

02-0518



State of Minnesota  
Department of Finance

400 Centennial Building  
658 Cedar Street  
St. Paul, Minnesota 55155  
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March 30, 2001

Mr. Merle Schmidt, Director  
Division of Cost Allocation  
Department of Health and Human Services  
1301 Young St.  
Room 732  
Dallas, TX 75202

Dear Mr. Schmidt:

Enclosed is the State of Minnesota's fiscal year 2002 Statewide Cost Allocation Plan. The plan is submitted for your review in accordance with the guidelines established in OMB A-87.

The 2002 budget plan expenditures are based on the state's 2002 base budget values used in our biennial budget planning process. The roll-forward figures were calculated using actual 2000 expenditures at the close of the state's fiscal year.

Also included for your convenience are selected supporting working papers detailing expenditures of our general support agencies, as well as summary level detail of the actual schedule amounts and composition.

We would appreciate your approval of this plan as soon as possible. Please contact Harley Will at (651) 296-5155 if there is anything we can do to expedite the approval process.

Sincerely,

A handwritten signature in cursive script that reads "Pamela Wheelock".

Pamela Wheelock  
Commissioner

RECEIVED

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STATE OF MINNESOTA

LEGISLATIVE REFERENCE LIBRARY

STATE OFFICE BUILDING

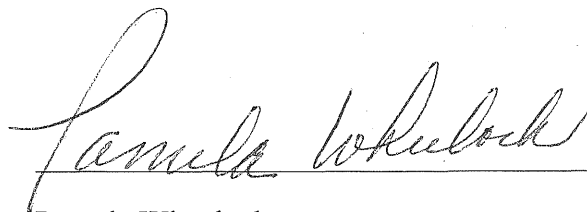
ST. PAUL, MN 55155

## CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible State Official

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I hereby certify, as the responsible official of the state of Minnesota, that the information contained in this consolidated Statewide Cost Allocation Plan for the Actual Costs for the year ending June 30, 2000 is correct. It has been prepared in accordance with the policies and procedures contained in the Federal Management Circular OMB A-87. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect. In no case have costs charged as direct costs to federally supported programs been included in the indirect costs reflected in this plan.



Pamela Wheelock  
Commissioner of Finance  
State of Minnesota  
March 30, 2001



STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN  
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SCHEDULE NUMBER  
1st STEP    2nd STEP

## EQUIPMENT USE CHARGE

Nature and Extent of Service .....	1.0.....	N/A
Schedule of Costs to be Allocated by Function.....	1.1.....	N/A
Allocation: Equipment Use Charge.....	1.2.....	N/A

## ADMINISTRATION - Department Allocated from Step 1

Nature and Extent of Services.....	N/A.....	16.0
Schedule of Costs to be Allocated by Function.....	N/A.....	16.1
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## ADMINISTRATION - BUREAU OF ADMINISTRATIVE MANAGEMENT

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STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

F.Y. 2000 ACTUAL

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SCHEDULE NUMBER  
1st STEP    2nd STEP

ADMINISTRATION - TECHNOLOGY POLICY BUREAU

Nature and Extent of Services .....	6.0 .....	21.0
Schedule of Costs to be Allocated by Function .....	6.1 .....	21.1
Allocation: General Support .....	6.2 .....	21.2
Allocation: Intertech Receipts .....	6.3 .....	21.3
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FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION

Nature and Extent of Services .....	7.0 .....	22.0
Schedule of Costs to be Allocated by Function .....	7.1 .....	22.1
Allocation: General Support .....	7.2 .....	22.2

FINANCE - BUDGET DIVISION

Nature and Extent of Services .....	8.0 .....	23.0
Schedule of Costs to be Allocated by Function .....	8.1 .....	23.1
Allocation: General Support .....	8.2 .....	23.2
Allocation: Analysis and Control .....	8.3 .....	23.3
Allocation: Budget Operations and Planning .....	8.4 .....	23.4

FINANCE - ACCOUNTING DIVISION

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Schedule of Costs to be Allocated by Function .....	9.1 .....	24.1
Allocation: General Support .....	9.2 .....	24.2
Allocation: Central Payroll .....	9.3 .....	24.3
Allocation: Accounting Services .....	9.4 .....	24.4
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FINANCE - Information Technology- Management and Administration

Nature and Extent of Services .....	10.0 .....	25.0
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Allocation: General Support .....	10.2 .....	25.2
Allocation: Amortized SSP costs .....	10.3 .....	25.3
Allocation: MAPS Operations and System Support .....	10.4 .....	25.4
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STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN  
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 (Continued)

SCHEDULE NUMBER  
 1st STEP    2nd STEP

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Schedule of Costs to be Allocated by Function .....	11.1	26.1
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STATE AUDITOR - SINGLE AUDIT

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Schedule of Costs to be Allocated by Function .....	15.1	30.1
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## All State Agencies

Actual Fiscal Year 2000

Federal Version

			G02-0005	G02-0008	G02-0009	G02-0010	G02-0011	G02-0012	G02-0013	G02-0014	G02-0015	G02-0016	G02-0017
			Materials Service and Distribution	Tornado Assistance	Building Construction	Oil Overcharge (Stripper Wells)	Administration Cost Allocation	STAR	Volunteer Services	Capital Group Parking	Travel Management	Development Disabilities	Risk Management
DEPARTMENT OF ADMINISTRATION	18		719	0	6,062	0	1,246	372	613	1,145	3,650	517	5,890
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	6,255	0	20,370	0	14,363	3,424	4,644	10,428	15,264	2,925	5,781
Human Resources	17.5	2.5	5,056	0	16,465	0	11,610	2,767	3,754	8,429	12,338	2,364	4,673
Financial Management and Reporting	17.6	2.6	5,040	4	27,435	48	2,933	3,616	6,560	37,417	119,603	5,022	12,066
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	96	0	812	0	167	50	82	153	489	69	789
Real Estate Management - Leasing	18.4	3.4	0	0	586	0	0	586	1,172	0	0	586	1,758
Plant Management - Energy	18.5	3.5	75	0	630	0	130	39	64	119	380	54	612
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	541	0	8,005	0	731	2,220	1,684	3,299	7,076	2,298	1,616
Central Mail	19.4	4.4	87	0	215	0	0	573	1,725	50	206	130	97
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Abatements	20.7	5.7	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project Office	20.8	5.8	0	0	0	0	0	0	0	0	0	0	0
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	0	0	0	0	0	0	0	0	0	0	0
IT Expenditures	21.4	6.4	0	0	0	0	0	0	0	0	0	0	0
Project Funding	21.5	6.5	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	396	0	2,156	4	231	284	516	2,941	9,401	395	948
Budget Operations and Planning	23.4	8.4	338	0	1,070	29	482	164	704	209	399	276	276
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	363	0	1,182	0	834	199	270	605	886	170	336
Accounting Services	24.4	9.4	638	0	3,474	6	371	458	831	4,738	15,145	636	1,528
Financial Reporting	24.5	9.5	421	0	2,294	4	245	302	549	3,129	10,001	420	1,009
Financial Reporting - Single Audit	24.6	9.6	0	0	3	0	0	1	0	0	0	3	0
FINANCE I.T. - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	974	1	5,305	9	567	699	1,268	7,235	23,126	971	2,333
MAPS Operations and System Support	25.4	10.4	1,428	1	7,775	14	831	1,025	1,859	10,603	33,894	1,423	3,419
SEMA4 Operations and System Support	25.5	10.5	793	0	2,584	0	1,822	434	589	1,323	1,936	371	733
Budget Service - Computer Operations	25.6	10.6	268	0	849	23	382	130	558	166	316	219	219
SEMA4 Operations Special Billing	25.7	10.7	628	0	2,047	0	1,443	344	467	1,048	1,534	294	581
MAPS Operations Special Billing	25.8	10.8	1,180	1	6,425	11	687	847	1,536	8,763	28,011	1,176	2,826
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	1,219	0	3,969	0	2,798	667	905	2,032	2,974	570	1,126
Employee Assistance	26.4	11.4	122	0	397	0	280	67	91	203	298	57	113
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	17	0	56	0	39	9	13	28	42	8	16
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	0	0	0	0	0	0	0	0	0	0	0
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	111	0	603	1	65	80	144	823	2,630	110	265
STATE AUDITOR	30.2	15.2	0	0	11	0	0	4	0	0	0	12	0
Allocation to General-Support Agencies													
Total Actual Plan Allocation			26,766	7	120,781	149	42,256	19,361	30,595	104,886	289,594	21,075	49,008
Budget Plan Allocation			36,877	1,659	102,259	388	37,293	18,791	25,319	109,778	300,599	27,946	38,283
Rollforward Adjustment			(10,111)	(1,651)	18,522	(239)	4,963	570	5,275	(4,892)	(11,006)	(6,871)	10,725
Audit Adjustment													
Final Rollforward Adjustment			(10,111)	(1,651)	18,522	(239)	4,963	570	5,275	(4,892)	(11,006)	(6,871)	10,725

**All State Agencies**  
**Actual Fiscal Year 2000**  
**Federal Version**

		G02-0021a	G02-0021b	G02-0021c	G02-0021d	G02-0021e	G02-0021f	G02-0024	G02-0025	G02-0026	G02-0027	G02-0028
		Plant Management (Leases)	Plant Management (Repairs)	Plant Management (Materials Transfer)	Plant Management (Energy)	Plant Management (Parking Surcharge)	Plant Management (Facilities Repair & Replacement)	RE.COMM	Docu.Comm	Management Analysis	Print.Comm	Central Stores
DEPARTMENT OF ADMINISTRATION	16	17,006	164	535	120	274	0	1,465	1,041	1,396	3,944	5,774
BUREAU OF MANAGEMENT SERVICES	17.2 2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3 2.3	143,005	2,093	9,448	0	532	0	9,968	11,880	17,219	30,863	9,139
Human Resources	17.5 2.5	115,590	1,692	7,637	0	430	0	8,057	9,603	13,918	24,946	7,387
Financial Management and Reporting	17.6 2.6	126,523	6,182	8,420	298	6,368	20	17,341	9,822	7,608	36,251	79,177
BUREAU OF FACILITIES MANAGEMENT	18.2 3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3 3.3	2,278	22	72	16	37	0	196	139	187	528	773
Real Estate Management - Leasing	18.4 3.4	11,133	586	586	586	0	0	0	586	586	0	586
Plant Management - Energy	18.5 3.5	1,768	17	56	12	29	0	152	108	145	410	600
BUREAU OF OPERATIONS MANAGEMENT	19.2 4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3 4.3	44,266	384	1,260	20	159	0	5,866	1,503	3,920	4,553	717
Central Mail	19.4 4.4	34	0	5	0	84	0	2,791	73	351	897	392
ADMINISTRATION - INTERTECH	20.2 5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3 5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4 5.4	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Systems Assurance	20.5 5.5	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Risk Assess	20.6 5.6	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Abatement	20.7 5.7	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project Office	20.8 5.8	0	0	0	0	0	0	0	0	0	0	0
TECHNOLOGY POLICY BUREAU (FORMER)	21.2 6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3 6.3	0	0	0	0	0	0	0	0	0	0	0
IT Expenditures	21.4 6.4	0	0	0	0	0	0	0	0	0	0	0
Project Funding	21.5 6.5	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22 7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2 8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3 8.3	9,945	486	662	23	501	2	1,363	772	598	2,849	6,223
Budget Operations and Planning	23.4 8.4	1,424	80	399	80	296	45	797	347	363	328	206
FINANCE-ACCOUNTING DIVISION	24.2 9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3 9.3	8,300	122	548	0	31	0	579	690	999	1,791	530
Accounting Services	24.4 9.4	16,021	783	1,066	38	806	3	2,196	1,244	963	4,590	10,026
Financial Reporting	24.5 9.5	10,579	517	704	25	532	2	1,450	821	636	3,031	6,620
Financial Reporting - Single Audit	24.6 9.6	0	0	0	0	0	0	0	0	0	0	0
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	25.2 10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 / 1	25.3 10.3	24,464	1,195	1,628	58	1,231	4	3,353	1,899	1,471	7,009	15,309
MAPS Operations and System Support	25.4 10.4	35,855	1,752	2,386	85	1,805	6	4,914	2,783	2,156	10,273	22,438
SEMA4 Operations and System Support	25.5 10.5	18,141	266	1,198	0	68	0	1,264	1,507	2,184	3,915	1,159
Budget Service - Computer Operations	25.6 10.6	1,129	64	316	64	234	36	632	275	288	260	163
SEMA4 Operations Special Billing	25.7 10.7	14,368	210	949	0	53	0	1,002	1,194	1,730	3,101	918
MAPS Operations Special Billing	25.8 10.8	29,631	1,448	1,972	70	1,491	5	4,061	2,300	1,782	8,490	18,543
Y2000 Accounting	25.9 10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2 11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3 11.3	27,860	408	1,841	0	104	0	1,942	2,315	3,355	6,013	1,780
Employee Assistance	26.4 11.4	2,788	41	184	0	10	0	194	232	336	602	178
MEDIATION SERVICES	27.2 12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3 12.3	390	6	26	0	1	0	27	32	47	84	25
LEGISLATIVE AUDITOR	28.2 13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3 13.3	0	0	0	0	0	0	0	0	0	0	0
Program Audits	28.4 13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5 13.5	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2 14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3 14.3	2,783	136	185	7	140	0	381	216	167	797	1,741
STATE AUDITOR	30.2 15.2	0	0	0	0	0	0	0	0	0	0	0
<b>Allocation to General Support Agencies</b>												
Total Actual Plan Allocation		665,281	18,653	42,083	1,501	15,218	121	69,993	51,383	62,406	155,527	190,405
Budget Plan Allocation		749,092	58,671	46,959				83,112	60,138	62,863	183,714	208,855
Rollforward Adjustment		(83,812)	(40,018)	(4,876)	1,501	15,218	121	(13,119)	(8,755)	(456)	(28,187)	(18,449)
Audit Adjustment												
Final Rollforward Adjustment		(83,812)	(40,018)	(4,876)	1,501	15,218	121	(13,119)	(8,755)	(456)	(28,187)	(18,449)

**All State Agencies**  
**Actual Fiscal Year 2000**  
**Federal Version**

			G02-0029	G02-0030	G02-0030a	G02-0031	G02-0033	B04	B11	B13	B14	B21	B22 Trade & Economic Development Department (DTED)
			Cooperative Purchasing	InterTechnologie s Group	InterTechnologie s Group 911	MAIL.COMM	Office of Technology	Agriculture Department	Barber Examiners Board	Commerce Department	Animal Health Board	Economic Security	
DEPARTMENT OF ADMINISTRATION	16		955	51,987	3,796	8,414	45						
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	8,545	194,720	2,117	5,582	0	0	0	0	0	0	0
Human Resources	17.5	2.5	6,907	157,391	1,711	4,512	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	3,800	178,309	21,538	27,698	339	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	128	6,964	509	1,127	6	3,750	16	5,003	412	12,795	2,379
Real Estate Management - Leasing	18.4	3.4	0	2,344	0	0	0	8,789	586	5,859	0	25,781	3,516
Plant Management - Energy	18.5	3.5	99	5,406	395	875	5	2,911	12	3,884	319	9,932	1,847
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	1,026	27,327	3,264	671	223	55,222	51	23,683	10,614	29,038	38,896
Central Mail	19.4	4.4	236	3,736	30	204	0	10,160	246	9,197	849	300	16,413
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	0	0	0	0	0	126	0	77	16	1,144	94
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	0	6,365	0	906	581	31,836	0
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	0	2,586	0	368	236	12,937	0
Year 2000 Project - Abatements	20.7	5.7	0	0	0	0	0	0	38	0	0	0	0
Year 2000 Project Office	20.8	5.8	0	0	0	0	0	357	0	463	30	3,874	686
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	0	0	0	0	0	117	0	72	15	1,065	88
IT Expenditures	21.4	6.4	0	0	0	0	0	115	0	613	25	1,005	169
Project Funding	21.5	6.5	0	0	0	0	0	1,169	0	706	0	473	295
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	299	14,015	1,693	2,177	27	15,380	94	9,318	2,211	55,056	8,906
Budget Operations and Planning	23.4	8.4	286	5,387	990	485	174	40,836	96	5,204	3,452	4,240	19,348
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	496	11,302	123	324	0	19,215	82	12,090	1,385	72,813	8,810
Accounting Services	24.4	9.4	481	22,579	2,727	3,507	43	24,777	151	15,012	3,563	88,699	14,347
Financial Reporting	24.5	9.5	318	14,910	1,801	2,316	28	16,361	99	9,913	2,353	58,571	9,474
Financial Reporting - Single Audit	24.6	9.6	0	0	0	0	0	5	0	2	8	493	131
FINANCE I.T - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	735	34,476	4,164	5,356	66	37,834	230	22,922	5,440	135,439	21,908
MAPS Operations and System Support	25.4	10.4	1,077	50,530	6,103	7,849	96	55,451	337	33,596	7,973	198,505	32,109
SEMA4 Operations and System Support	25.5	10.5	1,084	24,701	268	708	0	41,995	179	26,423	3,026	159,133	19,254
Budget Service - Computer Operations	25.6	10.6	227	4,271	785	385	138	32,374	76	4,126	2,737	3,361	15,339
SEMA4 Operations Special Billing	25.7	10.7	859	19,564	213	561	0	33,262	142	20,928	2,397	126,040	15,250
MAPS Operations Special Billing	25.8	10.8	890	41,759	5,044	6,487	79	45,826	279	27,765	6,589	164,049	26,535
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	1,665	37,935	412	1,087	0	64,495	274	40,580	4,648	244,394	29,569
Employee Assistance	26.4	11.4	167	3,796	41	109	0	6,453	27	4,060	465	24,453	2,959
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	23	531	6	15	0	902	4	568	65	3,419	414
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	0	0	0	0	29,517	17,384	0	39,416	7,183	66,338	27,042
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	8,513	0	105,440	28,000
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	84	3,921	474	609	7	4,303	26	2,607	619	15,965	2,492
STATE AUDITOR	30.2	15.2	0	0	0	0	0	19	0	7	33	1,949	516
Allocation to General Support Agencies													
Total Actual Plan Allocation			30,385	917,862	58,204	81,057	30,793	548,540	3,047	333,881	67,244	1,658,535	346,783
Budget Plan Allocation			23,878	871,474		75,772	2,743	583,527	6,161	321,490	74,248	2,226,932	349,069
Rollforward Adjustment			6,507	46,388	58,204	5,285	28,050	(34,987)	(3,114)	12,391	(7,003)	(568,396)	(2,287)
Audit Adjustment													
Final Rollforward Adjustment			6,507	46,388	58,204	5,285	28,050	(34,987)	(3,114)	12,391	(7,003)	(568,396)	(2,287)

**All State Agencies**  
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Actual Fiscal Year 2000 Federal Version			B42	B80	B9U	E25	E26	E37	E44	E50	E60	E77	G06
			Labor & Industry Department	Public Service Department	MN Technology Institute	Center for Arts Education	MN State Colleges & Universities	Children, Families & Learning Department	Faribault Academies	MN State Arts Board	Higher Education Services Office	Zoological Garden	Attorney General
DEPARTMENT OF ADMINISTRATION	16												
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	2,748	558	979	700	101,364	6,332	1,121	139	2,263	1,566	3,714
Real Estate Management - Leasing	18.4	3.4	1,758	0	0	0	1,172	3,516	1,172	1,172	5,859	586	5,273
Plant Management - Energy	18.5	3.5	2,133	433	760	543	78,684	4,915	871	108	1,757	1,216	2,883
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	45,566	6,389	0	14,134	260	108,985	5,370	4,467	18,576	28,989	23,767
Central Mail	19.4	4.4	12,110	155	0	1,228	13,200	0	0	0	3,514	0	7,212
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	161	34	22	19	3,869	203	0	8	24	13	133
Year 2000 Project - Systems Assurance	20.5	5.5	664	707	0	0	0	4,976	1,428	0	0	1,210	0
Year 2000 Project - Risk Assess	20.6	5.6	270	287	0	0	0	2,022	580	0	0	492	0
Year 2000 Project - Abatements	20.7	5.7	0	0	0	0	0	0	0	2,341	0	0	0
Year 2000 Project Office	20.8	5.8	1,259	1,138	0	81	8,602	940	42	16	1,071	3	512
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	150	31	21	18	3,603	189	0	8	22	12	124
IT Expenditures	21.4	6.4	157	114	55	7	2,357	121	21	9	26	29	125
Project Funding	21.5	6.5	499	0	0	326	0	933	230	0	2,175	0	642
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	8,777	1,223	2,806	2,876	156,239	20,446	2,904	741	4,296	7,374	4,809
Budget Operations and Planning	23.4	8.4	4,147	3,179	1,884	2,411	43,498	22,752	3,655	823	2,234	7,512	6,647
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	15,476	2,342	0	3,065	553,049	21,981	6,953	786	2,942	8,287	16,167
Accounting Services	24.4	9.4	14,140	1,971	4,521	4,634	251,711	32,940	4,678	1,194	6,920	11,880	7,747
Financial Reporting	24.5	9.5	9,337	1,301	2,986	3,060	166,214	21,751	3,089	789	4,570	7,845	5,116
Financial Reporting - Single Audit	24.6	9.6	40	3	0	0	98	1,400	(0)	2	7	0	5
FINANCE I.T - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	21,592	3,009	6,904	7,076	384,348	50,297	7,143	1,824	10,567	18,141	11,830
MAPS Operations and System Support	25.4	10.4	31,646	4,410	10,118	10,371	563,317	73,717	10,469	2,673	15,487	26,588	17,338
SEMA4 Operations and System Support	25.5	10.5	33,823	5,118	0	6,699	1,208,697	48,040	15,195	1,719	6,429	18,112	39,703
Budget Service - Computer Operations	25.6	10.6	3,287	2,520	1,493	1,911	34,484	18,037	2,897	652	1,771	5,956	5,270
SEMA4 Operations Special Billing	25.7	10.7	26,790	4,054	0	5,306	957,337	38,049	12,035	1,361	5,092	14,346	31,447
MAPS Operations Special Billing	25.8	10.8	26,153	3,645	8,362	8,571	465,539	60,922	8,652	2,209	12,799	21,973	14,329
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	51,946	7,861	0	10,288	1,856,299	73,779	23,337	2,640	9,873	27,817	60,976
Employee Assistance	26.4	11.4	5,197	787	0	1,029	185,732	7,382	2,335	264	988	2,783	6,101
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	727	110	0	144	25,967	1,032	326	37	138	389	853
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	58,793	5,915	6,459	3,501	520,260	63,018	6,519	9,779	2,354	15,453	28,008
Program Audits	28.4	13.4	0	0	0	0	70,648	3,823	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	211,132	82,674	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	2,602	342	785	805	43,717	6,138	812	207	1,271	2,063	1,499
STATE AUDITOR	30.2	15.2	159	14	0	0	389	5,530	(0)	9	27	0	20
Allocation to General Support Agencies													
Total Actual Plan Allocation			382,106	57,650	48,154	88,803	7,911,785	786,838	121,836	35,978	123,052	230,634	304,250
Budget Plan Allocation			518,970	216,304	70,649	106,071	8,208,597	954,444	138,212	25,169	153,696	296,140	400,347
Rollforward Adjustment			(136,864)	(158,654)	(22,495)	(17,268)	(296,812)	(167,606)	(16,377)	10,809	(30,644)	(65,506)	(96,097)
Audit Adjustment													
Final Rollforward Adjustment			(136,864)	(158,654)	(22,495)	(17,268)	(296,812)	(167,606)	(16,377)	10,809	(30,644)	(65,506)	(96,097)

**All State Agencies**  
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		G09	G17	G19	G30	G45	G67	G92	G9L	G9N	G9R	G9Y
		Gambling Control Board	Human Rights Department	Indian Affairs Council	Strategic & Long Range Planning Office	Mediation Services (Non Allocable)	Revenue Department	Ombudsperson for Families	Black Minnesotans Council	Asian Pacific Minnesotans Council	Finance - Non-Operating	Disability Council
DEPARTMENT OF ADMINISTRATION	16											
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	238	407	55	675	9,560	36	37	35	89	68
Real Estate Management - Leasing	18.4	3.4	586	0	1,758	1,758	6,445	0	586	0	0	586
Plant Management - Energy	18.5	3.5	185	316	43	524	7,421	28	29	27	69	53
BUREAU OF OPERATIONS MANAGEMENT	19.2	4.2	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	1,905	5,171	353	14,997	587	742	1,022	1,461	417	3,564
Central Mail	19.4	4.4	336	1,746	19	2,237	142	109	87	288	0	347
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	13	23	3	26	1,125	3	3	4	0	4
Year 2000 Project - Systems Assurance	20.5	5.5	0	133	0	0	10,278	0	0	0	0	0
Year 2000 Project - Risk Assess	20.6	5.6	0	54	0	0	4,177	0	0	0	0	0
Year 2000 Project - Abatements	20.7	5.7	0	0	461	0	0	576	652	691	0	2,303
Year 2000 Project Office	20.8	5.8	86	132	3	143	4,330	4	5	5	0	16
TECHNOLOGY POLICY BUREAU (FORMER)	21.2	6.2	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	12	21	3	24	1,047	3	3	3	0	4
IT Expenditures	21.4	6.4	6	14	3	20	1,697	2	2	2	0	3
Project Funding	21.5	6.5	0	0	0	169	2,701	0	0	0	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	558	811	363	2,619	265	176	229	276	77,958	528
Budget Operations and Planning	23.4	8.4	501	1,205	604	5,956	913	354	370	386	3,555	402
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	1,439	2,480	287	3,390	47,749	213	170	196	0	392
Accounting Services	24.4	9.4	900	1,307	585	4,219	427	283	369	445	125,595	850
Financial Reporting	24.5	9.5	594	863	386	2,786	282	187	243	294	82,935	561
Financial Reporting - Single Audit	24.6	9.6	0	0	0	0	(0)	0	0	0	12	0
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	25.2	10.2	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 / 1	25.3	10.3	1,374	1,996	893	6,442	651	30,272	432	563	679	191,776
MAPS Operations and System Support	25.4	10.4	2,013	2,926	1,309	9,442	955	44,368	634	825	996	281,075
SEMA4 Operations and System Support	25.5	10.5	3,146	5,420	628	7,409	279	104,356	465	372	429	0
Budget Service - Computer Operations	25.6	10.6	398	956	479	4,722	724	11,103	280	293	306	2,818
SEMA4 Operations Special Billing	25.7	10.7	2,491	4,293	497	5,868	221	82,654	369	295	339	0
MAPS Operations Special Billing	25.8	10.8	1,664	2,418	1,081	7,803	789	36,667	524	682	823	232,288
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2	11.2	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	4,831	8,325	964	11,379	429	160,268	715	571	658	0
Employee Assistance	26.4	11.4	483	833	96	1,139	43	16,036	72	57	66	0
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	68	116	13	159	6	2,242	10	8	9	0
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	6,881	8,994	10,382	5,795	0	159,054	3,018	7,364	12,978	0
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	156	227	102	733	74	3,443	49	64	77	21,813
STATE AUDITOR	30.2	15.2	0	0	0	1	(0)	0	0	0	49	0
Allocation to General Support Agencies												
Total Actual Plan Allocation			30,865	51,188	21,371	100,437	8,100	944,221	9,282	14,900	21,473	1,020,451
Budget Plan Allocation			43,042	55,657	18,707	88,965	3,631	1,218,769	9,315	21,411	18,295	25,540
Rollforward Adjustment			(12,177)	(4,469)	2,665	11,472	4,470	(274,548)	(33)	(6,511)	3,178	994,911
Audit Adjustment												
Final Rollforward Adjustment			(12,177)	(4,469)	2,665	11,472	4,470	(274,548)	(33)	(6,511)	3,178	994,911

