0100001	H7R	VETERINARY MEDICINE BOARD	G0246801	2001	2016
G0213	ACTUALS	2017	G021221	513304	-240	H550100001	H55	HUMAN SERVICES DEPT	G0246708	2001	2016
G0213	ACTUALS	2016	G021223	553078	-1525822	R290100001	R29	NATURAL RESOURCES DEPT	G0246811	2001	2016
G0213	ACTUALS	2016	G021222	553078	-28853	G030100001	G03	LOTTERY	G0246801	2001	2016
G0213	ACTUALS	2016	G021223	553078	-123.47	J700100001	J70	JUDICIAL STANDARDS BOARD	G0246811	2001	2016
G0213	ACTUALS	2016	G021221	513304	-1695	G020100001	G02	ADMINISTRATION DEPT	G0246708	2001	2016
G0213	ACTUALS	2016	G021221	513304	0	J580100001	J58	COURT OF APPEALS	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-895377	P070100001	P07	PUBLIC SAFETY DEPT	G0246801	2001	2016
G0213	ACTUALS	2016	G021221	513304	-50	G390100001	G39	GOVERNORS OFFICE	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-355803	B220100001	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	G0246801	2001	2016
G0213	ACTUALS	2017	G021223	514213	-604202.52	B420100001	B42	LABOR AND INDUSTRY DEPT	G0246811	2001	2016
G0213	ACTUALS	2016	G021222	553078	-2215	B820100001	B82	PUBLIC UTILITIES COMM	G0246801	2001	2016

G0213	ACTUALS	2016	G021222	553078	-450	G9Y0100001	G9Y	DISABILITY COUNCIL	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-341	B240100001	B24	PUBLIC FACILITIES AUTHORITY	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-426	P7T0100001	P7T	PEACE OFFICERS BOARD (POST)	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-170	H7W0100001	H7W	PHYSICAL THERAPY BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-280837	G670100001	G67	REVENUE DEPT	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-2470	L490100001	L49	LEGISLATIVE AUDITOR	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-814	H7B0100001	H7B	MEDICAL PRACTICE BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021221	513304	-60	H7F0100001	H7F	DENTISTRY BOARD	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-115588	0000140510	000	MN STATE FAIR	G0246801	2001	2016
G0213	ACTUALS	2016	G021223	553078	-3193888.88	T790100001	T79	TRANSPORTATION DEPT	G0246811	2001	2016
G0213	ACTUALS	2016	G021221	513304	-415	B430100001	B43	IRON RANGE RESOURCES	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-170	B9D0100001	B9D	AMATEUR SPORTS COMM	G0246801	2001	2016
G0213	ACTUALS	2016	G021221	513304	-4185	H750100001	H75	VETERANS AFFAIRS DEPT	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-4378	G530100001	G53	SECRETARY OF STATE	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-128747	G460100001	G46	MN.IT Services	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-78827	B430100001	B43	IRON RANGE RESOURCES	G0246801	2001	2016
G0213	ACTUALS	2016	G021223	553078	-16486.41	G460100001	G46	MN.IT Services	G0246811	2001	2016
G0213	ACTUALS	2016	G021222	553078	-980	B150100001	B15	BARBER EXAMINERS BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021221	513304	-3615	T790100001	T79	TRANSPORTATION DEPT	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-170	B7S0100001	B7S	PRIVATE DETECTIVES BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-7467	B200100001	B20	EXPLORE MINNESOTA TOURISM	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-16202	H750100001	H75	VETERANS AFFAIRS DEPT	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-10914	G610100001	G61	OFFICE OF THE STATE AUDITOR	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-170	H7Q0100001	H7Q	PODIATRIC MEDICINE	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-213	P9E0100001	P9E	SENTENCING GUIDELINES COMM	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-9133	R9P0100001	R9P	WATER & SOIL RESOURCES BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021221	513304	-120	L100100001	L10	LEGISLATIVE COORDINATING COMMISSION	G0246708	2001	2016
G0213	ACTUALS	2016	G021221	513304	-100	E770100001	E77	ZOOLOGICAL BOARD	G0246708	2001	2016
G0213	ACTUALS	2016	G021221	513304	-2365	E260100001	E26	MN STATE COLLEGES/UNIVERSITIES	G0246708	2001	2016
G0213	ACTUALS	2016	G021223	553078	-15329.56	G060100001	G06	ATTORNEY GENERAL	G0246811	2001	2016
G0213	ACTUALS	2016	G021222	514213	-122675	B420100001	B42	LABOR AND INDUSTRY DEPT	G0246801	2001	2016
G0201	ACTUALS	2016	G021222	514213	78617.78	-	0	-	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-166905	B040100001	B04	AGRICULTURE DEPT	G0246801	2001	2016
G0201	ACTUALS	2016	G021223	514213	13380.73	-	0	-	G0246811	2001	2016
G0213	ACTUALS	2016	G021222	553078	-298969	J330100001	J33	TRIAL COURTS	G0246801	2001	2016
G0213	ACTUALS	2017	G021222	514213	-105948	B420100001	B42	LABOR AND INDUSTRY DEPT	G0246801	2001	2016
MN001	ACTUALS	2016	G021222	512001	-41195.42	-	0	-	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-213706	P010100001	P01	MILITARY AFFAIRS DEPT	G0246801	2001	2016
G0213	ACTUALS	2016	G021221	513304	-1890	0000140510	000	MN STATE FAIR	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-639	G050100001	G05	RACING COMMISSION	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-341	J680100001	J68	TAX COURT	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-4261	L100100001	L10	LEGISLATIVE COORDINATING COMMISSION	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-7145	H600100001	H60	MNSure	G0246801	2001	2016
G0201	ACTUALS	0	G021222	514213	58566.92	-	0	-	G0246801	2001	2016

G0213	ACTUALS	2016	G021223	553078	-2759636.14	E260100001	E26	MN STATE COLLEGES/UNIVERSITIES	G0246811	2001	2016
G0213	ACTUALS	2016	G021223	553078	-60038.34	E400100001	E40	HISTORICAL SOCIETY	G0246811	2001	2016
G0213	ACTUALS	2016	G021223	553078	-4431.7	G630100001	G63	PUBLIC EMPLOYEES RETIREMENT ASSOC	G0246811	2001	2016
G0213	ACTUALS	2016	G021223	553078	47035.66	G620100001	G62	MINN STATE RETIREMENT SYSTEM	G0246811	2001	2016
G0213	ACTUALS	2016	G021222	553078	-213	H7X0100001	H7X	BEHAVIORAL HEALTH & THERAPY BD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-8998	B140100001	B14	ANIMAL HEALTH BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021222	553078	-11787	G170100001	G17	HUMAN RIGHTS DEPT	G0246801	2001	2016
MN001	ACTUALS	2016	G021223	512001	-18938.41	-	0	-	G0246811	2001	2016
MN001	ACTUALS	2016	G021221	512001	-2094.17	-	0	-	G0246701	2001	2016
G0213	ACTUALS	2016	G021222	553078	-214	B7P0100001	B7P	ACCOUNTANCY BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021221	513304	-50	E440100001	E44	MN STATE ACADEMIES	G0246708	2001	2016
G0213	ACTUALS	2016	G021221	513304	-415	H120100001	H12	HEALTH DEPT	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-5329	H7C0100001	H7C	NURSING BOARD	G0246801	2001	2016
G0213	ACTUALS	2016	G021221	513304	-365	P010100001	P01	MILITARY AFFAIRS DEPT	G0246708	2001	2016
G0213	ACTUALS	2016	G021221	513304	-60	G100100001	G10	MINNESOTA MANAGEMENT & BUDGET	G0246708	2001	2016
G0213	ACTUALS	2016	G021222	553078	-170	H7M0100001	H7M	MARRIAGE & FAMILY THERAPY BD	G0246801	2001	2016
G0213	ACTUALS	2016	G021221	513304	-120	L120100001	L12	MN HOUSE	G0246708	2001	2016

LEDGER	BUSINESS_UNIT	FUND_CODE	DEPTID	CHARTFIELD3	BUDGET_PERIOD	M_TRNSFR_IN_AMT	M_TRNSFR_OUT_AMT	M_FORWARD_IN_AMT	M_FORWARD_OUT_AMT	M_COLLECTED_AMT	M_EXPENDED_AMT	M_PRE_ENCUM_AMT	M_ENCUM_AMT	M_EXPENDED_NON_PAY	Total Expended	W_SNAPSHOT_DATE	W_RPTG_MO_NBR	W_RPTG_MO_NBR
KK_APP_BUD	MN001	2001	G021GCSV	G021221	2016	-3178273	0	-543448.21	243847.13	-43236.19	2893666.11	0	1720.26	625724.08	3519390.19	21-Apr-17	201704	201608
KK_APP_BUD	MN001	2001	G021GCSV	G021222	2016	0	765110.98	-5064563.89	4699656.65	-5021512.76	0	0	60.63	4621248.39	4621248.39	21-Apr-17	201704	201608
KK_APP_BUD	MN001	2001	G021GCSV	G021223	2016	0	2413162.2	-3195680	2261304.94	-21218988.3	0	0	10999.52	19729201.61	19729201.61	21-Apr-17	201704	201608

Risk Management – Workers' Compensation
FY17 BUSINESS PLAN HIGHLIGHTS

May 6, 2016

Workers' Compensation is proposing a 9.0% increase in Administration fee, a 4.9% in Attorney fee, and a 4.4% increase in Paralegal rate.

Pages 3-4

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.

We are proposing a 9.0% increase to the Workers' Compensation Program's administrative fee. This amounts to $253,562 bringing the fee total to $3,070,922. A carry forward of interest earnings has been used in the past to offset expenses that were not being covered by the administrative fee. These interest earnings have diminished and can no longer offset the difference. The increase is needed to continue current level of services, pay salaries, and other operating expenses. We are also requesting an increase to our legal services rates to match the rates charged by the Attorney General's Office. Current rates are not covering costs. The proposed rate increases apply to both legal and paralegal services.

Workers' Compensation has: achieved a $1,275,182 surplus reduction to premiums in the FY17 premium pool; realized a $1,779,354 YTD reduction in FY16 workers' compensation benefit costs; achieved nearly a 6.0% reduction in the workers' compensation claim incident rate in FY15 resulting in a total reduction of nearly 27.5% since MnSAFE's inception in FY12.

The economic impacts are: Minnesota Department of Labor and Industry's (DLI) interpretation of the Hartwig and Ekdahl decisions; frequency and severity of claims impacts total costs; condition of the financial and insurance markets impacts the state's reinsurance rate.

The legislative Impacts are: changes made to workers' compensation laws through legislation or administrative rules can impact costs either positively and negatively; interpretation of the laws years later by the workers' compensation court system can also have a significant financial impact to our business.

Pages 5-15

Our program consists of two separate customer types based on the way they pay for workers' compensation coverage. Pay-as-you-go program: after making claim payments, state agencies are invoiced for payments made on their behalf during the prior month. Premium pool: 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.

Other significant aspects of the business include: reinsurance- the state and all other insurers and self-insured employers in Minnesota are required to purchase workers' compensation reinsurance through the WCRA; special assessment - we pay a special assessment to DLI from the workers' compensation Fund. The assessment is included in premium pool calculations and is also invoiced on a monthly basis to the pay-as-you-go agencies.

Program administration: we collect administrative fees from our customers to pay for operating costs for claims management, administrative support, and safety and loss control services. Although the Program continues to manage its controllable expenses and has leveraged technology to improve efficiencies, the fees paid by agencies to reimburse the Fund for administration do not cover the full costs.

Pages 16-23

M.S. 176.541 requires that the Program provide workers' compensation coverage for employees of any department of the state, including the Historical Society. Departments include the executive, legislative, judicial branches of state government, and MnSCU. In addition to the Historical Society, the Program provides workers' compensation coverage for other quasi-state agencies such as the Minnesota Zoo and the Minnesota State Fair.

Overall, the workers' compensation special revenue fund is stable. However, administrative fees charged to state agencies continue to not cover operating costs even with a reduction of FTEs. We anticipate the need for additional fee increases in the future.

A variety of economic and business challenges impact our costs. For example: frequency and severity of claims impacts total costs. Financial impact of the DLI interpretation of the Hartwig and Ekdahl decisions resulting in the need to bill some agencies for claims involving contested supplementary benefit payments. 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.

The proposed rate increase will: provide necessary funds to continue to manage claims; allow us to retain experienced staff; ensure adequate retained earnings to cover claim costs.

Page 24

ASSUMPTIONS – An explanation of changes in revenue/expenditures.

Pages 25-26

RATE MATRIX – Includes projected expenditures and billable units used to determine the rates.

Page 27

SIX-YEAR RATE COMPARISON

Page 28

PROFORMA – A six year comparison of revenues, expenditures, and changes in retained earnings.

	FY17 PROFORMA	Change FY17-16	Percent Change
Revenue (operating/non-operating)	$31,842,306	$3,713,569	13.2%
Salaries	$2,912,500	$5,308	.2%
Non-Salaries/non-operating Expenses	$28,865,207	$3,682,247	14.6%

Projected FY17 Net Income (Loss) $64,599 **Projected FY17 Retained Earnings $12,465,531**

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ORGANIZATION CHART – 27.6 FTEs in FY17

RISK MANAGEMENT DIVISION

Workers' Compensation

Fund 2001

FISCAL YEAR 2017

Business Plan

May 6, 2016
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Executive Summary

Who are we and what do 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.

What are our goals for next year

We have the following goals for the coming year:

- Control workers' compensation costs for state agencies
- Continue customer service levels
- Improve timely reporting of new claims
- Develop plans to address results from the statewide safety perception survey that should have a positive impact on MnSAFE results.
- Sustain and promote MnSAFE initiative

What are our proposed rates

We are proposing a 9.0% increase to the Workers' Compensation Program's administrative fee. This amounts to $253,562 bringing the fee total to $3,070,922. A carry forward of interest earnings has been used in the past to offset expenses that were not being covered by the administrative fee. These interest earnings have diminished and can no longer offset the difference. The increase is needed to:

- Continue current level of services
- Pay salaries and other operating expenses

Fiscal Year	2002	2004		2013	2016	2017
Program Admin Fees	$2,936,000	$2,496,000		$2,620,800	$2,817,360	$3,070,922

We are also requesting an increase to our legal services rates to match the rates charged by the Attorney General's Office. Current rates are not covering costs. The proposed rate increases apply to both legal and paralegal services

Product/Services Legal	Current Rate ($)	Proposed Rate ($)	Change ($)	Change (%)
Attorney rate	123.00	129.00	6.00	4.9%
Paralegal rate	68.00	71.00	3.00	4.4%

See page 14 for detailed rates.

What are our successes, challenges, along with economic and legislative impacts

Successes

- Achieved a $1,275,182 surplus reduction to premiums in the FY17 premium pool
- Realized a $1,779,354 YTD reduction in FY16 workers' compensation benefit costs
- Achieved nearly a 6.0% reduction in the workers' compensation claim incident rate in FY15 resulting in a total reduction of nearly 27.5% since MnSAFE's inception in FY12

Challenges

- Limiting the impact of the Minnesota Supreme Court's Hartwig and Ekdahl decisions
- Continuing to control workers' compensation benefit costs
- Having sufficient administrative fees to cover program costs
- Planning for retirement of aging workforce

Economic Impacts

- Financial impact of the Minnesota Department of Labor and Industry's (DLI) interpretation of the Hartwig and Ekdahl decisions
- Frequency and severity of claims impacts total costs
- Condition of the financial and insurance markets impacts the state's reinsurance rate

Legislative Impacts

- Changes made to workers' compensation laws through legislation or administrative rules can impact costs either positively and negatively
- Interpretation of the laws years later by the workers' compensation court system can also have a significant financial impact to our business

What is our projected FY17 financial activity

Revenue	$31,786,306
Expenses	$31,777,707
Year-end Retained Earnings	$12,465,531
Working Capital *	$5,285,883
Full Time Equivalents	27.6
Overall Rate Change	14.1%

*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 was the business 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

What are significant historical changes, if any

- 1940 - The Legal Services Unit was created
- 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 was formally recognized
- 2007 - The Program became part of the RMD in the Minnesota Department of Administration

What are significant aspects of the business

Our program consists of two separate customer types based on the way they pay for workers' compensation coverage.

- **Pay-as-you-go program:** Over the years, the General Fund and other funds contributed a total of $3,437,690 to our State Compensation Special Revenue Fund (Fund). The Fund is also reimbursed by DLI's Special Compensation Fund, the Workers' Compensation Reinsurance Association (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 following state agencies are Pay-As-You-Go customers:

  1. Department of Human Services (DHS),
  2. Department of Transportation (DOT),
  3. Department of Natural Resources (DNR),
  4. Minnesota State Colleges and Universities (MnSCU),
  5. Department of Corrections (DOC),
  6. Veterans Homes,
  7. Attorney General,
  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.
    2. Participation in this premium pool brings predictable and stable workers' compensation costs to the agency level. This occurs simply because larger numbers bring a stabilizing effect for even the smallest participating agency.
    3. Participation in the premium pool protects agencies from catastrophic losses. Agencies no longer need to search for funds from their operating budgets or be in a position where they have to seek emergency legislative funding to meet workers' compensation obligations.
    4. The premium pool provides claims management staff with the flexibility to settle claims when it is in the best interests of the agency to limit long-term financial obligations.
    5. Because the rate is experience based, there is a strong incentive to enhance and continue loss control activities already in place in most agencies.

<u>Other significant aspects of the business</u>

- **Reinsurance:** The state and all other insurers and self-insured employers in Minnesota are required to purchase workers' compensation reinsurance through the WCRA.
    1. We are responsible for paying annual reinsurance premiums from an open appropriation, per M.S. 79.34 Subd. 1 (2).
    2. The premium for FY16 is anticipated to be $817,599.
    3. The WCRA offers three retention limits, or deductibles, and the state has selected the highest retention level, currently $2,000,000. 46% of WCRA members purchase reinsurance at the highest retention level.
    4. The state is reimbursed for payments on single occurrence claims over and above the retention level.
    5. Typically, retention limits change annually and retention levels are tied to the statewide average weekly wage.
    6. We anticipate paying $863,000 in premiums in FY17.
- **Special Assessment:** We pay a special assessment to DLI from the Fund.
    1. The assessment is included in premium pool calculations and is also invoiced on a monthly basis to the pay-as-you-go agencies.

2. Self-insured employers are currently being assessed 19.3% of wage loss benefits or indemnity benefits paid.
3. We anticipate paying $1,312,322 in special assessments in FY16.
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.

What are the location, hours, and website

Office Location:

310 Centennial Office Building
658 Cedar St
St Paul, MN 55155

Hours:

6 am to 5:30 pm M-F

Website:

www.mn.gov/admin/risk

What are the 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 are to provide information regarding the program, seek advice regarding major program initiatives and discuss workers' compensation issues at the agency level.
  2. We have a Premium Pool Advisory Group. This group meets on an ad hoc basis, and provides direction to us regarding the premium pool.
  3. The Safety and Loss Control Unit (SLC) coordinates an Interagency Safety and Health Committee that meets quarterly and provides the SLC with guidance and advice on statewide loss control activities and initiatives.
- **Managed Care Vendor:** We contract with a certified managed care vendor to provide managed care services. The managed care vendor provides 24/7 nurse phone line and other services to help injured state employees seek care regardless of the time and place of the injury.
- **Attorney General's Office:** The Attorney General'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.

What are our strengths, weaknesses, opportunities, and threats/risks/vulnerabilities

Strengths

- Experienced staff managing workers' compensation claims and their knowledge about the operations of individual state agencies
- Administrative costs below insurance industry operating ratios
- iRISK, our claim system, contributes to efficiencies and provides greater internal controls
- Participation in a certified managed care plan that provides enhanced services
- Sponsorship of a highly valued annual conference

Weaknesses

- Staffing levels that limit our ability to increase communication with our customers, share knowledge between co-workers, and limit our ability to work on special projects
- An aging workforce resulting in retirement of experienced staff
- Impact on state agency budgets related to workers' compensation settlements for pay-as-you-go agency customers

Opportunities

- Make enhancements to iRISK and maintain upgrade schedule to take full advantage of system functionality
- Develop plans to address results from the statewide safety perception survey that should have a positive impact on MnSAFE results

Threats/Risks/Vulnerabilities

- Insufficient administrative fees to pay program costs
- Changes to workers' compensation laws and changes brought about by the interpretation of those laws can impact workload

Major Accomplishments

- Achieved a $1,275,182 surplus reduction to premiums in the premium pool
- Realized a $1,779,354 YTD reduction in FY16 workers' compensation benefit costs
- Achieved nearly a 6.0% reduction in the workers' compensation claim incident rate in FY15 resulting in a total reduction of nearly 27.5% since MnSAFE's inception in FY12

Cost Saving Measures

- Increased timely initial reporting of claims which has been proven to reduce overall claim costs
- Reduced administrative costs by not replacing two positions following retirements in the Disability Management Unit and other vacant positions

What other key/significant business/financial information 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

What are our main products/services and benefits to customer

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:

1. Claims management
2. Safety and loss control
3. Legal defense

Program administration: We collect administrative fees from our customers to pay for operating costs for claims management, administrative support, and safety and loss control services. Although the Program continues to manage its controllable expenses and has leveraged technology to improve efficiencies, the fees paid by agencies to reimburse the Fund for administration do not cover the full costs.

We are proposing a 9.0% increase to the Workers' Compensation Program's administrative fee. This amounts to $253,562 bringing the fee total to $3,070,922. A carry forward of interest earnings has been used in the past to offset expenses that were not being covered by the administrative fee. Interest earnings can no longer offset the difference. The increase is needed to:

- Continue current level of services
- Pay salaries and other operating expenses

Fiscal Year	2002	2004		2013	2016	2017
Program Admin Fees	$2,936,000	$2,496,000		$2,620,800	$2,817,360	$3,070,922

1. Claims Management

The claims management 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 staff and involve them in the decision making process as necessary.

The claims management unit administers all workers' compensation claims filed by state employees in accordance with Minnesota's workers' compensation laws.

The first step in managing a claim is determining eligibility for workers' compensation benefits. This process begins with the employer submitting a First Report of Injury through SEMA4 self-service to iRISK, the Program's claims management system. The Claims Management Unit then investigates the details of the claim to determine whether the injury or illness is work related. If the investigation shows that benefits are payable, there are four main types of benefits an injured employee may be entitled to:

- Wage replacement benefits
    A. **Temporary Total Disability Benefits** are paid to employees who are unable to return to work in any capacity on a temporary basis. These benefits are paid at two-thirds of the average gross weekly wage the injured employee earned on the date of the injury, subject to maximums and minimums. There may be limitations on the duration of these benefits, depending on the statute in effect on the date of injury.
    B. **Temporary Partial Disability Benefits** are paid to an employee who, due to the effects of the injury, returns to work at reduced wages or hours. These benefits are calculated at two-thirds of the difference between the employee's gross average weekly wage on the date of injury and his or her current gross wage, subject to maximum limits. These benefits are generally payable until the current earnings equal the wage at the time of the injury.
    C. **Permanent Total Disability Benefits** are paid to an injured employee who is unable to sustain any gainful employment. The effects of the work injury need only be a substantial contributing factor in the employee's inability to work, not necessarily the sole cause. These benefits are generally equal to two-thirds of the employee's date-of-injury gross wage, subject to minimums and maximums and are payable to age 67 or for life depending on the statute in effect on the date of the injury.
    D. **Dependency Benefits** are paid to the spouse and/or dependents should an employee die as the result of a work-related incident. The benefits are payable based upon the employee's earnings, number of dependents, and the law in effect on the date of death.
- Payment for loss of body function
  Permanent Partial Disability Benefits are benefits that compensate the injured employee for loss of use or permanent damage to an injured body part. The amount of loss of use is determined in accordance with the permanent partial disability schedule maintained by DLI.

- Medical care
  Payments for medical expenses are limited by a fee schedule maintained by DLI. The health care provider is prohibited from asking the employer or the employee to pay the difference between the billed amount and the maximum

allowed by fee schedule. We also reimburse the employee for mileage expenses and lost wages for attending medical appointments resulting from a compensable work-related injury.

To complement the services provided by claims management, we contract with a managed care plan that is certified and regulated by DLI and is governed by Minnesota rules. The state's certified managed care program through CorVel, monitors medical care for state employees injured at work. The injured employee is entitled to payment for all reasonable and necessary medical expenses for life as long as the care is related to a compensable injury or illness and if the rules of the managed care program are followed. The state utilizes a certified plan largely due to the compliance requirements it places upon employees. Employee compliance with the plan is set forth in rules.

The managed care program provides the following services:

A. **Medical Provider Network:** The statewide network includes primary care providers, specialized occupational medicine providers, and all health care disciplines necessary to offer quality health care services to injured state employees.
B. **Nurse Phone Line:** The managed care program provides a 24/7 nurse phone line. Registered nurses are available to receive calls from injured employees, supervisors, and workers' compensation coordinators. Employees should be encouraged to call the nurse phone line if they have questions about their medical care or need a referral to a medical provider. If employees wish to change primary treating doctors, they must select a new primary treating provider who is a member of the managed care network. Employees should be referred to CorVel's nurse phone line to discuss this option.
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 CCRx 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 $2.23 for FY 17. See 6 Year Rate Comparison, page 27.

- Rehabilitation services

  Qualified Rehabilitation Consultants (QRCs) work with injured state employees, state agencies, workers' compensation specialists, medical providers, and other professionals to provide mandatory vocational rehabilitation services, under M.S. 176.102, to assist injured state employees in their recovery and to facilitate their return to work. Vocational rehabilitation is a proactive program directed at minimizing the impact of disability on each employee's physical capabilities as they relate to job performance.

  Promoting early return to work of injured employees is desirable for a number of reasons. An employee's chance for successfully returning to his/her regular job increases if he/she returns to work soon (ideally within two weeks) after an injury occurs. Most employees are capable of doing some work activities within a few days of sustaining an injury.

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
- Delivering high value loss control consulting services to stakeholders

Services by the SLC are delivered both directly and indirectly to state agencies through an enterprise-wide approach to loss control. Direct services include:

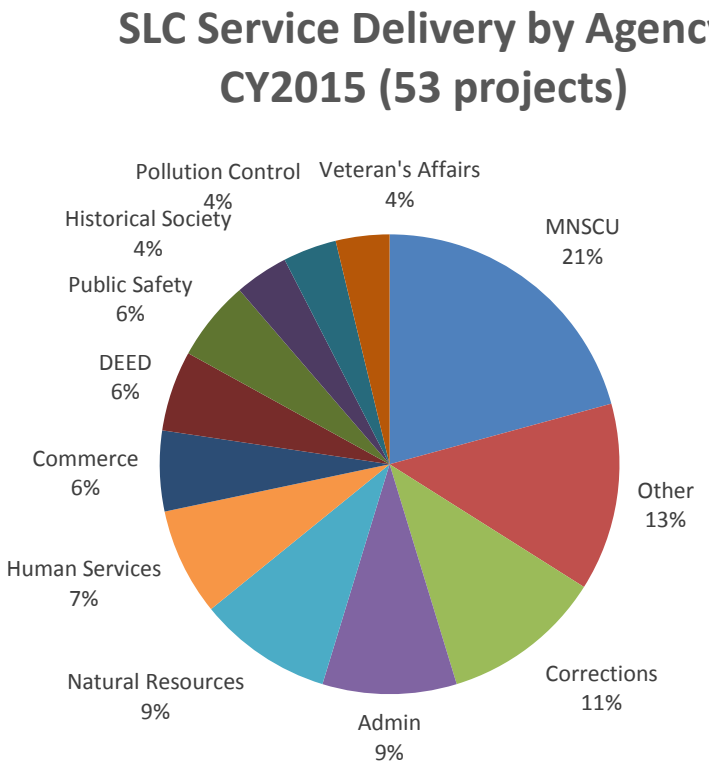
- Indoor air quality investigations
- Employee exposure monitoring
- Hazard identification
- Control measure recommendations
- Loss data reporting

Enterprise-wide activities include:

- Safety consultation for labor negotiations
- Product and service procurement
- Space leasing recommendations
- Building construction and maintenance guidelines
- Statewide personnel systems use

Several professional safety and health vendors exist in the open market. Their fees for service can cause agencies to balk or delay response to safety and occupational health issues identified by staff. Access to the SLC staff, free of charge, provides a greater likelihood that agencies will respond in a timely manner to safety and occupational health concerns.

SLC's customers are clients of the Program. The following chart indicates the distribution of SLC services for calendar year (CY) 15 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 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 to do so by us or a state agency. To provide these services, the Attorney General's Office enters into supplemental agreements with private workers' compensation defense firms to appoint them as special attorneys.

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.

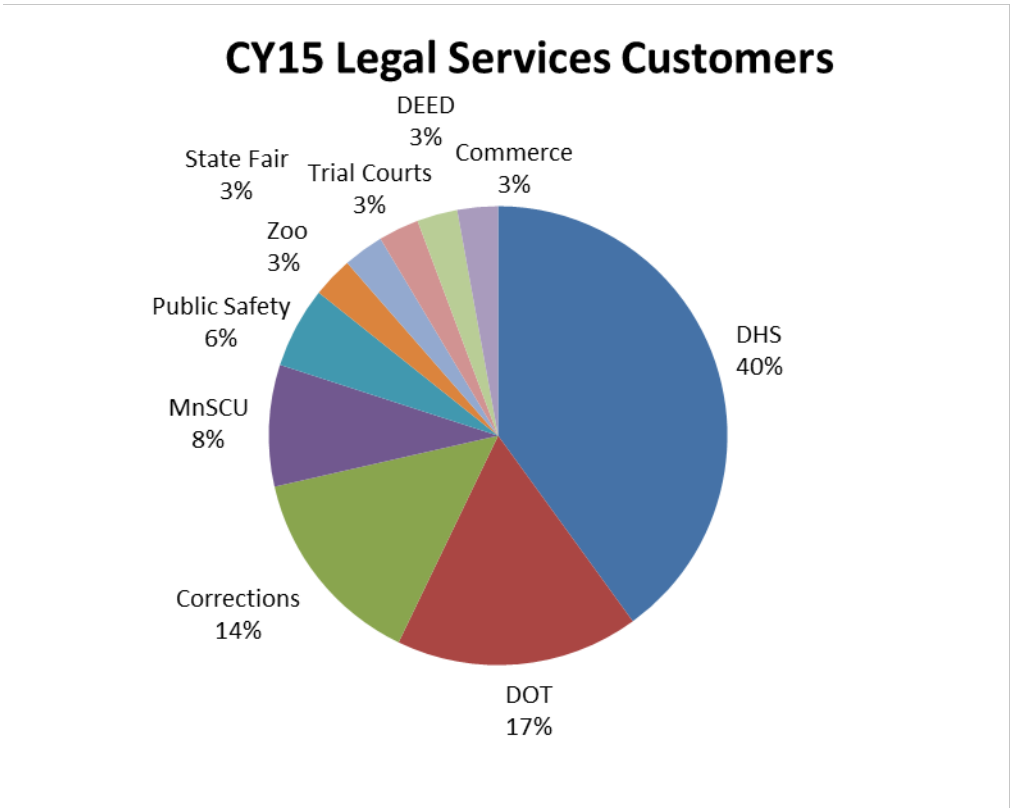
We track legal fees as required by the workers' compensation law and bill agencies separately for legal services according to use. Legal fees were increased in FY14 from $114.00 per hour to $123.00 per hour for attorney time and from $64.00 per hour to $68.00 per hour for paralegal time. These hourly rates matched the rates charged by the Attorney General's (AG's) Office for comparable services in FY13. Since then the AG's Office increased its attorney fees to $129.00 and the paralegal rate to $71.00 for FY14 and FY15. The AG's fees will remain at this level for FY 17. We propose matching the AG's fees for FY 17.

Product/Services Legal	Current Rate ($)	Proposed Rate ($)	Change ($)	Change (%)
Attorney rate	123.00	129.00	6.00	4.9%
Paralegal rate	68.00	71.00	3.00	4.4%

It is a benefit to us and state agencies to have legal expertise on staff to provide direction on complex and/or disputed claims.

In CY15, 35 new cases were handled by the two attorneys in the Legal Services Unit, with 77 new cases outsourced to private defense firms. Additionally, 21 new cases were outsourced for legal representation on subrogation activities. The two staff attorneys have an active caseload of 44 and 22 cases respectively. The number of cases assigned to the legal services unit was down in CY15 due to the retirement of one of the attorneys. A new attorney was hired following the retirement.

The Legal Services Unit's customers are clients of the Program. The following chart indicates distribution of legal services for CY15 by agency.



What are our major changes (if any)

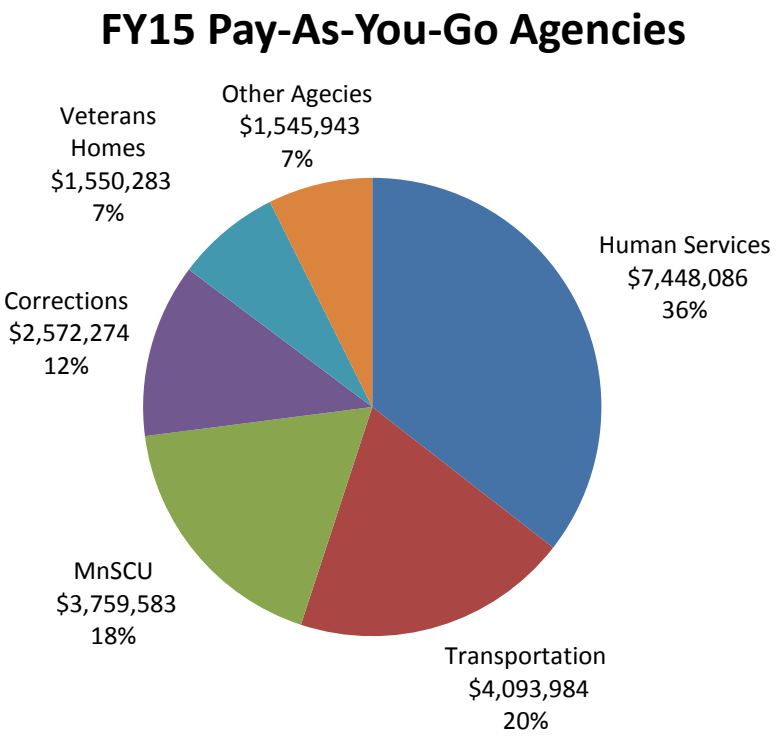
We are proposing increases to our administrative fees and legal services hourly rates. To offset administrative fee increases, we are not continuing internal vocational rehabilitation services following the retirement of two staff.

Marketing

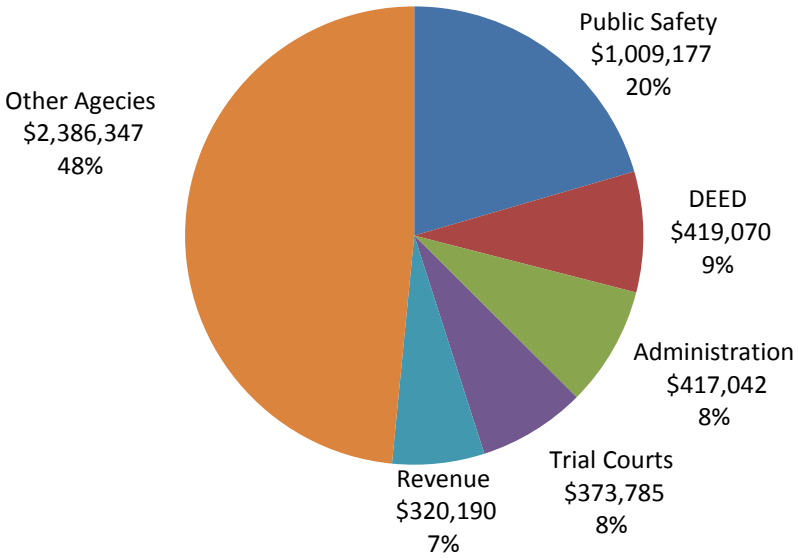
Who are our target audiences/customers

M.S. 176.541 requires that the Program provide workers' compensation coverage for employees of any department of the state, including the Historical Society. Departments include the executive, legislative, judicial branches of state government, and MnSCU. In addition to the Historical Society, the Program provides workers' compensation coverage for other quasi-state agencies such as the Minnesota Zoo and the Minnesota State Fair.

Who are our key customers



FY15 Premium Pool Agencies



What, if anything, is impacting the customer and how

At the time this business plan is being developed, the Minnesota Legislature is still in session and statutory changes are not finalized.

- Pending legislation could change the State's rate for reinsurance and change the deductible paid by the state before reimbursement begins.
- Increase in administrative fees and an increase in legal services rates will result in agencies paying more for program services.
- Impact of Hartwig and Ekdahl decisions, and the length of time before resolution, will affect the amount some agencies will be billed for workers' compensation benefits beginning July 1, 2016.

How do we reach out to potential customers

- Website: Information on RMD's website www.mn.gov/admin/risk is designed to assist our customers.
- Alert Newsletter: The intent of the newsletter is to address topical issues and provide updated information. As new issues are published, they are made available on the website.
- Annual Safety & Loss Control Conference: The RMD, in partnership with MnSCU, sponsors a statewide safety and loss control conference for RMD customers. The

conference focuses on subjects related to losses insured through RMD and experienced by RMD customers.

- Annual Report: The Business Plan provides detailed and comprehensive information about the Program. The Annual Report is a more simplified publication, giving our customers and other interested individuals/organizations more targeted information about our activities.

What have we heard from our customers

Claimant Surveys

In FY14 we began surveying all claimants submitting a lost time workers' compensation claim

Each month phone calls are made to claimants asking the following:

"You recently reported a (type of claim) with the Risk Management Division. Risk Management seeks to continuously improve its performance and service delivery. We would like to ask you one service delivery question today. Is that okay? Have you been treated in a professional and courteous manner by Risk Management Staff?"

88.6% percent of the claimants surveyed during FY15 answered "yes" to the question. During the first three quarters of FY16, 96.3% answered "yes" to the question. If additional comments are made, the comments are tracked with follow-up calls being made by management if warranted.

Competition

Who is 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 do our rates compare

To measure the competitive level of our services, both from an administrative pricing standpoint and effectiveness in delivering risk management services, we utilize three standard industry benchmarks;

- Paid claims per 100 full-time equivalent (FTE) employees;
- WC costs per $100 of payroll; and,
- Return-to-work rates.

Benchmark data is from the Workers' Compensation System Report published by DLI. There is a one to two-year lag time on the collection of data and numbers from prior years are continuously updated with each release of the report. Our numbers are adjusted annually, so historical data listed below will change in the future.

All state workers' compensation costs (benefits paid + administrative costs) are included in these benchmarks.

Paid Claims per 100 FTEs

Comparison of the State of Minnesota paid claims per 100 FTE employees to all Minnesota employers. The claims rate (number of paid claims per 100 FTE employees) decreased slightly in FY14and 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
2010	1.1	2.9	4.0
2011	0.9	2.4	3.3
2012	1.1	2.7	3.3
2013	1.0	2.3	3.3
2014	0.9	2.2	3.1

All Minnesota Employers
Paid Claims Per 100 FTE CY DOI/FTE by FY

Injury Calendar Year	Indemnity Claims	Medical Only Claims	Total Claims
2010	1.1	3.7	4.8
2011	1.0	3.6	4.6
2012	1.0	3.5	4.6
2013	1.0	3.4	4.5
2014	1.0	3.4	4.4

Data Source: DLI's Workers' Compensation System Report. Data from prior years updated.

Comparison of State of Minnesota Cost per $100 of Payroll to Self-Insured Employers and Insurers

The total cost of the state's workers' compensation expenditures has decreased during the last five years when compared to payroll costs and to the average cost of indemnity claims (loss of time from work claims) for all other Minnesota employers including other self-insured employers.

Year	State of Minnesota	Minnesota Self-insured Employers	All Minnesota Employers
2010	$1.12	$1.18	$1.21
2011	$1.02	$1.14	$1.24
2012	$0.95	$1.07	$1.27
2013	$0.93	$1.10	$1.26
2014	$0.95	$1.17	$1.27

Data Source: DLI's Workers' Compensation System Report. Data from prior years updated.

Return-to-Work Rate

This chart is a comparison of the State of Minnesota's return-to-work rate against all other Minnesota employers when vocational rehabilitation plans are filed. Return-to-work is affected by the following factors,

- job market
- injury severity
- availability of job modifications

Year of Closure		Return to Work: Same Employer (%)	Return to Work: Different Employer (%)	Not Employed (%)	Total (%)
2009	**All MN Employers**	39.4	17.1	43.6	100
	State Agencies	65.4	10.3	24.3	100
2010	**All MN Employers**	39.0	16.7	44.2	100
	State Agencies	62.8	10.3	26.9	100
2011	**All MN Employers**	41.3	17.6	41.1	100
	State Agencies	65.2	14.5	20.3	100
2012	**All MN Employers**	40.3	17.6	42.0	100
	State Agencies	56.0	12.0	31.9	100
2013	**All MN Employers**	41.0	18.0	41.0	100
	State Agencies	51.2	12.4	36.5	100
2014	**All MN Employers**	43.2	16.7	40.1	100
	State Agencies	66.4	8.4	25.2	100
2015	**All MN Employers**	42.0	17.5	40.5	100
	State Agencies	59.2	11.2	29.6	100
Average 2009-2015	**All MN Employers**	**40.9**	**17.3**	**41.8**	100
	State Agencies	**60.9**	**11.3**	**27.8**	100

Data Source: DLI System Report

Please note that data from prior years has been updated

Financial Outlook

What is our current overall financial health

Overall, the workers' compensation special revenue fund is stable. However, administrative fees charged to state agencies continue to not cover operating costs even with a reduction of FTEs. We anticipate the need for additional fee increases in the future.

A variety of economic and business challenges impact our costs. For example,

- Frequency and severity of claims impacts total costs
- Financial impact of the Minnesota Department of Labor and Industry's interpretation of the Hartwig and Ekdahl decisions resulting in the need to bill some agencies for claims involving contested supplementary benefit payments
- 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

Are we anticipating major changes to capital assets, if applicable (explain)

We are not anticipating any changes to our capital assets.

What are the rate changes and why

We are proposing a 9.0% increase to the Workers' Compensation Program's administrative fee. This amounts to $253,562 bringing the fee total to $3,070,922. A carry forward of interest earnings has been used in the past to offset expenses that were not being covered by the administrative fee. Interest earnings can no longer offset the difference. The increase is needed to:

- Continue current level of services
- Pay salaries and other operating expenses

We are also proposing a 4.9% increase for legal services and a 4.4% increase for paralegal services to cover the operating costs for these services.

How will the proposed rates impact our financial health

The proposed rate increase will:

- Provide necessary funds to continue to manage claims
- Allow us to retain experienced staff
- Ensure adequate retained earnings to cover claim costs

How will our proposed rates impact our customers

The proposed rate increase will do the following:

- Our customers will experience an increase in administrative and legal fees
- Continue to receive current level of services

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 9% Increase in Administrative Fees
Human Services	$ 64,490
MnSCU	43,867
Transportation	33,946
Corrections	22,472
DNR	13,517
Veterans Affairs	12,863
Other Agencies	2,729
Total	**$193,884**

Pay-As-You-Go agencies are billed on a monthly basis. The impact of the additional fee will be spread over 12 months.

Premium Pool Agencies

	Impact of 9% Increase in Administrative Fees
Public Safety	$ 11,521
Trial Courts	5,545
Mn.IT Services	4,197
DEED	4,034
Revenue	3,444
Health	2,842
Other Agencies	28,095
Total	**$59,678**

Financial Data

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION	
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM	
FOR FISCAL YEAR 2017	
OPERATING REVENUES/EXPENSES	
SWIFT	
Account	**REVENUE (Workers' Comp Revolving Fund - Pay-As-You-Go)**
553078	Change = 18.2% or $3,370,645
	Increase is due to overall claim cost increases.
Account	**REVENUE (Administrative Fees)**
514213	Change = 9% or $253,562
	Increase is due to a 9% rate increase to cover operating expenses.
Account	**REVENUE (Qualified Rehabilitation Counselors)**
514213	Change = (100.0%) or ($41,920)
	Decrease is a result of not replacing 2 QRC positions following retirement.
Account	**REVENUE (Legal Services Unit)**
514213	Change = 51.1% or $142,000
	Increase is due to an increase in rates and recovering from a retirement in FY16.
41200	**CLAIMS**
	Change = 16.8% or $3,629,180
	Increase is due to the trend of increasing claim costs.
41500	**REPAIRS**
	Change = 16.0% or $800
	Increase is due to anticipated calibration of industrial hygene equipment.
41110	**PRINTING/ADVERTISING**
	Change = 17.5% or $417
	Increase is due to anticipated printing costs for checks and safety conference brochures.
41196	**CENTRALIZED IT SERVICES**
	Change = 9.0% or $23,220
	Increase is due to anticipated costs from MN.IT Services.
41170	**TRAVEL-OUT STATE**
	Change = 100.0% or $1,500
	Increase is due to anticipated travel costs.
41300	**SUPPLIES AND MATERIALS**
	Change = 78.0% or $10,082
	Increase is due in part to anticipated costs from a reconfiguation of office space.
41400	**RENT-EQUIPMENT**
	Change = (5.8%) or ($338)
	Decrease is a result of higher projected spending in FY16.
41180	**EMPLOYEE DEVELOPMENT/MEMBERSHIPS**
	Change = 8.6% or $3,210
	Increase is due to increased participation in Minnesota Safety Conference.
42020	**ATTORNEY GENERAL**
	Change = 100.0% or $1,000
	Increase is due to additional attorney fees to represent the Program.
42010	**STATEWIDE INDIRECTS**
	Change = 40.8% or $89,964
	Increase is due to higher statewide indirects.
43000-	**OTHER OPERATING COSTS**
42020	Change = (100.0%) or ($5,000)
	Decrease is due to not budgeting for unplanned Program settlements.
	The assumptions for the business plan includes an inflation factor of 0%.

Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION				
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM				
FOR FISCAL YEAR 2017				
	WCA Safety Training	**WCR Premium Pool**	**WKR Pay-As-You-Go**	**Total**
Claim Expense	-	5,200,000	20,000,000	25,200,000
Special Assessment	-	277,100	982,400	1,259,500
Managed Care Fee	-	510,800	957,800	1,468,600
Estimated Salary Expense	-	588,352	2,324,148	2,912,500
Estimated Statewide Indirects/Agency Allocation	-	86,500	224,000	310,500
Miscellaneous Expenses	48,100	180,920	397,587	626,607
TOTAL BASE REVENUE	48,100	6,843,672	24,885,935	31,777,707
Less: Surplus Distribution	-	1,275,182	-	1,275,182
TOTAL NET BASE REVENUE	**48,100**	**5,568,490**	**24,885,935**	**30,502,525**
A portion of revenue from other sources, included in the total base revenue, such as supplementary benefit claim reimbursements and legal services revenue will offset any administrative expenses not covered by the administrative fee.				
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	19,088			
Rate/average number of employees	$37.86			
Pay-As-You-Go				
Average number of employees	40,081			
Rate/average number of employees	$58.59			

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2017
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 transcations for the period 7/01 through 3/31
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 a amortization charge of $62,407 on a capital asset expenditure of $624,070 for iRISK, which is the result of depreciating the capital asset over an estimated 10 year useful life on a straight-line basis.

Six-Year Rate Comparison

MINNESOTA DEPARTMENT OF ADMINISTRATION						
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM						
FOR FISCAL YEAR 2017						
Rate	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
Administrative Fee/Avg number of covered employees) *	41.28	44.24	44.62	43.42	47.49	51.90
FY12 - Admin fee was $2,496,000						
FY13-FY15 - Admin Fee is $2,620,800						
FY16 - Admin Fee is $2,817,360						
FY17 - Admin Fee is $3,070,922						
Premium Pool	33.96	37.49	37.49	32.48	39.75	37.86
Pay-As-You-Go	44.42	46.99	46.99	48.35	51.10	58.59
Legal Services						
Attorney	114.00	114.00	123.00	123.00	123.00	129.00
Paralegal	64.00	64.00	68.00	68.00	68.00	71.00
Rehabilitation Services						
QRC's	65.00	65.00	70.00	70.00	70.00	0.00
Managed Care Fee						
(rate/employee/month)						
1st six months	2.15	2.17	2.17	2.17	2.23	2.23
2nd six months	2.17	2.17	2.17	2.17	2.23	2.23
*** The Administrative Fee is apportioned based on the following factors:**						
Average number of employees for the period 7/01 through 3/31						
Number of open claims on 3/31						
Number of payment transactions for the period 7/01 through 3/31						

History and Proforma

MINNESOTA DEPARTMENT OF ADMINISTRATION									
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM									
FOR FISCAL YEAR 2017									
		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	$ CHANGE	% CHANGE
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	EST/ACTUAL	PROPOSED	FY16/FY17	FY16/FY17
	Obj class RSRC*								
Operating Revenues									
Premium Pool Revenue	**553078**	5,296,609	5,547,082	5,368,081	4,192,908	4,317,157	4,306,084	(11,073)	-0.3%
Workers' Comp Revolving Revenue (PAYG)	**553078**	20,328,157	18,417,236	17,829,383	18,680,113	18,569,555	21,940,200	3,370,645	18.2%
Administrative Fees		2,496,000	2,620,800	3,132,225	2,620,798	2,817,360	3,070,922	253,562	9.0%
Qualified Rehabilitation Counselors				84,631	93,007	41,920	-	(41,920)	-100.0%
Legal Services Unit		403,829	355,917	426,800	412,566	278,000	420,000	142,000	51.1%
Other Revenue **	**514213**	2,235,326	4,126,777	2,824,598	3,886,040	2,001,000	2,001,000	-	0.0%
Safety Training	**513304**	18,400	35,270	28,820	46,845	47,000	48,100	1,100	2.3%
Total Operating Revenue		30,778,321	31,103,082	29,694,537	29,932,278	28,071,992	31,786,306	3,714,314	13.2%
Operating Expenses									
Claims Expense	**41200**	25,475,538	23,532,724	21,790,440	23,514,991	21,570,820	25,200,000	3,629,180	16.8%
Salaries and Benefits	**41000/41070**	2,368,359	2,506,248	2,617,481	2,656,801	2,907,192	2,912,500	5,308	0.2%
Rent	**41100**	105,905	107,192	114,377	114,445	114,918	119,000	4,082	3.6%
Repairs	**41500**	5,356	5,150	6,155	4,355	5,000	5,800	800	16.0%
Printing/Advertising	**41110**	2,631	1,751	1,725	1,802	2,383	2,800	417	17.5%
Professional Technical Services	**41130/41145**	1,767,763	1,860,356	1,597,548	1,496,574	1,536,860	1,513,600	(23,260)	-1.5%
Computer and Systems Services	**41150**	141,910	107,263	1,208	1,088	282	900	618	0.0%
Centralized IT Services	**41196**	-	-	152,312	209,954	256,780	280,000	23,220	9.0%
Communications	**41155**	38,770	40,315	24,922	24,607	23,135	23,000	(135)	-0.6%
Travel - In State	**41160**	16,889	16,939	14,847	15,619	7,940	8,000	60	0.8%
Travel - Out State	**41170**	-	-	626	2,670	-	1,500	1,500	100.0%
Supplies and Materials	**41300**	20,281	30,668	17,788	12,488	12,918	23,000	10,082	78.0%
Rent - Equipment	**41400**	15,542	3,913	10,497	6,833	5,838	5,500	(338)	-5.8%
Employee Development/Memberships	**41180**	15,378	38,323	36,375	50,029	37,490	40,700	3,210	8.6%
Purchased Services	**43000**	11,075	7,514	1,564	4,030	7,000	7,000	-	0.0%
Insurance	**43000**	1,472,677	1,475,238	1,479,683	1,396,569	1,312,653	1,259,500	(53,153)	-4.0%
Attorney General Cost	**42020**	2,620	1,747	-	1,799	1,000	2,000	1,000	100.0%
Indirect Costs	**42010**	44,859	334,624	346,207	240,123	220,536	310,500	89,964	40.8%
Amortization	**49005**	-	46,805	62,407	62,407	62,407	62,407	-	0.0%
Other Operating Costs	**43000/42020**	-	-	-	1,225	5,000	-	(5,000)	-100.0%
Total Operating Expenses		31,505,552	30,116,771	28,276,162	29,818,409	28,090,152	31,777,707	3,687,555	13.1%
Operating Income (Losses)		(727,232)	986,311	1,418,395	113,869	(18,160)	8,599	26,759	-147.4%
Nonoperating Revenues (Expenses)									
Interest Revenue	**512001**	36,708	50,693	53,078	57,828	56,745	56,000	(745)	-1.3%
Total Nonoperating Revenue (Expenses)		36,708	50,693	53,078	57,828	56,745	56,000	(745)	-1.3%
Income (Losee) before Contributions and Transfers									
Transfers		-	-	-	-	-	-	-	0.0%
Change in Net Position		(690,524)	1,037,004	1,471,474	171,697	38,585	64,599	26,014	67.4%
Retained Earnings, Beginning Period		10,187,979	9,497,139	10,684,025	12,181,220	12,362,347	12,400,932	38,585	0.3%
Adjustment to Retained Earnings		(317)	149,882	25,722	9,430	-	-	-	0.0%
Retained Earnings, Ending Period		9,497,139	10,684,025	12,181,220	12,362,347	12,400,932	12,465,531	64,599	0.5%
* The admin fee revenue is collected from:		FY12	FY13	FY14	FY15	FY16	FY17		
Premium Pool		616,340	642,877	631,423	608,453	685,140	722,760		
Pay-As-You-Go		1,879,660	1,977,923	1,989,377	2,012,347	2,132,220	2,348,162		
** Other revenue in FY12 & FY13 includes rehab fees.									

SWIFT Spending Plan

MINNESOTA DEPARTMENT OF ADMINISTRATION									
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM									
FOR FISCAL YEAR 2017									
Fund 2001									
		Dept ID	G0246701	G0246702	G0246703	G0246704	G0246708	G0246705	G0246706
	SWIFT	Total	Office Support	Disability Mgmt	Legal Services	Consultant Serv	Safety Training	Claims Mgmt	Indirect Support
Revenue Description*	Account								
Premium/Revolving/Admin Fee	553078	29,737,206			420,000				
Safety Training	513304	48,100					48,100		
Copy fees	553090	1,000	1,000						
Claim Reimbursements	514213	2,000,000							
Interest	512001	56,000	1,000						
	Total	31,842,306	2,000	-	420,000	-	48,100	-	-
Expense Description*	Object Code								
Salaries	41000	2,695,000	413,800	95,500	326,800	261,100		1,349,100	248,700
Part-time/Seasonal	41030	170,700			82,600			88,100	
Overtime	41050	-							
Premium Pay	41050	-							
Other Benefits	41070	46,800	10,000					36,800	
Space Rent	41100	119,000	119,000						
Repairs	41500	5,800	1,000			4,800			
Printing/Advertising	41110	2,800	2,000			200	600		
Prof/Tech Services	41130	1,513,600	10,000			20,000	15,000		
Prof/Tech Services	41145	-							
Centralized IT Services	41196	280,000	280,000						
Computer Services	41150	900				900			
Communications	41155	23,000	21,500		1,000	500			
Travel - In-state	41160	8,000		500	5,000	2,000		500	
Travel - Out-of-state	41170	1,500				1,500			
Supplies	41300	23,000	10,000		2,500	7,500	500	2,500	
Equipment Rental	41400	5,500	5,000			500			
Employee Development	41180	40,700	1,000	200	2,000	2,500	32,000	3,000	
Claims & Insurance	43000	26,466,500				7,000			
Statewide Indirects	42010	310,500							310,500
Agency Provided Prof/Tech	41190	-							
Attorney General	42020	2,000	2,000						
	Total	31,715,300	875,300	96,200	419,900	308,500	48,100	1,480,000	559,200
Adjustments									
Plus:									
Amortization	49005	62,407	62,407	-	-	-	-	-	-
Total		62,407	62,407	-	-	-	-	-	-
Minus:									
New System		-							
Total		-	-	-	-	-	-	-	-
Rate Matrix Amount		31,777,707	937,707	96,200	419,900	308,500	48,100	1,480,000	559,200

SWIFT Spending Plan (continued)

MINNESOTA DEPARTMENT OF ADMINISTRATION							
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM							
FOR FISCAL YEAR 2017							
Fund 2001							
		G0246801	G0246802	G0246803	G0246811	G0246812	G0246813
	SWIFT	Premium Pool Claims	Premium Pool Special Assess	Premium Pool Managed Care	Pay-As-You-Go Claims	Pay-As-You-Go Special Assess	Pay-As-You-Go Managed Care
Revenue Description*	Account						
Premium/Revolving/Admin Fee	553078	5,028,844			24,288,362		
Safety Training	513304						
Copy fees	553090						
Claim Reimbursements	514213	500,000			1,500,000		
Interest	512001	35,000			20,000		
	Total	5,563,844	-	-	25,808,362	-	-
Expense Description*	Object Code						
Salaries	41000						
Part-time/Seasonal	41030						
Overtime	41050						
Premium Pay	41050						
Other Benefits	41070						
Space Rent	41100						
Repairs	41500						
Printing/Advertising	41110						
Prof/Tech Services	41130			510,800			957,800
Prof/Tech Services	41145						
Centralized IT Services	41196						
Computer Services	41150						
Communications	41155						
Travel - In-state	41160						
Travel - Out-of-state	41170						
Supplies	41300						
Equipment Rental	41400						
Employee Development	41180						
Claims & Insurance	43000	5,200,000	277,100		20,000,000	982,400	
Statewide Indirects	42010						
Agency Provided Prof/Tech	41190						
Attorney General	42020						
	Total	5,200,000	277,100	510,800	20,000,000	982,400	957,800
Adjustments							
Plus:							
Amortization	49005	-	-	-	-	-	-
Total		-	-	-	-	-	-
Minus:							
New System							
Total		-	-	-	-	-	-
Rate Matrix Amount		5,200,000	277,100	510,800	20,000,000	982,400	957,800

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION												
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM												
FOR FISCAL YEAR 2017												
	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17
Projected Beginning Cash Balance	**10,862,750**	**10,569,217**	**13,029,874**	**13,082,245**	**12,696,691**	**13,284,655**	**12,794,993**	**11,668,334**	**11,278,616**	**11,777,796**	**11,303,205**	**10,916,010**
Receipts - operating	2,897,071	4,958,957	2,617,137	2,175,301	3,075,105	2,075,105	2,075,105	2,075,105	3,075,105	2,075,105	2,111,105	2,576,105
Transfer Ins	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	4,666	4,667	4,667	4,666	4,667	4,667	4,666	4,667	4,667	4,666	4,667	4,667
Total Cash Receipt	**2,901,737**	**4,963,624**	**2,621,804**	**2,179,967**	**3,079,772**	**2,079,772**	**2,079,771**	**2,079,772**	**3,079,772**	**2,079,771**	**2,115,772**	**2,580,772**
Expenses												
Salaries & Benefits	234,339	256,657	245,498	234,339	245,498	245,498	245,498	223,180	256,657	223,180	256,657	245,498
Indirect Costs	-	-	77,625	-	-	77,625	-	-	77,625	-	-	77,625
Claim & Insurance Expense	2,729,750	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,729,750	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Other Operating Expenses	231,181	146,310	146,310	231,182	146,310	146,310	231,182	146,310	146,310	231,182	146,310	146,310
Dividends/Rebates, if applicable	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Outs	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense Paid	**3,195,270**	**2,502,967**	**2,569,433**	**2,565,521**	**2,491,808**	**2,569,433**	**3,206,430**	**2,469,490**	**2,580,592**	**2,554,362**	**2,502,967**	**2,569,433**
Projected Ending Cash Balance	**10,569,217**	**13,029,874**	**13,082,245**	**12,696,691**	**13,284,655**	**12,794,993**	**11,668,334**	**11,278,616**	**11,777,796**	**11,303,205**	**10,916,010**	**10,927,349**
Assumptions:												

Financial Statement

For Internal Use Only

STATE OF MINNESOTA 3/10/2016
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 unaudited
STATEMENT OF NET POSITION
DECEMBER 31, 2015

	FY16	FY15
ASSETS		
CURRENT ASSETS		
Cash	10,493,191.60	11,924,551.24
Accounts Receivable	2,147,573.97	1,972,200.54
Accounts Receivable - Supplementary Benefits	1,999,653.98	349,749.58
Prepaid Expenses	59.44	692.27
Prepaid Insurance	331.20	350.20
Prepaid Insurance - Workers' Compensation (Note 1)	-	1,920.50
Total Current Assets	14,640,810.19	14,249,464.33
NONCURRENT ASSETS		
Recoverable (Note 3)	92,103,047.10	98,193,162.20
Software (Note 4)	334,347.10	334,347.10
Accumulated Amortization - Software	(108,662.09)	(75,228.21)
Internally Generated Computer Software (IGCS) (Note 4)	289,722.46	289,722.46
Accumulated Amortization - IGCS	(94,159.78)	(65,187.45)
Total Noncurrent Assets	92,524,294.79	98,676,816.10
TOTAL ASSETS	107,165,104.98	112,926,280.43
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 8)	112,098.69	-
Total Deferred Outflows of Resources	112,098.69	-
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	1,286,491.99	1,203,650.59
Salaries and Benefits Payable	129,460.79	121,510.12
Sales Tax Payable	574.41	257.51
Claims Payable (Note 5)	13,815,457.07	14,728,974.33
Compensated Absences Payable (Note 6)	46,663.17	38,659.44
Unearned Premiums	2,187,168.00	2,462,805.00
Total Current Liabilities	17,465,815.43	18,555,856.99
NONCURRENT LIABILITIES		
Claims Payable (Note 5)	78,287,590.03	83,464,187.87
Compensated Absences Payable (Note 6)	336,935.10	298,440.99
Net OPEB Obligation (Note 7)	35,854.84	23,553.03
Net Pension Liability (Note 8)	1,014,050.23	-
Total Noncurrent Liabilities	79,674,430.20	83,786,181.89
TOTAL LIABILITIES	97,140,245.63	102,342,038.88
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 8)	1,287,146.94	-
Total Deferred Inflows of Resources	1,287,146.94	-
NET POSITION (Note 10)		
Net Investment in Capital Assets	421,247.69	483,653.90
Unrestricted Net Position	8,428,563.41	10,100,587.65
TOTAL NET POSITION	8,849,811.10	10,584,241.55

For Internal Use Only

STATE OF MINNESOTA 3/10/2016
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2015

	FY16 QTD	FY16 YTD	FY15 QTD	FY15 YTD
OPERATING REVENUES				
Premium Pool	905,525.52	1,801,088.48	1,050,993.40	2,102,538.38
Pay-As-You-Go	4,036,408.23	8,496,948.63	4,627,882.08	9,325,347.33
Administrative Fees	704,288.25	1,408,575.57	803,296.43	1,562,021.81
Qualified Rehabilitation Counselors (Note 1)	17,954.90	36,439.22	-	-
Legal Services Unit (Note 1)	62,032.60	128,565.42	-	-
Safety Training	6,000.00	6,000.00	7,150.00	7,150.00
Other	1,049,057.12	1,212,401.57	391,300.19	611,950.60
Total Operating Revenue	6,781,266.62	13,090,018.89	6,880,622.10	13,609,008.12
OPERATING EXPENSES				
Claims	4,848,803.72	11,035,410.66	5,800,253.81	12,043,977.25
Salaries and Benefits	701,582.37	1,453,596.17	680,528.55	1,393,435.97
Rent	28,932.74	57,459.00	28,593.75	57,286.22
Repairs and Maintenance	-	1,310.00	360.00	800.00
Printing	251.33	1,396.98	863.53	1,058.98
Professional and Technical Services	365,300.30	768,426.90	514,366.26	781,862.67
Computer and Systems Services	25.48	141.33	296.70	494.50
Centralized IT Services	148,626.79	166,974.54	(27,178.50)	46,872.04
Communications	1,140.81	7,531.24	5,777.41	11,962.46
Travel - In State	4,491.14	7,461.16	3,199.55	8,033.74
Travel - Out State	-	-	2,340.17	2,669.91
Supplies and Materials	5,099.10	8,052.64	5,175.98	7,788.87
Rent - Equipment	1,459.88	2,919.76	1,887.18	4,403.42
Employee Development	1,945.95	9,145.95	2,153.50	10,743.78
Purchased Services	635.15	1,119.29	3,872.04	4,366.41
Insurance	341,471.59	682,943.20	356,658.20	713,606.80
Attorney General Cost	-	-	-	-
Indirect Costs	55,133.88	110,267.76	60,030.78	120,061.56
Amortization	15,601.30	31,202.73	15,601.74	31,203.48
Other Operating Costs	5,000.00	5,000.00	-	-
Total Operating Expenses	6,525,501.53	14,350,359.31	7,454,780.65	15,240,628.06
OPERATING INCOME (LOSS)	255,765.09	(1,260,340.42)	(574,158.55)	(1,631,619.94)
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	15,133.03	28,372.55	16,302.77	29,658.18
Total Nonoperating Revenues (Expenses)	15,133.03	28,372.55	16,302.77	29,658.18
CHANGE IN NET POSITION	270,898.12	(1,231,967.87)	(557,855.78)	(1,601,961.76)
NET POSITION, BEGINNING	8,578,912.98	10,081,778.95	11,141,839.03	12,181,201.23
Adjustment to Net Position (Note 9)	-	0.02	259.30	5,002.08
NET POSITION, ENDING	8,849,811.10	8,849,811.10	10,584,242.55	10,584,241.55

For Internal Use Only

STATE OF MINNESOTA 3/10/2016
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 unaudited
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2015

	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	14,358,305.25
Receipts from Other Revenue	1,212,401.57
Payments to Claimants	(11,035,410.66)
Payments to Suppliers for Goods and Services	(1,694,342.54)
Payments to Employees	(1,422,193.43)
Net Cash Provided by (Used for) Operating Activities	1,418,760.19
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
	-
Net Cash Provided by (Used for) Noncapital Financing Activities	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	-
Proceeds from Disposal of Capital Assets	-
Interest Paid	-
Capital Contributions	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	-
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	28,372.55
Net Cash Provided by (Used for) Investing Activities	28,372.55
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,447,132.74
Cash and Cash Equivalents, Beginning	9,046,058.86
Cash and Cash Equivalents, Ending	10,493,191.60
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	(1,260,340.42)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Amortization	31,202.73
Net Pension Liability Adjustment - Salary Expense	-
Net Pension Liability Adjustment - Pension Expense	-
(Increase) Decrease in Accounts Receivable	153,291.55
(Increase) Decrease in Accounts Receivable - Supplementary Benefits	140,228.38
(Increase) Decrease in Prepaid Expenses	39.43
(Increase) Decrease in Prepaid Insurance	(331.20)
(Increase) Decrease in Recoverable	813,340.31
Increase (Decrease) in Accounts Payable	135,688.91
Increase (Decrease) in Sales Tax Payable	410.07
Increase (Decrease) in Salaries and Benefits Payable	22,046.68
Increase (Decrease) in Claims Payable	(813,340.31)
Increase (Decrease) in Unearned Premiums	2,187,168.00
Increase (Decrease) in Compensated Absences Payable	9,356.06
Increase (Decrease) in Net OPEB Obligation	-
Total Adjustments	2,679,100.61
Net Cash Provided by (Used for) Operating Activities	1,418,760.19
Noncash Investing, Capital and Financing Activities:	
	-

For Internal Use Only

STATE OF MINNESOTA 3/10/2016
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 unaudited
STATEMENT OF BUDGET TO ACTUAL COMPARISON
FOR THE YEAR ENDED DECEMBER 31, 2015

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Premium Pool	895,299.00	1,790,598.00	905,525.52	1,801,088.48	10,226.52	10,490.48
Pay-As-You-Go	5,435,475.00	10,870,950.00	4,036,408.23	8,496,948.63	(1,399,066.77)	(2,374,001.37)
Administrative Fees	704,340.00	1,408,680.00	704,288.25	1,408,575.57	(51.75)	(104.43)
Qualified Rehabilitation Counselors	12,500.00	25,000.00	17,954.90	36,439.22	5,454.90	11,439.22
Legal Services Unit	100,000.00	200,000.00	62,032.60	128,565.42	(37,967.40)	(71,434.58)
Safety Training	11,750.00	23,500.00	6,000.00	6,000.00	(5,750.00)	(17,500.00)
Other	875,250.00	1,750,500.00	1,049,057.12	1,212,401.57	173,807.12	(538,098.43)
Total Operating Revenue	8,034,614.00	16,069,228.00	6,781,266.62	13,090,018.89	(1,253,347.38)	(2,979,209.11)
OPERATING EXPENSES						
Claims	6,300,000.00	12,600,000.00	4,848,803.72	11,035,410.66	1,451,196.28	1,564,589.34
Salaries and Benefits	778,925.00	1,557,850.00	701,582.37	1,453,596.17	77,342.63	104,253.83
Rent	29,750.00	59,500.00	28,932.74	57,459.00	817.26	2,041.00
Repairs and Maintenance	2,500.00	5,000.00	-	1,310.00	2,500.00	3,690.00
Printing	462.50	925.00	251.33	1,396.98	211.17	(471.98)
Professional and Technical Services	378,450.00	756,900.00	365,300.30	768,426.90	13,149.70	(11,526.90)
Computer and Systems Services	-	-	25.48	141.33	(25.48)	(141.33)
Centralized IT Services	70,000.00	140,000.00	148,626.79	166,974.54	(78,626.79)	(26,974.54)
Communications	6,000.00	12,000.00	1,140.81	7,531.24	4,859.19	4,468.76
Travel - In State	4,550.00	9,100.00	4,491.14	7,461.16	58.86	1,638.84
Travel - Out State	375.00	750.00	-	-	375.00	750.00
Supplies and Materials	6,237.50	12,475.00	5,099.10	8,052.64	1,138.40	4,422.36
Rent - Equipment	1,250.00	2,500.00	1,459.88	2,919.76	(209.88)	(419.76)
Employee Development	11,750.00	23,500.00	1,945.95	9,145.95	9,804.05	14,354.05
Purchased Services	1,800.00	3,600.00	635.15	1,119.29	1,164.85	2,480.71
Insurance	351,875.00	703,750.00	341,471.59	682,943.20	10,403.41	20,806.80
Attorney General Cost	750.00	1,500.00	-	-	750.00	1,500.00
Indirect Costs	55,125.00	110,250.00	55,133.88	110,267.76	(8.88)	(17.76)
Amortization	15,601.75	31,203.50	15,601.30	31,202.73	0.45	0.77
Other Operating Costs	-	-	5,000.00	5,000.00	(5,000.00)	(5,000.00)
Total Operating Expenses	8,015,401.75	16,030,803.50	6,525,501.53	14,350,359.31	1,489,900.22	1,680,444.19
OPERATING INCOME (LOSS)	19,212.25	38,424.50	255,765.09	(1,260,340.42)	236,552.84	(1,298,764.92)
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	12,750.00	25,500.00	15,133.03	28,372.55	2,383.03	2,872.55
Total Nonoperating Revenues (Expenses)	12,750.00	25,500.00	15,133.03	28,372.55	2,383.03	2,872.55
CHANGE IN NET POSITION	31,962.25	63,924.50	270,898.12	(1,231,967.87)	238,935.87	(1,295,892.37)

STATE OF MINNESOTA 3/10/2016
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 unaudited
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

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).

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 October 1, 1983 and before October 1, 1992 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, 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.

This financial statement includes claims information known as of December 31, 2015 for claims incurred prior to January 1, 2016.

Changes in Classification:
Starting in FY16 Workers' Compensation Insurance expense will be processed as an intra-fund expense and will not be reported separately as in previous years.

Prior to FY16 Qualified Rehabilitation Counselors and Legal Services Unit were included in Administrative Fees revenue accounts.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

The Workers' Compensation program for state employees was specified in 1927 legislation as part of the former Industrial Commission, now Department of Labor and Industry (DLI). The legislation for the program can be found in M.S. 176.5401 through M.S. 176.611. The State Compensation Revolving Fund was created in 1934.

The General Fund and other funds have contributed a total of $3,437,690 to the program. These contributions are used to make workers' compensation payments for the pay-as-you-go agencies until they are reimbursed by the injured employee's state agency, the Special Compensation Fund, the Workers' Compensation Reinsurance Association, or recovered from a subrogation claim.

The Premium Pool was given $1 million during the 1997 Legislative Session from the General Fund.

3. RECOVERABLE

Due to the nature of workers' compensation benefits, and the fact that claims may take decades to mature, the reserves are relatively large when viewed in context of the financial statements covering a 12 month period. Agencies are obligated to pay their actual claims cost. Therefore, Claims Payable are offset by Recoverable noncurrent assets.

4. CAPITAL ASSETS

	Balance 7/1/15	Additions	Deletions	Balance 12/31/15
Software	$ 334,347.10	$ -	$ -	$ 334,347.10
Internally Generated Computer Software (IGCS)	289,722.46	-	-	289,722.46
Total Capital Assets	$ 624,069.56	$ -	$ -	$ 624,069.56
Accumulated Depreciation/Amortization for:				
Software	$ (91,945.59)	$ (16,716.50)	$ -	$ (108,662.09)
Internally Generated Computer Software (IGCS)	(79,673.55)	(14,486.23)	-	(94,159.78)
Total Accumulated Depreciation/Amortization	$ (79,673.55)	$ (31,202.73)	$ -	$ (202,821.87)

5. 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.

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. The balance is shown as a liability.

	Current	Noncurrent
Beginning Balance 7/1/15	$ 45,525.04	$ 328,717.17
Increase	1,138.13	8,217.93
Decrease	-	-
Ending Balance 12/31/15	$ 46,663.17	$ 336,935.10

7. NET OPEB OBLIGATION

During FY2008, the State of Minnesota implemented GASB Statement No. 45, Accounting and Financial Reporting by Employer for Postemployment Benefits Other than Pensions. This statement requires the state to measure and report Other Postemployment Benefits (OPEB) expenses and related liabilities.

Beginning Balance 7/1/15	$ 35,854.84
Increase	-
Decrease	-
Ending Balance 12/31/15	$ 35,854.84

8. NET PENSION LIABILITY

Effective FY15 GASB established new accounting and financial reporting requirements for pension benefits. GASB Statement No. 68 requires governments providing defined benefit pensions to recognize long-term obligation for pension benefits as a net pension liability and pension expense on financial statements. 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 expense that is recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the difference between expected and actual experience in the measurement of the total pension liability, assumption changes, and investment experience.

The FY15 net pension liability was measured on June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Risk Management-Workers' Compensation proportion of the net pension liability was based on Risk Management-Workers' Compensation contributions received by Minnesota State Retirement System (MSRS) during the measurement period July 1, 2013 through June 30, 2014, relative to the total employer contributions of all of MSRS's participating employers.

	Deferred Outflows	Net Pension Liability	Deferred Inflows
Beginning Balance 7/1/15	112,098.69	1,014,050.23	1,287,146.94
Change in Accounting Principle	-	-	-
Increase	-	-	-
Decrease	-	-	-
Ending Balance 12/31/15	112,098.69	1,014,050.23	1,287,146.94

9. ADJUSTMENTS TO NET POSITION

In FY16, the total prior period adjustments are $.02. These adjustments include:
$.02 is the understatement of Accounts Receivable

FY15
- prior period adjustment of $45,903.78 is due to the understatement of Professional and Technical Services - Administration Fees
- prior period adjustment of ($40,901.70) is due to the overstatement of Centralized IT Services - Administration Fees

10. NET POSITION

During FY02, the State of Minnesota implemented new accounting standards as prescribed by the Governmental Accounting Standards Board (GASB). The standards include revised statement formats which resulted in the change from retained earnings to net position reporting. For historical cost comparison, the total net position and the retained earnings have been reconciled as shown below.

Net Investment in Capital Assets	421,247.69
Unrestricted Net Position	8,428,563.41
Total Net Position	8,849,811.10

Schedule of Retained Earnings

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Beginning Retained Earnings	10,081,778.95	8,578,912.98	-	-
Net Income (Loss)	(1,502,865.99)	270,898.12	-	-
Adjustments to Net Position (Note 10)	0.02	-	-	-
Ending Retained Earnings	8,578,912.98	8,849,811.10	-	-
Add: Capital Contributions	-	-	-	-
Reconciliation to Total Net Position	8,578,912.98	8,849,811.10	-	-

For Internal Use Only

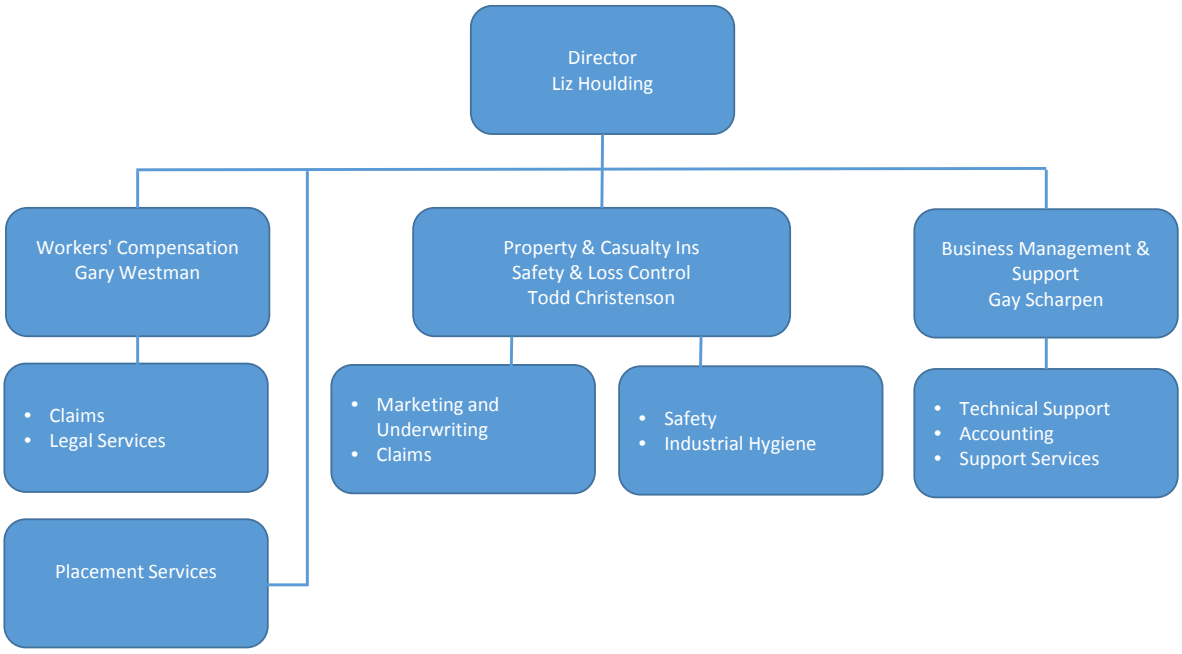
STATE OF MINNESOTA 3/10/2016
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2015

	Combined	Administration Fees	Premium Pool	Pay-As-You-Go
OPERATING REVENUES				
Premium Pool	1,801,088.48	-	1,801,088.48	-
Pay-As-You-Go	8,496,948.63	-	-	8,496,948.63
Administrative Fees	1,408,575.57	1,408,575.57	-	-
Qualified Rehabilitation Counselors	36,439.22	36,439.22	-	-
Legal Services Unit	128,565.42	128,565.42	-	-
Safety Training	6,000.00	6,000.00	-	-
Other	1,212,401.57	958.75	509,769.17	701,673.65
Total Operating Revenue	13,090,018.89	1,580,538.96	2,310,857.65	9,198,622.28
OPERATING EXPENSES				
Claims	11,035,410.66	-	2,008,877.31	9,026,533.35
Salaries and Benefits	1,453,596.17	1,453,596.17	-	-
Net Pension Expense	-	-	-	-
Rent	57,459.00	57,459.00	-	-
Repairs and Maintenance	1,310.00	1,310.00	-	-
Printing	1,396.98	1,396.98	-	-
Professional and Technical Services	768,426.90	7,601.26	258,680.73	502,144.91
Computer and Systems Services	141.33	141.33	-	-
Centralized IT Services	166,974.54	166,974.54	-	-
Communications	7,531.24	7,531.24	-	-
Travel - In State	7,461.16	7,461.16	-	-
Travel - Out State	-	-	-	-
Supplies and Materials	8,052.64	8,052.64	-	-
Rent - Equipment	2,919.76	2,919.76	-	-
Employee Development	9,145.95	9,145.95	-	-
Purchased Services	1,119.29	1,119.29	-	-
Insurance	682,943.20	331.20	94,883.07	587,728.93
Attorney General Costs	-	-	-	-
Indirect Costs	110,267.76	110,267.76	-	-
Amortization	31,202.73	31,202.73	-	-
Other Operating Costs	5,000.00	5,000.00	-	-
Total Operating Expenses	14,350,359.31	1,871,511.01	2,362,441.11	10,116,407.19
OPERATING INCOME (LOSS)	(1,260,340.42)	(290,972.05)	(51,583.46)	(917,784.91)
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	28,372.55	1,117.18	18,984.07	8,271.30
Total Nonoperating Revenues (Expenses)	28,372.55	1,117.18	18,984.07	8,271.30
CHANGE IN NET POSITION	(1,231,967.87)	(289,854.87)	(32,599.39)	(909,513.61)

Supporting Information

Staffing and Organizational Chart

Historically, we have had 31.5 FTEs. In FY16, we did not replace two QRC positions following retirements, one claims specialist position who was unable to return following a medical leave, a vacant .5 reporting position and a vacant .4 FTE administrative planning director position. The FY17 business plan has 27.6 FTEs.



Administrative Fees

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY

FY 2017

iRISK Loc #	Department Name	FY16 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/16	% of Open Claims	FY16 #of Trans	% of Trans	Avg %	FY2017 Work Comp Admin Fee	FY2017 **MONTHLY** Managed Care Fee
01A	Military Affairs	342	0.578%	19	1.091%	181	1.222%	0.964%	$29,595	$762.66
02 (All)	Administration	460	0.777%	23	1.321%	176	1.188%	1.096%	$33,643	$1,025.80
03A	State Lottery	152	0.257%	5	0.287%	4	0.027%	0.190%	$5,846	$338.96
04A	Agriculture	459	0.776%	10	0.574%	148	0.999%	0.783%	$24,047	$1,023.57
05A	Racing Commission	17	0.029%	0	0.000%	0	0.000%	0.010%	$294	$37.91
06A	Attorney General	333	0.563%	0	0.000%	0	0.000%	0.188%	$5,761	$742.59
07A	Public Safety - Fiscal and Administrative Serv	35	0.059%	1	0.057%	1	0.007%	0.041%	$1,263	$78.05
07B	Public Safety - Commissioner's Office	13	0.022%	0	0.000%	0	0.000%	0.007%	$225	$28.99
07C	Public Safety - BCA Training	275	0.465%	5	0.287%	52	0.351%	0.368%	$11,291	$613.25
07D	Public Safety - DVS	469	0.793%	13	0.747%	112	0.756%	0.765%	$23,496	$1,045.87
07E	Public Safety - Homeland Security & Emerg Mgmt	123	0.208%	0	0.000%	0	0.000%	0.069%	$2,128	$274.29
07F	Public Safety - Fire Marshal	3	0.005%	3	0.172%	6	0.041%	0.073%	$2,230	$6.69
07G	Public Safety - Public Educ & Media Rel	12	0.020%	0	0.000%	0	0.000%	0.007%	$208	$26.76
07H	Public Safety - Human Resources	12	0.020%	0	0.000%	0	0.000%	0.007%	$208	$26.76
07J	Public Safety - Office of Justice Programs	32	0.054%	0	0.000%	0	0.000%	0.018%	$554	$71.36
07K	Public Safety - 911 Emergency Service	9	0.015%	0	0.000%	0	0.000%	0.005%	$156	$20.07
07M	Public Safety - Pipeline Safety	17	0.029%	0	0.000%	0	0.000%	0.010%	$294	$37.91
07P	Public Safety - Patrol	743	1.256%	82	4.710%	485	3.274%	3.080%	$94,580	$1,656.89
07Q	Public Safety - Gambling & Alcohol	17	0.029%	0	0.000%	0	0.000%	0.010%	$294	$37.91
07S	Public Safety - Capitol Security	73	0.123%	1	0.057%	6	0.041%	0.074%	$2,265	$162.79
07T	Public Safety - Traffic Safety	20	0.034%	0	0.000%	0	0.000%	0.011%	$346	$44.60
09A	Gambling Control Board	32	0.054%	0	0.000%	0	0.000%	0.018%	$554	$71.36
10A	Minnesota Management & Budget (MMB)	237	0.401%	2	0.115%	0	0.000%	0.172%	$5,276	$528.51
15B	Board of Barbers	3	0.005%	0	0.000%	0	0.000%	0.002%	$52	$6.69
11B	Board of Cosmetologist	15	0.025%	0	0.000%	0	0.000%	0.008%	$260	$33.45
7HH	Board of Chiropractors	5	0.008%	1	0.057%	9	0.061%	0.042%	$1,296	$11.15
7FH	Board of Dentistry	18	0.030%	0	0.000%	0	0.000%	0.010%	$311	$40.14
7TP	Board of Peace Officers	11	0.019%	0	0.000%	0	0.000%	0.006%	$190	$24.53
7KH	Board of Nursing Home Admin	9	0.015%	0	0.000%	0	0.000%	0.005%	$156	$20.07
7LH	Board of Social Work	12	0.020%	1	0.057%	8	0.054%	0.044%	$1,348	$26.76
7MH	Board of Marriage & Family Therapy	3	0.005%	0	0.000%	0	0.000%	0.002%	$52	$6.69
7BH	Board of Medical Practice	19	0.032%	0	0.000%	0	0.000%	0.011%	$329	$42.37
7CH	Board of Nursing	33	0.056%	1	0.057%	0	0.000%	0.038%	$1,159	$73.59
7DH	Board of Pharmacy	19	0.032%	0	0.000%	0	0.000%	0.011%	$329	$42.37
7EB	Board of Architects	7	0.012%	0	0.000%	0	0.000%	0.004%	$121	$15.61
7VH	Board of Psychology	9	0.015%	0	0.000%	0	0.000%	0.005%	$156	$20.07
7JH	Board of Optometry	1	0.002%	0	0.000%	0	0.000%	0.001%	$17	$2.23
7PB	Board of Accountancy	5	0.008%	0	0.000%	0	0.000%	0.003%	$87	$11.15
7RH	Board of Vet Medicine	2	0.003%	0	0.000%	0	0.000%	0.001%	$35	$4.46
7QH	Board of Podiatry	1	0.002%	0	0.000%	0	0.000%	0.001%	$17	$2.23
7SB	Private Detective Board	2	0.003%	0	0.000%	0	0.000%	0.001%	$35	$4.46
7GB	Combative Sports Commission	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
7WH	Board of Physical Therapy	3	0.005%	0	0.000%	0	0.000%	0.002%	$52	$6.69
7SH	Emergency Medical Svs Reg Bd	10	0.017%	1	0.057%	21	0.142%	0.072%	$2,212	$22.30
7UH	Dietetics & Nutrition Practice Bd	2	0.003%	0	0.000%	0	0.000%	0.001%	$35	$4.46
7XH	Behavioral Health & Therapy Bd	5	0.008%	0	0.000%	0	0.000%	0.003%	$87	$11.15
12A	Health	1,492	2.522%	9	0.517%	48	0.324%	1.121%	$34,420	$3,327.16
13A	Commerce	345	0.583%	2	0.115%	6	0.041%	0.246%	$7,559	$769.35
80A	Commerce-Weights & Measures	-	0.000%	4	0.230%	3	0.020%	0.083%	$2,559	$0.00
14A	Animal Health Board	51	0.086%	0	0.000%	0	0.000%	0.029%	$882	$113.73
17A	Human Rights	38	0.064%	1	0.057%	3	0.020%	0.047%	$1,453	$84.74
19A	Indian Affairs Council	6	0.010%	1	0.057%	0	0.000%	0.023%	$692	$13.38
20B	Explore MN Tourism	56	0.095%	0	0.000%	22	0.149%	0.081%	$2,489	$124.88
22A	Employment & Economic Development	1,413	2.388%	22	1.264%	166	1.121%	1.591%	$48,851	$3,150.99
24B	Public Facilities Authority	8	0.014%	0	0.000%	0	0.000%	0.005%	$138	$17.84
25A	Perpich Center for Arts Education	92	0.155%	1	0.057%	0	0.000%	0.071%	$2,180	$205.16
X00	MNSCU-Systems Office	367	0.620%	0	0.000%	3	0.020%	0.214%	$6,557	$818.41
X01	MNSCU-Bemidji State Univ	528	0.892%	9	0.517%	114	0.770%	0.726%	$22,304	$1,177.44
X02	MNSCU-MSU Mankato	1,500	2.535%	17	0.976%	89	0.601%	1.371%	$42,096	$3,345.00
X03	MNSCU-MSU Moorhead	737	1.246%	11	0.632%	80	0.540%	0.806%	$24,746	$1,643.51
X04	MNSCU-St Cloud State Univ	1,399	2.364%	19	1.091%	86	0.581%	1.345%	$41,317	$3,119.77
X05	MNSCU-Southwest MN State Univ	381	0.644%	5	0.287%	32	0.216%	0.382%	$11,742	$849.63
X06	MNSCU-Winona State Univ	982	1.660%	7	0.402%	31	0.209%	0.757%	$23,247	$2,189.86
X07	MNSCU-Metro State Univ	927	1.567%	5	0.287%	36	0.243%	0.699%	$21,465	$2,067.21

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY

FY 2017

iRISK Loc #	Department Name	FY16 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/16	% of Open Claims	FY16 #of Trans	% of Trans	Avg %	FY2017 Work Comp Admin Fee	FY2017 **MONTHLY** Managed Care Fee
X20	MNSCU-Riverland CC - Austin	220	0.372%	1	0.057%	2	0.014%	0.148%	$4,532	$490.60
X21	MNSCU-Central Lks College-Brainerd	236	0.399%	2	0.115%	28	0.189%	0.234%	$7,194	$526.28
X22	MNSCU-Anoka/Ramsey CC-Cambridge	103	0.174%	0	0.000%	13	0.088%	0.087%	$2,680	$229.69
X23	MNSCU-C & T College-Fergus Falls	119	0.201%	2	0.115%	29	0.196%	0.171%	$5,239	$265.37
X24	MNSCU-Hibbing Community College	155	0.262%	4	0.230%	2	0.014%	0.168%	$5,172	$345.65
X25	MNSCU-Itasca Community College	109	0.184%	2	0.115%	1	0.007%	0.102%	$3,131	$243.07
X27	MNSCU-MN West C&T - Worthington	87	0.147%	2	0.115%	2	0.014%	0.092%	$2,819	$194.01
X28	MNSCU-Vermillion Community College	72	0.122%	2	0.115%	14	0.095%	0.110%	$3,389	$160.56
X29	MNSCU-Rochester Community College	444	0.750%	5	0.287%	28	0.189%	0.409%	$12,556	$990.12
			0.000%							
X30	MNSCU-Northland C&T - Thief River Fls	142	0.240%	6	0.345%	50	0.338%	0.307%	$9,439	$316.66
X31	MNSCU-Mesabi Range C&T -Virgina	74	0.125%	2	0.115%	8	0.054%	0.098%	$3,009	$165.02
X32	MNSCU-Minneapolis C&T College	592	1.001%	7	0.402%	41	0.277%	0.560%	$17,191	$1,320.16
X33	MNSCU-Anoka/Ramsey Comm College	385	0.651%	2	0.115%	14	0.095%	0.287%	$8,804	$858.55
X34	MNSCU-N Hennepin Comm College	398	0.673%	6	0.345%	29	0.196%	0.404%	$12,417	$887.54
X35	MNSCU-Century College	693	1.171%	10	0.574%	85	0.574%	0.773%	$23,742	$1,545.39
X36	MNSCU-Rainy River Comm College	45	0.076%	3	0.172%	3	0.020%	0.090%	$2,750	$100.35
X37	MNSCU-Normandale Comm College	582	0.984%	6	0.345%	30	0.203%	0.510%	$15,670	$1,297.86
X38	MNSCU-Inver Hills Comm College	324	0.548%	5	0.287%	33	0.223%	0.353%	$10,825	$722.52
X39	MNSCU-NE Higher Education District	18	0.030%	0	0.000%	0	0.000%	0.010%	$311	$40.14
X40	MNSC-Mpls C&T College Law Enforce	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
X41	MNSCU-Fond du Lac Tribal & Comm Coll	139	0.235%	0	0.000%	1	0.007%	0.081%	$2,474	$309.97
X51	MNSCU-Anoka Tech College	135	0.228%	1	0.057%	1	0.007%	0.097%	$2,993	$301.05
X52	MNSCU-Alexandria Tech College	188	0.318%	2	0.115%	15	0.101%	0.178%	$5,465	$419.24
X53	MNSCU-Hennepin Tech Coll-Plymouth	10	0.017%	0	0.000%	0	0.000%	0.006%	$173	$22.30
X54	MNSCU-Pine Tech College	126	0.213%	0	0.000%	0	0.000%	0.071%	$2,180	$280.98
X55	MNSCU-St Paul College	392	0.663%	9	0.517%	53	0.358%	0.512%	$15,736	$874.16
X56	MNSCU-Lake Superior College	329	0.556%	5	0.287%	17	0.115%	0.319%	$9,806	$733.67
X57	MNSCU-St. Cloud Tech College	350	0.592%	2	0.115%	4	0.027%	0.244%	$7,507	$780.50
X59	MNSCU-Dakota County Tech College	252	0.426%	2	0.115%	2	0.014%	0.185%	$5,674	$561.96
X60	MNSCU-Hennepin TC-Brooklyn Prk	269	0.455%	3	0.172%	26	0.176%	0.267%	$8,214	$599.87
X61	MNSCU-Hennepin TC-Eden Prairie	165	0.279%	3	0.172%	9	0.061%	0.171%	$5,240	$367.95
X62	MNSCU-MN West C&T - Canby	44	0.074%	0	0.000%	0	0.000%	0.025%	$761	$98.12
X63	MNSCU-MN West C&T - Granite Falls	25	0.042%	1	0.057%	2	0.014%	0.038%	$1,159	$55.75
X64	MNSCU-MN West C&T - Jackson	41	0.069%	0	0.000%	0	0.000%	0.023%	$709	$91.43
X65	MNSCU-MN West C&T - Pipestone	34	0.057%	0	0.000%	0	0.000%	0.019%	$588	$75.82
X66	MNSCU-Mesabi Range C&T- Eveleth	31	0.052%	0	0.000%	0	0.000%	0.017%	$536	$69.13
X68	MNSCU-SE Tech College-Red Wing	55	0.093%	0	0.000%	0	0.000%	0.031%	$952	$122.65
X69	MNSCU-SE Tech College-Winona	111	0.188%	1	0.057%	2	0.014%	0.086%	$2,646	$247.53
X71	MNSCU-Central Lks College-Staples	48	0.081%	1	0.057%	9	0.061%	0.066%	$2,040	$107.04
X72	MNSCU-Northwest Tech College	81	0.137%	1	0.057%	9	0.061%	0.085%	$2,611	$180.63
X73	MNSCU-C&T College-Detroit Lakes	83	0.140%	1	0.057%	4	0.027%	0.075%	$2,300	$185.09
X74	MNSCU-Northland C&T-E.Grand Forks	116	0.196%	0	0.000%	1	0.007%	0.068%	$2,076	$258.68
X75	MNSCU-C&T College-Moorhead	205	0.346%	2	0.115%	3	0.020%	0.161%	$4,930	$457.15
X77	MNSCU-C&T College-Wadena	58	0.098%	2	0.115%	4	0.027%	0.080%	$2,456	$129.34
X78	MNSCU-Riverland Comm Coll-Albert Lea	35	0.059%	0	0.000%	0	0.000%	0.020%	$606	$78.05
X79	MNSCU-S Central Tech Coll-Mankato	252	0.426%	2	0.115%	0	0.000%	0.180%	$5,536	$561.96
X80	MNSCU-Ridgewater College-Hutchinson	101	0.171%	0	0.000%	0	0.000%	0.057%	$1,747	$225.23
X81	MNSCU-Ridgewater College-Willmar	241	0.407%	2	0.115%	0	0.000%	0.174%	$5,345	$537.43
X83	MNSCU-S Central Tech Coll-Faribault	45	0.076%	1	0.057%	0	0.000%	0.044%	$1,366	$100.35
X99	MNSCU-Student Workers	4,292	7.254%	10	0.574%	43	0.290%	2.706%	$83,104	EXEMPT
28A	State Senate	267	0.451%	1	0.057%	5	0.034%	0.181%	$5,553	$595.41
29 (All)	DNR (All regions)	2,635	4.453%	97	5.572%	884	5.967%	5.331%	$163,703	$5,876.05
CC (All)	Conservation Corp Minnesota	205	0.346%	5	0.287%	31	0.209%	0.281%	$8,628	$457.15
31A	House of Representatives	368	0.622%	0	0.000%	0	0.000%	0.207%	$6,367	$820.64
32A	Pollution Control Agency	875	1.479%	11	0.632%	31	0.209%	0.773%	$23,747	$1,951.25
33L	Trial Courts - District 1	284	0.480%	2	0.115%	7	0.047%	0.214%	$6,573	$633.32
33K	Trial Courts - District 10	386	0.652%	2	0.115%	7	0.047%	0.271%	$8,338	$860.78
33B	Trial Courts - District 2	268	0.453%	3	0.172%	8	0.054%	0.226%	$6,953	$597.64
33C	Trial Courts - District 3	201	0.340%	0	0.000%	2	0.014%	0.118%	$3,616	$448.23
33D	Trial Courts - District 4	607	1.026%	4	0.230%	33	0.223%	0.493%	$15,133	$1,353.61
33E	Trial Courts - District 5	143	0.242%	1	0.057%	2	0.014%	0.104%	$3,200	$318.89
33F	Trial Courts - District 6	138	0.233%	4	0.230%	38	0.257%	0.240%	$7,365	$307.74
33G	Trial Courts - District 7	218	0.368%	3	0.172%	19	0.128%	0.223%	$6,848	$486.14
33H	Trial Courts - District 8	74	0.125%	0	0.000%	0	0.000%	0.042%	$1,280	$165.02
33J	Trial Courts - District 9	190	0.321%	4	0.230%	32	0.216%	0.256%	$7,850	$423.70

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY

FY 2017

iRISK Loc #	Department Name	FY16 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/16	% of Open Claims	FY16 #of Trans	% of Trans	Avg %	FY2017 Work Comp Admin Fee	FY2017 **MONTHLY** Managed Care Fee
J50	State Guardian ad Litem Board	226	0.382%	6	0.345%	38	0.257%	0.328%	$10,063	$503.98
34A	Housing Finance	235	0.397%	0	0.000%	14	0.095%	0.164%	$5,033	$524.05
37A	Education	387	0.654%	9	0.517%	112	0.756%	0.642%	$19,726	$863.01
38A	Investment Board	26	0.044%	0	0.000%	0	0.000%	0.015%	$450	$57.98
39A	Governor's Office	47	0.079%	0	0.000%	0	0.000%	0.026%	$813	$104.81
40A	Historical Society	520	0.879%	3	0.172%	39	0.263%	0.438%	$13,455	$1,159.60
41A	Work Comp Court of Appeals	11	0.019%	1	0.057%	20	0.135%	0.070%	$2,160	$24.53
42 (All)	Labor & Industry	427	0.722%	10	0.574%	93	0.628%	0.641%	$19,693	$952.21
43A	IRRRB	75	0.127%	4	0.230%	74	0.500%	0.285%	$8,763	$167.25
44 (All)	Minnesota State Academies	210	0.355%	10	0.574%	85	0.574%	0.501%	$15,386	$468.30
45A	Mediation Services	13	0.022%	0	0.000%	0	0.000%	0.007%	$225	$28.99
46A	MN.IT Services	2,105	3.558%	11	0.632%	115	0.776%	1.655%	$50,831	$4,694.15
49A	Legislative Auditor	60	0.101%	0	0.000%	0	0.000%	0.034%	$1,038	$133.80
50A	State Arts Board	17	0.029%	0	0.000%	0	0.000%	0.010%	$294	$37.91
5DA	Leg. Coord Committee/Rev of Statutes	86	0.145%	2	0.115%	0	0.000%	0.087%	$2,664	$191.78
52A	Public Defense Board	660	1.115%	2	0.115%	8	0.054%	0.428%	$13,147	$1,471.80
53A	Secretary of State	79	0.134%	0	0.000%	0	0.000%	0.045%	$1,367	$176.17
			0.000%							
55A	Human Svs-Anoka RTC	759	1.283%	75	4.308%	657	4.435%	3.342%	$102,626	$1,692.57
55B	Human Svs-Brainerd RTC	3	0.005%	18	1.034%	211	1.424%	0.821%	$25,215	$6.69
552	Human Svs-CARE	175	0.296%	15	0.862%	58	0.392%	0.516%	$15,855	$390.25
553	Human Svs-Brainerd Group Homes	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
554	Human Svs-Child	40	0.068%	17	0.976%	352	2.376%	1.140%	$35,010	$89.20
55C	Human Svs-Cambridge RTC (closed)	-	0.000%	10	0.574%	301	2.032%	0.869%	$26,679	$0.00
55D	Human Svs-Central Office	1,771	2.993%	24	1.379%	120	0.810%	1.727%	$53,042	$3,949.33
55E	Human Svs-Fergus Falls RTC	-	0.000%	7	0.402%	66	0.446%	0.283%	$8,676	$0.00
556	Human Svs-Fergus Falls Group Homes	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
55F	Human Svs-Faribault RTC (closed)	-	0.000%	10	0.574%	257	1.735%	0.770%	$23,638	$0.00
55G	Human Svs-AhGwahChing RTC	-	0.000%	14	0.804%	260	1.755%	0.853%	$26,197	$0.00
55H	Human Svs-Hastings (closed)	-	0.000%	1	0.057%	0	0.000%	0.019%	$588	$0.00
55J	Human Svs-MSOCS-ICF/MR	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
55K	Human Svs-METO	61	0.103%	12	0.689%	126	0.851%	0.548%	$16,817	$136.03
555	Human Svs-MSOCS Group Homes	1,375	2.324%	153	8.788%	1,318	8.897%	6.670%	$204,819	$3,066.25
55L	Human Svs-NNE SOS-Liberalis	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
55M	Human Svs-Moose Lake RTC (closed)	-	0.000%	3	0.172%	92	0.621%	0.264%	$8,121	$0.00
55N	Human Svs-NNE-SOS-Gen.Fund	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
55P	Human Svs-Moose Lk Reg. St. OP Svs	818	1.382%	40	2.298%	319	2.153%	1.944%	$59,713	$1,824.14
55Q	Human Svs-NNE-SOS-BHS Grant	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
557	Human Svs-NNE SOS-DD-SOCS	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
55Q	Human Svs-St Peter MSH	798	1.349%	82	4.710%	659	4.448%	3.502%	$107,555	$1,779.54
55R	Human Svs-Rochester (closed)	-	0.000%	2	0.115%	43	0.290%	0.135%	$4,147	$0.00
55S	Human Svs-St Peter RTC (closed)	-	0.000%	5	0.287%	35	0.236%	0.174%	$5,358	$0.00
55T	Human Svs-Oak Terrace RTC (closed)	-	0.000%	4	0.230%	75	0.506%	0.245%	$7,534	$0.00
55U	Human Svs-NNE-SOS-Eveleth	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
55V	Human Svs-MN Specialty Services	14	0.024%	5	0.287%	59	0.398%	0.236%	$7,259	$31.22
55W	Human Svs-Willmar RTC	3	0.005%	4	0.230%	53	0.358%	0.198%	$6,066	$6.69
558	Human Svs-MNS	-	0.000%	1	0.057%	5	0.034%	0.030%	$933	$0.00
559	Human Svs-Willmar Group Homes	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
55Y	Human Svs-CBHH	372	0.629%	22	1.264%	229	1.546%	1.146%	$35,195	$829.56
H60	MNSure	148	0.250%	0	0.000%	0	0.000%	0.083%	$2,560	$330.04
58A	Court of Appeals	89	0.150%	0	0.000%	0	0.000%	0.050%	$1,540	$198.47
60A	Higher Educ Services Office	60	0.101%	0	0.000%	0	0.000%	0.034%	$1,038	$133.80
61A	State Auditor	91	0.154%	1	0.057%	41	0.277%	0.163%	$4,995	$202.93
62A	MN State Retirement	119	0.201%	1	0.057%	5	0.034%	0.097%	$2,992	$265.37
63A	Public EE Retirement Assoc.	91	0.154%	1	0.057%	0	0.000%	0.070%	$2,162	$202.93
65 (All)A	Judicial	360	0.608%	1	0.057%	4	0.027%	0.231%	$7,092	$802.80
67A	Revenue	1,338	2.261%	19	1.091%	107	0.722%	1.358%	$41,713	$2,983.74
68A	Tax Court	8	0.014%	0	0.000%	0	0.000%	0.005%	$138	$17.84
69A	Teachers Retirement Assoc.	86	0.145%	0	0.000%	0	0.000%	0.048%	$1,488	$191.78
70J	Judicial Standards Board	3	0.005%	0	0.000%	0	0.000%	0.002%	$52	$6.69
75C	Veterans' Affairs	144	0.243%	4	0.230%	11	0.074%	0.182%	$5,603	$321.12
75A	Veterans Home Board	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
75B	Veterans Home Silver Bay	145	0.245%	18	1.034%	154	1.040%	0.773%	$23,733	$323.35
75F	Veterans Home Fergus Falls	175	0.296%	8	0.460%	91	0.614%	0.457%	$14,019	$390.25
75H	Veterans Home Hastings	92	0.155%	3	0.172%	25	0.169%	0.166%	$5,083	$205.16
75L	Veterans Home Luverne	158	0.267%	10	0.574%	103	0.695%	0.512%	$15,730	$352.34
75M	Veterans Home Minneapolis	584	0.987%	80	4.595%	580	3.915%	3.166%	$97,218	$1,302.32
77 (All)	Minnesota Zoo	262	0.443%	25	1.436%	197	1.330%	1.070%	$32,844	$584.26

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2017

iRISK Loc #	Department Name	FY16 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/16	% of Open Claims	FY16 #of Trans	% of Trans	Avg %	FY2017 Work Comp Admin Fee	FY2017 **MONTHLY** Managed Care Fee
78A	MCF-Central Office	701	1.185%	17	0.976%	120	0.810%	0.990%	$30,415	$1,563.23
78B	MCF-St. Cloud	407	0.688%	17	0.976%	210	1.418%	1.027%	$31,547	$907.61
78C	MCF-Sauk Center (closed)	-	0.000%	1	0.057%	0	0.000%	0.019%	$588	$0.00
78F	MCF-Faribault	629	1.063%	16	0.919%	156	1.053%	1.012%	$31,069	$1,402.67
78H	MCF-Shakopee	260	0.439%	6	0.345%	96	0.648%	0.477%	$14,659	$579.80
78L	MCF-Lino Lakes	460	0.777%	18	1.034%	121	0.817%	0.876%	$26,902	$1,025.80
78P	MCF-Oak Park Heights	347	0.586%	21	1.206%	125	0.844%	0.879%	$26,988	$773.81
78R	MCF-Red Wing	178	0.301%	8	0.460%	35	0.236%	0.332%	$10,202	$396.94
78S	MCF-Stillwater	524	0.886%	32	1.838%	395	2.666%	1.797%	$55,174	$1,168.52
78T	MCF-Togo	56	0.095%	5	0.287%	25	0.169%	0.184%	$5,636	$124.88
78U	MCF-Rush City	348	0.588%	14	0.804%	30	0.203%	0.532%	$16,325	$776.04
78W	MCF-Willow River/Mooselake	429	0.725%	17	0.976%	76	0.513%	0.738%	$22,669	$956.67
790	DOT-Central Office	1,336	2.258%	33	1.895%	345	2.329%	2.161%	$66,355	$2,979.28
791	DOT-District 1-Duluth/Virginia	342	0.578%	38	2.183%	364	2.457%	1.739%	$53,411	$762.66
792	DOT-District 2-BemidjiCrookston	226	0.382%	6	0.345%	50	0.338%	0.355%	$10,893	$503.98
793	DOT-District 3-Baxter/St. Cloud	368	0.622%	23	1.321%	114	0.770%	0.904%	$27,767	$820.64
794	DOT-District 4-Detroit Lakes/Morris	231	0.390%	16	0.919%	125	0.844%	0.718%	$22,041	$515.13
796	DOT-District 6-Rochester/Owatonna	382	0.646%	26	1.493%	105	0.709%	0.949%	$29,151	$851.86
797	DOT-District 7-Mankato/Windom	298	0.504%	21	1.206%	255	1.721%	1.144%	$35,123	$664.54
798	DOT-District 8-Willmar	204	0.345%	14	0.804%	107	0.722%	0.624%	$19,154	$454.92
799	DOT-District 9-Metro	1,234	2.086%	96	5.514%	1,005	6.784%	4.795%	$147,238	$2,751.82
82A	Public Utilities Commission	51	0.086%	0	0.000%	0	0.000%	0.029%	$882	$113.73
90A	State Fair	290	0.490%	6	0.345%	85	0.574%	0.470%	$14,418	$646.70
92G	Ombudsperson for Families	5	0.008%	0	0.000%	0	0.000%	0.003%	$87	$11.15
9KG	Office of Administrative Hearings	69	0.117%	0	0.000%	15	0.101%	0.073%	$2,230	$153.87
9GH	Ombudsman - Mental Health	17	0.029%	0	0.000%	0	0.000%	0.010%	$294	$37.91
9XG	Capitol Area Architect	3	0.005%	0	0.000%	0	0.000%	0.002%	$52	$6.69
9YG	Disability Council	10	0.017%	0	0.000%	0	0.000%	0.006%	$173	$22.30
9JG	Campaign Financing & Public Dis. Bd	9	0.015%	0	0.000%	0	0.000%	0.005%	$156	$20.07
9WE	Higher Education Facility	2	0.003%	0	0.000%	0	0.000%	0.001%	$35	$4.46
9EP	Sentencing Guidelines	6	0.010%	0	0.000%	0	0.000%	0.003%	$104	$13.38
9LG	Black Minnesotans Council	2	0.003%	0	0.000%	0	0.000%	0.001%	$35	$4.46
9PR	Water & Soil Resources Board	98	0.166%	1	0.057%	0	0.000%	0.074%	$2,283	$218.54
9NG	Asian-Pacific Council	3	0.005%	0	0.000%	0	0.000%	0.002%	$52	$6.69
9MG	Chicano/Latino Affairs Council	4	0.007%	0	0.000%	0	0.000%	0.002%	$69	$8.92
9DB	Amateur Sports Commission	3	0.005%	0	0.000%	0	0.000%	0.002%	$52	$6.69
	TOTALS	**59,169**	**100.000%**	**1,741**	**100.000%**	**14,814**	**100.000%**	**100.00%**	**$3,070,922**	**$122,375.71**

OFFICE OF THE ATTORNEY GENERAL – LEGAL SERVICES BILLED & UNDER AGREEMENT

Services Provided

The Office of the Attorney General provides legal services for all state officers, boards and commissions in the state. The Attorney General is authorized by statute to issue written legal opinions only to constitutional executive officers, state agencies, bodies of state legislature, and attorneys for local governments or pension funds.

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

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

How Rates are Computed

Rates are set based on the hours of service estimated for staff attorneys and legal assistants and the cost of providing those services. The rate setting is planned to recover the full cost of services. Certain billing practices call for periodic scheduled payments from "partner agencies" but all payments ultimately are calculated on and reconciled to the hours of services received.

Attorney General's Office

Partner Agreements

Fiscal Year 2016

Agency	Payments per Agreement	Services Provided per Agreement
Administration-Risk Management	166,447.90	166,447.90
Agricultural Utilization Research Institute (AURI)	129.00	129.00
Corrections	288,785.00	386,360.20
Education, Department of	178,071.00	345,268.50
Environmental Quality Board (EQB)	16,408.80	16,408.80
Gambling Control Board	7,327.20	7,327.20
Health	606,241.20	606,241.20
Housing Finance Agency	191,513.40	165,171.60
Human Services	2,908,380.00	3,485,489.20
Iron Range Resources Rehabilitation Agency (IRRRA)	5,523.60	5,523.60
Board of Medical Practice	563,600.00	460,683.50
Minnesota Racing Commission	35,006.10	35,006.10
Minnesota State Colleges & Universities (MnSCU)	404,336.00	276,223.30
Minnesota State Retirement Association (MSRS)	42,698.80	42,698.80
MnSure	1,737.10	1,737.10
Natural Resources	607,288.70	607,288.70
Petro Tank Release Board	39,628.80	39,628.80
Pollution Control Agency	903,000.00	797,130.90
Public Employees Retirement Association (PERA)	14,693.10	14,693.10
Public Safety	656,078.30	656,078.30
Revenue	580,500.00	761,109.80
Teachers Retirement Association (TRA)	52,970.70	52,970.70
Transportation	1,458,047.70	1,458,047.70
Total	**9,728,412.40**	**10,387,664.00**

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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
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SCHEDULE NUMBER
1st STEP 2nd STEP

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Allocation: IT Management & Administration ..... 12.2 ..... 30.2
Non-Allocable: Other ..... 12.9 ..... 30.9
Allocation: State HR, Benefits & Labor Relations ..... 13.2 ..... 31.2

MMB – ENTERPRISE COMMUNICATIONS & PLANNING

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

MMB – DEBT MANAGEMENT DIVISION

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

SCHEDULE NUMBER
1st STEP 2nd STEP

MMB - BUDGET DIVISION

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

MMB - ACCOUNTING DIVISION

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

MMB - INFORMATION TECHNOLOGY, MANAGEMENT & ADMINISTRATION

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

MMB - STATE HR, BENEFITS & LABOR RELATIONS

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

SCHEDULE NUMBER
1st STEP 2nd STEP

MEDIATION SERVICES

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

LEGISLATIVE AUDITOR

Nature and Extent of Services ..... 15.0 ..... 33.0
Schedule of Costs to be Allocated by Function ..... 15.1 ..... 33.1
Allocation: General Support ..... 15.2 ..... 33.2
Allocation: Finance Audits ..... 15.3 ..... 33.3
Allocation: Program Audits ..... 15.4 ..... 33.4
Allocation: Single Audits ..... 15.5 ..... 33.5
Allocation: Financial Audit - Outdoors ..... 15.7 ..... 33.7
Allocation: Financial Audit - Art ..... 15.8 ..... 33.8
Allocation: Financial Audit - Clean Water ..... 15.9 ..... 33.9
Allocation: Financial Audit - Parks & Trails ..... 15.10 ..... 33.10
Allocation: Program Audit - Outdoors ..... 15.11 ..... 33.11
Allocation: Program Audit - Art ..... 15.12 ..... 33.12
Allocation: Program audit - Clean Water ..... 15.13 ..... 33.13
Allocation: Program Audit - Parks &Trails ..... 15.14 ..... 33.14
Non-Allocation: Audit Comm ..... 15.6 ..... 33.6

STATE AUDITOR - SINGLE AUDIT

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

STATEWIDE INTEGRATED FINANCIAL TOOLS - (SWIFT)

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

Nature and Extent of Services ..... 17.0 ..... N/A
Schedule of Costs to be Allocated by Function ..... 17.1 ..... N/A

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2018
Exhibit A - General Support Allocations
Federal Version

		1	2	3	4	5	6	7	8
		G02-0002	G02-0003	G02-0005	G02-0007	G02-0009	G02-0010	G02-0012	G02-0013
		State Archaeology	Public Broadcasting	Materials Service and Distribution	Information Policy Analysis	Real Estate and Construction Services	Oil Overcharge (Stripper Wells)	STAR	Volunteer Services
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	122	-	-	1,605	6,339	-	4,009	-
3.4	Human Resources	86	-	-	1,133	4,475	-	2,830	-
3.5	Financial Management and Reporting	265	565	-	2,442	42,151	-	16,456	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	13,532	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Materials Management Division	5	431	-	34	3,045	-	866	-
4.1	Central Mail	-	-	-	-	127	-	1	-
4.11	Office of Enterprise Continuous Improvement	1	-	-	10	40	-	25	-
4.12	Grants Management	-	11	-	-	4	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	-	-	2,651	-	167	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	4	8	-	36	629	-	245	-
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	5	10	-	43	737	-	288	-
10.4	Budget Operations and Planning	142	148	-	363	1,782	-	346	-
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	4	-	-	47	186	-	118	-
11.4	Accounting Services	7	14	-	62	1,074	-	419	-
11.5	Financial Reporting	11	24	-	104	1,796	-	701	-
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1	3	-	12	207	-	81	-
12.5	Personnel Operations and System Support	3	-	-	36	142	-	90	-
12.6	Budget Service - Computer Operations	30	31	-	77	378	-	73	-
12.7	Personnel Operations Special Billing	10	-	-	133	525	-	332	-
12.8	Accounting & Procurement Operations Special Billing	13	29	-	124	2,144	-	837	-
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	12	-	-	163	642	-	406	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	1	-	-	11	43	-	27	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	7,445	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.90	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning*	20	43	-	185	3,198	-	1,249	-
20	*Administration*	9	-	-	39	25,128	-	396	-
	Total Budget	750	14,848	-	6,659	104,890	-	29,964	-
	Rollforward Adjustment	(10,183)	(46,769)	-	(11,419)	17,481	-	(6,964)	-
	Final Plan Allocation	(9,433)	(31,921)	-	(4,760)	122,372	-	23,000	-

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2018
Exhibit A - General Support Allocations
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		9	10	11	12	13	14	15	16
		G02-0014	G02-0015a	G02-0016	G02-0017a	G02-0017b	G02-0018	G02-0021a	G02-0021b
		Capital Group Parking	Fleet Services	Development Disabilities	Risk Management	Risk Management - Workers Compensation	Gov's Res Cncl (Ceremonial Hse Gift)	Plant Mangement (Leases)	Plant Management (Repairs)
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	34,112	8,770	15,109	11,080	20,209	-	255,682	7,145
3.4	Human Resources	24,082	6,191	10,667	7,822	14,267	-	180,504	5,044
3.5	Financial Management and Reporting	59,230	259,340	15,730	22,735	170,271	46	236,118	5,226
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	14,659	-
4.7	Real Property	-	1,445	-	-	-	-	-	-
4.8	Materials Management Division	1,312	3,217	761	393	507	-	16,832	129
4.1	Central Mail	290	112	702	111	1,560	-	85	-
4.11	Office of Enterprise Continuous Improvement	215	55	95	70	127	-	1,610	45
4.12	Grants Management	-	-	2	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	884	3,422	1,221	1,541	1,517	-	5,573	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	884	3,869	235	339	2,540	1	3,522	78
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,036	4,535	275	398	2,977	1	4,129	91
10.4	Budget Operations and Planning	647	664	1,164	363	1,328	34	2,702	-
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	1,000	257	443	325	592	-	7,496	209
11.4	Accounting Services	1,509	6,608	401	579	4,339	1	6,016	133
11.5	Financial Reporting	2,524	11,053	670	969	7,257	2	10,063	223
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	291	1,275	77	112	837	0	1,161	26
12.5	Personnel Operations and System Support	765	197	339	248	453	-	5,734	160
12.6	Budget Service - Computer Operations	137	141	247	77	282	7	573	-
12.7	Personnel Operations Special Billing	2,825	726	1,251	918	1,674	-	21,178	592
12.8	Accounting & Procurement Operations Special Billing	3,013	13,192	800	1,157	8,662	2	12,011	266
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	3,455	888	1,530	1,122	2,047	-	25,896	724
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	230	59	102	75	136	-	1,721	48
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	234	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.90	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years*	4,494	19,676	1,193	1,725	12,919	4	17,915	397
20	*Administration*	3,402	7,002	2,167	9,270	29,259	-	38,986	115
	Total Budget	146,571	352,697	55,182	61,427	283,759	99	870,166	20,651
	Rollforward Adjustment	(7,983)	37,264	28,511	(10,285)	(5,844)	(287)	(79,350)	(6,975)
	Final Plan Allocation	138,588	389,961	83,692	51,142	277,915	(188)	790,817	13,676

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		17	18	19	20	21	22	23	24
		G02-0021c	G02-0021d	G02-0021f	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031
		Plant Management (Materials Transfer)	Plant Management (Energy)	Plant Management FR & R	MN Bookstore	Office Supply Connection - Closed in FY2010	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Central Mail
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	9,772	-	21,990	23,466	9,982
3.4	Human Resources	-	-	-	6,899	-	15,524	16,566	7,047
3.5	Financial Management and Reporting	58	-	2,486	19,367	-	5,836	10,442	80,627
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Materials Management Division	-	-	263	450	-	517	852	426
4.1	Central Mail	-	-	-	109	-	288	321	-
4.11	Office of Enterprise Continuous Improvement	-	-	-	62	-	138	148	63
4.12	Grants Management	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	-	173	-	1,117	6,177	860
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	1	-	37	289	-	87	156	1,203
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1	-	43	339	-	102	183	1,410
10.4	Budget Operations and Planning	11	-	352	982	-	233	210	624
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	-	-	287	-	645	688	293
11.4	Accounting Services	1	-	63	493	-	149	266	2,054
11.5	Financial Reporting	2	-	106	825	-	249	445	3,436
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	0	-	12	95	-	29	51	396
12.5	Personnel Operations and System Support	-	-	-	219	-	493	526	224
12.6	Budget Service - Computer Operations	2	-	75	208	-	49	45	133
12.7	Personnel Operations Special Billing	-	-	-	809	-	1,821	1,944	827
12.8	Accounting & Procurement Operations Special Billing	3	-	126	985	-	297	531	4,101
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	-	-	990	-	2,227	2,377	1,011
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	-	-	66	-	148	158	67
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.90	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years*	4	-	189	1,469	-	443	792	6,117
20	*Administration*	-	-	1,418	1,282	-	2,508	5,850	10,322
	Total Budget	86	-	5,171	46,171	-	54,891	72,193	131,225
	Rollforward Adjustment	(23)	-	(1,086)	(20,638)	-	(6,572)	(1,204)	38,179
	Final Plan Allocation	63	-	4,085	25,534	-	48,318	70,989	169,405

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		25	26	27	28	29	30	31	32
		G02-0034	G02-0036	G02-0037	G02-0037a	G02-0038 Environmental Quality Board (transferred to MPCA in FY12	G02-0042	G02-0043	G02-0044
		Other Non-Allocable	Demography	Mn Geospatial Information Office	MnGeo Service Bureau		Surplus Services - State	Surplus Services - Federal	RECS - Energy
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	217	-	-	-	10,287	-	-
3.4	Human Resources	-	153	-	-	-	7,262	-	-
3.5	Financial Management and Reporting	51	990	-	-	-	20,236	-	108
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	Real Property	46,362	-	-	-	-	-	-	-
4.8	Materials Management Division	-	43	-	-	-	527	-	10
4.1	Central Mail	-	-	-	-	-	-	-	-
4.11	Office of Enterprise Continuous Improvement	-	1	-	-	-	65	-	-
4.12	Grants Management	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	-	-	-	1,444	-	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	1	15	-	-	-	302	-	2
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1	17	-	-	-	354	-	2
10.4	Budget Operations and Planning	68	465	-	-	-	494	-	68
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	6	-	-	-	302	-	-
11.4	Accounting Services	1	25	-	-	-	516	-	3
11.5	Financial Reporting	2	42	-	-	-	862	-	5
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	0	5	-	-	-	99	-	1
12.5	Personnel Operations and System Support	-	5	-	-	-	231	-	-
12.6	Budget Service - Computer Operations	14	99	-	-	-	105	-	14
12.7	Personnel Operations Special Billing	-	18	-	-	-	852	-	-
12.8	Accounting & Procurement Operations Special Billing	3	50	-	-	-	1,029	-	6
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	22	-	-	-	1,042	-	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	1	-	-	-	69	-	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.90	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years*	4	75	-	-	-	1,535	-	8
20	*Administration*	-	19	-	-	-	1,084	-	0
	Total Budget	46,507	2,270	-	-	-	48,697	-	226
	Rollforward Adjustment	40,496	(24,168)	-	-	-	(3,510)	-	(276)
	Final Plan Allocation	87,003	(21,898)	-	-	-	45,188	-	(50)

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		33	34	35	36	37	38	39	40
		G02-0045	G02-0046	G02-0047	G02-0048	G02-0049	B04	B13	B14
		SmART FMR	SmART HR	Grants Recovery	Arts & Cultural Heritage	Materials Management	AGRICULTURE DEPT	COMMERCE DEPT	ANIMAL HEALTH BOARD
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	12,502	16,321	-	2,939	3,291	-	-	-
3.4	Human Resources	8,826	11,522	-	2,075	2,324	-	-	-
3.5	Financial Management and Reporting	2,045	2,670	-	4,418	3,252	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	6,766	12,404	6,766
4.7	Real Property	-	-	-	-	-	259	100	-
4.8	Materials Management Division	77	158	-	407	273	43,784	17,641	1,455
4.1	Central Mail	93	-	-	-	-	6,995	11,688	249
4.11	Office of Enterprise Continuous Improvement	79	103	-	19	21	5,263	3,886	520
4.12	Grants Management	-	-	-	27	-	11	139	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	23	3	-	57	203	32,755	19,004	3,829
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	31	40	-	66	49	7,219	10,568	357
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	5,093	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	36	47	-	77	57	8,461	12,387	418
10.4	Budget Operations and Planning	494	749	-	1,589	335	82,123	16,354	3,111
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	367	479	-	86	96	24,500	18,091	2,423
11.4	Accounting Services	52	68	-	113	83	12,330	18,050	609
11.5	Financial Reporting	87	114	-	188	139	20,624	30,192	1,019
11.6	Financial Reporting - Single Audit	-	-	-	-	-	25	382	3
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	10	13	-	22	16	2,379	3,483	118
12.5	Personnel Operations and System Support	280	366	-	66	74	18,741	13,839	1,853
12.6	Budget Service - Computer Operations	105	159	-	337	71	17,430	3,471	660
12.7	Personnel Operations Special Billing	1,036	1,352	-	243	273	69,217	51,111	6,844
12.8	Accounting & Procurement Operations Special Billing	104	136	-	225	165	24,615	36,036	1,216
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,266	1,653	-	298	333	84,637	62,497	8,369
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	84	110	-	20	22	5,623	4,152	556
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	5,042	-	78,876	39,585	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	15,761	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	18,522	-	-	-	-
15.90	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	29	446	4
17	*SWIFT (Internally Developed Software Amortized over 10 years*	155	203	-	335	247	36,714	53,747	1,814
20	*Administration*	327	299	-	264	389	-	-	-
	Total Budget	28,077	36,565	-	37,436	11,712	594,469	455,013	42,191
	Rollforward Adjustment	8,812	22,948	-	51,477	8,176	(88,016)	23,108	8,247
	Final Plan Allocation	36,889	59,513	-	88,913	19,888	506,452	478,121	50,438

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		41	42	43	44	45	46	47	48
		B22	B25	B42	E26	E37	E44	E50	E60
		EMPLOYMENT & ECONOMIC DEVELPMT	SCIENCE & TECHNOLOGY AUTHORITY	LABOR AND INDUSTRY DEPT	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT	MINNESOTA STATE ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	46,234	4,511	-	-	-	-	3,383	1,128
4.7	Real Property	1,529	-	9,446	-	-	13,281	-	-
4.8	Materials Management Division	274,851	8,636	6,798	19,867	-	10,183	8,162	5,352
4.1	Central Mail	-	1,226	-	2,766	-	-	93	2,969
4.11	Office of Enterprise Continuous Improvement	13,014	2,298	674	3,383	21	1,738	198	621
4.12	Grants Management	719	-	129	313	-	-	112	32
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	87,347	1,832	1,140	54,543	-	5,150	1,300	12,499
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	107,790	2,380	1,013	16,284	1	1,059	835	1,314
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	38,418	-	73,024	-	-	-	697
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	126,344	2,790	1,187	19,087	1	1,241	979	1,541
10.4	Budget Operations and Planning	34,190	6,312	4,348	37,403	23	11,143	2,447	10,649
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	60,587	10,699	3,138	15,751	95	8,092	921	2,891
11.4	Accounting Services	184,110	4,065	1,730	27,814	1	1,809	1,427	2,245
11.5	Financial Reporting	307,956	6,800	2,894	46,523	2	3,025	2,386	3,755
11.6	Financial Reporting - Single Audit	3,197	-	-	2,471	-	-	2	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	35,521	784	334	5,366	0	349	275	433
12.5	Personnel Operations and System Support	46,345	8,184	2,400	12,048	73	6,190	705	2,211
12.6	Budget Service - Computer Operations	7,256	1,340	923	7,938	5	2,365	519	2,260
12.7	Personnel Operations Special Billing	171,166	30,226	8,865	44,498	270	22,861	2,603	8,168
12.8	Accounting & Procurement Operations Special Billing	367,561	8,116	3,454	55,528	3	3,611	2,848	4,482
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	209,298	36,960	10,840	54,411	330	27,954	3,183	9,987
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	13,906	2,456	720	3,615	22	1,857	211	664
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	160,360	1,739	4,019	112,306	-	54,907	156	879
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	44,727	-	-	62,205	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	22,074	-
15.90	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	3,729	-	-	2,883	-	-	3	-
17	*SWIFT (Internally Developed Software Amortized over 10 years*	548,214	12,104	5,151	82,819	4	5,386	4,248	6,685
20	*Administration*	-	-	-	-	-	-	-	-
	Total Budget	2,855,950	191,875	69,204	762,845	851	182,202	59,072	81,463
	Rollforward Adjustment	(377,371)	30,878	261,847	59,643	120,748	3,243	63,553	2,245
	Final Plan Allocation	2,478,579	222,753	331,051	822,488	121,599	185,445	122,625	83,708

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		49	50	51	52	53	54	55	56
		E77	E81	G06	G10	G39	G46	G53	G9R
		ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	ATTORNEY GENERAL	MINNESOTA MANAGEMENT & BUDGET	GOVERNORS OFFICE	MN.IT	SECRETARY OF STATE	MMB NON-OPERATING
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	3,383	2,255	-	-	1,128	-
4.7	Real Property	20,172	-	-	-	-	-	-	-
4.8	Materials Management Division	15,123	172	7,803	2,810	536	62,608	4,026	134
4.1	Central Mail	-	-	4,459	7,607	186	40	2,096	-
4.11	Office of Enterprise Continuous Improvement	2,355	-	2,439	1,856	427	18,510	730	-
4.12	Grants Management	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	5,712	4,851	1,511	72,184	443	5,411	2,073	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	2,546	93	1,131	1,458	168	11,691	988	163,265
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	19,531	-	1,703	-	997	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	2,985	109	1,326	1,710	197	13,703	1,157	191,368
10.4	Budget Operations and Planning	6,346	1,385	7,487	5,325	1,624	30,216	3,423	7,141
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	10,962	-	11,354	8,642	1,989	86,177	3,399	-
11.4	Accounting Services	4,349	158	1,932	2,491	287	19,968	1,687	278,863
11.5	Financial Reporting	7,275	265	3,231	4,167	480	33,400	2,821	466,448
11.6	Financial Reporting - Single Audit	0	-	5	-	-	-	0	25
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	839	31	373	481	55	3,853	325	53,802
12.5	Personnel Operations and System Support	8,385	-	8,685	6,611	1,521	65,919	2,600	-
12.6	Budget Service - Computer Operations	1,347	294	1,589	1,130	345	6,413	726	1,516
12.7	Personnel Operations Special Billing	30,969	-	32,076	24,416	5,619	243,462	9,603	-
12.8	Accounting & Procurement Operations Special Billing	8,683	316	3,857	4,973	573	39,865	3,367	556,729
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	37,868	-	39,222	29,855	6,871	297,700	11,743	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	2,516	-	2,606	1,984	457	19,779	780	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	10,910	6,858	35,519	625	53,198	140,851	23,753	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.90	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	0	-	6	-	-	-	0	29
17	*SWIFT (Internally Developed Software Amortized over 10 years*	12,951	471	5,753	7,418	854	59,458	5,022	830,357
20	*Administration*	-	-	-	-	-	-	-	-
	Total Budget	192,295	34,532	175,748	189,700	75,828	1,160,022	81,449	2,549,677
	Rollforward Adjustment	3,771	23,494	(7,030)	(257,955)	2,971	201,749	(36,940)	(312,798)
	Final Plan Allocation	196,066	58,026	168,718	(68,254)	78,800	1,361,771	44,509	2,236,879

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		57	58	59	60	61	62	63	64
		H12	H55	H55(b)	H55(c)	H60	H75	H7D	H7S
		HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MN-SURE	VETERANS AFFAIRS DEPT	PHARMACY BOARD	EMERGENCY MEDICAL SERVICES BD
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	12,404	94,722	-	-	5,638	2,255	-	-
4.7	Real Property	-	104,547	-	-	-	30,431	-	-
4.8	Materials Management Division	71,134	47,475	30,476	3,121	1,087	41,003	910	665
4.1	Central Mail	25,202	42,470	-	-	9,714	462	1,922	327
4.11	Office of Enterprise Continuous Improvement	13,473	34,747	14,961	3,074	1,415	11,445	147	102
4.12	Grants Management	701	474	-	-	15	5	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	151,474	798,313	10,628	2,353	33,049	33,847	2,071	292
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	16,877	207,707	14,040	1,558	1,284	5,944	326	223
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	3,604	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	19,783	243,460	16,456	1,827	1,504	6,968	382	261
10.4	Budget Operations and Planning	76,151	61,676	39,963	16,167	1,521	27,662	1,731	2,146
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	62,725	161,768	69,652	14,309	6,589	53,283	685	476
11.4	Accounting Services	28,827	354,772	23,980	2,662	2,192	10,153	556	381
11.5	Financial Reporting	48,219	593,420	40,111	4,453	3,667	16,983	930	637
11.6	Financial Reporting - Single Audit	807	27,086	-	-	82	39	0	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	5,562	68,448	4,627	514	423	1,959	107	73
12.5	Personnel Operations and System Support	47,981	123,742	53,279	10,946	5,040	40,758	524	364
12.6	Budget Service - Computer Operations	16,162	13,090	8,482	3,431	323	5,871	367	455
12.7	Personnel Operations Special Billing	177,208	457,018	196,776	40,426	18,616	150,531	1,936	1,344
12.8	Accounting & Procurement Operations Special Billing	57,552	708,276	47,874	5,314	4,377	20,270	1,111	760
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	216,686	558,832	240,614	49,432	22,763	184,066	2,368	1,643
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	14,397	37,129	15,986	3,284	1,512	12,229	157	109
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	146,226	448,271	63,147	-	4,999	144,055	8,046	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	31,713	177,799	-	-	13,662	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.90	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	941	31,598	-	-	96	46	0	0
17	*SWIFT (Internally Developed Software Amortized over 10 years*	85,838	1,056,388	71,404	7,926	6,528	30,233	1,656	1,134
20	*Administration*	-	-	-	-	-	-	-	-
	Total Budget	1,328,043	6,456,833	962,456	170,796	146,097	830,499	25,934	11,394
	Rollforward Adjustment	591,890	156,257	(47,410)	(15,683)	(110,682)	95,475	2,600	(2,186)
	Final Plan Allocation	1,919,933	6,613,090	915,046	155,114	35,415	925,974	28,534	9,208

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Statewide Cost Allocation Plan
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Exhibit A - General Support Allocations
Federal Version

		65	66	67	68	69	70	71	72
		J33	J52	J65	L10	P01	P07	P78	R29
		TRIAL COURTS	PUBLIC DEFENSE BOARD	SUPREME COURT	LEGISLATURE	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	NATURAL RESOURCES DEPT
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	3,383	1,128	25,936	42,851	77,808
4.7	Real Property	-	-	-	-	147,934	634	186,252	91,538
4.8	Materials Management Division	22,725	4,471	10,642	10	81,810	72,245	142,675	258,441
4.1	Central Mail	1,412	-	1,826	1,434	6	124,041	1,238	16,537
4.11	Office of Enterprise Continuous Improvement	16,812	4,840	2,979	662	2,757	16,863	34,658	46,497
4.12	Grants Management	-	-	3	-	-	338	31	333
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	732	2,491	13,167	43	7,025	184,839	95,511	50,966
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	30,550	899	2,057	594	9,858	61,012	14,808	63,063
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	6,633	-	55
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	35,809	1,054	2,411	696	11,555	71,515	17,357	73,919
10.4	Budget Operations and Planning	49,477	5,115	10,048	3,429	4,734	157,372	94,895	228,340
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	78,267	22,534	13,870	3,081	12,833	78,505	161,353	216,470
11.4	Accounting Services	52,181	1,536	3,513	1,015	16,838	104,212	25,293	107,715
11.5	Financial Reporting	87,282	2,569	5,877	1,697	28,165	174,313	42,308	180,173
11.6	Financial Reporting - Single Audit	9	-	2	0	206	291	6	148
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	10,067	296	678	196	3,249	20,106	4,880	20,782
12.5	Personnel Operations and System Support	59,869	17,237	10,610	2,357	9,816	60,051	123,424	165,585
12.6	Budget Service - Computer Operations	10,501	1,086	2,132	728	1,005	33,400	20,140	48,463
12.7	Personnel Operations Special Billing	221,116	63,661	39,186	8,706	36,255	221,789	455,845	611,558
12.8	Accounting & Procurement Operations Special Billing	104,175	3,066	7,014	2,026	33,616	208,051	50,496	215,045
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	270,376	77,844	47,915	10,645	44,332	271,198	557,397	747,799
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	17,964	5,172	3,183	707	2,945	18,018	37,033	49,684
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	117,048	-	-	-	14,171	120,678	742	192,804
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	14,807	21,218	-	35,873
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	41,035
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.90	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	5,186
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	11	-	2	0	240	340	7	173
17	*SWIFT (Internally Developed Software Amortized over 10 years*	155,376	4,574	10,462	3,021	50,139	310,306	75,315	320,737
20	*Administration*	-	-	-	-	-	-	-	-
	Total Budget	1,341,761	218,445	187,579	44,429	535,426	2,363,904	2,184,514	3,866,726
	Rollforward Adjustment	(23,423)	32,881	(14,679)	(11,032)	124,940	88,449	167,101	(69,841)
	Final Plan Allocation	1,318,339	251,326	172,899	33,397	660,366	2,452,353	2,351,615	3,796,884

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		73	74	75			
		R32	R9P	T79			
		POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD	TRANSPORTATION DEPT	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	474,949	-	474,949
3.4	Human Resources	-	-	-	335,300	-	335,300
3.5	Financial Management and Reporting	-	-	-	983,162	-	983,162
4.2	Government & Citizen Services	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	6,766	9,021	7,894	405,953	68,787	474,740
4.7	Real Property	785	-	200,938	855,652	74,473	930,125
4.8	Materials Management Division	17,756	11,834	588,384	1,928,340	69,918	1,998,258
4.1	Central Mail	3,302	153	5,044	279,262	172,788	452,050
4.11	Office of Enterprise Continuous Improvement	8,562	1,376	64,845	341,139	139,713	480,852
4.12	Grants Management	88	170	374	4,033	186	4,219
6.2	Minnesota Information Technology	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-
6.4	Enterprise IT Security	82,804	7,331	284,502	2,100,055	316,720	2,416,776
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	7,355	1,391	282,374	1,066,748	281,870	1,348,618
9.2	Debt Management Division	-	-	-	-	-	-
9.3	Debt Management	-	-	164,016	313,771	416,598	730,369
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	8,621	1,630	330,980	1,250,370	330,389	1,580,758
10.4	Budget Operations and Planning	47,212	19,533	120,525	1,255,109	169,435	1,424,543
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-
11.3	Central Payroll	39,863	6,408	301,893	1,588,204	650,444	2,238,648
11.4	Accounting Services	12,563	2,376	482,307	1,822,051	481,446	2,303,497
11.5	Financial Reporting	21,014	3,974	806,745	3,047,705	805,304	3,853,009
11.6	Financial Reporting - Single Audit	66	9	2,617	37,482	2,965	40,447
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	2,424	458	93,053	351,535	92,887	444,422
12.5	Personnel Operations and System Support	30,492	4,902	230,927	1,214,867	497,545	1,712,412
12.6	Budget Service - Computer Operations	10,020	4,146	25,580	266,382	35,960	302,342
12.7	Personnel Operations Special Billing	112,618	18,104	852,888	4,486,893	1,837,594	6,324,488
12.8	Accounting & Procurement Operations Special Billing	25,081	4,743	962,889	3,637,584	961,169	4,598,753
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
13.3	Personnel Administration	137,707	22,138	1,042,893	5,486,475	2,246,970	7,733,445
14.2	MEDIATION SERVICES	-	-	-	-	-	-
14.3	Mediation Services	9,149	1,471	69,289	364,519	149,288	513,807
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-
15.3	Financial Audits	1,165	4,371	137,649	2,140,632	1,525,553	3,666,185
15.4	Program Audits	-	-	-	-	-	-
15.5	Single Audits	-	-	9,693	427,459	1,259	428,718
15.7	Financial Audit- Outdoors	-	458	-	41,493	-	41,493
15.8	Financial Audit- Art	-	-	-	40,596	344	40,940
15.90	Financial Audit- Clean Water	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	12,965	-	18,151	-	18,151
15.11	Program Audit- Outdoors	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
16.2	STATE AUDITOR	77	10	3,053	43,724	3,459	47,183
17	*SWIFT (Internally Developed Software Amortized over 10 years*	37,408	7,074	1,436,142	5,425,427	1,433,576	6,859,003
20	*Administration*	-	-	-	139,535	-	139,535
	Total Budget	622,900	146,048	8,507,497	42,174,557	12,766,641	54,941,198
	Rollforward Adjustment	(71,282)	33,974	(64,642)	597,906	(599,775)	(1,870)
	Final Plan Allocation	551,618	180,021	8,442,855	42,818,576	12,120,752	54,939,328

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State Version (shows all agencies)

		1	2	3	4	5	6	7	8
		G02-0002	G02-0003	G02-0005	G02-0007	G02-0009	G02-0010	G02-0012	G02-0013
		State Archaeology	**Public Broadcasting**	**Materials Service and Distribution**	**Information Policy Analysis**	**Real Estate and Construction Services**	**Oil Overcharge (Stripper Wells)**	**STAR**	**Volunteer Services**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	122	-	-	1,605	6,339	-	4,009	-
3.4	Human Resources	86	-	-	1,133	4,475	-	2,830	-
3.5	Financial Management and Reporting	265	565	-	2,442	42,151	-	16,456	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	13,532	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Materials Management Division	5	431	-	34	3,045	-	866	-
4.1	Central Mail	-	-	-	-	127	-	1	-
4.11	Office of Enterprise Continuous Improvement	1	-	-	10	40	-	25	-
4.12	Grants Management	-	11	-	-	4	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	-	-	2,651	-	167	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	4	8	-	36	629	-	245	-
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	5	10	-	43	737	-	288	-
10.4	Budget Operations and Planning	142	148	-	363	1,782	-	346	-
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	4	-	-	47	186	-	118	-
11.4	Accounting Services	7	14	-	62	1,074	-	419	-
11.5	Financial Reporting	11	24	-	104	1,796	-	701	-
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1	3	-	12	207	-	81	-
12.5	Personnel Operations and System Support	3	-	-	36	142	-	90	-
12.6	Budget Service - Computer Operations	30	31	-	77	378	-	73	-
12.7	Personnel Operations Special Billing	10	-	-	133	525	-	332	-
12.8	Accounting & Procurement Operations Special Billing	13	29	-	124	2,144	-	837	-
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	12	-	-	163	642	-	406	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	1	-	-	11	43	-	27	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	7,445	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to*	20	43	-	185	3,198	-	1,249	-
20	*ADMINISTRATION*	9	-	-	39	25,128	-	396	-
	Total Budget	750	14,848	-	6,659	104,890	-	29,964	-
	Rollforward Adjustment	(10,183)	(46,769)	-	(11,419)	17,481	-	(6,964)	-
	Final Plan Allocation	(9,433)	(31,921)	-	(4,760)	122,372	-	23,000	-

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		9	10	11	12	13	14	15	16
		G02-0014	G02-0015a	G02-0016	G02-0017a	G02-0017b	G02-0018	G02-0021a	G02-0021b
		Capital Group Parking	**Fleet Services**	**Development Disabilities**	**Risk Management**	**Risk Management - Workers Compensation**	**Gov's Res Cncl (Ceremonial Hse Gift)**	**Plant Mangement (Leases)**	**Plant Management (Repairs)**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	34,112	8,770	15,109	11,080	20,209	-	255,682	7,145
3.4	Human Resources	24,082	6,191	10,667	7,822	14,267	-	180,504	5,044
3.5	Financial Management and Reporting	59,230	259,340	15,730	22,735	170,271	46	236,118	5,226
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	14,659	-
4.7	Real Property	-	1,445	-	-	-	-	-	-
4.8	Materials Management Division	1,312	3,217	761	393	507	-	16,832	129
4.1	Central Mail	290	112	702	111	1,560	-	85	-
4.11	Office of Enterprise Continuous Improvement	215	55	95	70	127	-	1,610	45
4.12	Grants Management	-	-	2	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	884	3,422	1,221	1,541	1,517	-	5,573	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	884	3,869	235	339	2,540	1	3,522	78
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,036	4,535	275	398	2,977	1	4,129	91
10.4	Budget Operations and Planning	647	664	1,164	363	1,328	34	2,702	-
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	1,000	257	443	325	592	-	7,496	209
11.4	Accounting Services	1,509	6,608	401	579	4,339	1	6,016	133
11.5	Financial Reporting	2,524	11,053	670	969	7,257	2	10,063	223
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	291	1,275	77	112	837	0	1,161	26
12.5	Personnel Operations and System Support	765	197	339	248	453	-	5,734	160
12.6	Budget Service - Computer Operations	137	141	247	77	282	7	573	-
12.7	Personnel Operations Special Billing	2,825	726	1,251	918	1,674	-	21,178	592
12.8	Accounting & Procurement Operations Special Billing	3,013	13,192	800	1,157	8,662	2	12,011	266
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	3,455	888	1,530	1,122	2,047	-	25,896	724
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	230	59	102	75	136	-	1,721	48
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	234	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	4,494	19,676	1,193	1,725	12,919	4	17,915	397
20	*ADMINISTRATION*	3,402	7,002	2,167	9,270	29,259	-	38,986	115
	Total Budget	146,571	352,697	55,182	61,427	283,759	99	870,166	20,651
	Rollforward Adjustment	(7,983)	37,264	28,511	(10,285)	(5,844)	(287)	(79,350)	(6,975)
	Final Plan Allocation	138,588	389,961	83,692	51,142	277,915	(188)	790,817	13,676

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		17	18	19	20	21	22	23	24
		G02-0021c	G02-0021d	G02-0021f	G02-0024	G02-0028	G02-0029a	G02-0029b	G02-0031
		Plant Management (Materials Transfer)	**Plant Management (Energy)**	**Plant Management FR & R**	**MN Bookstore**	**Office Supply Connection - Closed in FY2010**	**Cooperative Purchasing (CPV)**	**Cooperative Purchasing (MMCAP)**	**Central Mail**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	9,772	-	21,990	23,466	9,982
3.4	Human Resources	-	-	-	6,899	-	15,524	16,566	7,047
3.5	Financial Management and Reporting	58	-	2,486	19,367	-	5,836	10,442	80,627
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Materials Management Division	-	-	263	450	-	517	852	426
4.1	Central Mail	-	-	-	109	-	288	321	-
4.11	Office of Enterprise Continuous Improvement	-	-	-	62	-	138	148	63
4.12	Grants Management	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	-	173	-	1,117	6,177	860
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	1	-	37	289	-	87	156	1,203
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1	-	43	339	-	102	183	1,410
10.4	Budget Operations and Planning	11	-	352	982	-	233	210	624
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	-	-	287	-	645	688	293
11.4	Accounting Services	1	-	63	493	-	149	266	2,054
11.5	Financial Reporting	2	-	106	825	-	249	445	3,436
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	0	-	12	95	-	29	51	396
12.5	Personnel Operations and System Support	-	-	-	219	-	493	526	224
12.6	Budget Service - Computer Operations	2	-	75	208	-	49	45	133
12.7	Personnel Operations Special Billing	-	-	-	809	-	1,821	1,944	827
12.8	Accounting & Procurement Operations Special Billing	3	-	126	985	-	297	531	4,101
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	-	-	990	-	2,227	2,377	1,011
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	-	-	66	-	148	158	67
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	4	-	189	1,469	-	443	792	6,117
20	*ADMINISTRATION*	-	-	1,418	1,282	-	2,508	5,850	10,322
	Total Budget	86	-	5,171	46,171	-	54,891	72,193	131,225
	Rollforward Adjustment	(23)	-	(1,086)	(20,638)	-	(6,572)	(1,204)	38,179
	Final Plan Allocation	63	-	4,085	25,534	-	48,318	70,989	169,405

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		25	26	27	28	29	30	31	32
		G02-0034	G02-0036	G02-0037	G02-0037a	G02-0038	G02-0042	G02-0043	G02-0044
		Other Non-Allocable	**Demography**	**Mn Geospatial Information Office**	**MnGeo Service Bureau**	**Environmental Quality Board (transferred to MPCA in FY12**	**Surplus Services - State**	**Surplus Services - Federal**	**RECS - Energy**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	217	-	-	-	10,287	-	-
3.4	Human Resources	-	153	-	-	-	7,262	-	-
3.5	Financial Management and Reporting	51	990	-	-	-	20,236	-	108
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	Real Property	46,362	-	-	-	-	-	-	-
4.8	Materials Management Division	-	43	-	-	-	527	-	10
4.1	Central Mail	-	-	-	-	-	-	-	-
4.11	Office of Enterprise Continuous Improvement	-	1	-	-	-	65	-	-
4.12	Grants Management	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	-	-	-	1,444	-	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	1	15	-	-	-	302	-	2
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1	17	-	-	-	354	-	2
10.4	Budget Operations and Planning	68	465	-	-	-	494	-	68
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	6	-	-	-	302	-	-
11.4	Accounting Services	1	25	-	-	-	516	-	3
11.5	Financial Reporting	2	42	-	-	-	862	-	5
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	0	5	-	-	-	99	-	1
12.5	Personnel Operations and System Support	-	5	-	-	-	231	-	-
12.6	Budget Service - Computer Operations	14	99	-	-	-	105	-	14
12.7	Personnel Operations Special Billing	-	18	-	-	-	852	-	-
12.8	Accounting & Procurement Operations Special Billing	3	50	-	-	-	1,029	-	6
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	22	-	-	-	1,042	-	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	1	-	-	-	69	-	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	4	75	-	-	-	1,535	-	8
20	*ADMINISTRATION*	-	19	-	-	-	1,084	-	0
	Total Budget	46,507	2,270	-	-	-	48,697	-	226
	Rollforward Adjustment	40,496	(24,168)	-	-	-	(3,510)	-	(276)
	Final Plan Allocation	87,003	(21,898)	-	-	-	45,188	-	(50)

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		33	34	35	36	37	38	39	40
		G02-0045	G02-0046	G02-0047	G02-0048	G02-0049	B04	B11	B13
		SmART FMR	**SmART HR**	**Grants Recovery**	**Arts & Cultural Heritage**	**Materials Management**	**AGRICULTURE DEPT**	**COSMETOLOGIST EXAMINERS BOARD**	**COMMERCE DEPT**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	12,502	16,321	-	2,939	3,291	-	-	-
3.4	Human Resources	8,826	11,522	-	2,075	2,324	-	-	-
3.5	Financial Management and Reporting	2,045	2,670	-	4,418	3,252	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	6,766	1,128	12,404
4.7	Real Property	-	-	-	-	-	259	-	100
4.8	Materials Management Division	77	158	-	407	273	43,784	570	17,641
4.1	Central Mail	93	-	-	-	-	6,995	654	11,688
4.11	Office of Enterprise Continuous Improvement	79	103	-	19	21	5,263	121	3,886
4.12	Grants Management	-	-	-	27	-	11	-	139
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	23	3	-	57	203	32,755	628	19,004
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	31	40	-	66	49	7,219	410	10,568
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	5,093	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	36	47	-	77	57	8,461	481	12,387
10.4	Budget Operations and Planning	494	749	-	1,589	335	82,123	846	16,354
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	367	479	-	86	96	24,500	563	18,091
11.4	Accounting Services	52	68	-	113	83	12,330	700	18,050
11.5	Financial Reporting	87	114	-	188	139	20,624	1,172	30,192
11.6	Financial Reporting - Single Audit	-	-	-	-	-	25	-	382
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	10	13	-	22	16	2,379	135	3,483
12.5	Personnel Operations and System Support	280	366	-	66	74	18,741	431	13,839
12.6	Budget Service - Computer Operations	105	159	-	337	71	17,430	180	3,471
12.7	Personnel Operations Special Billing	1,036	1,352	-	243	273	69,217	1,592	51,111
12.8	Accounting & Procurement Operations Special Billing	104	136	-	225	165	24,615	1,398	36,036
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,266	1,653	-	298	333	84,637	1,946	62,497
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	84	110	-	20	22	5,623	129	4,152
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	5,042	-	78,876	-	39,585
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	15,761
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	18,522	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	29	-	446
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	155	203	-	335	247	36,714	2,086	53,747
20	*ADMINISTRATION*	327	299	-	264	389	-	-	-
	Total Budget	28,077	36,565	-	37,436	11,712	594,469	15,170	455,013
	Rollforward Adjustment	8,812	22,948	-	51,477	8,176	(88,016)	2,181	23,108
	Final Plan Allocation	36,889	59,513	-	88,913	19,888	506,452	17,351	478,121

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		41	42	43	44	45	46	47	48
		B14	B15	B20	B22	B24	B25	B34	B41
		ANIMAL HEALTH BOARD	BARBER EXAMINERS BOARD	EXPLORE MINNESOTA TOURISM	EMPLOYMENT & ECONOMIC DEVELPMT	PUBLIC FACILITIES AUTHORITY	SCIENCE & TECHNOLOGY AUTHORITY	HOUSING FINANCE AGENCY	WORKERS COMP COURT OF APPEALS
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	6,766	-	1,128	46,234	-	-	4,511	-
4.7	Real Property	-	-	-	1,529	-	-	-	-
4.8	Materials Management Division	1,455	168	3,270	274,851	2,039	-	8,636	124
4.1	Central Mail	249	240	1,636	-	-	-	1,226	71
4.11	Office of Enterprise Continuous Improvement	520	24	420	13,014	92	-	2,298	75
4.12	Grants Management	-	-	-	719	180	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	3,829	54	3,018	87,347	-	-	1,832	104
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	357	92	481	107,790	314	1	2,380	44
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	5,270	-	38,418	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	418	108	563	126,344	368	1	2,790	52
10.4	Budget Operations and Planning	3,111	568	4,791	34,190	7,595	6	6,312	238
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	2,423	111	1,955	60,587	427	-	10,699	348
11.4	Accounting Services	609	157	821	184,110	536	1	4,065	75
11.5	Financial Reporting	1,019	263	1,373	307,956	896	1	6,800	126
11.6	Financial Reporting - Single Audit	3	-	-	3,197	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	118	30	158	35,521	103	0	784	15
12.5	Personnel Operations and System Support	1,853	85	1,496	46,345	326	-	8,184	266
12.6	Budget Service - Computer Operations	660	120	1,017	7,256	1,612	1	1,340	51
12.7	Personnel Operations Special Billing	6,844	314	5,524	171,166	1,205	-	30,226	984
12.8	Accounting & Procurement Operations Special Billing	1,216	313	1,639	367,561	1,069	2	8,116	151
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	8,369	385	6,755	209,298	1,474	-	36,960	1,203
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	556	26	449	13,906	98	-	2,456	80
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	25,404	160,360	5,244	-	1,739	1,874
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	44,727	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	4	-	-	3,729	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	1,814	467	2,444	548,214	1,595	3	12,104	225
20	*ADMINISTRATION*	-	-	-	-	-	-	-	-
	Total Budget	42,191	3,524	64,341	2,855,950	30,443	15	191,875	6,106
	Rollforward Adjustment	8,247	(7,536)	(585)	(377,371)	8,838	(94)	30,878	(2,124)
	Final Plan Allocation	50,438	(4,012)	63,755	2,478,579	39,281	(79)	222,753	3,982

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		49	50	51	52	53	54	55	56
		B42	B43	B7E	B7G	B7P	B7S	B82	B9D
		LABOR AND INDUSTRY DEPT	**IRON RANGE RESOURCES**	**ARCHITECTURE, ENGINEERING BD**	**COMBATIVE SPORTS COMMISSION**	**ACCOUNTANCY BOARD**	**PRIVATE DETECTIVES BOARD**	**PUBLIC UTILITIES COMM**	**AMATEUR SPORTS COMM**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	3,383	-	3,383	-	-	-	-	-
4.7	Real Property	-	9,446	-	-	-	-	-	25,210
4.8	Materials Management Division	20,490	6,798	555	-	436	57	1,044	5
4.1	Central Mail	9,452	-	1,292	-	858	-	127	-
4.11	Office of Enterprise Continuous Improvement	3,436	674	65	-	45	16	1,367	21
4.12	Grants Management	4	129	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	28,811	1,140	320	-	457	-	3,127	253
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	15,728	1,013	246	0	200	21	1,982	24
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	18,435	1,187	289	0	235	25	2,323	28
10.4	Budget Operations and Planning	12,023	4,348	182	17	142	312	1,118	318
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	15,995	3,138	301	-	209	73	6,364	98
11.4	Accounting Services	26,864	1,730	420	0	342	36	3,385	40
11.5	Financial Reporting	44,934	2,894	703	1	573	61	5,662	67
11.6	Financial Reporting - Single Audit	16	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	5,183	334	81	0	66	7	653	8
12.5	Personnel Operations and System Support	12,235	2,400	230	-	160	56	4,868	75
12.6	Budget Service - Computer Operations	2,552	923	39	4	30	66	237	67
12.7	Personnel Operations Special Billing	45,188	8,865	851	-	589	205	17,978	276
12.8	Accounting & Procurement Operations Special Billing	53,631	3,454	839	1	683	72	6,758	81
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	55,255	10,840	1,041	-	720	251	21,983	337
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	3,671	720	69	-	48	17	1,461	22
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	547	4,019	-	976	39	-	-	3,721
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	18	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	79,991	5,151	1,252	1	1,019	108	10,080	120
20	*ADMINISTRATION*	-	-	-	-	-	-	-	-
	Total Budget	457,840	69,204	12,158	1,000	6,850	1,382	90,519	30,770
	Rollforward Adjustment	(89,239)	261,847	1,959	(931)	302	(254)	(537)	8,924
	Final Plan Allocation	368,602	331,051	14,117	68	7,152	1,128	89,982	39,694

State of Minnesota
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Exhibit A - General Support Allocations
State Version (shows all agencies)

		57	58	59	60	61	62	63	64
		B9V	E25	E26	E37	E39	E40	E44	E50
		AGRICULTURE UTILIZATION RESRCH	CENTER FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT	BOARD OF TEACHING	HISTORICAL SOCIETY	MINNESOTA STATE ACADEMIES	ARTS BOARD
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	2,255	-	-	-	-	-	3,383
4.7	Real Property	-	9,493	-	-	-	35,250	13,281	-
4.8	Materials Management Division	5	8,435	-	19,867	-	110	10,183	8,162
4.1	Central Mail	-	-	765	2,766	-	-	-	93
4.11	Office of Enterprise Continuous Improvement	-	939	112,940	3,383	21	-	1,738	198
4.12	Grants Management	-	-	-	313	-	-	-	112
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	1,637	38,746	54,543	-	1,157	5,150	1,300
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	0	1,047	167,194	16,284	1	19	1,059	835
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	7,549	73,024	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	0	1,228	195,973	19,087	1	22	1,241	979
10.4	Budget Operations and Planning	23	12,971	57,203	37,403	23	568	11,143	2,447
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	4,374	525,802	15,751	95	-	8,092	921
11.4	Accounting Services	1	1,789	285,574	27,814	1	32	1,809	1,427
11.5	Financial Reporting	1	2,993	477,673	46,523	2	54	3,025	2,386
11.6	Financial Reporting - Single Audit	-	0	2,950	2,471	-	-	-	2
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	0	345	55,097	5,366	0	6	349	275
12.5	Personnel Operations and System Support	-	3,346	402,202	12,048	73	-	6,190	705
12.6	Budget Service - Computer Operations	5	2,753	12,141	7,938	5	120	2,365	519
12.7	Personnel Operations Special Billing	-	12,356	1,485,463	44,498	270	-	22,861	2,603
12.8	Accounting & Procurement Operations Special Billing	1	3,572	570,126	55,528	3	64	3,611	2,848
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	15,109	1,816,392	54,411	330	-	27,954	3,183
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	1,004	120,680	3,615	22	-	1,857	211
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	35,459	55,835	82,490	112,306	-	1,100	54,907	156
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	1,259	62,205	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	344	-	22,074
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	0	3,441	2,883	-	-	-	3
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	2	5,328	850,338	82,819	4	96	5,386	4,248
20	*ADMINISTRATION*	-	-	-	-	-	-	-	-
	Total Budget	35,497	146,809	7,271,998	762,845	851	38,941	182,202	59,072
	Rollforward Adjustment	168,060	21,472	(319,848)	59,643	120,748	(10,463)	3,243	63,553
	Final Plan Allocation	203,557	168,282	6,952,150	822,488	121,599	28,479	185,445	122,625

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		65	66	67	68	69	70	71	72
		E60	E77	E81	E95	E97	E9W	G03	G05
		OFFICE OF HIGHER EDUCATION	**ZOOLOGICAL BOARD**	**UNIVERSITY OF MINNESOTA**	**HUMANITIES COMMISSION**	**SCIENCE MUSEUM**	**HIGHER ED FACILITIES AUTHORITY**	**LOTTERY**	**RACING COMMISSION**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,128	-	-	-	-	-	11,276	-
4.7	Real Property	-	20,172	-	-	-	-	-	-
4.8	Materials Management Division	5,352	15,123	172	62	34	-	-	1,479
4.1	Central Mail	2,969	-	-	-	-	-	114	-
4.11	Office of Enterprise Continuous Improvement	621	2,355	-	-	-	16	1,150	280
4.12	Grants Management	32	-	-	-	-	-	-	0
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	12,499	5,712	4,851	-	-	28	1,565	432
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	1,314	2,546	93	8	2	4	180	714
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	697	-	19,531	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,541	2,985	109	10	2	4	211	837
10.4	Budget Operations and Planning	10,649	6,346	1,385	244	97	34	1,249	3,264
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	2,891	10,962	-	-	-	76	5,354	1,303
11.4	Accounting Services	2,245	4,349	158	14	3	6	307	1,219
11.5	Financial Reporting	3,755	7,275	265	24	5	10	514	2,040
11.6	Financial Reporting - Single Audit	-	0	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	433	839	31	3	1	1	59	235
12.5	Personnel Operations and System Support	2,211	8,385	-	-	-	58	4,096	997
12.6	Budget Service - Computer Operations	2,260	1,347	294	52	20	7	265	693
12.7	Personnel Operations Special Billing	8,168	30,969	-	-	-	215	15,126	3,682
12.8	Accounting & Procurement Operations Special Billing	4,482	8,683	316	28	6	12	613	2,434
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	9,987	37,868	-	-	-	262	18,496	4,502
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	664	2,516	-	-	-	17	1,229	299
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	879	10,910	6,858	1,100	-	-	167,172	63,264
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	0	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	6,685	12,951	471	42	9	18	915	3,631
20	*ADMINISTRATION*	-	-	-	-	-	-	-	-
	Total Budget	81,463	192,295	34,532	1,587	177	770	229,891	91,306
	Rollforward Adjustment	2,245	3,771	23,494	916	133	187	79,272	24,241
	Final Plan Allocation	83,708	196,066	58,026	2,503	310	957	309,163	115,547

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		73	74	75	76	77	78	79	80
		G06	G09	G10	G17	G19	G38	G39	G45
		ATTORNEY GENERAL	**GAMBLING CONTROL BOARD**	**MINNESOTA MANAGEMENT & BUDGET**	**HUMAN RIGHTS DEPT**	**INDIAN AFFAIRS COUNCIL**	**INVESTMENT BOARD**	**GOVERNORS OFFICE**	**MEDIATION SERVICES DEPT**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	3,383	3,383	2,255	2,255	1,128	2,255	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Materials Management Division	7,803	464	2,810	876	507	934	536	345
4.1	Central Mail	4,459	94	7,607	1,095	5	119	186	266
4.11	Office of Enterprise Continuous Improvement	2,439	221	1,856	322	54	173	427	100
4.12	Grants Management	-	-	-	-	1	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	1,511	384	72,184	1,998	78	250	443	537
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	1,131	129	1,458	167	90	158	168	70
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	1,703	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,326	152	1,710	196	106	185	197	82
10.4	Budget Operations and Planning	7,487	965	5,325	2,095	1,005	290	1,624	630
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	11,354	1,030	8,642	1,501	251	805	1,989	466
11.4	Accounting Services	1,932	221	2,491	285	154	270	287	119
11.5	Financial Reporting	3,231	370	4,167	478	258	452	480	199
11.6	Financial Reporting - Single Audit	5	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	373	43	481	55	30	52	55	23
12.5	Personnel Operations and System Support	8,685	788	6,611	1,148	192	615	1,521	357
12.6	Budget Service - Computer Operations	1,589	205	1,130	445	213	61	345	134
12.7	Personnel Operations Special Billing	32,076	2,911	24,416	4,240	708	2,273	5,619	1,317
12.8	Accounting & Procurement Operations Special Billing	3,857	442	4,973	570	308	539	573	238
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	39,222	3,559	29,855	5,185	866	2,780	6,871	1,611
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	2,606	236	1,984	344	58	185	457	107
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	35,519	39	625	38,661	2,035	246,144	53,198	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	6	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	5,753	659	7,418	850	460	804	854	355
20	*ADMINISTRATION*	-	-	-	-	-	-	-	-
	Total Budget	175,748	16,295	189,700	62,767	8,508	259,343	75,828	6,955
	Rollforward Adjustment	(7,030)	(1,016)	(257,955)	(2,647)	(55,995)	(70,196)	2,971	2,089
	Final Plan Allocation	168,718	15,279	(68,254)	60,120	(47,487)	189,147	78,800	9,044

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State Version (shows all agencies)

		81	82	83	84	85	86	87	88
		G46	G53	G61	G62	G63	G67	G69	G90
		Mn IT	**SECRETARY OF STATE**	**OFFICE OF THE STATE AUDITOR**	**MINN STATE RETIREMENT SYSTEM**	**PUBLIC EMPLOYEES RETIRE ASSOC**	**REVENUE DEPT**	**TEACHERS RETIREMENT ASSOC**	**REVENUE INTERGOVT PAYMENTS**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	1,128	3,383	1,128	-	12,404	-	-
4.7	Real Property	-	-	-	4,521	-	-	-	-
4.8	Materials Management Division	62,608	4,026	1,044	900	914	9,192	2,173	-
4.1	Central Mail	40	2,096	181	14,181	23,110	96,336	4,754	-
4.11	Office of Enterprise Continuous Improvement	18,510	730	769	889	643	10,097	599	-
4.12	Grants Management	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	5,411	2,073	282	8,000	1,496	149,945	1,189	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	11,691	988	171	3,290	4,461	2,034	4,634	70,639
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	997	-	-	295	392	-	387	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	13,703	1,157	201	3,857	5,229	2,385	5,431	82,799
10.4	Budget Operations and Planning	30,216	3,423	1,079	851	1,090	14,458	392	6,284
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	86,177	3,399	3,581	4,141	2,993	47,007	2,787	-
11.4	Accounting Services	19,968	1,687	293	5,620	7,619	3,475	7,914	120,655
11.5	Financial Reporting	33,400	2,821	490	9,401	12,744	5,812	13,238	201,817
11.6	Financial Reporting - Single Audit	-	0	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	3,853	325	56	1,084	1,470	670	1,527	23,278
12.5	Personnel Operations and System Support	65,919	2,600	2,739	3,167	2,290	35,957	2,132	-
12.6	Budget Service - Computer Operations	6,413	726	229	181	231	3,069	83	1,334
12.7	Personnel Operations Special Billing	243,462	9,603	10,117	11,698	8,457	132,800	7,874	-
12.8	Accounting & Procurement Operations Special Billing	39,865	3,367	584	11,220	15,211	6,937	15,800	240,878
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	297,700	11,743	12,370	14,304	10,341	162,385	9,629	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	19,779	780	822	950	687	10,789	640	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	140,851	23,753	46,159	134,979	108,608	159,497	74,267	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	0	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	59,458	5,022	872	16,735	22,687	10,347	23,566	359,268
20	*ADMINISTRATION*	-	-	-	-	-	-	-	-
	Total Budget	1,160,022	81,449	85,422	251,392	230,673	875,597	179,017	1,106,953
	Rollforward Adjustment	201,749	(36,940)	(9,295)	(113,063)	(71,181)	(287,631)	(72,370)	(255,682)
	Final Plan Allocation	1,361,771	44,509	76,126	138,329	159,492	587,967	106,647	851,271