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		H12	H55	H55(b)	H75	H7S	J33	J52	J65	P01	P07	P78
		Health Department	Human Services Central Office	Human Service- Institutions	Veterans Affairs Department	Emergency Medical Svs Reg Bd	Trial Courts	Public Defense Board	Supreme Court	Military Affairs Department	Public Safety Department	Corrections Department
DEPARTMENT OF ADMINISTRATION	16											
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	11,314	55,747	0	254	117	7,988	3,119	2,413	15,936	27,431
Real Estate Management - Leasing	18.4	3.4	9,961	28,711	39,844	586	0	0	4,102	1,758	31,640	0
Plant Management - Energy	18.5	3.5	8,782	43,274	0	198	91	6,200	2,421	1,873	12,371	21,293
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	143,266	99,366	138,411	2,878	2,816	5,716	4,237	12,549	140,258	298,022
Central Mail	19.4	4.4	8,077	53,867	0	638	0	74	0	5,051	130,106	2,841
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	405	10,386	0	8	5	15	131	201	1,441	487
Year 2000 Project - Systems Assurance	20.5	5.5	0	36,232	0	0	0	0	0	0	6,616	0
Year 2000 Project - Risk Assess	20.6	5.6	0	14,723	0	0	0	0	0	0	2,688	0
Year 2000 Project - Abatements	20.7	5.7	0	0	0	0	0	0	0	0	0	0
Year 2000 Project Office	20.8	5.8	3,479	14,531	0	39	47	814	233	655	2,283	1,520
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	378	9,672	0	7	5	14	122	188	1,342	454
IT Expenditures	21.4	6.4	552	5,620	305	5	7	117	114	344	1,330	911
Project Funding	21.5	6.5	1,334	0	0	0	263	0	177	1,961	4,558	1,562
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	35,335	42,280	60,437	2,190	785	6,921	3,332	5,380	118,352	62,339
Budget Operations and Planning	23.4	8.4	49,371	39,785	58,407	971	961	7,808	4,593	4,362	41,797	49,085
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	50,273	71,405	177,275	1,391	589	33,360	19,698	9,075	82,780	148,851
Accounting Services	24.4	9.4	56,927	68,115	97,367	3,528	1,264	11,150	5,368	8,667	16,466	190,672
Financial Reporting	24.5	9.5	37,591	44,979	64,295	2,330	835	7,363	3,545	5,723	10,873	125,907
Financial Reporting - Single Audit	24.6	9.6	363	7,351	0	0	1	0	(0)	1	385	17
FINANCE I.T. - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	86,925	104,008	148,674	5,387	1,930	17,025	8,197	13,234	25,143	153,355
MAPS Operations and System Support	25.4	10.4	127,401	152,438	217,903	7,895	2,829	24,952	12,013	19,397	36,850	224,764
SEMA4 Operations and System Support	25.5	10.5	109,871	156,057	387,436	3,040	1,288	72,909	43,051	19,833	26,008	180,917
Budget Service - Computer Operations	25.6	10.6	39,140	31,541	46,304	770	762	6,190	3,642	3,458	3,058	33,136
SEMA4 Operations Special Billing	25.7	10.7	87,023	123,604	306,865	2,407	1,020	57,747	34,098	15,709	20,600	143,293
MAPS Operations Special Billing	25.8	10.8	105,287	125,979	180,081	6,525	2,338	20,621	9,928	16,030	30,454	352,648
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	168,739	239,671	595,019	4,668	1,979	111,972	66,117	30,460	39,943	277,849
Employee Assistance	26.4	11.4	16,883	23,980	59,535	467	198	11,203	6,615	3,048	27,800	49,989
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	2,360	3,353	8,323	65	28	1,566	925	426	559	3,887
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	7,243	169,315	0	13,823	3,441	0	12,435	12,555	966	50,342
Program Audits	28.4	13.4	7,646	113,006	0	0	0	30,584	0	0	0	3,823
Single Audits	28.5	13.5	37,963	119,250	0	0	0	0	0	0	30,900	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	9,887	17,472	16,911	613	220	1,936	932	1,505	2,860	33,707
STATE AUDITOR	30.2	15.2	1,435	29,040	0	0	3	0	(1)	5	189	1,521
Allocation to General Support Agencies												
Total Actual Plan Allocation			1,225,212	2,054,758	2,603,391	60,681	23,819	444,244	245,042	198,204	257,175	2,764,325
Budget Plan Allocation			\$1,439,251.84	2,363,896	3,067,691	128,788	27,977	453,478	282,092	218,805	374,924	3,139,222
Rollforward Adjustment			(214,039)	(309,139)	(464,300)	(68,107)	(4,158)	(9,233)	(37,050)	(20,602)	(117,749)	(503,213)
Audit Adjustment				(25,326)	17,296							
Final Rollforward Adjustment			(214,039)	(334,465)	(447,004)	(68,107)	(4,158)	(9,233)	(37,050)	(20,602)	(117,749)	(503,213)

**All State Agencies**  
**Actual Fiscal Year 2000**  
**Federal Version**

	P9Z	R18	R29	R32	R9P	T79			
	Automobile Theft Prevention Board	Environmental Assistance, Office of	Natural Resources Department	Pollution Control Agency	Water & Soil Resources Board	Transportation Department	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
DEPARTMENT OF ADMINISTRATION	16						117,128	4,056	121,184
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	528,564	34,773	563,337
Human Resources	17.5	2.5	0	0	0	0	427,237	28,107	455,343
Financial Management and Reporting	17.6	2.6	0	0	0	0	749,438	26,417	775,855
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	16	550	21,143	8,166	525	46,423	376,421
Real Estate Management - Leasing	18.4	3.4	586	1,172	18,164	7,031	2,930	16,992	263,085
Plant Management - Energy	18.5	3.5	12	427	16,412	6,339	407	36,036	292,195
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0
Materials Management	19.3	4.3	673	18,477	80,479	92,964	12,390	1,052,692	2,740,579
Central Mail	19.4	4.4	44	1,278	31,964	7,898	1,317	15,795	426,081
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	0	22	679	333	28	1,581	23,173
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	35,302	1,558	1,477	16,824	157,093
Year 2000 Project - Risk Assess	20.6	5.6	0	0	14,346	633	600	6,837	63,837
Year 2000 Project - Abatements	20.7	5.7	0	0	0	0	0	7,062	22,682
Year 2000 Project Office	20.8	5.8	3	111	2,677	1,823	55	6,322	58,715
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	0	21	632	310	26	1,472	21,579
IT Expenditures	21.4	6.4	0	17	652	354	18	1,953	19,146
Project Funding	21.5	6.5	0	0	1,560	555	343	1,688	24,319
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	162	3,061	103,699	22,294	1,803	270,386	1,207,425
Budget Operations and Planning	23.4	8.4	331	6,088	143,763	56,558	3,488	59,268	746,299
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	105	2,728	116,215	32,630	2,696	221,997	1,817,535
Accounting Services	24.4	9.4	260	4,932	167,065	35,917	2,904	435,609	1,945,235
Financial Reporting	24.5	9.5	172	3,257	110,319	23,717	1,918	287,648	1,284,508
Financial Reporting - Single Audit	24.6	9.6	0	0	382	172	3	466	11,405
FINANCE I.T - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	397	7,530	255,099	54,843	4,435	665,150	2,970,262
MAPS Operations and System Support	25.4	10.4	582	11,037	373,884	80,381	6,500	974,872	4,353,342
SEMA4 Operations and System Support	25.5	10.5	230	5,963	253,989	71,314	5,892	485,179	3,972,248
Budget Service - Computer Operations	25.6	10.6	262	4,827	113,973	44,838	2,765	46,987	591,652
SEMA4 Operations Special Billing	25.7	10.7	182	4,723	201,170	56,484	4,667	384,281	3,146,184
MAPS Operations Special Billing	25.8	10.8	481	9,121	308,987	66,429	5,372	805,659	3,597,714
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	353	9,157	390,073	109,524	9,049	745,130	6,100,523
Employee Assistance	26.4	11.4	35	916	39,029	10,958	905	74,554	610,388
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0
State Agencies	27.3	12.3	5	128	5,457	1,532	127	10,423	85,337
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	5,372	15,332	32,716	11,891	8,571	88,008	1,625,789
Program Audits	28.4	13.4	0	0	120,270	0	0	0	349,799
Single Audits	28.5	13.5	0	0	20,432	0	0	5,991	650,296
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0
Treasury	29.3	14.3	45	857	29,132	6,238	504	75,741	345,627
STATE AUDITOR	30.2	15.2	1	1	1,510	680	13	1,841	45,054
Allocation to General Support Agencies							0	603,639	603,639
Total Actual Plan Allocation	10,311	111,733	3,011,173	814,367	81,725	6,843,804	41,752,271	5,631,862	47,384,133
Budget Plan Allocation	5,684	102,220	3,154,696	890,158	84,186	7,846,860	46,145,761	3,958,824	50,104,585
Rollforward Adjustment	4,627	9,513	(143,523)	(75,791)	(2,461)	(1,003,057)	(4,393,490)	1,673,038	(2,720,452)
Audit Adjustment							(8,030)	-	(8,030)
Final Rollforward Adjustment	4,627	9,513	(143,523)	(75,791)	(2,461)	(1,003,057)	(4,401,520)	1,673,038	(2,728,482)



**All State Agencies****Actual Fiscal Year 2000****State Version (shows all agencies)**

			G02-0001	G02-0002	G02-0003	G02-0005	G02-0006	G02-0007	G02-0008	G02-0009	G02-0010	G02-0011	G02-0012
			IISAC Financial Report (Sunsets 1999)	State Archaeology	Public Broadcasting	Materials Service and Distribution	State Building Code	Public Info Policy Analysis - PIPA	Tornado Assistance	Building Construction	Oil Overcharge (Stripper Wells)	Administration Cost Allocation	STAR
DEPARTMENT OF ADMINISTRATION	16		0	156	302	719	3,051	502	0	6,062	0	1,246	372
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	1,409	0	6,255	28,951	4,413	0	20,370	0	14,363	3,424
Human Resources	17.5	2.5	0	1,139	0	5,056	23,401	3,567	0	16,465	0	11,610	2,767
Financial Management and Reporting	17.6	2.6	21	1,694	205	5,040	21,566	2,106	4	27,435	48	2,933	3,616
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	0	21	40	96	409	67	0	812	0	167	50
Real Estate Management - Leasing	18.4	3.4	0	0	0	0	0	586	0	586	0	0	586
Plant Management - Energy	18.5	3.5	0	16	31	75	317	52	0	630	0	130	39
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	15	896	9	541	10,971	1,152	0	8,005	0	731	2,220
Central Mail	19.4	4.4	0	0	0	87	1,177	202	0	215	0	0	573
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Abatelements	20.7	5.7	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project Office	20.8	5.8	0	0	0	0	0	0	0	0	0	0	0
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	0	0	0	0	0	0	0	0	0	0	0
IT Expenditures	21.4	6.4	0	0	0	0	0	0	0	0	0	0	0
Project Funding	21.5	6.5	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	2	133	16	396	1,695	166	0	2,156	4	231	284
Budget Operations and Planning	23.4	8.4	0	148	71	338	248	148	0	1,070	29	482	164
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	0	82	0	363	1,680	256	0	1,182	0	834	199
Accounting Services	24.4	9.4	3	214	26	638	2,731	267	0	3,474	6	371	458
Financial Reporting	24.5	9.5	2	142	17	421	1,803	176	0	2,294	4	245	302
Financial Reporting - Single Audit	24.6	9.6	0	0	0	0	0	0	0	3	0	0	1
FINANCE I.T. - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	4	328	40	974	4,170	407	1	5,305	9	567	699
MAPS Operations and System Support	25.4	10.4	6	480	58	1,428	6,111	597	1	7,775	14	831	1,025
SEMA4 Operations and System Support	25.5	10.5	0	179	0	793	3,672	560	0	2,584	0	1,822	434
Budget Service - Computer Operations	25.6	10.6	0	117	56	268	196	117	0	849	23	382	130
SEMA4 Operations Special Billing	25.7	10.7	0	142	0	628	2,909	443	0	2,047	0	1,443	344
MAPS Operations Special Billing	25.8	10.8	5	397	48	1,180	5,051	493	1	6,425	11	687	847
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	0	274	0	1,219	5,640	860	0	3,969	0	2,798	667
Employee Assistance	26.4	11.4	0	27	0	122	564	86	0	397	0	280	67
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	0	4	0	16	73	11	0	51	0	36	9
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	0	0	0	0	0	0	0	0	0	0	0
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	0	37	5	111	474	46	0	603	1	65	80
STATE AUDITOR	30.2	15.2	0	0	0	0	0	0	0	11	0	0	4
Allocation to General Support Agencies													
Total Actual Plan Allocation			58	8,034	924	26,765	126,861	17,282	7	120,776	149	42,253	19,360
Budget Plan Allocation			9,611	7,000	724	36,877	108,145	15,686	1,659	102,259	388	37,293	18,791
Rollforward Adjustment			(9,553)	1,034	199	(10,112)	18,715	1,596	(1,651)	18,518	(239)	4,960	569
Audit Adjustment													
Final Rollforward Adjustment			(9,553)	1,034	199	(10,112)	18,715	1,596	(1,651)	18,518	(239)	4,960	569

**All State Age.**  
**Actual Fiscal Year 2000**  
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			G02-0013	G02-0014	G02-0015	G02-0016	G02-0017	G02-0018	G02-0021a	G02-0021b	G02-0021c	G02-0021d	G02-0021e
			Volunteer Services	Capital Group Parking	Travel Management	Development Disabilities	Risk Management	Gov's Res Cncl (Ceremonial Hse Gift)	Plant Management (Leases)	Plant Management (Repairs)	Plant Management (Materials Transfer)	Plant Management (Energy)	Plant Management (Parking Surcharge)
DEPARTMENT OF ADMINISTRATION	16		613	1,145	3,650	517	5,890	30	17,006	164	535	120	274
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	4,644	10,428	15,264	2,925	5,781	0	143,005	2,093	9,448	0	532
Human Resources	17.5	2.5	3,754	8,429	12,338	2,364	4,673	0	115,590	1,692	7,637	0	430
Financial Management and Reporting	17.6	2.6	6,560	37,417	119,603	5,022	12,066	620	126,523	6,182	8,420	298	6,368
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	82	153	489	69	789	4	2,278	22	72	16	37
Real Estate Management - Leasing	18.4	3.4	1,172	0	0	586	1,758	0	11,133	586	586	586	0
Plant Management - Energy	18.5	3.5	64	119	380	54	612	3	1,768	17	56	12	29
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	1,684	3,299	7,076	2,298	1,616	271	44,266	384	1,260	20	159
Central Mail	19.4	4.4	1,725	50	206	130	97	0	34	0	5	0	84
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Abatements	20.7	5.7	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project Office	20.8	5.8	0	0	0	0	0	0	0	0	0	0	0
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	0	0	0	0	0	0	0	0	0	0	0
IT Expenditures	21.4	6.4	0	0	0	0	0	0	0	0	0	0	0
Project Funding	21.5	6.5	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	516	2,941	9,401	395	948	49	9,945	486	662	23	501
Budget Operations and Planning	23.4	8.4	704	209	399	276	276	389	1,424	80	399	80	296
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	270	605	886	170	336	0	8,300	122	548	0	31
Accounting Services	24.4	9.4	831	4,738	15,145	636	1,528	79	16,021	783	1,066	38	806
Financial Reporting	24.5	9.5	549	3,129	10,001	420	1,009	52	10,579	517	704	25	532
Financial Reporting - Single Audit	24.6	9.6	0	0	0	3	0	0	0	0	0	0	0
FINANCE I.T - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	1,268	7,235	23,126	971	2,333	120	24,464	1,195	1,628	58	1,231
MAPS Operations and System Support	25.4	10.4	10,603	33,894	1,423	3,419	176	35,855	1,752	2,386	85	1,805	1,805
SEMA4 Operations and System Support	25.5	10.5	589	1,323	1,936	371	733	0	18,141	266	1,198	0	68
Budget Service - Computer Operations	25.6	10.6	558	166	316	219	219	308	1,129	64	316	64	234
SEMA4 Operations Special Billing	25.7	10.7	467	1,048	1,534	294	581	0	14,368	210	949	0	53
MAPS Operations Special Billing	25.8	10.8	1,536	8,763	28,011	1,176	2,826	145	29,631	1,448	1,972	70	1,491
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	905	2,032	2,974	570	1,126	0	27,860	408	1,841	0	104
Employee Assistance	26.4	11.4	91	203	298	57	113	0	2,788	41	184	0	10
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	12	26	38	7	15	0	359	5	24	0	1
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	0	0	0	0	0	2,173	0	0	0	0	0
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	144	823	2,630	110	265	14	2,783	136	185	7	140
STATE AUDITOR	30.2	15.2	0	0	0	12	0	0	0	0	0	0	0
Allocation to General Support Agencies													
Total Actual Plan Allocation			30,594	104,884	289,591	21,074	49,007	4,434	665,250	18,653	42,081	1,501	15,217
Budget Plan Allocation			25,319	109,778	300,599	27,946	38,283	2,768	749,092	58,671	46,959		
Rollforward Adjustment			5,275	(4,895)	(11,009)	(6,872)	10,724	1,665	(83,842)	(40,018)	(4,878)	1,501	15,217
Audit Adjustment													
Final Rollforward Adjustment			5,275	(4,895)	(11,009)	(6,872)	10,724	1,665	(83,842)	(40,018)	(4,878)	1,501	15,217

## All State Agencies

Actual Fiscal Year 2000

State Version (shows all agencies)

			G02-0021f Plant Management (Facilities Repair & Replacement)	G02-0024 RE.COMM	G02-0025 Docu.Comm	G02-0026 Management Analysis	G02-0027 Print.Comm	G02-0028 Central Stores	G02-0029 Cooperative Purchasing	G02-0030 InterTechnologie s Group	G02-0030a InterTechnologie s Group 911	G02-0031 MAIL.COMM	G02-0032 LCMR 130 Fund (Grants Completed)
DEPARTMENT OF ADMINISTRATION	16		0	1,465	1,041	1,396	3,944	5,774	955	51,987	3,796	8,414	0
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	9,968	11,880	17,219	30,863	9,139	8,545	194,720	2,117	5,582	0
Human Resources	17.5	2.5	0	8,057	9,603	13,918	24,946	7,387	6,907	157,391	1,711	4,512	0
Financial Management and Reporting	17.6	2.6	20	17,341	9,822	7,608	36,251	79,176	3,800	178,309	21,538	27,698	8
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	0	196	139	187	528	773	128	6,964	509	1,127	0
Real Estate Management - Leasing	18.4	3.4	0	0	586	586	0	586	0	2,344	0	0	0
Plant Management - Energy	18.5	3.5	0	152	108	145	410	600	99	5,406	395	875	0
BUREAU OF OPERATIONS MANAGEMENT	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	0	5,866	1,503	3,920	4,553	717	1,026	27,327	3,264	671	2
Central Mail	19.4	4.4	0	2,791	73	351	897	392	236	3,736	30	204	0
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Abatements	20.7	5.7	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project Office	20.8	5.8	0	0	0	0	0	0	0	0	0	0	0
TECHNOLOGY POLICY BUREAU (FORMER)	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
InterTech Receipts	21.3	6.3	0	0	0	0	0	0	0	0	0	0	0
IT Expenditures	21.4	6.4	0	0	0	0	0	0	0	0	0	0	0
Project Funding	21.5	6.5	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	2	1,363	772	598	2,849	6,223	299	14,015	1,693	2,177	1
Budget Operations and Planning	23.4	8.4	45	797	347	363	328	206	286	5,387	990	485	0
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	0	579	690	999	1,791	530	496	11,302	123	324	0
Accounting Services	24.4	9.4	3	2,196	1,244	963	4,590	10,026	481	22,579	2,727	3,507	1
Financial Reporting	24.5	9.5	2	1,450	821	636	3,031	6,620	318	14,910	1,801	2,316	1
Financial Reporting - Single Audit	24.6	9.6	0	0	0	0	0	0	0	0	0	0	0
FINANCE I.T. - MANAGEMENT AND ADMINISTRATION	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 / 1	25.3	10.3	4	3,353	1,899	1,471	7,009	15,309	735	34,476	4,164	5,356	2
MAPS Operations and System Support	25.4	10.4	6	4,914	2,783	2,156	10,273	22,438	1,077	50,530	6,103	7,849	2
SEMA4 Operations and System Support	25.5	10.5	0	1,264	1,507	2,184	3,915	1,159	1,084	24,701	268	708	0
Budget Service - Computer Operations	25.6	10.6	36	632	275	288	260	163	227	4,271	785	385	0
SEMA4 Operations Special Billing	25.7	10.7	0	1,002	1,194	1,730	3,101	918	859	19,564	213	561	0
MAPS Operations Special Billing	25.8	10.8	5	4,061	2,300	1,782	8,490	18,543	890	41,759	5,044	6,487	2
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	0	1,942	2,315	3,355	6,013	1,780	1,665	37,935	412	1,087	0
Employee Assistance	26.4	11.4	0	194	232	336	602	178	167	3,796	41	109	0
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	0	25	30	43	78	23	21	489	5	14	0
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	0	0	0	0	0	0	0	0	0	0	0
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	0	381	216	167	797	1,741	84	3,921	474	609	0
STATE AUDITOR	30.2	15.2	0	0	0	0	0	0	0	0	0	0	0
Allocation to General Support Agencies													
Total Actual Plan Allocation			121	69,991	51,381	62,403	155,520	190,403	30,383	917,820	58,203	81,056	19
Budget Plan Allocation				83,112	60,138	62,863	183,714	208,855	23,878	871,474		75,772	265
Rollforward Adjustment			121	(13,122)	(8,757)	(460)	(28,193)	(18,451)	6,505	46,346	58,203	5,284	(246)
Audit Adjustment													
Final Rollforward Adjustment			121	(13,122)	(8,757)	(460)	(28,193)	(18,451)	6,505	46,346	58,203	5,284	(246)

**All State Age.**  
**Actual Fiscal Year - 2000**  
**State Version (shows all agencies)**

			G02-0033	G02-0034	B04	B11	B13	B14	B21	B22 Trade & Economic Development Department	B34	B41 Workers' Compensation Court of Appeals	B42
			Office of Technology	Other Non- allocable	Agriculture Department	Barber Examiners Board	Commerce Department	Animal Health Board	Economic Security		Housing Finance Agency		Labor & Industry Department
DEPARTMENT OF ADMINISTRATION	16		45	13									
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	339	197	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	6	2	3,749	16	5,003	412	12,794	2,379	1,704	134	2,747
Real Estate Management - Leasing	18.4	3.4	0	0	8,789	586	5,859	0	25,781	3,516	1,758	586	1,758
Plant Management - Energy	18.5	3.5	5	1	2,910	12	3,884	319	9,931	1,847	1,323	104	2,133
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	223	24	55,222	51	23,683	10,614	29,038	38,896	10,519	603	45,566
Central Mail	19.4	4.4	0	0	10,160	246	9,197	849	300	16,413	4,981	121	12,110
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	0	0	126	0	77	16	1,144	94	70	4	161
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	6,365	0	906	581	31,836	0	0	0	664
Year 2000 Project - Risk Assess	20.6	5.6	0	0	2,586	0	368	236	12,937	0	0	0	270
Year 2000 Project - Abatements	20.7	5.7	0	0	0	38	0	0	0	0	0	1,689	0
Year 2000 Project Office	20.8	5.8	0	0	357	0	463	30	3,874	686	0	12	1,259
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	0	0	117	0	72	15	1,065	88	65	3	150
IT Expenditures	21.4	6.4	0	0	115	0	613	25	1,005	169	452	3	157
Project Funding	21.5	6.5	0	0	1,169	0	706	0	473	295	0	0	499
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	27	16	15,380	94	9,318	2,211	55,056	8,906	7,270	139	8,777
Budget Operations and Planning	23.4	8.4	174	334	40,836	96	5,204	3,452	4,240	19,348	6,715	90	4,147
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	0	0	19,215	82	12,090	1,385	72,813	8,810	6,804	600	15,476
Accounting Services	24.4	9.4	43	25	24,777	151	15,012	3,563	88,699	14,347	11,713	223	14,140
Financial Reporting	24.5	9.5	28	17	16,361	99	9,913	2,353	58,571	9,474	7,734	147	9,337
Financial Reporting - Single Audit	24.6	9.6	0	0	5	0	2	8	493	131	2	0	40
FINANCE I.T - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	66	38	37,834	230	22,922	5,440	135,439	21,908	17,885	341	21,592
MAPS Operations and System Support	25.4	10.4	96	56	55,451	337	33,596	7,973	198,505	32,109	26,213	500	31,646
SEMA4 Operations and System Support	25.5	10.5	0	0	41,995	179	26,423	3,026	159,133	19,254	14,871	1,310	33,823
Budget Service - Computer Operations	25.6	10.6	138	265	32,374	76	4,126	2,737	3,361	15,339	5,324	71	3,287
SEMA4 Operations Special Billing	25.7	10.7	0	0	33,262	142	20,928	2,397	126,040	15,250	11,779	1,038	26,790
MAPS Operations Special Billing	25.8	10.8	79	46	45,826	279	27,765	6,589	164,049	26,535	21,663	413	26,153
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	0	0	64,495	274	40,580	4,648	244,394	29,569	22,839	2,012	51,946
Employee Assistance	26.4	11.4	0	0	6,453	27	4,060	465	24,453	2,959	2,285	201	5,197
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	0	0	832	4	524	60	3,154	382	295	26	670
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	29,517	0	17,384	0	39,416	7,183	66,338	27,042	12,797	2,897	58,792
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	7,646	0	0
Single Audits	28.5	13.5	0	0	0	0	8,513	0	105,439	27,999	0	8,513	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	7	4	4,303	26	2,607	619	15,965	2,492	2,034	39	2,602
STATE AUDITOR	30.2	15.2	0	0	19	0	7	33	1,949	516	9	0	159
Allocation to General Support Agencies													
Total Actual Plan Allocation			30,793	1,039	548,470	3,046	333,836	67,239	1,658,268	346,750	206,750	21,820	382,049
Budget Plan Allocation			2,743	46,333	583,527	6,161	321,490	74,248	2,226,932	349,069	204,468	14,965	518,970
Rollforward Adjustment			28,050	(45,294)	(35,058)	(3,114)	12,346	(7,009)	(568,664)	(2,319)	2,281	6,854	(136,921)
Audit Adjustment													
Final Rollforward Adjustment			28,050	(45,294)	(35,058)	(3,114)	12,346	(7,009)	(568,664)	(2,319)	2,281	6,854	(136,921)