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		89	90	91	92	93	94	95	96
		G92	G96	G9J	G9K	G9L	G9M	G9N	G9Q
		OMBUDSPERSON FOR FAMILIES	**UNIFORM LAWS COMMISSION**	**CAMPAIGN FINANCE BOARD**	**ADMINISTRATIVE HEARINGS**	**BLACK MINNESOTANS COUNCIL**	**CHICANO LATINO AFFAIRS COUNCIL**	**ASIAN-PACIFIC COUNCIL**	**MMB DEBT SERVICE**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	2,255	7,894	2,255	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Materials Management Division	158	5	278	2,102	302	148	254	-
4.1	Central Mail	5	-	419	5,362	6	15	31	-
4.11	Office of Enterprise Continuous Improvement	33	-	64	518	19	37	22	-
4.12	Grants Management	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	108	-	68	3,209	38	70	102	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	35	2	67	703	57	43	47	173
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	41	3	78	825	67	50	55	203
10.4	Budget Operations and Planning	392	51	1,283	1,107	880	290	403	-
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	151	-	299	2,413	90	170	104	-
11.4	Accounting Services	60	4	114	1,202	97	73	80	296
11.5	Financial Reporting	100	7	190	2,010	163	123	133	495
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	11	1	22	232	19	14	15	57
12.5	Personnel Operations and System Support	116	-	229	1,846	69	130	79	-
12.6	Budget Service - Computer Operations	83	11	272	235	187	61	86	-
12.7	Personnel Operations Special Billing	428	-	844	6,817	256	480	293	-
12.8	Accounting & Procurement Operations Special Billing	119	8	227	2,399	195	146	159	591
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	523	-	1,032	8,336	312	587	358	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	35	-	69	554	21	39	24	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	3,085	-	-	-	3,715	2,035	2,035	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	177	12	339	3,578	290	218	237	881
20	*ADMINISTRATION*	-	-	-	-	-	-	-	-
	Total Budget	5,659	104	5,892	45,702	14,676	6,986	4,515	2,697
	Rollforward Adjustment	(486)	(63)	(1,095)	2,759	(79,511)	(57,826)	(61,733)	(9,861)
	Final Plan Allocation	5,173	41	4,797	48,461	(64,835)	(50,839)	(57,218)	(7,164)

State of Minnesota
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Exhibit A - General Support Allocations
State Version (shows all agencies)

		97	98	99	100	101	102	103	104
		G9R	G9X	G9Y	GPR	H12	H55	H55b	H55c
		MMB NON-OPERATING	**CAPITOL AREA ARCHITECT**	**DISABILITY COUNCIL**	**PAYROLL CLEARING**	**HEALTH DEPT**	**HUMAN SERVICES DEPT**	**HUMAN SERVICES SOS**	**HUMAN SERVICES MSOP**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	1,128	-	12,404	94,722	-	-
4.7	Real Property	-	-	-	-	-	104,547	-	-
4.8	Materials Management Division	134	124	776	-	71,134	47,475	30,476	3,121
4.1	Central Mail	-	6	64	-	25,202	42,470	-	-
4.11	Office of Enterprise Continuous Improvement	-	23	77	-	13,473	34,747	14,961	3,074
4.12	Grants Management	-	-	-	-	701	474	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	51	131	-	151,474	798,313	10,628	2,353
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	163,265	31	94	-	16,877	207,707	14,040	1,558
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	3,604	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	191,368	36	110	-	19,783	243,460	16,456	1,827
10.4	Budget Operations and Planning	7,141	341	1,323	-	76,151	61,676	39,963	16,167
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	105	360	-	62,725	161,768	69,652	14,309
11.4	Accounting Services	278,863	53	160	-	28,827	354,772	23,980	2,662
11.5	Financial Reporting	466,448	89	267	-	48,219	593,420	40,111	4,453
11.6	Financial Reporting - Single Audit	25	-	-	-	807	27,086	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	53,802	10	31	-	5,562	68,448	4,627	514
12.5	Personnel Operations and System Support	-	80	275	-	47,981	123,742	53,279	10,946
12.6	Budget Service - Computer Operations	1,516	72	281	-	16,162	13,090	8,482	3,431
12.7	Personnel Operations Special Billing	-	296	1,017	-	177,208	457,018	196,776	40,426
12.8	Accounting & Procurement Operations Special Billing	556,729	106	319	-	57,552	708,276	47,874	5,314
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	362	1,244	-	216,686	558,832	240,614	49,432
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	24	83	-	14,397	37,129	15,986	3,284
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	2,207	3,905	-	146,226	448,271	63,147	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	31,713	177,799	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	29	-	-	-	941	31,598	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	830,357	158	476	-	85,838	1,056,388	71,404	7,926
20	*ADMINISTRATION*	-	-	-	-	-	-	-	-
	Total Budget	2,549,677	4,173	12,119	-	1,328,043	6,456,833	962,456	170,796
	Rollforward Adjustment	(312,798)	(2,017)	(1,184)	(95)	591,890	156,257	(47,410)	(15,683)
	Final Plan Allocation	2,236,879	2,156	10,935	(95)	1,919,933	6,613,090	915,046	155,114

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		105	106	107	108	109	110	111	112
		H60	H75	H7B	H7C	H7D	H7F	H7H	H7J
		MN-SURE	VETERANS AFFAIRS DEPT	MEDICAL PRACTICE BOARD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	5,638	2,255	-	-	-	-	-	-
4.7	Real Property	-	30,431	-	-	-	-	-	-
4.8	Materials Management Division	1,087	41,003	723	646	910	694	230	225
4.1	Central Mail	9,714	462	2,295	2,719	1,922	953	303	80
4.11	Office of Enterprise Continuous Improvement	1,415	11,445	137	216	147	102	38	6
4.12	Grants Management	15	5	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	33,049	33,847	2,408	1,779	2,071	428	33	3
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	1,284	5,944	412	465	326	314	117	56
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,504	6,968	483	545	382	368	138	65
10.4	Budget Operations and Planning	1,521	27,662	1,135	1,107	1,731	1,555	806	528
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	6,589	53,283	640	1,005	685	474	177	27
11.4	Accounting Services	2,192	10,153	704	794	556	537	200	95
11.5	Financial Reporting	3,667	16,983	1,178	1,328	930	898	335	159
11.6	Financial Reporting - Single Audit	82	39	-	-	0	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	423	1,959	136	153	107	104	39	18
12.5	Personnel Operations and System Support	5,040	40,758	489	769	524	362	136	21
12.6	Budget Service - Computer Operations	323	5,871	241	235	367	330	171	112
12.7	Personnel Operations Special Billing	18,616	150,531	1,808	2,839	1,936	1,338	501	77
12.8	Accounting & Procurement Operations Special Billing	4,377	20,270	1,406	1,585	1,111	1,072	400	190
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	22,763	184,066	2,210	3,472	2,368	1,637	613	95
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	1,512	12,229	147	231	157	109	41	6
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	4,999	144,055	27,852	11,538	8,046	9,985	14,568	5,386
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	13,662	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	96	46	-	-	0	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	6,528	30,233	2,098	2,364	1,656	1,598	597	283
20	*ADMINISTRATION*	-	-	-	-	-	-	-	-
	Total Budget	146,097	830,499	46,503	33,788	25,934	22,858	19,445	7,435
	Rollforward Adjustment	(110,682)	95,475	(8,104)	(66,963)	2,600	(4,206)	6,969	(5,069)
	Final Plan Allocation	35,415	925,974	38,400	(33,175)	28,534	18,651	26,414	2,366

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		113	114	115	116	117	118	119	120
		H7K	H7L	H7M	H7Q	H7R	H7S	H7U	H7V
		NURSING HOME ADMIN BOARD	**SOCIAL WORK BOARD**	**MARRIAGE & FAMILY THERAPY BD**	**PODIATRIC MEDICINE**	**VETERINARY MEDICINE BOARD**	**EMERGENCY MEDICAL SERVICES BD**	**DIETETICS & NUTRITION PRACTICE**	**PSYCHOLOGY BOARD**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Materials Management Division	646	531	273	196	139	665	153	507
4.1	Central Mail	113	802	171	17	163	327	131	354
4.11	Office of Enterprise Continuous Improvement	65	74	16	11	13	102	6	76
4.12	Grants Management	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	3,040	884	13	5	18	292	5	128
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	147	335	102	54	94	223	57	185
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	172	393	119	64	110	261	67	217
10.4	Budget Operations and Planning	1,788	1,198	880	676	573	2,146	613	976
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	303	346	74	50	60	476	28	352
11.4	Accounting Services	251	573	173	93	161	381	97	316
11.5	Financial Reporting	420	958	290	156	269	637	162	528
11.6	Financial Reporting - Single Audit	-	-	-	-	-	0	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	48	111	33	18	31	73	19	61
12.5	Personnel Operations and System Support	232	264	57	38	46	364	21	269
12.6	Budget Service - Computer Operations	380	254	187	143	122	455	130	207
12.7	Personnel Operations Special Billing	855	977	209	142	171	1,344	79	993
12.8	Accounting & Procurement Operations Special Billing	501	1,144	346	186	321	760	194	630
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,046	1,194	255	173	209	1,643	97	1,215
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	69	79	17	11	14	109	6	81
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	11,238	1,475	1,660	5,106	1,539	-	10,318	8,966
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	0	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	748	1,706	516	277	478	1,134	289	940
20	*ADMINISTRATION*	-	-	-	-	-	-	-	-
	Total Budget	22,063	13,298	5,392	7,415	4,530	11,394	12,473	17,000
	Rollforward Adjustment	(3,210)	(909)	(3,080)	(760)	(4,363)	(2,186)	(2,104)	(15)
	Final Plan Allocation	18,852	12,389	2,312	6,655	166	9,208	10,368	16,984

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		121	122	123	124	125	126	127	128
		H7W	H7X	H9G	J33	J50	J52	J58	J65
		PHYSICAL THERAPY BOARD	**BEHAVIORAL HEALTH & THERAPY BD**	**OMBUDSMAN MH/DD**	**TRIAL COURTS**	**GUARDIAN AD LITEM BOARD**	**PUBLIC DEFENSE BOARD**	**COURT OF APPEALS**	**SUPREME COURT**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	2,255	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Materials Management Division	531	287	316	22,725	1,249	4,471	445	10,642
4.1	Central Mail	604	274	52	1,412	7	-	364	1,826
4.11	Office of Enterprise Continuous Improvement	58	32	131	16,812	1,852	4,840	620	2,979
4.12	Grants Management	-	-	-	-	-	-	-	3
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	63	25	851	732	37	2,491	30	13,167
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	184	222	62	30,550	535	899	79	2,057
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	216	261	73	35,809	627	1,054	92	2,411
10.4	Budget Operations and Planning	1,147	806	392	49,477	3,832	5,115	261	10,048
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	270	148	612	78,267	8,622	22,534	2,887	13,870
11.4	Accounting Services	315	380	107	52,181	914	1,536	134	3,513
11.5	Financial Reporting	527	635	178	87,282	1,528	2,569	224	5,877
11.6	Financial Reporting - Single Audit	-	-	-	9	-	-	-	2
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	61	73	21	10,067	176	296	26	678
12.5	Personnel Operations and System Support	207	113	468	59,869	6,595	17,237	2,208	10,610
12.6	Budget Service - Computer Operations	243	171	83	10,501	813	1,086	55	2,132
12.7	Personnel Operations Special Billing	763	418	1,729	221,116	24,359	63,661	8,156	39,186
12.8	Accounting & Procurement Operations Special Billing	629	758	213	104,175	1,824	3,066	268	7,014
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	934	512	2,114	270,376	29,785	77,844	9,974	47,915
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	62	34	140	17,964	1,979	5,172	663	3,183
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	2,118	7,479	1,270	117,048	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	11	-	-	-	2
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	938	1,131	317	155,376	2,720	4,574	399	10,462
20	*ADMINISTRATION*	-	-	-	-	-	-	-	-
	Total Budget	9,871	13,760	11,386	1,341,761	87,454	218,445	26,887	187,579
	Rollforward Adjustment	620	(4,895)	526	(23,423)	10,428	32,881	(2,049)	(14,679)
	Final Plan Allocation	10,492	8,865	11,911	1,318,339	97,883	251,326	24,838	172,899

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2018
Exhibit A - General Support Allocations
State Version (shows all agencies)

		129	130	131	132	133	134	135	136
		J68	J70	L10	L49	P01	P07	P78	P7T
		TAX COURT	JUDICIAL STANDARDS BOARD	LEGISLATURE	LEGISLATIVE AUDITOR	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	PEACE OFFICERS BOARD (POST)
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	1,128	3,383	-	1,128	25,936	42,851	1,128
4.7	Real Property	-	-	-	-	147,934	634	186,252	-
4.8	Materials Management Division	215	182	10	-	81,810	72,245	142,675	254
4.1	Central Mail	144	-	1,434	27	6	124,041	1,238	299
4.11	Office of Enterprise Continuous Improvement	59	20	662	400	2,757	16,863	34,658	68
4.12	Grants Management	-	-	-	-	-	338	31	1
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	219	20	43	-	7,025	184,839	95,511	86
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	37	44	594	0	9,858	61,012	14,808	173
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	6,633	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	44	51	696	0	11,555	71,515	17,357	203
10.4	Budget Operations and Planning	358	539	3,429	34	4,734	157,372	94,895	1,510
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	273	93	3,081	1,860	12,833	78,505	161,353	318
11.4	Accounting Services	64	74	1,015	0	16,838	104,212	25,293	296
11.5	Financial Reporting	107	124	1,697	1	28,165	174,313	42,308	495
11.6	Financial Reporting - Single Audit	-	-	0	-	206	291	6	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	12	14	196	0	3,249	20,106	4,880	57
12.5	Personnel Operations and System Support	209	71	2,357	1,423	9,816	60,051	123,424	243
12.6	Budget Service - Computer Operations	76	114	728	7	1,005	33,400	20,140	320
12.7	Personnel Operations Special Billing	771	262	8,706	5,255	36,255	221,789	455,845	897
12.8	Accounting & Procurement Operations Special Billing	128	149	2,026	1	33,616	208,051	50,496	590
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	943	321	10,645	6,425	44,332	271,198	557,397	1,097
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	63	21	707	427	2,945	18,018	37,033	73
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	156	-	-	14,171	120,678	742	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	14,807	21,218	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	0	-	240	340	7	-
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	191	221	3,021	1	50,139	310,306	75,315	881
20	*ADMINISTRATION*	-	-	-	-	-	-	-	-
	Total Budget	3,913	3,605	44,429	15,861	535,426	2,363,904	2,184,514	8,988
	Rollforward Adjustment	(2,264)	(1,017)	(11,032)	(771)	124,940	88,449	167,101	1,020
	Final Plan Allocation	1,649	2,589	33,397	15,091	660,366	2,452,353	2,351,615	10,008

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2018
Exhibit A - General Support Allocations
State Version (shows all agencies)

		137	138	139	140	141	142	143	144	
		P9E	R28	R29	R32	R9P	T79	T9B	0	
		SENTENCING GUIDELINES COMM	MINN CONSERVATION CORPS	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD	TRANSPORTATION DEPT	METROPOLITAN COUNCIL/TRANSPORT	OTHER	Total
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-	474,949
3.4	Human Resources	-	-	-	-	-	-	-	-	335,300
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	983,162
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	77,808	6,766	9,021	7,894	-	2,255	474,740
4.7	Real Property	-	-	91,538	785	-	200,938	-	-	930,125
4.8	Materials Management Division	115	57	258,441	17,756	11,834	588,384	273	651	1,998,258
4.1	Central Mail	32	-	16,537	3,302	153	5,044	135	1,489	452,050
4.11	Office of Enterprise Continuous Improvement	47	-	46,497	8,562	1,376	64,845	-	0	480,852
4.12	Grants Management	-	-	333	88	170	374	-	-	4,219
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	119	-	50,966	82,804	7,331	284,502	2,873	55,379	2,416,776
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	31	4	63,063	7,355	1,391	282,374	1,833	521	1,348,618
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	55	-	-	164,016	-	402,706	730,369
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	36	4	73,919	8,621	1,630	330,980	2,149	610	1,580,758
10.4	Budget Operations and Planning	363	295	228,340	47,212	19,533	120,525	670	8,379	1,424,543
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	219	-	216,470	39,863	6,408	301,893	-	0	2,238,648
11.4	Accounting Services	52	6	107,715	12,563	2,376	482,307	3,131	889	2,303,497
11.5	Financial Reporting	87	10	180,173	21,014	3,974	806,745	5,237	1,488	3,853,009
11.6	Financial Reporting - Single Audit	-	-	148	66	9	2,617	-	-	40,447
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	10	1	20,782	2,424	458	93,053	604	172	444,422
12.5	Personnel Operations and System Support	168	-	165,585	30,492	4,902	230,927	-	0	1,712,412
12.6	Budget Service - Computer Operations	77	63	48,463	10,020	4,146	25,580	142	1,778	302,342
12.7	Personnel Operations Special Billing	620	-	611,558	112,618	18,104	852,888	-	1	6,324,488
12.8	Accounting & Procurement Operations Special Billing	104	12	215,045	25,081	4,743	962,889	6,251	1,776	4,598,753
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	758	-	747,799	137,707	22,138	1,042,893	-	1	7,733,445
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	50	-	49,684	9,149	1,471	69,289	-	0	513,807
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	1,621	-	192,804	1,165	4,371	137,649	22,239	109,439	3,666,185
15.4	Program Audits	-	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	35,873	-	-	9,693	-	-	428,718
15.7	Financial Audit- Outdoors	-	-	41,035	-	458	-	-	-	41,493
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	40,940
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	5,186	-	12,965	-	-	-	18,151
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	173	77	10	3,053	-	-	47,183
17	*SWIFT (Internally Developed Software Amortized over 10 years,*	155	18	320,737	37,408	7,074	1,436,142	9,323	2,648	6,859,003
20	*ADMINISTRATION*	-	-	-	-	-	-	-	-	139,535
	Total Budget	4,667	471	3,866,726	622,900	146,048	8,507,497	54,859	590,182	54,941,198
	Rollforward Adjustment	(1,899)	255	(69,841)	(71,282)	33,974	(64,642)	255	755,052	(1,870)
	Final Plan Allocation	2,768	726	3,796,884	551,618	180,021	8,442,855	55,115	1,345,234	54,939,328

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	2018 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
			Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
1.2	Fixed Asset Depreciation	2,680,979	(2,680,979)				
G02-3.0	Department of Administration	0	-				
G02-3.2	Admin Management Services	0	-	-			
G02-3.3	Commissioner's Office	572,280	-	-	(572,280)		
G02-3.4	Human Resources	441,300	-	-	-	(441,300)	
G02-3.5	Financial Management and Reporting	818,010	-	-	-	-	(818,010)
G02-3.6	Fiscal Agent - Non allocable	0	-	-	-	-	-
G02-4.2	Government & Citizen Services	0	-	-	35,787	27,597	11,463
G02-4.5	Real Estate and Construction Services - Leasing	467,000	-	-	-	-	-
G02-4.7	Real Property	1,022,831	-	-	-	-	-
G02-4.8	Materials Management Division	1,940,439	-	-	-	-	-
G02-4.10	Central Mail	438,000	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	470,961	-	-	-	-	-
G02-4.12	Grants Management	0	-	-	-	-	-
G46-6.2	Minnesota Information Technology	1,548,813	272,571	-	-	-	-
G46-6.3	IT Spend	0	-	-	-	-	-
G46-6.4	Enterprise IT Security	502,222	120,248	-	-	-	-
G46-6.5	MnIT - Non allocable	0	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	4,641,527	5,651	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	1,063,150	-	-	-	-	-
G10-9.2	Debt Management Division	0	-	-	-	-	-
G10-9.3	Debt Management	475,000	-	-	-	-	-
G10-9.4	Debt Management - Other	0	-	-	-	-	-
G10-10.2	MMB - Budget Division	0	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	1,070,690	-	-	-	-	-
G10-10.4	Budget Operations and Planning	830,250	205,549	-	-	-	-
G10-10.5	Budget Division - Non Allocable	0	-	-	-	-	-
G10-11.2	MMB - Accounting Division	0	-	-	-	-	-
G10-11.3	Central Payroll	1,325,281	-	-	-	-	-
G10-11.4	Accounting Services	1,398,583	-	-	-	-	-
G10-11.5	Financial Reporting	2,312,414	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	23,722	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	0	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	4,248,800	3,736	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	97,435	74,502	-	-	-	-
G10-12.5	Personnel Operations and System Support	844,077	74,502	-	-	-	-
G10-12.6	Budget Service - Computer Operations	0	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	5,390,411	965,512	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	4,602,565	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	0	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	0	-	-	-	-	-
G10-13.3	Personnel Administration	4,592,000	946,233	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	0	-	-	-	-	-
G45-14.2	Mediation Services	0	-	-	-	-	-
G45-14.3	Mediation Services	515,987	-	-	-	-	-
G45-14.4	Mediation/Representation	0	-	-	-	-	-
L49-15.2	Legislative Auditor	1,628,172	-	-	-	-	-
L49-15.3	Financial Audits	3,279,398	-	-	-	-	-
L49-15.4	Program Audits	0	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	2018 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
			Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
L49-15.5	Single Audits	0	-	-	-	-	-
L49-15.6	Audit Comm	0	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	0	-	-	-	-	-
L49-15.8	Financial Audit- Art	0	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	0	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	0	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	0	-	-	-	-	-
L49-15.12	Program Audit- Art	0	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	0	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	0	-	-	-	-	-
G61-16.2	State Auditor	29,000	12,475	-	-	-	-
G61-16.3	State Auditor General	0	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	6,864,688	-	-	-	-	-
0	0	0	-	-	-	-	-
99YYY	Consumer Agencies	0	-	-	-	-	-
G02-3.0	Department of Administration	0	-	-	-	-	-
G02-3.2	Admin Management Services	0	-	-	218,393	168,409	7,718
G02-3.3	Commissioner's Office	0	-	-	-	-	-
G02-3.4	Human Resources	0	-	-	-	-	-
G02-3.5	Financial Management and Reporting	0	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	0	-	-	-	-	-
G02-4.2	Government & Citizen Services	0	-	-	-	-	-
G02-4.5	Real Estate and Construction Services - Leasing	0	-	-	-	-	-
G02-4.7	Real Property	0	-	-	-	-	-
G02-4.8	Materials Management Division	0	-	-	-	-	-
G02-4.10	Central Mail	0	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	0	-	-	-	-	-
G02-4.12	Grants Management	0	-	-	-	-	-
G46-6.2	Minnesota Information Technology	0	-	-	-	-	-
G46-6.3	IT Spend	0	-	-	-	-	-
G46-6.4	Enterprise IT Security	0	-	-	-	-	-
G46-6.5	MnIT - Non allocable	0	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	0	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	0	-	-	-	-	-
G10-9.2	Debt Management Division	0	-	-	-	-	-
G10-9.3	Debt Management	0	-	-	-	-	-
G10-9.4	Debt Management - Other	0	-	-	-	-	-
G10-10.2	MMB - Budget Division	0	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	0	-	-	-	-	-
G10-10.4	Budget Operations and Planning	0	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	0	-	-	-	-	-
G10-11.2	MMB - Accounting Division	0	-	-	-	-	-
G10-11.3	Central Payroll	0	-	-	-	-	-
G10-11.4	Accounting Services	0	-	-	-	-	-
G10-11.5	Financial Reporting	0	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	0	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	0	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	0	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	0	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	2018 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
			Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
G10-12.5	Personnel Operations and System Support	0	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	0	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	0	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	0	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	0	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	0	-	-	-	-	-
G10-13.3	Personnel Administration	0	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	0	-	-	-	-	-
G45-14.2	Mediation Services	0	-	-	-	-	-
G45-14.3	Mediation Services	0	-	-	-	-	-
G45-14.4	Mediation/Representation	0	-	-	-	-	-
L49-15.2	Legislative Auditor	0	-	-	-	-	-
L49-15.3	Financial Audits	0	-	-	-	-	-
L49-15.4	Program Audits	0	-	-	-	-	-
L49-15.5	Single Audits	0	-	-	-	-	-
L49-15.6	Audit Comm	0	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	0	-	-	-	-	-
L49-15.8	Financial Audit- Art	0	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	0	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	0	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	0	-	-	-	-	-
L49-15.12	Program Audit- Art	0	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	0	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	0	-	-	-	-	-
G61-16.2	State Auditor	0	-	-	-	-	-
G61-16.3	State Auditor General	0	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	0	-	-	-	-	-
0	0	0	-	-	-	-	-
99YYY	Consumer Agencies	0	-	-	-	-	-
G02-0002	State Archaeology	0	-	-	82	63	215
G02-0003	Public Broadcasting	0	-	-	-	-	459
G02-0005	Materials Service and Distribution	0	-	-	-	-	-
G02-0007	Information Policy Analysis	0	-	-	1,075	829	1,984
G02-0009	Real Estate and Construction Services	0	-	-	4,246	3,274	34,248
G02-0010	Oil Overcharge (Stripper Wells)	0	-	-	-	-	-
G02-0012	STAR	0	-	-	2,685	2,071	13,370
G02-0013	Volunteer Services	0	-	-	-	-	-
G02-0014	Capital Group Parking	0	-	-	22,847	17,618	48,125
G02-0015a	Fleet Services	0	-	-	5,874	4,529	210,716
G02-0016	Development Disabilities	0	-	-	10,119	7,803	12,781
G02-0017a	Risk Management	0	-	-	7,421	5,722	18,473
G02-0017b	Risk Management - Workers Compensation	0	-	-	13,535	10,437	138,346
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	-	-	-	-	38
G02-0021a	Plant Mangement (Leases)	0	-	-	171,244	132,051	191,848
G02-0021b	Plant Management (Repairs)	0	-	-	4,785	3,690	4,246
G02-0021c	Plant Management (Materials Transfer)	0	-	-	-	-	47
G02-0021d	Plant Management (Energy)	0	-	-	-	-	-
G02-0021f	Plant Management FR & R	0	-	-	-	-	2,020
G02-0024	MN Bookstore	0	-	-	6,545	5,047	15,736

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	2018 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
			Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
G02-0028	Office Supply Connection - Closed in FY2010	0	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	0	-	-	14,728	11,357	4,742
G02-0029b	Cooperative Purchasing (MMCAP)	0	-	-	15,717	12,119	8,484
G02-0031	Central Mail	0	-	-	6,686	5,156	65,511
G02-0034	Other Non-Allocable	0	-	-	-	-	42
G02-0036	Demography	0	-	-	145	112	805
G02-0037	Mn Geospatial Information Office	0	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	0	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	0	-	-	-	-	-
G02-0042	Surplus Services	0	-	-	6,890	5,313	16,442
G02-0043	Surplus Services - Federal	0	-	-	-	-	-
G02-0044	RECS - Energy	0	-	-	-	-	88
G02-0045	SmART FMR	0	-	-	8,373	6,457	1,661
G02-0046	SmART HR	0	-	-	10,931	8,429	2,170
G02-0047	Grants Recovery	0	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	0	-	-	1,969	1,518	3,590
G02-0049	Materials Management	0	-	-	2,204	1,700	2,642
B04	AGRICULTURE DEPT	0	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	0	-	-	-	-	-
B13	COMMERCE DEPT	0	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	0	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	0	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	0	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	0	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	0	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	0	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	0	-	-	-	-	-
B41	WORKERS COMP COURT OF APPEALS	0	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	0	-	-	-	-	-
B43	IRON RANGE RESOURCES	0	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	0	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	0	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	0	-	-	-	-	-
B82	PUBLIC UTILITIES COMM	0	-	-	-	-	-
B9D	AMATEUR SPORTS COMM	0	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	0	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	0	-	-	-	-	-
E37	EDUCATION DEPARTMENT	0	-	-	-	-	-
E39	BOARD OF TEACHING	0	-	-	-	-	-
E40	HISTORICAL SOCIETY	0	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	0	-	-	-	-	-
E50	ARTS BOARD	0	-	-	-	-	-
E60	OFFICE OF HIGHER EDUCATION	0	-	-	-	-	-
E77	ZOOLOGICAL BOARD	0	-	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	0	-	-	-	-	-
E95	HUMANITIES COMMISSION	0	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	2018 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
			Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
E97	SCIENCE MUSEUM	0	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	-	-	-
G03	LOTTERY	0	-	-	-	-	-
G05	RACING COMMISSION	0	-	-	-	-	-
G06	ATTORNEY GENERAL	0	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	0	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	0	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	0	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	0	-	-	-	-	-
G38	INVESTMENT BOARD	0	-	-	-	-	-
G39	GOVERNORS OFFICE	0	-	-	-	-	-
G45	MEDIATION SERVICES DEPT	0	-	-	-	-	-
G46	MN.IT	0	-	-	-	-	-
G53	SECRETARY OF STATE	0	-	-	-	-	-
G61	OFFICE OF THE STATE AUDITOR	0	-	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	0	-	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	0	-	-	-	-	-
G67	REVENUE DEPT	0	-	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	0	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	0	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	0	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	0	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	0	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	0	-	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	0	-	-	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	0	-	-	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	0	-	-	-	-	-
G9Q	MMB DEBT SERVICE	0	-	-	-	-	-
G9R	MMB NON-OPERATING	0	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	0	-	-	-	-	-
G9Y	DISABILITY COUNCIL	0	-	-	-	-	-
GPR	PAYROLL CLEARING	0	-	-	-	-	-
H12	HEALTH DEPT	0	-	-	-	-	-
H55	HUMAN SERVICES DEPT	0	-	-	-	-	-
H55b	HUMAN SERVICES SOS	0	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	0	-	-	-	-	-
H60	MMB - MnSURE	0	-	-	-	-	-
H75	VETERANS AFFAIRS DEPT	0	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	0	-	-	-	-	-
H7C	NURSING BOARD	0	-	-	-	-	-
H7D	PHARMACY BOARD	0	-	-	-	-	-
H7F	DENTISTRY BOARD	0	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	0	-	-	-	-	-
H7J	OPTOMETRY BOARD	0	-	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	0	-	-	-	-	-
H7L	SOCIAL WORK BOARD	0	-	-	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	0	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	0	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	0	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	2018 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
			Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
H7S	EMERGENCY MEDICAL SERVICES BD	0	-	-	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	0	-	-	-	-	-
H7V	PSYCHOLOGY BOARD	0	-	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	0	-	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	0	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	0	-	-	-	-	-
J33	TRIAL COURTS	0	-	-	-	-	-
J50	GUARDIAN AD LITEM BOARD	0	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	0	-	-	-	-	-
J58	COURT OF APPEALS	0	-	-	-	-	-
J65	SUPREME COURT	0	-	-	-	-	-
J68	TAX COURT	0	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	0	-	-	-	-	-
L10	LEGISLATURE	0	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	0	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	0	-	-	-	-	-
P07	PUBLIC SAFETY DEPT	0	-	-	-	-	-
P78	CORRECTIONS DEPT	0	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	0	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	0	-	-	-	-	-
R28	MINN CONSERVATION CORPS	0	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	0	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	0	-	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	0	-	-	-	-	-
T79	TRANSPORTATION DEPT	0	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	0	-	-	-	-	-
0	OTHER	0	-	-	-	-	-
0	Total	56,135,985	0	0	0	0	0
0	Source	56,135,985					
0	Difference (Total - Source)	0					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft and Acres of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.1
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services	(74,847)				
G02-4.5	Real Estate and Construction Services - Leasing	8,267	(475,267)			
G02-4.7	Real Property	15,781	-	(1,038,612)		
G02-4.8	Materials Management Division	34,278	-	-	(1,974,717)	
G02-4.10	Central Mail	7,743	-	-	-	(445,743)
G02-4.11	Office of Enterprise Continuous Improvement	6,529	-	-	-	-
G02-4.12	Grants Management	2,248	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	872	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	1,914	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	42	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	1,249	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

		Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft and Acres of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.1
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	943	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	4,442	122,319	-	-
G02-3.2	Admin Management Services	-	-	-	863	-
G02-3.3	Commissioner's Office	-	-	-	-	0
G02-3.4	Human Resources	-	-	-	-	81
G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	3,331	-	943	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Materials Management Division	-	-	-	-	400
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

		Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft and Acres of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.1
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	5	-
G02-0003	Public Broadcasting	-	13,325	-	424	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	-	-	33	-
G02-0009	Real Estate and Construction Services	-	-	-	2,998	125
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	-	853	1
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	-	-	1,292	285
G02-0015a	Fleet Services	-	-	1,423	3,168	110
G02-0016	Development Disabilities	-	-	-	750	692
G02-0017a	Risk Management	-	-	-	387	109
G02-0017b	Risk Management - Workers Compensation	-	-	-	500	1,536
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
G02-0021a	Plant Mangement (Leases)	-	14,436	-	16,576	84
G02-0021b	Plant Management (Repairs)	-	-	-	127	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	259	-
G02-0024	MN Bookstore	-	-	-	443	107

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services	Leases 4.5 Real Estate and Construction Services - Leasing	Sqft and Acres of Agencies Using System 4.7 Real Property	Purchase Order Transactions 4.8 Materials Management Division	Postage Revolving Fund Charges - FY (Actual) 4.1 Central Mail
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	509	284
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	839	316
G02-0031	Central Mail	-	-	-	420	-
G02-0034	Other Non-Allocable	-	-	45,672	-	-
G02-0036	Demography	-	-	-	42	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	-	-	-	519	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	9	-
G02-0045	SmART FMR	-	-	-	75	91
G02-0046	SmART HR	-	-	-	156	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	401	-
G02-0049	Materials Management	-	-	-	269	-
B04	AGRICULTURE DEPT	-	6,663	255	43,119	6,890
B11	COSMETOLOGIST EXAMINERS BOARD	-	1,110	-	561	644
B13	COMMERCE DEPT	-	12,215	99	17,373	11,512
B14	ANIMAL HEALTH BOARD	-	6,663	-	1,433	245
B15	BARBER EXAMINERS BOARD	-	-	-	165	236
B20	EXPLORE MINNESOTA TOURISM	-	1,110	-	3,220	1,611
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	45,528	1,506	270,675	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	2,008	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	4,442	-	8,505	1,208
B41	WORKERS COMP COURT OF APPEALS	-	-	-	123	70
B42	LABOR AND INDUSTRY DEPT	-	3,331	-	20,178	9,310
B43	IRON RANGE RESOURCES	-	-	9,306	6,695	-
B7E	ARCHITECTURE, ENGINEERING BD	-	3,331	-	547	1,273
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	429	845
B7S	PRIVATE DETECTIVES BOARD	-	-	-	57	-
B82	PUBLIC UTILITIES COMM	-	-	-	1,028	126
B9D	AMATEUR SPORTS COMM	-	-	24,835	5	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	5	-
E25	CENTER FOR ARTS EDUCATION	-	2,221	9,352	8,307	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	753
E37	EDUCATION DEPARTMENT	-	-	-	19,565	2,724
E39	BOARD OF TEACHING	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	34,726	108	-
E44	MINNESOTA STATE ACADEMIES	-	-	13,083	10,028	-
E50	ARTS BOARD	-	3,331	-	8,038	92
E60	OFFICE OF HIGHER EDUCATION	-	1,110	-	5,271	2,924
E77	ZOOLOGICAL BOARD	-	-	19,872	14,893	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	170	-
E95	HUMANITIES COMMISSION	-	-	-	61	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft and Acres of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.1
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
E97	SCIENCE MUSEUM	-	-	-	33	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	-	11,104	-	-	112
G05	RACING COMMISSION	-	-	-	1,457	-
G06	ATTORNEY GENERAL	-	3,331	-	7,685	4,392
G09	GAMBLING CONTROL BOARD	-	3,331	-	457	92
G10	MINNESOTA MANAGEMENT & BUDGET	-	2,221	-	2,767	7,493
G17	HUMAN RIGHTS DEPT	-	2,221	-	863	1,079
G19	INDIAN AFFAIRS COUNCIL	-	1,110	-	500	5
G38	INVESTMENT BOARD	-	2,221	-	919	117
G39	GOVERNORS OFFICE	-	-	-	528	183
G45	MEDIATION SERVICES DEPT	-	-	-	339	262
G46	MN.IT	-	-	-	61,656	40
G53	SECRETARY OF STATE	-	1,110	-	3,965	2,065
G61	OFFICE OF THE STATE AUDITOR	-	3,331	-	1,028	179
G62	MINN STATE RETIREMENT SYSTEM	-	1,110	4,453	886	13,968
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	900	22,763
G67	REVENUE DEPT	-	12,215	-	9,052	94,889
G69	TEACHERS RETIREMENT ASSOC	-	-	-	2,140	4,683
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	156	5
G96	UNIFORM LAWS COMMISSION	-	-	-	5	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	273	413
G9K	ADMINISTRATIVE HEARINGS	-	2,221	-	2,070	5,282
G9L	BLACK MINNESOTANS COUNCIL	-	7,773	-	297	6
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	2,221	-	146	15
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	250	31
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	132	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	123	6
G9Y	DISABILITY COUNCIL	-	1,110	-	764	63
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	12,215	-	70,053	24,823
H55	HUMAN SERVICES DEPT	-	93,277	102,992	46,754	41,832
H55b	HUMAN SERVICES SOS	-	-	-	30,013	-
H55c	HUMAN SERVICES MSOP	-	-	-	3,074	-
H60	MMB - MnSURE	-	5,552	-	1,070	9,568
H75	VETERANS AFFAIRS DEPT	-	2,221	29,979	40,380	455
H7B	MEDICAL PRACTICE BOARD	-	-	-	712	2,260
H7C	NURSING BOARD	-	-	-	636	2,678
H7D	PHARMACY BOARD	-	-	-	896	1,893
H7F	DENTISTRY BOARD	-	-	-	684	939
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	226	299
H7J	OPTOMETRY BOARD	-	-	-	222	79
H7K	NURSING HOME ADMIN BOARD	-	-	-	636	112
H7L	SOCIAL WORK BOARD	-	-	-	523	790
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	269	168
H7Q	PODIATRIC MEDICINE	-	-	-	193	17
H7R	VETERINARY MEDICINE BOARD	-	-	-	137	160

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft and Acres of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.1
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	655	322
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	151	129
H7V	PSYCHOLOGY BOARD	-	-	-	500	348
H7W	PHYSICAL THERAPY BOARD	-	-	-	523	595
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	283	269
H9G	OMBUDSMAN MH/DD	-	2,221	-	311	52
J33	TRIAL COURTS	-	-	-	22,380	1,391
J50	GUARDIAN AD LITEM BOARD	-	-	-	1,230	7
J52	PUBLIC DEFENSE BOARD	-	-	-	4,403	-
J58	COURT OF APPEALS	-	-	-	438	359
J65	SUPREME COURT	-	-	-	10,480	1,798
J68	TAX COURT	-	-	-	212	142
J70	JUDICIAL STANDARDS BOARD	-	1,110	-	179	-
L10	LEGISLATURE	-	3,331	-	9	1,412
L49	LEGISLATIVE AUDITOR	-	-	-	-	26
P01	MILITARY AFFAIRS DEPT	-	1,110	145,734	80,566	6
P07	PUBLIC SAFETY DEPT	-	25,540	625	71,147	122,178
P78	CORRECTIONS DEPT	-	42,197	183,482	140,507	1,220
P7T	PEACE OFFICERS BOARD (POST)	-	1,110	-	250	294
P9E	SENTENCING GUIDELINES COMM	-	-	-	113	32
R28	MINN CONSERVATION CORPS	-	-	-	57	-
R29	NATURAL RESOURCES DEPT	-	76,620	90,176	254,513	16,289
R32	POLLUTION CONTROL AGENCY	-	6,663	773	17,486	3,253
R9P	WATER & SOIL RESOURCES BOARD	-	8,883	-	11,654	150
T79	TRANSPORTATION DEPT	-	7,773	197,950	579,442	4,969
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	269	133
0	OTHER	-	2,221	-	641	1,467
0	Total	0	(0)	0	(0)	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Sum Percent 4.1	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4
		Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement	(477,490)				
G02-4.12	Grants Management	-	(2,248)			
G46-6.2	Minnesota Information Technology	-	-	(1,822,256)		
G46-6.3	IT Spend	-	-	-	-	
G46-6.4	Enterprise IT Security	-	-	1,822,256	-	(2,444,726)
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	23,928
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	84
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	460
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Sum Percent 4.1	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4
		Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	87
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	Admin Management Services	2,029	-	-	-	200
G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	332	-	-	-	6,109
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Materials Management Division	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	-	156
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Sum Percent 4.1	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4
		Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	1	-	-	-	-
G02-0003	Public Broadcasting	-	6	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	10	-	-	-	-
G02-0009	Real Estate and Construction Services	39	2	-	-	2,648
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	25	-	-	-	167
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	212	-	-	-	883
G02-0015a	Fleet Services	55	-	-	-	3,417
G02-0016	Development Disabilities	94	1	-	-	1,219
G02-0017a	Risk Management	69	-	-	-	1,539
G02-0017b	Risk Management - Workers Compensation	126	-	-	-	1,516
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
G02-0021a	Plant Mangement (Leases)	1,591	-	-	-	5,566
G02-0021b	Plant Management (Repairs)	44	-	-	-	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	-	-
G02-0024	MN Bookstore	61	-	-	-	173

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Sum Percent 4.1	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4
		Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	137	-	-	-	1,116
G02-0029b	Cooperative Purchasing (MMCAP)	146	-	-	-	6,169
G02-0031	Central Mail	62	-	-	-	859
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	1	-	-	-	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	64	-	-	-	1,442
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	78	-	-	-	23
G02-0046	SmART HR	102	-	-	-	3
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	18	15	-	-	57
G02-0049	Materials Management	20	-	-	-	203
B04	AGRICULTURE DEPT	5,200	6	-	-	32,714
B11	COSMETOLOGIST EXAMINERS BOARD	120	-	-	-	627
B13	COMMERCE DEPT	3,840	74	-	-	18,980
B14	ANIMAL HEALTH BOARD	514	-	-	-	3,824
B15	BARBER EXAMINERS BOARD	24	-	-	-	54
B20	EXPLORE MINNESOTA TOURISM	415	-	-	-	3,014
B22	EMPLOYMENT & ECONOMIC DEVELPMT	12,859	383	-	-	87,236
B24	PUBLIC FACILITIES AUTHORITY	91	96	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	2,271	-	-	-	1,829
B41	WORKERS COMP COURT OF APPEALS	74	-	-	-	104
B42	LABOR AND INDUSTRY DEPT	3,395	2	-	-	28,774
B43	IRON RANGE RESOURCES	666	69	-	-	1,139
B7E	ARCHITECTURE, ENGINEERING BD	64	-	-	-	319
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	44	-	-	-	456
B7S	PRIVATE DETECTIVES BOARD	15	-	-	-	-
B82	PUBLIC UTILITIES COMM	1,351	-	-	-	3,123
B9D	AMATEUR SPORTS COMM	21	-	-	-	253
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	928	-	-	-	1,635
E26	MN STATE COLLEGES/UNIVERSITIES	111,596	-	-	-	38,697
E37	EDUCATION DEPARTMENT	3,343	167	-	-	54,473
E39	BOARD OF TEACHING	20	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	1,156
E44	MINNESOTA STATE ACADEMIES	1,717	-	-	-	5,144
E50	ARTS BOARD	196	60	-	-	1,298
E60	OFFICE OF HIGHER EDUCATION	614	17	-	-	12,483
E77	ZOOLOGICAL BOARD	2,327	-	-	-	5,705
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	4,844
E95	HUMANITIES COMMISSION	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Sum Percent 4.1	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4
		Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	16	-	-	-	28
G03	LOTTERY	1,136	-	-	-	1,563
G05	RACING COMMISSION	277	0	-	-	432
G06	ATTORNEY GENERAL	2,410	-	-	-	1,509
G09	GAMBLING CONTROL BOARD	219	-	-	-	384
G10	MINNESOTA MANAGEMENT & BUDGET	1,834	-	-	-	72,092
G17	HUMAN RIGHTS DEPT	319	-	-	-	1,995
G19	INDIAN AFFAIRS COUNCIL	53	1	-	-	78
G38	INVESTMENT BOARD	171	-	-	-	250
G39	GOVERNORS OFFICE	422	-	-	-	442
G45	MEDIATION SERVICES DEPT	99	-	-	-	536
G46	MN.IT	18,290	-	-	-	5,404
G53	SECRETARY OF STATE	721	-	-	-	2,070
G61	OFFICE OF THE STATE AUDITOR	760	-	-	-	281
G62	MINN STATE RETIREMENT SYSTEM	879	-	-	-	7,990
G63	PUBLIC EMPLOYEES RETIRE ASSOC	635	-	-	-	1,494
G67	REVENUE DEPT	9,977	-	-	-	149,755
G69	TEACHERS RETIREMENT ASSOC	592	-	-	-	1,187
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	32	-	-	-	108
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	63	-	-	-	68
G9K	ADMINISTRATIVE HEARINGS	512	-	-	-	3,205
G9L	BLACK MINNESOTANS COUNCIL	19	-	-	-	37
G9M	CHICANO LATINO AFFAIRS COUNCIL	36	-	-	-	70
G9N	ASIAN-PACIFIC COUNCIL	22	-	-	-	102
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	22	-	-	-	51
G9Y	DISABILITY COUNCIL	76	-	-	-	131
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	13,313	374	-	-	151,281
H55	HUMAN SERVICES DEPT	34,334	253	-	-	797,298
H55b	HUMAN SERVICES SOS	14,783	-	-	-	10,614
H55c	HUMAN SERVICES MSOP	3,037	-	-	-	2,350
H60	MMB - MnSURE	1,398	8	-	-	33,007
H75	VETERANS AFFAIRS DEPT	11,309	3	-	-	33,804
H7B	MEDICAL PRACTICE BOARD	136	-	-	-	2,405
H7C	NURSING BOARD	213	-	-	-	1,777
H7D	PHARMACY BOARD	145	-	-	-	2,068
H7F	DENTISTRY BOARD	101	-	-	-	427
H7H	CHIROPRACTIC EXAMINERS BOARD	38	-	-	-	33
H7J	OPTOMETRY BOARD	6	-	-	-	3
H7K	NURSING HOME ADMIN BOARD	64	-	-	-	3,036
H7L	SOCIAL WORK BOARD	73	-	-	-	883
H7M	MARRIAGE & FAMILY THERAPY BD	16	-	-	-	13
H7Q	PODIATRIC MEDICINE	11	-	-	-	5
H7R	VETERINARY MEDICINE BOARD	13	-	-	-	18

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Sum Percent 4.1	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4
		Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
H7S	EMERGENCY MEDICAL SERVICES BD	101	-	-	-	292
H7U	DIETETICS & NUTRITION PRACTICE	6	-	-	-	5
H7V	PSYCHOLOGY BOARD	75	-	-	-	128
H7W	PHYSICAL THERAPY BOARD	57	-	-	-	63
H7X	BEHAVIORAL HEALTH & THERAPY BD	31	-	-	-	25
H9G	OMBUDSMAN MH/DD	130	-	-	-	850
J33	TRIAL COURTS	16,611	-	-	-	731
J50	GUARDIAN AD LITEM BOARD	1,830	-	-	-	37
J52	PUBLIC DEFENSE BOARD	4,783	-	-	-	2,488
J58	COURT OF APPEALS	613	-	-	-	30
J65	SUPREME COURT	2,944	2	-	-	13,150
J68	TAX COURT	58	-	-	-	219
J70	JUDICIAL STANDARDS BOARD	20	-	-	-	20
L10	LEGISLATURE	654	-	-	-	43
L49	LEGISLATIVE AUDITOR	395	-	-	-	-
P01	MILITARY AFFAIRS DEPT	2,724	-	-	-	7,016
P07	PUBLIC SAFETY DEPT	16,662	180	-	-	184,604
P78	CORRECTIONS DEPT	34,245	16	-	-	95,389
P7T	PEACE OFFICERS BOARD (POST)	67	0	-	-	86
P9E	SENTENCING GUIDELINES COMM	47	-	-	-	119
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	45,943	178	-	-	50,901
R32	POLLUTION CONTROL AGENCY	8,460	47	-	-	82,699
R9P	WATER & SOIL RESOURCES BOARD	1,360	90	-	-	7,322
T79	TRANSPORTATION DEPT	64,073	199	-	-	284,140
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	2,870
0	OTHER	0	-	-	-	55,309
0	Total	0	0	0	0	(0)
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	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	Net Administrative Expenditures by Division 10.2
		MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget	(4,673,020)				
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	138,466	(1,201,616)			
G10-9.2	Debt Management Division	-	-	-		
G10-9.3	Debt Management	126,413	-	-	(601,413)	
G10-9.4	Debt Management - Other	-	-	-	-	
G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	247,076	-	-	-	-
G10-10.4	Budget Operations and Planning	191,591	-	-	-	-
G10-10.5	Budget Division - Non Allocable	412,302	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	367,508	-	-	-	-
G10-11.4	Accounting Services	361,428	-	-	-	-
G10-11.5	Financial Reporting	615,301	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	6,670	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	657,525	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	64,435	-	-	-	-
G10-12.5	Personnel Operations and System Support	188,848	-	-	-	-
G10-12.6	Budget Service - Computer Operations	71,627	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	147,051	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	1,076,779	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	9	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	103	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

		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	Net Administrative Expenditures by Division 10.2
DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	149	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	6,188	-
G02-3.2	Admin Management Services	-	126	-	-	-
G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	187	-	-	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Materials Management Division	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	128	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	292	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	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	Net Administrative Expenditures by Division 10.2
		MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	4	-	-	-
G02-0003	Public Broadcasting	-	8	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	32	-	-	-
G02-0009	Real Estate and Construction Services	-	560	-	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	219	-	-	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	787	-	-	-
G02-0015a	Fleet Services	-	3,444	-	-	-
G02-0016	Development Disabilities	-	209	-	-	-
G02-0017a	Risk Management	-	302	-	-	-
G02-0017b	Risk Management - Workers Compensation	-	2,261	-	-	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	1	-	-	-
G02-0021a	Plant Mangement (Leases)	-	3,136	-	-	-
G02-0021b	Plant Management (Repairs)	-	69	-	-	-
G02-0021c	Plant Management (Materials Transfer)	-	1	-	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	33	-	-	-
G02-0024	MN Bookstore	-	257	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 8.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3 Enterprise Communications & Planning	Net Administrative Expenditures by Division 9.2 Debt Management Division	all Outstanding Principal 9.3 Debt Management	Net Administrative Expenditures by Division 10.2 MMB - BUDGET DIVISION
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	78	-	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	139	-	-	-
G02-0031	Central Mail	-	1,071	-	-	-
G02-0034	Other Non-Allocable	-	1	-	-	-
G02-0036	Demography	-	13	-	-	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	-	269	-	-	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	1	-	-	-
G02-0045	SmART FMR	-	27	-	-	-
G02-0046	SmART HR	-	35	-	-	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	59	-	-	-
G02-0049	Materials Management	-	43	-	-	-
B04	AGRICULTURE DEPT	-	6,426	-	4,151	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	365	-	-	-
B13	COMMERCE DEPT	-	9,408	-	-	-
B14	ANIMAL HEALTH BOARD	-	317	-	-	-
B15	BARBER EXAMINERS BOARD	-	82	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	428	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	95,961	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	279	-	4,295	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	-	-	-
B34	HOUSING FINANCE AGENCY	-	2,119	-	31,309	-
B41	WORKERS COMP COURT OF APPEALS	-	39	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	14,002	-	-	-
B43	IRON RANGE RESOURCES	-	902	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	219	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	-	-	-
B7P	ACCOUNTANCY BOARD	-	178	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	19	-	-	-
B82	PUBLIC UTILITIES COMM	-	1,764	-	-	-
B9D	AMATEUR SPORTS COMM	-	21	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	933	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	148,846	-	6,152	-
E37	EDUCATION DEPARTMENT	-	14,497	-	59,512	-
E39	BOARD OF TEACHING	-	1	-	-	-
E40	HISTORICAL SOCIETY	-	17	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	943	-	-	-
E50	ARTS BOARD	-	744	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	1,170	-	568	-
E77	ZOOLOGICAL BOARD	-	2,267	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	82	-	15,917	-
E95	HUMANITIES COMMISSION	-	7	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 8.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3 Enterprise Communications & Planning	Net Administrative Expenditures by Division 9.2 Debt Management Division	all Outstanding Principal 9.3 Debt Management	Net Administrative Expenditures by Division 10.2 MMB - BUDGET DIVISION
E97	SCIENCE MUSEUM	-	2	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	3	-	-	-
G03	LOTTERY	-	160	-	-	-
G05	RACING COMMISSION	-	636	-	-	-
G06	ATTORNEY GENERAL	-	1,007	-	-	-
G09	GAMBLING CONTROL BOARD	-	115	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	1,298	-	1,388	-
G17	HUMAN RIGHTS DEPT	-	149	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	81	-	-	-
G38	INVESTMENT BOARD	-	141	-	-	-
G39	GOVERNORS OFFICE	-	149	-	-	-
G45	MEDIATION SERVICES DEPT	-	62	-	-	-
G46	MN.IT	-	10,408	-	813	-
G53	SECRETARY OF STATE	-	879	-	-	-
G61	OFFICE OF THE STATE AUDITOR	-	153	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	2,929	-	241	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	3,971	-	319	-
G67	REVENUE DEPT	-	1,811	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	4,125	-	315	-
G90	REVENUE INTERGOVT PAYMENTS	-	62,887	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	31	-	-	-
G96	UNIFORM LAWS COMMISSION	-	2	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	59	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	626	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	51	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	38	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	41	-	-	-
G9Q	MMB DEBT SERVICE	-	154	-	-	-
G9R	MMB NON-OPERATING	-	145,348	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	28	-	-	-
G9Y	DISABILITY COUNCIL	-	83	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	15,025	-	-	-
H55	HUMAN SERVICES DEPT	-	184,913	-	2,937	-
H55b	HUMAN SERVICES SOS	-	12,499	-	-	-
H55c	HUMAN SERVICES MSOP	-	1,387	-	-	-
H60	MMB - MnSURE	-	1,143	-	-	-
H75	VETERANS AFFAIRS DEPT	-	5,292	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	367	-	-	-
H7C	NURSING BOARD	-	414	-	-	-
H7D	PHARMACY BOARD	-	290	-	-	-
H7F	DENTISTRY BOARD	-	280	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	104	-	-	-
H7J	OPTOMETRY BOARD	-	50	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	131	-	-	-
H7L	SOCIAL WORK BOARD	-	299	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	90	-	-	-
H7Q	PODIATRIC MEDICINE	-	48	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	84	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 8.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3 Enterprise Communications & Planning	Net Administrative Expenditures by Division 9.2 Debt Management Division	all Outstanding Principal 9.3 Debt Management	Net Administrative Expenditures by Division 10.2 MMB - BUDGET DIVISION
H7S	EMERGENCY MEDICAL SERVICES BD	-	198	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	51	-	-	-
H7V	PSYCHOLOGY BOARD	-	165	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	164	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	198	-	-	-
H9G	OMBUDSMAN MH/DD	-	56	-	-	-
J33	TRIAL COURTS	-	27,198	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	476	-	-	-
J52	PUBLIC DEFENSE BOARD	-	801	-	-	-
J58	COURT OF APPEALS	-	70	-	-	-
J65	SUPREME COURT	-	1,831	-	-	-
J68	TAX COURT	-	33	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	39	-	-	-
L10	LEGISLATURE	-	529	-	-	-
L49	LEGISLATIVE AUDITOR	-	0	-	-	-
P01	MILITARY AFFAIRS DEPT	-	8,776	-	-	-
P07	PUBLIC SAFETY DEPT	-	54,317	-	5,406	-
P78	CORRECTIONS DEPT	-	13,183	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	154	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	27	-	-	-
R28	MINN CONSERVATION CORPS	-	3	-	-	-
R29	NATURAL RESOURCES DEPT	-	56,143	-	45	-
R32	POLLUTION CONTROL AGENCY	-	6,548	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	1,238	-	-	-
T79	TRANSPORTATION DEPT	-	251,387	-	133,667	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1,632	-	-	-
0	OTHER	-	464	-	328,191	-
0	Total	(0)	(0)	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	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	Accounting & Procurement Transactions - FY (Actual) 11.4
		Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)	(1,317,766)				
G10-10.4	Budget Operations and Planning	-	(1,227,390)			
G10-10.5	Budget Division - Non Allocable	-	-			
G10-11.2	MMB - Accounting Division	-	-	-		
G10-11.3	Central Payroll	-	-	-	(1,692,789)	
G10-11.4	Accounting Services	-	-	-	-	(1,760,011)
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	10	63	-	-	13
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	113	569	-	-	151
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	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	Accounting & Procurement Transactions - FY (Actual) 11.4
		Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	164	1,454	-	-	219
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	138	1,113	-	7,193	185
G02-3.2	Admin Management Services	-	-	-	-	-
G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	205	982	-	1,179	274
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Materials Management Division	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	140	870	-	-	187
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	320	2,270	-	-	427
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	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	Accounting & Procurement Transactions - FY (Actual) 11.4
		Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	4	122	-	3	5
G02-0003	Public Broadcasting	8	126	-	-	11
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	36	311	-	35	47
G02-0009	Real Estate and Construction Services	614	1,527	-	140	820
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	240	297	-	88	320
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	863	554	-	753	1,152
G02-0015a	Fleet Services	3,777	569	-	193	5,045
G02-0016	Development Disabilities	229	997	-	333	306
G02-0017a	Risk Management	331	311	-	244	442
G02-0017b	Risk Management - Workers Compensation	2,480	1,138	-	446	3,312
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	1	29	-	-	1
G02-0021a	Plant Mangement (Leases)	3,439	2,314	-	5,640	4,593
G02-0021b	Plant Management (Repairs)	76	-	-	158	102
G02-0021c	Plant Management (Materials Transfer)	1	10	-	-	1
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	36	301	-	-	48
G02-0024	MN Bookstore	282	841	-	216	377

Allocation of General Support Costs
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DP#	Name	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	Accounting & Procurement Transactions - FY (Actual) 11.4
		Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	85	199	-	485	114
G02-0029b	Cooperative Purchasing (MMCAP)	152	180	-	518	203
G02-0031	Central Mail	1,174	535	-	220	1,568
G02-0034	Other Non-Allocable	1	58	-	-	1
G02-0036	Demography	14	399	-	5	19
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	295	423	-	227	394
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	2	58	-	-	2
G02-0045	SmART FMR	30	423	-	276	40
G02-0046	SmART HR	39	642	-	360	52
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	64	1,361	-	65	86
G02-0049	Materials Management	47	287	-	73	63
B04	AGRICULTURE DEPT	7,048	70,335	-	18,435	9,413
B11	COSMETOLOGIST EXAMINERS BOARD	400	724	-	424	535
B13	COMMERCE DEPT	10,318	14,007	-	13,612	13,780
B14	ANIMAL HEALTH BOARD	348	2,664	-	1,823	465
B15	BARBER EXAMINERS BOARD	90	486	-	84	120
B20	EXPLORE MINNESOTA TOURISM	469	4,103	-	1,471	627
B22	EMPLOYMENT & ECONOMIC DEVELPMT	105,237	29,282	-	45,587	140,554
B24	PUBLIC FACILITIES AUTHORITY	306	6,505	-	321	409
B25	SCIENCE & TECHNOLOGY AUTHORITY	1	5	-	-	1
B34	HOUSING FINANCE AGENCY	2,324	5,406	-	8,050	3,103
B41	WORKERS COMP COURT OF APPEALS	43	204	-	262	58
B42	LABOR AND INDUSTRY DEPT	15,355	10,297	-	12,035	20,509
B43	IRON RANGE RESOURCES	989	3,724	-	2,361	1,321
B7E	ARCHITECTURE, ENGINEERING BD	240	156	-	227	321
B7G	COMBATIVE SPORTS COMMISSION	0	15	-	-	0
B7P	ACCOUNTANCY BOARD	196	122	-	157	261
B7S	PRIVATE DETECTIVES BOARD	21	267	-	55	28
B82	PUBLIC UTILITIES COMM	1,935	958	-	4,788	2,584
B9D	AMATEUR SPORTS COMM	23	272	-	73	31
B9V	AGRICULTURE UTILIZATION RESRCH	0	19	-	-	0
E25	CENTER FOR ARTS EDUCATION	1,023	11,109	-	3,291	1,366
E26	MN STATE COLLEGES/UNIVERSITIES	163,234	48,992	-	395,627	218,015
E37	EDUCATION DEPARTMENT	15,898	32,034	-	11,851	21,234
E39	BOARD OF TEACHING	1	19	-	72	1
E40	HISTORICAL SOCIETY	18	486	-	-	25
E44	MINNESOTA STATE ACADEMIES	1,034	9,544	-	6,089	1,381
E50	ARTS BOARD	815	2,095	-	693	1,089
E60	OFFICE OF HIGHER EDUCATION	1,283	9,121	-	2,175	1,714
E77	ZOOLOGICAL BOARD	2,486	5,435	-	8,248	3,321
E81	UNIVERSITY OF MINNESOTA	90	1,186	-	-	121
E95	HUMANITIES COMMISSION	8	209	-	-	11

Allocation of General Support Costs
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		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	Accounting & Procurement Transactions - FY (Actual) 11.4
DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
E97	SCIENCE MUSEUM	2	83	-	-	2
E9W	HIGHER ED FACILITIES AUTHORITY	4	29	-	57	5
G03	LOTTERY	176	1,070	-	4,029	235
G05	RACING COMMISSION	697	2,796	-	981	931
G06	ATTORNEY GENERAL	1,104	6,413	-	8,543	1,475
G09	GAMBLING CONTROL BOARD	126	827	-	775	169
G10	MINNESOTA MANAGEMENT & BUDGET	1,424	4,560	-	6,503	1,902
G17	HUMAN RIGHTS DEPT	163	1,794	-	1,129	218
G19	INDIAN AFFAIRS COUNCIL	88	861	-	189	118
G38	INVESTMENT BOARD	154	248	-	605	206
G39	GOVERNORS OFFICE	164	1,390	-	1,497	219
G45	MEDIATION SERVICES DEPT	68	540	-	351	91
G46	MN.IT	11,414	25,879	-	64,842	15,244
G53	SECRETARY OF STATE	964	2,932	-	2,558	1,288
G61	OFFICE OF THE STATE AUDITOR	167	924	-	2,694	223
G62	MINN STATE RETIREMENT SYSTEM	3,212	729	-	3,115	4,291
G63	PUBLIC EMPLOYEES RETIRE ASSOC	4,355	933	-	2,252	5,817
G67	REVENUE DEPT	1,986	12,383	-	35,369	2,653
G69	TEACHERS RETIREMENT ASSOC	4,524	335	-	2,097	6,042
G90	REVENUE INTERGOVT PAYMENTS	68,966	5,382	-	-	92,111
G92	OMBUDSPERSON FOR FAMILIES	34	335	-	114	45
G96	UNIFORM LAWS COMMISSION	2	44	-	-	3
G9J	CAMPAIGN FINANCE BOARD	65	1,099	-	225	87
G9K	ADMINISTRATIVE HEARINGS	687	948	-	1,816	917
G9L	BLACK MINNESOTANS COUNCIL	56	754	-	68	74
G9M	CHICANO LATINO AFFAIRS COUNCIL	42	248	-	128	56
G9N	ASIAN-PACIFIC COUNCIL	46	345	-	78	61
G9Q	MMB DEBT SERVICE	169	-	-	-	226
G9R	MMB NON-OPERATING	159,398	6,116	-	-	212,892
G9X	CAPITOL AREA ARCHITECT	30	292	-	79	40
G9Y	DISABILITY COUNCIL	91	1,133	-	271	122
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	16,478	65,221	-	47,196	22,008
H55	HUMAN SERVICES DEPT	202,787	52,823	-	121,719	270,843
H55b	HUMAN SERVICES SOS	13,707	34,227	-	52,408	18,307
H55c	HUMAN SERVICES MSOP	1,522	13,846	-	10,767	2,032
H60	MMB - MnSURE	1,253	1,303	-	4,958	1,674
H75	VETERANS AFFAIRS DEPT	5,804	23,691	-	40,091	7,751
H7B	MEDICAL PRACTICE BOARD	403	972	-	481	538
H7C	NURSING BOARD	454	948	-	756	606
H7D	PHARMACY BOARD	318	1,483	-	516	425
H7F	DENTISTRY BOARD	307	1,332	-	356	410
H7H	CHIROPRACTIC EXAMINERS BOARD	115	690	-	134	153
H7J	OPTOMETRY BOARD	54	452	-	21	73
H7K	NURSING HOME ADMIN BOARD	144	1,531	-	228	192
H7L	SOCIAL WORK BOARD	327	1,026	-	260	437
H7M	MARRIAGE & FAMILY THERAPY BD	99	754	-	56	132
H7Q	PODIATRIC MEDICINE	53	579	-	38	71
H7R	VETERINARY MEDICINE BOARD	92	491	-	45	123

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	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	Accounting & Procurement Transactions - FY (Actual) 11.4
		Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
H7S	EMERGENCY MEDICAL SERVICES BD	218	1,838	-	358	291
H7U	DIETETICS & NUTRITION PRACTICE	56	525	-	21	74
H7V	PSYCHOLOGY BOARD	180	836	-	265	241
H7W	PHYSICAL THERAPY BOARD	180	982	-	203	241
H7X	BEHAVIORAL HEALTH & THERAPY BD	217	690	-	111	290
H9G	OMBUDSMAN MH/DD	61	335	-	460	81
J33	TRIAL COURTS	29,827	42,375	-	58,891	39,836
J50	GUARDIAN AD LITEM BOARD	522	3,282	-	6,487	697
J52	PUBLIC DEFENSE BOARD	878	4,380	-	16,955	1,173
J58	COURT OF APPEALS	77	224	-	2,172	102
J65	SUPREME COURT	2,008	8,605	-	10,436	2,682
J68	TAX COURT	37	306	-	205	49
J70	JUDICIAL STANDARDS BOARD	43	462	-	70	57
L10	LEGISLATURE	580	2,937	-	2,319	775
L49	LEGISLATIVE AUDITOR	0	29	-	1,400	0
P01	MILITARY AFFAIRS DEPT	9,625	4,055	-	9,656	12,855
P07	PUBLIC SAFETY DEPT	59,567	134,783	-	59,070	79,558
P78	CORRECTIONS DEPT	14,458	81,274	-	121,406	19,310
P7T	PEACE OFFICERS BOARD (POST)	169	1,293	-	239	226
P9E	SENTENCING GUIDELINES COMM	30	311	-	165	40
R28	MINN CONSERVATION CORPS	3	253	-	-	5
R29	NATURAL RESOURCES DEPT	61,570	195,565	-	162,878	82,233
R32	POLLUTION CONTROL AGENCY	7,181	40,435	-	29,994	9,591
R9P	WATER & SOIL RESOURCES BOARD	1,358	16,729	-	4,822	1,814
T79	TRANSPORTATION DEPT	275,686	103,225	-	227,152	368,207
T9B	METROPOLITAN COUNCIL/TRANSPORT	1,790	574	-	-	2,390
0	OTHER	508	7,176	-	0	679
0	Total	(0)	(0)	0	(0)	(0)
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	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
		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				
G02-4.2	Government & Citizen Services				
G02-4.5	Real Estate and Construction Services - Leasing				
G02-4.7	Real Property				
G02-4.8	Materials Management Division				
G02-4.10	Central Mail				
G02-4.11	Office of Enterprise Continuous Improvement				
G02-4.12	Grants Management				
G46-6.2	Minnesota Information Technology				
G46-6.3	IT Spend				
G46-6.4	Enterprise IT Security				
G46-6.5	MnIT - Non allocable				
G10-8.2	Minnesota Management & Budget				
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)				
G10-9.2	Debt Management Division				
G10-9.3	Debt Management				
G10-9.4	Debt Management - Other				
G10-10.2	MMB - Budget Division				
G10-10.3	Analysis & Control (EBO's)				
G10-10.4	Budget Operations and Planning				
G10-10.5	Budget Division - Non Allocable				
G10-11.2	MMB - Accounting Division				
G10-11.3	Central Payroll				
G10-11.4	Accounting Services				
G10-11.5	Financial Reporting	(2,927,715)			
G10-11.6	Financial Reporting - Single Audit	-	(30,392)		
G10-11.7	Accounting Services - Non Allocable	-	-		
G10-12.2	MMB I.T - Management and Administration	-	-	(4,910,061)	
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	(236,373)
G10-12.5	Personnel Operations and System Support	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-
G45-14.2	Mediation Services	22	-	-	2
G45-14.3	Mediation Services	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-
L49-15.2	Legislative Auditor	252	-	-	20
L49-15.3	Financial Audits	-	-	-	-
L49-15.4	Program Audits	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	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
		Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.5	Single Audits	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-
G61-16.2	State Auditor	364	-	-	29
G61-16.3	State Auditor General	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-
0	0	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-
G02-3.0	Department of Administration	307	4	-	25
G02-3.2	Admin Management Services	-	-	-	-
G02-3.3	Commissioner's Office	-	-	-	-
G02-3.4	Human Resources	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-
G02-4.2	Government & Citizen Services	457	-	-	37
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-
G02-4.7	Real Property	-	-	-	-
G02-4.8	Materials Management Division	-	-	-	-
G02-4.10	Central Mail	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-
G02-4.12	Grants Management	-	-	-	-
G46-6.2	Minnesota Information Technology	312	-	-	25
G46-6.3	IT Spend	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-
G10-8.2	Minnesota Management & Budget	711	-	4,910,061	57
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-
G10-9.3	Debt Management	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
		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
G10-12.5	Personnel Operations and System Support	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-
L49-15.4	Program Audits	-	-	-	-
L49-15.5	Single Audits	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-
G61-16.2	State Auditor	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-
0	0	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-
G02-0002	State Archaeology	9	-	-	1
G02-0003	Public Broadcasting	18	-	-	1
G02-0005	Materials Service and Distribution	-	-	-	-
G02-0007	Information Policy Analysis	79	-	-	6
G02-0009	Real Estate and Construction Services	1,364	-	-	110
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-
G02-0012	STAR	532	-	-	43
G02-0013	Volunteer Services	-	-	-	-
G02-0014	Capital Group Parking	1,917	-	-	155
G02-0015a	Fleet Services	8,392	-	-	678
G02-0016	Development Disabilities	509	-	-	41
G02-0017a	Risk Management	736	-	-	59
G02-0017b	Risk Management - Workers Compensation	5,510	-	-	445
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	2	-	-	0
G02-0021a	Plant Mangement (Leases)	7,640	-	-	617
G02-0021b	Plant Management (Repairs)	169	-	-	14
G02-0021c	Plant Management (Materials Transfer)	2	-	-	0
G02-0021d	Plant Management (Energy)	-	-	-	-
G02-0021f	Plant Management FR & R	80	-	-	6
G02-0024	MN Bookstore	627	-	-	51

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
		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
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	189	-	-	15
G02-0029b	Cooperative Purchasing (MMCAP)	338	-	-	27
G02-0031	Central Mail	2,609	-	-	211
G02-0034	Other Non-Allocable	2	-	-	0
G02-0036	Demography	32	-	-	3
G02-0037	Mn Geospatial Information Office	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-
G02-0042	Surplus Services	655	-	-	53
G02-0043	Surplus Services - Federal	-	-	-	-
G02-0044	RECS - Energy	4	-	-	0
G02-0045	SmART FMR	66	-	-	5
G02-0046	SmART HR	86	-	-	7
G02-0047	Grants Recovery	-	-	-	-
G02-0048	Arts & Cultural Heritage	143	-	-	12
G02-0049	Materials Management	105	-	-	8
B04	AGRICULTURE DEPT	15,658	19	-	1,264
B11	COSMETOLOGIST EXAMINERS BOARD	890	-	-	72
B13	COMMERCE DEPT	22,923	287	-	1,851
B14	ANIMAL HEALTH BOARD	774	2	-	62
B15	BARBER EXAMINERS BOARD	199	-	-	16
B20	EXPLORE MINNESOTA TOURISM	1,042	-	-	84
B22	EMPLOYMENT & ECONOMIC DEVELPMT	233,807	2,402	-	18,877
B24	PUBLIC FACILITIES AUTHORITY	680	-	-	55
B25	SCIENCE & TECHNOLOGY AUTHORITY	1	-	-	0
B34	HOUSING FINANCE AGENCY	5,162	-	-	417
B41	WORKERS COMP COURT OF APPEALS	96	-	-	8
B42	LABOR AND INDUSTRY DEPT	34,115	12	-	2,754
B43	IRON RANGE RESOURCES	2,197	-	-	177
B7E	ARCHITECTURE, ENGINEERING BD	534	-	-	43
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0
B7P	ACCOUNTANCY BOARD	435	-	-	35
B7S	PRIVATE DETECTIVES BOARD	46	-	-	4
B82	PUBLIC UTILITIES COMM	4,299	-	-	347
B9D	AMATEUR SPORTS COMM	51	-	-	4
B9V	AGRICULTURE UTILIZATION RESRCH	1	-	-	0
E25	CENTER FOR ARTS EDUCATION	2,272	0	-	183
E26	MN STATE COLLEGES/UNIVERSITIES	362,660	2,216	-	29,280
E37	EDUCATION DEPARTMENT	35,322	1,857	-	2,852
E39	BOARD OF TEACHING	2	-	-	0
E40	HISTORICAL SOCIETY	41	-	-	3
E44	MINNESOTA STATE ACADEMIES	2,297	-	-	185
E50	ARTS BOARD	1,812	2	-	146
E60	OFFICE OF HIGHER EDUCATION	2,851	-	-	230
E77	ZOOLOGICAL BOARD	5,524	0	-	446
E81	UNIVERSITY OF MINNESOTA	201	-	-	16
E95	HUMANITIES COMMISSION	18	-	-	1

Allocation of General Support Costs
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DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
		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
E97	SCIENCE MUSEUM	4	-	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	8	-	-	1
G03	LOTTERY	390	-	-	31
G05	RACING COMMISSION	1,548	-	-	125
G06	ATTORNEY GENERAL	2,453	4	-	198
G09	GAMBLING CONTROL BOARD	281	-	-	23
G10	MINNESOTA MANAGEMENT & BUDGET	3,164	-	-	255
G17	HUMAN RIGHTS DEPT	363	-	-	29
G19	INDIAN AFFAIRS COUNCIL	196	-	-	16
G38	INVESTMENT BOARD	343	-	-	28
G39	GOVERNORS OFFICE	364	-	-	29
G45	MEDIATION SERVICES DEPT	151	-	-	12
G46	MN.IT	25,358	-	-	2,047
G53	SECRETARY OF STATE	2,142	0	-	173
G61	OFFICE OF THE STATE AUDITOR	372	-	-	30
G62	MINN STATE RETIREMENT SYSTEM	7,137	-	-	576
G63	PUBLIC EMPLOYEES RETIRE ASSOC	9,676	-	-	781
G67	REVENUE DEPT	4,413	-	-	356
G69	TEACHERS RETIREMENT ASSOC	10,051	-	-	811
G90	REVENUE INTERGOVT PAYMENTS	153,224	-	-	12,371
G92	OMBUDSPERSON FOR FAMILIES	76	-	-	6
G96	UNIFORM LAWS COMMISSION	5	-	-	0
G9J	CAMPAIGN FINANCE BOARD	144	-	-	12
G9K	ADMINISTRATIVE HEARINGS	1,526	-	-	123
G9L	BLACK MINNESOTANS COUNCIL	124	-	-	10
G9M	CHICANO LATINO AFFAIRS COUNCIL	93	-	-	8
G9N	ASIAN-PACIFIC COUNCIL	101	-	-	8
G9Q	MMB DEBT SERVICE	376	-	-	30
G9R	MMB NON-OPERATING	354,138	19	-	28,592
G9X	CAPITOL AREA ARCHITECT	67	-	-	5
G9Y	DISABILITY COUNCIL	203	-	-	16
GPR	PAYROLL CLEARING	-	-	-	-
H12	HEALTH DEPT	36,609	606	-	2,956
H55	HUMAN SERVICES DEPT	450,538	20,350	-	36,375
H55b	HUMAN SERVICES SOS	30,453	-	-	2,459
H55c	HUMAN SERVICES MSOP	3,381	-	-	273
H60	MMB - MnSURE	2,784	62	-	225
H75	VETERANS AFFAIRS DEPT	12,894	29	-	1,041
H7B	MEDICAL PRACTICE BOARD	895	-	-	72
H7C	NURSING BOARD	1,008	-	-	81
H7D	PHARMACY BOARD	706	0	-	57
H7F	DENTISTRY BOARD	682	-	-	55
H7H	CHIROPRACTIC EXAMINERS BOARD	255	-	-	21
H7J	OPTOMETRY BOARD	121	-	-	10
H7K	NURSING HOME ADMIN BOARD	319	-	-	26
H7L	SOCIAL WORK BOARD	727	-	-	59
H7M	MARRIAGE & FAMILY THERAPY BD	220	-	-	18
H7Q	PODIATRIC MEDICINE	118	-	-	10
H7R	VETERINARY MEDICINE BOARD	204	-	-	16

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
		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
H7S	EMERGENCY MEDICAL SERVICES BD	484	0	-	39
H7U	DIETETICS & NUTRITION PRACTICE	123	-	-	10
H7V	PSYCHOLOGY BOARD	401	-	-	32
H7W	PHYSICAL THERAPY BOARD	400	-	-	32
H7X	BEHAVIORAL HEALTH & THERAPY BD	482	-	-	39
H9G	OMBUDSMAN MH/DD	135	-	-	11
J33	TRIAL COURTS	66,266	7	-	5,350
J50	GUARDIAN AD LITEM BOARD	1,160	-	-	94
J52	PUBLIC DEFENSE BOARD	1,951	-	-	157
J58	COURT OF APPEALS	170	-	-	14
J65	SUPREME COURT	4,462	1	-	360
J68	TAX COURT	81	-	-	7
J70	JUDICIAL STANDARDS BOARD	94	-	-	8
L10	LEGISLATURE	1,289	0	-	104
L49	LEGISLATIVE AUDITOR	1	-	-	0
P01	MILITARY AFFAIRS DEPT	21,384	155	-	1,726
P07	PUBLIC SAFETY DEPT	132,342	219	-	10,685
P78	CORRECTIONS DEPT	32,121	4	-	2,593
P7T	PEACE OFFICERS BOARD (POST)	376	-	-	30
P9E	SENTENCING GUIDELINES COMM	66	-	-	5
R28	MINN CONSERVATION CORPS	8	-	-	1
R29	NATURAL RESOURCES DEPT	136,791	111	-	11,044
R32	POLLUTION CONTROL AGENCY	15,954	50	-	1,288
R9P	WATER & SOIL RESOURCES BOARD	3,017	7	-	244
T79	TRANSPORTATION DEPT	612,499	1,966	-	49,451
T9B	METROPOLITAN COUNCIL/TRANSPORT	3,976	-	-	321
0	OTHER	1,129	-	-	91
0	Total	0	(0)	0	(0)
0	Source				
0	Difference (Total - Source)				

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(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					
	G02-4.2	Government & Citizen Services					
	G02-4.5	Real Estate and Construction Services - Leasing					
	G02-4.7	Real Property					
	G02-4.8	Materials Management Division					
	G02-4.10	Central Mail					
	G02-4.11	Office of Enterprise Continuous Improvement					
	G02-4.12	Grants Management					
	G46-6.2	Minnesota Information Technology					
	G46-6.3	IT Spend					
	G46-6.4	Enterprise IT Security					
	G46-6.5	MnIT - Non allocable					
	G10-8.2	Minnesota Management & Budget					
	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
	G10-9.2	Debt Management Division					
	G10-9.3	Debt Management					
	G10-9.4	Debt Management - Other					
	G10-10.2	MMB - Budget Division					
	G10-10.3	Analysis & Control (EBO's)					
	G10-10.4	Budget Operations and Planning					
	G10-10.5	Budget Division - Non Allocable					
	G10-11.2	MMB - Accounting Division					
	G10-11.3	Central Payroll					
	G10-11.4	Accounting Services					
	G10-11.5	Financial Reporting					
	G10-11.6	Financial Reporting - Single Audit					
	G10-11.7	Accounting Services - Non Allocable					
	G10-12.2	MMB I.T - Management and Administration					
	G10-12.4	Accounting & Procurement Operations and System Suppo					
	G10-12.5	Personnel Operations and System Support	(1,107,427)				
	G10-12.6	Budget Service - Computer Operations	-	(71,627)			
	G10-12.7	Personnel Operations Special Billing	-	-	(6,355,923)		
	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	(4,602,565)	
	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	
	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
	G10-13.3	Personnel Administration	-	-	-	-	-
	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
	G45-14.2	Mediation Services	-	4	-	35	-
	G45-14.3	Mediation Services	-	-	-	-	-
	G45-14.4	Mediation/Representation	-	-	-	-	-
	L49-15.2	Legislative Auditor	-	33	-	396	-
	L49-15.3	Financial Audits	-	-	-	-	-
	L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(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
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	85	-	572	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	483	-
G02-3.2	Admin Management Services	4,706	65	27,009	-	-
G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	771	57	4,426	718	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Materials Management Division	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	51	-	490	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	132	-	1,118	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(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
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	2	7	10	13	-
G02-0003	Public Broadcasting	-	7	-	29	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	23	18	133	124	-
G02-0009	Real Estate and Construction Services	91	89	525	2,144	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	58	17	332	837	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	492	32	2,825	3,013	-
G02-0015a	Fleet Services	127	33	726	13,192	-
G02-0016	Development Disabilities	218	58	1,251	800	-
G02-0017a	Risk Management	160	18	918	1,157	-
G02-0017b	Risk Management - Workers Compensation	292	66	1,674	8,662	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	2	-	2	-
G02-0021a	Plant Mangement (Leases)	3,690	135	21,178	12,011	-
G02-0021b	Plant Management (Repairs)	103	-	592	266	-
G02-0021c	Plant Management (Materials Transfer)	-	1	-	3	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	18	-	126	-
G02-0024	MN Bookstore	141	49	809	985	-