**All State Agencies****Actual Fiscal Year 2000****State Version (shows all agencies)**

		B43 Iron Range Resources & Rehab. Board (IRRRB)	B7A Electricity Board	B7E Architecture, Engineering, Land Surveying & Landscape	B7G Boxing Board	B7N Horticulture Society - Grant Agency	B7P Accountancy Board	B7S Private Detective & Protective Agent Services Brd	B80 Public Service Department	B82 Public Utilities Commission	B9A World Trade Center Corp.	B9D Amateur Sports Commission
DEPARTMENT OF ADMINISTRATION	16											
BUREAU OF MANAGEMENT SERVICES	17.2 2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3 2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5 2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6 2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2 3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3 3.3	1,669	754	61	5	0	58	13	558	390	0	64
Real Estate Management - Leasing	18.4 3.4	1,172	0	0	0	0	1,172	0	0	0	0	0
Plant Management - Energy	18.5 3.5	1,296	585	47	4	0	45	10	433	302	0	50
BUREAU OF OPERATIONS MANAGEMEN	19.2 4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3 4.3	39,539	2,840	1,763	115	0	1,421	282	6,389	1,446	95	417
Central Mail	19.4 4.4	0	378	497	11	0	1,452	108	155	194	0	0
ADMINISTRATION - INTERTECH	20.2 5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3 5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4 5.4	40	10	4	0	2	3	0	34	26	0	3
Year 2000 Project - Systems Assurance	20.5 5.5	0	0	423	0	0	423	0	707	0	0	0
Year 2000 Project - Risk Assess	20.6 5.6	0	0	172	0	0	172	0	287	0	0	0
Year 2000 Project - Abatements	20.7 5.7	0	0	0	154	0	768	0	0	0	0	691
Year 2000 Project Office	20.8 5.8	84	12	0	1	0	5	0	1,138	76	0	5
TECHNOLOGY POLICY BUREAU (FORME	21.2 6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3 6.3	38	9	4	0	2	2	0	31	24	0	3
IT Expenditures	21.4 6.4	30	127	3	0	0	6	0	114	14	0	2
Project Funding	21.5 6.5	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22 7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2 8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3 8.3	8,563	1,971	891	54	1	578	121	1,223	719	7	195
Budget Operations and Planning	23.4 8.4	3,356	354	225	64	13	138	145	3,179	807	148	264
FINANCE-ACCOUNTING DIVISION	24.2 9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3 9.3	5,287	1,030	316	39	0	209	81	2,342	1,852	0	425
Accounting Services	24.4 9.4	13,796	3,175	1,435	88	1	931	195	1,971	1,158	11	314
Financial Reporting	24.5 9.5	9,110	2,096	948	58	1	615	129	1,301	764	7	207
Financial Reporting - Single Audit	24.6 9.6	0	0	0	0	0	0	0	3	0	0	0
FINANCE I.T - MANAGEMENT AND ADMIN	25.2 10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3 10.3	21,066	4,848	2,192	134	1	1,422	297	3,009	1,768	17	479
MAPS Operations and System Support	25.4 10.4	30,875	7,105	3,212	196	2	2,084	436	4,410	2,591	24	702
SEMA4 Operations and System Support	25.5 10.5	11,554	2,251	691	85	0	456	177	5,118	4,048	0	929
Budget Service - Computer Operations	25.6 10.6	2,660	280	178	51	10	110	115	2,520	640	117	209
SEMA4 Operations Special Billing	25.7 10.7	9,151	1,783	547	67	0	361	141	4,054	3,206	0	736
MAPS Operations Special Billing	25.8 10.8	25,516	5,872	2,655	162	2	1,722	360	3,645	2,141	20	580
Y2000 Accounting	25.9 10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2 11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3 11.3	17,744	3,456	1,061	131	0	700	273	7,861	6,216	0	1,426
Employee Assistance	26.4 11.4	1,775	346	106	13	0	70	27	787	622	0	143
MEDIATION SERVICES	27.2 12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3 12.3	229	45	14	2	0	9	4	101	80	0	18
LEGISLATIVE AUDITOR	28.2 13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3 13.3	18,954	13,944	6,821	2,173	0	3,380	0	5,915	15,815	0	7,364
Program Audits	28.4 13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5 13.5	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2 14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3 14.3	2,396	551	249	15	0	162	34	342	201	2	54
STATE AUDITOR	30.2 15.2	0	0	0	0	0	0	0	14	0	0	0
Allocation to General Support Agencies												
Total Actual Plan Allocation		225,902	53,821	24,517	3,623	35	18,472	2,949	57,641	45,098	447	15,281
Budget Plan Allocation		213,269	53,785	20,678	5,490	76	21,423	3,249	216,304	46,418	10,341	15,828
Rollforward Adjustment		12,633	36	3,840	(1,867)	(42)	(2,951)	(300)	(158,663)	(1,320)	(9,894)	(547)
Audit Adjustment												
Final Rollforward Adjustment		12,633	36	3,840	(1,867)	(42)	(2,951)	(300)	(158,663)	(1,320)	(9,894)	(547)

## All State Agencies

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		B9U	B9V	E25	E26	E37	E40	E44	E48	E50	E60	E77
		MN Technology Institute	Agriculture Utilization Research Institute - Grant	Center for Arts Education	MN State Colleges & Universities	Children, Families & Learning Department	Historical Society	Fairbault Academies	Labor Interpretive Center	MN State Arts Board	Higher Education Services Office	Zoological Garden
DEPARTMENT OF ADMINISTRATION	16											
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	978	0	700	101,357	6,332	0	1,121	139	2,263	1,566
Real Estate Management - Leasing	18.4	3.4	0	0	0	1,172	3,516	0	1,172	0	5,859	586
Plant Management - Energy	18.5	3.5	760	0	543	78,678	4,915	0	870	2	1,757	1,216
BUREAU OF OPERATIONS MANAGEMENT	19.2	4.2	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	0	9	14,134	260	108,985	141	5,370	73	4,467	28,989
Central Mail	19.4	4.4	0	0	1,228	13,200	0	0	0	0	3,514	0
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	22	0	19	3,869	203	82	0	0	8	24
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	4,976	242	1,428	0	0	1,210
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	2,022	98	580	0	0	492
Year 2000 Project - Abatements	20.7	5.7	0	0	0	0	0	0	38	2,341	0	0
Year 2000 Project Office	20.8	5.8	0	0	81	8,602	940	26	42	0	1,071	3
TECHNOLOGY POLICY BUREAU (FORMER)	21.2	6.2	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	21	0	18	3,603	189	76	0	0	8	22
IT Expenditures	21.4	6.4	55	0	7	2,357	121	0	21	0	9	26
Project Funding	21.5	6.5	0	0	326	0	933	248	230	0	0	2,175
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	2,806	5	2,876	156,239	20,446	175	2,904	19	741	4,296
Budget Operations and Planning	23.4	8.4	1,884	58	2,411	43,498	22,752	431	3,655	87	823	2,234
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	0	0	3,065	553,049	21,981	0	6,953	0	786	2,942
Accounting Services	24.4	9.4	4,521	9	4,634	251,711	32,940	283	4,678	31	1,194	6,920
Financial Reporting	24.5	9.5	2,986	6	3,060	166,214	21,751	187	3,089	21	789	4,570
Financial Reporting - Single Audit	24.6	9.6	0	0	0	98	1,400	0	(0)	0	2	7
FINANCE I.T. - MANAGEMENT AND ADMINISTRATION	25.2	10.2	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	6,904	13	7,076	384,348	50,297	431	7,143	47	1,824	10,567
MAPS Operations and System Support	25.4	10.4	10,118	19	10,371	563,317	73,717	632	10,469	70	2,673	15,487
SEMA4 Operations and System Support	25.5	10.5	0	0	6,699	1,208,697	48,040	0	15,195	0	1,719	6,429
Budget Service - Computer Operations	25.6	10.6	1,493	46	1,911	34,484	18,037	341	2,897	69	652	1,771
SEMA4 Operations Special Billing	25.7	10.7	0	0	5,306	957,337	38,049	0	12,035	0	1,361	5,092
MAPS Operations Special Billing	25.8	10.8	8,362	16	8,571	465,539	60,922	523	8,652	58	2,209	12,799
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2	11.2	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	0	0	10,288	1,856,299	73,779	0	23,337	0	2,640	9,873
Employee Assistance	26.4	11.4	0	0	1,029	185,732	7,382	0	2,335	0	264	988
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	0	0	133	23,953	952	0	301	0	34	127
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	6,459	10,563	3,501	520,258	63,018	7,968	6,519	1,147	9,779	2,354
Program Audits	28.4	13.4	0	0	0	70,648	3,823	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	211,131	82,674	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	785	1	805	43,717	6,138	49	812	5	207	1,271
STATE AUDITOR	30.2	15.2	0	0	0	389	5,530	0	(0)	0	9	27
Allocation to General Support Agencies												
Total Actual Plan Allocation			48,154	10,745	88,791	7,909,755	786,757	11,933	121,810	1,669	35,975	123,041
Budget Plan Allocation			70,649	406	106,071	8,208,597	954,444	54,338	138,212	3,455	25,169	153,696
Rollforward Adjustment			(22,495)	10,338	(17,279)	(298,842)	(167,687)	(42,404)	(16,402)	(1,785)	10,806	(30,655)
Audit Adjustment												
Final Rollforward Adjustment			(22,495)	10,338	(17,279)	(298,842)	(167,687)	(42,404)	(16,402)	(1,785)	10,806	(30,655)

## All State Agencies

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		E81	E91	E95	E97	E9W	G03	G05	G06	G09	G16	G17
		University of Minnesota - Grant Agency	Academy of Science	Humanities Commission - Grant Agency	Science Museum of Minnesota - Grant Agency	Higher Ed Facilities Authority	Lottery	Racing Commission	Attorney General	Gambling Control Board	Adm Cap Projects	Human Rights Départiment
DEPARTMENT OF ADMINISTRATION	16											
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	150	0	0	20	1,150	69	3,713	238	25	407
Real Estate Management - Leasing	18.4	3.4	0	0	0	0	5,273	0	5,273	586	0	0
Plant Management - Energy	18.5	3.5	116	0	0	16	893	53	2,883	185	20	316
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	196	44	4	0	4	1,057	23,767	1,905	1,013	5,171
Central Mail	19.4	4.4	0	0	0	0	0	0	7,212	336	0	1,746
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	235	0	0	1	266	1	133	13	0	23
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	0	72	0	0	0	133
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	0	29	0	0	0	54
Year 2000 Project - Abatements	20.7	5.7	0	0	0	0	0	1,075	0	0	0	0
Year 2000 Project Office	20.8	5.8	0	0	0	0	0	8	512	86	0	132
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	219	0	0	1	247	1	124	12	0	21
IT Expenditures	21.4	6.4	0	0	0	0	0	6	125	6	0	14
Project Funding	21.5	6.5	0	0	0	0	0	0	642	0	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	159	3	2	8	303	1,008	4,809	558	158	811
Budget Operations and Planning	23.4	8.4	431	19	13	26	746	1,009	6,647	501	90	1,205
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	0	0	0	101	8,312	241	18,167	1,439	0	2,480
Accounting Services	24.4	9.4	256	4	3	13	488	1,624	7,747	900	254	1,307
Financial Reporting	24.5	9.5	169	3	2	8	322	1,072	5,116	594	168	863
Financial Reporting - Single Audit	24.6	9.6	0	0	0	0	0	0	5	0	0	0
FINANCE I.T - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	391	7	5	3	746	2,479	11,830	1,374	388	1,996
MAPS Operations and System Support	25.4	10.4	573	10	8	4	1,093	3,633	17,338	2,013	569	2,926
SEMA4 Operations and System Support	25.5	10.5	0	0	0	221	18,166	528	39,703	3,146	0	5,420
Budget Service - Computer Operations	25.6	10.6	341	15	10	25	591	800	5,270	398	71	956
SEMA4 Operations Special Billing	25.7	10.7	0	0	0	175	14,388	418	31,447	2,491	0	4,293
MAPS Operations Special Billing	25.8	10.8	474	8	6	3	903	3,003	14,329	1,664	470	2,418
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	0	0	0	340	27,900	810	60,976	4,831	0	8,325
Employee Assistance	26.4	11.4	0	0	0	34	2,791	81	6,101	483	0	833
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	0	0	0	4	360	10	787	62	0	107
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	12,616	0	0	0	11,650	10,925	28,008	6,881	0	8,994
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	44	1	1	2	85	282	1,499	156	44	227
STATE AUDITOR	30.2	15.2	0	0	0	0	0	0	20	0	0	0
Allocation to General Support Agencies												
Total Actual Plan Allocation			16,370	114	55	73	96,679	30,295	304,183	30,860	3,270	51,179
Budget Plan Allocation			50,274	107	54	60	122,894	26,859	400,347	43,042	7,059	55,657
Rollforward Adjustment			(33,903)	7	1	12	(26,216)	3,437	(96,163)	(12,182)	(3,789)	(4,478)
Audit Adjustment												
Final Rollforward Adjustment			(33,903)	7	1	12	(26,216)	3,437	(96,163)	(12,182)	(3,789)	(4,478)

## All State Agencies

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			G19	G24	G30	G39	G45	G53	G59	G61	G62	G63	G64
			Indian Affairs	Department of Employee Relations (all but 100 fund)	Strategic & Long Range Planning Office	Governor's Office	Mediation Services (Non Allocable)	Secretary of State	Government Innovation and Cooperation Board	State Auditor (all but 100 fund)	MN State Retirement System (MSRS)	Employees Retirement Association	State Treasurer's Office
DEPARTMENT OF ADMINISTRATION	16												
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	55	41,092	675	417	34	808	16	917	480	934	0
Real Estate Management - Leasing	18.4	3.4	1,758	586	1,758	0	1,172	3,516	0	3,516	0	586	1,172
Plant Management - Energy	18.5	3.5	43	31,898	524	324	27	627	12	711	372	725	0
BUREAU OF OPERATIONS MANAGEMENT	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	353	14,125	14,997	6,943	587	8,636	205	8,872	2,556	5,648	0
Central Mail	19.4	4.4	19	7,987	2,237	578	142	7,342	49	1,670	10,069	20,066	0
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	3	152	26	27	8	188	0	26	86	43	6
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	0	14,854	0	0	0	0	0
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	0	6,036	0	0	0	0	0
Year 2000 Project - Abatelements	20.7	5.7	461	0	0	0	0	0	77	0	0	0	0
Year 2000 Project Office	20.8	5.8	3	0	143	75	0	383	1	0	151	0	0
TECHNOLOGY POLICY BUREAU (FORMER)	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
InterTech Receipts	21.3	6.3	3	141	24	25	7	175	0	24	80	40	6
IT Expenditures	21.4	6.4	3	0	20	21	0	203	0	8	45	33	8
Project Funding	21.5	6.5	0	0	169	0	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	363	8,060	2,619	1,722	265	1,823	52	1,591	978	1,656	372
Budget Operations and Planning	23.4	8.4	604	10,669	5,956	833	913	4,526	145	1,961	624	791	852
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	287	3,927	3,390	2,174	128	3,117	79	5,609	1,884	3,419	0
Accounting Services	24.4	9.4	585	12,985	4,219	2,775	427	2,938	83	2,562	1,575	2,668	599
Financial Reporting	24.5	9.5	386	8,574	2,786	1,832	282	1,940	55	1,692	1,040	1,762	395
Financial Reporting - Single Audit	24.6	9.6	0	0	0	0	(0)	0	0	0	0	0	0
FINANCE I.T. - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	893	19,827	6,442	4,237	651	4,486	127	3,913	2,405	4,074	914
MAPS Operations and System Support	25.4	10.4	1,309	29,059	9,442	6,210	955	6,574	186	5,735	3,525	5,970	1,340
SEMA4 Operations and System Support	25.5	10.5	628	8,582	7,409	4,750	279	6,813	173	12,258	4,118	7,472	0
Budget Service - Computer Operations	25.6	10.6	479	8,458	4,722	660	724	3,588	115	1,554	494	627	675
SEMA4 Operations Special Billing	25.7	10.7	497	6,797	5,868	3,762	221	5,396	137	9,709	3,262	5,918	0
MAPS Operations Special Billing	25.8	10.8	1,081	24,015	7,803	5,132	789	5,433	154	4,739	2,913	4,934	1,108
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	964	13,180	11,379	7,296	429	10,463	265	18,826	6,324	11,476	0
Employee Assistance	26.4	11.4	96	1,319	1,139	730	43	1,047	27	1,884	633	1,148	0
MEDIATION SERVICES	27.2	12.2	0	0	0	0	13,092	0	0	0	0	0	0
State Agencies	27.3	12.3	12	170	147	94	6	135	3	243	82	148	0
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	10,382	21,610	5,795	16,901	0	18,893	2,052	15,996	56,438	46,177	0
Program Audits	28.4	13.4	0	38,229	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	102	2,677	733	482	74	1,009	14	445	1,580	4,121	104
STATE AUDITOR	30.2	15.2	0	0	1	0	(0)	0	0	0	0	0	0
Allocation to General Support Agencies													
Total Actual Plan Allocation			21,370	314,118	100,424	68,000	21,253	120,949	4,026	104,460	101,712	130,433	7,551
Budget Plan Allocation			18,707	250,420	88,965	70,950	3,631	115,791	4,650	77,445	113,496	159,034	
Rollforward Adjustment			2,663	63,698	11,459	(2,951)	17,622	5,157	(624)	27,015	(11,783)	(28,601)	7,551
Audit Adjustment													
Final Rollforward Adjustment			2,663	63,698	11,459	(2,951)	17,622	5,157	(624)	27,015	(11,783)	(28,601)	7,551

**All State Agencies****Actual Fiscal Year - 2000****State Version (shows all agencies)**

Actual Fiscal Year - 2000			G67	G69	G92	G93	G96	G98	G99	G9J	G9K	G9L	G9M
State Version (shows all agencies)			Revenue	Teachers	Ombudsperson	Military Order of	Uniform Laws	Veterans of	Disabled	Campaign	Administrative	Black	Chicano-Latino
			Department	Retirement	for Families	the Purple Heart	Commission -	Foreign Wars -	American	Finance and	Hearings	Minnesotans	People Affairs
				Association		Grant Agency	Grant Agency	Grant Agency	Veterans - Grant	Public Disclosure		Council	Council
				(TRA)					Agency	Board			
DEPARTMENT OF ADMINISTRATION			16										
BUREAU OF MANAGEMENT SERVICES			17.2	2.2	0	0	0	0	0	0	0	0	0
Commissioner's Office			17.3	2.3	0	0	0	0	0	0	0	0	0
Human Resources			17.5	2.5	0	0	0	0	0	0	0	0	0
Financial Management and Reporting			17.6	2.6	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT			18.2	3.2	0	0	0	0	0	0	0	0	0
Resource Recovery			18.3	3.3	9,559	787	36	4	0	66	963	37	29
Real Estate Management - Leasing			18.4	3.4	6,445	1,758	586	586	586	586	2,344	586	0
Plant Management - Energy			18.5	3.5	7,420	611	28	3	0	51	747	29	22
BUREAU OF OPERATIONS MANAGEMEN			19.2	4.2	0	0	0	0	0	0	0	0	0
Materials Management			19.3	4.3	62,677	3,873	742	0	0	1,499	1,653	1,022	1,300
Central Mail			19.4	4.4	75,322	5,819	109	0	0	616	0	87	395
ADMINISTRATION - INTERTECH			20.2	5.2	0	0	0	0	0	0	0	0	0
Telecommunications			20.3	5.3	0	0	0	0	0	0	0	0	0
Disaster Recovery			20.4	5.4	1,125	68	3	0	2	1	50	3	2
Year 2000 Project - Systems Assurance			20.5	5.5	10,278	0	0	0	0	0	1,509	0	0
Year 2000 Project - Risk Assess			20.6	5.6	4,177	0	0	0	0	0	613	0	0
Year 2000 Project - Abatements			20.7	5.7	0	0	576	0	0	1,996	0	652	883
Year 2000 Project Office			20.8	5.8	4,330	0	4	0	0	14	132	5	6
TECHNOLOGY POLICY BUREAU (FORME			21.2	6.2	0	0	0	0	0	0	0	0	0
Intertech Receipts			21.3	6.3	1,047	63	3	0	2	1	46	3	2
IT Expenditures			21.4	6.4	1,697	414	2	0	0	1	51	2	1
Project Funding			21.5	6.5	2,701	0	0	0	0	136	0	0	0
DEPARTMENT OF FINANCE			22	7.2	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION			23.2	8.2	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)			23.3	8.3	12,306	957	176	5	1	316	1,229	229	268
Budget Operations and Planning			23.4	8.4	14,005	260	354	13	29	1,475	894	370	235
FINANCE-ACCOUNTING DIVISION			24.2	9.2	0	0	0	0	0	0	0	0	0
Central Payroll			24.3	9.3	47,749	3,345	213	0	0	345	4,031	170	156
Accounting Services			24.4	9.4	19,825	1,543	283	1	8	509	1,980	369	432
Financial Reporting			24.5	9.5	13,091	1,019	187	1	5	336	1,307	243	285
Financial Reporting - Single Audit			24.6	9.6	0	0	0	0	0	0	0	0	0
FINANCE I.T - MANAGEMENT AND ADMIN			25.2	10.2	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1			25.3	10.3	30,272	2,355	432	1	12	777	3,023	563	659
MAPS Operations and System Support			25.4	10.4	44,368	3,452	634	2	18	4	1,138	4,430	966
SEMA4 Operations and System Support			25.5	10.5	104,356	7,311	465	0	0	0	754	8,809	372
Budget Service - Computer Operations			25.6	10.6	11,103	206	280	10	23	10	1,170	708	293
SEMA4 Operations Special Billing			25.7	10.7	82,654	5,791	369	0	0	0	597	6,977	295
MAPS Operations Special Billing			25.8	10.8	36,667	2,853	524	2	15	3	941	3,661	682
Y2000 Accounting			25.9	10.9	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION			26.2	11.2	0	0	0	0	0	0	0	0	0
Personnel Administration			26.3	11.3	160,268	11,228	715	0	0	1,158	13,529	571	525
Employee Assistance			26.4	11.4	16,036	1,123	72	0	0	116	1,354	57	53
MEDIATION SERVICES			27.2	12.2	0	0	0	0	0	0	0	0	0
State Agencies			27.3	12.3	2,068	145	9	0	0	15	175	7	7
LEGISLATIVE AUDITOR			28.2	13.2	0	0	0	0	0	0	0	0	0
Financial Audits			28.3	13.3	159,053	35,855	3,018	0	0	6,459	3,441	7,364	11,107
Program Audits			28.4	13.4	0	0	0	0	0	0	0	0	0
Single Audits			28.5	13.5	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE			29.2	14.2	0	0	0	0	0	0	0	0	0
Treasury			29.3	14.3	3,443	2,581	49	0	1	88	344	64	75
STATE AUDITOR			30.2	15.2	0	0	0	0	0	0	0	0	0
Allocation to General Support Agencies													
Total Actual Plan Allocation					944,045	93,418	9,281	616	124	622	634	21,161	63,999
Budget Plan Allocation					1,218,769	103,797	9,315	580	154	580	631	19,276	82,874
Rollforward Adjustment					(274,723)	(10,379)	(34)	36	(30)	42	3	1,885	(18,875)
Audit Adjustment													
Final Rollforward Adjustment					(274,723)	(10,379)	(34)	36	(30)	42	3	1,885	(18,875)
												(6,511)	634

## All State Agencies

Actual Fiscal Year 2000

State Version (shows all agencies)