Allocation of General Support Costs
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DP#	Name	SUM OF PERCENT 12.5 Personnel Operations and System Support	Number of Budget Transactions - FY (Actual) 12.6 Budget Service - Computer Operations	SUM OF PERCENT 12.7 Personnel Operations Special Billing	Accounting & Procurement Transactions - FY (Actual) 12.8 Accounting & Procurement Operations Special Billing	Net Administrative Expenditures by Division 13.2 State HR, Benefits & Labor Relations
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	317	12	1,821	297	-
G02-0029b	Cooperative Purchasing (MMCAP)	339	10	1,944	531	-
G02-0031	Central Mail	144	31	827	4,101	-
G02-0034	Other Non-Allocable	-	3	-	3	-
G02-0036	Demography	3	23	18	50	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	148	25	852	1,029	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	3	-	6	-
G02-0045	SmART FMR	180	25	1,036	104	-
G02-0046	SmART HR	236	37	1,352	136	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	42	79	243	225	-
G02-0049	Materials Management	47	17	273	165	-
B04	AGRICULTURE DEPT	12,060	4,105	69,217	24,615	-
B11	COSMETOLOGIST EXAMINERS BOARD	277	42	1,592	1,398	-
B13	COMMERCE DEPT	8,905	817	51,111	36,036	-
B14	ANIMAL HEALTH BOARD	1,192	155	6,844	1,216	-
B15	BARBER EXAMINERS BOARD	55	28	314	313	-
B20	EXPLORE MINNESOTA TOURISM	962	239	5,524	1,639	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	29,823	1,709	171,166	367,561	-
B24	PUBLIC FACILITIES AUTHORITY	210	380	1,205	1,069	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	-	2	-
B34	HOUSING FINANCE AGENCY	5,266	315	30,226	8,116	-
B41	WORKERS COMP COURT OF APPEALS	171	12	984	151	-
B42	LABOR AND INDUSTRY DEPT	7,873	601	45,188	53,631	-
B43	IRON RANGE RESOURCES	1,545	217	8,865	3,454	-
B7E	ARCHITECTURE, ENGINEERING BD	148	9	851	839	-
B7G	COMBATIVE SPORTS COMMISSION	-	1	-	1	-
B7P	ACCOUNTANCY BOARD	103	7	589	683	-
B7S	PRIVATE DETECTIVES BOARD	36	16	205	72	-
B82	PUBLIC UTILITIES COMM	3,132	56	17,978	6,758	-
B9D	AMATEUR SPORTS COMM	48	16	276	81	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	1	-	1	-
E25	CENTER FOR ARTS EDUCATION	2,153	648	12,356	3,572	-
E26	MN STATE COLLEGES/UNIVERSITIES	258,820	2,859	1,485,463	570,126	-
E37	EDUCATION DEPARTMENT	7,753	1,869	44,498	55,528	-
E39	BOARD OF TEACHING	47	1	270	3	-
E40	HISTORICAL SOCIETY	-	28	-	64	-
E44	MINNESOTA STATE ACADEMIES	3,983	557	22,861	3,611	-
E50	ARTS BOARD	454	122	2,603	2,848	-
E60	OFFICE OF HIGHER EDUCATION	1,423	532	8,168	4,482	-
E77	ZOOLOGICAL BOARD	5,396	317	30,969	8,683	-
E81	UNIVERSITY OF MINNESOTA	-	69	-	316	-
E95	HUMANITIES COMMISSION	-	12	-	28	-

Allocation of General Support Costs
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		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
E97	SCIENCE MUSEUM	-	5	-	6	-
E9W	HIGHER ED FACILITIES AUTHORITY	37	2	215	12	-
G03	LOTTERY	2,636	62	15,126	613	-
G05	RACING COMMISSION	642	163	3,682	2,434	-
G06	ATTORNEY GENERAL	5,589	374	32,076	3,857	-
G09	GAMBLING CONTROL BOARD	507	48	2,911	442	-
G10	MINNESOTA MANAGEMENT & BUDGET	4,254	266	24,416	4,973	-
G17	HUMAN RIGHTS DEPT	739	105	4,240	570	-
G19	INDIAN AFFAIRS COUNCIL	123	50	708	308	-
G38	INVESTMENT BOARD	396	14	2,273	539	-
G39	GOVERNORS OFFICE	979	81	5,619	573	-
G45	MEDIATION SERVICES DEPT	230	31	1,317	238	-
G46	MN.IT	42,420	1,510	243,462	39,865	-
G53	SECRETARY OF STATE	1,673	171	9,603	3,367	-
G61	OFFICE OF THE STATE AUDITOR	1,763	54	10,117	584	-
G62	MINN STATE RETIREMENT SYSTEM	2,038	43	11,698	11,220	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,473	54	8,457	15,211	-
G67	REVENUE DEPT	23,139	723	132,800	6,937	-
G69	TEACHERS RETIREMENT ASSOC	1,372	20	7,874	15,800	-
G90	REVENUE INTERGOVT PAYMENTS	-	314	-	240,878	-
G92	OMBUDSPERSON FOR FAMILIES	75	20	428	119	-
G96	UNIFORM LAWS COMMISSION	-	3	-	8	-
G9J	CAMPAIGN FINANCE BOARD	147	64	844	227	-
G9K	ADMINISTRATIVE HEARINGS	1,188	55	6,817	2,399	-
G9L	BLACK MINNESOTANS COUNCIL	45	44	256	195	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	84	14	480	146	-
G9N	ASIAN-PACIFIC COUNCIL	51	20	293	159	-
G9Q	MMB DEBT SERVICE	-	-	-	591	-
G9R	MMB NON-OPERATING	-	357	-	556,729	-
G9X	CAPITOL AREA ARCHITECT	52	17	296	106	-
G9Y	DISABILITY COUNCIL	177	66	1,017	319	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	30,876	3,806	177,208	57,552	-
H55	HUMAN SERVICES DEPT	79,629	3,083	457,018	708,276	-
H55b	HUMAN SERVICES SOS	34,285	1,997	196,776	47,874	-
H55c	HUMAN SERVICES MSOP	7,044	808	40,426	5,314	-
H60	MMB - MnSURE	3,243	76	18,616	4,377	-
H75	VETERANS AFFAIRS DEPT	26,228	1,383	150,531	20,270	-
H7B	MEDICAL PRACTICE BOARD	315	57	1,808	1,406	-
H7C	NURSING BOARD	495	55	2,839	1,585	-
H7D	PHARMACY BOARD	337	87	1,936	1,111	-
H7F	DENTISTRY BOARD	233	78	1,338	1,072	-
H7H	CHIROPRACTIC EXAMINERS BOARD	87	40	501	400	-
H7J	OPTOMETRY BOARD	14	26	77	190	-
H7K	NURSING HOME ADMIN BOARD	149	89	855	501	-
H7L	SOCIAL WORK BOARD	170	60	977	1,144	-
H7M	MARRIAGE & FAMILY THERAPY BD	36	44	209	346	-
H7Q	PODIATRIC MEDICINE	25	34	142	186	-
H7R	VETERINARY MEDICINE BOARD	30	29	171	321	-

Allocation of General Support Costs
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DP#	Name	SUM OF PERCENT 12.5 Personnel Operations and System Support	Number of Budget Transactions - FY (Actual) 12.6 Budget Service - Computer Operations	SUM OF PERCENT 12.7 Personnel Operations Special Billing	Accounting & Procurement Transactions - FY (Actual) 12.8 Accounting & Procurement Operations Special Billing	Net Administrative Expenditures by Division 13.2 State HR, Benefits & Labor Relations
H7S	EMERGENCY MEDICAL SERVICES BD	234	107	1,344	760	-
H7U	DIETETICS & NUTRITION PRACTICE	14	31	79	194	-
H7V	PSYCHOLOGY BOARD	173	49	993	630	-
H7W	PHYSICAL THERAPY BOARD	133	57	763	629	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	73	40	418	758	-
H9G	OMBUDSMAN MH/DD	301	20	1,729	213	-
J33	TRIAL COURTS	38,526	2,473	221,116	104,175	-
J50	GUARDIAN AD LITEM BOARD	4,244	192	24,359	1,824	-
J52	PUBLIC DEFENSE BOARD	11,092	256	63,661	3,066	-
J58	COURT OF APPEALS	1,421	13	8,156	268	-
J65	SUPREME COURT	6,828	502	39,186	7,014	-
J68	TAX COURT	134	18	771	128	-
J70	JUDICIAL STANDARDS BOARD	46	27	262	149	-
L10	LEGISLATURE	1,517	171	8,706	2,026	-
L49	LEGISLATIVE AUDITOR	916	2	5,255	1	-
P01	MILITARY AFFAIRS DEPT	6,317	237	36,255	33,616	-
P07	PUBLIC SAFETY DEPT	38,643	7,866	221,789	208,051	-
P78	CORRECTIONS DEPT	79,424	4,743	455,845	50,496	-
P7T	PEACE OFFICERS BOARD (POST)	156	75	897	590	-
P9E	SENTENCING GUIDELINES COMM	108	18	620	104	-
R28	MINN CONSERVATION CORPS	-	15	-	12	-
R29	NATURAL RESOURCES DEPT	106,555	11,413	611,558	215,045	-
R32	POLLUTION CONTROL AGENCY	19,622	2,360	112,618	25,081	-
R9P	WATER & SOIL RESOURCES BOARD	3,154	976	18,104	4,743	-
T79	TRANSPORTATION DEPT	148,603	6,024	852,888	962,889	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	33	-	6,251	-
0	OTHER	0	419	1	1,776	-
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
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			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					
	G02-4.2	Government & Citizen Services					
	G02-4.5	Real Estate and Construction Services - Leasing					
	G02-4.7	Real Property					
	G02-4.8	Materials Management Division					
	G02-4.10	Central Mail					
	G02-4.11	Office of Enterprise Continuous Improvement					
	G02-4.12	Grants Management					
	G46-6.2	Minnesota Information Technology					
	G46-6.3	IT Spend					
	G46-6.4	Enterprise IT Security					
	G46-6.5	MnIT - Non allocable					
	G10-8.2	Minnesota Management & Budget					
	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
	G10-9.2	Debt Management Division					
	G10-9.3	Debt Management					
	G10-9.4	Debt Management - Other					
	G10-10.2	MMB - Budget Division					
	G10-10.3	Analysis & Control (EBO's)					
	G10-10.4	Budget Operations and Planning					
	G10-10.5	Budget Division - Non Allocable					
	G10-11.2	MMB - Accounting Division					
	G10-11.3	Central Payroll					
	G10-11.4	Accounting Services					
	G10-11.5	Financial Reporting					
	G10-11.6	Financial Reporting - Single Audit					
	G10-11.7	Accounting Services - Non Allocable					
	G10-12.2	MMB I.T - Management and Administration					
	G10-12.4	Accounting & Procurement Operations and System Suppo					
	G10-12.5	Personnel Operations and System Support					
	G10-12.6	Budget Service - Computer Operations					
	G10-12.7	Personnel Operations Special Billing					
	G10-12.8	Accounting & Procurement Operations Special Billing					
	G10-12.9	MMB - OTHER - Non-Allocable					
	G10-13.2	State HR, Benefits & Labor Relations					
	G10-13.3	Personnel Administration	(6,615,012)				
	G02-13.5	Employee Relations - Non Allocable	-				
	G45-14.2	Mediation Services	-	(284)			
	G45-14.3	Mediation Services	-	284	(516,271)		
	G45-14.4	Mediation/Representation	-	-	-		
	L49-15.2	Legislative Auditor	-	-	-	(1,631,518)	
	L49-15.3	Financial Audits	-	-	-	1,074,788	(4,354,186)
	L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(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
	L49-15.5	Single Audits	-	-	-	453,847	-
	L49-15.6	Audit Comm	-	-	-	-	-
	L49-15.7	Financial Audit- Outdoors	-	-	-	42,442	-
	L49-15.8	Financial Audit- Art	-	-	-	41,875	-
	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
	L49-15.10	Financial Audit- Parks & Trails	-	-	-	18,566	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	G61-16.2	State Auditor	-	-	-	-	-
	G61-16.3	State Auditor General	-	-	-	-	-
	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
	0	0	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-
	G02-3.0	Department of Administration	-	-	-	-	2,431
	G02-3.2	Admin Management Services	28,110	-	2,194	-	-
	G02-3.3	Commissioner's Office	-	-	-	-	-
	G02-3.4	Human Resources	-	-	-	-	-
	G02-3.5	Financial Management and Reporting	-	-	-	-	-
	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
	G02-4.2	Government & Citizen Services	4,606	-	359	-	4,866
	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
	G02-4.7	Real Property	-	-	-	-	-
	G02-4.8	Materials Management Division	-	-	-	-	-
	G02-4.10	Central Mail	-	-	-	-	-
	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
	G02-4.12	Grants Management	-	-	-	-	-
	G46-6.2	Minnesota Information Technology	-	-	-	-	-
	G46-6.3	IT Spend	-	-	-	-	-
	G46-6.4	Enterprise IT Security	-	-	-	-	-
	G46-6.5	MnIT - Non allocable	-	-	-	-	-
	G10-8.2	Minnesota Management & Budget	-	-	-	-	79,105
	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
	G10-9.2	Debt Management Division	-	-	-	-	-
	G10-9.3	Debt Management	-	-	-	-	-
	G10-9.4	Debt Management - Other	-	-	-	-	-
	G10-10.2	MMB - Budget Division	-	-	-	-	-
	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
	G10-10.4	Budget Operations and Planning	-	-	-	-	-
	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
	G10-11.2	MMB - Accounting Division	-	-	-	-	581,364
	G10-11.3	Central Payroll	-	-	-	-	-
	G10-11.4	Accounting Services	-	-	-	-	-
	G10-11.5	Financial Reporting	-	-	-	-	-
	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(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
	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
	G10-13.3	Personnel Administration	-	-	-	-	-
	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
	G45-14.2	Mediation Services	-	-	-	-	-
	G45-14.3	Mediation Services	-	-	-	-	-
	G45-14.4	Mediation/Representation	-	-	-	-	-
	L49-15.2	Legislative Auditor	-	-	-	-	-
	L49-15.3	Financial Audits	-	-	-	-	-
	L49-15.4	Program Audits	-	-	-	-	-
	L49-15.5	Single Audits	-	-	-	-	-
	L49-15.6	Audit Comm	-	-	-	-	-
	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
	L49-15.8	Financial Audit- Art	-	-	-	-	-
	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
	L49-15.12	Program Audit- Art	-	-	-	-	-
	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	G61-16.2	State Auditor	-	-	-	-	-
	G61-16.3	State Auditor General	-	-	-	-	-
	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
	0	0	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	11	-	1	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Information Policy Analysis	138	-	11	-	-
	G02-0009	Real Estate and Construction Services	546	-	43	-	7,486
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	346	-	27	-	-
	G02-0013	Volunteer Services	-	-	-	-	-
	G02-0014	Capital Group Parking	2,941	-	230	-	236
	G02-0015a	Fleet Services	756	-	59	-	-
	G02-0016	Development Disabilities	1,302	-	102	-	-
	G02-0017a	Risk Management	955	-	75	-	-
	G02-0017b	Risk Management - Workers Compensation	1,742	-	136	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
	G02-0021a	Plant Mangement (Leases)	22,041	-	1,720	-	-
	G02-0021b	Plant Management (Repairs)	616	-	48	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
	G02-0021d	Plant Management (Energy)	-	-	-	-	-
	G02-0021f	Plant Management FR & R	-	-	-	-	-
	G02-0024	MN Bookstore	842	-	66	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	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
		Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	1,896	-	148	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	2,023	-	158	-	-
G02-0031	Central Mail	861	-	67	-	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	19	-	1	-	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	887	-	69	-	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	1,078	-	84	-	-
G02-0046	SmART HR	1,407	-	110	-	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	253	-	20	-	5,070
G02-0049	Materials Management	284	-	22	-	-
B04	AGRICULTURE DEPT	72,039	-	5,622	-	79,311
B11	COSMETOLOGIST EXAMINERS BOARD	1,656	-	129	-	-
B13	COMMERCE DEPT	53,194	-	4,152	-	39,803
B14	ANIMAL HEALTH BOARD	7,123	-	556	-	-
B15	BARBER EXAMINERS BOARD	327	-	26	-	-
B20	EXPLORE MINNESOTA TOURISM	5,749	-	449	-	25,544
B22	EMPLOYMENT & ECONOMIC DEVELPMT	178,143	-	13,903	-	161,245
B24	PUBLIC FACILITIES AUTHORITY	1,254	-	98	-	5,273
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	31,458	-	2,455	-	1,748
B41	WORKERS COMP COURT OF APPEALS	1,024	-	80	-	1,885
B42	LABOR AND INDUSTRY DEPT	47,030	-	3,670	-	550
B43	IRON RANGE RESOURCES	9,226	-	720	-	4,041
B7E	ARCHITECTURE, ENGINEERING BD	886	-	69	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	982
B7P	ACCOUNTANCY BOARD	613	-	48	-	39
B7S	PRIVATE DETECTIVES BOARD	213	-	17	-	-
B82	PUBLIC UTILITIES COMM	18,711	-	1,460	-	-
B9D	AMATEUR SPORTS COMM	287	-	22	-	3,741
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	35,655
E25	CENTER FOR ARTS EDUCATION	12,860	-	1,004	-	56,143
E26	MN STATE COLLEGES/UNIVERSITIES	1,546,016	-	120,659	-	82,945
E37	EDUCATION DEPARTMENT	46,311	-	3,614	-	112,925
E39	BOARD OF TEACHING	281	-	22	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	1,106
E44	MINNESOTA STATE ACADEMIES	23,793	-	1,857	-	55,210
E50	ARTS BOARD	2,709	-	211	-	157
E60	OFFICE OF HIGHER EDUCATION	8,501	-	663	-	884
E77	ZOOLOGICAL BOARD	32,232	-	2,516	-	10,970
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	6,895
E95	HUMANITIES COMMISSION	-	-	-	-	1,106

Allocation of General Support Costs
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DP#	Name	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
		Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	223	-	17	-	-
G03	LOTTERY	15,743	-	1,229	-	168,095
G05	RACING COMMISSION	3,832	-	299	-	63,613
G06	ATTORNEY GENERAL	33,384	-	2,605	-	35,715
G09	GAMBLING CONTROL BOARD	3,029	-	236	-	39
G10	MINNESOTA MANAGEMENT & BUDGET	25,411	-	1,983	-	628
G17	HUMAN RIGHTS DEPT	4,413	-	344	-	38,875
G19	INDIAN AFFAIRS COUNCIL	737	-	58	-	2,047
G38	INVESTMENT BOARD	2,366	-	185	-	247,503
G39	GOVERNORS OFFICE	5,848	-	456	-	53,492
G45	MEDIATION SERVICES DEPT	1,371	-	107	-	-
G46	MN.IT	253,386	-	19,776	-	141,628
G53	SECRETARY OF STATE	9,995	-	780	-	23,884
G61	OFFICE OF THE STATE AUDITOR	10,529	-	822	-	46,414
G62	MINN STATE RETIREMENT SYSTEM	12,175	-	950	-	135,724
G63	PUBLIC EMPLOYEES RETIRE ASSOC	8,801	-	687	-	109,208
G67	REVENUE DEPT	138,214	-	10,787	-	160,378
G69	TEACHERS RETIREMENT ASSOC	8,195	-	640	-	74,677
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	445	-	35	-	3,102
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	878	-	69	-	-
G9K	ADMINISTRATIVE HEARINGS	7,095	-	554	-	-
G9L	BLACK MINNESOTANS COUNCIL	266	-	21	-	3,735
G9M	CHICANO LATINO AFFAIRS COUNCIL	500	-	39	-	2,047
G9N	ASIAN-PACIFIC COUNCIL	305	-	24	-	2,047
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	308	-	24	-	2,219
G9Y	DISABILITY COUNCIL	1,058	-	83	-	3,927
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	184,431	-	14,394	-	147,033
H55	HUMAN SERVICES DEPT	475,648	-	37,122	-	450,745
H55b	HUMAN SERVICES SOS	204,797	-	15,983	-	63,495
H55c	HUMAN SERVICES MSOP	42,074	-	3,284	-	-
H60	MMB - MnSURE	19,374	-	1,512	-	5,026
H75	VETERANS AFFAIRS DEPT	156,667	-	12,227	-	144,850
H7B	MEDICAL PRACTICE BOARD	1,881	-	147	-	28,006
H7C	NURSING BOARD	2,955	-	231	-	11,601
H7D	PHARMACY BOARD	2,015	-	157	-	8,091
H7F	DENTISTRY BOARD	1,393	-	109	-	10,040
H7H	CHIROPRACTIC EXAMINERS BOARD	522	-	41	-	14,648
H7J	OPTOMETRY BOARD	81	-	6	-	5,416
H7K	NURSING HOME ADMIN BOARD	890	-	69	-	11,300
H7L	SOCIAL WORK BOARD	1,016	-	79	-	1,483
H7M	MARRIAGE & FAMILY THERAPY BD	217	-	17	-	1,670
H7Q	PODIATRIC MEDICINE	147	-	11	-	5,135
H7R	VETERINARY MEDICINE BOARD	178	-	14	-	1,547

Allocation of General Support Costs
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DP#	Name	SUM OF PERCENT 13.3 Personnel Administration	Net Administrative Expenditures by Division 14.2 MEDIATION SERVICES	SUM OF PERCENT 14.3 Mediation Services	Legislative Auditor General Support 15.2 LEGISLATIVE AUDITOR	Financial Audits 15.3 Financial Audits
H7S	EMERGENCY MEDICAL SERVICES BD	1,399	-	109	-	-
H7U	DIETETICS & NUTRITION PRACTICE	82	-	6	-	10,374
H7V	PSYCHOLOGY BOARD	1,034	-	81	-	9,016
H7W	PHYSICAL THERAPY BOARD	795	-	62	-	2,130
H7X	BEHAVIORAL HEALTH & THERAPY BD	435	-	34	-	7,521
H9G	OMBUDSMAN MH/DD	1,799	-	140	-	1,277
J33	TRIAL COURTS	230,130	-	17,961	-	117,694
J50	GUARDIAN AD LITEM BOARD	25,351	-	1,979	-	-
J52	PUBLIC DEFENSE BOARD	66,256	-	5,171	-	-
J58	COURT OF APPEALS	8,489	-	663	-	-
J65	SUPREME COURT	40,783	-	3,183	-	-
J68	TAX COURT	803	-	63	-	-
J70	JUDICIAL STANDARDS BOARD	273	-	21	-	157
L10	LEGISLATURE	9,060	-	707	-	-
L49	LEGISLATIVE AUDITOR	5,469	-	427	-	-
P01	MILITARY AFFAIRS DEPT	37,733	-	2,945	-	14,249
P07	PUBLIC SAFETY DEPT	230,829	-	18,015	-	121,344
P78	CORRECTIONS DEPT	474,427	-	37,027	-	746
P7T	PEACE OFFICERS BOARD (POST)	934	-	73	-	-
P9E	SENTENCING GUIDELINES COMM	645	-	50	-	1,630
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	636,487	-	49,675	-	193,868
R32	POLLUTION CONTROL AGENCY	117,209	-	9,148	-	1,172
R9P	WATER & SOIL RESOURCES BOARD	18,843	-	1,471	-	4,395
T79	TRANSPORTATION DEPT	887,655	-	69,277	-	138,408
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	22,362
0	OTHER	1	-	0	-	110,043
0	Total	0	0	(0)	(0)	0
0	Source					
0	Difference (Total - Source)					

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

Allocation of General Support Costs
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			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	
L49-15.5	Single Audits	-	(453,847)				
L49-15.6	Audit Comm	-	-	-			
L49-15.7	Financial Audit- Outdoors	-	-	-	(42,442)		
L49-15.8	Financial Audit- Art	-	-	-	-	(41,875)	
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	State Auditor	-	-	-	-	-	
G61-16.3	State Auditor General	-	-	-	-	-	
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-	
0	0	-	-	-	-	-	
99YYY	Consumer Agencies	-	-	-	-	-	
G02-3.0	Department of Administration	-	-	-	-	-	
G02-3.2	Admin Management Services	-	-	-	-	-	
G02-3.3	Commissioner's Office	-	-	-	-	-	
G02-3.4	Human Resources	-	-	-	-	-	
G02-3.5	Financial Management and Reporting	-	-	-	-	-	
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	
G02-4.2	Government & Citizen Services	-	-	-	-	-	
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	
G02-4.7	Real Property	-	-	-	-	-	
G02-4.8	Materials Management Division	-	-	-	-	-	
G02-4.10	Central Mail	-	-	-	-	-	
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	
G02-4.12	Grants Management	-	-	-	-	-	
G46-6.2	Minnesota Information Technology	-	-	-	-	-	
G46-6.3	IT Spend	-	-	-	-	-	
G46-6.4	Enterprise IT Security	-	-	-	-	-	
G46-6.5	MnIT - Non allocable	-	-	-	-	-	
G10-8.2	Minnesota Management & Budget	-	-	-	-	-	
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-	
G10-9.2	Debt Management Division	-	-	-	-	-	
G10-9.3	Debt Management	-	-	-	-	-	
G10-9.4	Debt Management - Other	-	-	-	-	-	
G10-10.2	MMB - Budget Division	-	-	-	-	-	
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	
G10-10.4	Budget Operations and Planning	-	-	-	-	-	
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	MMB - Accounting Division	-	15,340	-	-	-	
G10-11.3	Central Payroll	-	-	-	-	-	
G10-11.4	Accounting Services	-	-	-	-	-	
G10-11.5	Financial Reporting	-	-	-	-	-	
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-	

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Finacial Audits Art 15.8
		Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	-	-
G02-0003	Public Broadcasting	-	-	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	-	-	-	-
G02-0009	Real Estate and Construction Services	-	-	-	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	-	-	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	-	-	-	-
G02-0015a	Fleet Services	-	-	-	-	-
G02-0016	Development Disabilities	-	-	-	-	-
G02-0017a	Risk Management	-	-	-	-	-
G02-0017b	Risk Management - Workers Compensation	-	-	-	-	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
G02-0021a	Plant Mangement (Leases)	-	-	-	-	-
G02-0021b	Plant Management (Repairs)	-	-	-	-	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	-	-
G02-0024	MN Bookstore	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(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
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-
G02-0031	Central Mail	-	-	-	-	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	-	-	-	-	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	-	-
G02-0046	SmART HR	-	-	-	-	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	-	18,945
G02-0049	Materials Management	-	-	-	-	-
B04	AGRICULTURE DEPT	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPT	-	16,121	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	45,748	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-
B43	IRON RANGE RESOURCES	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMM	-	-	-	-	-
B9D	AMATEUR SPORTS COMM	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	1,288	-	-	-
E37	EDUCATION DEPARTMENT	-	63,625	-	-	-
E39	BOARD OF TEACHING	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	352
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
E50	ARTS BOARD	-	-	-	-	22,578
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
E77	ZOOLOGICAL BOARD	-	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Finacial Audits Art 15.8
		Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	-	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
G38	INVESTMENT BOARD	-	-	-	-	-
G39	GOVERNORS OFFICE	-	-	-	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-
G46	MN.IT	-	-	-	-	-
G53	SECRETARY OF STATE	-	-	-	-	-
G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
G67	REVENUE DEPT	-	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
G9Y	DISABILITY COUNCIL	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	32,437	-	-	-
H55	HUMAN SERVICES DEPT	-	181,859	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MMB - MnSURE	-	13,974	-	-	-
H75	VETERANS AFFAIRS DEPT	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
H7C	NURSING BOARD	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Finacial Audits Art 15.8
		Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
H7V	PSYCHOLOGY BOARD	-	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	-	-
J33	TRIAL COURTS	-	-	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATURE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	15,145	-	-	-
P07	PUBLIC SAFETY DEPT	-	21,703	-	-	-
P78	CORRECTIONS DEPT	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	36,692	-	41,973	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	469	-
T79	TRANSPORTATION DEPT	-	9,915	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	-
0	Total	0	0	0	(0)	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

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

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
		Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
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	-	(18,566)			
L49-15.11	Program Audit- Outdoors	-	-	-		
L49-15.12	Program Audit- Art	-	-	-	-	
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	Admin Management Services	-	-	-	-	-
G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	-	-	-	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Materials Management Division	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
		Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	-	-
G02-0003	Public Broadcasting	-	-	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	-	-	-	-
G02-0009	Real Estate and Construction Services	-	-	-	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	-	-	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	-	-	-	-
G02-0015a	Fleet Services	-	-	-	-	-
G02-0016	Development Disabilities	-	-	-	-	-
G02-0017a	Risk Management	-	-	-	-	-
G02-0017b	Risk Management - Workers Compensation	-	-	-	-	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
G02-0021a	Plant Mangement (Leases)	-	-	-	-	-
G02-0021b	Plant Management (Repairs)	-	-	-	-	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	-	-
G02-0024	MN Bookstore	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
		Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-
G02-0031	Central Mail	-	-	-	-	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	-	-	-	-	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	-	-
G02-0046	SmART HR	-	-	-	-	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	-	-
G02-0049	Materials Management	-	-	-	-	-
B04	AGRICULTURE DEPT	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPT	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-
B43	IRON RANGE RESOURCES	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMM	-	-	-	-	-
B9D	AMATEUR SPORTS COMM	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-	-
E39	BOARD OF TEACHING	-	-	-	-	-
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	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
		Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	-	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
G38	INVESTMENT BOARD	-	-	-	-	-
G39	GOVERNORS OFFICE	-	-	-	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-
G46	MN.IT	-	-	-	-	-
G53	SECRETARY OF STATE	-	-	-	-	-
G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
G67	REVENUE DEPT	-	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
G9Y	DISABILITY COUNCIL	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	-	-	-	-
H55	HUMAN SERVICES DEPT	-	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MMB - MnSURE	-	-	-	-	-
H75	VETERANS AFFAIRS DEPT	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
H7C	NURSING BOARD	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
		Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
H7V	PSYCHOLOGY BOARD	-	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	-	-
J33	TRIAL COURTS	-	-	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATURE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-
P07	PUBLIC SAFETY DEPT	-	-	-	-	-
P78	CORRECTIONS DEPT	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	5,304.57	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	13,261.43	-	-	-
T79	TRANSPORTATION DEPT	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	-
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2
		Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2
		Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails	-				
G61-16.2	State Auditor	-	(45,542)			
G61-16.3	State Auditor General	-	-			
17	SWIFT (Internally Developed Software Amortized over 10	-	-	(6,864,688)		
0	0	-	-	-		
99YYY	Consumer Agencies	-	-	-		
G02-3.0	Department of Administration	-	6	721	(145,556)	
G02-3.2	Admin Management Services	-	-	-	1,704	(461,525)
G02-3.3	Commissioner's Office	-	-	-	-	174,496
G02-3.4	Human Resources	-	-	-	-	100,050
G02-3.5	Financial Management and Reporting	-	-	-	-	186,979
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	-	1,070	4,304	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Materials Management Division	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	731	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	1,667	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2
		Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	52	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	590	-	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	854	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	-	20	9	-
G02-0003	Public Broadcasting	-	-	43	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	-	185	39	-
G02-0009	Real Estate and Construction Services	-	-	3,198	25,131	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	1,249	396	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	-	4,494	3,402	-
G02-0015a	Fleet Services	-	-	19,676	7,003	-
G02-0016	Development Disabilities	-	-	1,193	2,167	-
G02-0017a	Risk Management	-	-	1,725	9,271	-
G02-0017b	Risk Management - Workers Compensation	-	-	12,919	29,262	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	4	-	-
G02-0021a	Plant Mangement (Leases)	-	-	17,915	38,989	-
G02-0021b	Plant Management (Repairs)	-	-	397	115	-
G02-0021c	Plant Management (Materials Transfer)	-	-	4	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	189	1,418	-
G02-0024	MN Bookstore	-	-	1,469	1,282	-

Allocation of General Support Costs
Multiple Rate Method
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DP#	Name	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2
		Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	443	2,508	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	792	5,851	-
G02-0031	Central Mail	-	-	6,117	10,323	-
G02-0034	Other Non-Allocable	-	-	4	-	-
G02-0036	Demography	-	-	75	19	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	-	-	1,535	1,085	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	8	0	-
G02-0045	SmART FMR	-	-	155	327	-
G02-0046	SmART HR	-	-	203	300	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	335	264	-
G02-0049	Materials Management	-	-	247	389	-
B04	AGRICULTURE DEPT	-	28	36,714	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	2,086	-	-
B13	COMMERCE DEPT	-	430	53,747	-	-
B14	ANIMAL HEALTH BOARD	-	4	1,814	-	-
B15	BARBER EXAMINERS BOARD	-	-	467	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	2,444	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	3,599	548,214	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	1,595	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	3	-	-
B34	HOUSING FINANCE AGENCY	-	-	12,104	-	-
B41	WORKERS COMP COURT OF APPEALS	-	-	225	-	-
B42	LABOR AND INDUSTRY DEPT	-	18	79,991	-	-
B43	IRON RANGE RESOURCES	-	-	5,151	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	1,252	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	1	-	-
B7P	ACCOUNTANCY BOARD	-	-	1,019	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	108	-	-
B82	PUBLIC UTILITIES COMM	-	-	10,080	-	-
B9D	AMATEUR SPORTS COMM	-	-	120	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	2	-	-
E25	CENTER FOR ARTS EDUCATION	-	0	5,328	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	3,321	850,338	-	-
E37	EDUCATION DEPARTMENT	-	2,782	82,819	-	-
E39	BOARD OF TEACHING	-	-	4	-	-
E40	HISTORICAL SOCIETY	-	-	96	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	5,386	-	-
E50	ARTS BOARD	-	3	4,248	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	6,685	-	-
E77	ZOOLOGICAL BOARD	-	0	12,951	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	471	-	-
E95	HUMANITIES COMMISSION	-	-	42	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2
		Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
E97	SCIENCE MUSEUM	-	-	9	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	18	-	-
G03	LOTTERY	-	-	915	-	-
G05	RACING COMMISSION	-	-	3,631	-	-
G06	ATTORNEY GENERAL	-	6	5,753	-	-
G09	GAMBLING CONTROL BOARD	-	-	659	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	7,418	-	-
G17	HUMAN RIGHTS DEPT	-	-	850	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	460	-	-
G38	INVESTMENT BOARD	-	-	804	-	-
G39	GOVERNORS OFFICE	-	-	854	-	-
G45	MEDIATION SERVICES DEPT	-	-	355	-	-
G46	MN.IT	-	-	59,458	-	-
G53	SECRETARY OF STATE	-	0	5,022	-	-
G61	OFFICE OF THE STATE AUDITOR	-	-	872	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	16,735	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	22,687	-	-
G67	REVENUE DEPT	-	-	10,347	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	23,566	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	359,268	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	177	-	-
G96	UNIFORM LAWS COMMISSION	-	-	12	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	339	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	3,578	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	290	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	218	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	237	-	-
G9Q	MMB DEBT SERVICE	-	-	881	-	-
G9R	MMB NON-OPERATING	-	28	830,357	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	158	-	-
G9Y	DISABILITY COUNCIL	-	-	476	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	908	85,838	-	-
H55	HUMAN SERVICES DEPT	-	30,494	1,056,388	-	-
H55b	HUMAN SERVICES SOS	-	-	71,404	-	-
H55c	HUMAN SERVICES MSOP	-	-	7,926	-	-
H60	MMB - MnSURE	-	93	6,528	-	-
H75	VETERANS AFFAIRS DEPT	-	44	30,233	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	2,098	-	-
H7C	NURSING BOARD	-	-	2,364	-	-
H7D	PHARMACY BOARD	-	0	1,656	-	-
H7F	DENTISTRY BOARD	-	-	1,598	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	597	-	-
H7J	OPTOMETRY BOARD	-	-	283	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	748	-	-
H7L	SOCIAL WORK BOARD	-	-	1,706	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	516	-	-
H7Q	PODIATRIC MEDICINE	-	-	277	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	478	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2
		Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
H7S	EMERGENCY MEDICAL SERVICES BD	-	0	1,134	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	289	-	-
H7V	PSYCHOLOGY BOARD	-	-	940	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	938	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	1,131	-	-
H9G	OMBUDSMAN MH/DD	-	-	317	-	-
J33	TRIAL COURTS	-	10	155,376	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	2,720	-	-
J52	PUBLIC DEFENSE BOARD	-	-	4,574	-	-
J58	COURT OF APPEALS	-	-	399	-	-
J65	SUPREME COURT	-	2	10,462	-	-
J68	TAX COURT	-	-	191	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	221	-	-
L10	LEGISLATURE	-	0	3,021	-	-
L49	LEGISLATIVE AUDITOR	-	-	1	-	-
P01	MILITARY AFFAIRS DEPT	-	232	50,139	-	-
P07	PUBLIC SAFETY DEPT	-	328	310,306	-	-
P78	CORRECTIONS DEPT	-	6	75,315	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	881	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	155	-	-
R28	MINN CONSERVATION CORPS	-	-	18	-	-
R29	NATURAL RESOURCES DEPT	-	167	320,737	-	-
R32	POLLUTION CONTROL AGENCY	-	74	37,408	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	10	7,074	-	-
T79	TRANSPORTATION DEPT	-	2,947	1,436,142	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	9,323	-	-
0	OTHER	-	-	2,648	-	-
0	Total	0	0	(0)	(0)	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	COMMISSIONER'S OFFICE	Sum Percent 21.3	Human Resources	Sum Percent 21.4	Financial Management and Reporting	Accounting & Procurement Accounting Transactions 21.5	Government & Citizen Services	Net Administrative Expenditures by Agency 22.2	Real Estate and Construction Services - Leasing	Leases 22.5
1.2	Fixed Asset Depreciation										
G02-3.0	Department of Administration										
G02-3.2	Admin Management Services										
G02-3.3	Commissioner's Office										
G02-3.4	Human Resources										
G02-3.5	Financial Management and Reporting										
G02-3.6	Fiscal Agent - Non allocable										
G02-4.2	Government & Citizen Services										
G02-4.5	Real Estate and Construction Services - Leasing										
G02-4.7	Real Property										
G02-4.8	Materials Management Division										
G02-4.10	Central Mail										
G02-4.11	Office of Enterprise Continuous Improvement										
G02-4.12	Grants Management										
G46-6.2	Minnesota Information Technology										
G46-6.3	IT Spend										
G46-6.4	Enterprise IT Security										
G46-6.5	MnIT - Non allocable										
G10-8.2	Minnesota Management & Budget										
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)										
G10-9.2	Debt Management Division										
G10-9.3	Debt Management										
G10-9.4	Debt Management - Other										
G10-10.2	MMB - Budget Division										
G10-10.3	Analysis & Control (EBO's)										
G10-10.4	Budget Operations and Planning										
G10-10.5	Budget Division - Non Allocable										
G10-11.2	MMB - Accounting Division										
G10-11.3	Central Payroll										
G10-11.4	Accounting Services										
G10-11.5	Financial Reporting										
G10-11.6	Financial Reporting - Single Audit										
G10-11.7	Accounting Services - Non Allocable										
G10-12.2	MMB I.T - Management and Administration										
G10-12.4	Accounting & Procurement Operations and System Suppo										
G10-12.5	Personnel Operations and System Support										
G10-12.6	Budget Service - Computer Operations										
G10-12.7	Personnel Operations Special Billing										
G10-12.8	Accounting & Procurement Operations Special Billing										
G10-12.9	MMB - OTHER - Non-Allocable										
G10-13.2	State HR, Benefits & Labor Relations										
G10-13.3	Personnel Administration										
G02-13.5	Employee Relations - Non Allocable										
G45-14.2	Mediation Services										
G45-14.3	Mediation Services										
G45-14.4	Mediation/Representation										
L49-15.2	Legislative Auditor										
L49-15.3	Financial Audits										
L49-15.4	Program Audits										

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
		Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	Leases 22.5
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
17	SWIFT (Internally Developed Software Amortized over 10					
0	0					
99YYY	Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office	(174,496)				
G02-3.4	Human Resources	-	(100,131)			
G02-3.5	Financial Management and Reporting	-	-	(186,979)		
G02-3.6	Fiscal Agent - Non allocable	-	-	-		
G02-4.2	Government & Citizen Services	17,646	10,126	2,645	(65,632)	
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	7,249	(7,249)
G02-4.7	Real Property	-	-	-	13,838	-
G02-4.8	Materials Management Division	-	-	-	30,058	-
G02-4.10	Central Mail	-	-	-	6,790	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	5,725	-
G02-4.12	Grants Management	-	-	-	1,971	-
G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Sum Percent 21.3 COMMISSIONER'S OFFICE	Sum Percent 21.4 Human Resources	Accounting & Procurement Accounting Transactions 21.5 Financial Management and Reporting	Net Administrative Expenditures by Agency 22.2 Government & Citizen Services	Leases 22.5 Real Estate and Construction Services - Leasing
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	40	23	50	-	-
G02-0003	Public Broadcasting	-	-	106	-	207
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	530	304	458	-	-
G02-0009	Real Estate and Construction Services	2,093	1,201	7,903	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	1,324	760	3,085	-	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	11,265	6,464	11,105	-	-
G02-0015a	Fleet Services	2,896	1,662	48,624	-	-
G02-0016	Development Disabilities	4,990	2,863	2,949	-	-
G02-0017a	Risk Management	3,659	2,100	4,263	-	-
G02-0017b	Risk Management - Workers Compensation	6,674	3,830	31,924	-	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	9	-	-
G02-0021a	Plant Mangement (Leases)	84,438	48,453	44,270	-	224
G02-0021b	Plant Management (Repairs)	2,360	1,354	980	-	-
G02-0021c	Plant Management (Materials Transfer)	-	-	11	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	466	-	-
G02-0024	MN Bookstore	3,227	1,852	3,631	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
		Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	Leases 22.5
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	7,262	4,167	1,094	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	7,750	4,447	1,958	-	-
G02-0031	Central Mail	3,297	1,892	15,117	-	-
G02-0034	Other Non-Allocable	-	-	10	-	-
G02-0036	Demography	72	41	186	-	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	3,397	1,949	3,794	-	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	20	-	-
G02-0045	SmART FMR	4,129	2,369	383	-	-
G02-0046	SmART HR	5,390	3,093	501	-	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	971	557	828	-	-
G02-0049	Materials Management	1,087	624	610	-	-
B04	AGRICULTURE DEPT	-	-	-	-	103
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	17
B13	COMMERCE DEPT	-	-	-	-	189
B14	ANIMAL HEALTH BOARD	-	-	-	-	103
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	17
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	706
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	69
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	-	-	-	52
B43	IRON RANGE RESOURCES	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	52
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMM	-	-	-	-	-
B9D	AMATEUR SPORTS COMM	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	-	-	-	34
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-	-
E39	BOARD OF TEACHING	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
E50	ARTS BOARD	-	-	-	-	52
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	17
E77	ZOOLOGICAL BOARD	-	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
		Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	Leases 22.5
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	-	-	-	-	172
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	52
G09	GAMBLING CONTROL BOARD	-	-	-	-	52
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	34
G17	HUMAN RIGHTS DEPT	-	-	-	-	34
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	17
G38	INVESTMENT BOARD	-	-	-	-	34
G39	GOVERNORS OFFICE	-	-	-	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-
G46	MN.IT	-	-	-	-	-
G53	SECRETARY OF STATE	-	-	-	-	17
G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	52
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	17
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
G67	REVENUE DEPT	-	-	-	-	189
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	34
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	121
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	34
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
G9Y	DISABILITY COUNCIL	-	-	-	-	17
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	-	-	-	189
H55	HUMAN SERVICES DEPT	-	-	-	-	1,446
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MMB - MnSURE	-	-	-	-	86
H75	VETERANS AFFAIRS DEPT	-	-	-	-	34
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
H7C	NURSING BOARD	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
		Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	Leases 22.5
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
H7V	PSYCHOLOGY BOARD	-	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	-	34
J33	TRIAL COURTS	-	-	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	17
L10	LEGISLATURE	-	-	-	-	52
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	-	-	-	17
P07	PUBLIC SAFETY DEPT	-	-	-	-	396
P78	CORRECTIONS DEPT	-	-	-	-	654
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	17
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	-	-	1,188
R32	POLLUTION CONTROL AGENCY	-	-	-	-	103
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	138
T79	TRANSPORTATION DEPT	-	-	-	-	121
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	34
0	Total	0	(0)	(0)	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

			Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1	Sum Percent 22.1	Dollars of Grants received 22.1
DP#	Name	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants 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						
G02-4.2	Government & Citizen Services						
G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	Real Property						
G02-4.8	Materials Management Division						
G02-4.10	Central Mail						
G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	Grants Management						
G46-6.2	Minnesota Information Technology						
G46-6.3	IT Spend						
G46-6.4	Enterprise IT Security						
G46-6.5	MnIT - Non allocable						
G10-8.2	Minnesota Management & Budget						
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)						
G10-9.2	Debt Management Division						
G10-9.3	Debt Management						
G10-9.4	Debt Management - Other						
G10-10.2	MMB - Budget Division						
G10-10.3	Analysis & Control (EBO's)						
G10-10.4	Budget Operations and Planning						
G10-10.5	Budget Division - Non Allocable						
G10-11.2	MMB - Accounting Division						
G10-11.3	Central Payroll						
G10-11.4	Accounting Services						
G10-11.5	Financial Reporting						
G10-11.6	Financial Reporting - Single Audit						
G10-11.7	Accounting Services - Non Allocable						
G10-12.2	MMB I.T - Management and Administration						
G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	Personnel Operations and System Support						
G10-12.6	Budget Service - Computer Operations						
G10-12.7	Personnel Operations Special Billing						
G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	Personnel Administration						
G02-13.5	Employee Relations - Non Allocable						
G45-14.2	Mediation Services						
G45-14.3	Mediation Services						
G45-14.4	Mediation/Representation						
L49-15.2	Legislative Auditor						
L49-15.3	Financial Audits						
L49-15.4	Program Audits						

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
		Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1	Sum Percent 22.1	Dollars of Grants received 22.1
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
17	SWIFT (Internally Developed Software Amortized over 10					
0	0					
99YYY	Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property	(13,838)				
G02-4.8	Materials Management Division	-	(30,458)			
G02-4.10	Central Mail	-	-	(6,790)		
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	(5,725)	
G02-4.12	Grants Management	-	-	-	0	(1,971)
G46-6.2	Minnesota Information Technology	-	13	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	30	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
		Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1	Sum Percent 22.1	Dollars of Grants received 22.1
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	1	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	19	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	15	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	0	-	0	-
G02-0003	Public Broadcasting	-	7	-	-	5
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	1	-	0	-
G02-0009	Real Estate and Construction Services	-	46	2	0	2
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	13	0	0	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	20	4	3	-
G02-0015a	Fleet Services	21	49	2	1	-
G02-0016	Development Disabilities	-	12	11	1	1
G02-0017a	Risk Management	-	6	2	1	-
G02-0017b	Risk Management - Workers Compensation	-	8	23	2	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
G02-0021a	Plant Mangement (Leases)	-	256	1	19	-
G02-0021b	Plant Management (Repairs)	-	2	-	1	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	4	-	-	-
G02-0024	MN Bookstore	-	7	2	1	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1	Sum Percent 22.1	Dollars of Grants received 22.1
		Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	8	4	2	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	13	5	2	-
G02-0031	Central Mail	-	6	-	1	-
G02-0034	Other Non-Allocable	690	-	-	-	-
G02-0036	Demography	-	1	-	0	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	-	8	-	1	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	0	-	-	-
G02-0045	SmART FMR	-	1	1	1	-
G02-0046	SmART HR	-	2	-	1	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	6	-	0	13
G02-0049	Materials Management	-	4	-	0	-
B04	AGRICULTURE DEPT	4	666	105	63	5
B11	COSMETOLOGIST EXAMINERS BOARD	-	9	10	1	-
B13	COMMERCE DEPT	1	268	176	46	65
B14	ANIMAL HEALTH BOARD	-	22	4	6	-
B15	BARBER EXAMINERS BOARD	-	3	4	0	-
B20	EXPLORE MINNESOTA TOURISM	-	50	25	5	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	23	4,179	-	155	336
B24	PUBLIC FACILITIES AUTHORITY	-	31	-	1	84
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	131	18	27	-
B41	WORKERS COMP COURT OF APPEALS	-	2	1	1	-
B42	LABOR AND INDUSTRY DEPT	-	312	142	41	2
B43	IRON RANGE RESOURCES	141	103	-	8	60
B7E	ARCHITECTURE, ENGINEERING BD	-	8	19	1	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	7	13	1	-
B7S	PRIVATE DETECTIVES BOARD	-	1	-	0	-
B82	PUBLIC UTILITIES COMM	-	16	2	16	-
B9D	AMATEUR SPORTS COMM	375	0	-	0	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-
E25	CENTER FOR ARTS EDUCATION	141	128	-	11	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	11	1,345	-
E37	EDUCATION DEPARTMENT	-	302	42	40	146
E39	BOARD OF TEACHING	-	-	-	0	-
E40	HISTORICAL SOCIETY	524	2	-	-	-
E44	MINNESOTA STATE ACADEMIES	198	155	-	21	-
E50	ARTS BOARD	-	124	1	2	52
E60	OFFICE OF HIGHER EDUCATION	-	81	45	7	15
E77	ZOOLOGICAL BOARD	300	230	-	28	-
E81	UNIVERSITY OF MINNESOTA	-	3	-	-	-
E95	HUMANITIES COMMISSION	-	1	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1	Sum Percent 22.1	Dollars of Grants received 22.1
		Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
E97	SCIENCE MUSEUM	-	1	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0	-
G03	LOTTERY	-	-	2	14	-
G05	RACING COMMISSION	-	22	-	3	0
G06	ATTORNEY GENERAL	-	119	67	29	-
G09	GAMBLING CONTROL BOARD	-	7	1	3	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	43	114	22	-
G17	HUMAN RIGHTS DEPT	-	13	16	4	-
G19	INDIAN AFFAIRS COUNCIL	-	8	0	1	1
G38	INVESTMENT BOARD	-	14	2	2	-
G39	GOVERNORS OFFICE	-	8	3	5	-
G45	MEDIATION SERVICES DEPT	-	5	4	1	-
G46	MN.IT	-	952	1	220	-
G53	SECRETARY OF STATE	-	61	31	9	-
G61	OFFICE OF THE STATE AUDITOR	-	16	3	9	-
G62	MINN STATE RETIREMENT SYSTEM	67	14	213	11	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	14	347	8	-
G67	REVENUE DEPT	-	140	1,447	120	-
G69	TEACHERS RETIREMENT ASSOC	-	33	71	7	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	2	0	0	-
G96	UNIFORM LAWS COMMISSION	-	0	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	4	6	1	-
G9K	ADMINISTRATIVE HEARINGS	-	32	81	6	-
G9L	BLACK MINNESOTANS COUNCIL	-	5	0	0	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	2	0	0	-
G9N	ASIAN-PACIFIC COUNCIL	-	4	0	0	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	2	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	2	0	0	-
G9Y	DISABILITY COUNCIL	-	12	1	1	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	1,081	379	160	328
H55	HUMAN SERVICES DEPT	1,555	722	638	414	222
H55b	HUMAN SERVICES SOS	-	463	-	178	-
H55c	HUMAN SERVICES MSOP	-	47	-	37	-
H60	MMB - MnSURE	-	17	146	17	7
H75	VETERANS AFFAIRS DEPT	453	623	7	136	2
H7B	MEDICAL PRACTICE BOARD	-	11	34	2	-
H7C	NURSING BOARD	-	10	41	3	-
H7D	PHARMACY BOARD	-	14	29	2	-
H7F	DENTISTRY BOARD	-	11	14	1	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	3	5	0	-
H7J	OPTOMETRY BOARD	-	3	1	0	-
H7K	NURSING HOME ADMIN BOARD	-	10	2	1	-
H7L	SOCIAL WORK BOARD	-	8	12	1	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	4	3	0	-
H7Q	PODIATRIC MEDICINE	-	3	0	0	-
H7R	VETERINARY MEDICINE BOARD	-	2	2	0	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
		Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1	Sum Percent 22.1	Dollars of Grants received 22.1
H7S	EMERGENCY MEDICAL SERVICES BD	-	10	5	1	-
H7U	DIETETICS & NUTRITION PRACTICE	-	2	2	0	-
H7V	PSYCHOLOGY BOARD	-	8	5	1	-
H7W	PHYSICAL THERAPY BOARD	-	8	9	1	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	4	4	0	-
H9G	OMBUDSMAN MH/DD	-	5	1	2	-
J33	TRIAL COURTS	-	345	21	200	-
J50	GUARDIAN AD LITEM BOARD	-	19	0	22	-
J52	PUBLIC DEFENSE BOARD	-	68	-	58	-
J58	COURT OF APPEALS	-	7	5	7	-
J65	SUPREME COURT	-	162	27	35	1
J68	TAX COURT	-	3	2	1	-
J70	JUDICIAL STANDARDS BOARD	-	3	-	0	-
L10	LEGISLATURE	-	0	22	8	-
L49	LEGISLATIVE AUDITOR	-	-	0	5	-
P01	MILITARY AFFAIRS DEPT	2,201	1,244	0	33	-
P07	PUBLIC SAFETY DEPT	9	1,098	1,863	201	158
P78	CORRECTIONS DEPT	2,771	2,169	19	413	14
P7T	PEACE OFFICERS BOARD (POST)	-	4	4	1	0
P9E	SENTENCING GUIDELINES COMM	-	2	0	1	-
R28	MINN CONSERVATION CORPS	-	1	-	-	-
R29	NATURAL RESOURCES DEPT	1,362	3,929	248	554	156
R32	POLLUTION CONTROL AGENCY	12	270	50	102	41
R9P	WATER & SOIL RESOURCES BOARD	-	180	2	16	79
T79	TRANSPORTATION DEPT	2,989	8,945	76	772	175
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	4	2	-	-
0	OTHER	-	10	22	0	-
0	Total	0	0	(0)	(0)	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 24.2	IT Central Serv Revenue 24.3	IT Central Serv Revenue 24.4	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3
		Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 24.2	IT Central Serv Revenue 24.3	IT Central Serv Revenue 24.4	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3
		Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
17	SWIFT (Internally Developed Software Amortized over 10					
0	0					
99YYY	Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology	(3,104)				
G46-6.3	IT Spend	-	-			
G46-6.4	Enterprise IT Security	3,104	-	(3,104)		
G46-6.5	MnIT - Non allocable	-	-	-		
G10-8.2	Minnesota Management & Budget	-	-	30	(4,996,223)	
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	148,043	(148,043)
G10-9.2	Debt Management Division	-	-	-	135,156	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	909,825	-
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	-	-	-	1,444,341	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	1,050,384	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 24.2	IT Central Serv Revenue 24.3	IT Central Serv Revenue 24.4	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3
		Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
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	-	-	-	157,221	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	1,151,253	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	0	-	1
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	1	-	13
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	0	-	18
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-		
G02-0002	State Archaeology	-	-	-	-	0
G02-0003	Public Broadcasting	-	-	-	-	1
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	-	-	-	4
G02-0009	Real Estate and Construction Services	-	-	3	-	69
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	0	-	27
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	-	1	-	97
G02-0015a	Fleet Services	-	-	4	-	425
G02-0016	Development Disabilities	-	-	2	-	26
G02-0017a	Risk Management	-	-	2	-	37
G02-0017b	Risk Management - Workers Compensation	-	-	2	-	279
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	0
G02-0021a	Plant Mangement (Leases)	-	-	7	-	387
G02-0021b	Plant Management (Repairs)	-	-	-	-	9
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	0
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	-	4
G02-0024	MN Bookstore	-	-	0	-	32

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 24.2	IT Central Serv Revenue 24.3	IT Central Serv Revenue 24.4	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3
		Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	1	-	10
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	8	-	17
G02-0031	Central Mail	-	-	1	-	132
G02-0034	Other Non-Allocable	-	-	-	-	0
G02-0036	Demography	-	-	-	-	2
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	-	-	2	-	33
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	0
G02-0045	SmART FMR	-	-	0	-	3
G02-0046	SmART HR	-	-	0	-	4
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	0	-	7
G02-0049	Materials Management	-	-	0	-	5
B04	AGRICULTURE DEPT	-	-	42	-	792
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	1	-	45
B13	COMMERCE DEPT	-	-	24	-	1,160
B14	ANIMAL HEALTH BOARD	-	-	5	-	39
B15	BARBER EXAMINERS BOARD	-	-	0	-	10
B20	EXPLORE MINNESOTA TOURISM	-	-	4	-	53
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	111	-	11,830
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	34
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	0
B34	HOUSING FINANCE AGENCY	-	-	2	-	261
B41	WORKERS COMP COURT OF APPEALS	-	-	0	-	5
B42	LABOR AND INDUSTRY DEPT	-	-	37	-	1,726
B43	IRON RANGE RESOURCES	-	-	1	-	111
B7E	ARCHITECTURE, ENGINEERING BD	-	-	0	-	27
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	0
B7P	ACCOUNTANCY BOARD	-	-	1	-	22
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	2
B82	PUBLIC UTILITIES COMM	-	-	4	-	218
B9D	AMATEUR SPORTS COMM	-	-	0	-	3
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	0
E25	CENTER FOR ARTS EDUCATION	-	-	2	-	115
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	49	-	18,349
E37	EDUCATION DEPARTMENT	-	-	69	-	1,787
E39	BOARD OF TEACHING	-	-	-	-	0
E40	HISTORICAL SOCIETY	-	-	1	-	2
E44	MINNESOTA STATE ACADEMIES	-	-	7	-	116
E50	ARTS BOARD	-	-	2	-	92
E60	OFFICE OF HIGHER EDUCATION	-	-	16	-	144
E77	ZOOLOGICAL BOARD	-	-	7	-	279
E81	UNIVERSITY OF MINNESOTA	-	-	6	-	10
E95	HUMANITIES COMMISSION	-	-	-	-	1

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 24.2 Minnesota Information Technology	IT Central Serv Revenue 24.3 IT Spend	IT Central Serv Revenue 24.4 Enterprise IT Security	Net Administrative Expenditures by Division 26.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3 Enterprise Communications & Planning (fmrly IC&A)
E97	SCIENCE MUSEUM	-	-	-	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	0	-	0
G03	LOTTERY	-	-	2	-	20
G05	RACING COMMISSION	-	-	1	-	78
G06	ATTORNEY GENERAL	-	-	2	-	124
G09	GAMBLING CONTROL BOARD	-	-	0	-	14
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	92	-	160
G17	HUMAN RIGHTS DEPT	-	-	3	-	18
G19	INDIAN AFFAIRS COUNCIL	-	-	0	-	10
G38	INVESTMENT BOARD	-	-	0	-	17
G39	GOVERNORS OFFICE	-	-	1	-	18
G45	MEDIATION SERVICES DEPT	-	-	1	-	8
G46	MN.IT	-	-	7	-	1,283
G53	SECRETARY OF STATE	-	-	3	-	108
G61	OFFICE OF THE STATE AUDITOR	-	-	0	-	19
G62	MINN STATE RETIREMENT SYSTEM	-	-	10	-	361
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	2	-	490
G67	REVENUE DEPT	-	-	191	-	223
G69	TEACHERS RETIREMENT ASSOC	-	-	2	-	509
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	7,753
G92	OMBUDSPERSON FOR FAMILIES	-	-	0	-	4
G96	UNIFORM LAWS COMMISSION	-	-	-	-	0
G9J	CAMPAIGN FINANCE BOARD	-	-	0	-	7
G9K	ADMINISTRATIVE HEARINGS	-	-	4	-	77
G9L	BLACK MINNESOTANS COUNCIL	-	-	0	-	6
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	0	-	5
G9N	ASIAN-PACIFIC COUNCIL	-	-	0	-	5
G9Q	MMB DEBT SERVICE	-	-	-	-	19
G9R	MMB NON-OPERATING	-	-	-	-	17,918
G9X	CAPITOL AREA ARCHITECT	-	-	0	-	3
G9Y	DISABILITY COUNCIL	-	-	0	-	10
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	-	193	-	1,852
H55	HUMAN SERVICES DEPT	-	-	1,015	-	22,796
H55b	HUMAN SERVICES SOS	-	-	14	-	1,541
H55c	HUMAN SERVICES MSOP	-	-	3	-	171
H60	MMB - MnSURE	-	-	42	-	141
H75	VETERANS AFFAIRS DEPT	-	-	43	-	652
H7B	MEDICAL PRACTICE BOARD	-	-	3	-	45
H7C	NURSING BOARD	-	-	2	-	51
H7D	PHARMACY BOARD	-	-	3	-	36
H7F	DENTISTRY BOARD	-	-	1	-	34
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	0	-	13
H7J	OPTOMETRY BOARD	-	-	0	-	6
H7K	NURSING HOME ADMIN BOARD	-	-	4	-	16
H7L	SOCIAL WORK BOARD	-	-	1	-	37
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	0	-	11
H7Q	PODIATRIC MEDICINE	-	-	0	-	6
H7R	VETERINARY MEDICINE BOARD	-	-	0	-	10

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 24.2	IT Central Serv Revenue 24.3	IT Central Serv Revenue 24.4	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3
		Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	0	-	24
H7U	DIETETICS & NUTRITION PRACTICE	-	-	0	-	6
H7V	PSYCHOLOGY BOARD	-	-	0	-	20
H7W	PHYSICAL THERAPY BOARD	-	-	0	-	20
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	0	-	24
H9G	OMBUDSMAN MH/DD	-	-	1	-	7
J33	TRIAL COURTS	-	-	1	-	3,353
J50	GUARDIAN AD LITEM BOARD	-	-	0	-	59
J52	PUBLIC DEFENSE BOARD	-	-	3	-	99
J58	COURT OF APPEALS	-	-	0	-	9
J65	SUPREME COURT	-	-	17	-	226
J68	TAX COURT	-	-	0	-	4
J70	JUDICIAL STANDARDS BOARD	-	-	0	-	5
L10	LEGISLATURE	-	-	0	-	65
L49	LEGISLATIVE AUDITOR	-	-	-	-	0
P01	MILITARY AFFAIRS DEPT	-	-	9	-	1,082
P07	PUBLIC SAFETY DEPT	-	-	235	-	6,696
P78	CORRECTIONS DEPT	-	-	121	-	1,625
P7T	PEACE OFFICERS BOARD (POST)	-	-	0	-	19
P9E	SENTENCING GUIDELINES COMM	-	-	0	-	3
R28	MINN CONSERVATION CORPS	-	-	-	-	0
R29	NATURAL RESOURCES DEPT	-	-	65	-	6,921
R32	POLLUTION CONTROL AGENCY	-	-	105	-	807
R9P	WATER & SOIL RESOURCES BOARD	-	-	9	-	153
T79	TRANSPORTATION DEPT	-	-	362	-	30,990
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	4	-	201
0	OTHER	-	-	70	-	57
0	Total	0	0	(0)	0	(0)
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4
		Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4
		Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
17	SWIFT (Internally Developed Software Amortized over 10					
0	0					
99YYY	Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division	(135,156)				
G10-9.3	Debt Management	135,156	(135,156)			
G10-9.4	Debt Management - Other	-	-			
G10-10.2	MMB - Budget Division	-	-	(909,825)		
G10-10.3	Analysis & Control (EBO's)	-	-	264,165	(264,165)	
G10-10.4	Budget Operations and Planning	-	-	204,842	-	(204,842)
G10-10.5	Budget Division - Non Allocable	-	-	440,818	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4
		Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	2	11
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	23	95
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	33	244
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies					
G02-0002	State Archaeology	-	-	-	1	20
G02-0003	Public Broadcasting	-	-	-	2	21
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	-	-	7	52
G02-0009	Real Estate and Construction Services	-	-	-	123	256
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	-	48	50
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	-	-	173	93
G02-0015a	Fleet Services	-	-	-	758	95
G02-0016	Development Disabilities	-	-	-	46	167
G02-0017a	Risk Management	-	-	-	66	52
G02-0017b	Risk Management - Workers Compensation	-	-	-	497	191
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	0	5
G02-0021a	Plant Mangement (Leases)	-	-	-	690	388
G02-0021b	Plant Management (Repairs)	-	-	-	15	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	0	2
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	7	51
G02-0024	MN Bookstore	-	-	-	57	141

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4
		Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	17	33
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	31	30
G02-0031	Central Mail	-	-	-	236	90
G02-0034	Other Non-Allocable	-	-	-	0	10
G02-0036	Demography	-	-	-	3	67
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	-	-	-	59	71
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	0	10
G02-0045	SmART FMR	-	-	-	6	71
G02-0046	SmART HR	-	-	-	8	108
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	13	228
G02-0049	Materials Management	-	-	-	10	48
B04	AGRICULTURE DEPT	-	943	-	1,414	11,789
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	80	121
B13	COMMERCE DEPT	-	-	-	2,070	2,348
B14	ANIMAL HEALTH BOARD	-	-	-	70	447
B15	BARBER EXAMINERS BOARD	-	-	-	18	81
B20	EXPLORE MINNESOTA TOURISM	-	-	-	94	688
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	21,109	4,908
B24	PUBLIC FACILITIES AUTHORITY	-	975	-	61	1,090
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0	1
B34	HOUSING FINANCE AGENCY	-	7,109	-	466	906
B41	WORKERS COMP COURT OF APPEALS	-	-	-	9	34
B42	LABOR AND INDUSTRY DEPT	-	-	-	3,080	1,726
B43	IRON RANGE RESOURCES	-	-	-	198	624
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	48	26
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	2
B7P	ACCOUNTANCY BOARD	-	-	-	39	20
B7S	PRIVATE DETECTIVES BOARD	-	-	-	4	45
B82	PUBLIC UTILITIES COMM	-	-	-	388	161
B9D	AMATEUR SPORTS COMM	-	-	-	5	46
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	3
E25	CENTER FOR ARTS EDUCATION	-	-	-	205	1,862
E26	MN STATE COLLEGES/UNIVERSITIES	-	1,397	-	32,742	8,211
E37	EDUCATION DEPARTMENT	-	13,513	-	3,189	5,369
E39	BOARD OF TEACHING	-	-	-	0	3
E40	HISTORICAL SOCIETY	-	-	-	4	81
E44	MINNESOTA STATE ACADEMIES	-	-	-	207	1,600
E50	ARTS BOARD	-	-	-	164	351
E60	OFFICE OF HIGHER EDUCATION	-	129	-	257	1,529
E77	ZOOLOGICAL BOARD	-	-	-	499	911
E81	UNIVERSITY OF MINNESOTA	-	3,614	-	18	199
E95	HUMANITIES COMMISSION	-	-	-	2	35

Allocation of General Support Costs
Multiple Rate Method
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(Budget)

DP#	Name	Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4
		Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
E97	SCIENCE MUSEUM	-	-	-	0	14
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	1	5
G03	LOTTERY	-	-	-	35	179
G05	RACING COMMISSION	-	-	-	140	469
G06	ATTORNEY GENERAL	-	-	-	222	1,075
G09	GAMBLING CONTROL BOARD	-	-	-	25	139
G10	MINNESOTA MANAGEMENT & BUDGET	-	315	-	286	764
G17	HUMAN RIGHTS DEPT	-	-	-	33	301
G19	INDIAN AFFAIRS COUNCIL	-	-	-	18	144
G38	INVESTMENT BOARD	-	-	-	31	42
G39	GOVERNORS OFFICE	-	-	-	33	233
G45	MEDIATION SERVICES DEPT	-	-	-	14	90
G46	MN.IT	-	185	-	2,289	4,338
G53	SECRETARY OF STATE	-	-	-	193	491
G61	OFFICE OF THE STATE AUDITOR	-	-	-	34	155
G62	MINN STATE RETIREMENT SYSTEM	-	55	-	644	122
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	73	-	874	156
G67	REVENUE DEPT	-	-	-	398	2,075
G69	TEACHERS RETIREMENT ASSOC	-	72	-	907	56
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	13,834	902
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	7	56
G96	UNIFORM LAWS COMMISSION	-	-	-	0	7
G9J	CAMPAIGN FINANCE BOARD	-	-	-	13	184
G9K	ADMINISTRATIVE HEARINGS	-	-	-	138	159
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	11	126
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	8	42
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	9	58
G9Q	MMB DEBT SERVICE	-	-	-	34	-
G9R	MMB NON-OPERATING	-	-	-	31,973	1,025
G9X	CAPITOL AREA ARCHITECT	-	-	-	6	49
G9Y	DISABILITY COUNCIL	-	-	-	18	190
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	-	-	3,305	10,932
H55	HUMAN SERVICES DEPT	-	667	-	40,676	8,854
H55b	HUMAN SERVICES SOS	-	-	-	2,749	5,737
H55c	HUMAN SERVICES MSOP	-	-	-	305	2,321
H60	MMB - MnSURE	-	-	-	251	218
H75	VETERANS AFFAIRS DEPT	-	-	-	1,164	3,971
H7B	MEDICAL PRACTICE BOARD	-	-	-	81	163
H7C	NURSING BOARD	-	-	-	91	159
H7D	PHARMACY BOARD	-	-	-	64	249
H7F	DENTISTRY BOARD	-	-	-	62	223
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	23	116
H7J	OPTOMETRY BOARD	-	-	-	11	76
H7K	NURSING HOME ADMIN BOARD	-	-	-	29	257
H7L	SOCIAL WORK BOARD	-	-	-	66	172
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	20	126
H7Q	PODIATRIC MEDICINE	-	-	-	11	97
H7R	VETERINARY MEDICINE BOARD	-	-	-	18	82

Allocation of General Support Costs
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DP#	Name	Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4
		Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	44	308
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	11	88
H7V	PSYCHOLOGY BOARD	-	-	-	36	140
H7W	PHYSICAL THERAPY BOARD	-	-	-	36	165
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	44	116
H9G	OMBUDSMAN MH/DD	-	-	-	12	56
J33	TRIAL COURTS	-	-	-	5,983	7,102
J50	GUARDIAN AD LITEM BOARD	-	-	-	105	550
J52	PUBLIC DEFENSE BOARD	-	-	-	176	734
J58	COURT OF APPEALS	-	-	-	15	37
J65	SUPREME COURT	-	-	-	403	1,442
J68	TAX COURT	-	-	-	7	51
J70	JUDICIAL STANDARDS BOARD	-	-	-	9	77
L10	LEGISLATURE	-	-	-	116	492
L49	LEGISLATIVE AUDITOR	-	-	-	0	5
P01	MILITARY AFFAIRS DEPT	-	-	-	1,931	680
P07	PUBLIC SAFETY DEPT	-	1,227	-	11,948	22,591
P78	CORRECTIONS DEPT	-	-	-	2,900	13,622
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	34	217
P9E	SENTENCING GUIDELINES COMM	-	-	-	6	52
R28	MINN CONSERVATION CORPS	-	-	-	1	42
R29	NATURAL RESOURCES DEPT	-	10	-	12,350	32,778
R32	POLLUTION CONTROL AGENCY	-	-	-	1,440	6,777
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	272	2,804
T79	TRANSPORTATION DEPT	-	30,351	-	55,299	17,301
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	359	96
0	OTHER	-	74,521	-	102	1,203
0	Total	0	0	0	0	(0)
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6
		MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6
		MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
17	SWIFT (Internally Developed Software Amortized over 10					
0	0					
99YYY	Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division	(2,041,046)				
G10-11.3	Central Payroll	555,257	(555,257)			
G10-11.4	Accounting Services	546,071	-	(546,071)		
G10-11.5	Financial Reporting	929,639	-	-	(929,639)	
G10-11.6	Financial Reporting - Single Audit	10,078	-	-	-	(10,078)
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6
		MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	4	7	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	47	80	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	68	116	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies					
G02-0002	State Archaeology	-	1	2	3	-
G02-0003	Public Broadcasting	-	-	3	6	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	12	15	25	-
G02-0009	Real Estate and Construction Services	-	46	255	433	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	29	99	169	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	248	358	609	-
G02-0015a	Fleet Services	-	64	1,566	2,666	-
G02-0016	Development Disabilities	-	110	95	162	-
G02-0017a	Risk Management	-	81	137	234	-
G02-0017b	Risk Management - Workers Compensation	-	147	1,028	1,751	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	0	0	-
G02-0021a	Plant Mangement (Leases)	-	1,859	1,426	2,428	-
G02-0021b	Plant Management (Repairs)	-	52	32	54	-
G02-0021c	Plant Management (Materials Transfer)	-	-	0	1	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	15	26	-
G02-0024	MN Bookstore	-	71	117	199	-

Allocation of General Support Costs
Multiple Rate Method
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DP#	Name	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6
		MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	160	35	60	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	171	63	107	-
G02-0031	Central Mail	-	73	487	829	-
G02-0034	Other Non-Allocable	-	-	0	1	-
G02-0036	Demography	-	2	6	10	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	-	75	122	208	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	1	1	-
G02-0045	SmART FMR	-	91	12	21	-
G02-0046	SmART HR	-	119	16	27	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	21	27	45	-
G02-0049	Materials Management	-	24	20	33	-
B04	AGRICULTURE DEPT	-	6,077	2,922	4,975	6
B11	COSMETOLOGIST EXAMINERS BOARD	-	140	166	283	-
B13	COMMERCE DEPT	-	4,487	4,278	7,283	95
B14	ANIMAL HEALTH BOARD	-	601	144	246	1
B15	BARBER EXAMINERS BOARD	-	28	37	63	-
B20	EXPLORE MINNESOTA TOURISM	-	485	195	331	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	15,027	43,636	74,286	797
B24	PUBLIC FACILITIES AUTHORITY	-	106	127	216	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0	0	-
B34	HOUSING FINANCE AGENCY	-	2,654	963	1,640	-
B41	WORKERS COMP COURT OF APPEALS	-	86	18	30	-
B42	LABOR AND INDUSTRY DEPT	-	3,967	6,367	10,839	4
B43	IRON RANGE RESOURCES	-	778	410	698	-
B7E	ARCHITECTURE, ENGINEERING BD	-	75	100	170	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	0	0	-
B7P	ACCOUNTANCY BOARD	-	52	81	138	-
B7S	PRIVATE DETECTIVES BOARD	-	18	9	15	-
B82	PUBLIC UTILITIES COMM	-	1,578	802	1,366	-
B9D	AMATEUR SPORTS COMM	-	24	10	16	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	0	-
E25	CENTER FOR ARTS EDUCATION	-	1,085	424	722	0
E26	MN STATE COLLEGES/UNIVERSITIES	-	130,416	67,684	115,226	735
E37	EDUCATION DEPARTMENT	-	3,907	6,592	11,223	616
E39	BOARD OF TEACHING	-	24	0	1	-
E40	HISTORICAL SOCIETY	-	-	8	13	-
E44	MINNESOTA STATE ACADEMIES	-	2,007	429	730	-
E50	ARTS BOARD	-	229	338	576	1
E60	OFFICE OF HIGHER EDUCATION	-	717	532	906	-
E77	ZOOLOGICAL BOARD	-	2,719	1,031	1,755	0
E81	UNIVERSITY OF MINNESOTA	-	-	38	64	-
E95	HUMANITIES COMMISSION	-	-	3	6	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6
		MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
E97	SCIENCE MUSEUM	-	-	1	1	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	19	1	2	-
G03	LOTTERY	-	1,328	73	124	-
G05	RACING COMMISSION	-	323	289	492	-
G06	ATTORNEY GENERAL	-	2,816	458	780	1
G09	GAMBLING CONTROL BOARD	-	256	52	89	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	2,144	590	1,005	-
G17	HUMAN RIGHTS DEPT	-	372	68	115	-
G19	INDIAN AFFAIRS COUNCIL	-	62	37	62	-
G38	INVESTMENT BOARD	-	200	64	109	-
G39	GOVERNORS OFFICE	-	493	68	116	-
G45	MEDIATION SERVICES DEPT	-	116	28	48	-
G46	MN.IT	-	21,375	4,733	8,057	-
G53	SECRETARY OF STATE	-	843	400	681	0
G61	OFFICE OF THE STATE AUDITOR	-	888	69	118	-
G62	MINN STATE RETIREMENT SYSTEM	-	1,027	1,332	2,268	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	742	1,806	3,074	-
G67	REVENUE DEPT	-	11,659	824	1,402	-
G69	TEACHERS RETIREMENT ASSOC	-	691	1,876	3,193	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	28,596	48,683	-
G92	OMBUDSPERSON FOR FAMILIES	-	38	14	24	-
G96	UNIFORM LAWS COMMISSION	-	-	1	2	-
G9J	CAMPAIGN FINANCE BOARD	-	74	27	46	-
G9K	ADMINISTRATIVE HEARINGS	-	599	285	485	-
G9L	BLACK MINNESOTANS COUNCIL	-	22	23	39	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	42	17	30	-
G9N	ASIAN-PACIFIC COUNCIL	-	26	19	32	-
G9Q	MMB DEBT SERVICE	-	-	70	119	-
G9R	MMB NON-OPERATING	-	-	66,093	112,518	6
G9X	CAPITOL AREA ARCHITECT	-	26	13	21	-
G9Y	DISABILITY COUNCIL	-	89	38	64	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	15,558	6,832	11,632	201
H55	HUMAN SERVICES DEPT	-	40,124	84,085	143,147	6,749
H55b	HUMAN SERVICES SOS	-	17,276	5,684	9,676	-
H55c	HUMAN SERVICES MSOP	-	3,549	631	1,074	-
H60	MMB - MnSURE	-	1,634	520	885	21
H75	VETERANS AFFAIRS DEPT	-	13,216	2,406	4,097	10
H7B	MEDICAL PRACTICE BOARD	-	159	167	284	-
H7C	NURSING BOARD	-	249	188	320	-
H7D	PHARMACY BOARD	-	170	132	224	0
H7F	DENTISTRY BOARD	-	118	127	217	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	44	48	81	-
H7J	OPTOMETRY BOARD	-	7	23	38	-
H7K	NURSING HOME ADMIN BOARD	-	75	60	101	-
H7L	SOCIAL WORK BOARD	-	86	136	231	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	18	41	70	-
H7Q	PODIATRIC MEDICINE	-	12	22	38	-
H7R	VETERINARY MEDICINE BOARD	-	15	38	65	-

Allocation of General Support Costs
Multiple Rate Method
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(Budget)

DP#	Name	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6
		MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
H7S	EMERGENCY MEDICAL SERVICES BD	-	118	90	154	0
H7U	DIETETICS & NUTRITION PRACTICE	-	7	23	39	-
H7V	PSYCHOLOGY BOARD	-	87	75	127	-
H7W	PHYSICAL THERAPY BOARD	-	67	75	127	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	37	90	153	-
H9G	OMBUDSMAN MH/DD	-	152	25	43	-
J33	TRIAL COURTS	-	19,413	12,367	21,054	2
J50	GUARDIAN AD LITEM BOARD	-	2,139	217	369	-
J52	PUBLIC DEFENSE BOARD	-	5,589	364	620	-
J58	COURT OF APPEALS	-	716	32	54	-
J65	SUPREME COURT	-	3,440	833	1,418	0
J68	TAX COURT	-	68	15	26	-
J70	JUDICIAL STANDARDS BOARD	-	23	18	30	-
L10	LEGISLATURE	-	764	240	409	0
L49	LEGISLATIVE AUDITOR	-	461	0	0	-
P01	MILITARY AFFAIRS DEPT	-	3,183	3,991	6,794	51
P07	PUBLIC SAFETY DEPT	-	19,472	24,699	42,048	73
P78	CORRECTIONS DEPT	-	40,021	5,995	10,206	1
P7T	PEACE OFFICERS BOARD (POST)	-	79	70	119	-
P9E	SENTENCING GUIDELINES COMM	-	54	12	21	-
R28	MINN CONSERVATION CORPS	-	-	1	2	-
R29	NATURAL RESOURCES DEPT	-	53,692	25,530	43,462	37
R32	POLLUTION CONTROL AGENCY	-	9,887	2,978	5,069	16
R9P	WATER & SOIL RESOURCES BOARD	-	1,589	563	959	2
T79	TRANSPORTATION DEPT	-	74,879	114,312	194,606	652
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	742	1,263	-
0	OTHER	-	0	211	359	-
0	Total	(0)	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
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(Budget)

DP#	Name	Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7
		MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
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DP#	Name	Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7
		MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
17	SWIFT (Internally Developed Software Amortized over 10					
0	0					
99YYY	Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration	(1,050,384)				
G10-12.4	Accounting & Procurement Operations and System Suppo	208,309	(208,309)			

Allocation of General Support Costs
Multiple Rate Method
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DP#	Name	Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7
		MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
G10-12.5	Personnel Operations and System Support	610,516	-	(610,516)		
G10-12.6	Budget Service - Computer Operations	231,558	-	-	(231,558)	
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	2	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	12	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	18	-	108	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	26	-	275	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	1	1	23	-
G02-0003	Public Broadcasting	-	1	-	24	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	6	13	59	-
G02-0009	Real Estate and Construction Services	-	97	51	289	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	38	32	56	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	136	273	105	-
G02-0015a	Fleet Services	-	597	70	108	-
G02-0016	Development Disabilities	-	36	121	189	-
G02-0017a	Risk Management	-	52	89	59	-
G02-0017b	Risk Management - Workers Compensation	-	392	162	216	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0	-	6	-
G02-0021a	Plant Mangement (Leases)	-	544	2,044	438	-
G02-0021b	Plant Management (Repairs)	-	12	57	-	-
G02-0021c	Plant Management (Materials Transfer)	-	0	-	2	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	6	-	57	-
G02-0024	MN Bookstore	-	45	78	159	-

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DP#	Name	Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7
		MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	13	176	38	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	24	188	34	-
G02-0031	Central Mail	-	186	80	101	-
G02-0034	Other Non-Allocable	-	0	-	11	-
G02-0036	Demography	-	2	2	76	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	-	47	82	80	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	0	-	11	-
G02-0045	SmART FMR	-	5	100	80	-
G02-0046	SmART HR	-	6	130	122	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	10	24	258	-
G02-0049	Materials Management	-	7	26	54	-
B04	AGRICULTURE DEPT	-	1,115	6,682	13,326	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	63	154	137	-
B13	COMMERCE DEPT	-	1,632	4,934	2,654	-
B14	ANIMAL HEALTH BOARD	-	55	661	505	-
B15	BARBER EXAMINERS BOARD	-	14	30	92	-
B20	EXPLORE MINNESOTA TOURISM	-	74	533	777	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	16,646	16,523	5,548	-
B24	PUBLIC FACILITIES AUTHORITY	-	48	116	1,232	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	-	1	-
B34	HOUSING FINANCE AGENCY	-	368	2,918	1,024	-
B41	WORKERS COMP COURT OF APPEALS	-	7	95	39	-
B42	LABOR AND INDUSTRY DEPT	-	2,429	4,362	1,951	-
B43	IRON RANGE RESOURCES	-	156	856	706	-
B7E	ARCHITECTURE, ENGINEERING BD	-	38	82	29	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	-	3	-
B7P	ACCOUNTANCY BOARD	-	31	57	23	-
B7S	PRIVATE DETECTIVES BOARD	-	3	20	51	-
B82	PUBLIC UTILITIES COMM	-	306	1,735	181	-
B9D	AMATEUR SPORTS COMM	-	4	27	52	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	4	-
E25	CENTER FOR ARTS EDUCATION	-	162	1,193	2,105	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	25,819	143,395	9,282	-
E37	EDUCATION DEPARTMENT	-	2,515	4,295	6,069	-
E39	BOARD OF TEACHING	-	0	26	4	-
E40	HISTORICAL SOCIETY	-	3	-	92	-
E44	MINNESOTA STATE ACADEMIES	-	164	2,207	1,808	-
E50	ARTS BOARD	-	129	251	397	-
E60	OFFICE OF HIGHER EDUCATION	-	203	788	1,728	-
E77	ZOOLOGICAL BOARD	-	393	2,990	1,030	-
E81	UNIVERSITY OF MINNESOTA	-	14	-	225	-
E95	HUMANITIES COMMISSION	-	1	-	40	-

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		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
E97	SCIENCE MUSEUM	-	0	-	16	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	1	21	6	-
G03	LOTTERY	-	28	1,460	203	-
G05	RACING COMMISSION	-	110	355	530	-
G06	ATTORNEY GENERAL	-	175	3,096	1,215	-
G09	GAMBLING CONTROL BOARD	-	20	281	157	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	225	2,357	864	-
G17	HUMAN RIGHTS DEPT	-	26	409	340	-
G19	INDIAN AFFAIRS COUNCIL	-	14	68	163	-
G38	INVESTMENT BOARD	-	24	219	47	-
G39	GOVERNORS OFFICE	-	26	542	263	-
G45	MEDIATION SERVICES DEPT	-	11	127	102	-
G46	MN.IT	-	1,805	23,502	4,903	-
G53	SECRETARY OF STATE	-	152	927	555	-
G61	OFFICE OF THE STATE AUDITOR	-	26	977	175	-
G62	MINN STATE RETIREMENT SYSTEM	-	508	1,129	138	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	689	816	177	-
G67	REVENUE DEPT	-	314	12,819	2,346	-
G69	TEACHERS RETIREMENT ASSOC	-	716	760	64	-
G90	REVENUE INTERGOVT PAYMENTS	-	10,909	-	1,020	-
G92	OMBUDSPERSON FOR FAMILIES	-	5	41	64	-
G96	UNIFORM LAWS COMMISSION	-	0	-	8	-
G9J	CAMPAIGN FINANCE BOARD	-	10	81	208	-
G9K	ADMINISTRATIVE HEARINGS	-	109	658	180	-
G9L	BLACK MINNESOTANS COUNCIL	-	9	25	143	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	7	46	47	-
G9N	ASIAN-PACIFIC COUNCIL	-	7	28	65	-
G9Q	MMB DEBT SERVICE	-	27	-	-	-
G9R	MMB NON-OPERATING	-	25,213	-	1,159	-
G9X	CAPITOL AREA ARCHITECT	-	5	29	55	-
G9Y	DISABILITY COUNCIL	-	14	98	215	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	2,606	17,106	12,357	-
H55	HUMAN SERVICES DEPT	-	32,076	44,117	10,008	-
H55b	HUMAN SERVICES SOS	-	2,168	18,995	6,485	-
H55c	HUMAN SERVICES MSOP	-	241	3,902	2,623	-
H60	MMB - MnSURE	-	198	1,797	247	-
H75	VETERANS AFFAIRS DEPT	-	918	14,531	4,489	-
H7B	MEDICAL PRACTICE BOARD	-	64	174	184	-
H7C	NURSING BOARD	-	72	274	180	-
H7D	PHARMACY BOARD	-	50	187	281	-
H7F	DENTISTRY BOARD	-	49	129	252	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	18	48	131	-
H7J	OPTOMETRY BOARD	-	9	7	86	-
H7K	NURSING HOME ADMIN BOARD	-	23	83	290	-
H7L	SOCIAL WORK BOARD	-	52	94	194	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	16	20	143	-
H7Q	PODIATRIC MEDICINE	-	8	14	110	-
H7R	VETERINARY MEDICINE BOARD	-	15	16	93	-

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(Budget)

DP#	Name	Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7
		MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
H7S	EMERGENCY MEDICAL SERVICES BD	-	34	130	348	-
H7U	DIETETICS & NUTRITION PRACTICE	-	9	8	99	-
H7V	PSYCHOLOGY BOARD	-	29	96	158	-
H7W	PHYSICAL THERAPY BOARD	-	28	74	186	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	34	40	131	-
H9G	OMBUDSMAN MH/DD	-	10	167	64	-
J33	TRIAL COURTS	-	4,718	21,345	8,029	-
J50	GUARDIAN AD LITEM BOARD	-	83	2,351	622	-
J52	PUBLIC DEFENSE BOARD	-	139	6,145	830	-
J58	COURT OF APPEALS	-	12	787	42	-
J65	SUPREME COURT	-	318	3,783	1,630	-
J68	TAX COURT	-	6	74	58	-
J70	JUDICIAL STANDARDS BOARD	-	7	25	88	-
L10	LEGISLATURE	-	92	840	556	-
L49	LEGISLATIVE AUDITOR	-	0	507	6	-
P01	MILITARY AFFAIRS DEPT	-	1,522	3,500	768	-
P07	PUBLIC SAFETY DEPT	-	9,422	21,410	25,537	-
P78	CORRECTIONS DEPT	-	2,287	44,004	15,399	-
P7T	PEACE OFFICERS BOARD (POST)	-	27	87	245	-
P9E	SENTENCING GUIDELINES COMM	-	5	60	59	-
R28	MINN CONSERVATION CORPS	-	1	-	48	-
R29	NATURAL RESOURCES DEPT	-	9,739	59,035	37,053	-
R32	POLLUTION CONTROL AGENCY	-	1,136	10,871	7,661	-
R9P	WATER & SOIL RESOURCES BOARD	-	215	1,748	3,170	-
T79	TRANSPORTATION DEPT	-	43,606	82,331	19,558	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	283	-	109	-
0	OTHER	-	80	0	1,360	-
0	Total	(0)	0	0	(0)	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3
		Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3
		Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
17	SWIFT (Internally Developed Software Amortized over 10					
0	0					
99YYY	Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppo					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3
		Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing	-				
G10-12.9	MMB - OTHER - Non-Allocable	-				
G10-13.2	State HR, Benefits & Labor Relations	-	(1,151,253)			
G10-13.3	Personnel Administration	-	1,151,253	(1,151,253)		
G02-13.5	Employee Relations - Non Allocable	-	-	-		
G45-14.2	Mediation Services	-	-	-	(90)	
G45-14.3	Mediation Services	-	-	-	90	(90)
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	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	-	2	-	0
G02-0003	Public Broadcasting	-	-	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	-	24	-	0
G02-0009	Real Estate and Construction Services	-	-	96	-	0
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	60	-	0
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	-	514	-	0
G02-0015a	Fleet Services	-	-	132	-	0
G02-0016	Development Disabilities	-	-	228	-	0
G02-0017a	Risk Management	-	-	167	-	0
G02-0017b	Risk Management - Workers Compensation	-	-	305	-	0
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
G02-0021a	Plant Mangement (Leases)	-	-	3,855	-	0
G02-0021b	Plant Management (Repairs)	-	-	108	-	0
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	-	-
G02-0024	MN Bookstore	-	-	147	-	0

Allocation of General Support Costs
Multiple Rate Method
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DP#	Name	Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3
		Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	332	-	0
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	354	-	0
G02-0031	Central Mail	-	-	151	-	0
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	-	3	-	0
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	-	-	155	-	0
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	-	-	188	-	0
G02-0046	SmART HR	-	-	246	-	0
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	44	-	0
G02-0049	Materials Management	-	-	50	-	0
B04	AGRICULTURE DEPT	-	-	12,600	-	1
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	290	-	0
B13	COMMERCE DEPT	-	-	9,304	-	1
B14	ANIMAL HEALTH BOARD	-	-	1,246	-	0
B15	BARBER EXAMINERS BOARD	-	-	57	-	0
B20	EXPLORE MINNESOTA TOURISM	-	-	1,006	-	0
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	31,158	-	2
B24	PUBLIC FACILITIES AUTHORITY	-	-	219	-	0
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	5,502	-	0
B41	WORKERS COMP COURT OF APPEALS	-	-	179	-	0
B42	LABOR AND INDUSTRY DEPT	-	-	8,226	-	1
B43	IRON RANGE RESOURCES	-	-	1,614	-	0
B7E	ARCHITECTURE, ENGINEERING BD	-	-	155	-	0
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	107	-	0
B7S	PRIVATE DETECTIVES BOARD	-	-	37	-	0
B82	PUBLIC UTILITIES COMM	-	-	3,273	-	0
B9D	AMATEUR SPORTS COMM	-	-	50	-	0
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	-	2,249	-	0
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	270,400	-	21
E37	EDUCATION DEPARTMENT	-	-	8,100	-	1
E39	BOARD OF TEACHING	-	-	49	-	0
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	4,161	-	0
E50	ARTS BOARD	-	-	474	-	0
E60	OFFICE OF HIGHER EDUCATION	-	-	1,487	-	0
E77	ZOOLOGICAL BOARD	-	-	5,637	-	0
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
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(Budget)

DP#	Name	Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3
		Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	39	-	0
G03	LOTTERY	-	-	2,753	-	0
G05	RACING COMMISSION	-	-	670	-	0
G06	ATTORNEY GENERAL	-	-	5,839	-	0
G09	GAMBLING CONTROL BOARD	-	-	530	-	0
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	4,444	-	0
G17	HUMAN RIGHTS DEPT	-	-	772	-	0
G19	INDIAN AFFAIRS COUNCIL	-	-	129	-	0
G38	INVESTMENT BOARD	-	-	414	-	0
G39	GOVERNORS OFFICE	-	-	1,023	-	0
G45	MEDIATION SERVICES DEPT	-	-	240	-	0
G46	MN.IT	-	-	44,318	-	3
G53	SECRETARY OF STATE	-	-	1,748	-	0
G61	OFFICE OF THE STATE AUDITOR	-	-	1,842	-	0
G62	MINN STATE RETIREMENT SYSTEM	-	-	2,129	-	0
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1,539	-	0
G67	REVENUE DEPT	-	-	24,174	-	2
G69	TEACHERS RETIREMENT ASSOC	-	-	1,433	-	0
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	78	-	0
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	154	-	0
G9K	ADMINISTRATIVE HEARINGS	-	-	1,241	-	0
G9L	BLACK MINNESOTANS COUNCIL	-	-	47	-	0
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	87	-	0
G9N	ASIAN-PACIFIC COUNCIL	-	-	53	-	0
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	54	-	0
G9Y	DISABILITY COUNCIL	-	-	185	-	0
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	-	32,257	-	3
H55	HUMAN SERVICES DEPT	-	-	83,191	-	6
H55b	HUMAN SERVICES SOS	-	-	35,819	-	3
H55c	HUMAN SERVICES MSOP	-	-	7,359	-	1
H60	MMB - MnSURE	-	-	3,389	-	0
H75	VETERANS AFFAIRS DEPT	-	-	27,401	-	2
H7B	MEDICAL PRACTICE BOARD	-	-	329	-	0
H7C	NURSING BOARD	-	-	517	-	0
H7D	PHARMACY BOARD	-	-	352	-	0
H7F	DENTISTRY BOARD	-	-	244	-	0
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	91	-	0
H7J	OPTOMETRY BOARD	-	-	14	-	0
H7K	NURSING HOME ADMIN BOARD	-	-	156	-	0
H7L	SOCIAL WORK BOARD	-	-	178	-	0
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	38	-	0
H7Q	PODIATRIC MEDICINE	-	-	26	-	0
H7R	VETERINARY MEDICINE BOARD	-	-	31	-	0

Allocation of General Support Costs
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DP#	Name	Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3
		Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	245	-	0
H7U	DIETETICS & NUTRITION PRACTICE	-	-	14	-	0
H7V	PSYCHOLOGY BOARD	-	-	181	-	0
H7W	PHYSICAL THERAPY BOARD	-	-	139	-	0
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	76	-	0
H9G	OMBUDSMAN MH/DD	-	-	315	-	0
J33	TRIAL COURTS	-	-	40,250	-	3
J50	GUARDIAN AD LITEM BOARD	-	-	4,434	-	0
J52	PUBLIC DEFENSE BOARD	-	-	11,588	-	1
J58	COURT OF APPEALS	-	-	1,485	-	0
J65	SUPREME COURT	-	-	7,133	-	1
J68	TAX COURT	-	-	140	-	0
J70	JUDICIAL STANDARDS BOARD	-	-	48	-	0
L10	LEGISLATURE	-	-	1,585	-	0
L49	LEGISLATIVE AUDITOR	-	-	957	-	0
P01	MILITARY AFFAIRS DEPT	-	-	6,600	-	1
P07	PUBLIC SAFETY DEPT	-	-	40,372	-	3
P78	CORRECTIONS DEPT	-	-	82,978	-	6
P7T	PEACE OFFICERS BOARD (POST)	-	-	163	-	0
P9E	SENTENCING GUIDELINES COMM	-	-	113	-	0
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	111,322	-	9
R32	POLLUTION CONTROL AGENCY	-	-	20,500	-	2
R9P	WATER & SOIL RESOURCES BOARD	-	-	3,296	-	0
T79	TRANSPORTATION DEPT	-	-	155,252	-	12
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	0	-	0
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
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			Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	1.2	Fixed Asset Depreciation					
	G02-3.0	Department of Administration					
	G02-3.2	Admin Management Services					
	G02-3.3	Commissioner's Office					
	G02-3.4	Human Resources					
	G02-3.5	Financial Management and Reporting					
	G02-3.6	Fiscal Agent - Non allocable					
	G02-4.2	Government & Citizen Services					
	G02-4.5	Real Estate and Construction Services - Leasing					
	G02-4.7	Real Property					
	G02-4.8	Materials Management Division					
	G02-4.10	Central Mail					
	G02-4.11	Office of Enterprise Continuous Improvement					
	G02-4.12	Grants Management					
	G46-6.2	Minnesota Information Technology					
	G46-6.3	IT Spend					
	G46-6.4	Enterprise IT Security					
	G46-6.5	MnIT - Non allocable					
	G10-8.2	Minnesota Management & Budget					
	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
	G10-9.2	Debt Management Division					
	G10-9.3	Debt Management					
	G10-9.4	Debt Management - Other					
	G10-10.2	MMB - Budget Division					
	G10-10.3	Analysis & Control (EBO's)					
	G10-10.4	Budget Operations and Planning					
	G10-10.5	Budget Division - Non Allocable					
	G10-11.2	MMB - Accounting Division					
	G10-11.3	Central Payroll					
	G10-11.4	Accounting Services					
	G10-11.5	Financial Reporting					
	G10-11.6	Financial Reporting - Single Audit					
	G10-11.7	Accounting Services - Non Allocable					
	G10-12.2	MMB I.T - Management and Administration					
	G10-12.4	Accounting & Procurement Operations and System Suppo					
	G10-12.5	Personnel Operations and System Support					
	G10-12.6	Budget Service - Computer Operations					
	G10-12.7	Personnel Operations Special Billing					
	G10-12.8	Accounting & Procurement Operations Special Billing					
	G10-12.9	MMB - OTHER - Non-Allocable					
	G10-13.2	State HR, Benefits & Labor Relations					
	G10-13.3	Personnel Administration					
	G02-13.5	Employee Relations - Non Allocable					
	G45-14.2	Mediation Services					
	G45-14.3	Mediation Services					
	G45-14.4	Mediation/Representation					
	L49-15.2	Legislative Auditor					
	L49-15.3	Financial Audits					
	L49-15.4	Program Audits					

Allocation of General Support Costs
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		Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
17	SWIFT (Internally Developed Software Amortized over 10					
0	0					
99YYY	Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppo					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

		Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor	(993)				
L49-15.3	Financial Audits	654	(654)			
L49-15.4	Program Audits	-	-	-		
L49-15.5	Single Audits	276	-	-	(276)	
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	26	-	-	-	-
L49-15.8	Financial Audit- Art	25	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	11	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	-	-
G02-0003	Public Broadcasting	-	-	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	-	-	-	-
G02-0009	Real Estate and Construction Services	-	1	-	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	-	-	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	0	-	-	-
G02-0015a	Fleet Services	-	-	-	-	-
G02-0016	Development Disabilities	-	-	-	-	-
G02-0017a	Risk Management	-	-	-	-	-
G02-0017b	Risk Management - Workers Compensation	-	-	-	-	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
G02-0021a	Plant Mangement (Leases)	-	-	-	-	-
G02-0021b	Plant Management (Repairs)	-	-	-	-	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	-	-
G02-0024	MN Bookstore	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

		Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-
G02-0031	Central Mail	-	-	-	-	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	-	-	-	-	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	-	-
G02-0046	SmART HR	-	-	-	-	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	1	-	-	-
G02-0049	Materials Management	-	-	-	-	-
B04	AGRICULTURE DEPT	-	14	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPT	-	7	-	10	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	5	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	29	-	29	-
B24	PUBLIC FACILITIES AUTHORITY	-	1	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	0	-	-	-
B41	WORKERS COMP COURT OF APPEALS	-	0	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	0	-	-	-
B43	IRON RANGE RESOURCES	-	1	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	-	-	-
B7P	ACCOUNTANCY BOARD	-	0	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMM	-	-	-	-	-
B9D	AMATEUR SPORTS COMM	-	1	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	6	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	10	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	15	-	1	-
E37	EDUCATION DEPARTMENT	-	20	-	40	-
E39	BOARD OF TEACHING	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	0	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	10	-	-	-
E50	ARTS BOARD	-	0	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	0	-	-	-
E77	ZOOLOGICAL BOARD	-	2	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	1	-	-	-
E95	HUMANITIES COMMISSION	-	0	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
		LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	-	30	-	-	-
G05	RACING COMMISSION	-	11	-	-	-
G06	ATTORNEY GENERAL	-	6	-	-	-
G09	GAMBLING CONTROL BOARD	-	0	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	0	-	-	-
G17	HUMAN RIGHTS DEPT	-	7	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	0	-	-	-
G38	INVESTMENT BOARD	-	44	-	-	-
G39	GOVERNORS OFFICE	-	9	-	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-
G46	MN.IT	-	25	-	-	-
G53	SECRETARY OF STATE	-	4	-	-	-
G61	OFFICE OF THE STATE AUDITOR	-	8	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	24	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	19	-	-	-
G67	REVENUE DEPT	-	28	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	13	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	1	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	1	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	0	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	0	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	0	-	-	-
G9Y	DISABILITY COUNCIL	-	1	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	26	-	20	-
H55	HUMAN SERVICES DEPT	-	80	-	115	-
H55b	HUMAN SERVICES SOS	-	11	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MMB - MnSURE	-	1	-	9	-
H75	VETERANS AFFAIRS DEPT	-	26	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	5	-	-	-
H7C	NURSING BOARD	-	2	-	-	-
H7D	PHARMACY BOARD	-	1	-	-	-
H7F	DENTISTRY BOARD	-	2	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	3	-	-	-
H7J	OPTOMETRY BOARD	-	1	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	2	-	-	-
H7L	SOCIAL WORK BOARD	-	0	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	0	-	-	-
H7Q	PODIATRIC MEDICINE	-	1	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	0	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
		LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	2	-	-	-
H7V	PSYCHOLOGY BOARD	-	2	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	0	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	1	-	-	-
H9G	OMBUDSMAN MH/DD	-	0	-	-	-
J33	TRIAL COURTS	-	21	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	0	-	-	-
L10	LEGISLATURE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	3	-	10	-
P07	PUBLIC SAFETY DEPT	-	22	-	14	-
P78	CORRECTIONS DEPT	-	0	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	0	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	34	-	23	-
R32	POLLUTION CONTROL AGENCY	-	0	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	1	-	-	-
T79	TRANSPORTATION DEPT	-	25	-	6	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	4	-	-	-
0	OTHER	-	20	-	-	-
0	Total	(0)	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Financial Audits Outdoor 33.7	Finacial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11
		Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Financial Audits Outdoor 33.7	Finacial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11
		Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
17	SWIFT (Internally Developed Software Amortized over 10					
0	0					
99YYY	Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Materials Management Division					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppo					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

		Financial Audits Outdoor 33.7	Finacial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11
DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors	(26)				
L49-15.8	Financial Audit- Art	-	(25)			
L49-15.9	Financial Audit- Clean Water	-	-	-		
L49-15.10	Financial Audit- Parks & Trails	-	-	-	(11)	
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	-	-
G02-0003	Public Broadcasting	-	-	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Information Policy Analysis	-	-	-	-	-
G02-0009	Real Estate and Construction Services	-	-	-	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	-	-	-
G02-0013	Volunteer Services	-	-	-	-	-
G02-0014	Capital Group Parking	-	-	-	-	-
G02-0015a	Fleet Services	-	-	-	-	-
G02-0016	Development Disabilities	-	-	-	-	-
G02-0017a	Risk Management	-	-	-	-	-
G02-0017b	Risk Management - Workers Compensation	-	-	-	-	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
G02-0021a	Plant Mangement (Leases)	-	-	-	-	-
G02-0021b	Plant Management (Repairs)	-	-	-	-	-
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
G02-0021d	Plant Management (Energy)	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	-	-
G02-0024	MN Bookstore	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Financial Audits Outdoor 33.7	Finacial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11
		Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-
G02-0031	Central Mail	-	-	-	-	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	-	-	-	-
G02-0037	Mn Geospatial Information Office	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
G02-0042	Surplus Services	-	-	-	-	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	-	-
G02-0046	SmART HR	-	-	-	-	-
G02-0047	Grants Recovery	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	12	-	-	-
G02-0049	Materials Management	-	-	-	-	-
B04	AGRICULTURE DEPT	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPT	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-
B43	IRON RANGE RESOURCES	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMM	-	-	-	-	-
B9D	AMATEUR SPORTS COMM	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-	-
E39	BOARD OF TEACHING	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	0	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
E50	ARTS BOARD	-	14	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
E77	ZOOLOGICAL BOARD	-	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Financial Audits Outdoor 33.7	Finacial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11
		Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	-	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
G38	INVESTMENT BOARD	-	-	-	-	-
G39	GOVERNORS OFFICE	-	-	-	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-
G46	MN.IT	-	-	-	-	-
G53	SECRETARY OF STATE	-	-	-	-	-
G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
G67	REVENUE DEPT	-	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
G9Y	DISABILITY COUNCIL	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	-	-	-	-
H55	HUMAN SERVICES DEPT	-	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MMB - MnSURE	-	-	-	-	-
H75	VETERANS AFFAIRS DEPT	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
H7C	NURSING BOARD	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Financial Audits Outdoor 33.7	Finacial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11
		Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
H7V	PSYCHOLOGY BOARD	-	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	-	-
J33	TRIAL COURTS	-	-	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATURE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-
P07	PUBLIC SAFETY DEPT	-	-	-	-	-
P78	CORRECTIONS DEPT	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	26	-	-	3	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	0	-	-	8	-
T79	TRANSPORTATION DEPT	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	-
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Accounting & Procurement Transactions - FY (Actual) 34.2	Accounting & Procurement Transactions - FY (Actual) 35.0	
		Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
1.2	Fixed Asset Depreciation						-
G02-3.0	Department of Administration						-
G02-3.2	Admin Management Services						-
G02-3.3	Commissioner's Office						-
G02-3.4	Human Resources						-
G02-3.5	Financial Management and Reporting						-
G02-3.6	Fiscal Agent - Non allocable						-
G02-4.2	Government & Citizen Services						-
G02-4.5	Real Estate and Construction Services - Leasing						-
G02-4.7	Real Property						-
G02-4.8	Materials Management Division						-
G02-4.10	Central Mail						-
G02-4.11	Office of Enterprise Continuous Improvement						-
G02-4.12	Grants Management						-
G46-6.2	Minnesota Information Technology						-
G46-6.3	IT Spend						-
G46-6.4	Enterprise IT Security						-
G46-6.5	MnIT - Non allocable						-
G10-8.2	Minnesota Management & Budget						-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)						-
G10-9.2	Debt Management Division						-
G10-9.3	Debt Management						-
G10-9.4	Debt Management - Other						-
G10-10.2	MMB - Budget Division						-
G10-10.3	Analysis & Control (EBO's)						-
G10-10.4	Budget Operations and Planning						-
G10-10.5	Budget Division - Non Allocable						412,302
G10-11.2	MMB - Accounting Division						-
G10-11.3	Central Payroll						-
G10-11.4	Accounting Services						-
G10-11.5	Financial Reporting						-
G10-11.6	Financial Reporting - Single Audit						-
G10-11.7	Accounting Services - Non Allocable						-
G10-12.2	MMB I.T - Management and Administration						-
G10-12.4	Accounting & Procurement Operations and System Suppo						-
G10-12.5	Personnel Operations and System Support						-
G10-12.6	Budget Service - Computer Operations						-
G10-12.7	Personnel Operations Special Billing						-
G10-12.8	Accounting & Procurement Operations Special Billing						-
G10-12.9	MMB - OTHER - Non-Allocable						147,051
G10-13.2	State HR, Benefits & Labor Relations						-
G10-13.3	Personnel Administration						-
G02-13.5	Employee Relations - Non Allocable						-
G45-14.2	Mediation Services						-
G45-14.3	Mediation Services						-
G45-14.4	Mediation/Representation						-
L49-15.2	Legislative Auditor						-
L49-15.3	Financial Audits						-
L49-15.4	Program Audits						-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Accounting & Procurement Transactions - FY (Actual) 34.2	Accounting & Procurement Transactions - FY (Actual) 35.0	
		Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
L49-15.5	Single Audits						-
L49-15.6	Audit Comm						-
L49-15.7	Financial Audit- Outdoors						-
L49-15.8	Financial Audit- Art						-
L49-15.9	Financial Audit- Clean Water						-
L49-15.10	Financial Audit- Parks & Trails						-
L49-15.11	Program Audit- Outdoors						-
L49-15.12	Program Audit- Art						-
L49-15.13	Program Audit- Clean Water						-
L49-15.14	Program Audit- Parks & Trails						-
G61-16.2	State Auditor						-
G61-16.3	State Auditor General						-
17	SWIFT (Internally Developed Software Amortized over 10						-
0	0						-
99YYY	Consumer Agencies						-
G02-3.0	Department of Administration						-
G02-3.2	Admin Management Services						-
G02-3.3	Commissioner's Office						-
G02-3.4	Human Resources						-
G02-3.5	Financial Management and Reporting						-
G02-3.6	Fiscal Agent - Non allocable						-
G02-4.2	Government & Citizen Services						-
G02-4.5	Real Estate and Construction Services - Leasing						-
G02-4.7	Real Property						-
G02-4.8	Materials Management Division						-
G02-4.10	Central Mail						-
G02-4.11	Office of Enterprise Continuous Improvement						-
G02-4.12	Grants Management						-
G46-6.2	Minnesota Information Technology						-
G46-6.3	IT Spend						-
G46-6.4	Enterprise IT Security						-
G46-6.5	MnIT - Non allocable						-
G10-8.2	Minnesota Management & Budget						-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)						-
G10-9.2	Debt Management Division						-
G10-9.3	Debt Management						-
G10-9.4	Debt Management - Other						-
G10-10.2	MMB - Budget Division						-
G10-10.3	Analysis & Control (EBO's)						-
G10-10.4	Budget Operations and Planning						-
G10-10.5	Budget Division - Non Allocable						440,818
G10-11.2	MMB - Accounting Division						-
G10-11.3	Central Payroll						-
G10-11.4	Accounting Services						-
G10-11.5	Financial Reporting						-
G10-11.6	Financial Reporting - Single Audit						-
G10-11.7	Accounting Services - Non Allocable						-
G10-12.2	MMB I.T - Management and Administration						-
G10-12.4	Accounting & Procurement Operations and System Suppo						-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Accounting & Procurement Transactions - FY (Actual) 34.2	Accounting & Procurement Transactions - FY (Actual) 35.0	Total
		Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	
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						157,223
G10-13.2	State HR, Benefits & Labor Relations						-
G10-13.3	Personnel Administration						-
G02-13.5	Employee Relations - Non Allocable						-
G45-14.2	Mediation Services						-
G45-14.3	Mediation Services						-
G45-14.4	Mediation/Representation						-
L49-15.2	Legislative Auditor						-
L49-15.3	Financial Audits						-
L49-15.4	Program Audits						-
L49-15.5	Single Audits						-
L49-15.6	Audit Comm						-
L49-15.7	Financial Audit- Outdoors						-
L49-15.8	Financial Audit- Art						-
L49-15.9	Financial Audit- Clean Water						-
L49-15.10	Financial Audit- Parks & Trails						-
L49-15.11	Program Audit- Outdoors						-
L49-15.12	Program Audit- Art	-					-
L49-15.13	Program Audit- Clean Water	-	-				-
L49-15.14	Program Audit- Parks & Trails	-	-	-			-
G61-16.2	State Auditor	-	-	-	(1,648)		-
G61-16.3	State Auditor General	-	-	-	-		-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-	-
0	0	-	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	-	-	750
G02-0003	Public Broadcasting	-	-	-	-	-	14,848
G02-0005	Materials Service and Distribution	-	-	-	-	-	-
G02-0007	Information Policy Analysis	-	-	-	-	-	6,659
G02-0009	Real Estate and Construction Services	-	-	-	-	-	104,937
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
G02-0012	STAR	-	-	-	-	-	29,965
G02-0013	Volunteer Services	-	-	-	-	-	-
G02-0014	Capital Group Parking	-	-	-	-	-	146,575
G02-0015a	Fleet Services	-	-	-	-	-	352,706
G02-0016	Development Disabilities	-	-	-	-	-	55,183
G02-0017a	Risk Management	-	-	-	-	-	61,429
G02-0017b	Risk Management - Workers Compensation	-	-	-	-	-	283,768
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	99
G02-0021a	Plant Mangement (Leases)	-	-	-	-	-	870,181
G02-0021b	Plant Management (Repairs)	-	-	-	-	-	20,651
G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	86
G02-0021d	Plant Management (Energy)	-	-	-	-	-	-
G02-0021f	Plant Management FR & R	-	-	-	-	-	5,171
G02-0024	MN Bookstore	-	-	-	-	-	46,172

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

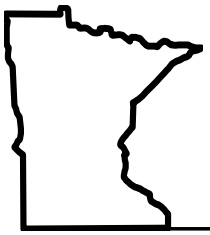
DP#	Name	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Accounting & Procurement Transactions - FY (Actual) 34.2	Accounting & Procurement Transactions - FY (Actual) 35.0	
		Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-	54,891
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-	72,194
G02-0031	Central Mail	-	-	-	-	-	131,229
G02-0034	Other Non-Allocable	-	-	-	-	-	46,508
G02-0036	Demography	-	-	-	-	-	2,270
G02-0037	Mn Geospatial Information Office	-	-	-	-	-	-
G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-
G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-	-
G02-0042	Surplus Services	-	-	-	-	-	48,698
G02-0043	Surplus Services - Federal	-	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-	226
G02-0045	SmART FMR	-	-	-	-	-	28,077
G02-0046	SmART HR	-	-	-	-	-	36,566
G02-0047	Grants Recovery	-	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	-	-	37,900
G02-0049	Materials Management	-	-	-	-	-	11,712
B04	AGRICULTURE DEPT	-	-	-	1	-	594,949
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	15,171
B13	COMMERCE DEPT	-	-	-	16	-	455,641
B14	ANIMAL HEALTH BOARD	-	-	-	0	-	42,193
B15	BARBER EXAMINERS BOARD	-	-	-	-	-	3,525
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	64,488
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	130	-	2,858,173
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	30,474
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	15
B34	HOUSING FINANCE AGENCY	-	-	-	-	-	191,896
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	6,117
B42	LABOR AND INDUSTRY DEPT	-	-	-	1	-	457,885
B43	IRON RANGE RESOURCES	-	-	-	-	-	69,231
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	12,159
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	1,005
B7P	ACCOUNTANCY BOARD	-	-	-	-	-	6,851
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	1,383
B82	PUBLIC UTILITIES COMM	-	-	-	-	-	90,526
B9D	AMATEUR SPORTS COMM	-	-	-	-	-	30,791
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	35,699
E25	CENTER FOR ARTS EDUCATION	-	-	-	0	-	147,132
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	120	-	7,273,124
E37	EDUCATION DEPARTMENT	-	-	-	101	-	764,991
E39	BOARD OF TEACHING	-	-	-	-	-	851
E40	HISTORICAL SOCIETY	-	-	-	-	-	38,956
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	182,521
E50	ARTS BOARD	-	-	-	0	-	59,594
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	81,473
E77	ZOOLOGICAL BOARD	-	-	-	0	-	192,369
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	34,572
E95	HUMANITIES COMMISSION	-	-	-	-	-	1,593

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Accounting & Procurement Transactions - FY (Actual) 34.2	Accounting & Procurement Transactions - FY (Actual) 35.0	
		Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
E97	SCIENCE MUSEUM	-	-	-	-	-	177
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	770
G03	LOTTERY	-	-	-	-	-	230,847
G05	RACING COMMISSION	-	-	-	-	-	91,668
G06	ATTORNEY GENERAL	-	-	-	0	-	175,959
G09	GAMBLING CONTROL BOARD	-	-	-	-	-	16,296
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	189,712
G17	HUMAN RIGHTS DEPT	-	-	-	-	-	62,988
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	8,520
G38	INVESTMENT BOARD	-	-	-	-	-	260,747
G39	GOVERNORS OFFICE	-	-	-	-	-	76,133
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	6,956
G46	MN.IT	-	-	-	-	-	1,160,896
G53	SECRETARY OF STATE	-	-	-	0	-	81,589
G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	85,687
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	252,170
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	231,303
G67	REVENUE DEPT	-	-	-	-	-	876,536
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	179,451
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	1,107,099
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	5,677
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	104
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	5,892
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	45,705
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	14,697
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	6,998
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	4,527
G9Q	MMB DEBT SERVICE	-	-	-	-	-	2,698
G9R	MMB NON-OPERATING	-	-	-	1	-	2,550,014
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	4,186
G9Y	DISABILITY COUNCIL	-	-	-	-	-	12,142
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPT	-	-	-	33	-	1,329,692
H55	HUMAN SERVICES DEPT	-	-	-	1,104	-	6,464,092
H55b	HUMAN SERVICES SOS	-	-	-	-	-	962,883
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	170,808
H60	MMB - MnSURE	-	-	-	3	-	146,453
H75	VETERANS AFFAIRS DEPT	-	-	-	2	-	831,361
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	46,663
H7C	NURSING BOARD	-	-	-	-	-	33,855
H7D	PHARMACY BOARD	-	-	-	0	-	25,981
H7F	DENTISTRY BOARD	-	-	-	-	-	22,916
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	19,528
H7J	OPTOMETRY BOARD	-	-	-	-	-	7,465
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	22,127
H7L	SOCIAL WORK BOARD	-	-	-	-	-	13,307
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	5,401
H7Q	PODIATRIC MEDICINE	-	-	-	-	-	7,445
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	4,539

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018
(Budget)

DP#	Name	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Accounting & Procurement Transactions - FY (Actual) 34.2	Accounting & Procurement Transactions - FY (Actual) 35.0	
		Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	0	-	11,394
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	12,532
H7V	PSYCHOLOGY BOARD	-	-	-	-	-	17,051
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	9,884
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	13,803
H9G	OMBUDSMAN MH/DD	-	-	-	-	-	11,393
J33	TRIAL COURTS	-	-	-	0	-	1,342,534
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	87,460
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	218,459
J58	COURT OF APPEALS	-	-	-	-	-	26,888
J65	SUPREME COURT	-	-	-	0	-	187,591
J68	TAX COURT	-	-	-	-	-	3,913
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	3,606
L10	LEGISLATURE	-	-	-	0	-	44,432
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	15,862
P01	MILITARY AFFAIRS DEPT	-	-	-	8	-	535,883
P07	PUBLIC SAFETY DEPT	-	-	-	12	-	2,365,264
P78	CORRECTIONS DEPT	-	-	-	0	-	2,184,639
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	8,988
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	4,676
R28	MINN CONSERVATION CORPS	-	-	-	-	-	471
R29	NATURAL RESOURCES DEPT	-	-	-	6	-	3,870,006
R32	POLLUTION CONTROL AGENCY	-	-	-	3	-	622,944
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	0	-	146,395
T79	TRANSPORTATION DEPT	-	-	-	107	-	8,509,264
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	54,990
0	OTHER	-	-	-	-	-	590,813
0	Total	0	0	0	(0)	0	56,135,985
0	Source						
0	Difference (Total - Source)						0



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 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 Comprehensive Annual Financial Report (CAFR), for the year ended June 30, 2016.

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 2018
First Stepdown

FIXED ASSET DEPRECIATION

Schedule No. 1.1		1.2
	Equipment Use Charge	General Support Allocation
Total Eligible Direct Costs:	2,680,979	2,680,979
Add: Allocated Costs		
Sum of Allocated Costs	2,680,979	2,680,979
Distribution of Allocated Costs		
Total Allocated Costs	2,680,979	2,680,979
Less: Disallowed Costs		
Net Allocable Costs	2,680,979	2,680,979



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 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 2016.

> 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 2016.

> All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2016 net cost of these sub-centers.

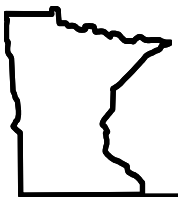
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
First Stepdown

ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.1		3.3	3.4	3.5	3.6
	Administration Mgmt Services	Commissioners Office	Human Resources	Financial Mgmt and Rptg	Fiscal Agent - Non Allocable
Total Eligible Direct Costs:	1,831,590	572,280	441,300	818,010	
Add: Allocated Costs	0				
Fixed Asset Depreciation	0				
Sum of Allocated Costs	1,831,590	572,280	441,300	818,010	0
Distribution of Allocated Costs	0				
Total Allocated Costs	1,831,590	572,280	441,300	818,010	0
Less: Disallowed Costs	0				
Net Allocable Costs	1,831,590	572,280	441,300	818,010	0



SCHEDULE 4.0

DEPARTMENT OF ADMINISTRATION—GOVERNMENT & CITIZEN SERVICES

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

> Government and Citizen Services – General support costs allocated to this cost center have been apportioned among its activities based on FY 2016 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 2016.
> 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.
> Materials Management 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 2016 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 2016 postage charges. Costs of postage are directly charged through a revolving fund.
> Enterprise Performance Improvement provides assistance to agencies on improving organizational performance through enhanced or re-engineered processes that improve efficiency and quality, and reduce processing time and cost. Leadership, coordination, and support is provided for reporting state agency goals, priorities, and progress to the public. These costs are allowable for plan purposes and have been allocated based on actual FTE's for FY 2016.
> Grants Management standardizes, streamlines and improves state grant-making practices and increases public information about state grant opportunities.
> Small Agency Resource Teams (SmART) offer expert human resource (HR) and financial management (FMR) business support services to their clients in state government. HR costs are allocated to supported agencies based on actual FTE's for FY 2016. FMR costs are allocated to supported agencies based on count of accounting transactions for FY 2016.
> Legislature appropriates money in lieu of paying rent for space occupied by the legislature and certain veterans' organizations.
> The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2016 net cost of these activities.

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

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

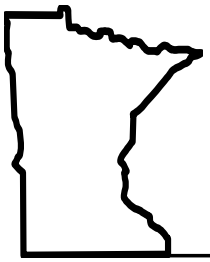
Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
First Stepdown

ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 4.1

		4.2	4.5	4.7	4.8	4.10	4.11	4.12
		Government & Citizen Services	General Support	Real Estate & Constr Services	Real Prop Enterprise System	Materials Mgmt	Central Mail	Enterprise Performance Improvement	Grants Mgmt
Total Eligible Direct Costs:		4,339,231		467,000	1,022,831	1,940,439	438,000	470,961	0
Add: Allocated Costs									
1.2	Fixed Asset Depreciation	0							
3.3	Admin Mgmt-Commissioner's Office	35,787	35,787						
3.4	Admin Mgmt-Human Resources	27,597	27,597						
3.5	Admin Mgmt-Financial Mgmt & Rptg	11,463	11,463						
Sum of Allocated Costs		4,414,078	74,847	467,000	1,022,831	1,940,439	438,000	470,961	0
Distribution of Allocated Costs		0	(74,847)	8,267	15,781	34,278	7,743	6,529	2,248
Total Allocated Costs		4,414,078	0	475,267	1,038,612	1,974,717	445,743	477,490	2,248
Less: Disallowed Costs		0							
Net Allocable Costs		4,414,078	0	475,267	1,038,612	1,974,717	445,743	477,490	2,248



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 6.0

MN.IT SERVICES

MN.IT Services is the State of Minnesota's Information Technology (IT) Agency. MN.IT Services provides a full range of services for the State of Minnesota's executive branch agencies, boards, councils and commissions including a subset of those services for other state government entities and education institutions. MN.IT Services sets IT strategy, direction, policies and standards for the State. The agency builds, maintains and secures the State's IT infrastructre and thousands of applications that support the State's online services for Minnesota's citizens.
MN.IT Services general fund costs benefit all state agencies and allowable costs are apportioned to each agency based on their actual FY 2016 IT spend.

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

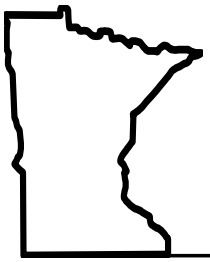
Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
First Stepdown

Minnesota Information Technology

Schedule No. 6.1

		6.2	6.3	6.4	6.5
		Minnesota Information Technology	General Support	IT Spend	Enterprise IT Security	Other Non-Allocable
Total Eligible Direct Costs:		2,051,035	1,548,813	0	502,222	0
	Add: Allocated Costs					
1.2	Fixed Asset Depreciation	392,819	272,571	0	120,248	0
4.2	Admin - Government & Citizen Services	0				
4.8	Materials Management	872	872			
4.11	Office of Enterprise Continuous Improvement	0				
Sum of Allocated Costs		2,444,726	1,822,256	0	622,470	0
	Distribution of Allocated Costs	0	(1,822,256)	0	1,822,256	0
Total Allocated Costs		2,444,726	0	0	2,444,726	0
	Less: Disallowed Costs	0				
Net Allocable Costs		2,444,726	0	0	2,444,726	0



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 8.0

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

Fiscal Management and Administration includes the costs of the Office of the Commissioner of Minnesota Management & Budget (which includes internal controls and accountability, personnel, accounting services, and cash management) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2016, 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 2016 net cost of these activities.

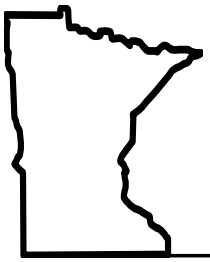
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
First Stepdown

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

Schedule No. 8.1		8.2	8.3	9.3	10.3	10.4	10.5	11.3	11.4	11.5	11.6	12.2	12.4	12.5	12.6	12.7	12.8	12.9	13.3
	MMB	Minnesota Management & Budget	Internal Control & Accountability	Debt Management	Analysis & Control (EBO's)	Budget Ops & Planning	Budget Division Non-Allocable	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 Bi	MMB OTHER Non-Allocable	Personnel Admin
Total Eligible Direct Costs:	5,704,677	4,641,527	1,063,150																
Add: Allocated Costs																			
1.2 Fixed Asset Depreciation	5,651	5,651																	
4.2 Admin - Government & Citizen Services	0																		
4.8 Materials Management	1,914	1,914																	
4.10 Central Mail	0																		
4.11 Office of Enterprise Continuous Improvement	0																		
6.3 IT Spend	0																		
6.4 Enterprise IT Security	23,928	23,928																	
Sum of Allocated Costs	5,736,170	4,673,020	1,063,150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(4,673,020)	138,466	126,413	247,076	191,591	412,302	367,508	361,428	615,301	6,670	657,525	64,435	188,848	71,627	0	0	147,051	1,076,779
Total Allocated Costs	5,736,170	0	1,201,616	126,413	247,076	191,591	412,302	367,508	361,428	615,301	6,670	657,525	64,435	188,848	71,627	0	0	147,051	1,076,779
Less: Disallowed Costs	0																		
Net Allocable Costs	5,736,170	0	1,201,616	126,413	247,076	191,591	412,302	367,508	361,428	615,301	6,670	657,525	64,435	188,848	71,627	0	0	147,051	1,076,779



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Budget

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 2016 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 2018
First Stepdown

Enterprise Communications & Planning

Schedule No. 8.3.1

			8.3	14.2	15.2	16.2	
			Enterprise Communications & Planning	General Support	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:			1,063,150	1,063,150				
	Add: Allocated Costs							
4.2		Admin - Government & Citizen Services	0					
4.8		Materials Management	0					
4.10		Central Mail	0					
4.11		Office of Enterprise Continuous Improvement	0					
8.2		Minnesota Management & Budget	138,466	138,466				
Sum of Allocated Costs			1,201,616	1,201,616	0	0	0	0
	Distribution of Allocated Costs		0	(1,201,616)	9	103	149	1,201,354
Total Allocated Costs			1,201,616	0	9	103	149	1,201,354
	Less: Disallowed Costs		0					
Net Allocable Costs			1,201,616	0	9	103	149	1,201,354

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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION

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

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

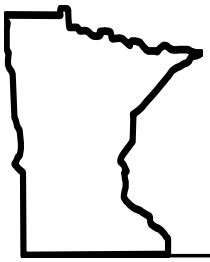
Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
First Stepdown

Debt Management Division

Schedule No. 9.1

		9.2	9.3	
		Debt Management Division	General Support	Debt Management	Consumer Activities
Total Eligible Direct Costs:		475,000	0	475,000	
	Add: Allocated Costs				
1.2	Fixed Asset Depreciation	0			
4.8	Materials Management	0			
4.11	Office of Enterprise Continuous Improvement	0			
6.2	Minnesota Information Technology	0			
6.3	IT Spend	0			
8.2	Minnesota Management & Budget	126,413		126,413	
8.3	Enterprise Communications and Planning	0			
9.2	MMB - Debt Management Division	0			
9.3	Debt Management	0			
Sum of Allocated Costs		601,413	0	601,413	0
	Distribution of Allocated Costs	0		(601,413)	601,413
Total Allocated Costs		601,413	0	0	601,413
	Less: Disallowed Costs	0			
Net Allocable Costs		601,413	0	0	601,413



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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 10.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —BUDGET DIVISION

This unit is responsible for the preparation of budget recommendations and control of the state's revenues and expenditures. A finance department representative serves as the executive budget officer of each state agency. They have responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents. They ensure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in FY 2016. 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 2016.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2016 net cost of these activities.

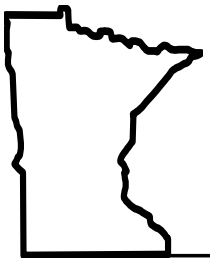
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
First Stepdown

MMB - Budget Division

Schedule No. 10.1			10.2	10.3	10.4	10.5	14.2	15.2	16.2	
		MMB - Budget Division	General Support	Analysis & Control	Budget Operations & Planning	Budget Division -Non Allocable	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:		1,900,940		1,070,690	830,250					
Add: Allocated Costs										
1.2	Fixed Asset Depreciation	205,549			205,549					
4.2	Admin - Government & Citizen Services	0								
4.8	Materials Management	0								
4.11	Office of Enterprise Continuous Improvement	0								
6.2	Minnesota Information Technology	0								
6.3	IT Spend	0								
8.2	Minnesota Management & Budget	850,969		247,076	191,591	412,302				
8.3	Enterprise Communications & Planning	0								
Sum of Allocated Costs		2,957,458	0	1,317,766	1,227,390	412,302	0	0	0	0
Distribution of Allocated Costs		0	0	0	0					
Sum of Allocated Costs		2,957,458	0	1,317,766	1,227,390	412,302	0	0	0	0
Distribution of Allocated Costs		0		(1,317,766)			10	113	164	1,317,479
Distribution of Allocated Costs		0			(1,227,390)		63	569	1,454	1,225,305
Total Allocated Costs		2,957,458	0	0	0	412,302	73	682	1,618	2,542,784
Less: Disallowed Costs		(412,302)				(412,302)				
Net Allocable Costs		2,545,156	0	0	0	0	73	682	1,618	2,542,784



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 11.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

The Accounting Division manages the state's accounting system and other related activities. The Accounting Division includes: Financial Reporting, General Accounting, Agency Support and Payroll. Financial Reporting reviews and reports on expenditures and revenues to complete the state's Comprehensive Annual Financial Report (CAFR). Financial Reporting 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 2016.

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 2016.

The cost of central payroll is allowable and has been allocated based on total FY 2016 FTE's.

Agency 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 2016.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2016 net cost of these activities.

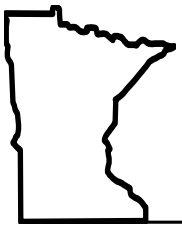
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
First Stepdown

MMB - Accounting Division

Schedule No. 11.1		11.2	11.3	11.4	11.5	11.6	11.7	14.2	15.2	16.2	
	MMB - Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Accounting Services Non-Alloc	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	5,060,000	0	1,325,281	1,398,583	2,312,414	23,722					
Add: Allocated Costs											
1.2 Fixed Asset Depreciation	0										
4.2 Admin - Government & Citizen Services	0										
4.8 Materials Management	0										
4.1 Central Mail	0										
4.11 Office of Enterprise Continuous Improvement	0										
6.2 Minnesota Information Technology	0										
6.3 IT Spend	0										
8.2 Minnesota Management & Budget	1,350,907		367,508	361,428	615,301	6,670					
8.3 Enterprise Communications & Planning	0										
Sum of Allocated Costs	6,410,907	0	1,692,789	1,760,011	2,927,715	30,392	0	0	0	0	0
Distribution of Allocated Costs	0		(1,692,789)								1,692,789
Distribution of Allocated Costs	0			(1,760,011)				13	151	219	1,759,628
Distribution of Allocated Costs	0				(2,927,715)			22	252	364	2,927,077
Distribution of Allocated Costs	0					(30,392)					30,392
Total Allocated Costs	6,410,907	0	0	0	0	0	0	35	403	583	6,409,886
Less: Disallowed Costs	0	0	0	0	0	0	0	0	0	0	0
Net Allocable Costs	6,410,907	0	0	0	0	0	0	35	403	583	6,409,886



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 12.0

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

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

> The SWIFT costs are allocated based upon accounting transactions.

> The SEMA 4 costs are allocated based upon FTE counts.

> The BPAS costs are allocated based upon user counts.

> The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2016 net cost of these activities.

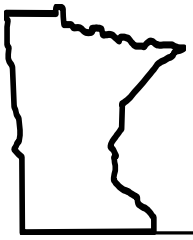
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
First Stepdown

MMB - IT Management & Administration

Schedule No. 12.1		12.2	12.4	12.5	12.6	12.7	12.8	12.9	14.2	15.2	16.2	26.2	
	MMB - 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	State Auditor	MMB	Consumer Activities
Total Eligible Direct Costs:	15,183,288	4,248,800	97,435	844,077	0	5,390,411	4,602,565	0					
Add: Allocated Costs													
1.2 Fixed Asset Depreciation	1,118,252	3,736	74,502	74,502		965,512							
4.8 Materials Management	0												
4.11 Office of Enterprise Continuous Improvement	0												
6.2 Minnesota Information Technology	0												
6.3 IT Spend	0												
8.2 Minnesota Management & Budget	1,129,486	657,525	64,435	188,848	71,627			147,051					
8.3 Enterprise Communications & Planning	0												
Sum of Allocated Costs	17,431,026	4,910,061	236,372	1,107,427	71,627	6,355,923	4,602,565	147,051	0	0	0	0	0
Distribution of Allocated Costs	0	(4,910,061)	0	0	0	0	0	0	0	0	0	4,910,061	0
Sum of Allocated Costs	17,431,026	0	236,372	1,107,427	71,627	6,355,923	4,602,565	147,051	0	0	0	4,910,061	0
Distribution of Allocated Costs	0		(236,372)						2	20	29		236,321
Distribution of Allocated Costs	0			(1,107,427)									1,107,427
Distribution of Allocated Costs	0				(71,627)				4	33	85		71,505
Distribution of Allocated Costs	0					(6,355,923)							6,355,923
Distribution of Allocated Costs	0						(4,602,565)		35	396	572		4,601,562
Total Allocated Costs	17,431,026	0	0	0	0	0	0	147,051	41	449	686	4,910,061	12,372,738
Less: Disallowed Costs	(147,051)							(147,051)					
Net Allocable Costs	17,283,975	0	0	0	0	0	0	0	41	449	686	4,910,061	12,372,738



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 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 2016.

> 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 2016 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

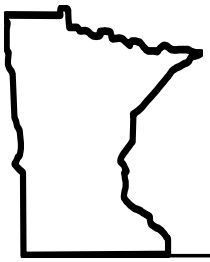
Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
First Stepdown

State HR, Benefits & Labor Relations

Schedule No. 13.1

		HR, Benefits & Labor Relations	13.2 General Support	13.3 Personnel Administration	13.5 Employee Relations Non-Alloc	Consumer Activities
Total Eligible Direct Costs:		4,592,000	0	4,592,000	0	
Add: Allocated Costs						
1.2	Fixed Asset Depreciation	946,233		946,233		
4.2	Admin - Government & Citizen Services	0				
4.8	Materials Management	0				
4.11	Office of Enterprise Continuous Improvement	0				
6.2	Minnesota Information Technology	0				
6.3	IT Spend	0				
8.2	Minnesota Management & Budget	1,076,779		1,076,779		
8.3	Enterprise Communications & Planning	0				
Sum of Allocated Costs		6,615,012	0	6,615,012	0	0
Distribution of Allocated Costs		0	0	0	0	0
Sum of Allocated Costs		6,615,012	0	6,615,012	0	0
Distribution of Allocated Costs		0		(6,615,012)		6,615,012
Total Allocated Costs		6,615,012	0	0	0	6,615,012
Less: Disallowed Costs		0				
Net Allocable Costs		6,615,012	0	0	0	6,615,012



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 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 2016.

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 2016 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

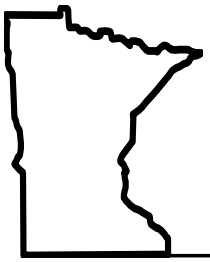
Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
First Stepdown

Mediation Services

Schedule No. 14.1

		Mediation Services	14.2 General Support	14.3 Mediation/ State Agencies	14.4 Mediation/ Representation General	Consumer Activities
Total Eligible Direct Costs:		515,987	0	515,987	0	
Add: Allocated Costs						
1.2	Fixed Asset Depreciation	0				
4.8	Materials Management	42	42			
6.4	Enterprise IT Security	84	84			
8.3	Enterprise Communications & Planning	9	9			
10.3	Analysis & Control (EBO's)	10	10			
10.4	Budget Operations & Planning	63	63			
11.4	Accounting Services	13	13			
11.5	Financial Reporting	22	22			
12.4	Accounting & Procurement Ops & Sys Support	2	2			
12.6	Budget Service - Computer Operations	4	4			
12.8	Accounting & Procurement Ops Special Billing	35	35			
Sum of Allocated Costs		516,271	284	515,987	0	0
Distribution of Allocated Costs		0	(284)	284	0	
Sum of Allocated Costs		516,271	0	516,271	0	0
Distribution of Allocated Costs		0		(516,271)		516,271
Total Allocated Costs		516,271	0	0	0	516,271
Less: Disallowed Costs		0				
Net Allocable Costs		516,271	0	0	0	516,271



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 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 2016 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 2016.

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 2016 net cost of these activities.

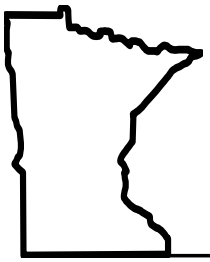
Ref.: OMB Uniform Guidance, 2 CFR part 200, Subpart 200.416
OMB Uniform Guidance, 2 CFR part 200, Appendix V

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
First Stepdown

Legislative Auditor

Schedule No. 15.1		15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13	15.14	16.2	
	Legislative Auditor	General Support	Financial Audits	Program Audits	Single Audits	Audit Comm	Financial Audit - Outdoors	Financial Audit - Art	Financial Audit - Clean Water	Financial Audit - Parks & Trails	Program Audit - Outdoors	Program Audit - Art	Program Audit - Clean Water	Program Audit - Parks & Trails	State Auditor	Consumer Activities
Total Eligible Direct Costs:	4,907,570	1,628,172	3,279,398	0	0	0	0	0	0	0	0	0	0	0		
Add: Allocated Costs																
1.2 Fixed Asset Depreciation	0	0														
4.8 Materials Management	1,249	1,249														
6.4 Enterprise IT Security	460	460														
8.3 Enterprise Communications & Planning	103	103														
10.3 Analysis & Control (EBO's)	113	113														
10.4 Budget Operations & Planning	569	569														
11.4 Accounting Services	151	151														
11.5 Financial Reporting	252	252														
12.4 Accounting & Procurement Ops & Sys Support	20	20														
12.6 Budget Service - Computer Operations	33	33														
12.8 Accounting & Procurement Ops Special Billing	396	396														
13.2 MMB - HR, Benefits & Labor Relations	0															
13.3 Personnel Administration	0															
14.2 Mediation Services	0															
14.3 State Agencies	0															
Sum of Allocated Costs	4,910,916	1,631,518	3,279,398	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,631,518)	1,074,788	0	453,847	0	42,442	41,875	0	18,566	0	0	0	0	0	0
Sum of Allocated Costs	4,910,916	0	4,354,186	0	453,847	0	42,442	41,875	0	18,566	0	0	0	0	0	0
Distribution of Allocated Costs	0		(4,354,186)													4,354,186
Distribution of Allocated Costs	0			0												0
Distribution of Allocated Costs	0				(453,847)											453,847
Distribution of Allocated Costs	0					0										0
Distribution of Allocated Costs	0						(42,442)									42,442
Distribution of Allocated Costs	0							(41,875)								41,875
Distribution of Allocated Costs	0								0							0
Distribution of Allocated Costs	0									(18,566)						18,566
Total Allocated Costs	4,910,916	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,910,916
Less: Disallowed Costs	0															
Net Allocable Costs	4,910,916	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,910,916



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 16.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

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

These audits determine whether:

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

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

Costs are allocated based on federal cash receipts during FY 2016.

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

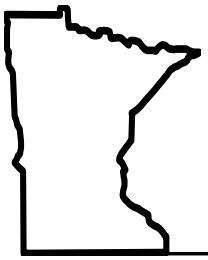
Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
First Stepdown

State Auditor

Schedule No. 16.1 | 16.2 |

		State Auditor	General Support	Consumer Activities
Total Eligible Direct Costs:		29,000	29,000	
	Add: Allocated Costs			
1.2	Fixed Asset Depreciation	12,475	12,475	
4.8	Materials Management	943	943	
6.4	Enterprise IT Security	87	87	
8.3	Enterprise Communications & Planning	149	149	
9.3	Debt Management	0		
10.3	Analysis & Control (EBO's)	164	164	
10.4	Budget Operations & Planning	1,454	1,454	
11.4	Accounting Services	219	219	
11.5	Financial Reporting	364	364	
12.4	Accounting & Procurement Ops & Sys Support	29	29	
12.6	Budget Service - Computer Operations	85	85	
12.8	Accounting & Procurement Ops Special Billing	572	572	
15.3	Financial Audits	0	0	
Sum of Allocated Costs		45,542	45,542	0
	Distribution of Allocated Costs	0	(45,542)	45,542
Total Allocated Costs		45,542	0	45,542
	Less: Disallowed Costs	0		
Net Allocable Costs		45,542	0	45,542



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Budget
DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III
EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 17.0

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

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

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

The capitalizable costs of this project are compiled and are amortized over a ten year period. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2016. All other costs are allowable and allocated through cost pool 12.4 Accounting & Procurement Operations and System Support.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
First Stepdown

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

Schedule No. 17.1 | 17

	SWIFT	General Support
Total Eligible Direct Costs:	6,864,688	6,864,688
Add: Allocated Costs		
Sum of Allocated Costs	6,864,688	6,864,688
Distribution of Allocated Costs	0	
Total Allocated Costs	6,864,688	6,864,688
Less: Disallowed Costs	0	
Net Allocable Costs	6,864,688	6,864,688

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 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.

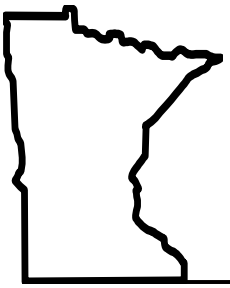
Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
Second Stepdown

Administration

Schedule No. 20.1

		Dept of Administration	General Support	Admin - Management Services	Government & Citizen Services	Consumer Activities
		20.0	21.2	22.2		
Total Eligible Direct Costs:		0				
	Add: Allocated Costs					
3.2	Admin - Management Services	0				
3.3	Commissioner's Office	0				
3.4	Human Resources	0				
3.5	Financial Management & Reporting	0				
4.2	Admin - Government & Citizen Services	0				
4.5	Real Estate & Constr Serv - Leasing	4,442	4,442			
4.7	Real Property	122,319	122,319			
4.8	Materials Management	0				
4.10.0	Central Mail	0				
4.11	Office of Enterprise Continuous Improvement	0				
6.2	Minnesota Information Technology	0				
6.3	IT Spend	0				
6.4	Enterprise IT Security	0				
8.2	Minnesota Management & Budget	0				
8.3	Enterprise Communications & Planning	0				
9.2	MMB - Debt Management Division	0				
9.3	Debt Management	6,188	6,188			
10.2	MMB - Budget Division	0				
10.3	Analysis & Control (EBO's)	138	138			
10.4	Budget Operations & Planning	1,113	1,113			
11.2	MMB - Accounting Division	0				
11.3	Central Payroll	7,193	7,193			
11.4	Accounting Services	185	185			
11.5	Financial Reporting	307	307			
11.6	Financial Reporting - Single Audit	4	4			
12.2	MMB - IT Management & Administration	0				
12.4	Accounting & Procurement Ops & Sys Support	25	25			
12.5	Personnel Operations & Sys Support	0				
12.6	Budget Service - Computer Operations	0				
12.7	Personnel Operations Special Billing	0				
12.8	Accounting & Procurement Ops Special Billing	483	483			
13.3	Personnel Administration	0				
14.3	State Agencies	0				
15.3	Financial Audits	2,431	2,431			
15.4	Program Audits	0	0			
15.8	Financial Audit - Art	0				
16.2	State Auditor	6	6			
17	SWIFT	721	721			
Sum of Allocated Costs		145,556	145,556	0	0	0
	Distribution of Allocated Costs	0	(145,556)	1,704	4,304	139,549
Total Allocated Costs		145,556	0	1,704	4,304	139,549
	Less: Disallowed Costs	0				
Net Allocable Costs		145,556	0	1,704	4,304	139,549



State of Minnesota
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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.

Exhibit C

State of Minnesota
Summary of Allocated Costs
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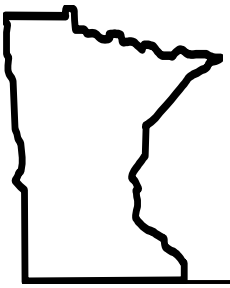
Second Stepdown

Department of Administration - Management Services

Schedule No. 21.1		21.2	21.3	21.4	21.5	21.6	22.2	
	Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Alloc	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
3.2 Admin - Management Services	0							
3.3 Commissioner's Office	218,393	218,393						
3.4 Human Resources	168,409	168,409						
3.5 Financial Management & Reporting	7,718	7,718						
4.2 Admin - Government & Citizen Services	0							
4.5 Real Estate & Constr Serv - Leasing	0							
4.7 Real Property	0							
4.8 Materials Management	863	863						
4.10 Central Mail	81			81				
4.11 Office of Enterprise Continuous Improvement	2,029	2,029						
6.2 Minnesota Information Technology	0							
6.3 IT Spend	0							
6.4 Enterprise IT Security	200	200						
8.2 Minnesota Management & Budget	0							
8.3 Enterprise Communications & Planning	126	126						
9.2 MMB - Debt Management Division	0							
9.3 Debt Management	0							
10.2 MMB - Budget Division	0							
10.3 Analysis & Control (EBO's)	0							
10.4 Budget Operations & Planning	0							
11.2 MMB - Accounting Division	0							
11.3 Central Payroll	0							
11.4 Accounting Services	0							
11.5 Financial Reporting	0							
12.2 MMB - IT Management & Administration	0							
12.4 Accounting & Procurement Ops & Sys Support	0							
12.5 Personnel Operations & Sys Support	4,706	4,706						
12.6 Budget Service - Computer Operations	65	65						
12.7 Personnel Operations Special Billing	27,009	27,009						
12.8 Accounting & Procurement Ops Special Billing	0	0						
13.3 Personnel Administration	28,110	28,110						
14.3 State Agencies	2,194	2,194						
15.3 Financial Audits	0							
16.2 State Auditor	0							
17 SWIFT	0							
20 Department of Administration	1,704	1,704						
Sum of Allocated Costs	461,607	461,525	0	81	0	0	0	0
Distribution of Allocated Costs	0	(461,525)	174,496	100,050	186,979	0	0	0
Sum of Allocated Costs	461,607	0	174,496	100,131	186,979	0	0	0
Distribution of Allocated Costs	0		(174,496)				17,646	156,850
Distribution of Allocated Costs	0			(100,131)			10,126	90,005
Distribution of Allocated Costs	0				(186,979)		2,645	184,334
Total Allocated Costs	461,607	0	0	0	0	0	30,417	431,189
Less: Disallowed Costs	0							
Net Allocable Costs	461,607	0	0	0	0	0	30,417	431,189



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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.

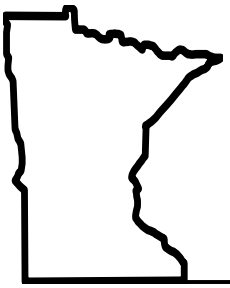
Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
Second Stepdown

Admin - Government & Citizen Services

Schedule No. 22.1

		Government & Citizen Services	22.2 General Support	22.5 Real Estate & Construction Services - Leasing	22.7 Real Property Enterprise System	22.8 Materials Management	22.10 Central Mail	22.11 Office of Enterprise Continuous Improvement	22.12 Grants Management	24.2 MnIT	26.2 MMB	32.2 Mediation Services	33.2 Legislative Auditor	34.2 State Auditor	Consumer Activities
Total Eligible Direct Costs:		0													
Add: Allocated Costs															
3.2	Admin - Management Services	0													
3.3	Commissioner's Office	0													
3.4	Human Resources	0													
3.5	Financial Management & Reporting	0													
4.2	Admin - Government & Citizen Services	0													
4.5	Real Estate & Constr Serv - Leasing	3,331	3,331												
4.7	Real Property	0													
4.8	Materials Management	943	943												
4.10	Central Mail	400				400									
4.11	Office of Enterprise Continuous Improvement	332	332												
6.2	Minnesota Information Technology	0													
6.3	IT Spend	0													
6.4	Enterprise IT Security	6,109	6,109												
8.2	Minnesota Management & Budget	0													
8.3	Enterprise Communications & Planning	187	187												
9.2	MMB - Debt Management Division	0													
9.3	Debt Management	0													
10.2	MMB - Budget Division	0													
10.3	Analysis & Control (EBO's)	205	205												
10.4	Budget Operations & Planning	982	982												
11.2	MMB - Accounting Division	0													
11.3	Central Payroll	1,179	1,179												
11.4	Accounting Services	274	274												
11.5	Financial Reporting	457	457												
12.2	MMB - IT Management & Administration	0													
12.4	Accounting & Procurement Ops & Sys Support	37	37												
12.5	Personnel Operations & Sys Support	771	771												
12.6	Budget Service - Computer Operations	57	57												
12.7	Personnel Operations Special Billing	4,426	4,426												
12.8	Accounting & Procurement Ops Special Billing	718	718												
13.3	Personnel Administration	4,606	4,606												
14.3	Mediation Services - State Agencies	359	359												
15.3	Financial Audits	4,866	4,866												
16.2	State Auditor	0													
17	SWIFT	1,070	1,070												
20	Department of Administration	4,304	4,304												
21.3	Commissioner's Office	17,646	17,646												
21.4	Human Resources	10,126	10,126												
21.5	Financial Management & Reporting	2,645	2,645												
Sum of Allocated Costs		66,030	65,632	0	0	400	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		0	(65,632)	7,249	13,838	30,058	6,790	5,725	1,971	0	0	0	0	0	0
Sum of Allocated Costs		66,030	0	7,249	13,838	30,458	6,790	5,725	1,971	0	0	0	0	0	0
Distribution of Allocated Costs		0		(7,249)											7,249
Distribution of Allocated Costs		0			(13,838)										13,838
Distribution of Allocated Costs		0				(30,458)				13	30	1	19	15	30,380
Distribution of Allocated Costs		0					(6,790)								6,790
Distribution of Allocated Costs		0						(5,725)							5,725
Distribution of Allocated Costs		0							(1,971)						1,971
Total Allocated Costs		66,030	0	0	0	0	0	0	0	13	30	1	19	15	65,953
Less: Disallowed Costs		0													
Net Allocable Costs		66,030	0	0	0	0	0	0	0	13	30	1	19	15	65,953



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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
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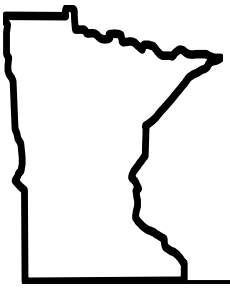
Second Stepdown

Minnesota Information Technology

Schedule No. 24.1			24.2	24.4	24.5	26.2	32.2	33.2	34.2	
		Minnesota Information Technology	General Support	Enterprise IT Security	Other Non-Allocable	Minnesota Mgmt & Budget	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:		0								
	Add: Allocated Costs									
6.3	IT Spend	0	0							
6.4	Enterprise IT Security	156	156							
8.2	Minnesota Management & Budget	0								
8.3	Enterprise Communications & Planning	128	128							
9.2	MMB - Debt Management Division	0								
9.3	Debt Management	0								
10.2	MMB - Budget Division	0								
10.3	Analysis & Control (EBO's)	140	140							
10.4	Budget Operations & Planning	870	870							
11.2	MMB - Accounting Division	0								
11.3	Central Payroll	0								
11.4	Accounting Services	187	187							
11.5	Financial Reporting	312	312							
12.2	MMB - IT Management & Administration	0								
12.4	Accounting & Procurement Ops & Sys Support	25	25							
12.5	Personnel Operations & Sys Support	0								
12.6	Budget Service - Computer Operations	51	51							
12.7	Personnel Operations Special Billing	0								
12.8	Accounting & Procurement Ops Special Billing	490	490							
15.2	Legislative Auditor	0								
15.3	Financial Audits	0								
17	SWIFT	731	731							
22.8	Materials Management	13	13							
Sum of Allocated Costs		3,103	3,104	0	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(3,104)	3,104						
Sum of Allocated Costs		3,103	0	3,104	0	0	0	0	0	0
	Distribution of Allocated Costs	0		(3,104)		30		1		3,073
Total Allocated Costs		3,103	0	0	0	30	0	1	0	3,073
	Less: Disallowed Costs	0								
Net Allocable Costs		3,103	0	0	0	30	0	1	0	3,073



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

Schedule No. 26.1			26.2	26.3	27.2	28.2	29.2	30.2	30.9	31.2
		Minnesota Management & Budget	General Support	Internal Controls & Accountability	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	Other Non-Allocable	State HR, Benefits & Labor Rel
Total Eligible Direct Costs:		0								
Add: Allocated Costs										
8.3	Enterprise Communications & Planning	292	292							
10.3	Analysis & Control (EBO's)	320	320							
10.4	Budget Operations & Planning	2,270	2,270							
11.4	Accounting Services	427	427							
11.5	Financial Reporting	711	711							
12.2	MnIT @ MMB - Mgmt & Admin	4,910,061	4,910,061							
12.4	Accounting & Procurement Ops & Sys Support	57	57							
12.6	Budget Service - Computer Operations	132	132							
12.8	Accounting & Procurement Ops Special Billing	1,118	1,118							
15.3	Financial Audits	79,105	79,105							
17	SWIFT	1,667	1,667							
22.8	Materials Management	30	30							
22.10	Central Mail	0								
24.4	Enterprise IT Security	30	30							
Sum of Allocated Costs		4,996,223	4,996,223	0	0	0	0	0	0	0
Distribution of Allocated Costs		0	(4,996,223)	148,043	135,156	909,825	1,444,341	1,050,384	157,221	1,151,253
Total Allocated Costs		4,996,223	0	148,043	135,156	909,825	1,444,341	1,050,384	157,221	1,151,253
Less: Disallowed Costs		0								
Net Allocable Costs		4,996,223	0	148,043	135,156	909,825	1,444,341	1,050,384	157,221	1,151,253

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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.3

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

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

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

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State of Minnesota
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Second Stepdown

Enterprise Communications & Planning

Schedule No. 26.3.1

		26.3	32.2	33.2	34.2	
		Internal Controls & Accountability	General Support	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:		0					
	Add: Allocated Costs						
22.8	Materials Management Division	0					
26.2	Minnesota Management & Budget	148,043	148,043				
17	SWIFT	0					
Sum of Allocated Costs		148,043	148,043	0	0	0	0
	Distribution of Allocated Costs	0	(148,043)	1	13	18	148,010
Total Allocated Costs		148,043	0	1	13	18	148,010
	Less: Disallowed Costs	0					
Net Allocable Costs		148,043	0	1	13	18	148,010

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 27.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — DEBT MANAGEMENT DIVISION

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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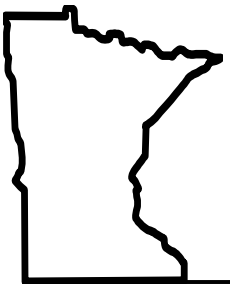
MMB - Debt Management Division

Schedule No. 27.1

			27.2	27.3	27.4	34.2	
			Debt Management Division	General Support	Debt Management	Non-Allocable	State Auditor	Consumer Activities
Total Eligible Direct Costs:			0					
	Add: Allocated Costs							
15.3		Financial Audits	0	0				
22.8		Materials Management Division	0		0			
26.2		Minnesota Management & Budget	135,156	135,156				
Sum of Allocated Costs			135,156	135,156	0	0	0	0
	Distribution of Allocated Costs		0	(135,156)	135,156	0		
Sum of Allocated Costs			135,156	0	135,156	0	0	0
	Distribution of Allocated Costs		0		(135,156)	0	0	135,156
Total Allocated Costs			135,156	0	0	0	0	135,156
	Less: Disallowed Costs		0					
Net Allocable Costs			135,156	0	0	0	0	135,156



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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.

Exhibit C

State of Minnesota
Summary of Allocated Costs
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MMB - Budget Division

Schedule No. 28.1		28.2	28.3	28.4	28.5	32.2	33.2	34.2	
	Budget Division	General Support	Analysis & Controls (EBO's)	Budget Operations & Planning	Budget Division Non-Allocable	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0								
Add: Allocated Costs									
22.8 Materials Management	0								
26.2 Minnesota Management & Budget	909,825	909,825							
Sum of Allocated Costs	909,825	909,825	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(909,825)	264,165	204,842	440,818				
Sum of Allocated Costs	909,825	0	264,165	204,842	440,818	0	0	0	0
Distribution of Allocated Costs	0		(264,165)			2	23	33	264,107
Distribution of Allocated Costs	0			(204,842)		11	95	244	204,493
Total Allocated Costs	909,825	0	0	0	440,818	13	118	277	468,600
Less: Disallowed Costs	(440,818)				(440,818)				
Net Allocable Costs	469,007	0	0	0	0	13	118	277	468,600

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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

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MMB - Accounting Division

Schedule No. 29.1		29.2	29.3	29.4	29.5	29.6	32.2	33.2	34.2	
		Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:		0									
Add: Allocated Costs											
15.3	Financial Audits	581,364	581,364								
15.5	Single Audits	15,340	15,340								
26.2	Minnesota Management & Budget	1,444,341	1,444,341								
Sum of Allocated Costs		2,041,046	2,041,046	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		0	(2,041,046)	555,257	546,071	929,639	10,078				
Sum of Allocated Costs		2,041,046	0	555,257	546,071	929,639	10,078	0	0	0	0
Distribution of Allocated Costs		0		(555,257)							555,257
Distribution of Allocated Costs		0			(546,071)			4	47	68	545,952
Distribution of Allocated Costs		0				(929,639)		7	80	116	929,437
Distribution of Allocated Costs		0					(10,078)				10,078
Total Allocated Costs		2,041,046	0	0	0	0	0	11	127	184	2,040,724
Less: Disallowed Costs		0									
Net Allocable Costs		2,041,046	0	0	0	0	0	11	127	184	2,040,724

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 30.0

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

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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MMB - IT Management & Administration

Schedule No. 30.1		30.2	30.4	30.5	30.6	30.7	30.8	30.9	32.2	33.2	34.2	
	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	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0											
Add: Allocated Costs												
15.3 Financial Audits	0											
22.8 Materials Management	0											
26.2 Minnesota Management & Budget	1,050,384	1,050,384										
Sum of Allocated Costs	1,050,384	1,050,384	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,050,384)	208,309	610,516	231,558	0	0	0	0	0	0	0
Sum of Allocated Costs	1,050,384	0	208,309	610,516	231,558	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(208,309)					2	0	18	26	208,264
Distribution of Allocated Costs	0			(610,516)								610,516
Distribution of Allocated Costs	0				(231,558)				12	108	275	231,163
Distribution of Allocated Costs	0					0						0
Distribution of Allocated Costs	0						0					0
Total Allocated Costs	1,050,384	0	0	0	0	0	0	2	12	126	301	1,049,943
Less: Disallowed Costs	(2)							(2)				
Net Allocable Costs	1,050,382	0	0	0	0	0	0	0	12	126	301	1,049,943

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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.

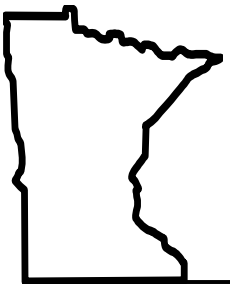
Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
Second Stepdown

State HR, Benefits & Labor Relations

Schedule No. 31.1

			31.2	31.3	
		State HR, Benefits & Labor Rel	General Support	Personnel Administration	Consumer Activities
Total Eligible Direct Costs:		0			
	Add: Allocated Costs				
15.4	Program Audits	0			
22.8	Materials Management	0			
26.2	Minnesota Management & Budget	1,151,253	1,151,253		
Sum of Allocated Costs		1,151,253	1,151,253	0	0
	Distribution of Allocated Costs	0	(1,151,253)	1,151,253	
Sum of Allocated Costs		1,151,253	0	1,151,253	0
	Distribution of Allocated Costs	0		(1,151,253)	1,151,253
Total Allocated Costs		1,151,253	0	0	1,151,253
	Less: Disallowed Costs	0			
Net Allocable Costs		1,151,253	0	0	1,151,253



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Budget
DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III
EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 32.0

DEPARTMENT OF MEDIATION SERVICES

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

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

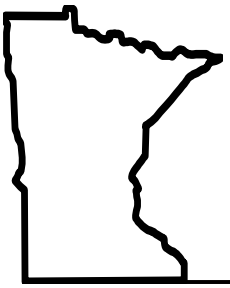
Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
Second Stepdown

Mediation Services

Schedule No. 32.1

			32.2	32.3	32.4	
		Mediation Services	General Support	Mediation/ State Agencies	Mediation / Representation General	Consumer Activities
Total Eligible Direct Costs:		0				
	Add: Allocated Costs					
17	SWIFT	52	52			
22.8	Materials Management Division	1	1			
24.4	Enterprise IT Security	0				
26.3	Enterprise Communications & Planning	1	1			
28.3	Analysis & Control (EBO's)	2	2			
28.4	Budget Operations & Planning	11	11			
29.4	Accounting Services	4	4			
29.5	Financial Reporting	7	7			
30.6	Budget Service - Computer Ops	12	12			
Sum of Allocated Costs		90	90	0	0	0
	Distribution of Allocated Costs	0	(90)	90	0	
Sum of Allocated Costs		90	0	90	0	0
	Distribution of Allocated Costs	0		(90)		90
Total Allocated Costs		90	0	0	0	90
	Less: Disallowed Costs	0			0	
Net Allocable Costs		90	0	0	0	90



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Budget
DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III
EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 33.0

OFFICE OF LEGISLATIVE AUDITOR

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

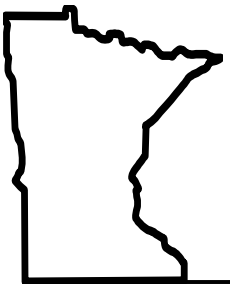
All revenues and direct-billed charges are accounted for in the initial allocation.