			G9N	G9X	G9Y	H12	H55	H55(b)	H75	H76	H7B	H7C	H7D
			Asian Pacific Minnesotans Council	Capitol Area Architectural & Planning Board	Disability Council	Health Department	Human Services Central Office	Human Service- Institutions	Veterans Affairs Department	Veterans Homes Board	Medical Practices Board	Nursing Board	Pharmacy Board
DEPARTMENT OF ADMINISTRATION	16												
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	35	29	68	11,313	55,743	0	254	5,094	185	190	120
Real Estate Management - Leasing	18.4	3.4	0	586	586	9,961	28,711	39,844	586	1,758	586	586	0
Plant Management - Energy	18.5	3.5	27	22	53	8,782	43,270	0	197	3,955	144	148	93
BUREAU OF OPERATIONS MANAGEMENT	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	1,461	309	3,564	143,266	99,366	138,411	2,878	79,951	3,860	2,946	2,911
Central Mail	19.4	4.4	288	9	347	8,077	53,867	0	638	200	721	3,483	57
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	4	1	4	405	10,386	0	8	122	11	6	5
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	36,232	0	0	0	386	181	664
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	14,723	0	0	0	157	74	270
Year 2000 Project - Abatelements	20.7	5.7	691	0	2,303	0	0	0	0	0	0	0	1,267
Year 2000 Project Office	20.8	5.8	5	0	16	3,479	14,531	0	39	83	62	152	9
TECHNOLOGY POLICY BUREAU (FORMER)	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	3	1	4	378	9,672	0	7	114	10	6	4
IT Expenditures	21.4	6.4	2	0	3	552	5,620	305	5	74	17	11	9
Project Funding	21.5	6.5	0	0	0	1,334	0	0	0	0	189	135	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	276	97	528	35,335	42,280	60,437	2,190	17,070	1,312	1,146	714
Budget Operations and Planning	23.4	8.4	386	180	402	49,371	39,785	58,407	971	17,393	572	399	636
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	196	163	392	50,273	71,405	177,275	1,391	36,285	876	1,189	591
Accounting Services	24.4	9.4	445	157	850	56,927	68,115	97,367	3,528	27,500	2,113	1,846	1,151
Financial Reporting	24.5	9.5	294	103	561	37,591	44,979	64,295	2,330	18,159	1,395	1,219	760
Financial Reporting - Single Audit	24.6	9.6	0	0	0	363	7,351	0	0	0	0	0	0
FINANCE I.T. - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	679	239	1,298	86,925	104,008	148,674	5,387	41,991	3,226	2,819	1,757
MAPS Operations and System Support	25.4	10.4	996	351	1,903	127,401	152,438	217,903	7,895	61,544	4,729	4,132	2,575
SEMA4 Operations and System Support	25.5	10.5	429	355	857	109,871	156,057	387,436	3,040	79,300	1,913	2,598	1,292
Budget Service - Computer Operations	25.6	10.6	306	143	319	39,140	31,541	46,304	770	13,789	454	316	505
SEMA4 Operations Special Billing	25.7	10.7	339	281	679	87,023	123,604	306,865	2,407	62,809	1,516	2,058	1,023
MAPS Operations Special Billing	25.8	10.8	823	290	1,573	105,287	125,979	180,081	6,525	50,862	3,908	3,414	2,128
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	658	546	1,317	168,739	239,671	595,019	4,668	121,788	2,939	3,991	1,984
Employee Assistance	26.4	11.4	66	55	132	16,883	23,980	59,535	467	12,186	294	399	199
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	8	7	17	2,177	3,093	7,678	60	1,571	38	51	26
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	12,978	7,666	3,924	7,243	169,315	0	13,823	37,304	181	2,716	0
Program Audits	28.4	13.4	0	0	0	7,646	113,006	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	37,963	119,250	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	77	27	148	9,887	17,472	16,911	613	4,776	367	321	200
STATE AUDITOR	30.2	15.2	0	0	0	1,435	29,040	0	0	0	0	0	0
Allocation to General Support Agencies													
Total Actual Plan Allocation			21,473	11,616	21,846	1,225,028	2,054,489	2,602,746	60,676	695,679	32,161	36,533	20,949
Budget Plan Allocation			18,295	13,915	18,473	\$1,439,251.84	2,363,896	3,067,691	128,788	674,446	56,301	42,777	27,766
Rollforward Adjustment			3,177	(7,299)	3,373	(214,224)	(309,407)	(464,946)	(68,112)	21,233	(24,140)	(6,243)	(6,816)
Audit Adjustment							(25,326)	17,296					
Final Rollforward Adjustment			3,177	(7,299)	3,373	(214,224)	(334,733)	(447,650)	(68,112)	21,233	(24,140)	(6,243)	(6,816)

## All State Agencies

Actual Fiscal Year 2000

State Version (shows all agencies)

		H7F	H7H	H7J	H7K	H7L	H7M	H7Q	H7R	H7S	H7U	H7V
		Dentistry Board	Chiropractors Board	Optometry Board	Nursing Home Administrators Board	Social Work Board	Marriage & Family Therapy Board	Podiatric Medicine Board	Veterinary Medicine Board	Emergency Medical Svs Reg Bd	Dietetics & Nutrition Practices Board	Psychology Board
DEPARTMENT OF ADMINISTRATION	16											
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	68	35	8	56	12	5	18	117	6	58
Real Estate Management - Leasing	18.4	3.4	586	0	0	0	0	0	0	0	0	0
Plant Management - Energy	18.5	3.5	53	28	6	43	56	10	14	91	5	45
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	1,567	1,340	772	1,730	1,556	565	470	719	2,816	642
Central Mail	19.4	4.4	1,011	83	0	217	345	0	0	0	0	0
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	2	1	0	2	4	0	0	5	0	1
Year 2000 Project - Systems Assurance	20.5	5.5	423	602	0	22	725	217	0	0	0	759
Year 2000 Project - Risk Assess	20.6	5.6	172	245	0	9	294	88	0	0	0	308
Year 2000 Project - Abatements	20.7	5.7	883	652	461	1,612	1,228	77	0	0	384	345
Year 2000 Project Office	20.8	5.8	6	5	3	11	9	1	0	47	3	2
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	2	1	0	2	4	0	0	5	0	1
IT Expenditures	21.4	6.4	15	1	1	3	21	0	0	7	1	1
Project Funding	21.5	6.5	0	0	0	0	0	0	0	263	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	541	403	185	377	689	190	108	192	785	126
Budget Operations and Planning	23.4	8.4	376	289	196	617	524	238	219	228	961	132
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	311	198	41	298	371	65	20	72	589	31
Accounting Services	24.4	9.4	871	650	299	607	1,109	306	174	310	1,264	203
Financial Reporting	24.5	9.5	575	429	197	401	733	202	115	204	835	134
Financial Reporting - Single Audit	24.6	9.6	0	0	0	0	0	0	0	1	0	0
FINANCE I.T - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	1,330	992	456	928	1,694	468	266	473	1,930	310
MAPS Operations and System Support	25.4	10.4	1,950	1,454	669	1,359	2,483	685	390	693	2,829	454
SEMA4 Operations and System Support	25.5	10.5	679	432	89	652	810	143	45	157	1,288	67
Budget Service - Computer Operations	25.6	10.6	298	229	155	489	415	189	173	181	762	104
SEMA4 Operations Special Billing	25.7	10.7	538	342	71	516	641	113	35	124	1,020	53
MAPS Operations Special Billing	25.8	10.8	1,612	1,202	553	1,123	2,052	567	322	572	2,338	375
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	1,043	664	137	1,001	1,244	219	69	241	1,979	103
Employee Assistance	26.4	11.4	104	66	14	100	124	22	7	24	198	10
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	13	9	2	13	16	3	1	3	26	1
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	2,113	2,173	0	1,871	0	1,811	1,268	1,509	3,441	4,286
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	151	113	52	105	193	53	30	54	220	35
STATE AUDITOR	30.2	15.2	0	0	0	0	0	0	0	3	0	0
Allocation to General Support Agencies												
Total Actual Plan Allocation			17,293	12,639	4,368	14,165	17,409	6,244	3,721	5,788	23,817	7,467
Budget Plan Allocation			19,162	14,764	8,985	10,302	21,710	5,921	4,183	6,360	27,977	7,525
Rollforward Adjustment			(1,869)	(2,126)	(4,617)	3,864	(4,301)	323	(462)	(572)	(4,160)	(58)
Audit Adjustment												
Final Rollforward Adjustment			(1,869)	(2,126)	(4,617)	3,864	(4,301)	323	(462)	(572)	(4,160)	(58)

**All State Agencies**  
**Actual Fiscal Year 2000**  
**State Version (shows all agencies)**

		H7W	H9G	J33	J52	J58	J65	J68	J70	L5N	P01	P07
		Physical Therapy Board	Umbudsman - Mental Health and Mental Retardation	Trial Courts	Public Defense Board	Court of Appeals	Supreme Court	Tax Court of Appeals	Judicial Standards Board	Leg Commission on MN Resources (LCMR)	Military Affairs Department	Public Safety Department
DEPARTMENT OF ADMINISTRATION	16											
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	13	144	7,987	3,119	672	2,413	71	23	2,547	15,935
Real Estate Management - Leasing	18.4	3.4	0	586	0	0	586	4,102	586	0	1,758	31,640
Plant Management - Energy	18.5	3.5	10	112	6,200	2,421	522	1,873	55	18	1,977	12,370
BUREAU OF OPERATIONS MANAGEMENT	19.2	4.2	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	475	2,573	5,716	4,237	850	12,549	651	772	5,853	140,258
Central Mail	19.4	4.4	97	339	74	0	953	5,051	55	0	0	130,106
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	0	7	15	131	22	201	2	0	296	1,441
Year 2000 Project - Systems Assurance	20.5	5.5	0	38	0	0	0	1,353	60	0	0	6,616
Year 2000 Project - Risk Assess	20.6	5.6	0	15	0	0	0	550	25	0	0	2,688
Year 2000 Project - Abatements	20.7	5.7	0	5,872	0	0	0	768	269	0	0	0
Year 2000 Project Office	20.8	5.8	0	41	814	233	23	655	5	2	324	2,283
TECHNOLOGY POLICY BUREAU (FORMER)	21.2	6.2	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	0	6	14	122	20	188	1	0	276	1,342
IT Expenditures	21.4	6.4	0	6	117	114	23	344	3	2	154	1,330
Project Funding	21.5	6.5	0	0	0	177	0	1,961	0	0	0	4,558
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	227	419	6,921	3,332	272	5,380	158	14	10,221	118,352
Budget Operations and Planning	23.4	8.4	180	450	7,808	4,593	167	4,362	231	170	3,857	41,797
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	77	753	33,360	19,698	3,344	9,075	228	82	11,900	82,780
Accounting Services	24.4	9.4	365	674	11,150	5,368	439	8,667	254	242	16,466	190,672
Financial Reporting	24.5	9.5	241	445	7,363	3,545	290	5,723	168	160	10,873	125,907
Financial Reporting - Single Audit	24.6	9.6	0	0	0	(0)	0	1	0	0	48	385
FINANCE I.T. - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	558	1,030	17,025	8,197	670	13,234	388	370	25,143	291,145
MAPS Operations and System Support	25.4	10.4	817	1,509	24,952	12,013	982	19,397	568	542	36,850	426,715
SEMA4 Operations and System Support	25.5	10.5	169	1,646	72,909	43,051	7,309	19,833	499	179	26,008	180,916
Budget Service - Computer Operations	25.6	10.6	143	357	6,190	3,642	133	3,458	183	135	3,058	33,136
SEMA4 Operations Special Billing	25.7	10.7	134	1,304	57,747	34,098	5,789	15,709	395	142	20,600	143,293
MAPS Operations Special Billing	25.8	10.8	676	1,247	20,621	9,928	812	16,030	469	448	30,454	352,648
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2	11.2	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	260	2,528	111,972	66,117	11,225	30,460	767	274	39,943	277,849
Employee Assistance	26.4	11.4	26	253	11,203	6,615	1,123	3,048	77	27	3,996	27,800
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	3	33	1,445	853	145	393	10	4	515	3,585
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	0	3,803	0	12,435	0	12,555	3,199	2,475	966	50,342
Program Audits	28.4	13.4	0	0	30,583	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	30,900
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	63	117	1,936	932	76	1,505	44	42	2,860	33,707
STATE AUDITOR	30.2	15.2	0	0	0	(1)	0	5	0	0	189	1,521
Allocation to General Support Agencies												
Total Actual Plan Allocation			4,535	26,307	444,122	244,970	36,446	198,170	11,738	6,613	257,132	2,764,021
Budget Plan Allocation				19,814	453,478	282,092	44,659	218,805	12,150	11,445	374,924	3,267,538
Rollforward Adjustment			4,535	6,493	(9,356)	(37,122)	(8,214)	(20,635)	(412)	3,689	(117,793)	(503,517)
Audit Adjustment												
Final Rollforward Adjustment			4,535	6,493	(9,356)	(37,122)	(8,214)	(20,635)	(412)	3,689	(117,793)	(503,517)

**All State Agencies****Actual Fiscal Year - 2000****State Version (shows all agencies)**

			R9C	R9F MNIWisc. Boundary Area Commission - Grant Agency	R9P Water & Soil Resources Board	T79 Transportation Department	T9B Metro Council Transit Commission - Grant Agency	G38 Investment Board	G90 Revenue Intergovernmental Payments	G9Q Finance - Debt Service	G9R Finance - Non- Operating	L10 Legislature	Z99 Other
			Voyageurs National Park										
DEPARTMENT OF ADMINISTRATION	16												
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	124	0	525	46,419	0	229	194	5,848	89	5,737	0
Real Estate Management - Leasing	18.4	3.4	0	0	2,930	16,992	0	0	0	0	0	0	7,031
Plant Management - Energy	18.5	3.5	96	0	407	36,033	0	178	150	4,540	69	4,453	0
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	22	4	12,390	1,052,692	4	1,891	0	0	417	0	0
Central Mail	19.4	4.4	0	0	1,317	15,795	0	238	0	0	0	0	0
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	0	0	28	1,581	0	13	0	0	0	0	4,055
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	1,477	16,824	0	0	0	0	0	0	507
Year 2000 Project - Risk Assess	20.6	5.6	0	0	600	6,837	0	0	0	0	0	0	206
Year 2000 Project - Abatelements	20.7	5.7	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project Office	20.8	5.8	0	0	55	6,322	0	74	0	0	0	0	19
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	0	0	26	1,472	0	13	0	0	0	0	3,777
IT Expenditures	21.4	6.4	0	0	18	1,953	0	65	0	0	0	0	0
Project Funding	21.5	6.5	0	0	343	1,688	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	1	12	1,803	270,386	5	447	4,628	399	77,958	181	0
Budget Operations and Planning	23.4	8.4	6	39	3,488	59,268	64	421	4,185	8,644	3,555	836	0
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	0	0	2,696	221,997	0	956	0	0	0	0	0
Accounting Services	24.4	9.4	2	20	2,904	435,609	8	719	7,457	642	125,595	291	0
Financial Reporting	24.5	9.5	1	13	1,918	287,648	5	475	4,924	424	82,935	192	0
Financial Reporting - Single Audit	24.6	9.6	0	0	3	466	0	0	0	0	12	0	0
FINANCE I.T - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	3	30	4,435	665,150	12	1,098	11,386	981	191,776	444	0
MAPS Operations and System Support	25.4	10.4	5	44	6,500	974,872	17	1,610	16,688	1,438	281,075	651	0
SEMA4 Operations and System Support	25.5	10.5	0	0	5,892	485,179	0	2,090	0	0	0	0	0
Budget Service - Computer Operations	25.6	10.6	5	31	2,765	46,987	51	334	3,318	6,853	2,818	663	0
SEMA4 Operations Special Billing	25.7	10.7	0	0	4,667	384,281	0	1,655	0	0	0	0	0
MAPS Operations Special Billing	25.8	10.8	4	36	5,372	805,659	14	1,331	13,791	1,188	232,288	538	0
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	0	0	9,049	745,130	0	3,210	0	0	0	0	0
Employee Assistance	26.4	11.4	0	0	905	74,554	0	321	0	0	0	0	0
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	0	0	117	9,615	0	41	0	0	0	0	0
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	2,535	0	8,571	88,008	0	144,748	0	0	0	0	446,194
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	614,957	501,301
Single Audits	28.5	13.5	0	0	0	5,991	0	0	0	0	0	0	26,612
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	0	3	504	75,741	1	125	1,510	112	21,813	51	0
STATE AUDITOR	30.2	15.2	0	0	13	1,841	0	0	0	0	49	0	0
Allocation to General Support Agencies													597,559
Total Actual Plan Allocation			2,806	232	81,715	6,842,988	181	162,283	68,231	31,067	1,020,451	628,993	1,587,262
Budget Plan Allocation			2,164	295	84,186	7,846,860	70	187,767	38,870	19,382	25,540	13,158	538,005
Rollforward Adjustment			642	(63)	(2,470)	(1,003,872)	111	(25,484)	29,361	11,685	994,911	615,835	1,049,257
Audit Adjustment													
Final Rollforward Adjustment			642	(63)	(2,470)	(1,003,872)	111	(25,484)	29,361	11,685	994,911	615,835	1,049,257

## All State Agencies

Actual Fiscal Year 2000

State Version (shows all agencies)

			P08	P0C	P0V	P78	P7T	P94	P9E	P9Z	R18	R29	R32
			Ombudsman - Corrections	Crime Victims Services Center	Crime Victim Ombudsman	Corrections Department	Peace Officer Standards & Training Board (POST)	MN Safety Council - Grant Agency	Sentencing Guidelines Commission	Automobile Theft Prevention Board	Environmental Assistance, Office of	Natural Resources Department	Pollution Control Agency
DEPARTMENT OF ADMINISTRATION	16												
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	47	455	41	27,429	95	1,588	60	16	550	21,141	8,166
Real Estate Management - Leasing	18.4	3.4	22,266	0	586	0	0	0	0	586	1,172	18,164	7,031
Plant Management - Energy	18.5	3.5	36	353	32	21,292	74	1,233	46	12	427	16,411	6,339
BUREAU OF OPERATIONS MANAGEMENT	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	408	9,916	532	298,022	1,240	4	843	673	18,477	80,479	92,964
Central Mail	19.4	4.4	22	1,154	87	2,841	739	0	91	44	1,278	31,964	7,898
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	3	0	0	487	4	0	3	0	22	679	333
Year 2000 Project - Systems Assurance	20.5	5.5	344	0	0	0	0	0	0	0	0	35,302	1,558
Year 2000 Project - Risk Assess	20.6	5.6	140	0	0	0	0	0	0	0	0	14,346	633
Year 2000 Project - Abatements	20.7	5.7	768	0	0	0	0	0	729	0	0	0	0
Year 2000 Project Office	20.8	5.8	5	0	0	1,520	99	0	5	3	111	2,677	1,823
TECHNOLOGY POLICY BUREAU (FORMER)	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	3	0	0	454	4	0	3	0	21	632	310
IT Expenditures	21.4	6.4	2	27	3	911	3	0	2	0	17	652	354
Project Funding	21.5	6.5	0	70	7	1,562	0	0	68	0	0	1,560	555
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	114	2,962	123	62,339	569	1	139	162	3,061	103,699	22,294
Budget Operations and Planning	23.4	8.4	318	4,944	222	49,085	653	13	254	331	6,088	143,763	56,558
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	235	1,187	268	148,851	541	0	327	105	2,728	116,215	32,630
Accounting Services	24.4	9.4	184	4,772	199	100,433	916	2	224	260	4,932	167,065	35,917
Financial Reporting	24.5	9.5	121	3,151	131	66,319	605	1	148	172	3,257	110,319	23,717
Financial Reporting - Single Audit	24.6	9.6	0	19	0	17	0	0	0	0	0	382	172
FINANCE I.T - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	280	7,286	303	153,355	1,399	3	342	397	7,530	255,099	54,843
MAPS Operations and System Support	25.4	10.4	411	10,679	445	224,764	2,051	5	501	582	11,037	373,884	80,381
SEMA4 Operations and System Support	25.5	10.5	513	2,595	586	325,315	1,183	0	715	230	5,963	253,989	71,314
Budget Service - Computer Operations	25.6	10.6	252	3,919	176	38,913	517	10	201	262	4,827	113,973	44,838
SEMA4 Operations Special Billing	25.7	10.7	406	2,055	464	257,663	937	0	566	182	4,723	201,170	56,484
MAPS Operations Special Billing	25.8	10.8	339	8,825	368	185,750	1,695	4	414	481	9,121	308,987	66,429
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	787	3,985	900	499,615	1,817	0	1,098	353	9,157	390,073	109,524
Employee Assistance	26.4	11.4	79	399	90	49,989	182	0	110	35	916	39,029	10,958
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	10	51	12	6,447	23	0	14	5	118	5,033	1,413
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	6,640	0	0	68,450	4,286	0	3,924	5,372	15,332	32,716	11,891
Program Audits	28.4	13.4	0	0	0	3,823	0	0	0	0	0	120,270	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	20,432	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	32	829	35	17,443	159	0	39	45	857	29,132	6,238
STATE AUDITOR	30.2	15.2	0	75	0	68	0	0	0	1	1	1,510	680
Allocation to General Support Agencies													
Total Actual Plan Allocation			34,765	69,709	5,609	2,613,157	19,790	2,865	10,866	10,311	111,723	3,010,746	814,247
Budget Plan Allocation			9,596			3,139,222	22,814	40	11,860	5,684	102,220	3,154,696	890,158
Rollforward Adjustment			25,169	69,709	5,609	(526,065)	(3,024)	2,825	(993)	4,627	9,502	(143,950)	(75,911)
Audit Adjustment													
Final Rollforward Adjustment			25,169	69,709	5,609	(526,065)	(3,024)	2,825	(993)	4,627	9,502	(143,950)	(75,911)

**All State Agencies****Actual Fiscal Year 2000****State Version (shows all agencies)**

			Total
DEPARTMENT OF ADMINISTRATION	16		121,184
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0
Commissioner's Office	17.3	2.3	563,337
Human Resources	17.5	2.5	455,343
Financial Management and Reporting	17.6	2.6	775,855
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0
Resource Recovery	18.3	3.3	451,098
Real Estate Management - Leasing	18.4	3.4	325,194
Plant Management - Energy	18.5	3.5	350,163
BUREAU OF OPERATIONS MANAGEMENT	19.2	4.2	0
Materials Management	19.3	4.3	2,991,789
Central Mail	19.4	4.4	499,694
ADMINISTRATION - INTERTECH	20.2	5.2	0
Telecommunications	20.3	5.3	0
Disaster Recovery	20.4	5.4	28,838
Year 2000 Project - Systems Assurance	20.5	5.5	180,897
Year 2000 Project - Risk Assess	20.6	5.6	73,510
Year 2000 Project - Abatements	20.7	5.7	29,744
Year 2000 Project Office	20.8	5.8	60,325
TECHNOLOGY POLICY BUREAU (FORMER)	21.2	6.2	0
Intertech Receipts	21.3	6.3	26,854
IT Expenditures	21.4	6.4	20,868
Project Funding	21.5	6.5	25,172
DEPARTMENT OF FINANCE	22	7.2	0
FINANCE - BUDGET DIVISION	23.2	8.2	0
Analysis & Control (EBO's)	23.3	8.3	1,285,296
Budget Operations and Planning	23.4	8.4	830,392
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0
Central Payroll	24.3	9.3	1,921,740
Accounting Services	24.4	9.4	2,070,690
Financial Reporting	24.5	9.5	1,367,351
Financial Reporting - Single Audit	24.6	9.6	11,426
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	25.2	10.2	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	3,161,825
MAPS Operations and System Support	25.4	10.4	4,634,105
SEMA4 Operations and System Support	25.5	10.5	4,199,990
Budget Service - Computer Operations	25.6	10.6	658,320
SEMA4 Operations Special Billing	25.7	10.7	3,326,565
MAPS Operations Special Billing	25.8	10.8	3,829,744
Y2000 Accounting	25.9	10.9	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2	11.2	0
Personnel Administration	26.3	11.3	6,450,285
Employee Assistance	26.4	11.4	645,384
MEDIATION SERVICES	27.2	12.2	13,092
State Agencies	27.3	12.3	83,231
LEGISLATIVE AUDITOR	28.2	13.2	0
Financial Audits	28.3	13.3	2,698,957
Program Audits	28.4	13.4	1,511,932
Single Audits	28.5	13.5	685,420
TREASURER'S OFFICE	29.2	14.2	0
Treasury	29.3	14.3	-375,829
STATE AUDITOR	30.2	15.2	45,139
Allocation to General Support Agencies			597,559
Total Actual Plan Allocation			47,384,133
Budget Plan Allocation			50,104,585
Rollforward Adjustment			(2,720,452)
Audit Adjustment			(8,030)
Final Rollforward Adjustment			(2,728,482)



B. (cont)

Total number of leases for all agencies	806
Less original number of leases for HS	(145)
Plus corrected number of leases for HS	<u>125</u>
Adjusted number of total leases	786

Amount of Real Estate Mgmt Leasing Costs Stepped Down to Agencies in  
FYE 1999 \$384,179

HS Central Office	$35/786 = 4.45\%$	
	$4.45\% \text{ of } 384,179 =$	17,096
Amount originally allocated in 1999		<u>(42,422)</u>
Adjustment to HS Central		(25,326)

HS Institutions	$90/786 = 11.45\%$	
	$11.45\% \text{ of } 384,179 =$	43,988
Amount originally allocated in 1999		<u>(26,692)</u>
Adjustment to HS Institutions		17,296

RECAP:

A. Credits in actual FYE 2000 Exhibit C's

Facilities Mgmt Resource Recovery (Sch. 3.3)	123,825
Employee Relations Personnel Administration (Sch.12.3)	336,033
Office of Technology	1,748,981
Sch. 16.3	582,993
Sch. 16.4	582,994
Sch. 16.5	582,994

B. Audit Adjustments on actual FYE 2000 Exhibit A:

Human Services - Central Office	(25,326)
Human Services - Institutions	17,296

**Allocation of General Support Costs  
Multiple Rate Method -  
State Fiscal Year 2000  
(Actual)**

Schedule No.	DP#	Name	Allocable costs and applicable credits	Equipment Use Charge	BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Real Estate Management - Leasing	Plant Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail
1.2	1.2	Equipment Use Charge	759,769	(759,769)											
	G02-2.0	DEPARTMENT OF ADMINISTRATION	0	0											
2.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES	0	21,289	(21,289)										
2.3	G02-2.3	Commissioner's Office	614,866	0	6,777	(621,643)									
2.5	G02-2.5	Human Resources	496,885	0	5,528	0	(502,413)								
2.6	G02-2.6	Financial Management and Reporting	784,018	0	8,722	0	0	(792,740)							
	G02-2.7	Fiscal Agent - Non allocable	0	0	224	0	0	0							
	G02-2.8	Admin Mgmt - Non allocable	0	0	37	0	0	0							
3.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT	0	9,504	0	11,830	9,561	7,420	(38,315)						
3.3	G02-3.3	Resource Recovery	424,042	0	0	0	0	0	19,758	(443,800)					
3.4	G02-3.4	Real Estate Management - Leasing	350,114	0	0	0	0	0	9,330	0	(359,444)				
3.5	G02-3.5	Plant Management - Energy	339,049	0	0	0	0	0	9,227	0	0	(348,276)			
4.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT	0	29,573	0	36,699	29,660	9,031	0	349	1,728	274	(107,314)	91,559	(3,004,233)
4.3	G02-4.3	Materials Management	2,912,674	0	0	0	0	0	0	0	0	0	15,755	0	(535,336)
4.4	G02-4.4	Central Mail	519,581	0	0	0	0	0	0	0	0	0	0	0	0
5.2	G02-5.2	ADMINISTRATION - INTERTECH	0	29,905	0	3,184	2,573	1,166	0	183	2,304	144	0	515	19
5.3	G02-5.3	Telecommunications	0	0	0	0	0	0	0	0	0	0	0	0	0
5.4	G02-5.4	Disaster Recovery	31,759	0	0	0	0	0	0	0	0	0	0	0	0
5.5	G02-5.5	Year 2000 Project - Systems Assurance	257,760	0	0	0	0	0	0	0	0	0	0	0	0
5.6	G02-5.6	Year 2000 Project - Risk Assess	104,744	0	0	0	0	0	0	0	0	0	0	0	0
5.7	G02-5.7	Year 2000 Project - Abatelements	34,882	0	0	0	0	0	0	0	0	0	0	0	0
5.8	G02-5.8	Year 2000 Project Office	64,428	0	0	0	0	0	0	0	0	0	0	0	0
	G02-5.9	Year 2000 Project - Network Telecomm (nc	0	0	0	0	0	0	0	0	0	0	0	0	0
6.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMI	0	5,764	0	13,883	11,220	9,399	0	268	2,304	210	0	5,257	221
6.3	G02-6.3	Intertech Receipts	10,982	0	0	0	0	0	0	0	0	0	0	0	0
6.4	G02-6.4	IT Expenditures	10,982	0	0	0	0	0	0	0	0	0	0	0	0
6.5	G02-6.5	Project Funding	10,982	0	0	0	0	0	0	0	0	0	0	0	0
	G02-6.6	Technology Policy Bureau - Non Allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2	G10-7.2	DEPARTMENT OF FINANCE	1,958,632	283,203	0	0	0	0	0	1,871	2,304	1,468	0	12,828	33,838
8.2	G10-8.2	FINANCE - BUDGET DIVISION	104,475	0	0	0	0	0	0	0	0	0	0	0	0
8.3	G10-8.3	Analysis & Control (EBO's)	1,057,190	0	0	0	0	0	0	0	0	0	0	0	0
8.4	G10-8.4	Budget Operations and Planning	686,711	0	0	0	0	0	0	0	0	0	0	0	0
	G10-8.5	Budget Division - Non Allocable	0	0	0	0	0								

Allocation of Gen. Multiple Rate Method State Fiscal Year (Actual)	Support Costs 2000

Schedule No.	DP#	Name	Asset Inventory	Net Admin. Cost	Admin. FTE's	Admin. FTE's	Acctg Trns	Net Admin. Cost	1xx-2xx	Leases	1xx-2xx	Net Admin. Cost	Purchase Orders	Mail Charges	
			1.2	2.2	2.3	2.5	2.6	3.2	3.3	3.4	3.5	4.2	4.3	4.4	
			Allocable costs and applicable credits	Equipment Use Charge	BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Real Estate Management - Leasing	Plant Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail
14.2	G64-14.2	TREASURER'S OFFICE	143,046	35,991	0	0	0	0	0	240	1,152	188	0	1,426	279
14.3	G64-14.3	Treasury	337,412	0	0	0	0	0	0	0	0	0	0	0	0
	G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
15.2	G61-15.2	STATE AUDITOR	40,581	0	0	0	0	0	0	4	3,456	3	0	140	4
		<b>Second Stepdown</b>													
16	G02-2.0	DEPARTMENT OF ADMINISTRATION	0	0	0	0	0	0	0	0	17,281	0	0	0	0
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES	0	0	0	0	0	0	0	198	2,304	155	0	3,458	130
17.3	G02-2.3	Commissioner's Office	0	0	0	0	0	0	0	0	0	0	0	0	0
17.5	G02-2.5	Human Resources	0	0	0	0	0	0	0	0	0	0	0	0	0
17.6	G02-2.6	Financial Management and Reporting	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-2.7	Fiscal Agent - Non allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-2.8	Admin Mgmt - Non allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	145	4,032	114	0	0	2,783	217
18.3	G02-3.3	Resource Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0
18.4	G02-3.4	Real Estate Management - Leasing	0	0	0	0	0	0	0	0	0	0	0	0	0
18.5	G02-3.5	Plant Management - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	2,966	988
19.3	G02-4.3	Materials Management	0	0	0	0	0	0	0	0	0	0	0	0	0
19.4	G02-4.4	Central Mail	0	0	0	0	0	0	0	0	0	0	0	0	0
20.2	G02-5.2	ADMINISTRATION - INTERTECH	0	0	0	0	0	0	0	0	0	0	0	0	0
20.3	G02-5.3	Telecommunications	0	0	0	0	0	0	0	0	0	0	0	0	0
20.4	G02-5.4	Disaster Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0
20.5	G02-5.5	Year 2000 Project - Systems Assurance	0	0	0	0	0	0	0	0	0	0	0	0	0
20.6	G02-5.6	Year 2000 Project - Risk Assess	0	0	0	0	0	0	0	0	0	0	0	0	0
20.7	G02-5.7	Year 2000 Project - Abatements	0	0	0	0	0	0	0	0	0	0	0	0	0
20.8	G02-5.8	Year 2000 Project Office	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-5.9	Year 2000 Project - Network Telecomm (non - allocable)	0	0	0	0	0	0	0	0	0	0	0	0	0
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY OFFICE OF	0	0	0	0	0								

**Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 2000  
(Actual)**

Schedule No.	DP#	Name	Allocable costs and applicable credits	Equipment Use Charge	BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Real Estate Management - Leasing	Plant Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail	Asset Inventory	Net Admin. Cost	Admin. FTE's	Admin. FTE's	Acctg Tms	Net Admin. Cost	1xx-2xx	Leases	1xx-2xx	Net Admin. Cost	Purchase Orders	Mod Charges	
																1.2	2.2	2.3	2.5	2.6	3.2	3.3	3.4	3.5	4.2	4.3	4.4	
28.4	L49-13.4	Program Audits		0	0	0	0	0	0	0	0	0	0	0	0													
28.5	L49-13.5	Single Audits		0	0	0	0	0	0	0	0	0	0	0	0													
	L49-13.6	Audit Comm		0	0	0	0	0	0	0	0	0	0	0	0													
29.2	G64-14.2	TREASURER'S OFFICE		0	0	0	0	0	0	0	0	0	0	0	0													
29.3	G64-14.3	Treasury		0	0	0	0	0	0	0	0	0	0	0	0													
	G64-14.4	Treasurer - Other		0	0	0	0	0	0	0	0	0	0	0	0													
30.2	G61-15.2	STATE AUDITOR		0	0	0	0	0	0	0	0	0	0	0	0													
	G02-	Administration		0	0	0	0	0	0	0	0	0	0	0	0													
	G02-0001	IISAC Financial Report (Sunsets 1999)		0	0	0	0	21	0	0	0	0	0	0	15	0												
	G02-0002	State Archaeology		0	0	1,391	1,124	1,672	0	20	0	16	0	887	0													
	G02-0003	Public Broadcasting		0	0	0	0	202	0	39	0	31	0	9	0													
	G02-0005	Materials Service and Distribution		0	0	6,174	4,990	4,974	0	94	0	74	0	535	86													
	G02-0006	State Building Code		0	0	28,576	23,095	21,284	0	398	0	312	0	10,858	1,166													
	G02-0007	Public Info Policy Analysis - PIPA		0	0	4,356	3,521	2,079	0	66	576	51	0	1,140	200													
	G02-0008	Tornado Assistance		0	0	0	0	4	0	0	0	0	0	0	0													
	G02-0009	Building Construction		0	0	20,107	16,250	27,077	0	790	576	620	0	7,922	213													
	G02-0010	Oil Overcharge (Stripper Wells)		0	0	0	0	48	0	0	0	0	0	0	0													
	G02-0011	Administration Cost Allocation		0	0	14,177	11,458	2,895	0	162	0	127	0	723	0													
	G02-0012	STAR		0	0	3,379	2,731	3,569																				

**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2000**  
**(Actual)**

Schedule No.	DP#	Name	Asset Inventory 1.2	Net Admin. Cost 2.2	Admin. FTE's 2.3	Admin. FTE's 2.5	Acctg Trms 2.6	Net Admin. Cost 3.2	1xx-2xx 3.3	Leases 3.4	1xx-2xx 3.5	Net Admin. Cost 4.2	Purchase Orders 4.3	Mail Charges 4.4
			Equipment Use Charge	BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Real Estate Managem ent - Leasing	Plant Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail
	B9D	Amateur Sports Commission	0	0	0	0	0	0	62	0	49	0	413	0
	B9U	MN Technology Institute	0	0	0	0	0	0	952	0	747	0	0	0
	B9V	Agriculture Utilization Research Institute - Grant Agency	0	0	0	0	0	0	0	0	0	0	9	0
	E25	Center for Arts Education	0	0	0	0	0	0	681	0	534	0	13,988	1,216
	E26	MN State Colleges & Universities	0	0	0	0	0	0	98,641	1,152	77,410	0	258	13,069
	E37	Children, Families & Learning Department	0	0	0	0	0	0	6,162	3,456	4,836	0	107,860	0
	E40	Historical Society	0	0	0	0	0	0	0	0	0	0	140	0
	E44	Faribault Academies	0	0	0	0	0	0	1,091	1,152	856	0	5,314	0
	E48	Labor Interpretive Center	0	0	0	0	0	0	2	0	1	0	72	0
	E50	MN State Arts Board	0	0	0	0	0	0	135	1,152	106	0	4,421	0
	E60	Higher Education Services Office	0	0	0	0	0	0	2,203	5,760	1,729	0	18,385	3,479
	E77	Zoological Garden	0	0	0	0	0	0	1,524	576	1,196	0	28,690	0
	E81	University of Minnesota - Grant Agency	0	0	0	0	0	0	145	0	114	0	194	0
	E91	Academy of Science	0	0	0	0	0	0	0	0	0	0	44	0
	E95	Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	4	0
	E97	Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0
	E9W	Higher Ed Facilities Authority	0	0	0	0	0	0	20	0	15	0	0	0
	G03	Lottery	0	0	0	0	0	0	1,119	5,184	878	0	4	0
	G05	Racing Commission	0	0	0	0	0	0	67	0	52	0	1,046	0
	G06	Attorney General	0	0	0	0	0	0	3,614	5,184	2,836	0	23,522	7,140
	G09	Gambling Control Board	0	0	0	0	0	0	232	576	182	0	1,885	333
	G16	Adm Cap Projects	0	0	0	0	0	0	25	0	19	0	1,003	0
	G17	Human Rights Department	0	0	0	0	0	0	396	0	311	0	5,118	1,729
	G19	Indian Affairs Council	0	0	0	0	0	0	54	1,728	42	0	349	19
	G24	Department of Employee Relations (all but 100 fund)	0	0	0	0	0	0	39,991	576	31,384	0	13,979	7,908
	G30	Strategic & Long Range Planning Office	0	0	0	0	0	0	657	1,728	515	0	14,842	2,215
	G39	Governor's Office	0	0	0	0	0	0	406	0	318	0	6,872	573
	G45	Mediation Services (Non Allocable)	0	0	0	0	0	0	33	1,152	26	0	581	140
	G53	Secretary of State	0	0	0	0	0	0	786	3,456	617	0	8,547	7,268
	G59	Government Innovation and Cooperation Board	0	0	0	0	0	0	15	0	12	0	203	48
	G61	State Auditor (all but 100 fund)	0	0	0	0	0	0	892	3,456	700	0	8,781	1,653
	G62	MN State Retirement System (MSRS)	0	0	0	0	0	0	467	0	366	0	2,529	9,969
	G63	Public Employees Retirement Association (PERA)	0	0	0	0	0	0	909	576	713	0	5,589	19,866
	G64	State Treasurer's Office	0	0	0	0	0	0	0	1,152	0	0	0	0
	G67	Revenue Department	0	0	0	0	0	0	9,303	6,336	7,301	0	62,030	74,571
	G89	Teachers Retirement Association (TRA)	0	0	0	0	0	0	766	1,728	601	0	3,833	5,761
	G92	Ombudsperson for Families	0	0	0	0	0	0	35	0	28	0	734	107
	G93	Military Order of the Purple Heart - Grant Agency	0	0	0	0	0	0	0	576	0	0	0	0
	G96	Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	4	0	3	0	0	0
	G98	Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	576	0	0	0	0
	G99	Disabled American Veterans - Grant Agency	0	0	0	0	0	0	0	576	0	0	0	0
	G9J	Campaign Finance and Public Disclosure Board	0	0	0	0	0	0	64	576	51	0	1,483	610
	G9K	Administrative Hearings	0	0	0	0	0	0	937	2,304	735	0	1,636	0
	G9L	Black Minnesotans Council	0	0	0	0	0	0	36	576	28	0	1,011	86
	G9M	Chicano-Latino People Affairs Council	0	0	0	0	0	0	28	0	22	0	1,287	391
	G9N	Asian Pacific Minnesotans Council	0	0	0	0	0	0	34	0	27	0	1,446	285
	G9X	Capitol Area Architectural & Planning Board	0	0	0	0	0	0	28	576	22	0	306	9
	G9Y	Disability Council	0	0	0	0	0	0	66	576	52	0	3,528	344
	H12	Health Department	0	0	0	0	0	0	11,010	9,793	8,640	0	141,787	7,996
	H55	Human Services - Central Office	0	0	0	0	0	0	54,250	28,226	42,573	0	98,341	53,330
	H55(b)	Human Service-Institutions	0	0	0	0	0	0	0	39,170	0	0	136,982	0
	H75	Veterans Affairs Department	0	0	0	0	0	0	248	576	194	0	2,848	632
	H76	Veterans Homes Board	0	0	0	0	0	0	4,958	1,728	3,891	0	79,126	198
	H7B	Medical Practices Board	0	0	0	0	0	0	180	576	142	0	3,820	714
	H7C	Nursing Board	0	0	0	0	0	0	185	576	145	0	2,916	3,449
	H7D	Pharmacy Board	0	0	0	0	0	0	117	0	92	0	2,881	57
	H7F	Dentistry Board	0	0	0	0	0	0	66	576	52	0	1,551	1,001
	H7H	Chiropractors Board	0	0	0	0	0	0	34	0	27	0	1,326	82
	H7J	Optometry Board	0	0	0	0	0	0	8	0	6	0	764	0
	H7K	Nursing Home Administrators Board	0	0	0	0	0	0	54	0	43	0	1,712	214
	H7L	Social Work Board	0	0	0	0	0	0	70	0	55	0	1,540	341
	H7M	Marriage & Family Therapy Board	0	0	0	0	0	0	12	0	9	0	559	0
	H7Q	Podiatric Medicine Board	0	0	0	0	0	0	5	0	4	0	465	0

**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2000**  
**(Actual)**

Schedule No.	DP#	Name	Allocable costs and applicable credits	Equipment Use Charge	Asset Inventory	Net Admin. Cost	Admin. FTE's	Admin. FTE's	Acc'tg Trms	Net Admin. Cost	1xx-2xx	Leases	1xx-2xx	Net Admin. Cost	Purchase Orders	Mail Charges
					1.2	2.2	2.3	2.5	2.6	3.2	3.3	3.4	3.5	4.2	4.3	4.4
												Real Estate Management - Leasing	Plant Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail
	H7R	Veterinary Medicine Board		0	0	0	0	0	0	0	17	0	13	0	712	0
	H7S	Emergency Medical Svs Reg Bd		0	0	0	0	0	0	0	114	0	89	0	2,787	0
	H7U	Dietetics & Nutrition Practices Board		0	0	0	0	0	0	0	6	0	5	0	636	0
	H7V	Psychology Board		0	0	0	0	0	0	0	56	0	44	0	1,435	0
	H7W	Physical Therapy Board		0	0	0	0	0	0	0	13	0	10	0	470	96
	H9G	Ombudsman - Mental Health and Mental Retardation		0	0	0	0	0	0	0	140	576	110	0	2,547	336
	J33	Trial Courts		0	0	0	0	0	0	0	7,773	0	6,100	0	5,657	73
	J52	Public Defense Board		0	0	0	0	0	0	0	3,036	0	2,382	0	4,194	0
	J58	Court of Appeals		0	0	0	0	0	0	0	654	576	513	0	841	943
	J65	Supreme Court		0	0	0	0	0	0	0	2,348	4,032	1,843	0	12,420	5,001
	J68	Tax Court of Appeals		0	0	0	0	0	0	0	69	576	54	0	644	55
	J70	Judicial Standards Board		0	0	0	0	0	0	0	23	0	18	0	764	0
	L5N	Leg Commission on MN Resources (LCMR)		0	0	0	0	0	0	0	49	0	38	0	0	0
	P01	Military Affairs Department		0	0	0	0	0	0	0	2,479	1,728	1,945	0	5,793	0
	P07	Public Safety Department		0	0	0	0	0	0	0	15,508	31,105	12,170	0	138,810	128,809
	P08	Ombudsman - Corrections		0	0	0	0	0	0	0	46	21,889	36	0	404	22
	P0C	Crime Victims Services Center		0	0	0	0	0	0	0	443	0	348	0	9,814	1,143
	P0V	Crime Victim Obudsman		0	0	0	0	0	0	0	40	576	31	0	526	86
	P78	Corrections Department		0	0	0	0	0	0	0	26,694	0	20,948	0	294,946	2,813
	P7T	Peace Officer Standards & Training Board (POST)		0	0	0	0	0	0	0	93	0	73	0	1,228	731
	P94	MN Safety Council - Grant Agency		0	0	0	0	0	0	0	1,545	0	1,213	0	4	0
	P9E	Sentencing Guidelines Commission		0	0	0	0	0	0	0	58	0	46	0	834	90
	P9Z	Automobile Theft Prevention Board		0	0	0	0	0	0	0	16	576	12	0	666	44
	R18	Environmental Assistance, Office of		0	0	0	0	0	0	0	535	1,152	420	0	18,286	1,265
	R29	Natural Resources Department		0	0	0	0	0	0	0	20,575	17,857	16,146	0	79,648	31,646
	R32	Pollution Control Agency		0	0	0	0	0	0	0	7,947	6,912	6,237	0	92,004	7,819
	R9C	Voyageurs National Park		0	0	0	0	0	0	0	121	0	95	0	22	0
	R9F	MNIWisc. Boundary Area Commission - Grant Agency		0	0	0	0	0	0	0	0	0	0	0	4	0
	R9P	Water & Soil Resources Board		0	0	0	0	0	0	0	511	2,880	401	0	12,262	1,304
	T79	Transportation Department		0	0	0	0	0	0	0	45,176	16,705	35,452	0	1,041,828	15,637
	T9B	Metro Council Transit Commission - Grant Agency		0	0	0	0	0	0	0	0	0	0	0	4	0
	G38	Investment Board		0	0	0	0	0	0	0	223	0	175	0	1,872	236
	G90	Revenue Intergovernmental Payments		0	0	0	0	0	0	0	189	0	148	0	0	0
	G9Q	Finance - Debt Service		0	0	0	0	0	0	0	5,692	0	4,467	0	0	0
	G9R	Finance - Non-Operating		0	0	0	0	0	0	0	87	0	68	0	413	0
	L10	Legislature		0	0	0	0	0	0	0	5,583	0	4,382	0	0	0
	Z99	Other		0	0	0	0	0	0	0	0	6,912	0	0	0	0
		Total		47,384,133	0	(0)	(0)	0	(0)	0	0	0	0	0	(0)	(0)

Allocation of Ge.	Support Costs
Multiple Rate Method -	
State Fiscal Year	2000
(Actual)	

[illegible]

**Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 2000  
(Actual)**

Schedule No.	DP#	Name	Net Admin. Cost	Phone Charges	Intertech Billing	2000 Project Alloc.	2000 Project Alloc.	IT Exp. - SA	IT Exp.	Net Admin. Cost	Intertech Billings	MAPS IT Exp.	2000-01 Approved Projects	Net Admin. Cost	1xx-2xx Allocable Costs
			5.2	5.3	5.4	5.5	5.6	5.7	5.8	6.2	6.3	6.4	6.5	7.2	8.2
			ADMINISTRATION INTERTECH	Telecommunications	Disaster Recovery	Year 2000 Project - Systems Assurance	Year 2000 Project - Risk Assess	Year 2000 Project - Abatelements	Year 2000 Project Office	TECHNOLOGY POLICY BUREAU (FORMERLY OFFICE OF TECHNOLOGY)	Intertech Receipts	IT Expenditures	Project Funding	DEPARTMENT OF FINANCE	FINANCE - BUDGET DIVISION
14.2	G64-14.2	TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0	20	0	0
14.3	G64-14.3	Treasury	0	0	0	0	0	0	0	0	0	0	0	0	0
	G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
15.2	G61-15.2	STATE AUDITOR	0	0	0	0	0	0	126	0	0	0	0	0	0
		<b>Second Stepdown</b>													
16	G02-2.0	DEPARTMENT OF ADMINISTRATION	0	0	814	1,147	466	0	349	0	608	6,857	2,405	0	0
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
17.3	G02-2.3	Commissioner's Office	0	0	0	0	0	0	0	0	0	0	0	0	0
17.5	G02-2.5	Human Resources	0	0	0	0	0	0	0	0	0	0	0	0	0
17.6	G02-2.6	Financial Management and Reporting	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-2.7	Fiscal Agent - Non allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-2.8	Admin Mgmt - Non allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
18.3	G02-3.3	Resource Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0
18.4	G02-3.4	Real Estate Management - Leasing	0	0	0	0	0	0	0	0	0	0	0	0	0
18.5	G02-3.5	Plant Management - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
19.3	G02-4.3	Materials Management	0	0	0	0	0	0	0	0	0	0	0	0	0
19.4	G02-4.4	Central Mail	0	0	0	0	0	0	0	0	0	0	0	0	0
20.2	G02-5.2	ADMINISTRATION - INTERTECH	0	0	0	0	0	0	0	0	0	0	0	0	0
20.3	G02-5.3	Telecommunications	0	0	0	0	0	0	0	0	0	0	0	0	0
20.4	G02-5.4	Disaster Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0
20.5	G02-5.5	Year 2000 Project - Systems Assurance	0	0	0	0	0	0	0	0	0	0	0	0	0
20.6	G02-5.6	Year 2000 Project - Risk Assess	0	0	0	0	0	0	0	0	0	0	0	0	0
20.7	G02-5.7	Year 2000 Project - Abatelements	0	0	0	0	0	0	0	0	0	0	0	0	0
20.8	G02-5.8	Year 2000 Project Office	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-5.9	Year 2000 Project - Network Telecomm (no	0	0	0	0	0	0	0	0	0	0	0	0	0
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY	0	0	0	0									

**Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 2000  
(Actual)**

[illegible]

**Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 2000  
(Actual)**

Schedule No.	DP#	Name	Net Admin. Cost	Phone Charges	Intertech Billing	2000 Project Alloc.	2000 Project Alloc.	IT Exp. - SA	IT Exp.	Net Admin. Cost	Intertech Billings	MAPS IT Exp.	2000-01 Approved Projects	Net Admin. Cost	1xx-2xx Allocable Costs
			5.2	5.3	5.4	5.5	5.6	5.7	5.8	6.2	6.3	6.4	6.5	7.2	8.2
			ADMINISTRATION	Telecommunications	Disaster Recovery	Year 2000 Project - Systems Assurance	Year 2000 Project - Risk Assess	Year 2000 Project - Abatements	Year 2000 Project Office	TECHNOLOGY POLICY BUREAU (FORMERLY OFFICE OF TECHNOLOGY)	Intertech Receipts	IT Expenditures	Project Funding	DEPARTMENT OF FINANCE	FINANCE - BUDGET DIVISION
B9D		Amateur Sports Commission	0	0	3	0	0	689	5	0	3	2	0	0	0
B9U		MN Technology Institute	0	0	22	0	0	0	0	0	16	41	0	0	0
B9V		Agriculture Utilization Research Institute - C	0	0	0	0	0	0	0	0	0	0	0	0	0
E25		Center for Arts Education	0	0	19	0	0	0	81	0	14	5	254	0	0
E26		MN State Colleges & Universities	0	0	3,858	0	0	0	8,578	0	2,882	1,759	0	0	0
E37		Children, Families & Learning Department	0	0	202	4,962	2,016	0	937	0	151	91	728	0	0
E40		Historical Society	0	0	81	241	98	0	26	0	61	0	194	0	0
E44		Fairbault Academies	0	0	0	1,424	579	0	42	0	0	16	179	0	0
E48		Labor Interpretive Center	0	0	0	0	0	38	0	0	0	0	0	0	0
E50		MN State Arts Board	0	0	8	0	0	2,335	16	0	6	6	0	0	0
E60		Higher Education Services Office	0	0	24	0	0	0	1,068	0	18	19	1,696	0	0
E77		Zoological Garden	0	0	13	1,207	490	0	3	0	10	21	0	0	0
E81		University of Minnesota - Grant Agency	0	0	235	0	0	0	0	0	175	0	0	0	0
E91		Academy of Science	0	0	0	0	0	0	0	0	0	0	0	0	0
E95		Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
E97		Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
E9W		Higher Ed Facilities Authority	0	0	1	0	0	0	0	0	0	0	0	0	0
G03		Lottery	0	0	265	0	0	0	0	0	198	0	0	0	0
G05		Racing Commission	0	0	1	72	29	1,072	8	0	0	5	0	0	0
G06		Attorney General	0	0	133	0	0	0	510	0	99	93	501	0	0
G09		Gambling Control Board	0	0	13	0	0	0	86	0	10	4	0	0	0
G16		Adm Cap Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
G17		Human Rights Department	0	0	23	132	54	0	132	0	17	10	0	0	0
G19		Indian Affairs Council	0	0	3	0	0	459	3	0	2	2	0	0	0
G24		Department of Employee Relations (all but	0	0	151	0	0	0	0	0	113	0	0	0	0
G30		Strategic & Long Range Planning Office	0	0	26	0	0	0	142	0	19	15	132	0	0
G39		Governor's Office	0	0	27	0	0	0	75	0	20	16	0	0	0
G45		Mediation Services (Non Allocable)	0	0	8	0	0	0	0	0	6	0	0	0	0
G53		Secretary of State	0	0	1										