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
Second Stepdown

Office of the Legislative Auditor

Schedule No. 33.1		33.2	33.3	33.4	33.5	33.6	33.7	33.8	33.9	33.10	
	Office of the Legislative Auditor	General Support	Financial Audits	Program Audits	Single Audits	Audit Comm	Fin Audit - Outdoors	Fin Audit - Art	Fin Audit - Clean Water	Fin Audit - Parks & Trails	Consumer Activities
Total Eligible Direct Costs:	0										
Add: Allocated Costs											
17 SWIFT	590	590									
22.8 Materials Management	19	19									
24.4 Enterprise IT Security	1	1									
26.3 Internal Controls & Accountability	13	13									
28.3 Analysis & Control (EBO's)	23	23									
28.4 Budget Operations & Planning	95	95									
29.4 Accounting Services	47	47									
29.5 Financial Reporting	80	80									
30.4 Accounting & Procurement Ops & Sys Support	18	18									
30.6 Budget Service - Computer Operations	108	108									
30.8 Accounting & Procurement Ops Special Billing	0										
Sum of Allocated Costs	993	993	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(993)	654	0	276	0	26	25	0	11	0
Sum of Allocated Costs	993	0	654	0	276	0	26	25	0	11	0
Distribution of Allocated Costs	0		(654)								654
Distribution of Allocated Costs	0			0							0
Distribution of Allocated Costs	0				(276)						276
Distribution of Allocated Costs	0					0					0
Distribution of Allocated Costs	0						(26)				26
Distribution of Allocated Costs	0							(25)			25
Distribution of Allocated Costs	0								0		0
Distribution of Allocated Costs	0									(11)	11
Total Allocated Costs	993	0	0	0	0	0	0	0	0	0	993
Less: Disallowed Costs	0										
Net Allocable Costs	993	0	0	0	0	0	0	0	0	0	993



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Budget
DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III
EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 34.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2018
Second Stepdown

State Auditor

Schedule No. 34.1 | 34.2 |

		State Auditor	General Support	Consumer Activities
Total Eligible Direct Costs:		0		
Add: Allocated Costs				
17	SWIFT	854	854	
22.8	Materials Management	15	15	
24.4	Enterprise IT Security	0		
26.3	Enterprise Communications & Planning	18	18	
27.3	Debt Management	0	0	
28.3	Analysis & Control (EBO's)	33	33	
28.4	Budget Operations & Planning	244	244	
29.4	Accounting Services	68	68	
29.5	Financial Reporting	116	116	
30.4	Accounting & Procurement Ops & Sys Support	26	26	
30.6	Budget Service - Computer Operations	275	275	
30.8	Accounting & Procurement Ops Special Billing	0		
Sum of Allocated Costs		1,648	1,648	0
Distribution of Allocated Costs		0	(1,648)	1,648
Total Allocated Costs		1,648	0	1,648
Less: Disallowed Costs		0		
Net Allocable Costs		1,648	0	1,648

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2018 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	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services
	1.2	Fixed Asset Depreciation	2,680,979						
G02-3.0	G02-3.0	Department of Administration	0	0					
G02-3.2	G02-3.2	Admin Management Services	0	0	0				
G02-3.3	G02-3.3	Commissioner's Office	572,280	0	632,772				
G02-3.4	G02-3.4	Human Resources	441,300	0	362,810				
G02-3.5	G02-3.5	Financial Management and Reporting	818,010	0	678,041				
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0	0	0				
G02-4.2	G02-4.2	Government & Citizen Services	0	0		0.07%	0.07%	11,840	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	467,000	0					467,000
G02-4.7	G02-4.7	Real Property	1,022,831	0					891,461
G02-4.8	G02-4.8	Materials Management Division	1,940,439	0					1,936,386
G02-4.10	G02-4.10	Central Mail	438,000	0					437,422
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	470,961	0					368,840
G02-4.12	G02-4.12	Grants Management	0	0					127,000
G46-6.2	G46-6.2	Minnesota Information Technology	1,548,813	272,571					
G46-6.3	G46-6.3	IT Spend	0	0					
G46-6.4	G46-6.4	Enterprise IT Security	502,222	120,248					
G46-6.5	G46-6.5	MnIT - Non allocable	0	0					
G10-8.2	G10-8.2	Minnesota Management & Budget	4,641,527	5,651					
G10-8.3	G10-8.3	Internal Controls & Accountability	1,063,150	0					
G10-9.2	G10-9.2	Debt Management Division	0	0					
G10-9.3	G10-9.3	Debt Management	475,000	0					
G10-9.4	G10-9.4	Debt Management - Other	0	0					
G10-10.2	G10-10.2	MMB - Budget Division	0	0					
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,070,690	0					
G10-10.4	G10-10.4	Budget Operations and Planning	830,250	205,549					
G10-10.5	G10-10.5	Budget Division - Non Allocable	0	0					
G10-11.2	G10-11.2	MMB - Accounting Division	0	0					
G10-11.3	G10-11.3	Central Payroll	1,325,281	0					
G10-11.4	G10-11.4	Accounting Services	1,398,583	0					
G10-11.5	G10-11.5	Financial Reporting	2,312,414	0					
G10-11.6	G10-11.6	Financial Reporting - Single Audit	23,722	0					
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0	0					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	4,248,800	3,736					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	97,435	74,502					
G10-12.5	G10-12.5	Personnel Operations and System Support	844,077	74,502					
G10-12.6	G10-12.6	Budget Service - Computer Operations	0	0					
G10-12.7	G10-12.7	Personnel Operations Special Billing	5,390,411	965,512					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	4,602,565	0					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0	0					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0	0					
G10-13.3	G10-13.3	Personnel Administration	4,592,000	946,233					
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0	0					
G45-14.2	G45-14.2	Mediation Services	0	0					
G45-14.3	G45-14.3	Mediation Services	515,987	0					
G45-14.4	G45-14.4	Mediation/Representation	0	0					
L49-15.2	L49-15.2	Legislative Auditor	1,628,172	0					
L49-15.3	L49-15.3	Financial Audits	3,279,398	0					
L49-15.4	L49-15.4	Program Audits	0	0					
L49-15.5	L49-15.5	Single Audits	0	0					
L49-15.6	L49-15.6	Audit Comm	0	0					
L49-15.7	L49-15.7	Financial Audit- Outdoors	0	0					
L49-15.8	L49-15.8	Financial Audit- Art	0	0					
L49-15.9	L49-15.9	Financial Audit- Clean Water	0	0					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0	0					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2018 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	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services
L49-15.11	L49-15.11	Program Audit- Outdoors	0	0					
L49-15.12	L49-15.12	Program Audit- Art	0	0					
L49-15.13	L49-15.13	Program Audit- Clean Water	0	0					
L49-15.14	L49-15.14	Program Audit- Parks & Trails	0	0					
G61-16.2	G61-16.2	State Auditor	29,000	12,475					
G61-16.3	G61-16.3	State Auditor General	0	0					
17	17	SWIFT (Internally Developed Software Amortized over 10	6,864,688						
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration				0.00%	0.00%	0	
G02-3.2	G02-3.2	Admin Management Services				0.42%	0.42%	7,972	
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget							
G10-8.3	G10-8.3	Internal Controls & Accountability							
G10-9.2	G10-9.2	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - Other							
G10-10.2	G10-10.2	MMB - Budget Division							
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB - Accounting Division							
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - Single Audit							
G10-11.7	G10-11.7	Accounting Services - Non Allocable							
G10-12.2	G10-12.2	MMB I.T - Management and Administration							
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support							
G10-12.5	G10-12.5	Personnel Operations and System Support							
G10-12.6	G10-12.6	Budget Service - Computer Operations							
G10-12.7	G10-12.7	Personnel Operations Special Billing							
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing							
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable							
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations							
G10-13.3	G10-13.3	Personnel Administration							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services							
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2018 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	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services
L49-15.2	L49-15.2	Legislative Auditor							
L49-15.3	L49-15.3	Financial Audits							
L49-15.4	L49-15.4	Program Audits							
L49-15.5	L49-15.5	Single Audits							
L49-15.6	L49-15.6	Audit Comm							
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor							
G61-16.3	G61-16.3	State Auditor General							
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)							
0.0	0.0								
	99YYY	Consumer Agencies							
	G02-0002	State Archaeology				0.00%	0.00%	222	
	G02-0003	Public Broadcasting				0.00%	0.00%	474	
	G02-0005	Materials Service and Distribution						-	
	G02-0007	Information Policy Analysis				0.00%	0.00%	2,049	
	G02-0009	Real Estate and Construction Services				0.01%	0.01%	35,374	
	G02-0010	Oil Overcharge (Stripper Wells)				0.00%	0.00%	-	
	G02-0012	STAR				0.01%	0.01%	13,810	
	G02-0013	Volunteer Services							
	G02-0014	Capital Group Parking				0.04%	0.04%	49,707	
	G02-0015a	Fleet Services				0.01%	0.01%	217,643	
	G02-0016	Development Disabilities				0.02%	0.02%	13,201	
	G02-0017a	Risk Management				0.01%	0.01%	19,080	
	G02-0017b	Risk Management - Workers Compensation				0.03%	0.03%	142,894	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)				0.00%	0.00%	39	
	G02-0021a	Plant Mangement (Leases)				0.33%	0.33%	198,154	
	G02-0021b	Plant Management (Repairs)				0.01%	0.01%	4,386	
	G02-0021c	Plant Management (Materials Transfer)				0.00%	0.00%	49	
	G02-0021d	Plant Management (Energy)							
	G02-0021f	Plant Management FR & R				0.00%	0.00%	2,086	
	G02-0024	MN Bookstore				0.01%	0.01%	16,253	
	G02-0028	Office Supply Connection - Closed in FY2010				0.00%	0.00%	-	
	G02-0029a	Cooperative Purchasing (CPV)				0.03%	0.03%	4,898	
	G02-0029b	Cooperative Purchasing (MMCAP)				0.03%	0.03%	8,763	
	G02-0031	Central Mail				0.01%	0.01%	67,664	
	G02-0034	Other Non-Allocable				0.00%	0.00%	43	
	G02-0036	Demography				0.00%	0.00%	831	
	G02-0037	Mn Geospatial Information Office				0.00%	0.00%	-	
	G02-0037a	MnGeo Service Bureau				0.00%	0.00%	-	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12				0.00%	0.00%	-	
	G02-0042	Surplus Services				0.01%	0.01%	16,982	
	G02-0043	Surplus Services - Federal							
	G02-0044	RECS - Energy				0.00%	0.00%	91	
	G02-0045	SmART FMR				0.02%	0.02%	1,716	
	G02-0046	SmART HR				0.02%	0.02%	2,241	
	G02-0047	Grants Recovery				0.00%	0.00%	-	
	G02-0048	Arts & Cultural Heritage				0.00%	0.00%	3,708	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2018 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	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services
	G02-0049	Materials Management				0.00%	0.00%	2,729	
	B04	AGRICULTURE DEPT							
	B11	COSMETOLOGIST EXAMINERS BOARD							
	B13	COMMERCE DEPT							
	B14	ANIMAL HEALTH BOARD							
	B15	BARBER EXAMINERS BOARD							
	B20	EXPLORE MINNESOTA TOURISM							
	B22	EMPLOYMENT & ECONOMIC DEVELPMT							
	B24	PUBLIC FACILITIES AUTHORITY							
	B25	SCIENCE & TECHNOLOGY AUTHORITY							
	B34	HOUSING FINANCE AGENCY							
	B41	WORKERS COMP COURT OF APPEALS							
	B42	LABOR AND INDUSTRY DEPT							
	B43	IRON RANGE RESOURCES							
	B7E	ARCHITECTURE, ENGINEERING BD							
	B7G	COMBATIVE SPORTS COMMISSION							
	B7P	ACCOUNTANCY BOARD							
	B7S	PRIVATE DETECTIVES BOARD							
	B82	PUBLIC UTILITIES COMM							
	B9D	AMATEUR SPORTS COMM							
	B9V	AGRICULTURE UTILIZATION RESRCH							
	E25	CENTER FOR ARTS EDUCATION							
	E26	MN STATE COLLEGES/UNIVERSITIES							
	E37	EDUCATION DEPARTMENT							
	E39	BOARD OF TEACHING							
	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							
	G03	LOTTERY							
	G05	RACING COMMISSION							
	G06	ATTORNEY GENERAL							
	G09	GAMBLING CONTROL BOARD							
	G10	MINNESOTA MANAGEMENT & BUDGET							
	G17	HUMAN RIGHTS DEPT							
	G19	INDIAN AFFAIRS COUNCIL							
	G38	INVESTMENT BOARD							
	G39	GOVERNORS OFFICE							
	G45	MEDIATION SERVICES DEPT							
	G46	MN.IT							
	G53	SECRETARY OF STATE							
	G61	OFFICE OF THE STATE AUDITOR							
	G62	MINN STATE RETIREMENT SYSTEM							
	G63	PUBLIC EMPLOYEES RETIRE ASSOC							
	G67	REVENUE DEPT							
	G69	TEACHERS RETIREMENT ASSOC							
	G90	REVENUE INTERGOVT PAYMENTS							
	G92	OMBUDSPERSON FOR FAMILIES							
	G96	UNIFORM LAWS COMMISSION							
	G9J	CAMPAIGN FINANCE BOARD							

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2018 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	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services
	G9K	ADMINISTRATIVE HEARINGS							
	G9L	BLACK MINNESOTANS COUNCIL							
	G9M	CHICANO LATINO AFFAIRS COUNCIL							
	G9N	ASIAN-PACIFIC COUNCIL							
	G9Q	MMB DEBT SERVICE							
	G9R	MMB NON-OPERATING							
	G9X	CAPITOL AREA ARCHITECT							
	G9Y	DISABILITY COUNCIL							
	GPR	PAYROLL CLEARING							
	H12	HEALTH DEPT							
	H55	HUMAN SERVICES DEPT							
	H55b	HUMAN SERVICES SOS							
	H55c	HUMAN SERVICES MSOP							
	H60	MMB - MnSURE							
	H75	VETERANS AFFAIRS DEPT							
	H7B	MEDICAL PRACTICE BOARD							
	H7C	NURSING BOARD							
	H7D	PHARMACY BOARD							
	H7F	DENTISTRY BOARD							
	H7H	CHIROPRACTIC EXAMINERS BOARD							
	H7J	OPTOMETRY BOARD							
	H7K	NURSING HOME ADMIN BOARD							
	H7L	SOCIAL WORK BOARD							
	H7M	MARRIAGE & FAMILY THERAPY BD							
	H7Q	PODIATRIC MEDICINE							
	H7R	VETERINARY MEDICINE BOARD							
	H7S	EMERGENCY MEDICAL SERVICES BD							
	H7U	DIETETICS & NUTRITION PRACTICE							
	H7V	PSYCHOLOGY BOARD							
	H7W	PHYSICAL THERAPY BOARD							
	H7X	BEHAVIORAL HEALTH & THERAPY BD							
	H9G	OMBUDSMAN MH/DD							
	J33	TRIAL COURTS							
	J50	GUARDIAN AD LITEM BOARD							
	J52	PUBLIC DEFENSE BOARD							
	J58	COURT OF APPEALS							
	J65	SUPREME COURT							
	J68	TAX COURT							
	J70	JUDICIAL STANDARDS BOARD							
	L10	LEGISLATURE							
	L49	LEGISLATIVE AUDITOR							
	P01	MILITARY AFFAIRS DEPT							
	P07	PUBLIC SAFETY DEPT							
	P78	CORRECTIONS DEPT							
	P7T	PEACE OFFICERS BOARD (POST)							
	P9E	SENTENCING GUIDELINES COMM							
	R28	MINN CONSERVATION CORPS							
	R29	NATURAL RESOURCES DEPT							
	R32	POLLUTION CONTROL AGENCY							
	R9P	WATER & SOIL RESOURCES BOARD							
	T79	TRANSPORTATION DEPT							
	T9B	METROPOLITAN COUNCIL/TRANSPORT							
		OTHER							
		Total	56,135,985	2,680,979	1,673,623	1.11%	1.11%	844,899	4,228,109

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2018 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	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services
		Source	56,135,985	**2,680,979**	**1,673,623**	**1.11%**	**1.11%**	**844,899**	**4,228,109**
		Difference (Total - Source)	0	0	0	0.00%	0.00%	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			4.5	4.7	4.8	4.10	4.11	4.12
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	185		0.00%	-
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	406		0.00%	-
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-		0.00%	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-		0.00%	-
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-		0.00%	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-		0.00%	-
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-		0.00%	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		0.00%	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-		0.00%	-
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services	-	-	9		0.00%	-
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor	-	-	265		0.00%	-
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			4.5	4.7	4.8	4.10	4.11	4.12
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor	-	-	200		0.00%	-
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	4	3,986,733	-	-	0.00%	-
G02-3.2	G02-3.2	Admin Management Services	-	-	183	-	0.42%	-
G02-3.3	G02-3.3	Commissioner's Office				3		
G02-3.4	G02-3.4	Human Resources				1,485		
G02-3.5	G02-3.5	Financial Management and Reporting				-		
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				-		
G02-4.2	G02-4.2	Government & Citizen Services	3	-	200	-	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	Materials Management Division				7,304		
G02-4.10	G02-4.10	Central Mail				-		
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				-		
G02-4.12	G02-4.12	Grants Management				-		
G46-6.2	G46-6.2	Minnesota Information Technology				-		
G46-6.3	G46-6.3	IT Spend				-		
G46-6.4	G46-6.4	Enterprise IT Security				-		
G46-6.5	G46-6.5	MnIT - Non allocable				-		
G10-8.2	G10-8.2	Minnesota Management & Budget				-		
G10-8.3	G10-8.3	Internal Controls & Accountability				-		
G10-9.2	G10-9.2	Debt Management Division				-		
G10-9.3	G10-9.3	Debt Management				-		
G10-9.4	G10-9.4	Debt Management - Other				-		
G10-10.2	G10-10.2	MMB - Budget Division				-		
G10-10.3	G10-10.3	Analysis & Control (EBO's)				-		
G10-10.4	G10-10.4	Budget Operations and Planning				-		
G10-10.5	G10-10.5	Budget Division - Non Allocable				-		
G10-11.2	G10-11.2	MMB - Accounting Division				-		
G10-11.3	G10-11.3	Central Payroll				-		
G10-11.4	G10-11.4	Accounting Services				-		
G10-11.5	G10-11.5	Financial Reporting				-		
G10-11.6	G10-11.6	Financial Reporting - Single Audit				-		
G10-11.7	G10-11.7	Accounting Services - Non Allocable				-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration				-		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo				-		
G10-12.5	G10-12.5	Personnel Operations and System Support				-		
G10-12.6	G10-12.6	Budget Service - Computer Operations				-		
G10-12.7	G10-12.7	Personnel Operations Special Billing				-		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing				-		
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable				-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				-		
G10-13.3	G10-13.3	Personnel Administration				-		
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-		
G45-14.2	G45-14.2	Mediation Services				-		
G45-14.3	G45-14.3	Mediation Services				-		
G45-14.4	G45-14.4	Mediation/Representation				-		

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
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Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.2	L49-15.2	Legislative Auditor				-		
L49-15.3	L49-15.3	Financial Audits				-		
L49-15.4	L49-15.4	Program Audits				-		
L49-15.5	L49-15.5	Single Audits				-		
L49-15.6	L49-15.6	Audit Comm				-		
L49-15.7	L49-15.7	Financial Audit- Outdoors				-		
L49-15.8	L49-15.8	Financial Audit- Art				-		
L49-15.9	L49-15.9	Financial Audit- Clean Water				-		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				-		
L49-15.11	L49-15.11	Program Audit- Outdoors				-		
L49-15.12	L49-15.12	Program Audit- Art				-		
L49-15.13	L49-15.13	Program Audit- Clean Water				-		
L49-15.14	L49-15.14	Program Audit- Parks & Trails				-		
G61-16.2	G61-16.2	State Auditor				-		
G61-16.3	G61-16.3	State Auditor General				-		
17.0	17	SWIFT (Internally Developed Software Amortized over 10				-		
0.0	0.0					-		
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	-	-	1	-	0.00%	
	G02-0003	Public Broadcasting	12	-	90	-	0.00%	3,176,946
	G02-0005	Materials Service and Distribution	-			-		-
	G02-0007	Information Policy Analysis	-	-	7	-	0.00%	-
	G02-0009	Real Estate and Construction Services	-	-	636	2,293.00	0.01%	1,303,268
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	0.00%	-
	G02-0012	STAR	-	-	181	23.00	0.01%	-
	G02-0013	Volunteer Services	-			-		-
	G02-0014	Capital Group Parking	-	-	274	5,214.00	0.04%	-
	G02-0015a	Fleet Services	-	46,395	672	2,020.00	0.01%	-
	G02-0016	Development Disabilities	-	-	159	12,648.00	0.02%	458,096
	G02-0017a	Risk Management	-	-	82	1,996.00	0.01%	-
	G02-0017b	Risk Management - Workers Compensation	-	-	106	28,082.00	0.03%	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	0.00%	-
	G02-0021a	Plant Mangement (Leases)	13	-	3,516	1,530.00	0.33%	-
	G02-0021b	Plant Management (Repairs)	-	-	27	-	0.01%	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	0.00%	-
	G02-0021d	Plant Management (Energy)	-			-		-
	G02-0021f	Plant Management FR & R	-	-	55	-	0.00%	-
	G02-0024	MN Bookstore	-	-	94	1,957.00	0.01%	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	0.00%	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	108	5,191.00	0.03%	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	178	5,781.00	0.03%	-
	G02-0031	Central Mail	-	-	89	-	0.01%	-
	G02-0034	Other Non-Allocable	-	1,488,597	-	-	0.00%	-
	G02-0036	Demography	-	-	9	-	0.00%	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	0.00%	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	0.00%	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	0.00%	-
	G02-0042	Surplus Services	-	-	110	-	0.01%	-
	G02-0043	Surplus Services - Federal	-		-	-		-
	G02-0044	RECS - Energy	-	-	2	-	0.00%	-
	G02-0045	SmART FMR	-	-	16	1,671.00	0.02%	-
	G02-0046	SmART HR	-	-	33	-	0.02%	-
	G02-0047	Grants Recovery	-	-	-	-	0.00%	-
	G02-0048	Arts & Cultural Heritage	-	-	85	-	0.00%	8,003,880

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			4.5	4.7	4.8	4.10	4.11	4.12
			Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	G02-0049	Materials Management	-	-	57	-	0.00%	-
	B04	AGRICULTURE DEPT	6	8,304	9,146	125,950.00	1.09%	3,338,474
	B11	COSMETOLOGIST EXAMINERS BOARD	1	-	119	11,781.00	0.03%	-
	B13	COMMERCE DEPT	11	3,216	3,685	210,454.00	0.80%	40,434,852
	B14	ANIMAL HEALTH BOARD	6	-	304	4,477.00	0.11%	-
	B15	BARBER EXAMINERS BOARD	-	-	35	4,313.00	0.00%	-
	B20	EXPLORE MINNESOTA TOURISM	1	-	683	29,453.00	0.09%	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	41	49,087	57,413	-	2.69%	209,858,585
	B24	PUBLIC FACILITIES AUTHORITY	-	-	426	-	0.02%	52,592,580
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	4	-	1,804	22,082.00	0.48%	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	26	1,273.00	0.02%	-
	B42	LABOR AND INDUSTRY DEPT	3	-	4,280	170,193.00	0.71%	1,253,312
	B43	IRON RANGE RESOURCES	-	303,306	1,420	-	0.14%	37,518,629
	B7E	ARCHITECTURE, ENGINEERING BD	3	-	116	23,265.00	0.01%	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	0.00%	-
	B7P	ACCOUNTANCY BOARD	-	-	91	15,448.00	0.01%	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	12	-	0.00%	-
	B82	PUBLIC UTILITIES COMM	-	-	218	2,295.00	0.28%	-
	B9D	AMATEUR SPORTS COMM	-	809,439	1	-	0.00%	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-	0.00%	-
	E25	CENTER FOR ARTS EDUCATION	2	304,811	1,762	-	0.19%	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	13,770.00	23.37%	-
	E37	EDUCATION DEPARTMENT	-	-	4,150	49,802.00	0.70%	91,399,116
	E39	BOARD OF TEACHING	-	-	-	-	0.00%	-
	E40	HISTORICAL SOCIETY	-	1,131,818	23	-	0.00%	-
	E44	MINNESOTA STATE ACADEMIES	-	426,425	2,127	-	0.36%	-
	E50	ARTS BOARD	3	-	1,705	1,677.00	0.04%	32,730,656
	E60	OFFICE OF HIGHER EDUCATION	1	-	1,118	53,459.00	0.13%	9,418,278
	E77	ZOOLOGICAL BOARD	-	647,675	3,159	-	0.49%	-
	E81	UNIVERSITY OF MINNESOTA	-	-	36	-	0.00%	-
	E95	HUMANITIES COMMISSION	-	-	13	-	0.00%	-
	E97	SCIENCE MUSEUM	-	-	7	-	0.00%	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0.00%	-
	G03	LOTTERY	10	-	-	2,048.00	0.24%	-
	G05	RACING COMMISSION	-	-	309	-	0.06%	3,075
	G06	ATTORNEY GENERAL	3	-	1,630	80,292.00	0.50%	-
	G09	GAMBLING CONTROL BOARD	3	-	97	1,684.00	0.05%	-
	G10	MINNESOTA MANAGEMENT & BUDGET	2	-	587	136,976.00	0.38%	-
	G17	HUMAN RIGHTS DEPT	2	-	183	19,723.00	0.07%	-
	G19	INDIAN AFFAIRS COUNCIL	1	-	106	95.00	0.01%	340,455
	G38	INVESTMENT BOARD	2	-	195	2,148.00	0.04%	-
	G39	GOVERNORS OFFICE	-	-	112	3,346.00	0.09%	-
	G45	MEDIATION SERVICES DEPT	-	-	72	4,789.00	0.02%	-
	G46	MN.IT	-	-	13,078	727.00	3.83%	-
	G53	SECRETARY OF STATE	1	-	841	37,744.00	0.15%	-
	G61	OFFICE OF THE STATE AUDITOR	3	-	218	3,266.00	0.16%	-
	G62	MINN STATE RETIREMENT SYSTEM	1	145,147	188	255,353.00	0.18%	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	191	416,122.00	0.13%	-
	G67	REVENUE DEPT	11	-	1,920	1,734,670.00	2.09%	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	454	85,609.00	0.12%	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	0.00%	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	33	94.00	0.01%	-
	G96	UNIFORM LAWS COMMISSION	-	-	1	-	0.00%	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	58	7,547.00	0.01%	-

Statewide Cost Allocation Plan
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			Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
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Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	G9K	ADMINISTRATIVE HEARINGS	2	-	439	96,557.00	0.11%	-
	G9L	BLACK MINNESOTANS COUNCIL	7	-	63	116.00	0.00%	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2	-	31	274.00	0.01%	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	53	561.00	0.00%	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	0.00%	-
	G9R	MMB NON-OPERATING	-	-	28	-	0.00%	-
	G9X	CAPITOL AREA ARCHITECT	-	-	26	117.00	0.00%	-
	G9Y	DISABILITY COUNCIL	1	-	162	1,150.00	0.02%	-
	GPR	PAYROLL CLEARING	-	-	-	-	0.00%	-
	H12	HEALTH DEPT	11	-	14,859	453,793.00	2.79%	204,619,590
	H55	HUMAN SERVICES DEPT	84	3,356,815	9,917	764,732.00	7.19%	138,333,450
	H55b	HUMAN SERVICES SOS	-	-	6,366	-	3.10%	-
	H55c	HUMAN SERVICES MSOP	-	-	652	-	0.64%	-
	H60	MMB - MnSURE	5		227	174,920.00	0.29%	4,444,686
	H75	VETERANS AFFAIRS DEPT	2	977,102	8,565	8,326.00	2.37%	1,547,818
	H7B	MEDICAL PRACTICE BOARD	-	-	151	41,316.00	0.03%	-
	H7C	NURSING BOARD	-	-	135	48,962.00	0.04%	-
	H7D	PHARMACY BOARD	-	-	190	34,611.00	0.03%	-
	H7F	DENTISTRY BOARD	-	-	145	17,161.00	0.02%	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	48	5,464.00	0.01%	-
	H7J	OPTOMETRY BOARD	-	-	47	1,446.00	0.00%	-
	H7K	NURSING HOME ADMIN BOARD	-	-	135	2,041.00	0.01%	-
	H7L	SOCIAL WORK BOARD	-	-	111	14,443.00	0.02%	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	57	3,079.00	0.00%	-
	H7Q	PODIATRIC MEDICINE	-	-	41	303.00	0.00%	-
	H7R	VETERINARY MEDICINE BOARD	-	-	29	2,933.00	0.00%	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	139	5,880.00	0.02%	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	32	2,358.00	0.00%	-
	H7V	PSYCHOLOGY BOARD	-	-	106	6,367.00	0.02%	-
	H7W	PHYSICAL THERAPY BOARD	-	-	111	10,875.00	0.01%	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	60	4,926.00	0.01%	-
	H9G	OMBUDSMAN MH/DD	2	-	66	945.00	0.03%	-
	J33	TRIAL COURTS	-	-	4,747	25,429.00	3.48%	-
	J50	GUARDIAN AD LITEM BOARD	-	-	261	130.00	0.38%	-
	J52	PUBLIC DEFENSE BOARD	-	-	934	-	1.00%	-
	J58	COURT OF APPEALS	-	-	93	6,558.00	0.13%	-
	J65	SUPREME COURT	-	-	2,223	32,875.00	0.62%	933,763
	J68	TAX COURT	-	-	45	2,601.00	0.01%	-
	J70	JUDICIAL STANDARDS BOARD	1	-	38	-	0.00%	-
	L10	LEGISLATURE	3	-	2	25,818.00	0.14%	-
	L49	LEGISLATIVE AUDITOR	-	-	-	481.00	0.08%	-
	P01	MILITARY AFFAIRS DEPT	1	4,749,903	17,089	109.00	0.57%	-
	P07	PUBLIC SAFETY DEPT	23	20,360	15,091	2,233,534.00	3.49%	98,534,674
	P78	CORRECTIONS DEPT	38	5,980,225	29,803	22,295.00	7.17%	8,926,963
	P7T	PEACE OFFICERS BOARD (POST)	1	-	53	5,376.00	0.01%	146,990
	P9E	SENTENCING GUIDELINES COMM	-	-	24	576.00	0.01%	-
	R28	MINN CONSERVATION CORPS	-	-	12	-	0.00%	-
	R29	NATURAL RESOURCES DEPT	69	2,939,118	53,985	297,771.00	9.62%	97,230,370
	R32	POLLUTION CONTROL AGENCY	6	25,198	3,709	59,460.00	1.77%	25,632,047
	R9P	WATER & SOIL RESOURCES BOARD	8	-	2,472	2,749.00	0.28%	49,461,117
	T79	TRANSPORTATION DEPT	7	6,451,790	122,906	90,831.00	13.42%	109,206,360
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	57	2,432.00	0.00%	-
		OTHER	2	-	136	26,814	0.00%	-
		Total	428	33,851,464	418,859	8,148,618	100.00%	1,230,848,030

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Schedule No.	DP#	Name	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			4.5	4.7	4.8	4.10	4.11	4.12
			Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
		Source	**428**	**33,851,464**	**418,859**	**8,148,618**	**100.00%**	**1,230,848,030**
		Difference (Total - Source)	0	0	0	0	0.00%	0

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			6.2	6.3	6.4	8.2	8.3	9.2
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	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						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend	-	-	-			
G46-6.4	G46-6.4	Enterprise IT Security	352,233	-	-			
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-			
G10-8.2	G10-8.2	Minnesota Management & Budget		3,477,951	3,477,951			
G10-8.3	G10-8.3	Internal Controls & Accountability		-	-	492,454		
G10-9.2	G10-9.2	Debt Management Division		-	-	-	-	
G10-9.3	G10-9.3	Debt Management				449,588		449,588
G10-9.4	G10-9.4	Debt Management - Other				-	-	-
G10-10.2	G10-10.2	MMB - Budget Division		-	-	-	-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)				878,727	-	
G10-10.4	G10-10.4	Budget Operations and Planning				681,395		
G10-10.5	G10-10.5	Budget Division - Non Allocable				1,466,352		
G10-11.2	G10-11.2	MMB - Accounting Division		-	-	-	-	
G10-11.3	G10-11.3	Central Payroll				1,307,044		
G10-11.4	G10-11.4	Accounting Services				1,285,421		
G10-11.5	G10-11.5	Financial Reporting				2,188,318		
G10-11.6	G10-11.6	Financial Reporting - Single Audit				23,722		
G10-11.7	G10-11.7	Accounting Services - Non Allocable				-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	2,338,489	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo				229,164		
G10-12.5	G10-12.5	Personnel Operations and System Support				671,638		
G10-12.6	G10-12.6	Budget Service - Computer Operations				254,741		
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		-	-	522,986	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-	-	-	-	
G10-13.3	G10-13.3	Personnel Administration				3,829,566		
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-		
G45-14.2	G45-14.2	Mediation Services		12,157	12,157		574	
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor		66,795	66,795		6,526	
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

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			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			6.2	6.3	6.4	8.2	8.3	9.2
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor		12,709	12,709		9,442	
G61-16.3	G61-16.3	State Auditor General					-	
17	17	SWIFT (Internally Developed Software Amortized over 10					-	
							-	
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration		-	-		-	
G02-3.2	G02-3.2	Admin Management Services		29,048	29,048		7,972	
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services		887,904	887,904		11,840	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology		22,627	22,627		8,087	
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget					18,443	
G10-8.3	G10-8.3	Internal Controls & Accountability					-	
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						

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Schedule No.	DP#	Name	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4	Net Administrative Expenditures by Division 8.2	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3	Net Administrative Expenditures by Division 9.2
			Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology		-	-		222	
	G02-0003	Public Broadcasting		-	-		474	
	G02-0005	Materials Service and Distribution		-	-		-	
	G02-0007	Information Policy Analysis		-	-		2,049	
	G02-0009	Real Estate and Construction Services		384,887	384,887		35,374	
	G02-0010	Oil Overcharge (Stripper Wells)		-	-		-	
	G02-0012	STAR		24,207	24,207		13,810	
	G02-0013	Volunteer Services		-	-			
	G02-0014	Capital Group Parking		128,296	128,296		49,707	
	G02-0015a	Fleet Services		496,722	496,722		217,643	
	G02-0016	Development Disabilities		177,193	177,193		13,201	
	G02-0017a	Risk Management		223,670	223,670		19,080	
	G02-0017b	Risk Management - Workers Compensation		220,281	220,281		142,894	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		-	-		39	
	G02-0021a	Plant Mangement (Leases)		808,989	808,989		198,154	
	G02-0021b	Plant Management (Repairs)		-	-		4,386	
	G02-0021c	Plant Management (Materials Transfer)		-	-		49	
	G02-0021d	Plant Management (Energy)		-	-			
	G02-0021f	Plant Management FR & R		-	-		2,086	
	G02-0024	MN Bookstore		25,175	25,175		16,253	
	G02-0028	Office Supply Connection - Closed in FY2010		-	-		-	
	G02-0029a	Cooperative Purchasing (CPV)		162,185	162,185		4,898	
	G02-0029b	Cooperative Purchasing (MMCAP)		896,617	896,617		8,763	
	G02-0031	Central Mail		124,907	124,907		67,664	
	G02-0034	Other Non-Allocable		-	-		43	
	G02-0036	Demography		-	-		831	
	G02-0037	Mn Geospatial Information Office		-	-		-	
	G02-0037a	MnGeo Service Bureau		-	-		-	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12		-	-		-	
	G02-0042	Surplus Services		209,630	209,630		16,982	
	G02-0043	Surplus Services - Federal		-	-		-	
	G02-0044	RECS - Energy		-	-		91	
	G02-0045	SmART FMR		3,389	3,389		1,716	
	G02-0046	SmART HR		484	484		2,241	
	G02-0047	Grants Recovery		-	-		-	
	G02-0048	Arts & Cultural Heritage		8,230	8,230		3,708	

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Schedule No.	DP#	Name	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4	Net Administrative Expenditures by Division 8.2	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3	Net Administrative Expenditures by Division 9.2
			Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division
	G02-0049	Materials Management		29,532	29,532		2,729	
	B04	AGRICULTURE DEPT		4,754,860	4,754,860		406,091	
	B11	COSMETOLOGIST EXAMINERS BOARD		91,196	91,196		23,071	
	B13	COMMERCE DEPT		2,758,649	2,758,649		594,503	
	B14	ANIMAL HEALTH BOARD		555,788	555,788		20,061	
	B15	BARBER EXAMINERS BOARD		7,833	7,833		5,170	
	B20	EXPLORE MINNESOTA TOURISM		438,128	438,128		27,035	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		12,679,641	12,679,641		6,063,830	
	B24	PUBLIC FACILITIES AUTHORITY		-	-		17,643	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		29	
	B34	HOUSING FINANCE AGENCY		265,880	265,880		133,887	
	B41	WORKERS COMP COURT OF APPEALS		15,052	15,052		2,484	
	B42	LABOR AND INDUSTRY DEPT		4,182,322	4,182,322		884,785	
	B43	IRON RANGE RESOURCES		165,558	165,558		56,981	
	B7E	ARCHITECTURE, ENGINEERING BD		46,394	46,394		13,847	
	B7G	COMBATIVE SPORTS COMMISSION		-	-		10	
	B7P	ACCOUNTANCY BOARD		66,272	66,272		11,273	
	B7S	PRIVATE DETECTIVES BOARD		-	-		1,195	
	B82	PUBLIC UTILITIES COMM		453,948	453,948		111,497	
	B9D	AMATEUR SPORTS COMM		36,719	36,719		1,329	
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-		21	
	E25	CENTER FOR ARTS EDUCATION		237,621	237,621		58,928	
	E26	MN STATE COLLEGES/UNIVERSITIES		5,624,557	5,624,557		9,405,652	
	E37	EDUCATION DEPARTMENT		7,917,613	7,917,613		916,071	
	E39	BOARD OF TEACHING		-	-		46	
	E40	HISTORICAL SOCIETY		167,991	167,991		1,057	
	E44	MINNESOTA STATE ACADEMIES		747,626	747,626		59,572	
	E50	ARTS BOARD		188,683	188,683		46,989	
	E60	OFFICE OF HIGHER EDUCATION		1,814,393	1,814,393		73,942	
	E77	ZOOLOGICAL BOARD		829,176	829,176		143,255	
	E81	UNIVERSITY OF MINNESOTA		704,135	704,135		5,212	
	E95	HUMANITIES COMMISSION		-	-		466	
	E97	SCIENCE MUSEUM		-	-		96	
	E9W	HIGHER ED FACILITIES AUTHORITY		4,098	4,098		203	
	G03	LOTTERY		227,148	227,148		10,117	
	G05	RACING COMMISSION		62,732	62,732		40,160	
	G06	ATTORNEY GENERAL		219,341	219,341		63,630	
	G09	GAMBLING CONTROL BOARD		55,759	55,759		7,285	
	G10	MINNESOTA MANAGEMENT & BUDGET		10,478,513	10,478,513		82,049	
	G17	HUMAN RIGHTS DEPT		289,990	289,990		9,403	
	G19	INDIAN AFFAIRS COUNCIL		11,315	11,315		5,088	
	G38	INVESTMENT BOARD		36,284	36,284		8,892	
	G39	GOVERNORS OFFICE		64,265	64,265		9,446	
	G45	MEDIATION SERVICES DEPT		77,897	77,897		3,925	
	G46	MN.IT		785,488	785,488		657,672	
	G53	SECRETARY OF STATE		300,913	300,913		55,553	
	G61	OFFICE OF THE STATE AUDITOR		40,914	40,914		9,641	
	G62	MINN STATE RETIREMENT SYSTEM		1,161,284	1,161,284		185,105	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		217,210	217,210		250,946	
	G67	REVENUE DEPT		21,766,594	21,766,594		114,450	
	G69	TEACHERS RETIREMENT ASSOC		172,572	172,572		260,668	
	G90	REVENUE INTERGOVT PAYMENTS		-	-		3,973,891	
	G92	OMBUDSPERSON FOR FAMILIES		15,656	15,656		1,961	
	G96	UNIFORM LAWS COMMISSION		-	-		133	
	G9J	CAMPAIGN FINANCE BOARD		9,903	9,903		3,745	

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4	Net Administrative Expenditures by Division 8.2	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3	Net Administrative Expenditures by Division 9.2
			Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division
	G9K	ADMINISTRATIVE HEARINGS		465,797	465,797		39,575	
	G9L	BLACK MINNESOTANS COUNCIL		5,444	5,444		3,209	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		10,234	10,234		2,414	
	G9N	ASIAN-PACIFIC COUNCIL		14,781	14,781		2,622	
	G9Q	MMB DEBT SERVICE		-	-		9,750	
	G9R	MMB NON-OPERATING		-	-		9,184,632	
	G9X	CAPITOL AREA ARCHITECT		7,359	7,359		1,744	
	G9Y	DISABILITY COUNCIL		19,024	19,024		5,264	
	GPR	PAYROLL CLEARING		-	-		-	
	H12	HEALTH DEPT		21,988,479	21,988,479		949,460	
	H55	HUMAN SERVICES DEPT		115,885,881	115,885,881		11,684,776	
	H55b	HUMAN SERVICES SOS		1,542,790	1,542,790		789,809	
	H55c	HUMAN SERVICES MSOP		341,533	341,533		87,675	
	H60	MMB - MnSURE		4,797,477	4,797,477		72,205	
	H75	VETERANS AFFAIRS DEPT		4,913,341	4,913,341		334,409	
	H7B	MEDICAL PRACTICE BOARD		349,549	349,549		23,201	
	H7C	NURSING BOARD		258,282	258,282		26,147	
	H7D	PHARMACY BOARD		300,566	300,566		18,322	
	H7F	DENTISTRY BOARD		62,131	62,131		17,679	
	H7H	CHIROPRACTIC EXAMINERS BOARD		4,813	4,813		6,602	
	H7J	OPTOMETRY BOARD		454	454		3,135	
	H7K	NURSING HOME ADMIN BOARD		441,304	441,304		8,271	
	H7L	SOCIAL WORK BOARD		128,302	128,302		18,867	
	H7M	MARRIAGE & FAMILY THERAPY BD		1,944	1,944		5,711	
	H7Q	PODIATRIC MEDICINE		679	679		3,062	
	H7R	VETERINARY MEDICINE BOARD		2,591	2,591		5,290	
	H7S	EMERGENCY MEDICAL SERVICES BD		42,401	42,401		12,543	
	H7U	DIETETICS & NUTRITION PRACTICE		797	797		3,198	
	H7V	PSYCHOLOGY BOARD		18,541	18,541		10,396	
	H7W	PHYSICAL THERAPY BOARD		9,117	9,117		10,377	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		3,641	3,641		12,509	
	H9G	OMBUDSMAN MH/DD		123,569	123,569		3,511	
	J33	TRIAL COURTS		106,314	106,314		1,718,630	
	J50	GUARDIAN AD LITEM BOARD		5,374	5,374		30,089	
	J52	PUBLIC DEFENSE BOARD		361,573	361,573		50,589	
	J58	COURT OF APPEALS		4,374	4,374		4,418	
	J65	SUPREME COURT		1,911,347	1,911,347		115,719	
	J68	TAX COURT		31,856	31,856		2,108	
	J70	JUDICIAL STANDARDS BOARD		2,929	2,929		2,450	
	L10	LEGISLATURE		6,258	6,258		33,420	
	L49	LEGISLATIVE AUDITOR		-	-		14	
	P01	MILITARY AFFAIRS DEPT		1,019,754	1,019,754		554,587	
	P07	PUBLIC SAFETY DEPT		26,831,857	26,831,857		3,432,319	
	P78	CORRECTIONS DEPT		13,864,633	13,864,633		833,059	
	P7T	PEACE OFFICERS BOARD (POST)		12,486	12,486		9,741	
	P9E	SENTENCING GUIDELINES COMM		17,347	17,347		1,719	
	R28	MINN CONSERVATION CORPS		-	-		200	
	R29	NATURAL RESOURCES DEPT		7,398,431	7,398,431		3,547,698	
	R32	POLLUTION CONTROL AGENCY		12,020,151	12,020,151		413,778	
	R9P	WATER & SOIL RESOURCES BOARD		1,064,191	1,064,191		78,251	
	T79	TRANSPORTATION DEPT		41,299,293	41,299,293		15,885,263	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		417,080	417,080		103,120	
		OTHER		8,039,032	8,039,032		29,293	
		Total	352,233	355,336,597	355,336,597	16,619,605	75,930,792	449,588

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Schedule No.	DP#	Name	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			6.2	6.3	6.4	8.2	8.3	9.2
			Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division
		Source	**352,233**	355,336,597	355,336,597	**16,619,605**	75,930,792	449,588
		Difference (Total - Source)	0	0	0	0	0	0

Statewide Cost Allocation Plan
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			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	SUM OF PERCENT
			9.3	10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division		-				
G10-10.3	G10-10.3	Analysis & Control (EBO's)		878,727				
G10-10.4	G10-10.4	Budget Operations and Planning		681,395				
G10-10.5	G10-10.5	Budget Division - Non Allocable		1,466,352				
G10-11.2	G10-11.2	MMB - Accounting Division					-	
G10-11.3	G10-11.3	Central Payroll					1,307,044	
G10-11.4	G10-11.4	Accounting Services					1,285,421	
G10-11.5	G10-11.5	Financial Reporting					2,188,318	
G10-11.6	G10-11.6	Financial Reporting - Single Audit					23,722	
G10-11.7	G10-11.7	Accounting Services - Non Allocable					-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services			574	13		0.00%
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor			6,526	117		0.00%
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

Statewide Cost Allocation Plan
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			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	SUM OF PERCENT
			9.3	10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor			9,442	299		0.00%
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	108,900,841		7,972	229		0.42%
G02-3.2	G02-3.2	Admin Management Services	-					
G02-3.3	G02-3.3	Commissioner's Office	-					
G02-3.4	G02-3.4	Human Resources	-					
G02-3.5	G02-3.5	Financial Management and Reporting	-					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-					
G02-4.2	G02-4.2	Government & Citizen Services	-		11,840	202		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	Materials Management Division	-					
G02-4.10	G02-4.10	Central Mail	-					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-					
G02-4.12	G02-4.12	Grants Management	-					
G46-6.2	G46-6.2	Minnesota Information Technology	-		8,087	179		0.00%
G46-6.3	G46-6.3	IT Spend	-					
G46-6.4	G46-6.4	Enterprise IT Security	-					
G46-6.5	G46-6.5	MnIT - Non allocable	-					
G10-8.2	G10-8.2	Minnesota Management & Budget	-		18,443	467		0.00%
G10-8.3	G10-8.3	Internal Controls & Accountability	-		-	-		0.00%
G10-9.2	G10-9.2	Debt Management Division	-		-	-		0.00%
G10-9.3	G10-9.3	Debt Management	-					
G10-9.4	G10-9.4	Debt Management - Other	-					
G10-10.2	G10-10.2	MMB - Budget Division	-		-	-		0.00%
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-					
G10-10.4	G10-10.4	Budget Operations and Planning	-					
G10-10.5	G10-10.5	Budget Division - Non Allocable	-					
G10-11.2	G10-11.2	MMB - Accounting Division	-		-	-		0.00%
G10-11.3	G10-11.3	Central Payroll	-					
G10-11.4	G10-11.4	Accounting Services	-					
G10-11.5	G10-11.5	Financial Reporting	-					
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-					
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-		-	-		0.00%
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-					
G10-12.5	G10-12.5	Personnel Operations and System Support	-					
G10-12.6	G10-12.6	Budget Service - Computer Operations	-					
G10-12.7	G10-12.7	Personnel Operations Special Billing	-					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-		-	-		0.00%
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-		-	-		0.00%
G10-13.3	G10-13.3	Personnel Administration	-					
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-					
G45-14.2	G45-14.2	Mediation Services	-					
G45-14.3	G45-14.3	Mediation Services	-					
G45-14.4	G45-14.4	Mediation/Representation	-					

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			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	SUM OF PERCENT
			9.3	10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.2	L49-15.2	Legislative Auditor	-					
L49-15.3	L49-15.3	Financial Audits	-					
L49-15.4	L49-15.4	Program Audits	-					
L49-15.5	L49-15.5	Single Audits	-					
L49-15.6	L49-15.6	Audit Comm	-					
L49-15.7	L49-15.7	Financial Audit- Outdoors	-					
L49-15.8	L49-15.8	Financial Audit- Art	-					
L49-15.9	L49-15.9	Financial Audit- Clean Water	-					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-					
L49-15.11	L49-15.11	Program Audit- Outdoors	-					
L49-15.12	L49-15.12	Program Audit- Art	-					
L49-15.13	L49-15.13	Program Audit- Clean Water	-					
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-					
G61-16.2	G61-16.2	State Auditor	-					
G61-16.3	G61-16.3	State Auditor General	-					
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-					
0.0	0.0		-					
	99YYY	Consumer Agencies	-					
	G02-0002	State Archaeology	-		222	25		0.00%
	G02-0003	Public Broadcasting	-		474	26		0.00%
	G02-0005	Materials Service and Distribution	-		-	-		
	G02-0007	Information Policy Analysis	-		2,049	64		0.00%
	G02-0009	Real Estate and Construction Services	-		35,374	314		0.01%
	G02-0010	Oil Overcharge (Stripper Wells)	-		-	-		0.00%
	G02-0012	STAR	-		13,810	61		0.01%
	G02-0013	Volunteer Services	-		-	-		
	G02-0014	Capital Group Parking	-		49,707	114		0.04%
	G02-0015a	Fleet Services	-		217,643	117		0.01%
	G02-0016	Development Disabilities	-		13,201	205		0.02%
	G02-0017a	Risk Management	-		19,080	64		0.01%
	G02-0017b	Risk Management - Workers Compensation	-		142,894	234		0.03%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-		39	6		0.00%
	G02-0021a	Plant Mangement (Leases)	-		198,154	476		0.33%
	G02-0021b	Plant Management (Repairs)	-		4,386	-		0.01%
	G02-0021c	Plant Management (Materials Transfer)	-		49	2		0.00%
	G02-0021d	Plant Management (Energy)	-		-	-		
	G02-0021f	Plant Management FR & R	-		2,086	62		0.00%
	G02-0024	MN Bookstore	-		16,253	173		0.01%
	G02-0028	Office Supply Connection - Closed in FY2010	-		-	-		0.00%
	G02-0029a	Cooperative Purchasing (CPV)	-		4,898	41		0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)	-		8,763	37		0.03%
	G02-0031	Central Mail	-		67,664	110		0.01%
	G02-0034	Other Non-Allocable	-		43	12		0.00%
	G02-0036	Demography	-		831	82		0.00%
	G02-0037	Mn Geospatial Information Office	-		-	-		0.00%
	G02-0037a	MnGeo Service Bureau	-		-	-		0.00%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-		-	-		0.00%
	G02-0042	Surplus Services	-		16,982	87		0.01%
	G02-0043	Surplus Services - Federal	-		-	-		
	G02-0044	RECS - Energy	-		91	12		0.00%
	G02-0045	SmART FMR	-		1,716	87		0.02%
	G02-0046	SmART HR	-		2,241	132		0.02%
	G02-0047	Grants Recovery	-		-	-		0.00%
	G02-0048	Arts & Cultural Heritage	-		3,708	280		0.00%

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			9.3	10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	G02-0049	Materials Management	-		2,729	59		0.00%
	B04	AGRICULTURE DEPT	73,049,000		406,091	14,467		1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD	-		23,071	149		0.03%
	B13	COMMERCE DEPT	-		594,503	2,881		0.80%
	B14	ANIMAL HEALTH BOARD	-		20,061	548		0.11%
	B15	BARBER EXAMINERS BOARD	-		5,170	100		0.00%
	B20	EXPLORE MINNESOTA TOURISM	-		27,035	844		0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-		6,063,830	6,023		2.69%
	B24	PUBLIC FACILITIES AUTHORITY	75,580,517		17,643	1,338		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		29	1		0.00%
	B34	HOUSING FINANCE AGENCY	551,008,235		133,887	1,112		0.48%
	B41	WORKERS COMP COURT OF APPEALS	-		2,484	42		0.02%
	B42	LABOR AND INDUSTRY DEPT	-		884,785	2,118		0.71%
	B43	IRON RANGE RESOURCES	-		56,981	766		0.14%
	B7E	ARCHITECTURE, ENGINEERING BD	-		13,847	32		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	-		10	3		0.00%
	B7P	ACCOUNTANCY BOARD	-		11,273	25		0.01%
	B7S	PRIVATE DETECTIVES BOARD	-		1,195	55		0.00%
	B82	PUBLIC UTILITIES COMM	-		111,497	197		0.28%
	B9D	AMATEUR SPORTS COMM	-		1,329	56		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	-		21	4		0.00%
	E25	CENTER FOR ARTS EDUCATION	-		58,928	2,285		0.19%
	E26	MN STATE COLLEGES/UNIVERSITIES	108,268,489		9,405,652	10,077		23.37%
	E37	EDUCATION DEPARTMENT	1,047,332,707		916,071	6,589		0.70%
	E39	BOARD OF TEACHING	-		46	4		0.00%
	E40	HISTORICAL SOCIETY	-		1,057	100		0.00%
	E44	MINNESOTA STATE ACADEMIES	-		59,572	1,963		0.36%
	E50	ARTS BOARD	-		46,989	431		0.04%
	E60	OFFICE OF HIGHER EDUCATION	10,000,000		73,942	1,876		0.13%
	E77	ZOOLOGICAL BOARD	-		143,255	1,118		0.49%
	E81	UNIVERSITY OF MINNESOTA	280,117,960		5,212	244		0.00%
	E95	HUMANITIES COMMISSION	-		466	43		0.00%
	E97	SCIENCE MUSEUM	-		96	17		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	-		203	6		0.00%
	G03	LOTTERY	-		10,117	220		0.24%
	G05	RACING COMMISSION	-		40,160	575		0.06%
	G06	ATTORNEY GENERAL	-		63,630	1,319		0.50%
	G09	GAMBLING CONTROL BOARD	-		7,285	170		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	24,420,000		82,049	938		0.38%
	G17	HUMAN RIGHTS DEPT	-		9,403	369		0.07%
	G19	INDIAN AFFAIRS COUNCIL	-		5,088	177		0.01%
	G38	INVESTMENT BOARD	-		8,892	51		0.04%
	G39	GOVERNORS OFFICE	-		9,446	286		0.09%
	G45	MEDIATION SERVICES DEPT	-		3,925	111		0.02%
	G46	MN.IT	14,306,430		657,672	5,323		3.83%
	G53	SECRETARY OF STATE	-		55,553	603		0.15%
	G61	OFFICE OF THE STATE AUDITOR	-		9,641	190		0.16%
	G62	MINN STATE RETIREMENT SYSTEM	4,235,000		185,105	150		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	5,621,000		250,946	192		0.13%
	G67	REVENUE DEPT	-		114,450	2,547		2.09%
	G69	TEACHERS RETIREMENT ASSOC	5,544,000		260,668	69		0.12%
	G90	REVENUE INTERGOVT PAYMENTS	-		3,973,891	1,107		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	-		1,961	69		0.01%
	G96	UNIFORM LAWS COMMISSION	-		133	9		0.00%
	G9J	CAMPAIGN FINANCE BOARD	-		3,745	226		0.01%

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	SUM OF PERCENT
			9.3	10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	G9K	ADMINISTRATIVE HEARINGS	-		39,575	195		0.11%
	G9L	BLACK MINNESOTANS COUNCIL	-		3,209	155		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-		2,414	51		0.01%
	G9N	ASIAN-PACIFIC COUNCIL	-		2,622	71		0.00%
	G9Q	MMB DEBT SERVICE	-		9,750	-		0.00%
	G9R	MMB NON-OPERATING	-		9,184,632	1,258		0.00%
	G9X	CAPITOL AREA ARCHITECT	-		1,744	60		0.00%
	G9Y	DISABILITY COUNCIL	-		5,264	233		0.02%
	GPR	PAYROLL CLEARING	-		-	-		0.00%
	H12	HEALTH DEPT	-		949,460	13,415		2.79%
	H55	HUMAN SERVICES DEPT	51,690,000		11,684,776	10,865		7.19%
	H55b	HUMAN SERVICES SOS	-		789,809	7,040		3.10%
	H55c	HUMAN SERVICES MSOP	-		87,675	2,848		0.64%
	H60	MMB - MnSURE	-		72,205	268		0.29%
	H75	VETERANS AFFAIRS DEPT	-		334,409	4,873		2.37%
	H7B	MEDICAL PRACTICE BOARD	-		23,201	200		0.03%
	H7C	NURSING BOARD	-		26,147	195		0.04%
	H7D	PHARMACY BOARD	-		18,322	305		0.03%
	H7F	DENTISTRY BOARD	-		17,679	274		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	-		6,602	142		0.01%
	H7J	OPTOMETRY BOARD	-		3,135	93		0.00%
	H7K	NURSING HOME ADMIN BOARD	-		8,271	315		0.01%
	H7L	SOCIAL WORK BOARD	-		18,867	211		0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	-		5,711	155		0.00%
	H7Q	PODIATRIC MEDICINE	-		3,062	119		0.00%
	H7R	VETERINARY MEDICINE BOARD	-		5,290	101		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	-		12,543	378		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	-		3,198	108		0.00%
	H7V	PSYCHOLOGY BOARD	-		10,396	172		0.02%
	H7W	PHYSICAL THERAPY BOARD	-		10,377	202		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-		12,509	142		0.01%
	H9G	OMBUDSMAN MH/DD	-		3,511	69		0.03%
	J33	TRIAL COURTS	-		1,718,630	8,716		3.48%
	J50	GUARDIAN AD LITEM BOARD	-		30,089	675		0.38%
	J52	PUBLIC DEFENSE BOARD	-		50,589	901		1.00%
	J58	COURT OF APPEALS	-		4,418	46		0.13%
	J65	SUPREME COURT	-		115,719	1,770		0.62%
	J68	TAX COURT	-		2,108	63		0.01%
	J70	JUDICIAL STANDARDS BOARD	-		2,450	95		0.00%
	L10	LEGISLATURE	-		33,420	604		0.14%
	L49	LEGISLATIVE AUDITOR	-		14	6		0.08%
	P01	MILITARY AFFAIRS DEPT	-		554,587	834		0.57%
	P07	PUBLIC SAFETY DEPT	95,135,000		3,432,319	27,723		3.49%
	P78	CORRECTIONS DEPT	-		833,059	16,717		7.17%
	P7T	PEACE OFFICERS BOARD (POST)	-		9,741	266		0.01%
	P9E	SENTENCING GUIDELINES COMM	-		1,719	64		0.01%
	R28	MINN CONSERVATION CORPS	-		200	52		0.00%
	R29	NATURAL RESOURCES DEPT	794,865		3,547,698	40,225		9.62%
	R32	POLLUTION CONTROL AGENCY	-		413,778	8,317		1.77%
	R9P	WATER & SOIL RESOURCES BOARD	-		78,251	3,441		0.28%
	T79	TRANSPORTATION DEPT	2,352,378,100		15,885,263	21,232		13.42%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-		103,120	118		0.00%
		OTHER	5,775,763,500		29,293	1,476		0.00%
		Total	10,584,145,644	3,026,474	75,930,792	252,457	4,804,505	100.00%

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	SUM OF PERCENT
			9.3	10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
		Source	**10,584,145,644**	**3,026,474**	**75,930,792**	**252,457**	**4,804,505**	**100.00%**
		Difference (Total - Source)	0	0	0	0	0	0.00%

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 Personnel Operations and System Support
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services	574	574	-		574	0.00%
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor	6,526	6,526	-		6,526	0.00%
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

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Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 Personnel Operations and System Support
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor	9,442	9,442	-		9,442	0.00%
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	7,972	7,972	1,744,743		7,972	0.00%
G02-3.2	G02-3.2	Admin Management Services						0.42%
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services	11,840	11,840	-		11,840	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	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology	8,087	8,087	-		8,087	0.00%
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget	18,443	18,443	-	2,668,400	18,443	0.00%
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-		-	0.00%
G10-9.2	G10-9.2	Debt Management Division	-	-	-		-	0.00%
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-		-	0.00%
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-		-	0.00%
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-		-	0.00%
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		-	0.00%
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-		-	0.00%
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 Personnel Operations and System Support
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology	222	222	-		222	0.00%
	G02-0003	Public Broadcasting	474	474	-		474	0.00%
	G02-0005	Materials Service and Distribution	-	-			-	
	G02-0007	Information Policy Analysis	2,049	2,049	-		2,049	0.00%
	G02-0009	Real Estate and Construction Services	35,374	35,374	-		35,374	0.01%
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-		-	0.00%
	G02-0012	STAR	13,810	13,810	-		13,810	0.01%
	G02-0013	Volunteer Services	-	-			-	
	G02-0014	Capital Group Parking	49,707	49,707	-		49,707	0.04%
	G02-0015a	Fleet Services	217,643	217,643	-		217,643	0.01%
	G02-0016	Development Disabilities	13,201	13,201	-		13,201	0.02%
	G02-0017a	Risk Management	19,080	19,080	-		19,080	0.01%
	G02-0017b	Risk Management - Workers Compensation	142,894	142,894	-		142,894	0.03%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	39	39	-		39	0.00%
	G02-0021a	Plant Mangement (Leases)	198,154	198,154	-		198,154	0.33%
	G02-0021b	Plant Management (Repairs)	4,386	4,386	-		4,386	0.01%
	G02-0021c	Plant Management (Materials Transfer)	49	49	-		49	0.00%
	G02-0021d	Plant Management (Energy)	-	-			-	
	G02-0021f	Plant Management FR & R	2,086	2,086	-		2,086	0.00%
	G02-0024	MN Bookstore	16,253	16,253	-		16,253	0.01%
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-		-	0.00%
	G02-0029a	Cooperative Purchasing (CPV)	4,898	4,898	-		4,898	0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)	8,763	8,763	-		8,763	0.03%
	G02-0031	Central Mail	67,664	67,664	-		67,664	0.01%
	G02-0034	Other Non-Allocable	43	43	-		43	0.00%
	G02-0036	Demography	831	831	-		831	0.00%
	G02-0037	Mn Geospatial Information Office	-	-	-		-	0.00%
	G02-0037a	MnGeo Service Bureau	-	-	-		-	0.00%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-		-	0.00%
	G02-0042	Surplus Services	16,982	16,982	-		16,982	0.01%
	G02-0043	Surplus Services - Federal	-	-			-	
	G02-0044	RECS - Energy	91	91	-		91	0.00%
	G02-0045	SmART FMR	1,716	1,716	-		1,716	0.02%
	G02-0046	SmART HR	2,241	2,241	-		2,241	0.02%
	G02-0047	Grants Recovery	-	-	-		-	0.00%
	G02-0048	Arts & Cultural Heritage	3,708	3,708	-		3,708	0.00%

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	G02-0049	Materials Management	2,729	2,729	-		2,729	0.00%
	B04	AGRICULTURE DEPT	406,091	406,091	7,912,897		406,091	1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD	23,071	23,071	-		23,071	0.03%
	B13	COMMERCE DEPT	594,503	594,503	120,312,087		594,503	0.80%
	B14	ANIMAL HEALTH BOARD	20,061	20,061	1,043,945		20,061	0.11%
	B15	BARBER EXAMINERS BOARD	5,170	5,170	-		5,170	0.00%
	B20	EXPLORE MINNESOTA TOURISM	27,035	27,035	-		27,035	0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,063,830	6,063,830	1,006,917,411		6,063,830	2.69%
	B24	PUBLIC FACILITIES AUTHORITY	17,643	17,643	-		17,643	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	29	29	-		29	0.00%
	B34	HOUSING FINANCE AGENCY	133,887	133,887	-		133,887	0.48%
	B41	WORKERS COMP COURT OF APPEALS	2,484	2,484	-		2,484	0.02%
	B42	LABOR AND INDUSTRY DEPT	884,785	884,785	4,907,914		884,785	0.71%
	B43	IRON RANGE RESOURCES	56,981	56,981	-		56,981	0.14%
	B7E	ARCHITECTURE, ENGINEERING BD	13,847	13,847	-		13,847	0.01%
	B7G	COMBATIVE SPORTS COMMISSION	10	10	-		10	0.00%
	B7P	ACCOUNTANCY BOARD	11,273	11,273	-		11,273	0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,195	1,195	-		1,195	0.00%
	B82	PUBLIC UTILITIES COMM	111,497	111,497	-		111,497	0.28%
	B9D	AMATEUR SPORTS COMM	1,329	1,329	-		1,329	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	21	21	-		21	0.00%
	E25	CENTER FOR ARTS EDUCATION	58,928	58,928	7,324		58,928	0.19%
	E26	MN STATE COLLEGES/UNIVERSITIES	9,405,652	9,405,652	928,979,834		9,405,652	23.37%
	E37	EDUCATION DEPARTMENT	916,071	916,071	778,324,772		916,071	0.70%
	E39	BOARD OF TEACHING	46	46	-		46	0.00%
	E40	HISTORICAL SOCIETY	1,057	1,057	-		1,057	0.00%
	E44	MINNESOTA STATE ACADEMIES	59,572	59,572	-		59,572	0.36%
	E50	ARTS BOARD	46,989	46,989	707,255		46,989	0.04%
	E60	OFFICE OF HIGHER EDUCATION	73,942	73,942	-		73,942	0.13%
	E77	ZOOLOGICAL BOARD	143,255	143,255	56,057		143,255	0.49%
	E81	UNIVERSITY OF MINNESOTA	5,212	5,212	-		5,212	0.00%
	E95	HUMANITIES COMMISSION	466	466	-		466	0.00%
	E97	SCIENCE MUSEUM	96	96	-		96	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	203	203	-		203	0.00%
	G03	LOTTERY	10,117	10,117	-		10,117	0.24%
	G05	RACING COMMISSION	40,160	40,160	-		40,160	0.06%
	G06	ATTORNEY GENERAL	63,630	63,630	1,684,957		63,630	0.50%
	G09	GAMBLING CONTROL BOARD	7,285	7,285	-		7,285	0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	82,049	82,049	-		82,049	0.38%
	G17	HUMAN RIGHTS DEPT	9,403	9,403	-		9,403	0.07%
	G19	INDIAN AFFAIRS COUNCIL	5,088	5,088	-		5,088	0.01%
	G38	INVESTMENT BOARD	8,892	8,892	-		8,892	0.04%
	G39	GOVERNORS OFFICE	9,446	9,446	-		9,446	0.09%
	G45	MEDIATION SERVICES DEPT	3,925	3,925	-		3,925	0.02%
	G46	MN.IT	657,672	657,672	-		657,672	3.83%
	G53	SECRETARY OF STATE	55,553	55,553	14,475		55,553	0.15%
	G61	OFFICE OF THE STATE AUDITOR	9,641	9,641	-		9,641	0.16%
	G62	MINN STATE RETIREMENT SYSTEM	185,105	185,105	-		185,105	0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	250,946	250,946	-		250,946	0.13%
	G67	REVENUE DEPT	114,450	114,450	-		114,450	2.09%
	G69	TEACHERS RETIREMENT ASSOC	260,668	260,668	-		260,668	0.12%
	G90	REVENUE INTERGOVT PAYMENTS	3,973,891	3,973,891	-		3,973,891	0.00%
	G92	OMBUDSPERSON FOR FAMILIES	1,961	1,961	-		1,961	0.01%
	G96	UNIFORM LAWS COMMISSION	133	133	-		133	0.00%
	G9J	CAMPAIGN FINANCE BOARD	3,745	3,745	-		3,745	0.01%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 Personnel Operations and System Support
	G9K	ADMINISTRATIVE HEARINGS	39,575	39,575	-		39,575	0.11%
	G9L	BLACK MINNESOTANS COUNCIL	3,209	3,209	-		3,209	0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,414	2,414	-		2,414	0.01%
	G9N	ASIAN-PACIFIC COUNCIL	2,622	2,622	-		2,622	0.00%
	G9Q	MMB DEBT SERVICE	9,750	9,750	-		9,750	0.00%
	G9R	MMB NON-OPERATING	9,184,632	9,184,632	7,901,345		9,184,632	0.00%
	G9X	CAPITOL AREA ARCHITECT	1,744	1,744	-		1,744	0.00%
	G9Y	DISABILITY COUNCIL	5,264	5,264	-		5,264	0.02%
	GPR	PAYROLL CLEARING	-	-	-		-	0.00%
	H12	HEALTH DEPT	949,460	949,460	254,145,949		949,460	2.79%
	H55	HUMAN SERVICES DEPT	11,684,776	11,684,776	8,531,039,634		11,684,776	7.19%
	H55b	HUMAN SERVICES SOS	789,809	789,809	-		789,809	3.10%
	H55c	HUMAN SERVICES MSOP	87,675	87,675	-		87,675	0.64%
	H60	MMB - MnSURE	72,205	72,205	25,964,844		72,205	0.29%
	H75	VETERANS AFFAIRS DEPT	334,409	334,409	12,363,947		334,409	2.37%
	H7B	MEDICAL PRACTICE BOARD	23,201	23,201	-		23,201	0.03%
	H7C	NURSING BOARD	26,147	26,147	-		26,147	0.04%
	H7D	PHARMACY BOARD	18,322	18,322	34,614		18,322	0.03%
	H7F	DENTISTRY BOARD	17,679	17,679	-		17,679	0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	6,602	6,602	-		6,602	0.01%
	H7J	OPTOMETRY BOARD	3,135	3,135	-		3,135	0.00%
	H7K	NURSING HOME ADMIN BOARD	8,271	8,271	-		8,271	0.01%
	H7L	SOCIAL WORK BOARD	18,867	18,867	-		18,867	0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	5,711	5,711	-		5,711	0.00%
	H7Q	PODIATRIC MEDICINE	3,062	3,062	-		3,062	0.00%
	H7R	VETERINARY MEDICINE BOARD	5,290	5,290	-		5,290	0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	12,543	12,543	119,788		12,543	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	3,198	3,198	-		3,198	0.00%
	H7V	PSYCHOLOGY BOARD	10,396	10,396	-		10,396	0.02%
	H7W	PHYSICAL THERAPY BOARD	10,377	10,377	-		10,377	0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	12,509	12,509	-		12,509	0.01%
	H9G	OMBUDSMAN MH/DD	3,511	3,511	-		3,511	0.03%
	J33	TRIAL COURTS	1,718,630	1,718,630	2,911,825		1,718,630	3.48%
	J50	GUARDIAN AD LITEM BOARD	30,089	30,089	-		30,089	0.38%
	J52	PUBLIC DEFENSE BOARD	50,589	50,589	-		50,589	1.00%
	J58	COURT OF APPEALS	4,418	4,418	-		4,418	0.13%
	J65	SUPREME COURT	115,719	115,719	625,253		115,719	0.62%
	J68	TAX COURT	2,108	2,108	-		2,108	0.01%
	J70	JUDICIAL STANDARDS BOARD	2,450	2,450	-		2,450	0.00%
	L10	LEGISLATURE	33,420	33,420	2,632		33,420	0.14%
	L49	LEGISLATIVE AUDITOR	14	14	-		14	0.08%
	P01	MILITARY AFFAIRS DEPT	554,587	554,587	64,909,507		554,587	0.57%
	P07	PUBLIC SAFETY DEPT	3,432,319	3,432,319	91,793,813		3,432,319	3.49%
	P78	CORRECTIONS DEPT	833,059	833,059	1,792,773		833,059	7.17%
	P7T	PEACE OFFICERS BOARD (POST)	9,741	9,741	-		9,741	0.01%
	P9E	SENTENCING GUIDELINES COMM	1,719	1,719	-		1,719	0.01%
	R28	MINN CONSERVATION CORPS	200	200	-		200	0.00%
	R29	NATURAL RESOURCES DEPT	3,547,698	3,547,698	46,636,171		3,547,698	9.62%
	R32	POLLUTION CONTROL AGENCY	413,778	413,778	20,765,147		413,778	1.77%
	R9P	WATER & SOIL RESOURCES BOARD	78,251	78,251	2,782,456		78,251	0.28%
	T79	TRANSPORTATION DEPT	15,885,263	15,885,263	824,310,038		15,885,263	13.42%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	103,120	103,120	-		103,120	0.00%
		OTHER	29,293	29,293	-		29,293	0.00%
		Total	75,930,792	75,930,792	12,740,713,407	2,668,400	75,930,792	100.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			11.4	11.5	11.6	12.2	12.4	12.5
			Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
		Source	**75,930,792**	**75,930,792**	**12,740,713,407**	**2,668,400**	**75,930,792**	**100.00%**
		Difference (Total - Source)	0	0	0	0	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3	14.2	14.3
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	1.2	Fixed Asset Depreciation							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management Services							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget							
G10-8.3	G10-8.3	Internal Controls & Accountability							
G10-9.2	G10-9.2	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - Other							
G10-10.2	G10-10.2	MMB - Budget Division							
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB - Accounting Division							
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - Single Audit							
G10-11.7	G10-11.7	Accounting Services - Non Allocable							
G10-12.2	G10-12.2	MMB I.T - Management and Administration							
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo							
G10-12.5	G10-12.5	Personnel Operations and System Support							
G10-12.6	G10-12.6	Budget Service - Computer Operations							
G10-12.7	G10-12.7	Personnel Operations Special Billing							
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing							
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable							
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				-			
G10-13.3	G10-13.3	Personnel Administration				3,829,566			
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-			
G45-14.2	G45-14.2	Mediation Services	13	0.00%	574		0.00%	-	
G45-14.3	G45-14.3	Mediation Services						272,078	
G45-14.4	G45-14.4	Mediation/Representation						-	
L49-15.2	L49-15.2	Legislative Auditor	117	0.00%	6,526		0.00%		0.00%
L49-15.3	L49-15.3	Financial Audits							
L49-15.4	L49-15.4	Program Audits							
L49-15.5	L49-15.5	Single Audits							
L49-15.6	L49-15.6	Audit Comm							
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual) 12.6 Budget Service - Computer Operations	SUM OF PERCENT 12.7 Personnel Operations Special Billing	Accounting & Procurement Transactions - FY (Actual) 12.8 Accounting & Procurement Operations Special Billing	Net Administrative Expenditures by Division 13.2 State HR, Benefits & Labor Relations	SUM OF PERCENT 13.3 Personnel Administration	Net Administrative Expenditures by Division 14.2 MEDIATION SERVICES	SUM OF PERCENT 14.3 Mediation Services
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor	299	0.00%	9,442		0.00%		0.00%
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration		0.00%	7,972		0.00%		0.00%
G02-3.2	G02-3.2	Admin Management Services	229	0.42%			0.42%		0.42%
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services	202	0.07%	11,840		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	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology	179	0.00%	8,087		0.00%		0.00%
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget	467	0.00%	18,443		0.00%		0.00%
G10-8.3	G10-8.3	Internal Controls & Accountability	-	0.00%	-		0.00%		0.00%
G10-9.2	G10-9.2	Debt Management Division	-	0.00%	-		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	-	0.00%	-		0.00%		0.00%
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB - Accounting Division	-	0.00%	-		0.00%		0.00%
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - Single Audit							
G10-11.7	G10-11.7	Accounting Services - Non Allocable							
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	0.00%	-		0.00%		0.00%
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc							
G10-12.5	G10-12.5	Personnel Operations and System Support							
G10-12.6	G10-12.6	Budget Service - Computer Operations							
G10-12.7	G10-12.7	Personnel 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%		0.00%
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	0.00%	-		0.00%		0.00%
G10-13.3	G10-13.3	Personnel Administration							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services							0.00%
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3	14.2	14.3
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
L49-15.2	L49-15.2	Legislative Auditor							
L49-15.3	L49-15.3	Financial Audits							
L49-15.4	L49-15.4	Program Audits							
L49-15.5	L49-15.5	Single Audits							
L49-15.6	L49-15.6	Audit Comm							
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor							
G61-16.3	G61-16.3	State Auditor General							
17.0	17	SWIFT (Internally Developed Software Amortized over 10							
0.0	0.0								
	99YYY	Consumer Agencies							
	G02-0002	State Archaeology	25	0.00%	222		0.00%		0.00%
	G02-0003	Public Broadcasting	26	0.00%	474		0.00%		0.00%
	G02-0005	Materials Service and Distribution	-		-				
	G02-0007	Information Policy Analysis	64	0.00%	2,049		0.00%		0.00%
	G02-0009	Real Estate and Construction Services	314	0.01%	35,374		0.01%		0.01%
	G02-0010	Oil Overcharge (Stripper Wells)	-	0.00%	-		0.00%		0.00%
	G02-0012	STAR	61	0.01%	13,810		0.01%		0.01%
	G02-0013	Volunteer Services	-		-				
	G02-0014	Capital Group Parking	114	0.04%	49,707		0.04%		0.04%
	G02-0015a	Fleet Services	117	0.01%	217,643		0.01%		0.01%
	G02-0016	Development Disabilities	205	0.02%	13,201		0.02%		0.02%
	G02-0017a	Risk Management	64	0.01%	19,080		0.01%		0.01%
	G02-0017b	Risk Management - Workers Compensation	234	0.03%	142,894		0.03%		0.03%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	6	0.00%	39		0.00%		0.00%
	G02-0021a	Plant Mangement (Leases)	476	0.33%	198,154		0.33%		0.33%
	G02-0021b	Plant Management (Repairs)	-	0.01%	4,386		0.01%		0.01%
	G02-0021c	Plant Management (Materials Transfer)	2	0.00%	49		0.00%		0.00%
	G02-0021d	Plant Management (Energy)	-		-				
	G02-0021f	Plant Management FR & R	62	0.00%	2,086		0.00%		0.00%
	G02-0024	MN Bookstore	173	0.01%	16,253		0.01%		0.01%
	G02-0028	Office Supply Connection - Closed in FY2010	-	0.00%	-		0.00%		0.00%
	G02-0029a	Cooperative Purchasing (CPV)	41	0.03%	4,898		0.03%		0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)	37	0.03%	8,763		0.03%		0.03%
	G02-0031	Central Mail	110	0.01%	67,664		0.01%		0.01%
	G02-0034	Other Non-Allocable	12	0.00%	43		0.00%		0.00%
	G02-0036	Demography	82	0.00%	831		0.00%		0.00%
	G02-0037	Mn Geospatial Information Office	-	0.00%	-		0.00%		0.00%
	G02-0037a	MnGeo Service Bureau	-	0.00%	-		0.00%		0.00%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	0.00%	-		0.00%		0.00%
	G02-0042	Surplus Services	87	0.01%	16,982		0.01%		0.01%
	G02-0043	Surplus Services - Federal	-		-				
	G02-0044	RECS - Energy	12	0.00%	91		0.00%		0.00%
	G02-0045	SmART FMR	87	0.02%	1,716		0.02%		0.02%
	G02-0046	SmART HR	132	0.02%	2,241		0.02%		0.02%
	G02-0047	Grants Recovery	-	0.00%	-		0.00%		0.00%
	G02-0048	Arts & Cultural Heritage	280	0.00%	3,708		0.00%		0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3	14.2	14.3
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	G02-0049	Materials Management	59	0.00%	2,729		0.00%		0.00%
	B04	AGRICULTURE DEPT	14,467	1.09%	406,091		1.09%		1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD	149	0.03%	23,071		0.03%		0.03%
	B13	COMMERCE DEPT	2,881	0.80%	594,503		0.80%		0.80%
	B14	ANIMAL HEALTH BOARD	548	0.11%	20,061		0.11%		0.11%
	B15	BARBER EXAMINERS BOARD	100	0.00%	5,170		0.00%		0.00%
	B20	EXPLORE MINNESOTA TOURISM	844	0.09%	27,035		0.09%		0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,023	2.69%	6,063,830		2.69%		2.69%
	B24	PUBLIC FACILITIES AUTHORITY	1,338	0.02%	17,643		0.02%		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	1	0.00%	29		0.00%		0.00%
	B34	HOUSING FINANCE AGENCY	1,112	0.48%	133,887		0.48%		0.48%
	B41	WORKERS COMP COURT OF APPEALS	42	0.02%	2,484		0.02%		0.02%
	B42	LABOR AND INDUSTRY DEPT	2,118	0.71%	884,785		0.71%		0.71%
	B43	IRON RANGE RESOURCES	766	0.14%	56,981		0.14%		0.14%
	B7E	ARCHITECTURE, ENGINEERING BD	32	0.01%	13,847		0.01%		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3	0.00%	10		0.00%		0.00%
	B7P	ACCOUNTANCY BOARD	25	0.01%	11,273		0.01%		0.01%
	B7S	PRIVATE DETECTIVES BOARD	55	0.00%	1,195		0.00%		0.00%
	B82	PUBLIC UTILITIES COMM	197	0.28%	111,497		0.28%		0.28%
	B9D	AMATEUR SPORTS COMM	56	0.00%	1,329		0.00%		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	4	0.00%	21		0.00%		0.00%
	E25	CENTER FOR ARTS EDUCATION	2,285	0.19%	58,928		0.19%		0.19%
	E26	MN STATE COLLEGES/UNIVERSITIES	10,077	23.37%	9,405,652		23.37%		23.37%
	E37	EDUCATION DEPARTMENT	6,589	0.70%	916,071		0.70%		0.70%
	E39	BOARD OF TEACHING	4	0.00%	46		0.00%		0.00%
	E40	HISTORICAL SOCIETY	100	0.00%	1,057		0.00%		0.00%
	E44	MINNESOTA STATE ACADEMIES	1,963	0.36%	59,572		0.36%		0.36%
	E50	ARTS BOARD	431	0.04%	46,989		0.04%		0.04%
	E60	OFFICE OF HIGHER EDUCATION	1,876	0.13%	73,942		0.13%		0.13%
	E77	ZOOLOGICAL BOARD	1,118	0.49%	143,255		0.49%		0.49%
	E81	UNIVERSITY OF MINNESOTA	244	0.00%	5,212		0.00%		0.00%
	E95	HUMANITIES COMMISSION	43	0.00%	466		0.00%		0.00%
	E97	SCIENCE MUSEUM	17	0.00%	96		0.00%		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	6	0.00%	203		0.00%		0.00%
	G03	LOTTERY	220	0.24%	10,117		0.24%		0.24%
	G05	RACING COMMISSION	575	0.06%	40,160		0.06%		0.06%
	G06	ATTORNEY GENERAL	1,319	0.50%	63,630		0.50%		0.50%
	G09	GAMBLING CONTROL BOARD	170	0.05%	7,285		0.05%		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	938	0.38%	82,049		0.38%		0.38%
	G17	HUMAN RIGHTS DEPT	369	0.07%	9,403		0.07%		0.07%
	G19	INDIAN AFFAIRS COUNCIL	177	0.01%	5,088		0.01%		0.01%
	G38	INVESTMENT BOARD	51	0.04%	8,892		0.04%		0.04%
	G39	GOVERNORS OFFICE	286	0.09%	9,446		0.09%		0.09%
	G45	MEDIATION SERVICES DEPT	111	0.02%	3,925		0.02%		0.02%
	G46	MN.IT	5,323	3.83%	657,672		3.83%		3.83%
	G53	SECRETARY OF STATE	603	0.15%	55,553		0.15%		0.15%
	G61	OFFICE OF THE STATE AUDITOR	190	0.16%	9,641		0.16%		0.16%
	G62	MINN STATE RETIREMENT SYSTEM	150	0.18%	185,105		0.18%		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	192	0.13%	250,946		0.13%		0.13%
	G67	REVENUE DEPT	2,547	2.09%	114,450		2.09%		2.09%
	G69	TEACHERS RETIREMENT ASSOC	69	0.12%	260,668		0.12%		0.12%
	G90	REVENUE INTERGOVT PAYMENTS	1,107	0.00%	3,973,891		0.00%		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	69	0.01%	1,961		0.01%		0.01%
	G96	UNIFORM LAWS COMMISSION	9	0.00%	133		0.00%		0.00%
	G9J	CAMPAIGN FINANCE BOARD	226	0.01%	3,745		0.01%		0.01%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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	SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	G9K	ADMINISTRATIVE HEARINGS	195	0.11%	39,575		0.11%		0.11%
	G9L	BLACK MINNESOTANS COUNCIL	155	0.00%	3,209		0.00%		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	51	0.01%	2,414		0.01%		0.01%
	G9N	ASIAN-PACIFIC COUNCIL	71	0.00%	2,622		0.00%		0.00%
	G9Q	MMB DEBT SERVICE	-	0.00%	9,750		0.00%		0.00%
	G9R	MMB NON-OPERATING	1,258	0.00%	9,184,632		0.00%		0.00%
	G9X	CAPITOL AREA ARCHITECT	60	0.00%	1,744		0.00%		0.00%
	G9Y	DISABILITY COUNCIL	233	0.02%	5,264		0.02%		0.02%
	GPR	PAYROLL CLEARING	-	0.00%	-		0.00%		0.00%
	H12	HEALTH DEPT	13,415	2.79%	949,460		2.79%		2.79%
	H55	HUMAN SERVICES DEPT	10,865	7.19%	11,684,776		7.19%		7.19%
	H55b	HUMAN SERVICES SOS	7,040	3.10%	789,809		3.10%		3.10%
	H55c	HUMAN SERVICES MSOP	2,848	0.64%	87,675		0.64%		0.64%
	H60	MMB - MnSURE	268	0.29%	72,205		0.29%		0.29%
	H75	VETERANS AFFAIRS DEPT	4,873	2.37%	334,409		2.37%		2.37%
	H7B	MEDICAL PRACTICE BOARD	200	0.03%	23,201		0.03%		0.03%
	H7C	NURSING BOARD	195	0.04%	26,147		0.04%		0.04%
	H7D	PHARMACY BOARD	305	0.03%	18,322		0.03%		0.03%
	H7F	DENTISTRY BOARD	274	0.02%	17,679		0.02%		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	142	0.01%	6,602		0.01%		0.01%
	H7J	OPTOMETRY BOARD	93	0.00%	3,135		0.00%		0.00%
	H7K	NURSING HOME ADMIN BOARD	315	0.01%	8,271		0.01%		0.01%
	H7L	SOCIAL WORK BOARD	211	0.02%	18,867		0.02%		0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	155	0.00%	5,711		0.00%		0.00%
	H7Q	PODIATRIC MEDICINE	119	0.00%	3,062		0.00%		0.00%
	H7R	VETERINARY MEDICINE BOARD	101	0.00%	5,290		0.00%		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	378	0.02%	12,543		0.02%		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	108	0.00%	3,198		0.00%		0.00%
	H7V	PSYCHOLOGY BOARD	172	0.02%	10,396		0.02%		0.02%
	H7W	PHYSICAL THERAPY BOARD	202	0.01%	10,377		0.01%		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	142	0.01%	12,509		0.01%		0.01%
	H9G	OMBUDSMAN MH/DD	69	0.03%	3,511		0.03%		0.03%
	J33	TRIAL COURTS	8,716	3.48%	1,718,630		3.48%		3.48%
	J50	GUARDIAN AD LITEM BOARD	675	0.38%	30,089		0.38%		0.38%
	J52	PUBLIC DEFENSE BOARD	901	1.00%	50,589		1.00%		1.00%
	J58	COURT OF APPEALS	46	0.13%	4,418		0.13%		0.13%
	J65	SUPREME COURT	1,770	0.62%	115,719		0.62%		0.62%
	J68	TAX COURT	63	0.01%	2,108		0.01%		0.01%
	J70	JUDICIAL STANDARDS BOARD	95	0.00%	2,450		0.00%		0.00%
	L10	LEGISLATURE	604	0.14%	33,420		0.14%		0.14%
	L49	LEGISLATIVE AUDITOR	6	0.08%	14		0.08%		0.08%
	P01	MILITARY AFFAIRS DEPT	834	0.57%	554,587		0.57%		0.57%
	P07	PUBLIC SAFETY DEPT	27,723	3.49%	3,432,319		3.49%		3.49%
	P78	CORRECTIONS DEPT	16,717	7.17%	833,059		7.17%		7.17%
	P7T	PEACE OFFICERS BOARD (POST)	266	0.01%	9,741		0.01%		0.01%
	P9E	SENTENCING GUIDELINES COMM	64	0.01%	1,719		0.01%		0.01%
	R28	MINN CONSERVATION CORPS	52	0.00%	200		0.00%		0.00%
	R29	NATURAL RESOURCES DEPT	40,225	9.62%	3,547,698		9.62%		9.62%
	R32	POLLUTION CONTROL AGENCY	8,317	1.77%	413,778		1.77%		1.77%
	R9P	WATER & SOIL RESOURCES BOARD	3,441	0.28%	78,251		0.28%		0.28%
	T79	TRANSPORTATION DEPT	21,232	13.42%	15,885,263		13.42%		13.42%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	118	0.00%	103,120		0.00%		0.00%
		OTHER	1,476	0.00%	29,293		0.00%		0.00%
		Total	252,457	100.00%	75,930,792	3,829,566	100.00%	272,078	100.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3	14.2	14.3
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
		Source	**252,457**	**100.00%**	**75,930,792**	**3,829,566**	**100.00%**	**272,078**	**100.00%**
		Difference (Total - Source)	0	0.00%	0	0	0.00%	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
	1.2	Fixed Asset Depreciation									
G02-3.0	G02-3.0	Department of Administration									
G02-3.2	G02-3.2	Admin Management Services									
G02-3.3	G02-3.3	Commissioner's Office									
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services									
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing									
G02-4.7	G02-4.7	Real Property									
G02-4.8	G02-4.8	Materials Management Division									
G02-4.10	G02-4.10	Central Mail									
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement									
G02-4.12	G02-4.12	Grants Management									
G46-6.2	G46-6.2	Minnesota Information Technology									
G46-6.3	G46-6.3	IT Spend									
G46-6.4	G46-6.4	Enterprise IT Security									
G46-6.5	G46-6.5	MnIT - Non allocable									
G10-8.2	G10-8.2	Minnesota Management & Budget									
G10-8.3	G10-8.3	Internal Controls & Accountability									
G10-9.2	G10-9.2	Debt Management Division									
G10-9.3	G10-9.3	Debt Management									
G10-9.4	G10-9.4	Debt Management - Other									
G10-10.2	G10-10.2	MMB - Budget Division									
G10-10.3	G10-10.3	Analysis & Control (EBO's)									
G10-10.4	G10-10.4	Budget Operations and Planning									
G10-10.5	G10-10.5	Budget Division - Non Allocable									
G10-11.2	G10-11.2	MMB - Accounting Division									
G10-11.3	G10-11.3	Central Payroll									
G10-11.4	G10-11.4	Accounting Services									
G10-11.5	G10-11.5	Financial Reporting									
G10-11.6	G10-11.6	Financial Reporting - Single Audit									
G10-11.7	G10-11.7	Accounting Services - Non Allocable									
G10-12.2	G10-12.2	MMB I.T - Management and Administration									
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo									
G10-12.5	G10-12.5	Personnel Operations and System Support									
G10-12.6	G10-12.6	Budget Service - Computer Operations									
G10-12.7	G10-12.7	Personnel Operations Special Billing									
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable									
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations									
G10-13.3	G10-13.3	Personnel Administration									
G10-13.5	G02-13.5	Employee Relations - Non Allocable									
G45-14.2	G45-14.2	Mediation Services									
G45-14.3	G45-14.3	Mediation Services									
G45-14.4	G45-14.4	Mediation/Representation									
L49-15.2	L49-15.2	Legislative Auditor									
L49-15.3	L49-15.3	Financial Audits	2,199,476				2,199,476				
L49-15.4	L49-15.4	Program Audits	1,663,503				1,663,503				
L49-15.5	L49-15.5	Single Audits	928,766				928,766				
L49-15.6	L49-15.6	Audit Comm	-				-				
L49-15.7	L49-15.7	Financial Audit- Outdoors	86,854				86,854				
L49-15.8	L49-15.8	Financial Audit- Art	85,695				85,695	-			
L49-15.9	L49-15.9	Financial Audit- Clean Water	-				-	-			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	37,994				37,994	-			