Schedule No.	DP#	Name	ADMINISTRATION INTERTECH	Telecommunications	Disaster Recovery	Year 2000 Project - Systems Assurance	Year 2000 Project - Risk Assess	Year 2000 Project - Abatelements	Year 2000 Project Office	Technology Bureau (FORMERLY OFFICE OF TECHNOLOGY)	Intertech Receipts	IT Expenditures	Project Funding	DEPARTMENT OF FINANCE	FINANCE - BUDGET DIVISION
H7R	Veterinary Medicine Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0
H7S	Emergency Medical Svs Reg Bd	0	0	5	0	0	0	0	46	0	4	5	205	0	0
H7U	Dietetics & Nutrition Practices Board	0	0	0	0	0	0	383	3	0	0	0	0	0	0
H7V	Psychology Board	0	0	1	757	307	344	2	0	0	1	1	0	0	0
H7W	Physical Therapy Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0
H9G	Ombudsman - Mental Health and Mental R	0	0	7	38	15	5,856	41	0	0	5	5	0	0	0
J33	Trial Courts	0	0	15	0	0	0	812	0	0	11	87	0	0	0
J52	Public Defense Board	0	0	131	0	0	0	232	0	0	98	85	138	0	0
J58	Court of Appeals	0	0	22	0	0	0	23	0	0	16	17	0	0	0
J65	Supreme Court	0	0	201	0	0	0	653	0	0	150	257	1,529	0	0
J68	Tax Court of Appeals	0	0	2	1,349	548	765	5	0	0	1	2	0	0	0
J70	Judicial Standards Board	0	0	0	60	24	268	2	0	0	0	2	0	0	0
L5N	Leg Commission on MN Resources (LCMR	0	0	1	0	0	0	0	0	0	1	0	0	0	0
P01	Military Affairs Department	0	0	295	0	0	0	323	0	0	221	115	0	0	0
P07	Public Safety Department	0	0	1,438	6,597	2,681	0	2,277	0	0	1,074	992	3,554	0	0
P08	Ombudsman - Corrections	0	0	3	343	139	765	5	0	0	3	1	0	0	0
P0C	Crime Victims Services Center	0	0	0	0	0	0	0	0	0	0	20	55	0	0
P0V	Crime Victim Obudsman	0	0	-0	0	0	0	0	0	0	0	2	5	0	0
P78	Corrections Department	0	0	486	0	0	0	1,516	0	0	363	680	1,218	0	0
P7T	Peace Officer Standards & Training Board	0	0	4	0	0	0	98	0	0	3	3	0	0	0
P94	MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0
P9E	Sentencing Guidelines Commission	0	0	3	0	0	0	727	5	0	2	1	53	0	0
P9Z	Automobile Theft Prevention Board	0	0	0	0	0	0	0	3	0	0	0	0	0	0
R18	Environmental Assistance, Office of	0	0	22	0	0	0	0	111	0	16	13	0	0	0
R29	Natural Resources Department	0	0	677	35,203	14,305	0	2,670	0	0	506	486	1,217	0	0
R32	Pollution Control Agency	0	0	332	1,554	631	0	1,818	0	0	248	264	433	0	0
R9C	Voyageurs National Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0
R9F	MNIWisc. Boundary Area Commission - Gr	0	0	0	0	0	0	0	0	0	0	0	0	0	0
R9P	Water & Soil Resources Board	0	0	28	1,473	599	0	54	0	0	21	13	267	0	0
T79	Transportation Department	0	0	1,577	16,777	6,817	0	6,304	0	0	1,178	1,457	1,316	0	0
T9B	Metro Council Transit Commission - Grant /	0	0	0	0	0	0	0	0	0	0	0	0	0	0
G38	Investment Board	0	0	13	0	0	0	74	0	0	10	48	0	0	0
G90	Revenue Intergovernmental Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
G9Q	Finance - Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
G9R	Finance - Non-Operating	0	0												

**2000**

Schedule No.	DP#	Name	Acctg Tms	Budget Tms.	Net Admin. Cost	FTE's	Acctg Tms	Acctg Tms	Fed. Receipts	Net Admin. Cost	Acctg Tms	Acctg Tms	FTE's	Budget Tms.	FTE's
			8.3	8.4	9.2	9.3	9.4	9.5	9.6	10.2	10.3	10.4	10.5	10.6	10.7
			Analysis & Control (EBO's)	Budget Operations and Planning	FINANCE-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	FINANCE I.T - MANAGEMENT AND ADMINISTRATIVE	Amortized SSP Development Costs	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing
		<b>First Stepdown</b>													
1.2	1.2	Equipment Use Charge													
	G02-2.0	DEPARTMENT OF ADMINISTRATION													
2.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES													
2.3	G02-2.3	Commissioner's Office													
2.5	G02-2.5	Human Resources													
2.6	G02-2.6	Financial Management and Reporting													
	G02-2.7	Fiscal Agent - Non allocable													
	G02-2.8	Admin Mgmt - Non allocable													
3.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT													
3.3	G02-3.3	Resource Recovery													
3.4	G02-3.4	Real Estate Management - Leasing													
3.5	G02-3.5	Plant Management - Energy													
4.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT													
4.3	G02-4.3	Materials Management													
4.4	G02-4.4	Central Mail													
5.2	G02-5.2	ADMINISTRATION - INTERTECH													
5.3	G02-5.3	Telecommunications													
5.4	G02-5.4	Disaster Recovery													
5.5	G02-5.5	Year 2000 Project - Systems Assurance													
5.6	G02-5.6	Year 2000 Project - Risk Assess													
5.7	G02-5.7	Year 2000 Project - Abatements													
5.8	G02-5.8	Year 2000 Project Office													
	G02-5.9	Year 2000 Project - Network Telecomm (nc													
6.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMI													
6.3	G02-6.3	Intertech Receipts													
6.4	G02-6.4	IT Expenditures													
6.5	G02-6.5	Project Funding													
	G02-6.6	Technology Policy Bureau - Non Allocable													
7.2	G10-7.2	DEPARTMENT OF FINANCE													
8.2	G10-8.2	FINANCE - BUDGET DIVISION													
8.3	G10-8.3	Analysis & Control (EBO's)	(1,275,123)												
8.4	G10-8.4	Budget Operations and Planning	0	(828,272)											
	G10-8.5	Budget Division - Non Allocable	0	0											
9.2	G10-9.2	FINANCE-ACCOUNTING DIVISION	0	0	(693,229)										

Allocation of Ge	Support Costs
Multiple Rate Method	
State Fiscal Year	2000
(Actual)	

			Acctg Trms	Budget Trms.	Net Admin. Cost	FTE's	Acctg Trms	Acctg Trms	Fed. Receipts	Net Admin. Cost	Acctg Trms	Acctg Trms	FTE's	Budget Trms.	FTE's
			8.3	8.4	9.2	9.3	9.4	9.5	9.6	10.2	10.3	10.4	10.5	10.6	10.7
			FINANCE I.T - MANAGEMENT AND ADMINISTRATIVE ON												
Schedule			Analysis & Control (EBO's)	Budget Operations and Planning	FINANCE-DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	AMORITIZED SSP Development Costs	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	
No.	DP#	Name													
14.2	G64-14.2	TREASURER'S OFFICE	724	973	0	528	1,167	771	0	0	1,807	2,608	1,154	771	927
14.3	G64-14.3	Treasury	0	0	0	0	0	0	0	0	0	0	0	0	0
	G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
15.2	G61-15.2	STATE AUDITOR	32	86	0	21	51	34	0	0	79	114	47	68	38
Second Stepdown															
16	G02-2.0	DEPARTMENT OF ADMINISTRATION	0	0	0	0	0	0	0	0	1	1	0	0	0
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES	621	1,055	0	901	1,001	661	0	0	1,550	2,237	1,969	836	1,582
17.3	G02-2.3	Commissioner's Office	0	0	0	0	0	0	0	0	0	0	0	0	0
17.5	G02-2.5	Human Resources	0	0	0	0	0	0	0	0	0	0	0	0	0
17.6	G02-2.6	Financial Management and Reporting	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-2.7	Fiscal Agent - Non allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-2.8	Admin Mgmt - Non allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT	583	751	0	686	939	620	0	0	1,454	2,098	1,499	595	1,204
18.3	G02-3.3	Resource Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0
18.4	G02-3.4	Real Estate Management - Leasing	0	0	0	0	0	0	0	0	0	0	0	0	0
18.5	G02-3.5	Plant Management - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMEN	709	662	0	2,128	1,143	755	0	0	1,769	2,553	4,651	525	3,736
19.3	G02-4.3	Materials Management	0	0	0	0	0	0	0	0	0	0	0	0	0
19.4	G02-4.4	Central Mail	0	0	0	0	0	0	0	0	0	0	0	0	0
20.2	G02-5.2	ADMINISTRATION - INTERTECH	92	399	0	185	148	97	0	0	228	330	404	316	324
20.3	G02-5.3	Telecommunications	0	0	0	0	0	0	0	0	0	0	0	0	0
20.4	G02-5.4	Disaster Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0
20.5	G02-5.5	Year 2000 Project - Systems Assurance	0	0	0	0	0	0	0	0	0	0	0	0	0
20.6	G02-5.6	Year 2000 Project - Risk Assess	0	0	0	0	0	0	0	0	0	0	0	0	0
20.7	G02-5.7	Year 2000 Project - Abatements	0	0	0	0	0	0	0	0	0	0	0	0	0
20.8	G02-5.8	Year 2000 Project Office	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-5.9	Year 2000 Project - Network Telecomm (no	0	0	0	0	0	0	0	0	0	0	0	0	0
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORME	738	814	0	805	1,189	785	0	0	1,841	2,657	1,760	645	1,413
21.3	G02-6.3	Intertech Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
21.4	G02-6.4	IT Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
21.5	G02-6.5	Project Funding	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-6.6	Technology Policy Bureau - Non Allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
22	G10-7.2	DEPARTMENT OF FINANCE	38	32	0	7,283	3,583	2,366	0	0	5,548	8,005	15,917	2,348	12,783
23.2	G10-8.2	FINANCE - BUDGET DIVISION	795	789	0	0	0	0	0	0	0	0	0	0	0
23.3	G10-8.3	Analysis & Control (EBO's)	0	0	0	0	0	0	0	0	0	0	0	0	0
23.4	G10-8.4	Budget Operations and Planning	0	0	0	0	0	0	0	0	0	0	0	0	0
	G10-8.5	Budget Division - Non Allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
24.2	G10-9.2	FINANCE-ACCOUNTING DIVISION	435	565	0	0	0	0	0	0	0	0	0	0	0
24.3	G10-9.3	Central Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0
24.4	G10-9.4	Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
24.5	G10-9.5	Financial Reporting	0	0	0	0	0	0	0	0	0	0	0	0	0
24.6	G10-9.6	Financial Reporting - Single Audit	0	0	0	0	0	0	0	0	0	0	0	0	0
	G10-9.7	Accounting Services - Non Allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
25.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMIT	910	1,138	0	0	0	0	0	0	0	0	0	0	0
25.3	G10-10.3	Amoritized SSP Development 31,820,000 /	0	0	0	0	0	0	0	0	0	0	0	0	0
25.4	G10-10.4	MAPS Operations and System Support	0	0	0	0	0	0	0	0	0	0	0	0	0
25.5	G10-10.5	SEMA4 Operations and System Support	0	0	0	0	0	0	0	0	0	0	0	0	0
25.6	G10-10.6	Budget Service - Computer Operations	0	0	0	0	0	0	0	0	0	0	0	0	0
25.7	G10-10.7	SEMA4 Operations Special Billing	0	0	0	0	0	0	0	0	0	0	0	0	0
25.8	G10-10.8	MAPS Operations Special Billing	0	0	0	0	0	0	0	0	0	0	0	0	0
25.9	G10-10.9	Y2000 Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0
	G10-10.92	Non-allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
	G10-10.93	FINANCE - OTHER - Non-Allocable	46	339	0	0	0	0	0	0	0	0	0	0	0
	G10-10.94	Finance - Non Allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
26.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATION	0	0	0	0	0	0	0	0	0	0	0	0	0
26.3	G24-11.3	Personnel Administration	0	0	0	0	0	0	0	0	0	0	0	0	0
26.4	G24-11.4	Employee Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0
	G24-11.5	Employee Relations - Non Allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
27.2	G45-12.2	MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
27.3	G45-12.3	State Agencies	0	0	0	0	0	0	0	0	0	0	0	0	0
	G45-12.4	Mediation/Representation - General	0	0	0	0	0	0	0	0	0	0	0	0	0
28.2	L49-13.2	LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0	0	0	0
28.3	L49-13.3	Financial Audits	0	0	0	0	0	0	0	0	0	0	0	0	0

## Allocation of General Support Costs

## Multiple Rate Method

State Fiscal Year 2000

(Actual)

Schedule	No.	DP#	Name	Accty Tms 8.3	Budget Tms 8.4	Net Admin. Cost 9.2	FTE's 9.3	Accty Tms 9.4	Accty Tms 9.5	Fed Receipts 9.6	Net Admin. Cost 10.2	Accty Tms 10.3	Accty Tms 10.4	FTE's 10.5	Budget Tms 10.6	FTE's 10.7
				Analysis & Control (EBO's)	Budget Operations and Planning	FINANCE-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MANAGEMENT AND ADMINISTRATIVE ON	Amortized SSP Development Costs	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing
28.4		L49-13.4	Program Audits	0	0	0	0	0	0	0	0	0	0	0	0	0
28.5		L49-13.5	Single Audits	0	0	0	0	0	0	0	0	0	0	0	0	0
		L49-13.6	Audit Comm	0	0	0	0	0	0	0	0	0	0	0	0	0
29.2		G64-14.2	TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0	0	0	0
29.3		G64-14.3	Treasury	0	0	0	0	0	0	0	0	0	0	0	0	0
		G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
30.2		G61-15.2	STATE AUDITOR	0	0	0	0	0	0	0	0	0	0	0	0	0
			Consumer Agencies													
		G02-	Administration	0	0	0	0	0	0	0	0	0	0	0	0	0
		G02-0001	IISAC Financial Report (Sunsets 1999)	2	0	0	0	3	2	0	0	4	6	0	0	0
		G02-0002	State Archaeology	131	146	0	81	212	140	0	0	328	473	176	116	142
		G02-0003	Public Broadcasting	16	70	0	0	26	17	0	0	40	57	0	55	0
		G02-0005	Materials Service and Distribution	390	333	0	358	629	416	0	0	974	1,406	783	264	628
		G02-0006	State Building Code	1,671	244	0	1,657	2,693	1,778	0	0	4,170	6,017	3,622	193	2,909
		G02-0007	Public Info Policy Analysis - PIPA	163	146	0	253	263	174	0	0	407	588	552	116	443
		G02-0008	Tomado Assistance	0	0	0	0	0	0	0	0	1	1	0	0	0
		G02-0009	Building Construction	2,126	1,055	0	1,166	3,426	2,262	3	0	5,305	7,655	2,548	836	2,047
		G02-0010	Oil Overcharge (Stripper Wells)	4	29	0	0	6	4	0	0	9	13	0	23	0
		G02-0011	Administration Cost Allocation	227	475	0	822	366	242	0	0	567	818	1,797	377	1,443
		G02-0012	STAR	280	162	0	196	452	298	1	0	699	1,009	428	128	344
		G02-0013	Volunteer Services	508	694	0	266	819	541	0	0	1,268	1,830	581	550	1,067
		G02-0014	Capital Group Parking	2,899	206	0	597	4,673	3,085	0	0	7,235	10,440	1,305	163	1,048
		G02-0015	Travel Management	9,267	393	0	874	14,936	9,863	0	0	23,126	33,371	1,910	311	1,534
		G02-0016	Development Disabilities	389	272	0	167	627	414	3	0	971	1,401	366	216	294
		G02-0017	Risk Management	935	272	0	331	1,507	995	0	0	2,333	3,367	723	216	581
		G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	48	383	0	0	77	51	0	0	120	173	0	304	0
		G02-0021a	Plant Management (Leases)	9,803	1,404	0	8,186	15,800	10,433	0	0	24,464	35,302	17,890	1,113	14,368
		G02-0021b	Plant Management (Repairs)	479	79	0	120	772	510	0	0	1,195	1,725	262	63	210
		G02-0021c	Plant Management (Materials Transfer)	652	393	0	541	1,052	694	0	0	1,628	2,349	1,182	311	949
		G02-0021d	Plant Management (Energy)	23	79	0	0	37	25	0	0	58	83	0	63	0
		G02-0021e	Plant Management (Parking Surcharge)	493	292	0	30	795	525	0	0	1,231	1,777	67	231	53
		G02-0021f	Plant Management (Facilities Repair & Rep	2	44	0	0	2	2	0	0	4	6	0	35	0
		G02-0024	RE.COMM	1,344	786	0	571	2,166	1,430	0	0	3,353	4,838	1,247	623	1,002
		G02-0025	Docu.Comm	761	342	0	680	1,227	810	0	0	1,899	2,741	1,486	271	1,194
		G02-0026	Management Analysis	589	358	0	986	950	627	0	0	1,471	2,123	2,154	284	1,730
		G02-0027	Print Comm	2,809	323	0	1,767	4,527	2,989	0	0	7,009	10,115	3,861	256	3,101
		G02-0028	Central Stores	6,135	203	0	523	9,887	6,529	0	0	15,309	22,092	1,143	161	918
		G02-0029	Cooperative Purchasing	294	282	0	489	475	313	0	0	735	1,060	1,069	224	859
		G02-0030	InterTechnologies Group	13,816	5,311	0	11,146	22,267	14,704	0	0	34,476	49,751	24,360	4,209	19,564
		G02-0030a	InterTechnologies Group 911	1,669	976	0	121	2,690	1,776	0	0	4,164	6,009	265	774	213
		G02-0031	MAIL.COMM	2,146	478	0	319	3,459	2,284	0	0	5,356	7,728	698	379	561
		G02-0032	LCMR 130 Fund (Grants Completed)	1	0	0	0	1	1	0	0	2	2	0	0	0
		G02-0033	Office of Technology	26	171	0	0	42	28	0	0	66	95	0	136	0
		G02-0034	Other Non-allocable	15	330	0	0	25	16	0	0	38	55	0	261	0
		B04	Agriculture Department	15,161	40,254	0	18,949	24,435	16,136	5	0	37,834	54,596	41,416	31,906	33,262
		B11	Barber Examiners Board	92	95	0	81	149	98	0	0	230	332	176	75	142
		B13	Commerce Department	9,186	5,130	0	11,923	14,805	9,776	2	0	22,922	33,078	26,058	4,066	20,928
		B14	Animal Health Board	2,180	3,403	0	1,366	3,514	2,320	8	0	5,440	7,850	2,985	2,697	2,397
		B21	Economic Security	54,274	4,179	0	71,805	87,474	57,763	487	0	135,439	195,445	156,937	3,313	126,040
		B22	Trade & Economic Development Departme	8,779	19,072	0	8,688	14,149	9,343	129	0	21,908	31,614	18,988	15,117	15,250
		B34	Housing Finance Agency	7,167	6,619	0	6,710	11,551	7,628	2	0	17,885	25,809	14,666	5,247	11,779
		B41	Workers' Compensation Court of Appeals	137	89	0	591	220	145	0	0	341	492	1,292	70	1,038
		B42	Labor & Industry Department	8,652	4,087	0	15,262	13,945	9,209	40	0	21,592	31,158	33,357	3,240	26,790
		B43	Iron Range Resources & Rehab. Board (IR)	8,442	3,308	0	5,213	13,606	8,984	0	0	21,066	30,399	11,395	2,622	9,151
		B7A	Electricity Board	1,943	349	0	1,016	3,131	2,067	0	0	4,848	6,995	2,220	276	1,783
		B7E	Architecture, Engineering, Land Surveying	878	222	0	312	1,416	935	0	0	2,192	3,163	681	176	547
		B7G	Boxing Board	54	63	0	38	86	57	0	0	134	193	84	50	67
		B7N	Horticulture Society - Grant Agency	1	13	0	0	1	1	0	0	1	2	0	10	0
		B7P	Accountancy Board	570	136	0	206	918	606	0	0	1,422	2,051	450	108	361
		B7S	Private Detective & Protective Agent Servic	119	143	0	80	192	127	0	0	297	429	175	113	141
		B80	Public Service Department	1,206	3,134	0	2,310	1,943	1,283	3	0	3,009	4,342	5,048	2,484	4,054
		B82	Public Utilities Commission	708	795	0	1,826	1,142	754	0	0	1,768	2,551	3,992	630	3,206
		B9A	World Trade Center Corp.	7	146	0	0	11	7	0	0	17	24	0	116	0

**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2000**  
**(Actual)**

Schedule No.	DP#	Name	Acctg Trms 8.3	Budget Trms. 8.4	Net Admin. Cost 9.2	FTE's 9.3	Acctg Trms 9.4	Acctg Trms 9.5	Fed. Receipts 9.6	Net Admin. Cost 10.2	Acctg Trms 10.3	Acctg Trms 10.4	FTE's 10.5	Budget Trms 10.6	FTE's 10.7
			Analysis & Control (EBO's)	Budget Operations and Planning	FINANCE-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	FINANCE I.T. - MANAGEMENT AND ADMINISTRATIVE ON	Amortized SSP Development Costs	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing
B9D		Amateur Sports Commission	192	260	0	419	309	204	0	0	479	691	916	206	736
B9U		MN Technology Institute	2,766	1,857	0	0	4,459	2,944	0	0	6,904	9,962	0	1,472	0
B9V		Agriculture Utilization Research Institute - C	5	57	0	0	8	6	0	0	13	19	0	45	0
E25		Center for Arts Education	2,835	2,376	0	3,023	4,570	3,018	0	0	7,076	10,211	6,607	1,884	5,306
E26		MN State Colleges & Universities	154,020	42,878	0	545,397	248,233	163,919	97	0	384,348	554,633	1,192,020	33,986	957,337
E37		Children, Families & Learning Department	20,155	22,427	0	21,677	32,484	21,451	1,381	0	50,297	72,581	47,377	17,777	38,049
E40		Historical Society	173	425	0	0	279	184	0	0	431	623	0	337	0
E44		Fairbault Academies	2,862	3,603	0	6,857	4,613	3,046	(0)	0	7,143	10,308	14,986	2,856	12,035
E48		Labor Interpretive Center	19	86	0	0	31	20	0	0	47	69	0	68	0
E50		MN State Arts Board	731	811	0	776	1,178	778	2	0	1,824	2,632	1,695	643	1,361
E60		Higher Education Services Office	4,235	2,202	0	2,901	6,825	4,507	7	0	10,567	15,249	6,340	1,746	5,092
E77		Zoological Garden	7,269	7,405	0	8,173	11,716	7,737	0	0	18,141	26,178	17,862	5,869	14,346
E81		University of Minnesota - Grant Agency	157	425	0	0	253	167	0	0	391	564	0	337	0
E91		Academy of Science	3	19	0	0	4	3	0	0	7	10	0	15	0
E95		Humanities Commission - Grant Agency	2	13	0	0	3	2	0	0	5	8	0	10	0
E97		Science Museum of Minnesota - Grant Age	1	32	0	0	2	1	0	0	3	4	0	25	0
E9W		Higher Ed Facilities Authority	8	25	0	100	13	8	0	0	20	28	218	20	175
G03		Lottery	299	735	0	8,197	482	318	0	0	746	1,076	17,916	583	14,388
G05		Racing Commission	993	995	0	238	1,601	1,057	0	0	2,479	3,577	520	789	418
G06		Attorney General	4,740	6,553	0	17,915	7,640	5,045	5	0	11,830	17,071	39,156	5,194	31,447
G09		Gambling Control Board	550	494	0	1,419	887	586	0	0	1,374	1,982	3,102	392	2,491
G16		Adm Cap Projects	155	89	0	0	251	165	0	0	388	560	0	70	0
G17		Human Rights Department	800	1,188	0	2,446	1,289	851	0	0	1,996	2,880	5,346	942	4,293
G19		Indian Affairs Council	358	596	0	283	577	381	0	0	893	1,288	619	472	497
G24		Department of Employee Relations (all but	7,945	10,517	0	3,872	12,805	8,456	0	0	19,827	28,611	8,463	8,336	6,797
G30		Strategic & Long Range Planning Office	2,582	5,871	0	3,343	4,161	2,748	0	0	6,442	9,297	7,307	4,654	5,868
G39		Governor's Office	1,698	821	0	2,143	2,736	1,807	0	0	4,237	6,114	4,685	650	3,762
G45		Mediation Services (Non Allocable)	261	900	0	126	421	278	(0)	0	651	940	275	713	221
G53		Secretary of State	1,798	4,461	0	3,074	2,897	1,913	0	0	4,486	6,473	6,719	3,536	5,396
G59		Government Innovation and Cooperation B	51	143	0	78	82	54	0	0	127	183	170	113	137
G61		State Auditor (all but 100 fund)	1,568	1,933	0	5,531	2,527	1,669	0	0	3,913	5,646	12,089	1,532	9,709
G62		MN State Retirement System (MSRS)	964	615	0	1,858	1,553	1,026	0	0	2,405	3,470	4,061	487	3,262
G63		Public Employees Retirement Association (	1,632	779	0	3,372	2,631	1,737	0	0	4,074	5,878	7,369	618	5,918
G64		State Treasurer's Office	366	840	0	0	591	390	0	0	914	1,320	0	666	0
G67		Revenue Department	12,131	13,806	0	47,088	19,552	12,911	0	0	30,272	43,685	102,916	10,943	82,654
G69		Teachers Retirement Association (TRA)	944	257	0	3,299	1,521	1,005	0	0	2,355	3,399	7,210	203	5,791
G92		Ombudsperson for Families	173	349	0	210	279	184	0	0	432	624	459	276	369
G93		Military Order of the Purple Heart - Grant A	1	13	0	0	1	1	0	0	1	2	0	10	0
G96		Uniform Laws Commission - Grant Agency	5	29	0	0	8	5	0	0	12	18	0	23	0
G98		Veterans of Foreign Wars - Grant Agency	1	13	0	0	2	1	0	0	2	4	0	10	0
G99		Disabled American Veterans - Grant Agenc	1	19	0	0	1	1	0	0	2	3	0	15	0
G9J		Campaign Finance and Public Disclosure B	311	1,454	0	340	502	331	0	0	777	1,121	743	1,153	597
G9K		Administrative Hearings	1,211	881	0	3,975	1,952	1,289	0	0	3,023	4,362	8,688	698	6,977
G9L		Black Minnesotans Council	226	364	0	168	364	240	0	0	563	813	367	289	295
G9M		Chicano-Latino People Affairs Council	264	231	0	154	426	281	0	0	659	951	337	183	271
G9N		Asian Pacific Minnesotans Council	272	380	0	193	439	290	0	0	679	981	423	301	339
G9X		Capitol Area Architectural & Planning Boar	96	177	0	160	155	102	0	0	239	345	350	141	281
G9Y		Disability Council	520	396	0	387	839	554	0	0	1,298	1,874	845	314	679
H12		Health Department	34,833	48,667	0	49,577	56,141	37,072	358	0	86,925	125,437	108,355	38,574	87,023
H55		Human Services -Central Office	41,679	39,218	0	70,417	67,174	44,358	7,250	0	104,008	150,088	153,904	31,085	123,604
H55(b)		Human Service-Institutions	59,578	57,573	0	174,822	96,022	63,408	0	0	148,674	214,545	382,090	45,634	306,865
H75		Veterans Affairs Department	2,159	957	0	1,372	2,297	2,479	0	0	5,387	7,773	2,998	758	2,407
H76		Veterans Homes Board	16,827	17,145	0	35,782	27,120	17,909	0	0	41,991	60,596	78,206	13,590	62,809
H7B		Medical Practices Board	1,293	564	0	863	2,084	1,376	0	0	3,226	4,656	1,887	447	1,516
H7C		Nursing Board	1,130	393	0	1,172	1,821	1,202	0	0	2,819	4,068	2,563	311	2,058
H7D		Pharmacy Board	704	627	0	583	1,135	749	0	0	1,757	2,535	1,274	497	1,023
H7F		Dentistry Board	533	371	0	306	859	567	0	0	1,330	1,920	670	294	538
H7H		Chiropractors Board	398	285	0	195	641	423	0	0	992	1,432	426	226	342
H7J		Optometry Board	183	193	0	40	295	195	0	0	456	658	88	153	71
H7K		Nursing Home Administrators Board	372	608	0	294	599	396	0	0	928	1,338	643	482	516
H7L		Social Work Board	679	516	0	365	1,094	722	0	0	1,694	2,444	799	409	641
H7M		Marriage & Family Therapy Board	187	234	0	64	302	199	0	0	468	675	141	186	113
H7Q		Podiatric Medicine Board	107	215	0	20	172	113	0	0	266	384	44	171	35

**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2000**  
**(Actual)**

		Acctg Trms	Budget Trms.	Net Admin. Cost	FTE's	Acctg Trms	Acctg Trms	Fed. Receipts	Net Admin. Cost	Acctg Trms	Acctg Trms	FTE's	Budget Trms	FTE's	
		8.3	8.4	9.2	9.3	9.4	9.5	9.6	10.2	10.3	10.4	10.5	10.6	10.7	
Schedule No.	DP#	Name	FINANCE I.T - MANAGEMENT AND ADMINISTRATIVE												
			Analysis & Control (EBO's)	Budget Operations and Planning	FINANCE- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	AND ADMINISTRATIVE ON	Amortized SSP Development Costs	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing
	H7R	Veterinary Medicine Board	189	225	0	71	305	202	0	0	473	682	155	178	124
	H7S	Emergency Medical Svs Reg Bd	773	947	0	581	1,246	823	1	0	1,930	2,785	1,271	751	1,020
	H7U	Dietetics & Nutrition Practices Board	124	130	0	30	200	132	0	0	310	447	66	103	53
	H7V	Psychology Board	439	314	0	291	707	467	0	0	1,095	1,581	636	249	511
	H7W	Physical Therapy Board	224	177	0	76	360	238	0	0	558	805	167	141	134
	H9G	Ombudsman - Mental Health and Mental R	413	444	0	743	665	439	0	0	1,030	1,486	1,623	352	1,304
	J33	Trial Courts	6,822	7,697	0	32,898	10,996	7,261	0	0	17,025	24,568	71,903	6,100	57,747
	J52	Public Defense Board	3,285	4,528	0	19,426	5,294	3,496	(0)	0	8,197	11,828	42,457	3,589	34,098
	J58	Court of Appeals	268	165	0	3,298	433	286	0	0	670	967	7,208	131	5,789
	J65	Supreme Court	5,303	4,300	0	8,949	8,547	5,644	1	0	13,234	19,098	19,560	3,408	15,709
	J68	Tax Court of Appeals	155	228	0	225	250	165	0	0	388	559	492	181	395
	J70	Judicial Standards Board	148	168	0	81	239	158	0	0	370	534	176	133	142
	L5N	Leg Commission on MN Resources (LCMR	14	44	0	0	22	15	0	0	35	50	0	35	0
	P01	Military Affairs Department	10,075	3,802	0	11,736	16,239	10,723	47	0	25,143	36,282	25,649	3,014	20,600
	P07	Public Safety Department	116,671	41,201	0	81,634	188,038	124,170	380	0	291,145	420,137	178,420	32,657	143,293
	P08	Ombudsman - Corrections	112	314	0	231	181	120	0	0	280	404	505	249	406
	P0C	Crime Victims Services Center	2,920	4,873	0	1,171	4,706	3,107	19	0	7,286	10,514	2,559	3,863	2,055
	P0V	Crime Victim Obudsman	122	219	0	265	196	129	0	0	303	438	578	173	464
	P78	Corrections Department	61,454	48,385	0	146,791	99,045	65,404	17	0	153,355	221,299	320,827	38,351	257,663
	P7T	Peace Officer Standards & Training Board	561	643	0	534	904	597	0	0	1,399	2,019	1,166	510	937
	P94	MN Safety Council - Grant Agency	1	13	0	0	2	1	0	0	3	5	0	10	0
	P9E	Sentencing Guidelines Commission	137	250	0	323	221	146	0	0	342	494	705	198	566
	P9Z	Automobile Theft Prevention Board	159	326	0	104	257	169	0	0	397	573	226	259	182
	R18	Environmental Assistance, Office of	3,018	6,001	0	2,690	4,864	3,212	0	0	7,530	10,867	5,880	4,757	4,723
	R29	Natural Resources Department	102,226	141,713	0	114,607	164,757	108,796	377	0	255,099	368,120	250,485	112,325	201,170
	R32	Pollution Control Agency	21,977	55,752	0	32,179	35,421	23,390	170	0	54,843	79,142	70,330	44,190	56,484
	R9C	Voyageurs National Park	1	6	0	0	2	1	0	0	3	5	0	5	0
	R9F	MNIWisc. Boundary Area Commission - Gr	12	38	0	0	19	13	0	0	30	43	0	30	0
	R9P	Water & Soil Resources Board	1,777	3,438	0	2,659	2,864	1,891	3	0	4,435	6,400	5,811	2,725	4,667
	T79	Transportation Department	266,546	58,423	0	218,926	429,590	283,678	460	0	665,150	959,845	478,484	46,307	384,281
	T9B	Metro Council Transit Commission - Grant /	5	63	0	0	7	5	0	0	12	17	0	50	0
	G38	Investment Board	440	415	0	943	709	468	0	0	1,098	1,585	2,061	329	1,655
	G90	Revenue Intergovernmental Payments	4,563	4,126	0	0	7,354	4,856	0	0	11,386	16,431	0	3,270	0
	G9Q	Finance - Debt Service	393	8,520	0	0	633	418	0	0	981	1,415	0	6,753	0
	G9R	Finance - Non-Operating	76,850	3,504	0	0	123,860	81,790	12	0	191,776	276,743	0	2,778	0
	L10	Legislature	178	824	0	0	287	189	0	0	444	641	0	653	0
	Z99	Other	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)	(0)	0

**Allocation of General Support Costs**  
**Multiple Rate Method -**  
**State Fiscal Year 2000**  
**(Actual)**

			Acctg Tms	Acctg Tms	Net Admin. Cost	FTE's	FTE's	Net Admin. Cost	FTE's	Net Admin. Cost	Average Audit	Actual Audit	Federal Receipts	Net Admin.	Acctg Tms. &
			10.8	10.9	11.2	11.3	11.4	12.2	12.3	13.2	Hours	Hours	13.5	Cost	Warrants
Schedule	DP#	Name	MAPS	Y2000	DEPARTMENT	Personnel	Employee	MEDIATION	State	LEGISLATIVE	Financial	Program	Single Audits	TREASURE	Treasury
No.			Operations	Accounting	OF EMPLOYEE	Administration	Assistance	SERVICES	Agencies	AUDITOR	Audits	Audits		R'S OFFICE	
			Special Billing		RELATIONS										
		<b>First Stepdown</b>													
1.2	1.2	Equipment Use Charge													
	G02-2.0	DEPARTMENT OF ADMINISTRATION													
2.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES													
2.3	G02-2.3	Commissioner's Office													
2.5	G02-2.5	Human Resources													
2.6	G02-2.6	Financial Management and Reporting													
	G02-2.7	Fiscal Agent - Non allocable													
	G02-2.8	Admin Mgmt - Non allocable													
3.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT													
3.3	G02-3.3	Resource Recovery													
3.4	G02-3.4	Real Estate Management - Leasing													
3.5	G02-3.5	Plant Management - Energy													
4.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT													
4.3	G02-4.3	Materials Management													
4.4	G02-4.4	Central Mail													
5.2	G02-5.2	ADMINISTRATION - INTERTECH													
5.3	G02-5.3	Telecommunications													
5.4	G02-5.4	Disaster Recovery													
5.5	G02-5.5	Year 2000 Project - Systems Assurance													
5.6	G02-5.6	Year 2000 Project - Risk Assess													
5.7	G02-5.7	Year 2000 Project - Abatements													
5.8	G02-5.8	Year 2000 Project Office													
	G02-5.9	Year 2000 Project - Network Telecomm (nc													
6.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMI													
6.3	G02-6.3	Intertech Receipts													
6.4	G02-6.4	IT Expenditures													
6.5	G02-6.5	Project Funding													
	G02-6.6	Technology Policy Bureau - Non Allocable													
7.2	G10-7.2	DEPARTMENT OF FINANCE													
8.2	G10-8.2	FINANCE - BUDGET DIVISION													
8.3	G10-8.3	Analysis & Control (EBO's)													
8.4	G10-8.4	Budget Operations and Planning													
	G10-8.5	Budget Division - Non Allocable													
9.2	G10-9.2	FINANCE-ACCOUNTING DIVISION													
9.3	G10-9.3	Central Payroll													
9.4	G10-9.4	Accounting Services													
9.5	G10-9.5	Financial Reporting													
9.6	G10-9.6	Financial Reporting - Single Audit													
	G10-9.7	Accounting Services - Non Allocable													
10.2	G10-10.2	FINANCE I.T. - MANAGEMENT AND ADM													
10.3	G10-10.3	Amortized SSP Development 31,820,000 /													
10.4	G10-10.4	MAPS Operations and System Support													
10.5	G10-10.5	SEMA4 Operations and System Support													
10.6	G10-10.6	Budget Service - Computer Operations													
10.7	G10-10.7	SEMA4 Operations Special Billing													
10.8	G10-10.8	MAPS Operations Special Billing	(3,854,181)												
10.9	G10-10.9	Y2000 Accounting	0	(0)											
	G10-10.92	Non-allocable	0	0											
	G10-10.93	FINANCE - OTHER - Non-Allocable	0	0											
	G10-10.94	Finance - Non Allocable	0	0											
11.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATIO	4,374	0	(834,806)										
11.3	G24-11.3	Personnel Administration	0	0	683,858	(6,442,351)									
11.4	G24-11.4	Employee Assistance	0	0	65,311	0	(644,944)								
	G24-11.5	Employee Relations - Non Allocable	0	0	85,637	0	0								
12.2	G45-12.2	MEDIATION SERVICES	853	0	0	2,526	253	(39,597)							
12.3	G45-12.3	State Agencies	0	0	0	0	0	1,505	(82,527)						
	G45-12.4	Mediation/Representation - General	0	0	0	0	0	31,725	0						
13.2	L49-13.2	LEGISLATIVE AUDITOR	1,917	0	0	10,337	1,035	0	132	(1,036,862)					
13.3	L49-13.3	Financial Audits	0	0	0	0	0	0	0	604,143	(3,104,492)				
13.4	L49-13.4	Program Audits	0	0	0	0	0	0	0	294,193	0	(1,511,759)			
13.5	L49-13.5	Single Audits	0	0	0	0	0	0	0	137,774	0	0	(707,975)		
	L49-13.6	Audit Comm.	0	0	0	0	0	0	0	752	0	0	0		

Schedule No.	DP#	Name	Acctg Tms	Acctg Tms	Net Admin. Cost	FTE's	FTE's	Net Admin. Cost	FTE's	Net Admin. Cost	Average Audit Hours	Actual Audit Hours	Federal Receipts	Net Admin. Cost	Acctg. Trns & Warrants
			10.8	10.9	11.2	11.3	11.4	12.2	12.3	13.2	13.3	13.4	13.5	14.2	14.3
			MAPS	Y2000	DEPARTMENT OF EMPLOYEE RELATIONS	Personnel Administration	Employee Assistance	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	TREASURY R'S OFFICE	Treasury
14.2	G64-14.2	TREASURER'S OFFICE	2,189	0	0	1,776	178	0	23	0	82,444	0	0	(280,380)	
14.3	G64-14.3	Treasury	0	0	0	0	0	0	0	0	0	0	0	40,650	(378,062)
	G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	239,730	0
15.2	G61-15.2	STATE AUDITOR	96	0	0	72	7	0	1	0	0	0	0	0	9
		<b>Second Stepdown</b>													
16	G02-2.0	DEPARTMENT OF ADMINISTRATION	1	0	0	0	0	0	0	0	95,601	0	4,414	0	0
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES	1,877	0	0	3,030	303	0	39	0	0	0	0	0	176
17.3	G02-2.3	Commissioner's Office	0	0	0	0	0	0	0	0	0	0	0	0	0
17.5	G02-2.5	Human Resources	0	0	0	0	0	0	0	0	0	0	0	0	0
17.6	G02-2.6	Financial Management and Reporting	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-2.7	Fiscal Agent - Non allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-2.8	Admin Mgmt - Non allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT	1,761	0	0	2,307	231	0	30	0	0	0	0	0	165
18.3	G02-3.3	Resource Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0
18.4	G02-3.4	Real Estate Management - Leasing	0	0	0	0	0	0	0	0	0	0	0	0	0
18.5	G02-3.5	Plant Management - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMEN	2,143	0	0	7,157	716	0	92	0	0	0	0	0	201
19.3	G02-4.3	Materials Management	0	0	0	0	0	0	0	0	0	0	0	0	0
19.4	G02-4.4	Central Mail	0	0	0	0	0	0	0	0	0	0	0	0	0
20.2	G02-5.2	ADMINISTRATION - INTERTECH	277	0	0	621	62	0	8	0	0	0	0	0	26
20.3	G02-5.3	Telecommunications	0	0	0	0	0	0	0	0	0	0	0	0	0
20.4	G02-5.4	Disaster Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0
20.5	G02-5.5	Year 2000 Project - Systems Assurance	0	0	0	0	0	0	0	0	0	0	0	0	0
20.6	G02-5.6	Year 2000 Project - Risk Assess	0	0	0	0	0	0	0	0	0	0	0	0	0
20.7	G02-5.7	Year 2000 Project - Abatements	0	0	0	0	0	0	0	0	0	0	0	0	0
20.8	G02-5.8	Year 2000 Project Office	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-5.9	Year 2000 Project - Network Telecomm (no	0	0	0	0	0	0	0	0	0	0	0	0	0
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORM													

**Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 2000  
(Actual)**

Schedule No.	DP#	Name	Acctg Trms	Acctg Trms	Net Admin. Cost	FTE's	FTE's	Net Admin Cost	FTE's	Net Admin Cost	Average Audit Hours	Actual Audit Hours	Federal Receipts	Net Admin Cost	Acctg Trms & Warrants
			10.8	10.9	11.2	11.3	11.4	12.2	12.3	13.2	13.3	13.4	13.5	14.2	14.3
			MAPS Operations Special Billing	Y2000 Accounting	DEPARTMENT OF EMPLOYEE RELATIONS	Personnel Administration	Employee Assistance	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	TREASURY R'S OFFICE	Treasury
28.4	L49-13.4	Program Audits	0	0	0	0	0	0	0	0	0	0	0	0	0
28.5	L49-13.5	Single Audits	0	0	0	0	0	0	0	0	0	0	0	0	0
	L49-13.6	Audit Comm	0	0	0	0	0	0	0	0	0	0	0	0	0
29.2	G64-14.2	TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0	0	0	206
29.3	G64-14.3	Treasury	0	0	0	0	0	0	0	0	0	0	0	0	0
	G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
30.2	G61-15.2	STATE AUDITOR	0	0	0	0	0	0	0	0	0	0	0	0	0
		Consumer Agencies	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-	Administration	5	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0001	IISAC Financial Report (Sunsets 1999)	397	0	0	271	27	0	3	0	0	0	0	0	37
	G02-0002	State Archaeology	48	0	0	0	0	0	0	0	0	0	0	0	5
	G02-0003	Public Broadcasting	1,180	0	0	1,204	121	0	15	0	0	0	0	0	111
	G02-0005	Materials Service and Distribution	5,051	0	0	5,573	558	0	71	0	0	0	0	0	474
	G02-0006	State Building Code	493	0	0	850	85	0	11	0	0	0	0	0	46
	G02-0007	Public Info Policy Analysis - PIPA	1	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0008	Tornado Assistance	6,425	0	0	3,921	393	0	50	0	0	0	0	0	603
	G02-0009	Building Construction	11	0	0	0	0	0	0	0	0	0	0	0	1
	G02-0010	Oil Overcharge (Stripper Wells)	687	0	0	2,765	277	0	35	0	0	0	0	0	64
	G02-0011	Administration Cost Allocation	847	0	0	659	66	0	8	0	0	0	0	0	80
	G02-0012	STAR	1,536	0	0	894	89	0	11	0	0	0	0	0	144
	G02-0013	Volunteer Services	8,763	0	0	2,007	201	0	26	0	0	0	0	0	823
	G02-0014	Capital Group Parking	28,011	0	0	2,938	294	0	38	0	0	0	0	0	2,630
	G02-0015	Travel Management	1,176	0	0	563	56	0	7	0	0	0	0	0	110
	G02-0016	Development Disabilities	2,826	0	0	1,113	111	0	14	0	0	0	0	0	265
	G02-0017	Risk Management	145	0	0	0	0	0	0	0	2,173	0	0	0	14
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	29,631	0	0	27,528	2,756	0	353	0	0	0	0	0	2,782
	G02-0021a	Plant Management (Leases)	1,448	0	0	403	40	0	5	0	0	0	0	0	136
	G02-0021b	Plant Management (Repairs)	1,972	0											

**Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 2000  
(Actual)**

Schedule No.	DP#	Name	Acctg Trns 10.8	Acctg Trns 10.9	Net Admin. Cost 11.2	FTE's 11.3	FTE's 11.4	Net Admin. Cost 12.2	FTE's 12.3	Net Admin. Cost 13.2	Average Audit Hours 13.3	Actual Audit Hours 13.4	Federal Receipts 13.5	Net Admin. Cost 14.2	Acctg Trns & Warrants 14.3
		<b>MAPS</b>													
		<b>Operations</b>													
		<b>Special Billing</b>													
		<b>Y2000</b>													
		<b>Accounting</b>													
		<b>DEPARTMENT OF EMPLOYEE RELATIONS</b>													
		<b>Personnel Administration</b>													
		<b>Employee Assistance</b>													
		<b>MEDIATION SERVICES</b>													
		<b>State Agencies</b>													
		<b>LEGISLATIVE AUDITOR</b>													
		<b>Financial Audits</b>													
		<b>Program Audits</b>													
		<b>Single Audits</b>													
		<b>TREASURY R'S OFFICE</b>													
		<b>Treasury</b>													
	B9D	Amateur Sports Commission	580	0	0	1,409	141	0	18	0	7,363	0	0	0	54
	B9U	MN Technology Institute	8,362	0	0	0	0	0	0	0	6,458	0	0	0	785
	B9V	Agriculture Utilization Research Institute - C	16	0	0	0	0	0	0	0	10,562	0	0	0	1
	E25	Center for Arts Education	8,571	0	0	10,166	1,018	0	130	0	3,501	0	0	0	805
	E26	MN State Colleges & Universities	465,539	0	0	1,834,162	183,618	0	23,496	0	520,192	70,640	211,106	0	43,710
	E37	Children, Families & Learning Department	60,922	0	0	72,899	7,298	0	934	0	63,010	3,822	82,664	0	6,137
	E40	Historical Society	523	0	0	0	0	0	0	0	7,967	0	0	0	49
	E44	Faribault Academies	8,652	0	0	23,058	2,308	0	295	0	6,518	0	0	0	812
	E48	Labor Interpretive Center	58	0	0	0	0	0	0	0	1,147	0	0	0	5
	E50	MN State Arts Board	2,209	0	0	2,608	261	0	33	0	9,777	0	0	0	207
	E60	Higher Education Services Office	12,799	0	0	9,756	977	0	125	0	2,354	0	0	0	1,271
	E77	Zoological Garden	21,973	0	0	27,485	2,752	0	352	0	15,451	0	0	0	2,063
	E81	University of Minnesota - Grant Agency	474	0	0	0	0	0	0	0	12,614	0	0	0	44
	E91	Academy of Science	8	0	0	0	0	0	0	0	0	0	0	0	1
	E95	Humanities Commission - Grant Agency	6	0	0	0	0	0	0	0	0	0	0	0	1
	E97	Science Museum of Minnesota - Grant Age	3	0	0	0	0	0	0	0	0	0	0	0	0
	E9W	Higher Ed Facilities Authority	24	0	0	336	34	0	4	0	0	0	0	0	2
	G03	Lottery	903	0	0	27,567	2,760	0	353	0	11,648	0	0	0	85
	G05	Racing Commission	3,003	0	0	801	80	0	10	0	10,924	0	0	0	282
	G06	Attorney General	14,329	0	0	60,249	6,031	0	772	0	28,004	0	0	0	1,499
	G09	Gambling Control Board	1,664	0	0	4,773	478	0	61	0	6,880	0	0	0	156
	G16	Adm Cap Projects	470	0	0	0	0	0	0	0	0	0	0	0	44
	G17	Human Rights Department	2,418	0	0	8,225	823	0	105	0	8,993	0	0	0	227
	G19	Indian Affairs Council	1,081	0	0	952	95	0	12	0	10,381	0	0	0	102
	G24	Department of Employee Relations (all but	24,015	0	0	13,023	1,304	0	167	0	21,607	38,225	0	0	2,677
	G30	Strategic & Long Range Planning Office	7,803	0	0	11,243	1,126	0	144	0	5,794	0	0	0	733
	G39	Governor's Office	5,132	0	0	7,209	722	0	92	0	16,899	0	0	0	482
	G45	Mediation Services (Non Allocable)	789	0	0	424	42	6,366	5	0	0	0	0	0	74
	G53	Secretary of State	5,433	0	0	10,339	1,035	0	132	0	18,891	0	0	0	1,009
	G59	Government Innovation and Cooperation B	154	0	0	262	26	0	3	0	2,052	0	0	0	14
	G61	State Auditor (all but 100 fund)	4,739	0	0	18,602	1,862	0	238	0	15,994	0	0	0	445
	G62	MN State Retirement System (MSRS)	2,913	0	0	6,249	626	0	80	0	56,431	0	0	0	1,580
	G63	Public Employees Retirement Association (	4,934	0	0	11,339	1,135	0	145	0	46,171	0	0	0	4,120
	G64	State Treasurer's Office	1,108	0	0	0	0	0	0	0	0	0	0	0	104
	G67	Revenue Department	36,667	0	0	158,357	15,853	0	2,029	0	159,033	0	0	0	3,443
	G69	Teachers Retirement Association (TRA)	2,853	0	0	11,094	1,111	0	142	0	35,850	0	0	0	2,580
	G92	Ombudsperson for Families	524	0	0	706	71	0	9	0	3,018	0	0	0	49
	G93	Military Order of the Purple Heart - Grant A	2	0	0	0	0	0	0	0	0	0	0	0	0
	G96	Uniform Laws Commission - Grant Agency	15	0	0	0	0	0	0	0	0	0	0	0	1
	G98	Veterans of Foreign Wars - Grant Agency	3	0	0	0	0	0	0	0	0	0	0	0	0
	G99	Disabled American Veterans - Grant Agenc	2	0	0	0	0	0	0	0	0	0	0	0	0
	G9J	Campaign Finance and Public Disclosure B	941	0	0	1,144	115	0	15	0	6,458	0	0	0	88
	G9K	Administrative Hearings	3,661	0	0	13,368	1,338	0	171	0	3,440	0	0	0	344
	G9L	Black Minnesotans Council	682	0	0	564	57	0	7	0	7,363	0	0	0	64
	G9M	Chicano-Latino People Affairs Council	799	0	0	519	52	0	7	0	11,105	0	0	0	75
	G9N	Asian Pacific Minnesotans Council	823	0	0	650	65	0	8	0	12,976	0	0	0	77
	G9X	Capitol Area Architectural & Planning Boar	290	0	0	539	54	0	7	0	7,665	0	0	0	27
	G9Y	Disability Council	1,573	0	0	1,301	130	0	17	0	3,923	0	0	0	148
	H12	Health Department	105,287	0	0	166,727	16,691	0	2,136	0	7,242	7,645	37,959	0	9,885
	H55	Human Services -Central Office	125,979	0	0	236,812	23,707	0	3,034	0	169,293	112,993	119,236	0	17,469
	H55(b)	Human Service-Institutions	180,081	0	0	587,923	58,857	0	7,531	0	0	0	0	0	16,908
	H75	Veterans Affairs Department	6,525	0	0	4,612	462	0	59	0	13,821	0	0	0	613
	H76	Veterans Homes Board	50,862	0	0	120,336	12,047	0	1,542	0	37,299	0	0	0	4,775
	H7B	Medical Practices Board	3,908	0	0	2,904	291	0	37	0	181	0	0	0	367
	H7C	Nursing Board	3,414	0	0	3,943	395	0	51	0	2,716	0	0	0	321
	H7D	Pharmacy Board	2,128	0	0	1,961	196	0	25	0	0	0	0	0	200
	H7F	Dentistry Board	1,612	0	0	1,031	103	0	13	0	2,112	0	0	0	151
	H7H	Chiropractors Board	1,202	0	0	656	66	0	8	0	2,173	0	0	0	113
	H7J	Optometry Board	553	0	0	135	14	0	2	0	0	0	0	0	52
	H7K	Nursing Home Administrators Board	1,123	0	0	989	99	0	13	0	1,871	0	0	0	105
	H7L	Social Work Board	2,052	0	0	1,229	123	0	16	0	0	0	0	0	193
	H7M	Marriage & Family Therapy Board	567	0	0	216	22	0	3	0	1,811	0	0	0	53
	H7Q	Podiatric Medicine Board	322	0	0	68	7	0	1	0	1,267	0	0	0	30