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors	-				-	-			
L49-15.12	L49-15.12	Program Audit- Art	-				-	-			
L49-15.13	L49-15.13	Program Audit- Clean Water	78,385				78,385	-			
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-				-	-			
G61-16.2	G61-16.2	State Auditor		-	-	-		-	-	-	-
G61-16.3	G61-16.3	State Auditor General		-	-	-		-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10									
99YYY	99YYY	Consumer Agencies									
G02-3.0	G02-3.0	Department of Administration		15	-	-		-	-	-	-
G02-3.2	G02-3.2	Admin Management Services		-	-	-		-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office									
G02-3.4	G02-3.4	Human Resources									
G02-3.5	G02-3.5	Financial Management and Reporting									
G02-3.6	G02-3.6	Fiscal Agent - Non allocable									
G02-4.2	G02-4.2	Government & Citizen Services		30.98	-	-		-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing									
G02-4.7	G02-4.7	Real Property									
G02-4.8	G02-4.8	Materials Management Division									
G02-4.10	G02-4.10	Central Mail									
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement									
G02-4.12	G02-4.12	Grants Management									
G46-6.2	G46-6.2	Minnesota Information Technology		-	-	-		-	-	-	-
G46-6.3	G46-6.3	IT Spend									
G46-6.4	G46-6.4	Enterprise IT Security									
G46-6.5	G46-6.5	MnIT - Non allocable									
G10-8.2	G10-8.2	Minnesota Management & Budget		503.63	-	-		-	-	-	-
G10-8.3	G10-8.3	Internal Controls & Accountability		-	-	-		-	-	-	-
G10-9.2	G10-9.2	Debt Management Division		-	-	-		-	-	-	-
G10-9.3	G10-9.3	Debt Management									
G10-9.4	G10-9.4	Debt Management - Other									
G10-10.2	G10-10.2	MMB - Budget Division		-	-	-		-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)									
G10-10.4	G10-10.4	Budget Operations and Planning									
G10-10.5	G10-10.5	Budget Division - Non Allocable									
G10-11.2	G10-11.2	MMB - Accounting Division		3,701.31	-	393.00		-	-	-	-
G10-11.3	G10-11.3	Central Payroll									
G10-11.4	G10-11.4	Accounting Services									
G10-11.5	G10-11.5	Financial Reporting									
G10-11.6	G10-11.6	Financial Reporting - Single Audit									
G10-11.7	G10-11.7	Accounting Services - Non Allocable									
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	-		-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo									
G10-12.5	G10-12.5	Personnel Operations and System Support									
G10-12.6	G10-12.6	Budget Service - Computer Operations									
G10-12.7	G10-12.7	Personnel Operations Special Billing									
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing									
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable									
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-	-	-		-	-	-	-
G10-13.3	G10-13.3	Personnel Administration									
G10-13.5	G02-13.5	Employee Relations - Non Allocable									
G45-14.2	G45-14.2	Mediation Services									
G45-14.3	G45-14.3	Mediation Services									
G45-14.4	G45-14.4	Mediation/Representation									

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
L49-15.2	L49-15.2	Legislative Auditor									
L49-15.3	L49-15.3	Financial Audits									
L49-15.4	L49-15.4	Program Audits									
L49-15.5	L49-15.5	Single Audits									
L49-15.6	L49-15.6	Audit Comm									
L49-15.7	L49-15.7	Financial Audit- Outdoors									
L49-15.8	L49-15.8	Financial Audit- Art									
L49-15.9	L49-15.9	Financial Audit- Clean Water									
L49-15.10	L49-15.10	Financial Audit- Parks & Trails									
L49-15.11	L49-15.11	Program Audit- Outdoors									
L49-15.12	L49-15.12	Program Audit- Art									
L49-15.13	L49-15.13	Program Audit- Clean Water									
L49-15.14	L49-15.14	Program Audit- Parks & Trails									
G61-16.2	G61-16.2	State Auditor									
G61-16.3	G61-16.3	State Auditor General									
17.0	17	SWIFT (Internally Developed Software Amortized over 10									
0.0	0.0										
	99YYY	Consumer Agencies									
	G02-0002	State Archaeology		-	-	-		-	-	-	-
	G02-0003	Public Broadcasting		-	-	-		-	-	-	-
	G02-0005	Materials Service and Distribution									
	G02-0007	Information Policy Analysis		-	-	-		-	-	-	-
	G02-0009	Real Estate and Construction Services		47.66	-	-		-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)		-	-	-		-	-	-	-
	G02-0012	STAR		-	-	-		-	-	-	-
	G02-0013	Volunteer Services									
	G02-0014	Capital Group Parking		1.50	-	-		-	-	-	-
	G02-0015a	Fleet Services		-	-	-		-	-	-	-
	G02-0016	Development Disabilities		-	-	-		-	-	-	-
	G02-0017a	Risk Management		-	-	-		-	-	-	-
	G02-0017b	Risk Management - Workers Compensation		-	-	-		-	-	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		-	-	-		-	-	-	-
	G02-0021a	Plant Mangement (Leases)		-	-	-		-	-	-	-
	G02-0021b	Plant Management (Repairs)		-	-	-		-	-	-	-
	G02-0021c	Plant Management (Materials Transfer)		-	-	-		-	-	-	-
	G02-0021d	Plant Management (Energy)									
	G02-0021f	Plant Management FR & R		-	-	-		-	-	-	-
	G02-0024	MN Bookstore		-	-	-		-	-	-	-
	G02-0028	Office Supply Connection - Closed in FY2010		-	-	-		-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)		-	-	-		-	-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)		-	-	-		-	-	-	-
	G02-0031	Central Mail		-	-	-		-	-	-	-
	G02-0034	Other Non-Allocable		-	-	-		-	-	-	-
	G02-0036	Demography		-	-	-		-	-	-	-
	G02-0037	Mn Geospatial Information Office		-	-	-		-	-	-	-
	G02-0037a	MnGeo Service Bureau		-	-	-		-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12		-	-	-		-	-	-	-
	G02-0042	Surplus Services		-	-	-		-	-	-	-
	G02-0043	Surplus Services - Federal									
	G02-0044	RECS - Energy		-	-	-		-	-	-	-
	G02-0045	SmART FMR		-	-	-		-	-	-	-
	G02-0046	SmART HR		-	-	-		-	-	-	-
	G02-0047	Grants Recovery		-	-	-		-	-	-	-
	G02-0048	Arts & Cultural Heritage		32.28	-	-		-	485.00	-	-

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit-Outdoors	Financial Audit-Art	Financial Audit-Clean Water	Financial Audit-Parks & Trails
	G02-0049	Materials Management		-	-	-		-	-	-	-
	B04	AGRICULTURE DEPT		504.94	-	-		-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD		-	-	-		-	-	-	-
	B13	COMMERCE DEPT		253.41	-	413.00		-	-	-	-
	B14	ANIMAL HEALTH BOARD		-	-	-		-	-	-	-
	B15	BARBER EXAMINERS BOARD		-	-	-		-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM		162.63	-	-		-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		1,026.58	-	1,172.00		-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY		33.57	-	-		-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-		-	-	-	-
	B34	HOUSING FINANCE AGENCY		11.13	-	-		-	-	-	-
	B41	WORKERS COMP COURT OF APPEALS		12.00	-	-		-	-	-	-
	B42	LABOR AND INDUSTRY DEPT		3.50	-	-		-	-	-	-
	B43	IRON RANGE RESOURCES		25.73	3,720.00	-		-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD		-	-	-		-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION		6.25	-	-		-	-	-	-
	B7P	ACCOUNTANCY BOARD		0.25	-	-		-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD		-	-	-		-	-	-	-
	B82	PUBLIC UTILITIES COMM		-	-	-		-	-	-	-
	B9D	AMATEUR SPORTS COMM		23.82	-	-		-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH		227.00	1,955.00	-		-	-	-	-
	E25	CENTER FOR ARTS EDUCATION		357.44	510.00	-		-	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES		528.08	-	33.00		-	-	-	-
	E37	EDUCATION DEPARTMENT		718.95	3,261.00	1,630.00		-	-	-	-
	E39	BOARD OF TEACHING		-	1,624.00	-		-	-	-	-
	E40	HISTORICAL SOCIETY		7.04	-	-		-	9.00	-	-
	E44	MINNESOTA STATE ACADEMIES		351.50	-	-		-	-	-	-
	E50	ARTS BOARD		1.00	-	-		-	578.00	-	-
	E60	OFFICE OF HIGHER EDUCATION		5.63	-	-		-	-	-	-
	E77	ZOOLOGICAL BOARD		69.84	-	-		-	-	-	-
	E81	UNIVERSITY OF MINNESOTA		43.90	178.00	-		-	-	-	-
	E95	HUMANITIES COMMISSION		7.04	-	-		-	-	-	-
	E97	SCIENCE MUSEUM		-	-	-		-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY		-	-	-		-	-	-	-
	G03	LOTTERY		1,070.19	-	-		-	-	-	-
	G05	RACING COMMISSION		405.00	-	-		-	-	-	-
	G06	ATTORNEY GENERAL		227.38	-	-		-	-	-	-
	G09	GAMBLING CONTROL BOARD		0.25	-	-		-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET		4.00	-	-		-	-	-	-
	G17	HUMAN RIGHTS DEPT		247.50	-	-		-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL		13.03	-	-		-	-	-	-
	G38	INVESTMENT BOARD		1,575.75	-	-		-	-	-	-
	G39	GOVERNORS OFFICE		340.56	-	-		-	-	-	-
	G45	MEDIATION SERVICES DEPT		-	-	-		-	-	-	-
	G46	MN.IT		901.69	-	-		-	-	-	-
	G53	SECRETARY OF STATE		152.06	-	-		-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR		295.50	-	-		-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM		864.10	-	-		-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		695.28	-	-		-	-	-	-
	G67	REVENUE DEPT		1,021.06	748.00	-		-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC		475.44	-	-		-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-		-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES		19.75	-	-		-	-	-	-
	G96	UNIFORM LAWS COMMISSION		-	-	-		-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD		-	-	-		-	-	-	-

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit-Outdoors	Financial Audit-Art	Financial Audit-Clean Water	Financial Audit-Parks & Trails
	G9K	ADMINISTRATIVE HEARINGS		-	-	-		-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL		23.78	-	-		-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL		13.03	-	-		-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL		13.03	-	-		-	-	-	-
	G9Q	MMB DEBT SERVICE		-	-	-		-	-	-	-
	G9R	MMB NON-OPERATING		-	-	-		-	-	-	-
	G9X	CAPITOL AREA ARCHITECT		14.13	-	-		-	-	-	-
	G9Y	DISABILITY COUNCIL		25.00	-	-		-	-	-	-
	GPR	PAYROLL CLEARING		-	-	-		-	-	-	-
	H12	HEALTH DEPT		936.10	3,367.00	831.00		-	-	-	-
	H55	HUMAN SERVICES DEPT		2,869.71	2,554.00	4,659.00		-	-	-	-
	H55b	HUMAN SERVICES SOS		404.25	-	-		-	-	-	-
	H55c	HUMAN SERVICES MSOP		-	-	-		-	-	-	-
	H60	MMB - MnSURE		32.00	-	358.00		-	-	-	-
	H75	VETERANS AFFAIRS DEPT		922.20	133.00	-		-	-	-	-
	H7B	MEDICAL PRACTICE BOARD		178.30	-	-		-	-	-	-
	H7C	NURSING BOARD		73.86	-	-		-	-	-	-
	H7D	PHARMACY BOARD		51.51	-	-		-	-	-	-
	H7F	DENTISTRY BOARD		63.92	-	-		-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD		93.26	-	-		-	-	-	-
	H7J	OPTOMETRY BOARD		34.48	-	-		-	-	-	-
	H7K	NURSING HOME ADMIN BOARD		71.94	-	-		-	-	-	-
	H7L	SOCIAL WORK BOARD		9.44	-	-		-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD		10.63	-	-		-	-	-	-
	H7Q	PODIATRIC MEDICINE		32.69	-	-		-	-	-	-
	H7R	VETERINARY MEDICINE BOARD		9.85	-	-		-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD		-	-	-		-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE		66.05	-	-		-	-	-	-
	H7V	PSYCHOLOGY BOARD		57.40	-	-		-	-	-	-
	H7W	PHYSICAL THERAPY BOARD		13.56	-	-		-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD		47.88	-	-		-	-	-	-
	H9G	OMBUDSMAN MH/DD		8.13	-	-		-	-	-	-
	J33	TRIAL COURTS		749.31	-	-		-	-	-	-
	J50	GUARDIAN AD LITEM BOARD		-	-	-		-	-	-	-
	J52	PUBLIC DEFENSE BOARD		-	-	-		-	-	-	-
	J58	COURT OF APPEALS		-	-	-		-	-	-	-
	J65	SUPREME COURT		-	-	-		-	-	-	-
	J68	TAX COURT		-	-	-		-	-	-	-
	J70	JUDICIAL STANDARDS BOARD		1.00	-	-		-	-	-	-
	L10	LEGISLATURE		-	-	-		-	-	-	-
	L49	LEGISLATIVE AUDITOR		-	-	-		-	-	-	-
	P01	MILITARY AFFAIRS DEPT		90.72	-	388.00		-	-	-	-
	P07	PUBLIC SAFETY DEPT		772.55	-	556.00		-	-	-	-
	P78	CORRECTIONS DEPT		4.75	531.00	-		-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)		-	-	-		-	-	-	-
	P9E	SENTENCING GUIDELINES COMM		10.38	-	-		-	-	-	-
	R28	MINN CONSERVATION CORPS		-	-	-		-	-	-	-
	R29	NATURAL RESOURCES DEPT		1,234.28	3,218.00	940.00		1,075.00	-	-	136.00
	R32	POLLUTION CONTROL AGENCY		7.46	-	-		-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD		27.98	-	-		12.00	-	-	340.00
	T79	TRANSPORTATION DEPT		881.19	3,591.00	254.00		-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT		142.37	-	-		-	-	-	-
		OTHER		700.60	4,180.74	-		-	-	-	-
		Total	5,080,673	27,721.33	29,570.74	11,627.00	5,080,673	1,087.00	1,072.00	-	476.00

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10
Schedule No.	**DP#**	**Name**	**LEGISLATIVE AUDITOR**	**Financial Audits**	**Program Audits**	**Single Audits**	**Audit Committee**	**Financial Audit-Outdoors**	**Financial Audit-Art**	**Financial Audit-Clean Water**	**Financial Audit-Parks & Trails**
		Source	**5,080,673**	**27,721.33**	**29,570.74**	**11,627.00**	**5,080,673**	**1,087.00**	**1,072.00**	**-**	**476.00**
		Difference (Total - Source)	0	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures
			15.11	15.12	15.13	15.14	16.2	17.0	20
			Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION
	1.2	Fixed Asset Depreciation							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management Services							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget							
G10-8.3	G10-8.3	Internal Controls & Accountability							
G10-9.2	G10-9.2	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - Other							
G10-10.2	G10-10.2	MMB - Budget Division							
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB - Accounting Division							
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - Single Audit							
G10-11.7	G10-11.7	Accounting Services - Non Allocable							
G10-12.2	G10-12.2	MMB I.T - Management and Administration							
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo							
G10-12.5	G10-12.5	Personnel Operations and System Support							
G10-12.6	G10-12.6	Budget Service - Computer Operations							
G10-12.7	G10-12.7	Personnel Operations Special Billing							
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing							
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable							
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations							
G10-13.3	G10-13.3	Personnel Administration							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services							
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							
L49-15.2	L49-15.2	Legislative Auditor							
L49-15.3	L49-15.3	Financial Audits							
L49-15.4	L49-15.4	Program Audits							
L49-15.5	L49-15.5	Single Audits							
L49-15.6	L49-15.6	Audit Comm							
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							

Statewide Cost Allocation Plan
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			Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures
			15.11	15.12	15.13	15.14	16.2	17.0	20
Schedule No.	DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-		
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-		
17	17	SWIFT (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	1,744,743	7,972	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-		1,673,623
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-	11,840	4,228,109
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-	8,087	
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-	18,443	
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	-	-	-	
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-	
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - Other							
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-	-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	-	
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - Single Audit							
G10-11.7	G10-11.7	Accounting Services - Non Allocable							
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo							
G10-12.5	G10-12.5	Personnel Operations and System Support							
G10-12.6	G10-12.6	Budget Service - Computer Operations							
G10-12.7	G10-12.7	Personnel Operations Special Billing							
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing							
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	
G10-13.3	G10-13.3	Personnel Administration							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services						574	
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Program Audits Outdoor 15.11 Program Audit- Outdoors	Program Audits Art 15.12 Program Audit- Art	Program Audits Clean Water 15.13 Program Audit- Clean Water	Program Audits Parks & Trails 15.14 Program Audit- Parks & Trails	Federal Cash Receipts - FY (Actual) 16.2 STATE AUDITOR	Accounting & Procurement Transactions - FY (Actual) 17.0 SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Net Administrative Expenditures 20 ADMINISTRATION
L49-15.2	L49-15.2	Legislative Auditor						6,526	
L49-15.3	L49-15.3	Financial Audits							
L49-15.4	L49-15.4	Program Audits							
L49-15.5	L49-15.5	Single Audits							
L49-15.6	L49-15.6	Audit Comm							
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor						9,442	
G61-16.3	G61-16.3	State Auditor General							
17.0	17	SWIFT (Internally Developed Software Amortized over 10							
0.0	0.0								
	99YYY	Consumer Agencies							
	G02-0002	State Archaeology	-	-	-	-	-	222	8,520.00
	G02-0003	Public Broadcasting	-	-	-	-	-	474	-
	G02-0005	Materials Service and Distribution						-	
	G02-0007	Information Policy Analysis	-	-	-	-	-	2,049	38,293.00
	G02-0009	Real Estate and Construction Services	-	-	-	-	-	35,374	24,687,855.00
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	-	13,810	389,081.00
	G02-0013	Volunteer Services						-	
	G02-0014	Capital Group Parking	-	-	-	-	-	49,707	3,342,353.00
	G02-0015a	Fleet Services	-	-	-	-	-	217,643	6,879,438.00
	G02-0016	Development Disabilities	-	-	-	-	-	13,201	2,129,117.00
	G02-0017a	Risk Management	-	-	-	-	-	19,080	9,107,397.00
	G02-0017b	Risk Management - Workers Compensation	-	-	-	-	-	142,894	28,746,237.00
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	39	-
	G02-0021a	Plant Mangement (Leases)	-	-	-	-	-	198,154	38,302,419.00
	G02-0021b	Plant Management (Repairs)	-	-	-	-	-	4,386	113,098.00
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-	49	-
	G02-0021d	Plant Management (Energy)						-	
	G02-0021f	Plant Management FR & R	-	-	-	-	-	2,086	1,393,276.00
	G02-0024	MN Bookstore	-	-	-	-	-	16,253	1,259,463.00
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-	4,898	2,463,870.00
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-	8,763	5,747,416.00
	G02-0031	Central Mail	-	-	-	-	-	67,664	10,140,848.00
	G02-0034	Other Non-Allocable	-	-	-	-	-	43	-
	G02-0036	Demography	-	-	-	-	-	831	18,792.00
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-	-	-
	G02-0042	Surplus Services	-	-	-	-	-	16,982	1,065,454.00
	G02-0043	Surplus Services - Federal						-	
	G02-0044	RECS - Energy	-	-	-	-	-	91	18.00
	G02-0045	SmART FMR	-	-	-	-	-	1,716	321,382.00
	G02-0046	SmART HR	-	-	-	-	-	2,241	294,237.00
	G02-0047	Grants Recovery	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	-	-	3,708	259,141.00

Statewide Cost Allocation Plan
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			Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures
			15.11	15.12	15.13	15.14	16.2	17.0	20
Schedule No.	DP#	Name	Program Audit-Outdoors	Program Audit-Art	Program Audit-Clean Water	Program Audit-Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION
	G02-0049	Materials Management	-	-	-	-	-	2,729	381,825.00
	B04	AGRICULTURE DEPT	-	-	-	-	7,912,897.00	406,091	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	23,071	-
	B13	COMMERCE DEPT	-	-	-	-	120,312,087.00	594,503	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	1,043,945.00	20,061	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	5,170	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	27,035	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	1,006,917,411.00	6,063,830	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	17,643	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	29	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-	133,887	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	2,484	-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	4,907,914.00	884,785	-
	B43	IRON RANGE RESOURCES	-	-	-	-	-	56,981	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	13,847	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	10	-
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	11,273	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	1,195	-
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	111,497	-
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	1,329	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	21	-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	7,324.00	58,928	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	928,979,834.00	9,405,652	-
	E37	EDUCATION DEPARTMENT	-	-	-	-	778,324,772.00	916,071	-
	E39	BOARD OF TEACHING	-	-	-	-	-	46	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-	1,057	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	59,572	-
	E50	ARTS BOARD	-	-	-	-	707,255.00	46,989	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	73,942	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	56,057.00	143,255	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	5,212	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-	466	-
	E97	SCIENCE MUSEUM	-	-	-	-	-	96	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	203	-
	G03	LOTTERY	-	-	-	-	-	10,117	-
	G05	RACING COMMISSION	-	-	-	-	-	40,160	-
	G06	ATTORNEY GENERAL	-	-	-	-	1,684,957.00	63,630	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-	7,285	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	82,049	-
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-	9,403	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	5,088	-
	G38	INVESTMENT BOARD	-	-	-	-	-	8,892	-
	G39	GOVERNORS OFFICE	-	-	-	-	-	9,446	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-	3,925	-
	G46	MN.IT	-	-	-	-	-	657,672	-
	G53	SECRETARY OF STATE	-	-	-	-	14,475.00	55,553	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	9,641	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	185,105	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	250,946	-
	G67	REVENUE DEPT	-	-	-	-	-	114,450	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	260,668	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	3,973,891	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	1,961	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	133	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	3,745	-

Statewide Cost Allocation Plan
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			Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures
			15.11	15.12	15.13	15.14	16.2	17.0	20
Schedule No.	DP#	Name	Program Audit-Outdoors	Program Audit-Art	Program Audit-Clean Water	Program Audit-Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	39,575	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	3,209	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	2,414	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	2,622	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	9,750	-
	G9R	MMB NON-OPERATING	-	-	-	-	7,901,345.00	9,184,632	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	1,744	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-	5,264	-
	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-
	H12	HEALTH DEPT	-	-	-	-	254,145,949.00	949,460	-
	H55	HUMAN SERVICES DEPT	-	-	-	-	8,531,039,634.00	11,684,776	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-	789,809	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	87,675	-
	H60	MMB - MnSURE	-	-	-	-	25,964,844.00	72,205	-
	H75	VETERANS AFFAIRS DEPT	-	-	-	-	12,363,947.00	334,409	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	23,201	-
	H7C	NURSING BOARD	-	-	-	-	-	26,147	-
	H7D	PHARMACY BOARD	-	-	-	-	34,614.00	18,322	-
	H7F	DENTISTRY BOARD	-	-	-	-	-	17,679	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	6,602	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-	3,135	-
	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	8,271	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-	18,867	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	5,711	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-	3,062	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	5,290	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	119,788.00	12,543	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	3,198	-
	H7V	PSYCHOLOGY BOARD	-	-	-	-	-	10,396	-
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	10,377	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	12,509	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-	3,511	-
	J33	TRIAL COURTS	-	-	-	-	2,911,825.00	1,718,630	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	30,089	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	50,589	-
	J58	COURT OF APPEALS	-	-	-	-	-	4,418	-
	J65	SUPREME COURT	-	-	-	-	625,253.00	115,719	-
	J68	TAX COURT	-	-	-	-	-	2,108	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	2,450	-
	L10	LEGISLATURE	-	-	-	-	2,632.00	33,420	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	14	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-	64,909,507.00	554,587	-
	P07	PUBLIC SAFETY DEPT	-	-	-	-	91,793,813.00	3,432,319	-
	P78	CORRECTIONS DEPT	-	-	-	-	1,792,773.00	833,059	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	9,741	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	1,719	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	200	-
	R29	NATURAL RESOURCES DEPT	-	-	1,381.00	-	46,636,171.00	3,547,698	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	20,765,147.00	413,778	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	2,782,456.00	78,251	-
	T79	TRANSPORTATION DEPT	-	-	-	-	824,310,038.00	15,885,263	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	103,120	-
		OTHER	-	-	-	-	-	29,293	-
		Total	-	-	1,381.00	-	12,740,713,407	75,930,792	142,991,262

Statewide Cost Allocation Plan
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			Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures
			15.11	15.12	15.13	15.14	16.2	17.0	20
Schedule No.	**DP#**	**Name**	**Program Audit-Outdoors**	**Program Audit-Art**	**Program Audit-Clean Water**	**Program Audit-Parks & Trails**	**STATE AUDITOR**	**SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)**	**ADMINISTRATION**
		Source	**-**	**-**	**1,381.00**	**-**	**12,740,713,407**	**75,930,792**	**142,991,262**
		Difference (Total - Source)	-	-	-	-	0	0	0

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.2	21.3	21.4	21.5	22.2	22.5
			ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.2	21.3	21.4	21.5	22.2	22.5
			ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
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	632,772					
G02-3.4	G02-3.4	Human Resources	362,810					
G02-3.5	G02-3.5	Financial Management and Reporting	678,041					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-					
G02-4.2	G02-4.2	Government & Citizen Services		0.07%	0.07%	11,840	-	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					467,000	
G02-4.7	G02-4.7	Real Property					891,461	
G02-4.8	G02-4.8	Materials Management Division					1,936,386	
G02-4.10	G02-4.10	Central Mail					437,422	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					368,840	
G02-4.12	G02-4.12	Grants Management					127,000	
G46-6.2	G46-6.2	Minnesota Information Technology						-
G46-6.3	G46-6.3	IT Spend						-
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						-
G10-8.2	G10-8.2	Minnesota Management & Budget						-
G10-8.3	G10-8.3	Internal Controls & Accountability						-
G10-9.2	G10-9.2	Debt Management Division						-
G10-9.3	G10-9.3	Debt Management						-
G10-9.4	G10-9.4	Debt Management - Other						-
G10-10.2	G10-10.2	MMB - Budget Division						-
G10-10.3	G10-10.3	Analysis & Control (EBO's)						-
G10-10.4	G10-10.4	Budget Operations and Planning						-
G10-10.5	G10-10.5	Budget Division - Non Allocable						-
G10-11.2	G10-11.2	MMB - Accounting Division						-
G10-11.3	G10-11.3	Central Payroll						-
G10-11.4	G10-11.4	Accounting Services						-
G10-11.5	G10-11.5	Financial Reporting						-
G10-11.6	G10-11.6	Financial Reporting - Single Audit						-
G10-11.7	G10-11.7	Accounting Services - Non Allocable						-
G10-12.2	G10-12.2	MMB I.T - Management and Administration						-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc						-
G10-12.5	G10-12.5	Personnel Operations and System Support						-
G10-12.6	G10-12.6	Budget Service - Computer Operations						-
G10-12.7	G10-12.7	Personnel Operations Special Billing						-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						-
G10-13.3	G10-13.3	Personnel Administration						-
G10-13.5	G02-13.5	Employee Relations - Non Allocable						-
G45-14.2	G45-14.2	Mediation Services						-
G45-14.3	G45-14.3	Mediation Services						-
G45-14.4	G45-14.4	Mediation/Representation						-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 21.2 ADMIN MANAGEMENT SERVICES	Sum Percent 21.3 COMMISSIONER'S OFFICE	Sum Percent 21.4 Human Resources	Accounting & Procurement Accounting Transactions 21.5 Financial Management and Reporting	Net Administrative Expenditures by Agency 22.2 Government & Citizen Services	Leases 22.5 Real Estate and Construction Services - Leasing
L49-15.2	L49-15.2	Legislative Auditor						-
L49-15.3	L49-15.3	Financial Audits						-
L49-15.4	L49-15.4	Program Audits						-
L49-15.5	L49-15.5	Single Audits						-
L49-15.6	L49-15.6	Audit Comm						-
L49-15.7	L49-15.7	Financial Audit- Outdoors						-
L49-15.8	L49-15.8	Financial Audit- Art						-
L49-15.9	L49-15.9	Financial Audit- Clean Water						-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						-
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						-
G61-16.3	G61-16.3	State Auditor General						-
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology		0.00%	0.00%	222		-
	G02-0003	Public Broadcasting		0.00%	0.00%	474		12
	G02-0005	Materials Service and Distribution				-		-
	G02-0007	Information Policy Analysis		0.00%	0.00%	2,049		-
	G02-0009	Real Estate and Construction Services		0.01%	0.01%	35,374		-
	G02-0010	Oil Overcharge (Stripper Wells)		0.00%	0.00%	-		-
	G02-0012	STAR		0.01%	0.01%	13,810		-
	G02-0013	Volunteer Services				-		-
	G02-0014	Capital Group Parking		0.04%	0.04%	49,707		-
	G02-0015a	Fleet Services		0.01%	0.01%	217,643		-
	G02-0016	Development Disabilities		0.02%	0.02%	13,201		-
	G02-0017a	Risk Management		0.01%	0.01%	19,080		-
	G02-0017b	Risk Management - Workers Compensation		0.03%	0.03%	142,894		-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		0.00%	0.00%	39		-
	G02-0021a	Plant Mangement (Leases)		0.33%	0.33%	198,154		13
	G02-0021b	Plant Management (Repairs)		0.01%	0.01%	4,386		-
	G02-0021c	Plant Management (Materials Transfer)		0.00%	0.00%	49		-
	G02-0021d	Plant Management (Energy)				-		-
	G02-0021f	Plant Management FR & R		0.00%	0.00%	2,086		-
	G02-0024	MN Bookstore		0.01%	0.01%	16,253		-
	G02-0028	Office Supply Connection - Closed in FY2010		0.00%	0.00%	-		-
	G02-0029a	Cooperative Purchasing (CPV)		0.03%	0.03%	4,898		-
	G02-0029b	Cooperative Purchasing (MMCAP)		0.03%	0.03%	8,763		-
	G02-0031	Central Mail		0.01%	0.01%	67,664		-
	G02-0034	Other Non-Allocable		0.00%	0.00%	43		-
	G02-0036	Demography		0.00%	0.00%	831		-
	G02-0037	Mn Geospatial Information Office		0.00%	0.00%	-		-
	G02-0037a	MnGeo Service Bureau		0.00%	0.00%	-		-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12		0.00%	0.00%	-		-
	G02-0042	Surplus Services		0.01%	0.01%	16,982		-
	G02-0043	Surplus Services - Federal				-		-
	G02-0044	RECS - Energy		0.00%	0.00%	91		-
	G02-0045	SmART FMR		0.02%	0.02%	1,716		-
	G02-0046	SmART HR		0.02%	0.02%	2,241		-
	G02-0047	Grants Recovery		0.00%	0.00%	-		-
	G02-0048	Arts & Cultural Heritage		0.00%	0.00%	3,708		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 21.2 ADMIN MANAGEMENT SERVICES	Sum Percent 21.3 COMMISSIONER'S OFFICE	Sum Percent 21.4 Human Resources	Accounting & Procurement Accounting Transactions 21.5 Financial Management and Reporting	Net Administrative Expenditures by Agency 22.2 Government & Citizen Services	Leases 22.5 Real Estate and Construction Services - Leasing
	G02-0049	Materials Management		0.00%	0.00%	2,729		-
	B04	AGRICULTURE DEPT						6
	B11	COSMETOLOGIST EXAMINERS BOARD						1
	B13	COMMERCE DEPT						11
	B14	ANIMAL HEALTH BOARD						6
	B15	BARBER EXAMINERS BOARD						-
	B20	EXPLORE MINNESOTA TOURISM						1
	B22	EMPLOYMENT & ECONOMIC DEVELPMT						41
	B24	PUBLIC FACILITIES AUTHORITY						-
	B25	SCIENCE & TECHNOLOGY AUTHORITY						-
	B34	HOUSING FINANCE AGENCY						4
	B41	WORKERS COMP COURT OF APPEALS						-
	B42	LABOR AND INDUSTRY DEPT						3
	B43	IRON RANGE RESOURCES						-
	B7E	ARCHITECTURE, ENGINEERING BD						3
	B7G	COMBATIVE SPORTS COMMISSION						-
	B7P	ACCOUNTANCY BOARD						-
	B7S	PRIVATE DETECTIVES BOARD						-
	B82	PUBLIC UTILITIES COMM						-
	B9D	AMATEUR SPORTS COMM						-
	B9V	AGRICULTURE UTILIZATION RESRCH						-
	E25	CENTER FOR ARTS EDUCATION						2
	E26	MN STATE COLLEGES/UNIVERSITIES						-
	E37	EDUCATION DEPARTMENT						-
	E39	BOARD OF TEACHING						-
	E40	HISTORICAL SOCIETY						-
	E44	MINNESOTA STATE ACADEMIES						-
	E50	ARTS BOARD						3
	E60	OFFICE OF HIGHER EDUCATION						1
	E77	ZOOLOGICAL BOARD						-
	E81	UNIVERSITY OF MINNESOTA						-
	E95	HUMANITIES COMMISSION						-
	E97	SCIENCE MUSEUM						-
	E9W	HIGHER ED FACILITIES AUTHORITY						-
	G03	LOTTERY						10
	G05	RACING COMMISSION						-
	G06	ATTORNEY GENERAL						3
	G09	GAMBLING CONTROL BOARD						3
	G10	MINNESOTA MANAGEMENT & BUDGET						2
	G17	HUMAN RIGHTS DEPT						2
	G19	INDIAN AFFAIRS COUNCIL						1
	G38	INVESTMENT BOARD						2
	G39	GOVERNORS OFFICE						-
	G45	MEDIATION SERVICES DEPT						-
	G46	MN.IT						-
	G53	SECRETARY OF STATE						1
	G61	OFFICE OF THE STATE AUDITOR						3
	G62	MINN STATE RETIREMENT SYSTEM						1
	G63	PUBLIC EMPLOYEES RETIRE ASSOC						-
	G67	REVENUE DEPT						11
	G69	TEACHERS RETIREMENT ASSOC						-
	G90	REVENUE INTERGOVT PAYMENTS						-
	G92	OMBUDSPERSON FOR FAMILIES						-
	G96	UNIFORM LAWS COMMISSION						-
	G9J	CAMPAIGN FINANCE BOARD						-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 21.2 ADMIN MANAGEMENT SERVICES	Sum Percent 21.3 COMMISSIONER'S OFFICE	Sum Percent 21.4 Human Resources	Accounting & Procurement Accounting Transactions 21.5 Financial Management and Reporting	Net Administrative Expenditures by Agency 22.2 Government & Citizen Services	Leases 22.5 Real Estate and Construction Services - Leasing
	G9K	ADMINISTRATIVE HEARINGS						2
	G9L	BLACK MINNESOTANS COUNCIL						7
	G9M	CHICANO LATINO AFFAIRS COUNCIL						2
	G9N	ASIAN-PACIFIC COUNCIL						-
	G9Q	MMB DEBT SERVICE						-
	G9R	MMB NON-OPERATING						-
	G9X	CAPITOL AREA ARCHITECT						-
	G9Y	DISABILITY COUNCIL						1
	GPR	PAYROLL CLEARING						-
	H12	HEALTH DEPT						11
	H55	HUMAN SERVICES DEPT						84
	H55b	HUMAN SERVICES SOS						-
	H55c	HUMAN SERVICES MSOP						-
	H60	MMB - MnSURE						5
	H75	VETERANS AFFAIRS DEPT						2
	H7B	MEDICAL PRACTICE BOARD						-
	H7C	NURSING BOARD						-
	H7D	PHARMACY BOARD						-
	H7F	DENTISTRY BOARD						-
	H7H	CHIROPRACTIC EXAMINERS BOARD						-
	H7J	OPTOMETRY BOARD						-
	H7K	NURSING HOME ADMIN BOARD						-
	H7L	SOCIAL WORK BOARD						-
	H7M	MARRIAGE & FAMILY THERAPY BD						-
	H7Q	PODIATRIC MEDICINE						-
	H7R	VETERINARY MEDICINE BOARD						-
	H7S	EMERGENCY MEDICAL SERVICES BD						-
	H7U	DIETETICS & NUTRITION PRACTICE						-
	H7V	PSYCHOLOGY BOARD						-
	H7W	PHYSICAL THERAPY BOARD						-
	H7X	BEHAVIORAL HEALTH & THERAPY BD						-
	H9G	OMBUDSMAN MH/DD						2
	J33	TRIAL COURTS						-
	J50	GUARDIAN AD LITEM BOARD						-
	J52	PUBLIC DEFENSE BOARD						-
	J58	COURT OF APPEALS						-
	J65	SUPREME COURT						-
	J68	TAX COURT						-
	J70	JUDICIAL STANDARDS BOARD						1
	L10	LEGISLATURE						3
	L49	LEGISLATIVE AUDITOR						-
	P01	MILITARY AFFAIRS DEPT						1
	P07	PUBLIC SAFETY DEPT						23
	P78	CORRECTIONS DEPT						38
	P7T	PEACE OFFICERS BOARD (POST)						1
	P9E	SENTENCING GUIDELINES COMM						-
	R28	MINN CONSERVATION CORPS						-
	R29	NATURAL RESOURCES DEPT						69
	R32	POLLUTION CONTROL AGENCY						6
	R9P	WATER & SOIL RESOURCES BOARD						8
	T79	TRANSPORTATION DEPT						7
	T9B	METROPOLITAN COUNCIL/TRANSPORT						-
		OTHER						2
		Total	1,673,623	0.69%	0.69%	836,927	4,228,109	421

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.2	21.3	21.4	21.5	22.2	22.5
			ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
		Source	**1,673,623**	**0.69%**	**0.69%**	**836,927**	**4,228,109**	**421**
		Difference (Total - Source)	0	0.00%	0.00%	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			22.7	22.8	22.10	22.11	22.12
			Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management				0.00%	
G46-6.2	G46-6.2	Minnesota Information Technology	-	185	-	0.00%	
G46-6.3	G46-6.3	IT Spend	-	-	-	0.00%	
G46-6.4	G46-6.4	Enterprise IT Security				0.00%	
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	0.00%	
G10-8.2	G10-8.2	Minnesota Management & Budget	-	406	-	0.00%	
G10-8.3	G10-8.3	Internal Controls & Accountability	-	-	-	0.00%	
G10-9.2	G10-9.2	Debt Management Division	-	-	-	0.00%	
G10-9.3	G10-9.3	Debt Management	-	-	-	0.00%	
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	0.00%	
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	0.00%	
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	0.00%	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	0.00%	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	0.00%	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	0.00%	
G10-11.3	G10-11.3	Central Payroll	-	-	-	0.00%	
G10-11.4	G10-11.4	Accounting Services	-	-	-	0.00%	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	0.00%	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	0.00%	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	0.00%	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	0.00%	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc	-	-	-	0.00%	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	0.00%	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	0.00%	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	0.00%	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	0.00%	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	0.00%	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	0.00%	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	0.00%	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	0.00%	
G45-14.2	G45-14.2	Mediation Services	-	9	-	0.00%	
G45-14.3	G45-14.3	Mediation Services	-	-	-	0.00%	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	0.00%	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11	Dollars of Grants received 22.12
			Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.2	L49-15.2	Legislative Auditor	-	265	-	0.00%	
L49-15.3	L49-15.3	Financial Audits	-	-	-	0.00%	
L49-15.4	L49-15.4	Program Audits	-	-	-	0.00%	
L49-15.5	L49-15.5	Single Audits	-	-	-	0.00%	
L49-15.6	L49-15.6	Audit Comm	-	-	-	0.00%	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	0.00%	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	0.00%	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	0.00%	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	0.00%	
L49-15.11	L49-15.11	Program Audit- Outdoors				0.00%	
L49-15.12	L49-15.12	Program Audit- Art				0.00%	
L49-15.13	L49-15.13	Program Audit- Clean Water				0.00%	
L49-15.14	L49-15.14	Program Audit- Parks & Trails				0.00%	
G61-16.2	G61-16.2	State Auditor	-	200	-	0.00%	
G61-16.3	G61-16.3	State Auditor General	-	-	-	0.00%	
17.0	17	SWIFT (Internally Developed Software Amortized over 10					
0.0	0.0						
	99YYY	Consumer Agencies					
	G02-0002	State Archaeology	-	1	-	0.00%	-
	G02-0003	Public Broadcasting	-	90	-	0.00%	3,176,946
	G02-0005	Materials Service and Distribution		-		0.00%	-
	G02-0007	Information Policy Analysis	-	7	-	0.00%	-
	G02-0009	Real Estate and Construction Services	-	636	2,293	0.01%	1,303,268
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	0.00%	-
	G02-0012	STAR	-	181	23	0.01%	-
	G02-0013	Volunteer Services		-		0.00%	-
	G02-0014	Capital Group Parking	-	274	5,214	0.04%	-
	G02-0015a	Fleet Services	46,395	672	2,020	0.01%	-
	G02-0016	Development Disabilities	-	159	12,648	0.02%	458,096
	G02-0017a	Risk Management	-	82	1,996	0.01%	-
	G02-0017b	Risk Management - Workers Compensation	-	106	28,082	0.03%	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	0.00%	-
	G02-0021a	Plant Mangement (Leases)	-	3,516	1,530	0.33%	-
	G02-0021b	Plant Management (Repairs)	-	27	-	0.01%	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	0.00%	-
	G02-0021d	Plant Management (Energy)		-		0.00%	-
	G02-0021f	Plant Management FR & R	-	55	-	0.00%	-
	G02-0024	MN Bookstore	-	94	1,957	0.01%	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	0.00%	-
	G02-0029a	Cooperative Purchasing (CPV)	-	108	5,191	0.03%	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	178	5,781	0.03%	-
	G02-0031	Central Mail	-	89	-	0.01%	-
	G02-0034	Other Non-Allocable	1,488,597	-	-	0.00%	-
	G02-0036	Demography	-	9	-	0.00%	-
	G02-0037	Mn Geospatial Information Office	-	-	-	0.00%	-
	G02-0037a	MnGeo Service Bureau	-	-	-	0.00%	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	0.00%	-
	G02-0042	Surplus Services	-	110	-	0.01%	-
	G02-0043	Surplus Services - Federal		-		0.00%	-
	G02-0044	RECS - Energy	-	2	-	0.00%	-
	G02-0045	SmART FMR	-	16	1,671	0.02%	-
	G02-0046	SmART HR	-	33	-	0.02%	-
	G02-0047	Grants Recovery	-	-	-	0.00%	-
	G02-0048	Arts & Cultural Heritage	-	85	-	0.00%	8,003,880

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11	Dollars of Grants received 22.12
			Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	G02-0049	Materials Management	-	57	-	0.00%	-
	B04	AGRICULTURE DEPT	8,304	9,146	125,950	1.09%	3,338,474
	B11	COSMETOLOGIST EXAMINERS BOARD	-	119	11,781	0.03%	-
	B13	COMMERCE DEPT	3,216	3,685	210,454	0.80%	40,434,852
	B14	ANIMAL HEALTH BOARD	-	304	4,477	0.11%	-
	B15	BARBER EXAMINERS BOARD	-	35	4,313	0.00%	-
	B20	EXPLORE MINNESOTA TOURISM	-	683	29,453	0.09%	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	49,087	57,413	-	2.69%	209,858,585
	B24	PUBLIC FACILITIES AUTHORITY	-	426	-	0.02%	52,592,580
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	-	1,804	22,082	0.48%	-
	B41	WORKERS COMP COURT OF APPEALS	-	26	1,273	0.02%	-
	B42	LABOR AND INDUSTRY DEPT	-	4,280	170,193	0.71%	1,253,312
	B43	IRON RANGE RESOURCES	303,306	1,420	-	0.14%	37,518,629
	B7E	ARCHITECTURE, ENGINEERING BD	-	116	23,265	0.01%	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0.00%	-
	B7P	ACCOUNTANCY BOARD	-	91	15,448	0.01%	-
	B7S	PRIVATE DETECTIVES BOARD	-	12	-	0.00%	-
	B82	PUBLIC UTILITIES COMM	-	218	2,295	0.28%	-
	B9D	AMATEUR SPORTS COMM	809,439	1	-	0.00%	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	1	-	0.00%	-
	E25	CENTER FOR ARTS EDUCATION	304,811	1,762	-	0.19%	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	13,770	23.37%	-
	E37	EDUCATION DEPARTMENT	-	4,150	49,802	0.70%	91,399,116
	E39	BOARD OF TEACHING	-	-	-	0.00%	-
	E40	HISTORICAL SOCIETY	1,131,818	23	-	0.00%	-
	E44	MINNESOTA STATE ACADEMIES	426,425	2,127	-	0.36%	-
	E50	ARTS BOARD	-	1,705	1,677	0.04%	32,730,656
	E60	OFFICE OF HIGHER EDUCATION	-	1,118	53,459	0.13%	9,418,278
	E77	ZOOLOGICAL BOARD	647,675	3,159	-	0.49%	-
	E81	UNIVERSITY OF MINNESOTA	-	36	-	0.00%	-
	E95	HUMANITIES COMMISSION	-	13	-	0.00%	-
	E97	SCIENCE MUSEUM	-	7	-	0.00%	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0.00%	-
	G03	LOTTERY	-	-	2,048	0.24%	-
	G05	RACING COMMISSION	-	309	-	0.06%	3,075
	G06	ATTORNEY GENERAL	-	1,630	80,292	0.50%	-
	G09	GAMBLING CONTROL BOARD	-	97	1,684	0.05%	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	587	136,976	0.38%	-
	G17	HUMAN RIGHTS DEPT	-	183	19,723	0.07%	-
	G19	INDIAN AFFAIRS COUNCIL	-	106	95	0.01%	340,455
	G38	INVESTMENT BOARD	-	195	2,148	0.04%	-
	G39	GOVERNORS OFFICE	-	112	3,346	0.09%	-
	G45	MEDIATION SERVICES DEPT	-	72	4,789	0.02%	-
	G46	MN.IT	-	13,078	727	3.83%	-
	G53	SECRETARY OF STATE	-	841	37,744	0.15%	-
	G61	OFFICE OF THE STATE AUDITOR	-	218	3,266	0.16%	-
	G62	MINN STATE RETIREMENT SYSTEM	145,147	188	255,353	0.18%	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	191	416,122	0.13%	-
	G67	REVENUE DEPT	-	1,920	1,734,670	2.09%	-
	G69	TEACHERS RETIREMENT ASSOC	-	454	85,609	0.12%	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	0.00%	-
	G92	OMBUDSPERSON FOR FAMILIES	-	33	94	0.01%	-
	G96	UNIFORM LAWS COMMISSION	-	1	-	0.00%	-
	G9J	CAMPAIGN FINANCE BOARD	-	58	7,547	0.01%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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			Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	G9K	ADMINISTRATIVE HEARINGS	-	439	96,557	0.11%	-
	G9L	BLACK MINNESOTANS COUNCIL	-	63	116	0.00%	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	31	274	0.01%	-
	G9N	ASIAN-PACIFIC COUNCIL	-	53	561	0.00%	-
	G9Q	MMB DEBT SERVICE	-	-	-	0.00%	-
	G9R	MMB NON-OPERATING	-	28	-	0.00%	-
	G9X	CAPITOL AREA ARCHITECT	-	26	117	0.00%	-
	G9Y	DISABILITY COUNCIL	-	162	1,150	0.02%	-
	GPR	PAYROLL CLEARING	-	-	-	0.00%	-
	H12	HEALTH DEPT	-	14,859	453,793	2.79%	204,619,590
	H55	HUMAN SERVICES DEPT	3,356,815	9,917	764,732	7.19%	138,333,450
	H55b	HUMAN SERVICES SOS	-	6,366	-	3.10%	-
	H55c	HUMAN SERVICES MSOP	-	652	-	0.64%	-
	H60	MMB - MnSURE	-	227	174,920	0.29%	4,444,686
	H75	VETERANS AFFAIRS DEPT	977,102	8,565	8,326	2.37%	1,547,818
	H7B	MEDICAL PRACTICE BOARD	-	151	41,316	0.03%	-
	H7C	NURSING BOARD	-	135	48,962	0.04%	-
	H7D	PHARMACY BOARD	-	190	34,611	0.03%	-
	H7F	DENTISTRY BOARD	-	145	17,161	0.02%	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	48	5,464	0.01%	-
	H7J	OPTOMETRY BOARD	-	47	1,446	0.00%	-
	H7K	NURSING HOME ADMIN BOARD	-	135	2,041	0.01%	-
	H7L	SOCIAL WORK BOARD	-	111	14,443	0.02%	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	57	3,079	0.00%	-
	H7Q	PODIATRIC MEDICINE	-	41	303	0.00%	-
	H7R	VETERINARY MEDICINE BOARD	-	29	2,933	0.00%	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	139	5,880	0.02%	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	32	2,358	0.00%	-
	H7V	PSYCHOLOGY BOARD	-	106	6,367	0.02%	-
	H7W	PHYSICAL THERAPY BOARD	-	111	10,875	0.01%	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	60	4,926	0.01%	-
	H9G	OMBUDSMAN MH/DD	-	66	945	0.03%	-
	J33	TRIAL COURTS	-	4,747	25,429	3.48%	-
	J50	GUARDIAN AD LITEM BOARD	-	261	130	0.38%	-
	J52	PUBLIC DEFENSE BOARD	-	934	-	1.00%	-
	J58	COURT OF APPEALS	-	93	6,558	0.13%	-
	J65	SUPREME COURT	-	2,223	32,875	0.62%	933,763
	J68	TAX COURT	-	45	2,601	0.01%	-
	J70	JUDICIAL STANDARDS BOARD	-	38	-	0.00%	-
	L10	LEGISLATURE	-	2	25,818	0.14%	-
	L49	LEGISLATIVE AUDITOR	-	-	481	0.08%	-
	P01	MILITARY AFFAIRS DEPT	4,749,903	17,089	109	0.57%	-
	P07	PUBLIC SAFETY DEPT	20,360	15,091	2,233,534	3.49%	98,534,674
	P78	CORRECTIONS DEPT	5,980,225	29,803	22,295	7.17%	8,926,963
	P7T	PEACE OFFICERS BOARD (POST)	-	53	5,376	0.01%	146,990
	P9E	SENTENCING GUIDELINES COMM	-	24	576	0.01%	-
	R28	MINN CONSERVATION CORPS	-	12	-	0.00%	-
	R29	NATURAL RESOURCES DEPT	2,939,118	53,985	297,771	9.62%	97,230,370
	R32	POLLUTION CONTROL AGENCY	25,198	3,709	59,460	1.77%	25,632,047
	R9P	WATER & SOIL RESOURCES BOARD	-	2,472	2,749	0.28%	49,461,117
	T79	TRANSPORTATION DEPT	6,451,790	122,906	90,831	13.42%	109,206,360
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	57	2,432	0.00%	-
		OTHER	-	136	26,814	0.00%	-
		Total	29,864,731	418,476	8,139,826	99.51%	1,230,848,030

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			22.7	22.8	22.10	22.11	22.12
			Real Property	Materials Management Division	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
		Source	**29,864,731**	**418,476**	**8,139,826**	**99.51%**	**1,230,848,030**
		Difference (Total - Source)	0	0	0	0.00%	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			24.2	24.3	24.4	26.2	26.3	27.2
			Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	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						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 24.2 Minnesota Information Technology	IT Central Serv Revenue 24.3 IT Spend	IT Central Serv Revenue 24.4 Enterprise IT Security	Net Administrative Expenditures by Division 26.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3 Internal Controls & Accountability	Net Administrative Expenditures by Division 27.2 Debt Management Division
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend	-					
G46-6.4	G46-6.4	Enterprise IT Security	352,233					
G46-6.5	G46-6.5	MnIT - Non allocable	-					
G10-8.2	G10-8.2	Minnesota Management & Budget		3,477,951	3,477,951			
G10-8.3	G10-8.3	Internal Controls & Accountability		-	-	492,454		
G10-9.2	G10-9.2	Debt Management Division		-	-	449,588	-	-
G10-9.3	G10-9.3	Debt Management		-	-			449,588
G10-9.4	G10-9.4	Debt Management - Other		-	-			-
G10-10.2	G10-10.2	MMB - Budget Division		-	-	3,026,474	-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)		-	-			
G10-10.4	G10-10.4	Budget Operations and Planning		-	-			
G10-10.5	G10-10.5	Budget Division - Non Allocable		-	-			
G10-11.2	G10-11.2	MMB - Accounting Division		-	-	4,804,505	-	
G10-11.3	G10-11.3	Central Payroll		-	-			
G10-11.4	G10-11.4	Accounting Services		-	-			
G10-11.5	G10-11.5	Financial Reporting		-	-			
G10-11.6	G10-11.6	Financial Reporting - Single Audit		-	-			
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-	-			
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	3,494,032	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc		-	-			
G10-12.5	G10-12.5	Personnel Operations and System Support		-	-			
G10-12.6	G10-12.6	Budget Service - Computer Operations		-	-			
G10-12.7	G10-12.7	Personnel Operations Special Billing		-	-			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing		-	-			
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		-	-	522,986	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-	-	3,829,566	-	
G10-13.3	G10-13.3	Personnel Administration		-	-			
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-	-			
G45-14.2	G45-14.2	Mediation Services		12,157	12,157		574	
G45-14.3	G45-14.3	Mediation Services		-	-			
G45-14.4	G45-14.4	Mediation/Representation		-	-			

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 24.2 Minnesota Information Technology	IT Central Serv Revenue 24.3 IT Spend	IT Central Serv Revenue 24.4 Enterprise IT Security	Net Administrative Expenditures by Division 26.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3 Internal Controls & Accountability	Net Administrative Expenditures by Division 27.2 Debt Management Division
L49-15.2	L49-15.2	Legislative Auditor		66,795	66,795		6,526	
L49-15.3	L49-15.3	Financial Audits		-	-			
L49-15.4	L49-15.4	Program Audits		-	-			
L49-15.5	L49-15.5	Single Audits		-	-			
L49-15.6	L49-15.6	Audit Comm		-	-			
L49-15.7	L49-15.7	Financial Audit- Outdoors		-	-			
L49-15.8	L49-15.8	Financial Audit- Art		-	-			
L49-15.9	L49-15.9	Financial Audit- Clean Water		-	-			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		-	-			
L49-15.11	L49-15.11	Program Audit- Outdoors			-			
L49-15.12	L49-15.12	Program Audit- Art			-			
L49-15.13	L49-15.13	Program Audit- Clean Water			-			
L49-15.14	L49-15.14	Program Audit- Parks & Trails			-			
G61-16.2	G61-16.2	State Auditor		12,709	12,709		9,442	
G61-16.3	G61-16.3	State Auditor General		-	-			
17.0	17	SWIFT (Internally Developed Software Amortized over 10						
0.0	0.0							
	99YYY	Consumer Agencies						
	G02-0002	State Archaeology		-	-		222	
	G02-0003	Public Broadcasting		-	-		474	
	G02-0005	Materials Service and Distribution			-		-	
	G02-0007	Information Policy Analysis		-	-		2,049	
	G02-0009	Real Estate and Construction Services		384,887	384,887		35,374	
	G02-0010	Oil Overcharge (Stripper Wells)		-	-		-	
	G02-0012	STAR		24,207	24,207		13,810	
	G02-0013	Volunteer Services			-		-	
	G02-0014	Capital Group Parking		128,296	128,296		49,707	
	G02-0015a	Fleet Services		496,722	496,722		217,643	
	G02-0016	Development Disabilities		177,193	177,193		13,201	
	G02-0017a	Risk Management		223,670	223,670		19,080	
	G02-0017b	Risk Management - Workers Compensation		220,281	220,281		142,894	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		-	-		39	
	G02-0021a	Plant Mangement (Leases)		808,989	808,989		198,154	
	G02-0021b	Plant Management (Repairs)		-	-		4,386	
	G02-0021c	Plant Management (Materials Transfer)		-	-		49	
	G02-0021d	Plant Management (Energy)			-		-	
	G02-0021f	Plant Management FR & R		-	-		2,086	
	G02-0024	MN Bookstore		25,175	25,175		16,253	
	G02-0028	Office Supply Connection - Closed in FY2010		-	-		-	
	G02-0029a	Cooperative Purchasing (CPV)		162,185	162,185		4,898	
	G02-0029b	Cooperative Purchasing (MMCAP)		896,617	896,617		8,763	
	G02-0031	Central Mail		124,907	124,907		67,664	
	G02-0034	Other Non-Allocable		-	-		43	
	G02-0036	Demography		-	-		831	
	G02-0037	Mn Geospatial Information Office		-	-		-	
	G02-0037a	MnGeo Service Bureau		-	-		-	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12		-	-		-	
	G02-0042	Surplus Services		209,630	209,630		16,982	
	G02-0043	Surplus Services - Federal			-		-	
	G02-0044	RECS - Energy		-	-		91	
	G02-0045	SmART FMR		3,389	3,389		1,716	
	G02-0046	SmART HR		484	484		2,241	
	G02-0047	Grants Recovery		-	-		-	
	G02-0048	Arts & Cultural Heritage		8,230	8,230		3,708	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 24.2 Minnesota Information Technology	IT Central Serv Revenue 24.3 IT Spend	IT Central Serv Revenue 24.4 Enterprise IT Security	Net Administrative Expenditures by Division 26.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3 Internal Controls & Accountability	Net Administrative Expenditures by Division 27.2 Debt Management Division
	G02-0049	Materials Management		29,532	29,532		2,729	
	B04	AGRICULTURE DEPT		4,754,860	4,754,860		406,091	
	B11	COSMETOLOGIST EXAMINERS BOARD		91,196	91,196		23,071	
	B13	COMMERCE DEPT		2,758,649	2,758,649		594,503	
	B14	ANIMAL HEALTH BOARD		555,788	555,788		20,061	
	B15	BARBER EXAMINERS BOARD		7,833	7,833		5,170	
	B20	EXPLORE MINNESOTA TOURISM		438,128	438,128		27,035	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		12,679,641	12,679,641		6,063,830	
	B24	PUBLIC FACILITIES AUTHORITY		-	-		17,643	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		29	
	B34	HOUSING FINANCE AGENCY		265,880	265,880		133,887	
	B41	WORKERS COMP COURT OF APPEALS		15,052	15,052		2,484	
	B42	LABOR AND INDUSTRY DEPT		4,182,322	4,182,322		884,785	
	B43	IRON RANGE RESOURCES		165,558	165,558		56,981	
	B7E	ARCHITECTURE, ENGINEERING BD		46,394	46,394		13,847	
	B7G	COMBATIVE SPORTS COMMISSION		-	-		10	
	B7P	ACCOUNTANCY BOARD		66,272	66,272		11,273	
	B7S	PRIVATE DETECTIVES BOARD		-	-		1,195	
	B82	PUBLIC UTILITIES COMM		453,948	453,948		111,497	
	B9D	AMATEUR SPORTS COMM		36,719	36,719		1,329	
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-		21	
	E25	CENTER FOR ARTS EDUCATION		237,621	237,621		58,928	
	E26	MN STATE COLLEGES/UNIVERSITIES		5,624,557	5,624,557		9,405,652	
	E37	EDUCATION DEPARTMENT		7,917,613	7,917,613		916,071	
	E39	BOARD OF TEACHING		-	-		46	
	E40	HISTORICAL SOCIETY		167,991	167,991		1,057	
	E44	MINNESOTA STATE ACADEMIES		747,626	747,626		59,572	
	E50	ARTS BOARD		188,683	188,683		46,989	
	E60	OFFICE OF HIGHER EDUCATION		1,814,393	1,814,393		73,942	
	E77	ZOOLOGICAL BOARD		829,176	829,176		143,255	
	E81	UNIVERSITY OF MINNESOTA		704,135	704,135		5,212	
	E95	HUMANITIES COMMISSION		-	-		466	
	E97	SCIENCE MUSEUM		-	-		96	
	E9W	HIGHER ED FACILITIES AUTHORITY		4,098	4,098		203	
	G03	LOTTERY		227,148	227,148		10,117	
	G05	RACING COMMISSION		62,732	62,732		40,160	
	G06	ATTORNEY GENERAL		219,341	219,341		63,630	
	G09	GAMBLING CONTROL BOARD		55,759	55,759		7,285	
	G10	MINNESOTA MANAGEMENT & BUDGET		10,478,513	10,478,513		82,049	
	G17	HUMAN RIGHTS DEPT		289,990	289,990		9,403	
	G19	INDIAN AFFAIRS COUNCIL		11,315	11,315		5,088	
	G38	INVESTMENT BOARD		36,284	36,284		8,892	
	G39	GOVERNORS OFFICE		64,265	64,265		9,446	
	G45	MEDIATION SERVICES DEPT		77,897	77,897		3,925	
	G46	MN.IT		785,488	785,488		657,672	
	G53	SECRETARY OF STATE		300,913	300,913		55,553	
	G61	OFFICE OF THE STATE AUDITOR		40,914	40,914		9,641	
	G62	MINN STATE RETIREMENT SYSTEM		1,161,284	1,161,284		185,105	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		217,210	217,210		250,946	
	G67	REVENUE DEPT		21,766,594	21,766,594		114,450	
	G69	TEACHERS RETIREMENT ASSOC		172,572	172,572		260,668	
	G90	REVENUE INTERGOVT PAYMENTS		-	-		3,973,891	
	G92	OMBUDSPERSON FOR FAMILIES		15,656	15,656		1,961	
	G96	UNIFORM LAWS COMMISSION		-	-		133	
	G9J	CAMPAIGN FINANCE BOARD		9,903	9,903		3,745	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division
			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			24.2	24.3	24.4	26.2	26.3	27.2
	G9K	ADMINISTRATIVE HEARINGS		465,797	465,797		39,575	
	G9L	BLACK MINNESOTANS COUNCIL		5,444	5,444		3,209	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		10,234	10,234		2,414	
	G9N	ASIAN-PACIFIC COUNCIL		14,781	14,781		2,622	
	G9Q	MMB DEBT SERVICE		-	-		9,750	
	G9R	MMB NON-OPERATING		-	-		9,184,632	
	G9X	CAPITOL AREA ARCHITECT		7,359	7,359		1,744	
	G9Y	DISABILITY COUNCIL		19,024	19,024		5,264	
	GPR	PAYROLL CLEARING		-	-		-	
	H12	HEALTH DEPT		21,988,479	21,988,479		949,460	
	H55	HUMAN SERVICES DEPT		115,885,881	115,885,881		11,684,776	
	H55b	HUMAN SERVICES SOS		1,542,790	1,542,790		789,809	
	H55c	HUMAN SERVICES MSOP		341,533	341,533		87,675	
	H60	MMB - MnSURE		4,797,477	4,797,477		72,205	
	H75	VETERANS AFFAIRS DEPT		4,913,341	4,913,341		334,409	
	H7B	MEDICAL PRACTICE BOARD		349,549	349,549		23,201	
	H7C	NURSING BOARD		258,282	258,282		26,147	
	H7D	PHARMACY BOARD		300,566	300,566		18,322	
	H7F	DENTISTRY BOARD		62,131	62,131		17,679	
	H7H	CHIROPRACTIC EXAMINERS BOARD		4,813	4,813		6,602	
	H7J	OPTOMETRY BOARD		454	454		3,135	
	H7K	NURSING HOME ADMIN BOARD		441,304	441,304		8,271	
	H7L	SOCIAL WORK BOARD		128,302	128,302		18,867	
	H7M	MARRIAGE & FAMILY THERAPY BD		1,944	1,944		5,711	
	H7Q	PODIATRIC MEDICINE		679	679		3,062	
	H7R	VETERINARY MEDICINE BOARD		2,591	2,591		5,290	
	H7S	EMERGENCY MEDICAL SERVICES BD		42,401	42,401		12,543	
	H7U	DIETETICS & NUTRITION PRACTICE		797	797		3,198	
	H7V	PSYCHOLOGY BOARD		18,541	18,541		10,396	
	H7W	PHYSICAL THERAPY BOARD		9,117	9,117		10,377	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		3,641	3,641		12,509	
	H9G	OMBUDSMAN MH/DD		123,569	123,569		3,511	
	J33	TRIAL COURTS		106,314	106,314		1,718,630	
	J50	GUARDIAN AD LITEM BOARD		5,374	5,374		30,089	
	J52	PUBLIC DEFENSE BOARD		361,573	361,573		50,589	
	J58	COURT OF APPEALS		4,374	4,374		4,418	
	J65	SUPREME COURT		1,911,347	1,911,347		115,719	
	J68	TAX COURT		31,856	31,856		2,108	
	J70	JUDICIAL STANDARDS BOARD		2,929	2,929		2,450	
	L10	LEGISLATURE		6,258	6,258		33,420	
	L49	LEGISLATIVE AUDITOR		-	-		14	
	P01	MILITARY AFFAIRS DEPT		1,019,754	1,019,754		554,587	
	P07	PUBLIC SAFETY DEPT		26,831,857	26,831,857		3,432,319	
	P78	CORRECTIONS DEPT		13,864,633	13,864,633		833,059	
	P7T	PEACE OFFICERS BOARD (POST)		12,486	12,486		9,741	
	P9E	SENTENCING GUIDELINES COMM		17,347	17,347		1,719	
	R28	MINN CONSERVATION CORPS		-	-		200	
	R29	NATURAL RESOURCES DEPT		7,398,431	7,398,431		3,547,698	
	R32	POLLUTION CONTROL AGENCY		12,020,151	12,020,151		413,778	
	R9P	WATER & SOIL RESOURCES BOARD		1,064,191	1,064,191		78,251	
	T79	TRANSPORTATION DEPT		41,299,293	41,299,293		15,885,263	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		417,080	417,080		103,120	
		OTHER		8,039,032	8,039,032		29,293	
		Total	352,233	354,397,018	354,397,018	16,619,605	75,884,450	449,588

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			24.2	24.3	24.4	26.2	26.3	27.2
			Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Internal Controls & Accountability	Debt Management Division
		Source	**352,233**	**354,397,018**	**354,397,018**	**16,619,605**	**75,884,450**	**449,588**
		Difference (Total - Source)	0	0	0	0	0	0

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	SUM OF PERCENT
			27.3	28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

Statewide Cost Allocation Plan
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			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	SUM OF PERCENT
			27.3	28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor							
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management Services							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Materials Management Division							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget							
G10-8.3	G10-8.3	Internal Controls & Accountability							
G10-9.2	G10-9.2	Debt Management Division							
G10-9.3	G10-9.3	Debt Management	-						
G10-9.4	G10-9.4	Debt Management - Other	-						
G10-10.2	G10-10.2	MMB - Budget Division	-	-					
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	878,727					
G10-10.4	G10-10.4	Budget Operations and Planning	-	681,395					
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	1,466,352					
G10-11.2	G10-11.2	MMB - Accounting Division	-			-	-		
G10-11.3	G10-11.3	Central Payroll	-				1,307,044		
G10-11.4	G10-11.4	Accounting Services	-				1,285,421		
G10-11.5	G10-11.5	Financial Reporting	-				2,188,318		
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-				23,722		
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-			-			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc	-						
G10-12.5	G10-12.5	Personnel Operations and System Support	-						
G10-12.6	G10-12.6	Budget Service - Computer Operations	-						
G10-12.7	G10-12.7	Personnel Operations Special Billing	-						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-			-			
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-			-			
G10-13.3	G10-13.3	Personnel Administration	-						
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-						
G45-14.2	G45-14.2	Mediation Services	-			574	13		0.00%
G45-14.3	G45-14.3	Mediation Services	-				-		0.00%
G45-14.4	G45-14.4	Mediation/Representation	-				-		0.00%

Statewide Cost Allocation Plan
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			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	SUM OF PERCENT
			27.3	28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.2	L49-15.2	Legislative Auditor	-		6,526	117		0.00%
L49-15.3	L49-15.3	Financial Audits	-			-		0.00%
L49-15.4	L49-15.4	Program Audits	-			-		0.00%
L49-15.5	L49-15.5	Single Audits	-			-		0.00%
L49-15.6	L49-15.6	Audit Comm	-			-		0.00%
L49-15.7	L49-15.7	Financial Audit- Outdoors	-			-		0.00%
L49-15.8	L49-15.8	Financial Audit- Art	-			-		0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water	-			-		0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-			-		0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors	-					
L49-15.12	L49-15.12	Program Audit- Art	-					
L49-15.13	L49-15.13	Program Audit- Clean Water	-					
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-					
G61-16.2	G61-16.2	State Auditor	-		9,442	299		0.00%
G61-16.3	G61-16.3	State Auditor General	-			-		0.00%
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-					
0.0	0.0		-					
	99YYY	Consumer Agencies	-			-		0.00%
	G02-0002	State Archaeology	-		222	25		0.00%
	G02-0003	Public Broadcasting	-		474	26		0.00%
	G02-0005	Materials Service and Distribution	-		-	-		
	G02-0007	Information Policy Analysis	-		2,049	64		0.00%
	G02-0009	Real Estate and Construction Services	-		35,374	314		0.01%
	G02-0010	Oil Overcharge (Stripper Wells)	-		-	-		0.00%
	G02-0012	STAR	-		13,810	61		0.01%
	G02-0013	Volunteer Services	-		-	-		
	G02-0014	Capital Group Parking	-		49,707	114		0.04%
	G02-0015a	Fleet Services	-		217,643	117		0.01%
	G02-0016	Development Disabilities	-		13,201	205		0.02%
	G02-0017a	Risk Management	-		19,080	64		0.01%
	G02-0017b	Risk Management - Workers Compensation	-		142,894	234		0.03%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-		39	6		0.00%
	G02-0021a	Plant Mangement (Leases)	-		198,154	476		0.33%
	G02-0021b	Plant Management (Repairs)	-		4,386	-		0.01%
	G02-0021c	Plant Management (Materials Transfer)	-		49	2		0.00%
	G02-0021d	Plant Management (Energy)	-		-	-		
	G02-0021f	Plant Management FR & R	-		2,086	62		0.00%
	G02-0024	MN Bookstore	-		16,253	173		0.01%
	G02-0028	Office Supply Connection - Closed in FY2010	-		-	-		0.00%
	G02-0029a	Cooperative Purchasing (CPV)	-		4,898	41		0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)	-		8,763	37		0.03%
	G02-0031	Central Mail	-		67,664	110		0.01%
	G02-0034	Other Non-Allocable	-		43	12		0.00%
	G02-0036	Demography	-		831	82		0.00%
	G02-0037	Mn Geospatial Information Office	-		-	-		0.00%
	G02-0037a	MnGeo Service Bureau	-		-	-		0.00%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-		-	-		0.00%
	G02-0042	Surplus Services	-		16,982	87		0.01%
	G02-0043	Surplus Services - Federal	-		-	-		
	G02-0044	RECS - Energy	-		91	12		0.00%
	G02-0045	SmART FMR	-		1,716	87		0.02%
	G02-0046	SmART HR	-		2,241	132		0.02%
	G02-0047	Grants Recovery	-		-	-		0.00%
	G02-0048	Arts & Cultural Heritage	-		3,708	280		0.00%

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	SUM OF PERCENT
			27.3	28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	G02-0049	Materials Management	-		2,729	59		0.00%
	B04	AGRICULTURE DEPT	73,049,000		406,091	14,467		1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD	-		23,071	149		0.03%
	B13	COMMERCE DEPT	-		594,503	2,881		0.80%
	B14	ANIMAL HEALTH BOARD	-		20,061	548		0.11%
	B15	BARBER EXAMINERS BOARD	-		5,170	100		0.00%
	B20	EXPLORE MINNESOTA TOURISM	-		27,035	844		0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-		6,063,830	6,023		2.69%
	B24	PUBLIC FACILITIES AUTHORITY	75,580,517		17,643	1,338		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		29	1		0.00%
	B34	HOUSING FINANCE AGENCY	551,008,235		133,887	1,112		0.48%
	B41	WORKERS COMP COURT OF APPEALS	-		2,484	42		0.02%
	B42	LABOR AND INDUSTRY DEPT	-		884,785	2,118		0.71%
	B43	IRON RANGE RESOURCES	-		56,981	766		0.14%
	B7E	ARCHITECTURE, ENGINEERING BD	-		13,847	32		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	-		10	3		0.00%
	B7P	ACCOUNTANCY BOARD	-		11,273	25		0.01%
	B7S	PRIVATE DETECTIVES BOARD	-		1,195	55		0.00%
	B82	PUBLIC UTILITIES COMM	-		111,497	197		0.28%
	B9D	AMATEUR SPORTS COMM	-		1,329	56		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	-		21	4		0.00%
	E25	CENTER FOR ARTS EDUCATION	-		58,928	2,285		0.19%
	E26	MN STATE COLLEGES/UNIVERSITIES	108,268,489		9,405,652	10,077		23.37%
	E37	EDUCATION DEPARTMENT	1,047,332,707		916,071	6,589		0.70%
	E39	BOARD OF TEACHING	-		46	4		0.00%
	E40	HISTORICAL SOCIETY	-		1,057	100		0.00%
	E44	MINNESOTA STATE ACADEMIES	-		59,572	1,963		0.36%
	E50	ARTS BOARD	-		46,989	431		0.04%
	E60	OFFICE OF HIGHER EDUCATION	10,000,000		73,942	1,876		0.13%
	E77	ZOOLOGICAL BOARD	-		143,255	1,118		0.49%
	E81	UNIVERSITY OF MINNESOTA	280,117,960		5,212	244		0.00%
	E95	HUMANITIES COMMISSION	-		466	43		0.00%
	E97	SCIENCE MUSEUM	-		96	17		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	-		203	6		0.00%
	G03	LOTTERY	-		10,117	220		0.24%
	G05	RACING COMMISSION	-		40,160	575		0.06%
	G06	ATTORNEY GENERAL	-		63,630	1,319		0.50%
	G09	GAMBLING CONTROL BOARD	-		7,285	170		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	24,420,000		82,049	938		0.38%
	G17	HUMAN RIGHTS DEPT	-		9,403	369		0.07%
	G19	INDIAN AFFAIRS COUNCIL	-		5,088	177		0.01%
	G38	INVESTMENT BOARD	-		8,892	51		0.04%
	G39	GOVERNORS OFFICE	-		9,446	286		0.09%
	G45	MEDIATION SERVICES DEPT	-		3,925	111		0.02%
	G46	MN.IT	14,306,430		657,672	5,323		3.83%
	G53	SECRETARY OF STATE	-		55,553	603		0.15%
	G61	OFFICE OF THE STATE AUDITOR	-		9,641	190		0.16%
	G62	MINN STATE RETIREMENT SYSTEM	4,235,000		185,105	150		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	5,621,000		250,946	192		0.13%
	G67	REVENUE DEPT	-		114,450	2,547		2.09%
	G69	TEACHERS RETIREMENT ASSOC	5,544,000		260,668	69		0.12%
	G90	REVENUE INTERGOVT PAYMENTS	-		3,973,891	1,107		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	-		1,961	69		0.01%
	G96	UNIFORM LAWS COMMISSION	-		133	9		0.00%
	G9J	CAMPAIGN FINANCE BOARD	-		3,745	226		0.01%

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	SUM OF PERCENT
			27.3	28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	G9K	ADMINISTRATIVE HEARINGS	-		39,575	195		0.11%
	G9L	BLACK MINNESOTANS COUNCIL	-		3,209	155		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-		2,414	51		0.01%
	G9N	ASIAN-PACIFIC COUNCIL	-		2,622	71		0.00%
	G9Q	MMB DEBT SERVICE	-		9,750	-		0.00%
	G9R	MMB NON-OPERATING	-		9,184,632	1,258		0.00%
	G9X	CAPITOL AREA ARCHITECT	-		1,744	60		0.00%
	G9Y	DISABILITY COUNCIL	-		5,264	233		0.02%
	GPR	PAYROLL CLEARING	-		-	-		0.00%
	H12	HEALTH DEPT	-		949,460	13,415		2.79%
	H55	HUMAN SERVICES DEPT	51,690,000		11,684,776	10,865		7.19%
	H55b	HUMAN SERVICES SOS	-		789,809	7,040		3.10%
	H55c	HUMAN SERVICES MSOP	-		87,675	2,848		0.64%
	H60	MMB - MnSURE	-		72,205	268		0.29%
	H75	VETERANS AFFAIRS DEPT	-		334,409	4,873		2.37%
	H7B	MEDICAL PRACTICE BOARD	-		23,201	200		0.03%
	H7C	NURSING BOARD	-		26,147	195		0.04%
	H7D	PHARMACY BOARD	-		18,322	305		0.03%
	H7F	DENTISTRY BOARD	-		17,679	274		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	-		6,602	142		0.01%
	H7J	OPTOMETRY BOARD	-		3,135	93		0.00%
	H7K	NURSING HOME ADMIN BOARD	-		8,271	315		0.01%
	H7L	SOCIAL WORK BOARD	-		18,867	211		0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	-		5,711	155		0.00%
	H7Q	PODIATRIC MEDICINE	-		3,062	119		0.00%
	H7R	VETERINARY MEDICINE BOARD	-		5,290	101		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	-		12,543	378		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	-		3,198	108		0.00%
	H7V	PSYCHOLOGY BOARD	-		10,396	172		0.02%
	H7W	PHYSICAL THERAPY BOARD	-		10,377	202		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-		12,509	142		0.01%
	H9G	OMBUDSMAN MH/DD	-		3,511	69		0.03%
	J33	TRIAL COURTS	-		1,718,630	8,716		3.48%
	J50	GUARDIAN AD LITEM BOARD	-		30,089	675		0.38%
	J52	PUBLIC DEFENSE BOARD	-		50,589	901		1.00%
	J58	COURT OF APPEALS	-		4,418	46		0.13%
	J65	SUPREME COURT	-		115,719	1,770		0.62%
	J68	TAX COURT	-		2,108	63		0.01%
	J70	JUDICIAL STANDARDS BOARD	-		2,450	95		0.00%
	L10	LEGISLATURE	-		33,420	604		0.14%
	L49	LEGISLATIVE AUDITOR	-		14	6		0.08%
	P01	MILITARY AFFAIRS DEPT	-		554,587	834		0.57%
	P07	PUBLIC SAFETY DEPT	95,135,000		3,432,319	27,723		3.49%
	P78	CORRECTIONS DEPT	-		833,059	16,717		7.17%
	P7T	PEACE OFFICERS BOARD (POST)	-		9,741	266		0.01%
	P9E	SENTENCING GUIDELINES COMM	-		1,719	64		0.01%
	R28	MINN CONSERVATION CORPS	-		200	52		0.00%
	R29	NATURAL RESOURCES DEPT	794,865		3,547,698	40,225		9.62%
	R32	POLLUTION CONTROL AGENCY	-		413,778	8,317		1.77%
	R9P	WATER & SOIL RESOURCES BOARD	-		78,251	3,441		0.28%
	T79	TRANSPORTATION DEPT	2,352,378,100		15,885,263	21,232		13.42%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-		103,120	118		0.00%
		OTHER	5,775,763,500		29,293	1,476		0.00%
		Total	10,475,244,803	3,026,474	75,884,450	251,380	4,804,505	99.51%

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	SUM OF PERCENT
			27.3	28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
		Source	**10,475,244,803**	**3,026,474**	**75,884,450**	**251,380**	**4,804,505**	**99.51%**
		Difference (Total - Source)	0	0	0	0	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			29.4	29.5	29.6	30.2	30.4	30.5
Schedule No.	DP#	Name	Accounting Services	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 Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			29.4	29.5	29.6	30.2	30.4	30.5
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo				229,164		
G10-12.5	G10-12.5	Personnel Operations and System Support				671,638		
G10-12.6	G10-12.6	Budget Service - Computer Operations				254,741		
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-			574	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-				
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services	574	574	-			0.00%
G45-14.3	G45-14.3	Mediation Services			-			0.00%
G45-14.4	G45-14.4	Mediation/Representation			-		-	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) Accounting Services	Accounting & Procurement Transactions - FY (Actual) Financial Reporting	Federal Cash Receipts - FY (Actual) Financial Reporting - Single Audit	Net Administrative Expenditures by Division MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) Accounting & Procurement Operations and System Support	SUM OF PERCENT Personnel Operations and System Support
			29.4	29.5	29.6	30.2	30.4	30.5
L49-15.2	L49-15.2	Legislative Auditor	6,526	6,526	-		6,526	0.00%
L49-15.3	L49-15.3	Financial Audits			-			0.00%
L49-15.4	L49-15.4	Program Audits			-			0.00%
L49-15.5	L49-15.5	Single Audits			-			0.00%
L49-15.6	L49-15.6	Audit Comm			-			0.00%
L49-15.7	L49-15.7	Financial Audit- Outdoors			-			0.00%
L49-15.8	L49-15.8	Financial Audit- Art			-			0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water			-			0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			-			0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors			-			
L49-15.12	L49-15.12	Program Audit- Art			-			
L49-15.13	L49-15.13	Program Audit- Clean Water			-			
L49-15.14	L49-15.14	Program Audit- Parks & Trails			-			
G61-16.2	G61-16.2	State Auditor	9,442	9,442	-		9,442	0.00%
G61-16.3	G61-16.3	State Auditor General			-			0.00%
17.0	17	SWIFT (Internally Developed Software Amortized over 10			-			
0.0	0.0				-			
	99YYY	Consumer Agencies			-			0.00%
	G02-0002	State Archaeology	222	222	-		222	0.00%
	G02-0003	Public Broadcasting	474	474	-		474	0.00%
	G02-0005	Materials Service and Distribution	-	-	-		-	
	G02-0007	Information Policy Analysis	2,049	2,049	-		2,049	0.00%
	G02-0009	Real Estate and Construction Services	35,374	35,374	-		35,374	0.01%
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-		-	0.00%
	G02-0012	STAR	13,810	13,810	-		13,810	0.01%
	G02-0013	Volunteer Services	-	-	-		-	
	G02-0014	Capital Group Parking	49,707	49,707	-		49,707	0.04%
	G02-0015a	Fleet Services	217,643	217,643	-		217,643	0.01%
	G02-0016	Development Disabilities	13,201	13,201	-		13,201	0.02%
	G02-0017a	Risk Management	19,080	19,080	-		19,080	0.01%
	G02-0017b	Risk Management - Workers Compensation	142,894	142,894	-		142,894	0.03%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	39	39	-		39	0.00%
	G02-0021a	Plant Mangement (Leases)	198,154	198,154	-		198,154	0.33%
	G02-0021b	Plant Management (Repairs)	4,386	4,386	-		4,386	0.01%
	G02-0021c	Plant Management (Materials Transfer)	49	49	-		49	0.00%
	G02-0021d	Plant Management (Energy)	-	-	-		-	
	G02-0021f	Plant Management FR & R	2,086	2,086	-		2,086	0.00%
	G02-0024	MN Bookstore	16,253	16,253	-		16,253	0.01%
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-		-	0.00%
	G02-0029a	Cooperative Purchasing (CPV)	4,898	4,898	-		4,898	0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)	8,763	8,763	-		8,763	0.03%
	G02-0031	Central Mail	67,664	67,664	-		67,664	0.01%
	G02-0034	Other Non-Allocable	43	43	-		43	0.00%
	G02-0036	Demography	831	831	-		831	0.00%
	G02-0037	Mn Geospatial Information Office	-	-	-		-	0.00%
	G02-0037a	MnGeo Service Bureau	-	-	-		-	0.00%
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-		-	0.00%
	G02-0042	Surplus Services	16,982	16,982	-		16,982	0.01%
	G02-0043	Surplus Services - Federal	-	-	-		-	
	G02-0044	RECS - Energy	91	91	-		91	0.00%
	G02-0045	SmART FMR	1,716	1,716	-		1,716	0.02%
	G02-0046	SmART HR	2,241	2,241	-		2,241	0.02%
	G02-0047	Grants Recovery	-	-	-		-	0.00%
	G02-0048	Arts & Cultural Heritage	3,708	3,708	-		3,708	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 29.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 29.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 29.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 30.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 30.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 30.5 Personnel Operations and System Support
	G02-0049	Materials Management	2,729	2,729	-		2,729	0.00%
	B04	AGRICULTURE DEPT	406,091	406,091	7,912,897		406,091	1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD	23,071	23,071	-		23,071	0.03%
	B13	COMMERCE DEPT	594,503	594,503	120,312,087		594,503	0.80%
	B14	ANIMAL HEALTH BOARD	20,061	20,061	1,043,945		20,061	0.11%
	B15	BARBER EXAMINERS BOARD	5,170	5,170	-		5,170	0.00%
	B20	EXPLORE MINNESOTA TOURISM	27,035	27,035	-		27,035	0.09%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,063,830	6,063,830	1,006,917,411		6,063,830	2.69%
	B24	PUBLIC FACILITIES AUTHORITY	17,643	17,643	-		17,643	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	29	29	-		29	0.00%
	B34	HOUSING FINANCE AGENCY	133,887	133,887	-		133,887	0.48%
	B41	WORKERS COMP COURT OF APPEALS	2,484	2,484	-		2,484	0.02%
	B42	LABOR AND INDUSTRY DEPT	884,785	884,785	4,907,914		884,785	0.71%
	B43	IRON RANGE RESOURCES	56,981	56,981	-		56,981	0.14%
	B7E	ARCHITECTURE, ENGINEERING BD	13,847	13,847	-		13,847	0.01%
	B7G	COMBATIVE SPORTS COMMISSION	10	10	-		10	0.00%
	B7P	ACCOUNTANCY BOARD	11,273	11,273	-		11,273	0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,195	1,195	-		1,195	0.00%
	B82	PUBLIC UTILITIES COMM	111,497	111,497	-		111,497	0.28%
	B9D	AMATEUR SPORTS COMM	1,329	1,329	-		1,329	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	21	21	-		21	0.00%
	E25	CENTER FOR ARTS EDUCATION	58,928	58,928	7,324		58,928	0.19%
	E26	MN STATE COLLEGES/UNIVERSITIES	9,405,652	9,405,652	928,979,834		9,405,652	23.37%
	E37	EDUCATION DEPARTMENT	916,071	916,071	778,324,772		916,071	0.70%
	E39	BOARD OF TEACHING	46	46	-		46	0.00%
	E40	HISTORICAL SOCIETY	1,057	1,057	-		1,057	0.00%
	E44	MINNESOTA STATE ACADEMIES	59,572	59,572	-		59,572	0.36%
	E50	ARTS BOARD	46,989	46,989	707,255		46,989	0.04%
	E60	OFFICE OF HIGHER EDUCATION	73,942	73,942	-		73,942	0.13%
	E77	ZOOLOGICAL BOARD	143,255	143,255	56,057		143,255	0.49%
	E81	UNIVERSITY OF MINNESOTA	5,212	5,212	-		5,212	0.00%
	E95	HUMANITIES COMMISSION	466	466	-		466	0.00%
	E97	SCIENCE MUSEUM	96	96	-		96	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	203	203	-		203	0.00%
	G03	LOTTERY	10,117	10,117	-		10,117	0.24%
	G05	RACING COMMISSION	40,160	40,160	-		40,160	0.06%
	G06	ATTORNEY GENERAL	63,630	63,630	1,684,957		63,630	0.50%
	G09	GAMBLING CONTROL BOARD	7,285	7,285	-		7,285	0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	82,049	82,049	-		82,049	0.38%
	G17	HUMAN RIGHTS DEPT	9,403	9,403	-		9,403	0.07%
	G19	INDIAN AFFAIRS COUNCIL	5,088	5,088	-		5,088	0.01%
	G38	INVESTMENT BOARD	8,892	8,892	-		8,892	0.04%
	G39	GOVERNORS OFFICE	9,446	9,446	-		9,446	0.09%
	G45	MEDIATION SERVICES DEPT	3,925	3,925	-		3,925	0.02%
	G46	MN.IT	657,672	657,672	-		657,672	3.83%
	G53	SECRETARY OF STATE	55,553	55,553	14,475		55,553	0.15%
	G61	OFFICE OF THE STATE AUDITOR	9,641	9,641	-		9,641	0.16%
	G62	MINN STATE RETIREMENT SYSTEM	185,105	185,105	-		185,105	0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	250,946	250,946	-		250,946	0.13%
	G67	REVENUE DEPT	114,450	114,450	-		114,450	2.09%
	G69	TEACHERS RETIREMENT ASSOC	260,668	260,668	-		260,668	0.12%
	G90	REVENUE INTERGOVT PAYMENTS	3,973,891	3,973,891	-		3,973,891	0.00%
	G92	OMBUDSPERSON FOR FAMILIES	1,961	1,961	-		1,961	0.01%
	G96	UNIFORM LAWS COMMISSION	133	133	-		133	0.00%
	G9J	CAMPAIGN FINANCE BOARD	3,745	3,745	-		3,745	0.01%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 29.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 29.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 29.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 30.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 30.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 30.5 Personnel Operations and System Support
	G9K	ADMINISTRATIVE HEARINGS	39,575	39,575	-		39,575	0.11%
	G9L	BLACK MINNESOTANS COUNCIL	3,209	3,209	-		3,209	0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,414	2,414	-		2,414	0.01%
	G9N	ASIAN-PACIFIC COUNCIL	2,622	2,622	-		2,622	0.00%
	G9Q	MMB DEBT SERVICE	9,750	9,750	-		9,750	0.00%
	G9R	MMB NON-OPERATING	9,184,632	9,184,632	7,901,345		9,184,632	0.00%
	G9X	CAPITOL AREA ARCHITECT	1,744	1,744	-		1,744	0.00%
	G9Y	DISABILITY COUNCIL	5,264	5,264	-		5,264	0.02%
	GPR	PAYROLL CLEARING	-	-	-		-	0.00%
	H12	HEALTH DEPT	949,460	949,460	254,145,949		949,460	2.79%
	H55	HUMAN SERVICES DEPT	11,684,776	11,684,776	8,531,039,634		11,684,776	7.19%
	H55b	HUMAN SERVICES SOS	789,809	789,809	-		789,809	3.10%
	H55c	HUMAN SERVICES MSOP	87,675	87,675	-		87,675	0.64%
	H60	MMB - MnSURE	72,205	72,205	25,964,844		72,205	0.29%
	H75	VETERANS AFFAIRS DEPT	334,409	334,409	12,363,947		334,409	2.37%
	H7B	MEDICAL PRACTICE BOARD	23,201	23,201	-		23,201	0.03%
	H7C	NURSING BOARD	26,147	26,147	-		26,147	0.04%
	H7D	PHARMACY BOARD	18,322	18,322	34,614		18,322	0.03%
	H7F	DENTISTRY BOARD	17,679	17,679	-		17,679	0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	6,602	6,602	-		6,602	0.01%
	H7J	OPTOMETRY BOARD	3,135	3,135	-		3,135	0.00%
	H7K	NURSING HOME ADMIN BOARD	8,271	8,271	-		8,271	0.01%
	H7L	SOCIAL WORK BOARD	18,867	18,867	-		18,867	0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	5,711	5,711	-		5,711	0.00%
	H7Q	PODIATRIC MEDICINE	3,062	3,062	-		3,062	0.00%
	H7R	VETERINARY MEDICINE BOARD	5,290	5,290	-		5,290	0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	12,543	12,543	119,788		12,543	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	3,198	3,198	-		3,198	0.00%
	H7V	PSYCHOLOGY BOARD	10,396	10,396	-		10,396	0.02%
	H7W	PHYSICAL THERAPY BOARD	10,377	10,377	-		10,377	0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	12,509	12,509	-		12,509	0.01%
	H9G	OMBUDSMAN MH/DD	3,511	3,511	-		3,511	0.03%
	J33	TRIAL COURTS	1,718,630	1,718,630	2,911,825		1,718,630	3.48%
	J50	GUARDIAN AD LITEM BOARD	30,089	30,089	-		30,089	0.38%
	J52	PUBLIC DEFENSE BOARD	50,589	50,589	-		50,589	1.00%
	J58	COURT OF APPEALS	4,418	4,418	-		4,418	0.13%
	J65	SUPREME COURT	115,719	115,719	625,253		115,719	0.62%
	J68	TAX COURT	2,108	2,108	-		2,108	0.01%
	J70	JUDICIAL STANDARDS BOARD	2,450	2,450	-		2,450	0.00%
	L10	LEGISLATURE	33,420	33,420	2,632		33,420	0.14%
	L49	LEGISLATIVE AUDITOR	14	14	-		14	0.08%
	P01	MILITARY AFFAIRS DEPT	554,587	554,587	64,909,507		554,587	0.57%
	P07	PUBLIC SAFETY DEPT	3,432,319	3,432,319	91,793,813		3,432,319	3.49%
	P78	CORRECTIONS DEPT	833,059	833,059	1,792,773		833,059	7.17%
	P7T	PEACE OFFICERS BOARD (POST)	9,741	9,741	-		9,741	0.01%
	P9E	SENTENCING GUIDELINES COMM	1,719	1,719	-		1,719	0.01%
	R28	MINN CONSERVATION CORPS	200	200	-		200	0.00%
	R29	NATURAL RESOURCES DEPT	3,547,698	3,547,698	46,636,171		3,547,698	9.62%
	R32	POLLUTION CONTROL AGENCY	413,778	413,778	20,765,147		413,778	1.77%
	R9P	WATER & SOIL RESOURCES BOARD	78,251	78,251	2,782,456		78,251	0.28%
	T79	TRANSPORTATION DEPT	15,885,263	15,885,263	824,310,038		15,885,263	13.42%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	103,120	103,120	-		103,120	0.00%
		OTHER	29,293	29,293	-		29,293	0.00%
		Total	75,884,450	75,884,450	12,738,968,664	1,155,543	75,884,450	99.51%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			29.4	29.5	29.6	30.2	30.4	30.5
			Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
		Source	**75,884,450**	**75,884,450**	**12,738,968,664**	**1,155,543**	**75,884,450**	**99.51%**
		Difference (Total - Source)	0	0	0	0	0	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	Net Administrative Expenditures by Division
			30.6	30.7	30.8	31.2	31.3	32.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

Statewide Cost Allocation Plan
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			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division
			30.6	30.7	30.8	31.2	31.3	32.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Materials Management Division						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Internal Controls & Accountability						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			574			
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				-		
G10-13.3	G10-13.3	Personnel Administration				3,829,566		
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-		
G45-14.2	G45-14.2	Mediation Services	13	0.00%			0.00%	-
G45-14.3	G45-14.3	Mediation Services	-	0.00%			0.00%	272,078
G45-14.4	G45-14.4	Mediation/Representation	-	0.00%	-		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	Net Administrative Expenditures by Division
			30.6	30.7	30.8	31.2	31.3	32.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
L49-15.2	L49-15.2	Legislative Auditor	117	0.00%	6,526		0.00%	
L49-15.3	L49-15.3	Financial Audits	-	0.00%			0.00%	
L49-15.4	L49-15.4	Program Audits	-	0.00%			0.00%	
L49-15.5	L49-15.5	Single Audits	-	0.00%			0.00%	
L49-15.6	L49-15.6	Audit Comm	-	0.00%			0.00%	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	0.00%			0.00%	
L49-15.8	L49-15.8	Financial Audit- Art	-	0.00%			0.00%	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	0.00%			0.00%	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	0.00%			0.00%	
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor	299	0.00%	9,442		0.00%	
G61-16.3	G61-16.3	State Auditor General	-	0.00%			0.00%	
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-					
0.0	0.0							
	99YYY	Consumer Agencies	-	0.00%			0.00%	
	G02-0002	State Archaeology	25	0.00%	222		0.00%	
	G02-0003	Public Broadcasting	26	0.00%	474		0.00%	
	G02-0005	Materials Service and Distribution	-		-			
	G02-0007	Information Policy Analysis	64	0.00%	2,049		0.00%	
	G02-0009	Real Estate and Construction Services	314	0.01%	35,374		0.01%	
	G02-0010	Oil Overcharge (Stripper Wells)	-	0.00%	-		0.00%	
	G02-0012	STAR	61	0.01%	13,810		0.01%	
	G02-0013	Volunteer Services	-		-			
	G02-0014	Capital Group Parking	114	0.04%	49,707		0.04%	
	G02-0015a	Fleet Services	117	0.01%	217,643		0.01%	
	G02-0016	Development Disabilities	205	0.02%	13,201		0.02%	
	G02-0017a	Risk Management	64	0.01%	19,080		0.01%	
	G02-0017b	Risk Management - Workers Compensation	234	0.03%	142,894		0.03%	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	6	0.00%	39		0.00%	
	G02-0021a	Plant Mangement (Leases)	476	0.33%	198,154		0.33%	
	G02-0021b	Plant Management (Repairs)	-	0.01%	4,386		0.01%	
	G02-0021c	Plant Management (Materials Transfer)	2	0.00%	49		0.00%	
	G02-0021d	Plant Management (Energy)	-		-			
	G02-0021f	Plant Management FR & R	62	0.00%	2,086		0.00%	
	G02-0024	MN Bookstore	173	0.01%	16,253		0.01%	
	G02-0028	Office Supply Connection - Closed in FY2010	-	0.00%	-		0.00%	
	G02-0029a	Cooperative Purchasing (CPV)	41	0.03%	4,898		0.03%	
	G02-0029b	Cooperative Purchasing (MMCAP)	37	0.03%	8,763		0.03%	
	G02-0031	Central Mail	110	0.01%	67,664		0.01%	
	G02-0034	Other Non-Allocable	12	0.00%	43		0.00%	
	G02-0036	Demography	82	0.00%	831		0.00%	
	G02-0037	Mn Geospatial Information Office	-	0.00%	-		0.00%	
	G02-0037a	MnGeo Service Bureau	-	0.00%	-		0.00%	
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	0.00%	-		0.00%	
	G02-0042	Surplus Services	87	0.01%	16,982		0.01%	
	G02-0043	Surplus Services - Federal	-		-			
	G02-0044	RECS - Energy	12	0.00%	91		0.00%	
	G02-0045	SmART FMR	87	0.02%	1,716		0.02%	
	G02-0046	SmART HR	132	0.02%	2,241		0.02%	
	G02-0047	Grants Recovery	-	0.00%	-		0.00%	
	G02-0048	Arts & Cultural Heritage	280	0.00%	3,708		0.00%	

Statewide Cost Allocation Plan
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			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division
			30.6	30.7	30.8	31.2	31.3	32.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
	G02-0049	Materials Management	59	0.00%	2,729		0.00%	
	B04	AGRICULTURE DEPT	14,467	1.09%	406,091		1.09%	
	B11	COSMETOLOGIST EXAMINERS BOARD	149	0.03%	23,071		0.03%	
	B13	COMMERCE DEPT	2,881	0.80%	594,503		0.80%	
	B14	ANIMAL HEALTH BOARD	548	0.11%	20,061		0.11%	
	B15	BARBER EXAMINERS BOARD	100	0.00%	5,170		0.00%	
	B20	EXPLORE MINNESOTA TOURISM	844	0.09%	27,035		0.09%	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,023	2.69%	6,063,830		2.69%	
	B24	PUBLIC FACILITIES AUTHORITY	1,338	0.02%	17,643		0.02%	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	1	0.00%	29		0.00%	
	B34	HOUSING FINANCE AGENCY	1,112	0.48%	133,887		0.48%	
	B41	WORKERS COMP COURT OF APPEALS	42	0.02%	2,484		0.02%	
	B42	LABOR AND INDUSTRY DEPT	2,118	0.71%	884,785		0.71%	
	B43	IRON RANGE RESOURCES	766	0.14%	56,981		0.14%	
	B7E	ARCHITECTURE, ENGINEERING BD	32	0.01%	13,847		0.01%	
	B7G	COMBATIVE SPORTS COMMISSION	3	0.00%	10		0.00%	
	B7P	ACCOUNTANCY BOARD	25	0.01%	11,273		0.01%	
	B7S	PRIVATE DETECTIVES BOARD	55	0.00%	1,195		0.00%	
	B82	PUBLIC UTILITIES COMM	197	0.28%	111,497		0.28%	
	B9D	AMATEUR SPORTS COMM	56	0.00%	1,329		0.00%	
	B9V	AGRICULTURE UTILIZATION RESRCH	4	0.00%	21		0.00%	
	E25	CENTER FOR ARTS EDUCATION	2,285	0.19%	58,928		0.19%	
	E26	MN STATE COLLEGES/UNIVERSITIES	10,077	23.37%	9,405,652		23.37%	
	E37	EDUCATION DEPARTMENT	6,589	0.70%	916,071		0.70%	
	E39	BOARD OF TEACHING	4	0.00%	46		0.00%	
	E40	HISTORICAL SOCIETY	100	0.00%	1,057		0.00%	
	E44	MINNESOTA STATE ACADEMIES	1,963	0.36%	59,572		0.36%	
	E50	ARTS BOARD	431	0.04%	46,989		0.04%	
	E60	OFFICE OF HIGHER EDUCATION	1,876	0.13%	73,942		0.13%	
	E77	ZOOLOGICAL BOARD	1,118	0.49%	143,255		0.49%	
	E81	UNIVERSITY OF MINNESOTA	244	0.00%	5,212		0.00%	
	E95	HUMANITIES COMMISSION	43	0.00%	466		0.00%	
	E97	SCIENCE MUSEUM	17	0.00%	96		0.00%	
	E9W	HIGHER ED FACILITIES AUTHORITY	6	0.00%	203		0.00%	
	G03	LOTTERY	220	0.24%	10,117		0.24%	
	G05	RACING COMMISSION	575	0.06%	40,160		0.06%	
	G06	ATTORNEY GENERAL	1,319	0.50%	63,630		0.50%	
	G09	GAMBLING CONTROL BOARD	170	0.05%	7,285		0.05%	
	G10	MINNESOTA MANAGEMENT & BUDGET	938	0.38%	82,049		0.38%	
	G17	HUMAN RIGHTS DEPT	369	0.07%	9,403		0.07%	
	G19	INDIAN AFFAIRS COUNCIL	177	0.01%	5,088		0.01%	
	G38	INVESTMENT BOARD	51	0.04%	8,892		0.04%	
	G39	GOVERNORS OFFICE	286	0.09%	9,446		0.09%	
	G45	MEDIATION SERVICES DEPT	111	0.02%	3,925		0.02%	
	G46	MN.IT	5,323	3.83%	657,672		3.83%	
	G53	SECRETARY OF STATE	603	0.15%	55,553		0.15%	
	G61	OFFICE OF THE STATE AUDITOR	190	0.16%	9,641		0.16%	
	G62	MINN STATE RETIREMENT SYSTEM	150	0.18%	185,105		0.18%	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	192	0.13%	250,946		0.13%	
	G67	REVENUE DEPT	2,547	2.09%	114,450		2.09%	
	G69	TEACHERS RETIREMENT ASSOC	69	0.12%	260,668		0.12%	
	G90	REVENUE INTERGOVT PAYMENTS	1,107	0.00%	3,973,891		0.00%	
	G92	OMBUDSPERSON FOR FAMILIES	69	0.01%	1,961		0.01%	
	G96	UNIFORM LAWS COMMISSION	9	0.00%	133		0.00%	
	G9J	CAMPAIGN FINANCE BOARD	226	0.01%	3,745		0.01%	

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			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division
			30.6	30.7	30.8	31.2	31.3	32.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
	G9K	ADMINISTRATIVE HEARINGS	195	0.11%	39,575		0.11%	
	G9L	BLACK MINNESOTANS COUNCIL	155	0.00%	3,209		0.00%	
	G9M	CHICANO LATINO AFFAIRS COUNCIL	51	0.01%	2,414		0.01%	
	G9N	ASIAN-PACIFIC COUNCIL	71	0.00%	2,622		0.00%	
	G9Q	MMB DEBT SERVICE	-	0.00%	9,750		0.00%	
	G9R	MMB NON-OPERATING	1,258	0.00%	9,184,632		0.00%	
	G9X	CAPITOL AREA ARCHITECT	60	0.00%	1,744		0.00%	
	G9Y	DISABILITY COUNCIL	233	0.02%	5,264		0.02%	
	GPR	PAYROLL CLEARING	-	0.00%	-		0.00%	
	H12	HEALTH DEPT	13,415	2.79%	949,460		2.79%	
	H55	HUMAN SERVICES DEPT	10,865	7.19%	11,684,776		7.19%	
	H55b	HUMAN SERVICES SOS	7,040	3.10%	789,809		3.10%	
	H55c	HUMAN SERVICES MSOP	2,848	0.64%	87,675		0.64%	
	H60	MMB - MnSURE	268	0.29%	72,205		0.29%	
	H75	VETERANS AFFAIRS DEPT	4,873	2.37%	334,409		2.37%	
	H7B	MEDICAL PRACTICE BOARD	200	0.03%	23,201		0.03%	
	H7C	NURSING BOARD	195	0.04%	26,147		0.04%	
	H7D	PHARMACY BOARD	305	0.03%	18,322		0.03%	
	H7F	DENTISTRY BOARD	274	0.02%	17,679		0.02%	
	H7H	CHIROPRACTIC EXAMINERS BOARD	142	0.01%	6,602		0.01%	
	H7J	OPTOMETRY BOARD	93	0.00%	3,135		0.00%	
	H7K	NURSING HOME ADMIN BOARD	315	0.01%	8,271		0.01%	
	H7L	SOCIAL WORK BOARD	211	0.02%	18,867		0.02%	
	H7M	MARRIAGE & FAMILY THERAPY BD	155	0.00%	5,711		0.00%	
	H7Q	PODIATRIC MEDICINE	119	0.00%	3,062		0.00%	
	H7R	VETERINARY MEDICINE BOARD	101	0.00%	5,290		0.00%	
	H7S	EMERGENCY MEDICAL SERVICES BD	378	0.02%	12,543		0.02%	
	H7U	DIETETICS & NUTRITION PRACTICE	108	0.00%	3,198		0.00%	
	H7V	PSYCHOLOGY BOARD	172	0.02%	10,396		0.02%	
	H7W	PHYSICAL THERAPY BOARD	202	0.01%	10,377		0.01%	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	142	0.01%	12,509		0.01%	
	H9G	OMBUDSMAN MH/DD	69	0.03%	3,511		0.03%	
	J33	TRIAL COURTS	8,716	3.48%	1,718,630		3.48%	
	J50	GUARDIAN AD LITEM BOARD	675	0.38%	30,089		0.38%	
	J52	PUBLIC DEFENSE BOARD	901	1.00%	50,589		1.00%	
	J58	COURT OF APPEALS	46	0.13%	4,418		0.13%	
	J65	SUPREME COURT	1,770	0.62%	115,719		0.62%	
	J68	TAX COURT	63	0.01%	2,108		0.01%	
	J70	JUDICIAL STANDARDS BOARD	95	0.00%	2,450		0.00%	
	L10	LEGISLATURE	604	0.14%	33,420		0.14%	
	L49	LEGISLATIVE AUDITOR	6	0.08%	14		0.08%	
	P01	MILITARY AFFAIRS DEPT	834	0.57%	554,587		0.57%	
	P07	PUBLIC SAFETY DEPT	27,723	3.49%	3,432,319		3.49%	
	P78	CORRECTIONS DEPT	16,717	7.17%	833,059		7.17%	
	P7T	PEACE OFFICERS BOARD (POST)	266	0.01%	9,741		0.01%	
	P9E	SENTENCING GUIDELINES COMM	64	0.01%	1,719		0.01%	
	R28	MINN CONSERVATION CORPS	52	0.00%	200		0.00%	
	R29	NATURAL RESOURCES DEPT	40,225	9.62%	3,547,698		9.62%	
	R32	POLLUTION CONTROL AGENCY	8,317	1.77%	413,778		1.77%	
	R9P	WATER & SOIL RESOURCES BOARD	3,441	0.28%	78,251		0.28%	
	T79	TRANSPORTATION DEPT	21,232	13.42%	15,885,263		13.42%	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	118	0.00%	103,120		0.00%	
		OTHER	1,476	0.00%	29,293		0.00%	
		Total	251,380	99.51%	75,884,450	3,829,566	99.51%	272,078

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	Net Administrative Expenditures by Division
			30.6	30.7	30.8	31.2	31.3	32.2
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
		Source	**251,380**	**99.51%**	**75,884,450**	**3,829,566**	**99.51%**	**272,078**
		Difference (Total - Source)	0	0.00%	0	0	0.00%	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Legislative Auditor General Support			
			SUM OF PERCENT		Financial Audits	Program Audits	Single Audits
			32.3	33.2	33.3	33.4	33.5
Schedule No.	DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

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			SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
			32.3	33.2	33.3	33.4	33.5
Schedule No.	DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	0.00%				
G45-14.3	G45-14.3	Mediation Services	0.00%				
G45-14.4	G45-14.4	Mediation/Representation	0.00%				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
			32.3	33.2	33.3	33.4	33.5
Schedule No.	DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
L49-15.2	L49-15.2	Legislative Auditor	0.00%				
L49-15.3	L49-15.3	Financial Audits	0.00%	2,199,476			
L49-15.4	L49-15.4	Program Audits	0.00%	1,663,503			
L49-15.5	L49-15.5	Single Audits	0.00%	928,766			
L49-15.6	L49-15.6	Audit Comm	0.00%	-			
L49-15.7	L49-15.7	Financial Audit- Outdoors	0.00%	86,854			
L49-15.8	L49-15.8	Financial Audit- Art	0.00%	85,695			
L49-15.9	L49-15.9	Financial Audit- Clean Water	0.00%	-			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0.00%	37,994			
L49-15.11	L49-15.11	Program Audit- Outdoors		-			
L49-15.12	L49-15.12	Program Audit- Art		-			
L49-15.13	L49-15.13	Program Audit- Clean Water		78,385			
L49-15.14	L49-15.14	Program Audit- Parks & Trails		-			
G61-16.2	G61-16.2	State Auditor	0.00%		-	-	-
G61-16.3	G61-16.3	State Auditor General	0.00%		-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10			-	-	-
0.0	0.0						
	99YYY	Consumer Agencies	0.00%		-	-	-
	G02-0002	State Archaeology	0.00%		-	-	-
	G02-0003	Public Broadcasting	0.00%		-	-	-
	G02-0005	Materials Service and Distribution					
	G02-0007	Information Policy Analysis	0.00%		-	-	-
	G02-0009	Real Estate and Construction Services	0.01%		48	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%		-	-	-
	G02-0012	STAR	0.01%		-	-	-
	G02-0013	Volunteer Services					
	G02-0014	Capital Group Parking	0.04%		2	-	-
	G02-0015a	Fleet Services	0.01%		-	-	-
	G02-0016	Development Disabilities	0.02%		-	-	-
	G02-0017a	Risk Management	0.01%		-	-	-
	G02-0017b	Risk Management - Workers Compensation	0.03%		-	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%		-	-	-
	G02-0021a	Plant Mangement (Leases)	0.33%		-	-	-
	G02-0021b	Plant Management (Repairs)	0.01%		-	-	-
	G02-0021c	Plant Management (Materials Transfer)	0.00%		-	-	-
	G02-0021d	Plant Management (Energy)					
	G02-0021f	Plant Management FR & R	0.00%		-	-	-
	G02-0024	MN Bookstore	0.01%		-	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	0.00%		-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	0.03%		-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	0.03%		-	-	-
	G02-0031	Central Mail	0.01%		-	-	-
	G02-0034	Other Non-Allocable	0.00%		-	-	-
	G02-0036	Demography	0.00%		-	-	-
	G02-0037	Mn Geospatial Information Office	0.00%		-	-	-
	G02-0037a	MnGeo Service Bureau	0.00%		-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	0.00%		-	-	-
	G02-0042	Surplus Services	0.01%		-	-	-
	G02-0043	Surplus Services - Federal					
	G02-0044	RECS - Energy	0.00%		-	-	-
	G02-0045	SmART FMR	0.02%		-	-	-
	G02-0046	SmART HR	0.02%		-	-	-
	G02-0047	Grants Recovery	0.00%		-	-	-
	G02-0048	Arts & Cultural Heritage	0.00%		32	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
				32.3	33.2	33.3	33.4	33.5
Schedule No.	DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	
	G02-0049	Materials Management	0.00%		-	-	-	
	B04	AGRICULTURE DEPT	1.09%		505	-	-	
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%		-	-	-	
	B13	COMMERCE DEPT	0.80%		253	-	413	
	B14	ANIMAL HEALTH BOARD	0.11%		-	-	-	
	B15	BARBER EXAMINERS BOARD	0.00%		-	-	-	
	B20	EXPLORE MINNESOTA TOURISM	0.09%		163	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.69%		1,027	-	1,172	
	B24	PUBLIC FACILITIES AUTHORITY	0.02%		34	-	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%		-	-	-	
	B34	HOUSING FINANCE AGENCY	0.48%		11	-	-	
	B41	WORKERS COMP COURT OF APPEALS	0.02%		12	-	-	
	B42	LABOR AND INDUSTRY DEPT	0.71%		4	-	-	
	B43	IRON RANGE RESOURCES	0.14%		26	3,720	-	
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%		-	-	-	
	B7G	COMBATIVE SPORTS COMMISSION	0.00%		6	-	-	
	B7P	ACCOUNTANCY BOARD	0.01%		0	-	-	
	B7S	PRIVATE DETECTIVES BOARD	0.00%		-	-	-	
	B82	PUBLIC UTILITIES COMM	0.28%		-	-	-	
	B9D	AMATEUR SPORTS COMM	0.00%		24	-	-	
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%		227	1,955	-	
	E25	CENTER FOR ARTS EDUCATION	0.19%		357	510	-	
	E26	MN STATE COLLEGES/UNIVERSITIES	23.37%		528	-	33	
	E37	EDUCATION DEPARTMENT	0.70%		719	3,261	1,630	
	E39	BOARD OF TEACHING	0.00%		-	1,624	-	
	E40	HISTORICAL SOCIETY	0.00%		7	-	-	
	E44	MINNESOTA STATE ACADEMIES	0.36%		352	-	-	
	E50	ARTS BOARD	0.04%		1	-	-	
	E60	OFFICE OF HIGHER EDUCATION	0.13%		6	-	-	
	E77	ZOOLOGICAL BOARD	0.49%		70	-	-	
	E81	UNIVERSITY OF MINNESOTA	0.00%		44	178	-	
	E95	HUMANITIES COMMISSION	0.00%		7	-	-	
	E97	SCIENCE MUSEUM	0.00%		-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%		-	-	-	
	G03	LOTTERY	0.24%		1,070	-	-	
	G05	RACING COMMISSION	0.06%		405	-	-	
	G06	ATTORNEY GENERAL	0.50%		227	-	-	
	G09	GAMBLING CONTROL BOARD	0.05%		0	-	-	
	G10	MINNESOTA MANAGEMENT & BUDGET	0.38%		4	-	-	
	G17	HUMAN RIGHTS DEPT	0.07%		248	-	-	
	G19	INDIAN AFFAIRS COUNCIL	0.01%		13	-	-	
	G38	INVESTMENT BOARD	0.04%		1,576	-	-	
	G39	GOVERNORS OFFICE	0.09%		341	-	-	
	G45	MEDIATION SERVICES DEPT	0.02%		-	-	-	
	G46	MN.IT	3.83%		902	-	-	
	G53	SECRETARY OF STATE	0.15%		152	-	-	
	G61	OFFICE OF THE STATE AUDITOR	0.16%		296	-	-	
	G62	MINN STATE RETIREMENT SYSTEM	0.18%		864	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%		695	-	-	
	G67	REVENUE DEPT	2.09%		1,021	748	-	
	G69	TEACHERS RETIREMENT ASSOC	0.12%		475	-	-	
	G90	REVENUE INTERGOVT PAYMENTS	0.00%		-	-	-	
	G92	OMBUDSPERSON FOR FAMILIES	0.01%		20	-	-	
	G96	UNIFORM LAWS COMMISSION	0.00%		-	-	-	
	G9J	CAMPAIGN FINANCE BOARD	0.01%		-	-	-	

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
			32.3	33.2	33.3	33.4	33.5
Schedule No.	DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
	G9K	ADMINISTRATIVE HEARINGS	0.11%		-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	0.00%		24	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%		13	-	-
	G9N	ASIAN-PACIFIC COUNCIL	0.00%		13	-	-
	G9Q	MMB DEBT SERVICE	0.00%		-	-	-
	G9R	MMB NON-OPERATING	0.00%		-	-	-
	G9X	CAPITOL AREA ARCHITECT	0.00%		14	-	-
	G9Y	DISABILITY COUNCIL	0.02%		25	-	-
	GPR	PAYROLL CLEARING	0.00%		-	-	-
	H12	HEALTH DEPT	2.79%		936	3,367	831
	H55	HUMAN SERVICES DEPT	7.19%		2,870	2,554	4,659
	H55b	HUMAN SERVICES SOS	3.10%		404	-	-
	H55c	HUMAN SERVICES MSOP	0.64%		-	-	-
	H60	MMB - MnSURE	0.29%		32	-	358
	H75	VETERANS AFFAIRS DEPT	2.37%		922	133	-
	H7B	MEDICAL PRACTICE BOARD	0.03%		178	-	-
	H7C	NURSING BOARD	0.04%		74	-	-
	H7D	PHARMACY BOARD	0.03%		52	-	-
	H7F	DENTISTRY BOARD	0.02%		64	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%		93	-	-
	H7J	OPTOMETRY BOARD	0.00%		34	-	-
	H7K	NURSING HOME ADMIN BOARD	0.01%		72	-	-
	H7L	SOCIAL WORK BOARD	0.02%		9	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%		11	-	-
	H7Q	PODIATRIC MEDICINE	0.00%		33	-	-
	H7R	VETERINARY MEDICINE BOARD	0.00%		10	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%		-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%		66	-	-
	H7V	PSYCHOLOGY BOARD	0.02%		57	-	-
	H7W	PHYSICAL THERAPY BOARD	0.01%		14	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%		48	-	-
	H9G	OMBUDSMAN MH/DD	0.03%		8	-	-
	J33	TRIAL COURTS	3.48%		749	-	-
	J50	GUARDIAN AD LITEM BOARD	0.38%		-	-	-
	J52	PUBLIC DEFENSE BOARD	1.00%		-	-	-
	J58	COURT OF APPEALS	0.13%		-	-	-
	J65	SUPREME COURT	0.62%		-	-	-
	J68	TAX COURT	0.01%		-	-	-
	J70	JUDICIAL STANDARDS BOARD	0.00%		1	-	-
	L10	LEGISLATURE	0.14%		-	-	-
	L49	LEGISLATIVE AUDITOR	0.08%		-	-	-
	P01	MILITARY AFFAIRS DEPT	0.57%		91	-	388
	P07	PUBLIC SAFETY DEPT	3.49%		773	-	556
	P78	CORRECTIONS DEPT	7.17%		5	531	-
	P7T	PEACE OFFICERS BOARD (POST)	0.01%		-	-	-
	P9E	SENTENCING GUIDELINES COMM	0.01%		10	-	-
	R28	MINN CONSERVATION CORPS	0.00%		-	-	-
	R29	NATURAL RESOURCES DEPT	9.62%		1,234	3,218	940
	R32	POLLUTION CONTROL AGENCY	1.77%		7	-	-
	R9P	WATER & SOIL RESOURCES BOARD	0.28%		28	-	-
	T79	TRANSPORTATION DEPT	13.42%		881	3,591	254
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%		142	-	-
		OTHER	0.00%		701	4,181	-
		Total	99.51%	5,080,673	23,470	29,571	11,234

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
			32.3	33.2	33.3	33.4	33.5
Schedule No.	DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
		Source	99.51%	5,080,673	23,470	29,571	11,234
		Difference (Total - Source)	0.00%	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

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Schedule No.	DP#	Name	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.6	33.7	33.8	33.9	33.10
			Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Legislative Auditor General Support 33.6 Audit Committee	Financial Audits Outdoor 33.7 Financial Audit- Outdoors	Finacial Audits Art 33.8 Financial Audit- Art	Financial Audits Clean Water 33.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 33.10 Financial Audit- Parks & Trails
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits	2,199,476				
L49-15.4	L49-15.4	Program Audits	1,663,503				
L49-15.5	L49-15.5	Single Audits	928,766				
L49-15.6	L49-15.6	Audit Comm	-				
L49-15.7	L49-15.7	Financial Audit- Outdoors	86,854				
L49-15.8	L49-15.8	Financial Audit- Art	85,695				
L49-15.9	L49-15.9	Financial Audit- Clean Water	-				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	37,994				
L49-15.11	L49-15.11	Program Audit- Outdoors	-				
L49-15.12	L49-15.12	Program Audit- Art	-				
L49-15.13	L49-15.13	Program Audit- Clean Water	78,385				
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-				
G61-16.2	G61-16.2	State Auditor		-	-	-	-
G61-16.3	G61-16.3	State Auditor General		-	-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10		-	-	-	-
0.0	0.0						
	99YYY	Consumer Agencies		-	-	-	-
	G02-0002	State Archaeology		-	-	-	-
	G02-0003	Public Broadcasting		-	-	-	-
	G02-0005	Materials Service and Distribution					
	G02-0007	Information Policy Analysis		-	-	-	-
	G02-0009	Real Estate and Construction Services		-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)		-	-	-	-
	G02-0012	STAR		-	-	-	-
	G02-0013	Volunteer Services					
	G02-0014	Capital Group Parking		-	-	-	-
	G02-0015a	Fleet Services		-	-	-	-
	G02-0016	Development Disabilities		-	-	-	-
	G02-0017a	Risk Management		-	-	-	-
	G02-0017b	Risk Management - Workers Compensation		-	-	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		-	-	-	-
	G02-0021a	Plant Mangement (Leases)		-	-	-	-
	G02-0021b	Plant Management (Repairs)		-	-	-	-
	G02-0021c	Plant Management (Materials Transfer)		-	-	-	-
	G02-0021d	Plant Management (Energy)					
	G02-0021f	Plant Management FR & R		-	-	-	-
	G02-0024	MN Bookstore		-	-	-	-
	G02-0028	Office Supply Connection - Closed in FY2010		-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)		-	-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)		-	-	-	-
	G02-0031	Central Mail		-	-	-	-
	G02-0034	Other Non-Allocable		-	-	-	-
	G02-0036	Demography		-	-	-	-
	G02-0037	Mn Geospatial Information Office		-	-	-	-
	G02-0037a	MnGeo Service Bureau		-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12		-	-	-	-
	G02-0042	Surplus Services		-	-	-	-
	G02-0043	Surplus Services - Federal					
	G02-0044	RECS - Energy		-	-	-	-
	G02-0045	SmART FMR		-	-	-	-
	G02-0046	SmART HR		-	-	-	-
	G02-0047	Grants Recovery		-	-	-	-
	G02-0048	Arts & Cultural Heritage		-	485	-	-

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Schedule No.	DP#	Name	Legislative Auditor General Support 33.6 Audit Committee	Financial Audits Outdoor 33.7 Financial Audit- Outdoors	Finacial Audits Art 33.8 Financial Audit- Art	Financial Audits Clean Water 33.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 33.10 Financial Audit- Parks & Trails
	G02-0049	Materials Management		-	-	-	-
	B04	AGRICULTURE DEPT		-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD		-	-	-	-
	B13	COMMERCE DEPT		-	-	-	-
	B14	ANIMAL HEALTH BOARD		-	-	-	-
	B15	BARBER EXAMINERS BOARD		-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM		-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY		-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	-
	B34	HOUSING FINANCE AGENCY		-	-	-	-
	B41	WORKERS COMP COURT OF APPEALS		-	-	-	-
	B42	LABOR AND INDUSTRY DEPT		-	-	-	-
	B43	IRON RANGE RESOURCES		-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD		-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION		-	-	-	-
	B7P	ACCOUNTANCY BOARD		-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD		-	-	-	-
	B82	PUBLIC UTILITIES COMM		-	-	-	-
	B9D	AMATEUR SPORTS COMM		-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-	-	-
	E25	CENTER FOR ARTS EDUCATION		-	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES		-	-	-	-
	E37	EDUCATION DEPARTMENT		-	-	-	-
	E39	BOARD OF TEACHING		-	-	-	-
	E40	HISTORICAL SOCIETY		-	9	-	-
	E44	MINNESOTA STATE ACADEMIES		-	-	-	-
	E50	ARTS BOARD		-	578	-	-
	E60	OFFICE OF HIGHER EDUCATION		-	-	-	-
	E77	ZOOLOGICAL BOARD		-	-	-	-
	E81	UNIVERSITY OF MINNESOTA		-	-	-	-
	E95	HUMANITIES COMMISSION		-	-	-	-
	E97	SCIENCE MUSEUM		-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY		-	-	-	-
	G03	LOTTERY		-	-	-	-
	G05	RACING COMMISSION		-	-	-	-
	G06	ATTORNEY GENERAL		-	-	-	-
	G09	GAMBLING CONTROL BOARD		-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET		-	-	-	-
	G17	HUMAN RIGHTS DEPT		-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL		-	-	-	-
	G38	INVESTMENT BOARD		-	-	-	-
	G39	GOVERNORS OFFICE		-	-	-	-
	G45	MEDIATION SERVICES DEPT		-	-	-	-
	G46	MN.IT		-	-	-	-
	G53	SECRETARY OF STATE		-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR		-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM		-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		-	-	-	-
	G67	REVENUE DEPT		-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC		-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES		-	-	-	-
	G96	UNIFORM LAWS COMMISSION		-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD		-	-	-	-

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Schedule No.	DP#	Name	Legislative Auditor General Support 33.6 Audit Committee	Financial Audits Outdoor 33.7 Financial Audit- Outdoors	Finacial Audits Art 33.8 Financial Audit- Art	Financial Audits Clean Water 33.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 33.10 Financial Audit- Parks & Trails
	G9K	ADMINISTRATIVE HEARINGS		-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL		-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL		-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL		-	-	-	-
	G9Q	MMB DEBT SERVICE		-	-	-	-
	G9R	MMB NON-OPERATING		-	-	-	-
	G9X	CAPITOL AREA ARCHITECT		-	-	-	-
	G9Y	DISABILITY COUNCIL		-	-	-	-
	GPR	PAYROLL CLEARING		-	-	-	-
	H12	HEALTH DEPT		-	-	-	-
	H55	HUMAN SERVICES DEPT		-	-	-	-
	H55b	HUMAN SERVICES SOS		-	-	-	-
	H55c	HUMAN SERVICES MSOP		-	-	-	-
	H60	MMB - MnSURE		-	-	-	-
	H75	VETERANS AFFAIRS DEPT		-	-	-	-
	H7B	MEDICAL PRACTICE BOARD		-	-	-	-
	H7C	NURSING BOARD		-	-	-	-
	H7D	PHARMACY BOARD		-	-	-	-
	H7F	DENTISTRY BOARD		-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD		-	-	-	-
	H7J	OPTOMETRY BOARD		-	-	-	-
	H7K	NURSING HOME ADMIN BOARD		-	-	-	-
	H7L	SOCIAL WORK BOARD		-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD		-	-	-	-
	H7Q	PODIATRIC MEDICINE		-	-	-	-
	H7R	VETERINARY MEDICINE BOARD		-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD		-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE		-	-	-	-
	H7V	PSYCHOLOGY BOARD		-	-	-	-
	H7W	PHYSICAL THERAPY BOARD		-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD		-	-	-	-
	H9G	OMBUDSMAN MH/DD		-	-	-	-
	J33	TRIAL COURTS		-	-	-	-
	J50	GUARDIAN AD LITEM BOARD		-	-	-	-
	J52	PUBLIC DEFENSE BOARD		-	-	-	-
	J58	COURT OF APPEALS		-	-	-	-
	J65	SUPREME COURT		-	-	-	-
	J68	TAX COURT		-	-	-	-
	J70	JUDICIAL STANDARDS BOARD		-	-	-	-
	L10	LEGISLATURE		-	-	-	-
	L49	LEGISLATIVE AUDITOR		-	-	-	-
	P01	MILITARY AFFAIRS DEPT		-	-	-	-
	P07	PUBLIC SAFETY DEPT		-	-	-	-
	P78	CORRECTIONS DEPT		-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)		-	-	-	-
	P9E	SENTENCING GUIDELINES COMM		-	-	-	-
	R28	MINN CONSERVATION CORPS		-	-	-	-
	R29	NATURAL RESOURCES DEPT		1,075	-	-	136
	R32	POLLUTION CONTROL AGENCY		-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD		12	-	-	340
	T79	TRANSPORTATION DEPT		-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-	-	-	-
		OTHER		-	-	-	-
		Total	5,080,673	1,087	1,072	0	476

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Schedule No.	DP#	Name	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.6	33.7	33.8	33.9	33.10
			Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
		Source	**5,080,673**	**1,087**	**1,072**	**-**	**476**
		Difference (Total - Source)	0	0	0	0	0

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

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Schedule No.	DP#	Name	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)
			33.11	33.12	33.13	33.14	34.2
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					1,744,743
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Materials Management Division					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Internal Controls & Accountability					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					

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Schedule No.	DP#	Name	Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Federal Cash Receipts - FY (Actual) 34.2
			Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0.0	0.0						
	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-
	G02-0005	Materials Service and Distribution					
	G02-0007	Information Policy Analysis	-	-	-	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	-
	G02-0013	Volunteer Services					
	G02-0014	Capital Group Parking	-	-	-	-	-
	G02-0015a	Fleet Services	-	-	-	-	-
	G02-0016	Development Disabilities	-	-	-	-	-
	G02-0017a	Risk Management	-	-	-	-	-
	G02-0017b	Risk Management - Workers Compensation	-	-	-	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
	G02-0021a	Plant Mangement (Leases)	-	-	-	-	-
	G02-0021b	Plant Management (Repairs)	-	-	-	-	-
	G02-0021c	Plant Management (Materials Transfer)	-	-	-	-	-
	G02-0021d	Plant Management (Energy)					
	G02-0021f	Plant Management FR & R	-	-	-	-	-
	G02-0024	MN Bookstore	-	-	-	-	-
	G02-0028	Office Supply Connection - Closed in FY2010	-	-	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	-	-
	G02-0031	Central Mail	-	-	-	-	-
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	-	-	-	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	-	-	-	-	-
	G02-0043	Surplus Services - Federal					
	G02-0044	RECS - Energy	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-	-
	G02-0046	SmART HR	-	-	-	-	-
	G02-0047	Grants Recovery	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	-	-

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Federal Cash Receipts - FY (Actual) 34.2
			Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR
	G02-0049	Materials Management	-	-	-	-	-
	B04	AGRICULTURE DEPT	-	-	-	-	7,912,897
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPT	-	-	-	-	120,312,087
	B14	ANIMAL HEALTH BOARD	-	-	-	-	1,043,945
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	1,006,917,411
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	4,907,914
	B43	IRON RANGE RESOURCES	-	-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	7,324
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	928,979,834
	E37	EDUCATION DEPARTMENT	-	-	-	-	778,324,772
	E39	BOARD OF TEACHING	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	-	707,255
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	56,057
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	1,684,957
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-
	G46	MN.IT	-	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	14,475
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPT	-	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Federal Cash Receipts - FY (Actual) 34.2
			Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	7,901,345
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	-	-	-	254,145,949
	H55	HUMAN SERVICES DEPT	-	-	-	-	8,531,039,634
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MMB - MnSURE	-	-	-	-	25,964,844
	H75	VETERANS AFFAIRS DEPT	-	-	-	-	12,363,947
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	34,614
	H7F	DENTISTRY BOARD	-	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	119,788
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
	H7V	PSYCHOLOGY BOARD	-	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	2,911,825
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	625,253
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE	-	-	-	-	2,632
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-	64,909,507
	P07	PUBLIC SAFETY DEPT	-	-	-	-	91,793,813
	P78	CORRECTIONS DEPT	-	-	-	-	1,792,773
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	1,381	-	46,636,171
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	20,765,147
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	2,782,456
	T79	TRANSPORTATION DEPT	-	-	-	-	824,310,038
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
		OTHER	-	-	-	-	-
		Total	0	0	1,381	0	12,740,713,407

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Program Audits Outdoor 33.11 Program Audit- Outdoors	Program Audits Art 33.12 Program Audit- Art	Program Audits Clean Water 33.13 Program Audit- Clean Water	Program Audits Parks & Trails 33.14 Program Audit- Parks & Trails	Federal Cash Receipts - FY (Actual) 34.2 STATE AUDITOR
		Source	-	-	1,381	-	12,740,713,407
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	1.2	Fixed Asset Depreciation	35.0		5,361,958
G02-3.0	G02-3.0	Department of Administration			0
G02-3.2	G02-3.2	Admin Management Services			0
G02-3.3	G02-3.3	Commissioner's Office			1,837,824
G02-3.4	G02-3.4	Human Resources			1,166,920
G02-3.5	G02-3.5	Financial Management and Reporting			2,174,092
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			11,840
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			1,401,000
G02-4.7	G02-4.7	Real Property			2,805,753
G02-4.8	G02-4.8	Materials Management Division			5,813,211
G02-4.10	G02-4.10	Central Mail			1,312,844
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			1,208,641
G02-4.12	G02-4.12	Grants Management			254,000
G46-6.2	G46-6.2	Minnesota Information Technology			2,780,205
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			1,326,936
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			14,271,886
G10-8.3	G10-8.3	Internal Controls & Accountability			2,048,058
G10-9.2	G10-9.2	Debt Management Division			0
G10-9.3	G10-9.3	Debt Management			1,823,764
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 (EBO's)			3,706,871
G10-10.4	G10-10.4	Budget Operations and Planning			3,079,984
G10-10.5	G10-10.5	Budget Division - Non Allocable			2,932,704
G10-11.2	G10-11.2	MMB - Accounting Division			0
G10-11.3	G10-11.3	Central Payroll			5,246,413
G10-11.4	G10-11.4	Accounting Services			5,254,846
G10-11.5	G10-11.5	Financial Reporting			8,877,368
G10-11.6	G10-11.6	Financial Reporting - Single Audit			94,888
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			8,929,514
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo			630,265
G10-12.5	G10-12.5	Personnel Operations and System Support			2,261,855
G10-12.6	G10-12.6	Budget Service - Computer Operations			509,482
G10-12.7	G10-12.7	Personnel Operations Special Billing			12,591,286
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			9,233,929
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			522,986
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			0
G10-13.3	G10-13.3	Personnel Administration			17,026,931
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			27,793
G45-14.3	G45-14.3	Mediation Services			1,060,143
G45-14.4	G45-14.4	Mediation/Representation			0
L49-15.2	L49-15.2	Legislative Auditor			3,389,983
L49-15.3	L49-15.3	Financial Audits			9,877,826
L49-15.4	L49-15.4	Program Audits			4,990,509
L49-15.5	L49-15.5	Single Audits			2,786,298
L49-15.6	L49-15.6	Audit Comm			0
L49-15.7	L49-15.7	Financial Audit- Outdoors			260,562
L49-15.8	L49-15.8	Financial Audit- Art			257,085
L49-15.9	L49-15.9	Financial Audit- Clean Water			0
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			113,982

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 35.0	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
L49-15.11	L49-15.11	Program Audit- Outdoors			0
L49-15.12	L49-15.12	Program Audit- Art			0
L49-15.13	L49-15.13	Program Audit- Clean Water			235,155
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0
G61-16.2	G61-16.2	State Auditor			147,233
G61-16.3	G61-16.3	State Auditor General			0
17	17	SWIFT (Internally Developed Software Amortized over 1(			13,729,376
					0
99YYY	99YYY	Consumer Agencies			0
G02-3.0	G02-3.0	Department of Administration			118,169,883
G02-3.2	G02-3.2	Admin Management Services			1,748,075
G02-3.3	G02-3.3	Commissioner's Office			632,775
G02-3.4	G02-3.4	Human Resources			364,295
G02-3.5	G02-3.5	Financial Management and Reporting			678,041
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			6,099,275
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			467,000
G02-4.7	G02-4.7	Real Property			891,461
G02-4.8	G02-4.8	Materials Management Division			1,943,690
G02-4.10	G02-4.10	Central Mail			437,422
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			368,840
G02-4.12	G02-4.12	Grants Management			127,000
G46-6.2	G46-6.2	Minnesota Information Technology			102,406
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			352,233
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			9,755,247
G10-8.3	G10-8.3	Internal Controls & Accountability			492,454
G10-9.2	G10-9.2	Debt Management Division			449,588
G10-9.3	G10-9.3	Debt Management			449,588
G10-9.4	G10-9.4	Debt Management - Other			0
G10-10.2	G10-10.2	MMB - Budget Division			3,026,474
G10-10.3	G10-10.3	Analysis & Control (EBO's)			878,727
G10-10.4	G10-10.4	Budget Operations and Planning			681,395
G10-10.5	G10-10.5	Budget Division - Non Allocable			1,466,352
G10-11.2	G10-11.2	MMB - Accounting Division			4,808,599
G10-11.3	G10-11.3	Central Payroll			1,307,044
G10-11.4	G10-11.4	Accounting Services			1,285,421
G10-11.5	G10-11.5	Financial Reporting			2,188,318
G10-11.6	G10-11.6	Financial Reporting - Single Audit			23,722
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			3,494,032
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppc			229,164
G10-12.5	G10-12.5	Personnel Operations and System Support			671,638
G10-12.6	G10-12.6	Budget Service - Computer Operations			254,741
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			524,134
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			3,829,566
G10-13.3	G10-13.3	Personnel Administration			3,829,566
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			27,219
G45-14.3	G45-14.3	Mediation Services			272,078
G45-14.4	G45-14.4	Mediation/Representation			0

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Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Total
			35.0	
L49-15.2	L49-15.2	Legislative Auditor		179,771
L49-15.3	L49-15.3	Financial Audits		4,398,952
L49-15.4	L49-15.4	Program Audits		3,327,006
L49-15.5	L49-15.5	Single Audits		1,857,532
L49-15.6	L49-15.6	Audit Comm		0
L49-15.7	L49-15.7	Financial Audit- Outdoors		173,708
L49-15.8	L49-15.8	Financial Audit- Art		171,390
L49-15.9	L49-15.9	Financial Audit- Clean Water		0
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		75,988
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		156,770
L49-15.14	L49-15.14	Program Audit- Parks & Trails		0
G61-16.2	G61-16.2	State Auditor		92,310
G61-16.3	G61-16.3	State Auditor General		0
17.0	17	SWIFT (Internally Developed Software Amortized over 10		0
0.0	0.0			0
	99YYY	Consumer Agencies		0
	G02-0002	State Archaeology	222	12,174
	G02-0003	Public Broadcasting	474	6,361,784
	G02-0005	Materials Service and Distribution	-	0
	G02-0007	Information Policy Analysis	2,049	71,347
	G02-0009	Real Estate and Construction Services	35,374	29,407,132
	G02-0010	Oil Overcharge (Stripper Wells)	-	0
	G02-0012	STAR	13,810	707,521
	G02-0013	Volunteer Services	-	0
	G02-0014	Capital Group Parking	49,707	4,662,284
	G02-0015a	Fleet Services	217,643	12,447,256
	G02-0016	Development Disabilities	13,201	3,991,731
	G02-0017a	Risk Management	19,080	10,311,769
	G02-0017b	Risk Management - Workers Compensation	142,894	31,970,977
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	39	648
	G02-0021a	Plant Mangement (Leases)	198,154	44,720,861
	G02-0021b	Plant Management (Repairs)	4,386	183,328
	G02-0021c	Plant Management (Materials Transfer)	49	792
	G02-0021d	Plant Management (Energy)	-	0
	G02-0021f	Plant Management FR & R	2,086	1,427,010
	G02-0024	MN Bookstore	16,253	1,625,005
	G02-0028	Office Supply Connection - Closed in FY2010	-	0
	G02-0029a	Cooperative Purchasing (CPV)	4,898	3,201,740
	G02-0029b	Cooperative Purchasing (MMCAP)	8,763	9,486,158
	G02-0031	Central Mail	67,664	11,723,718
	G02-0034	Other Non-Allocable	43	2,977,930
	G02-0036	Demography	831	32,434
	G02-0037	Mn Geospatial Information Office	-	0
	G02-0037a	MnGeo Service Bureau	-	0
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	0
	G02-0042	Surplus Services	16,982	2,176,254
	G02-0043	Surplus Services - Federal	-	0
	G02-0044	RECS - Energy	91	1,526
	G02-0045	SmART FMR	1,716	366,116
	G02-0046	SmART HR	2,241	332,623
	G02-0047	Grants Recovery	-	0
	G02-0048	Arts & Cultural Heritage	3,708	16,361,474

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 35.0 SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	G02-0049	Materials Management	2,729	543,967
	B04	AGRICULTURE DEPT	406,091	209,476,940
	B11	COSMETOLOGIST EXAMINERS BOARD	23,071	712,176
	B13	COMMERCE DEPT	594,503	581,923,279
	B14	ANIMAL HEALTH BOARD	20,061	6,691,552
	B15	BARBER EXAMINERS BOARD	5,170	112,808
	B20	EXPLORE MINNESOTA TOURISM	27,035	2,194,977
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6,063,830	4,583,240,569
	B24	PUBLIC FACILITIES AUTHORITY	17,643	256,599,467
	B25	SCIENCE & TECHNOLOGY AUTHORITY	29	410
	B34	HOUSING FINANCE AGENCY	133,887	1,105,006,658
	B41	WORKERS COMP COURT OF APPEALS	2,484	97,774
	B42	LABOR AND INDUSTRY DEPT	884,785	51,611,989
	B43	IRON RANGE RESOURCES	56,981	77,117,231
	B7E	ARCHITECTURE, ENGINEERING BD	13,847	426,330
	B7G	COMBATIVE SPORTS COMMISSION	10	165
	B7P	ACCOUNTANCY BOARD	11,273	454,089
	B7S	PRIVATE DETECTIVES BOARD	1,195	16,974
	B82	PUBLIC UTILITIES COMM	111,497	3,382,564
	B9D	AMATEUR SPORTS COMM	1,329	1,784,634
	B9V	AGRICULTURE UTILIZATION RESRCH	21	4,676
	E25	CENTER FOR ARTS EDUCATION	58,928	2,428,797
	E26	MN STATE COLLEGES/UNIVERSITIES	9,405,652	4,086,702,643
	E37	EDUCATION DEPARTMENT	916,071	5,435,403,660
	E39	BOARD OF TEACHING	46	3,908
	E40	HISTORICAL SOCIETY	1,057	2,950,876
	E44	MINNESOTA STATE ACADEMIES	59,572	4,690,171
	E50	ARTS BOARD	46,989	69,712,562
	E60	OFFICE OF HIGHER EDUCATION	73,942	47,245,987
	E77	ZOOLOGICAL BOARD	143,255	6,852,782
	E81	UNIVERSITY OF MINNESOTA	5,212	563,126,920
	E95	HUMANITIES COMMISSION	466	6,736
	E97	SCIENCE MUSEUM	96	1,426
	E9W	HIGHER ED FACILITIES AUTHORITY	203	19,258
	G03	LOTTERY	10,117	1,057,366
	G05	RACING COMMISSION	40,160	823,046
	G06	ATTORNEY GENERAL	63,630	8,677,593
	G09	GAMBLING CONTROL BOARD	7,285	329,275
	G10	MINNESOTA MANAGEMENT & BUDGET	82,049	92,181,628
	G17	HUMAN RIGHTS DEPT	9,403	1,333,389
	G19	INDIAN AFFAIRS COUNCIL	5,088	798,540
	G38	INVESTMENT BOARD	8,892	277,670
	G39	GOVERNORS OFFICE	9,446	398,045
	G45	MEDIATION SERVICES DEPT	3,925	376,704
	G46	MN.IT	657,672	41,012,926
	G53	SECRETARY OF STATE	55,553	2,119,182
	G61	OFFICE OF THE STATE AUDITOR	9,641	306,955
	G62	MINN STATE RETIREMENT SYSTEM	185,105	16,510,312
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	250,946	16,458,869
	G67	REVENUE DEPT	114,450	92,155,604
	G69	TEACHERS RETIREMENT ASSOC	260,668	15,600,993
	G90	REVENUE INTERGOVT PAYMENTS	3,973,891	55,638,902
	G92	OMBUDSPERSON FOR FAMILIES	1,961	90,648
	G96	UNIFORM LAWS COMMISSION	133	1,900
	G9J	CAMPAIGN FINANCE BOARD	3,745	108,156

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 35.0 SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	G9K	ADMINISTRATIVE HEARINGS	39,575	2,612,014
	G9L	BLACK MINNESOTANS COUNCIL	3,209	67,742
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,414	75,576
	G9N	ASIAN-PACIFIC COUNCIL	2,622	97,370
	G9Q	MMB DEBT SERVICE	9,750	136,500
	G9R	MMB NON-OPERATING	9,184,632	160,195,316
	G9X	CAPITOL AREA ARCHITECT	1,744	54,406
	G9Y	DISABILITY COUNCIL	5,264	153,400
	GPR	PAYROLL CLEARING	-	0
	H12	HEALTH DEPT	949,460	1,528,070,587
	H55	HUMAN SERVICES DEPT	11,684,776	35,139,662,546
	H55b	HUMAN SERVICES SOS	789,809	17,270,187
	H55c	HUMAN SERVICES MSOP	87,675	2,606,278
	H60	MMB - MnSURE	72,205	133,301,682
	H75	VETERANS AFFAIRS DEPT	334,409	78,896,107
	H7B	MEDICAL PRACTICE BOARD	23,201	1,807,101
	H7C	NURSING BOARD	26,147	1,498,308
	H7D	PHARMACY BOARD	18,322	1,668,153
	H7F	DENTISTRY BOARD	17,679	531,866
	H7H	CHIROPRACTIC EXAMINERS BOARD	6,602	123,459
	H7J	OPTOMETRY BOARD	3,135	49,133
	H7K	NURSING HOME ADMIN BOARD	8,271	1,886,766
	H7L	SOCIAL WORK BOARD	18,867	807,317
	H7M	MARRIAGE & FAMILY THERAPY BD	5,711	94,643
	H7Q	PODIATRIC MEDICINE	3,062	46,813
	H7R	VETERINARY MEDICINE BOARD	5,290	90,772
	H7S	EMERGENCY MEDICAL SERVICES BD	12,543	837,908
	H7U	DIETETICS & NUTRITION PRACTICE	3,198	53,304
	H7V	PSYCHOLOGY BOARD	10,396	233,457
	H7W	PHYSICAL THERAPY BOARD	10,377	204,553
	H7X	BEHAVIORAL HEALTH & THERAPY BD	12,509	200,326
	H9G	OMBUDSMAN MH/DD	3,511	545,748
	J33	TRIAL COURTS	1,718,630	36,230,091
	J50	GUARDIAN AD LITEM BOARD	30,089	446,224
	J52	PUBLIC DEFENSE BOARD	50,589	2,160,010
	J58	COURT OF APPEALS	4,418	92,834
	J65	SUPREME COURT	115,719	13,711,268
	J68	TAX COURT	2,108	162,480
	J70	JUDICIAL STANDARDS BOARD	2,450	46,476
	L10	LEGISLATURE	33,420	557,502
	L49	LEGISLATIVE AUDITOR	14	1,182
	P01	MILITARY AFFAIRS DEPT	554,587	281,019,760
	P07	PUBLIC SAFETY DEPT	3,432,319	914,546,060
	P78	CORRECTIONS DEPT	833,059	104,279,038
	P7T	PEACE OFFICERS BOARD (POST)	9,741	492,222
	P9E	SENTENCING GUIDELINES COMM	1,719	94,931
	R28	MINN CONSERVATION CORPS	200	3,032
	R29	NATURAL RESOURCES DEPT	3,547,698	468,615,406
	R32	POLLUTION CONTROL AGENCY	413,778	188,408,207
	R9P	WATER & SOIL RESOURCES BOARD	78,251	115,429,318
	T79	TRANSPORTATION DEPT	15,885,263	8,621,425,376
	T9B	METROPOLITAN COUNCIL/TRANSPORT	103,120	3,117,735
		OTHER	29,293	11,584,162,801
		Total	75,867,908	77,396,380,627

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 35.0	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
		Source		**75,867,908**	**77,396,380,627**
		Difference (Total - Source)		0	0

	A	B	C	D	E	F	G	H	I	J	K	L	M
1										FY18		FY18	Difference
2		SWACAP		Schedule	Approp	Alltmt	ALLTMT	FY18	FY18	Allocable	FY18	Non-alloc	between
3								Budget	Allocable	by SWACAP	Non-Allocable	by SWACAP	FY16 Actl and
4	Agency	Line	Fund	Name	ID		Name		Budget	Line	Budget	Line	FY18 Alloc Budget
5	1.2	1.2		Fixed Asset Depreciation				2,680,979	2,680,979	2,680,979		0	0
6													0
7	G02	G02-3.2	1000	ADMIN Management Services		ADMIN	SPECIAL PROJECTS/PURCHASES	0	0		0		0
8	Total	G02-3.2		ADMIN Management Services						0		0	0
9													
10	G02	G02-3.3	1000	Exec Leadership/Partnerships	G027100	G0221001	Commissioner's Office	572,300	572,280		20		-60,492
11	G02	G02-3.3	1000	Exec Leadership/Partnerships	G027100	G0221002	CO Copier Account	0	0		0		0
12	G02	G02-3.3	1000	Exec Leadership/Partnerships	G027100	G0221006	Internal Auditor	0	0		0		0
13	G02	G02-3.3	1000	Exec Leadership/Partnerships	G027105	G0221007	School Trust Lands Director	0	0		0		0
14	Total	G02-3.3		Exec Leadership/Partnerships						572,280		20	-60,492
15													
16	G02	G02-3.4	1000	Human Resources Administration	G027102	G0221041	Human Resources	441,300	441,300		0		78,490
17	Total	G02-3.4		Human Resources Administration						441,300		0	78,490
18													
19	G02	G02-3.5	1000	Financial Management	G027101	G0221020	Financial Management & Reporting	818,160	818,010		150		139,969
20	Total	G02-3.5		Financial Management						818,010		150	139,969
21													
22	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029100	G0229090	In Lieu of Rent	8,158,000			8,158,000		0
23	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029108	G0223102	Land Sales	0			0		0
24	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029110	G0229227	Legislative Office Facility	0			0		0
25	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229228	Rent Loss	0			0		0
26	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229229	Relocation Appropriation	960,000			960,000		0
27	Total	G02-3.6		Fiscal Agent - Non allocable						0		9,118,000	0
28													
29	G02	G02-4.5	1000	Real Estate & Construction Services	G021109	G0223201	Real Estate & Construction Svs	2,566,059	467,000		2,099,059		0
30	G02	G02-4.5	1000	Real Estate & Construction Services	G021109	G0233201	Non-allocable portion of Real Estate & Constr Svc				0		0
31	Total	G02-4.5		Real Estate & Construction Services						467,000		2,099,059	0
32													
33	G02	G02-4.7	1000	Real Estate & Construction Services	G021109	G0223230	Enterprise Real Property	738,719	738,719		0		131,370
34	G02	G02-4.7		REAL PROPERTY system(amortize 10 years, BFY13 to BFY22)				284,112	284,112		0		0
35	Total	G02-4.7		Real Estate & Construction Services						1,022,831		0	131,370
36													
37	G02	G02-4.8	1000	Materials Management	G021105	G0221134	Materials Mgmt Division (MMD)	1,940,439	1,940,439		0		4,053
38	Total	G02-4.8		Materials Management						1,940,439		0	4,053
39													
40	G02	G02-4.10	1000	Central Mail	G021108	G0224752	Central Mail - General Fund	438,000	438,000		0		578
41	Total	G02-4.10		Central Mail						438,000		0	578
42													
43	G02	G02-4.11	1000	Enterprise Performance Improvement	G021119	G0221901	Office of Enterprise Continuous Improvement	470,961	470,961		0		102,121
44	Total	G02-4.11		Enterprise Performance Improvement						470,961		0	102,121
45													
46	G02	G02-4.12	1000	Office of Grants Management	G021106	G0227600	Grants Mgmt Operating	0	0		0		-127,000
47	Total	G02-4.12		Office of Grants Management						0		0	-127,000
48													
49	G46	G46-6.2	1000	MN Information Technology	G465000	G4625101	State CIO Office	1,548,813	1,548,813		0		590,177
50	Total	G46-6.2		MN Information Technology						1,548,813		0	590,177
51													
52	G46	G46-6.4	1000	IT Security	G465010	G4625106	IT Security	502,222	502,222		0		149,989
53	Total	G46-6.4		IT Security						502,222		0	149,989
54													
55	G10	G10-8.2	1000	Minnesota Management & Budget	G100009	G1029000	Management Services Admin	4,662,527	4,641,527				1,973,127
56	G10	G10-8.2	1000	Minnesota Management & Budget	G100009	G1039000	Non-allocable portions of MMB				21,000		
57	Total	G10-8.2		Minnesota Management & Budget						4,641,527		21,000	1,973,127
58													0
59	G10	G10-8.3	1000	Internal Control & Accountability	G100009	G1029100	Internal Control & Accountability	1,063,150	1,063,150		0		570,696
60	Total	G10-8.3		Internal Control & Accountability						1,063,150		0	570,696
61													
62	G10	G10-9.3	1000	Debt Management	G100005	G1025000	Debt Management	475,000	475,000		0		25,412
63	G10	G10-9.3	1000	Debt Management	G100005	G1025100	BANK FEES		0		0		0
64	G10	G10-9.3	1000	Debt Management	G100005	G1035000	Non-allocable portions of Debt Mgmt		0		0		0

	A	B	C	D	E	F	G	H	I	J	K	L	M
1										FY18		FY18	Difference
2		SWACAP		Schedule	Approp	Alltmt	ALLTMT	FY18	FY18	Allocable	FY18	Non-alloc	between
3								Budget	Allocable	by SWACAP	Non-Allocable	by SWACAP	FY16 Actl and
4	Agency	Line	Fund	Name	ID		Name		Budget	Line	Budget	Line	FY18 Alloc Budget
65	Total	G10-9.3		Debt Management						475,000		0	25,412
66													0
67	G10	G10-10.2	1000	Budget Services	G100002	G1022000	Budget Services Operating	3,321,000	0		0		0
68	Total	G10-10.2		Budget Services						0		0	0
69													
70	G10	G10-10.3	1000	BUDGET SERVICES	G100002	G1022000	Analysis and Control (EBO's)		1,070,690		0		191,964
71	Total	G10-10.3		BUDGET SERVICES						1,070,690		0	0
72													
73	G10	G10-10.4	1000	Budget Services	G100002	G1022000	Budget Services Operating	0	830,250		0		148,855
74	G10	G10-10.4	1000	Statewide Budget System	G100024	G1022300	Statewide Budget System	0	0		0		0
75	G10	G10-10.4	1000	Statewide Budget System	G100024	G1022301	Fiscal Note System - FNTS	0	0		0		0
76	G10	G10-10.4	1000	Statewide Budget System	G100024	G1022302	BPAS System	0	0		0		0
77	G10	G10-10.4	1000	Statewide Budget System	G100024	G1022303	Capital Budget System	0	0		0		0
78	G10	G10-10.4	1000	Statewide Budget System	G100024	G1024301	MN.IT Fiscal Note System	0	0		0		0
79	G10	G10-10.4	1000	Statewide Budget System	G100024	G1024302	Statewide Budget System	0	0		0		0
80	G10	G10-10.4	1000	Statewide Budget System	G100024	G1024303	Statewide Budget System	0	0		0		0
81	Total	G10-10.4		Statewide Budget System						830,250		0	148,855
82													
83	G10	G10-10.5	1000	BUDGET DIVISION NON-ALLOCABLE	G100010	G1022100	Local Impact Notes	207,000	0		207,000		0
84	G10	G10-10.5	1000	BUDGET DIVISION NON-ALLOCABLE	G100105	G1022500	Return of Taxpayer Investment		0		431,730		0
85	G10	G10-10.5	1000	BUDGET DIVISION NON-ALLOCABLE	G100002	G1022000	Analysis and Control (EBO's)		0		988,330		0
86	Total	G10-10.5		BUDGET DIVISION NON-ALLOCABLE						0		1,627,060	0
87													
88	G10	G10-11.2	1000	MMB-ACCOUNTING DIVISION									0
89	Total	G10-11.2		MMB-ACCOUNTING DIVISION						0		0	0
90													
91	G10	G10-11.3	1000	ACCOUNTING SERVICES	G100001	G1021100	Payroll Services	1,325,281	1,325,281		0		18,237
92	Total	G10-11.3		ACCOUNTING SERVICES						1,325,281		0	18,237
93													
94	G10	G10-11.4	1000	ACCOUNTING SERVICES	G100001	G1021300	Agency Suppport	1,398,583	1,398,583		0		113,162
95	Total	G10-11.4		ACCOUNTING SERVICES						1,398,583		0	113,162
96													
97	G10	G10-11.5	1000	ACCOUNTING SERVICES	G100001	G1021200	Financial Reporting	2,086,136	2,062,414		23,722		29,939
98	G10	G10-11.5	1000	ACCOUNTING SERVICES	G100001	G1021251	Bank Fees	250,000	250,000		0		94,157
99	Total	G10-11.5		ACCOUNTING SERVICES						2,312,414		23,722	124,096
100													
101	G10	G10-11.6	1000	ACCOUNTING SERVICES			SINGLE AUDIT		23,722		0		0
102	Total	G10-11.6		ACCOUNTING SERVICES						23,722		0	0
103													
104	G10	G10-12.2	1000	INFORMATION SERVICES	G100004	G1024000	Mn.IT @ MMB Management	4,248,800	4,248,800		0		1,910,311
105	G10	G10-12.2	1000	INFORMATION SERVICES	G100004	G1034400	Non-allocable portions of INFO SERV				0		0
106	Total	G10-12.2		INFORMATION SERVICES						4,248,800		0	1,910,311
107													
108	G10	G10-12.4	1000	Mn.IT - Acctg & Procure Ops & Sys Supp	G100004	G1024100	Mn.IT ERP All Modules	0	0		0		-229,164
109	G10	G10-12.4	1000	Mn.IT - Acctg & Procure Ops & Sys Supp	G100004	G1024200	Mn.IT SWIFT Infr & Ops	0	0		0		0
110	G10	G10-12.4	1000	Mn.IT - Acctg & Procure Ops & Sys Supp	G100004	G1024400	Mn.IT @ MMB Technical Support	0	0		0		0
111	G10	G10-12.4	3610	Mn.IT - Acctg & Procure Ops & Sys Supp	G100090	G1021410	MAPS Replacement Project	0	0		0		0
112	G10	G10-12.4	3610	Mn.IT - Acctg & Procure Ops & Sys Supp	G100090	G1021410	Non-allocable portion of MAPS REPL PROJ	0	0		0		0
113	G10	G10-12.4	1000	Mn.IT - Acctg & Procure Ops & Sys Supp	G100027	G1029300	Upgrade Statewide Systems	2,000,000	500,000		1,500,000		500,000
114	Total	G10-12.4		Mn.IT - Acctg & Procure Ops & Sys Support						97,435		1,500,000	270,836
115													
116	G10	G10-12.5	1000	Mn.IT - Personnel Ops & System Suppor	G100004	G1024100	Mn.IT ERP All Modules	0	0		0		-316,465
117	G10	G10-12.5	1000	Mn.IT - Personnel Ops & System Suppor	G100004	G1024200	Mn.IT SWIFT Infr & Ops	0	0		0		0
118	G10	G10-12.5	1000	Mn.IT - Personnel Ops & System Suppor	G100004	G1024400	Mn.IT @ MMB Technical Support	0	0		0		0
119	G10	G10-12.5	1000	Mn.IT - Personnel Ops & System Suppor	G100104	G1029300	Upgrade Statewide Systems	2,644,827	1,400,000		1,244,827		1,044,827
120	Total	G10-12.5		Mn.IT - Personnel Ops & System Support						844,077		1,244,827	728,362
121													
122	G10	G10-12.6	1000	Results Management Initiative	G100026	G1022000	Budget Services Operating	0	0		0		-254,741
123	Total	G10-12.6		Results Management Initiative						0		0	-254,741
124													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1										FY18		FY18	Difference
2		SWACAP		Schedule	Approp	Alltmt	ALLTMT	FY18	FY18	Allocable	FY18	Non-alloc	between
3								Budget	Allocable	by SWACAP	Non-Allocable	by SWACAP	FY16 Actl and
4	Agency	Line	Fund	Name	ID		Name		Budget	Line	Budget	Line	FY18 Alloc Budget
125	G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1021110	Payroll ServicesSEMA4 Upgrade	0	0		0		0
126	G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024100	Mn.IT ERP All Modules	3,800,000	3,800,000		0		1,211,516
127	G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024110	Mn.IT SEMA4 Upgrade	0	0		0		0
128	G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024120	Mn.IT SEMA4	1,559,000	1,559,000		0		-315,866
129	G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1027600	SWIFT ELM	180,600	180,600		0		2,583
130	G10	G10-12.7	2001	STATEWIDE SYSTEMS BILLING	G100017	G1027650	Mn.IT ELM	130,000	130,000		0		-29,067
131	Total	G10-12.7		STATEWIDE SYSTEMS BILLING						5,390,411		0	869,166
132													
133	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1021300	Agency Support	1,745,400	1,695,400		50,000		1,044,750
134	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1021400	SWIFT Procurement	470,000	470,000		0		5,344
135	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1021410	MAPS Replacement Project	0	0		0		0
136	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1021410	Non-allocable portion of MAPS REPL PROJ	0	0		0		0
137	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024700	MN.IT SWIFT/ELM Upgrade	800,000	800,000		0		
138	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024200	Mn.IT SWIFT	1,040,000	1,040,000		0		-164,944
139	G10	G10-12.8	2001	STATEWIDE SYSTEMS BILLING	G100017	G1024400	Mn.IT Data Warehouse	1,001,000	1,001,000		0		595,352
140	Total	G10-12.8		STATEWIDE SYSTEMS BILLING						4,602,565		50,000	1,480,502
141													
142	G10	G10-12.90	1000	ECONOMIC ANALYSIS	G100003	G1023000	Economic Analysis	592,915	0		592,915		0
143	Total	G10-12.90		ECONOMIC ANALYSIS						0		592,915	0
144													
145	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100007	G1027000	Agency & Applicant Svcs Ops	3,469,000	3,469,000		0		448,369
146	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100008	G1028000	Labor Relations Operations	1,123,000	1,123,000		0		314,065
147	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100023	G1029010	Admin Rpts Study - DHS Regulatory Resp	0	0		0		0
148	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100070	G1027700	Talent Management System	0	0		0		0
149	G10	G10-13.3	1000	HUMAN RESOURCE MGMT	G100070	G1024100	Mn.IT ERP	0	0		0		0
150	Total	G10-13.3		HUMAN RESOURCE MGMT						4,592,000		0	762,434
151													
152	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Bureau of Mediation Services	1,858,832	224,919		0		21,443
153	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Non-allocable portions of Bureau of Med Svc	0			1,633,913		0
154	G45	G45-14.3	1000	MEDIATION SERVICES	G455000	G4520000	Bureau of Mediation Services	0	0		0		0
155	G45	G45-14.3	1000	MEDIATION SERVICES	G456000	G4520000	Bureau of Mediation Services	0	0		0		0
156	G45	G45-14.3	1000	MEDIATION SERVICES	G457000	G4520000	Bureau of Mediation Services	210,863	210,863		0		171,726
157	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0	G4520000	Bureau of Mediation Services (Co-op Lbr Mgmt Grants)	76,200	0		76,200		0
158	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0	G4520000	Non-allocable portions of Co-op Lbr Mgmt Grants	0	0		0		0
159	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDG	G4520000	Office Collaboration & Dispute Grants	160,000	0		160,000		0
160	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDR	G4520000	Office Collaboration & Dispute Resolution	246,786	80,205		0		50,740
161	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDR	G4520000	Non-allocable portion of Office Collaboration & Dispute Resolution				166,581		0
162	Total	G45-14.3		MEDIATION SERVICES						515,987		2,036,694	243,909
163													
164	G45	G45-14.4	1000	MEDIATION SERVICES	G45LMC0	G4532000	Non-allocable portions of Co-op Lbr Mgmt Grants	0			0		0
165	Total	G45-14.4		MEDIATION SERVICES						0		0	0
166													
167	G61	G61-16.2	1000	STATE AUDITOR	G610000	G6120000	Constitutional Office	322,993			322,993		0
168	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6121000	Audit Practice	88,808			59,808		0
169	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131000	Non-allocable portions of Audit Practice	0			0		0
170	G61	G61-16.2	1000	STATE AUDITOR	G612000	G6122000	Legal/Special Investigations	344,752			344,752		0
171	G61	G61-16.2	1000	STATE AUDITOR	G613000	G6123000	Government Information	626,025			626,025		0
172	G61	G61-16.2	1000	STATE AUDITOR	G613001	G6123000	Local Govnt Performance Measures	2,000			2,000		0
173	G61	G61-16.2	1000	STATE AUDITOR	G614000	G6124000	Pension	498,222			498,222		0
174	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6125000	Operations Management Statewide	452,291			452,291		0
175	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6135000	Non-allocable portions of Operations Mgmt	0			0		0
176	G61	G61-16.2	1000	STATE AUDITOR	G616000	G6126000	JOBZ	0			0		0
177	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131010	SINGLE AUDIT	0	29,000				6,110
178	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131020	Non-Audit Activities	0			0		0
179	G61	G61-16.2	1000	STATE AUDITOR			COMMUNICATIONS	0			0		0
180	G61	G61-16.2	1000	STATE AUDITOR			FIELD OFFICE SUPPORT	0			0		0
181	G61	G61-16.2	1000	STATE AUDITOR			OPERATIONS MANAGEMENT STATEWID	0			0		0
182	G61	G61-16.2	1000	STATE AUDITOR			TAX INCREMENT FINANCING	0			0		0
183	Total	G61-16.2		STATE AUDITOR						29,000		2,306,091	6,110
184													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1										FY18		FY18	Difference
2		SWACAP		Schedule	Approp	Alltmt	ALLTMT	FY18	FY18	Allocable	FY18	Non-alloc	between
3								Budget	Allocable	by SWACAP	Non-Allocable	by SWACAP	FY16 Actl and
4	Agency	Line	Fund	Name	ID		Name		Budget	Line	Budget	Line	FY18 Alloc Budget
185	L49	L49-15.2	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921300	Support Services Division	1,560,272	1,560,272		0		97,319
186	L49	L49-15.2	1000	LEGISLATIVE AUDITOR'S OFFICE	L491000	L4922000	OLA Carryforward	67,900	67,900		0		-57,713
187	Total	L49-15.2		LEGISLATIVE AUDITOR'S OFFICE						1,628,172		0	39,606
188													
189	L49	L49-15.3	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921100	Financial Audit Division	3,279,398	3,279,398	3,279,398	0		1,079,922
190	L49	L49-15.5	1000	LEGISLATIVE AUDITOR'S OFFICE			SINGLE AUDIT		0	0	0		-928,766
191	L49	L49-15.7					Legacy Fin Audit- Outdoors		0	0	0		-86,854
192	L49	L49-15.8					Legacy Fin Audit- Arts		0	0	0		-85,695
193	L49	L49-15.9					Legacy Fin Audit- Clean Water		0	0	0		0
194	L49	L49-15.10					Legacy Fin Audit- Parks & Trails		0	0	0		-37,994
195	L49	L49-15.4	1000	LEGISLATIVE AUDITOR'S OFFICE	L490000	L4921200	Program Evaluation Division						
196	L49	L49-15.11					Legacy Prog Audit- Outdoors						
197	L49	L49-15.12					Legacy Prog Audit- Arts						
198	L49	L-49-15.13					Legacy Prog Audit- Clean Water						
199	L49	L49-15.14					Legacy Prog Audit- Parks & Trails						
200													
201	L49	L49-15.6	1000	LEGISLATIVE AUDIT COMMISSION	L490000	L4921000	Legislative Audit Commission	7,000			7,000	7,000	0
202	SWIFT(	amortize 10 years, BFY13 to BFY22)						6,864,688	6,864,688	6,864,688	0	0	0
203								78,380,313	57,777,498	56,135,986	20,626,537	20,626,537	4,248,117