**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2000**  
**(Actual)**

Schedule No.	DP#	Name	Acctg Tms	Acctg Tms	Net Admin. Cost	FTE's	FTE's	Net Admin. Cost	FTE's	Net Admin. Cost	Average Audit Hours	Actual Audit Hours	Federal Receipts	Net Admin Cost	Acctg Tms & Warrants
			10.8	10.9	11.2	11.3	11.4	12.2	12.3	13.2	13.3	13.4	13.5	14.2	14.3
		MAPS													
		Operations		Y2000		DEPARTMENT	Personnel	Employee	MEDIATION	State	LEGISLATIVE	Financial	Program		
		Special Billing	Accounting		OF EMPLOYEE	Administration	Assistance	SERVICES	Agencies	AUDITOR	Audits	Audits	Single Audits	TREASURE	Treasury
					RELATIONS									R'S OFFICE	
H7R		Veterinary Medicine Board	572	0	0	238	24	0	3	0	1,509	0	0	0	54
H7S		Emergency Medical Svs Reg Bd	2,338	0	0	1,955	196	0	25	0	3,440	0	0	0	219
H7U		Dietetics & Nutrition Practices Board	375	0	0	102	10	0	1	0	4,285	0	0	0	35
H7V		Psychology Board	1,327	0	0	979	98	0	13	0	5,130	0	0	0	125
H7W		Physical Therapy Board	676	0	0	257	26	0	3	0	0	0	0	0	63
H9G		Ombudsman - Mental Health and Mental R	1,247	0	0	2,498	250	0	32	0	3,802	0	0	0	117
J33		Trial Courts	20,621	0	0	110,637	11,076	0	1,417	0	0	30,580	0	0	1,936
J52		Public Defense Board	9,928	0	0	65,328	6,540	0	837	0	12,433	0	0	0	932
J58		Court of Appeals	812	0	0	11,091	1,110	0	142	0	0	0	0	0	76
J65		Supreme Court	16,030	0	0	30,096	3,013	0	386	0	12,554	0	0	0	1,505
J68		Tax Court of Appeals	469	0	0	758	76	0	10	0	3,199	0	0	0	44
J70		Judicial Standards Board	448	0	0	271	27	0	3	0	2,475	0	0	0	42
LSN		Leg Commission on MN Resources (LCMR)	42	0	0	0	0	0	0	0	11,226	0	0	0	4
P01		Military Affairs Department	30,454	0	0	39,467	3,951	0	506	0	966	0	0	0	2,859
P07		Public Safety Department	352,648	0	0	274,535	27,484	0	3,517	0	50,335	0	30,897	0	33,702
P08		Ombudsman - Corrections	339	0	0	778	78	0	10	0	6,639	0	0	0	32
P0C		Crime Victims Services Center	8,825	0	0	3,938	394	0	50	0	0	0	0	0	829
P0V		Crime Victim Ombudsman	368	0	0	890	89	0	11	0	0	0	0	0	35
P78		Corrections Department	185,750	0	0	493,657	49,420	0	6,324	0	68,442	3,822	0	0	17,440
P7T		Peace Officer Standards & Training Board	1,695	0	0	1,795	180	0	23	0	4,285	0	0	0	159
P94		MN Safety Council - Grant Agency	4	0	0	0	0	0	0	0	0	0	0	0	0
P9E		Sentencing Guidelines Commission	414	0	0	1,085	109	0	14	0	3,923	0	0	0	39
P9Z		Automobile Theft Prevention Board	481	0	0	348	35	0	4	0	5,372	0	0	0	45
R18		Environmental Assistance, Office of	9,121	0	0	9,048	906	0	116	0	15,330	0	0	0	856
R29		Natural Resources Department	308,987	0	0	385,421	38,585	0	4,937	0	32,712	120,256	20,430	0	29,128
R32		Pollution Control Agency	66,429	0	0	108,218	10,834	0	1,386	0	11,890	0	0	0	6,237
R9C		Voyageurs National Park	4	0	0	0	0	0	0	0	2,535	0	0	0	0
R9F		MNIWisc. Boundary Area Commission - Gr	36	0	0	0	0	0	0	0	0	0	0	0	3
R9P		Water & Soil Resources Board	5,372	0	0	8,941	895	0	115	0	8,570	0	0	0	504
T79		Transportation Department	805,659	0	0	736,244	73,705	0	9,431	0	87,996	0	5,990	0	75,729
T9B		Metro Council Transit Commission - Grant /	14	0	0	0	0	0	0	0	0	0	0	0	1
G38		Investment Board	1,331	0	0	3,171	317	0	41	0	144,729	0	0	0	125
G90		Revenue Intergovernmental Payments	13,791	0	0	0	0	0	0	0	0	0	0	0	1,509
G9Q		Finance - Debt Service	1,188	0	0	0	0	0	0	0	0	0	0	0	112
G9R		Finance - Non-Operating	232,288	0	0	0	0	0	0	0	0	0	0	0	21,810
L10		Legislature	538	0	0	0	0	0	0	0	0	614,887	0	0	51
Z99		Other	0	0	0	0	0	0	0	0	446,137	501,244	26,609	0	0
		Total	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	(0)	(0)	0

<i>Federal Receipts</i>	<i>Net Admin. Cost</i>	<i>Net Admin. Cost</i>	<i>Admin. FTE's</i>	<i>Admin. FTE's</i>	<i>Acctg Trns</i>	<i>Net Admin. Cost</i>	<i>1xx-2xx</i>	<i>Leases</i>	<i>1xx-2xx</i>	<i>Net Admin. Cost</i>	<i>Purchase Orders</i>	<i>Charges</i>	<i>Net Admin. Cost</i>
15.2	16	17.2	17.3	17.5	17.6	18.2	18.3	18.4	18.5	19.2	19.3	19.4	20.2

[illegible]

Schedule No.	DP#	Name	Federal Receipts	Net Admin. Cost	Net Admin. Cost	Admin. FTE's	Admin. FTE's	Acctg Tms	Net Admin. Cost	1xx-2xx	Leases	1xx-2xx	Net Admin. Cost	Purchase Orders	Mail Charges	Net Admin. Cost
			15.2	16	17.2	17.3	17.5	17.6	18.2	18.3	18.4	18.5	19.2	19.3	19.4	20.2
					BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Real Estate Management - Leasing	Plant Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail	ADMINISTRATION - INTERTECH
14.2	G64-14.2	TREASURER'S OFFICE														
14.3	G64-14.3	Treasury														
	G64-14.4	Treasurer - Other														
15.2	G61-15.2	STATE AUDITOR	(45,070)													
		<b>Second Stepdown</b>														
16	G02-2.0	DEPARTMENT OF ADMINISTRATION	0	(129,945)												
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES	0	1,516	(25,600)											
17.3	G02-2.3	Commissioner's Office	0	0	8,150	(8,150)										
17.5	G02-2.5	Human Resources	0	0	6,647	0	(6,647)									
17.6	G02-2.6	Financial Management and Reporting	0	0	10,488	0	0	(10,488)								
	G02-2.7	Fiscal Agent - Non allocable	0	0	270	0	0	0								
	G02-2.8	Admin Mgmt - Non allocable	0	0	45	0	0	0								
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT	0	1,115	0	155	126	98	(23,709)							
18.3	G02-3.3	Resource Recovery	0	0	0	0	0	0	12,226	(12,226)						
18.4	G02-3.4	Real Estate Management - Leasing	0	0	0	0	0	0	5,773	0	(5,773)					
18.5	G02-3.5	Plant Management - Energy	0	0	0	0	0	0	5,710	0	0	(5,710)				
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT	0	2,674	0	481	392	119	0	10	30	4	(36,606)			
19.3	G02-4.3	Materials Management	0	0	0	0	0	0	0	0	0	0	31,232	(31,232)		
19.4	G02-4.4	Central Mail	0	0	0	0	0	0	0	0	0	0	5,374	0	(5,374)	
20.2	G02-5.2	ADMINISTRATION - INTERTECH	0	1,404	0	42	34	15	0	5	40	2	0	5	0	(5,064)
20.3	G02-5.3	Telecommunications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20.4	G02-5.4	Disaster Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20.5	G02-5.5	Year 2000 Project - Systems Assurance	0	0	0	0	0	0	0	0	0	0	0	0	0	85
20.6	G02-5.6	Year 2000 Project - Risk Assess	0	0	0	0	0	0	0	0	0	0	0	0	0	299
20.7	G02-5.7	Year 2000 Project - Abatements	0	0	0	0	0	0	0	0	0	0	0	0	0	100
20.8	G02-5.8	Year 2000 Project Office	0	0	0	0	0	0	0	0	0	0	0	0	0	184
	G02-5.9	Year 2000 Project - Network Telecomm (no	0	0	0	0	0	0	0	0	0	0	0	0	0	3,659
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMER)	0	2,052	0	182										

**Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 2000  
(Actual)**

Schedule No.	DP#	Name	State Auditor	Administration	BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Real Estate Management - Leasing	Plant Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail	ADMINISTRATIVE ON-INTERTECH	Use	
																	Federal Receipts	Net Admin. Cost
28.4	L49-13.4	Program Audits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28.5	L49-13.5	Single Audits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	L49-13.6	Audit Comm	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29.2	G64-14.2	TREASURER'S OFFICE	0	0	0	0	0	0	0	7	20	3	0	15	3	0	0	
29.3	G64-14.3	Treasury	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30.2	G61-15.2	STATE AUDITOR	0	0	0	0	0	0	0	0	59	0	0	1	0	0	0	
		Consumer Agencies																
	G02-	Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G02-0001	IISAC Financial Report (Sunsets 1999)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G02-0002	State Archaeology	0	156	0	18	15	22	0	1	0	0	0	9	0	0	0	
	G02-0003	Public Broadcasting	0	302	0	0	0	3	0	1	0	1	0	0	0	0	0	
	G02-0005	Materials Service and Distribution	0	719	0	81	66	66	0	3	0	1	0	6	1	0	0	
	G02-0006	State Building Code	0	3,051	0	375	306	282	0	11	0	5	0	113	12	0	0	
	G02-0007	Public Info Policy Analysis - PIPA	0	502	0	57	47	27	0	2	10	1	0	12	2	0	0	
	G02-0008	Tornado Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G02-0009	Building Construction	11	6,062	0	264	215	358	0	22	10	10	0	83	2	0	0	
	G02-0010	Oil Overcharge (Stripper Wells)	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	
	G02-0011	Administration Cost Allocation	0	1,246	0	186	152	38	0	4	0	2	0	8	0	0	0	
	G02-0012	STAR	4	372	0	44	36	47	0	1	10	1	0	23	6	0	0	
	G02-0013	Volunteer Services	0	613	0	60	49	86	0	2	20	1	0	17	17	0	0	
	G02-0014	Capital Group Parking	0	1,145	0	135	110	489	0	4	0	2	0	34	0	0	0	
	G02-0015	Travel Management	0	3,650	0	198	161	1,562	0	13	0	6	0	73	2	0	0	
	G02-0016	Development Disabilities	12	517	0	38	31	66	0	2	10	1	0	24	1	0	0	
	G02-0017	Risk Management	0	5,890</														

## 2000

Schedule No.	DP#	Name	Federal Receipts	Net Admin. Cost	Net Admin. Cost	Admin. FTE's	Admin. FTE's	Acctg Trns	Net Admin. Cost	1xx-2xx	Leases	1xx-2xx	Net Admin. Cost	Purchase Orders	Mail Charges	Net Admin. Cost
			15.2	16	17.2	17.3	17.5	17.6	18.2	18.3	18.4	18.5	19.2	19.3	19.4	20.2
					BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Real Estate Management - Leasing	Plant Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail	ADMINISTRATIVE ON - INTERTECH
B9D		Amateur Sports Commission	0	0	0	0	0	0	0	2	0	1	0	4	0	0
B9U		MN Technology Institute	0	0	0	0	0	0	0	26	0	12	0	0	0	0
B9V		Agriculture Utilization Research Institute - C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E25		Center for Arts Education	0	0	0	0	0	0	0	19	0	9	0	146	12	0
E26		MN State Colleges & Universities	388	0	0	0	0	0	0	2,715	20	1,268	0	3	132	0
E37		Children, Families & Learning Department	5,522	0	0	0	0	0	0	170	59	79	0	1,125	0	0
E40		Historical Society	0	0	0	0	0	0	0	0	0	0	0	1	0	0
E44		Faribault Academies	(0)	0	0	0	0	0	0	30	20	14	0	55	0	0
E48		Labor Interpretive Center	0	0	0	0	0	0	0	0	0	0	0	1	0	0
E50		MN State Arts Board	9	0	0	0	0	0	0	4	20	2	0	46	0	0
E60		Higher Education Services Office	27	0	0	0	0	0	0	61	99	28	0	192	35	0
E77		Zoological Garden	0	0	0	0	0	0	0	42	10	20	0	299	0	0
E81		University of Minnesota - Grant Agency	0	0	0	0	0	0	0	4	0	2	0	2	0	0
E91		Academy of Science	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E95		Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E97		Science Museum of Minnesota - Grant Age	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E9W		Higher Ed Facilities Authority	0	0	0	0	0	0	0	1	0	0	0	0	0	0
G03		Lottery	0	0	0	0	0	0	0	31	89	14	0	0	0	0
G05		Racing Commission	0	0	0	0	0	0	0	2	0	1	0	11	0	0
G06		Attorney General	20	0	0	0	0	0	0	99	89	46	0	245	72	0
G09		Gambling Control Board	0	0	0	0	0	0	0	6	10	3	0	20	3	0
G16		Adm Cap Projects	0	0	0	0	0	0	0	1	0	0	0	10	0	0
G17		Human Rights Department	0	0	0	0	0	0	0	11	0	5	0	53	17	0
G19		Indian Affairs Council	0	0	0	0	0	0	0	1	30	1	0	4	0	0
G24		Department of Employee Relations (all but	0	0	0	0	0	0	0	1,101	10	514	0	146	80	0
G30		Strategic & Long Range Planning Office	1	0	0	0	0	0	0	18	30	8	0	155	22	0
G39		Governor's Office	0	0	0	0	0	0	0	11	0	5	0	72	6	0
G45		Mediation Services (Non Allocable)	(0)	0												

**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2000**  
**(Actual)**

Schedule No.	DP#	Name	Federal Receipts	Net Admin. Cost	Net Admin. Cost	Admin. FTE's	Admin. FTE's	Acctg Trns	Net Admin. Cost	1xx-2xx	Leases	1xx-2xx	Net Admin. Cost	Purchase Orders	Mail Charges	Net Admin. Cost
			15.2	16	17.2	17.3	17.5	17.6	18.2	18.3	18.4	18.5	19.2	19.3	19.4	20.2
					BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Real Estate Management - Leasing	Plant Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail	ADMINISTRATIVE - INTERTECH
	H7R	Veterinary Medicine Board	0	0	0	0	0	0	0	0	0	0	0	7	0	0
	H7S	Emergency Medical Svs Reg Bd	3	0	0	0	0	0	0	3	0	1	0	29	0	0
	H7U	Dietetics & Nutrition Practices Board	0	0	0	0	0	0	0	0	0	0	0	7	0	0
	H7V	Psychology Board	0	0	0	0	0	0	0	2	0	1	0	15	0	0
	H7W	Physical Therapy Board	0	0	0	0	0	0	0	0	0	0	0	5	1	0
	H9G	Ombudsman - Mental Health and Mental R	0	0	0	0	0	0	0	4	10	2	0	27	3	0
	J33	Trial Courts	0	0	0	0	0	0	0	214	0	100	0	59	1	0
	J52	Public Defense Board	(1)	0	0	0	0	0	0	84	0	39	0	44	0	0
	J58	Court of Appeals	0	0	0	0	0	0	0	18	10	8	0	9	9	0
	J65	Supreme Court	5	0	0	0	0	0	0	65	69	30	0	130	50	0
	J68	Tax Court of Appeals	0	0	0	0	0	0	0	2	10	1	0	7	1	0
	J70	Judicial Standards Board	0	0	0	0	0	0	0	1	0	0	0	8	0	0
	L5N	Leg Commission on MN Resources (LCMR	0	0	0	0	0	0	0	1	0	1	0	0	0	0
	P01	Military Affairs Department	188	0	0	0	0	0	0	68	30	32	0	60	0	0
	P07	Public Safety Department	1,519	0	0	0	0	0	0	427	535	199	0	1,448	1,296	0
	P08	Ombudsman - Corrections	0	0	0	0	0	0	0	1	376	1	0	4	0	0
	P0C	Crime Victims Services Center	75	0	0	0	0	0	0	12	0	6	0	102	11	0
	P0V	Crime Victim Ombudsman	0	0	0	0	0	0	0	1	10	1	0	5	1	0
	P78	Corrections Department	68	0	0	0	0	0	0	735	0	343	0	3,076	28	0
	P7T	Peace Officer Standards & Training Board	0	0	0	0	0	0	0	3	0	1	0	13	7	0
	P94	MN Safety Council - Grant Agency	0	0	0	0	0	0	0	43	0	20	0	0	0	0
	P9E	Sentencing Guidelines Commission	0	0	0	0	0	0	0	2	0	1	0	9	1	0
	P9Z	Automobile Theft Prevention Board	1	0	0	0	0	0	0	0	10	0	0	7	0	0
	R18	Environmental Assistance, Office of	1	0	0	0	0	0	0	15	20	7	0	191	13	0
	R29	Natural Resources Department	1,507	0	0	0	0	0	0	566	307	264	0	831	318	0
	R32	Pollution Control Agency	679	0	0	0	0	0	0	219	119	102	0	959	79	0
	R9C	Voyageurs National Park	0	0	0	0	0	0	0	3	0	2	0	0	0	0
	R9F	MNIWisc. Boundary Area Commission - Gr	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	R9P	Water & Soil Resources Board	13	0	0	0	0	0	0	14	50	7	0	128	13	0
	T79	Transportation Department	1,838	0	0	0	0	0	0	1,244	287	581	0	10,864	157	0
	T9B	Metro Council Transit Commission - Grant /	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G38	Investment Board	0	0	0	0	0	0	0	6	0	3	0	20	2	0
	G90	Revenue Intergovernmental Payments	0	0	0	0	0	0	0	5	0	2	0	0	0	0
	G9Q	Finance - Debt Service	0	0	0	0	0	0	0	157	0	73	0	0	0	0
	G9R	Finance - Non-Operating	49	0	0	0	0	0	0	2	0	1	0	4	0	0
	L10	Legislature	0	0	0	0	0	0	0	154	0	72	0	0	0	0
	Z99	Other	0	0	0	0	0	0	0	0	119	0	0	0	0	0
		Total	0	(0)	0	(0)	(0)	(0)	(0)	0	0	0	0	(0)	(0)	0

**State Fiscal Year**      **2000**  
**(Actual)**

Schedule No.	DP#	Name	Telecommunications	Disaster Recovery	Year 2000 Project - Systems Assurance	Year 2000 Project - Risk Assess	Year 2000 Project - Abatements	Year 2000 Project Office	TECHNOLOGY POLICY BUREAU (FORMERLY OFFICE OF TECHNOLOGY)	Intertech Receipts	IT Expenditures	Project Funding	DEPARTMENT OF FINANCE	FINANCE - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
1.2	G02-2.0	Equipment Use Charge														
2.2	G02-2.2	DEPARTMENT OF ADMINISTRATION														
2.3	G02-2.3	BUREAU OF MANAGEMENT SERVICES														
2.5	G02-2.5	Commissioner's Office														
2.6	G02-2.6	Human Resources														
	G02-2.7	Financial Management and Reporting														
	G02-2.8	Fiscal Agent - Non allocable														
3.2	G02-3.2	Admin Mgmt - Non allocable														
3.3	G02-3.3	BUREAU OF FACILITIES MANAGEMENT														
3.4	G02-3.4	Resource Recovery														
3.5	G02-3.5	Real Estate Management - Leasing														
4.2	G02-4.2	Plant Management - Energy														
4.3	G02-4.3	BUREAU OF OPERATIONS MANAGEMEN														
4.4	G02-4.4	Materials Management														
5.2	G02-5.2	Central Mail														
5.3	G02-5.3	ADMINISTRATION - INTERTECH														
5.4	G02-5.4	Telecommunications														
5.5	G02-5.5	Disaster Recovery														
5.6	G02-5.6	Year 2000 Project - Systems Assurance														
5.7	G02-5.7	Year 2000 Project - Risk Assess														
5.8	G02-5.8	Year 2000 Project - Abatements														
	G02-5.9	Year 2000 Project Office														
6.2	G02-6.2	Year 2000 Project - Network Telecomm (nc														
6.3	G02-6.3	TECHNOLOGY POLICY BUREAU (FORMI														
6.4	G02-6.4	Intertech Receipts														
6.5	G02-6.5	IT Expenditures														
	G02-6.6	Project Funding														
7.2	G10-7.2	Technology Policy Bureau - Non Allocable														
8.2	G10-8.2	DEPARTMENT OF FINANCE														
8.3	G10-8.3	FINANCE - BUDGET DIVISION														
8.4	G10-8.4	Analysis & Control (EBO's)														
	G10-8.5	Budget Operations and Planning														
9.2	G10-9.2	Budget Division - Non Allocable														
9.3	G10-9.3	FINANCE-ACCOUNTING DIVISION														
9.4	G10-9.4	Central Payroll														
9.5	G10-9.5	Accounting Services														
9.6	G10-9.6	Financial Reporting														
	G10-9.7	Financial Reporting - Single Audit														
10.2	G10-10.2	Accounting Services - Non Allocable														
10.3	G10-10.3	FINANCE I.T - MANAGEMENT AND ADMII														
10.4	G10-10.4	Amortized SSP Development 31,820,000 /														
10.5	G10-10.5	MAPS Operations and System Support														
10.6	G10-10.6	SEMA4 Operations and System Support														

Allocation of Ge.	Support Costs
Multiple Rate Method	
State Fiscal Year	2000
(Actual)	

			2000 Project Alloc.	2000 Project Alloc.	IT Exp. - SA	IT Exp.	Net Admin. Cost	Intertech Billings	MAPS IT Exp.	2000-01 Approved Projects	Net Admin. Cost	1xx-2xx Allocable Costs	Acctg Trms	Budget Trms		
			20.3	20.4	20.5	20.6	20.7	20.8	21.2	21.3	21.4	21.5	22.2	23.2	23.3	23.4
			Telecommunicat	Disaster Recovery	Year 2000 Project - Systems Assurance	Year 2000 Project - Risk Assess	Year 2000 Project - Abatements	Year 2000 Project Office	TECHNOLOGY POLICY BUREAU (FORMERLY OFFICE OF TECHNOLOGY)	Intertech Receipts	IT Expenditures	Project Funding	DEPARTMENT OF FINANCE	FINANCE - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
Schedule No.	DP#	Name														
14.2	G64-14.2	TREASURER'S OFFICE														
14.3	G64-14.3	Treasury														
15.2	G64-14.4	Treasurer - Other														
	G61-15.2	STATE AUDITOR														
<b>Second Stepdown</b>																
16	G02-2.0	DEPARTMENT OF ADMINISTRATION														
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES														
17.3	G02-2.3	Commissioner's Office														
17.5	G02-2.5	Human Resources														
17.6	G02-2.6	Financial Management and Reporting														
	G02-2.7	Fiscal Agent - Non allocable														
	G02-2.8	Admin Mgmt - Non allocable														
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT														
18.3	G02-3.3	Resource Recovery														
18.4	G02-3.4	Real Estate Management - Leasing														
18.5	G02-3.5	Plant Management - Energy														
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT														
19.3	G02-4.3	Materials Management														
19.4	G02-4.4	Central Mail														
20.2	G02-5.2	ADMINISTRATION - INTERTECH														
20.3	G02-5.3	Telecommunications	(0)													
20.4	G02-5.4	Disaster Recovery	0	(85)												
20.5	G02-5.5	Year 2000 Project - Systems Assurance	0	0	(737)											
20.6	G02-5.6	Year 2000 Project - Risk Assess	0	0	0	(299)										
20.7	G02-5.7	Year 2000 Project - Abatements	0	0	0	0	(100)									
20.8	G02-5.8	Year 2000 Project Office	0	0	0	0	0	(184)								
	G02-5.9	Year 2000 Project - Network Telecomm (no	0	0	0	0	0	0								
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY	0	0	0	0	0	0	(21,633)							
21.3	G02-6.3	Intertech Receipts	0	0	0	0	0	0	5,904	(5,904)						
21.4	G02-6.4	IT Expenditures	0	0	0	0	0	0	5,904	0	(5,904)					
21.5	G02-6.5	Project Funding	0	0	0	0	0	0	5,904	0	0	(5,904)				

**Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 2000  
(Actual)**

[illegible]

**Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 2000  
(Actual)**

Schedule No.	DP#	Name	Phone Charges	Intertech Billing	2000 Project Alloc.	2000 Project Alloc.	IT Exp. - SA	IT Exp.	Net Admin. Cost	Intertech Billings	MAPS IT Exp.	2000-01 Approved Projects	Net Admin. Cost	1xx-2xx Allocable Costs	Acctg Trms	Budget Trms
			20.3	20.4	20.5	20.6	20.7	20.8	21.2	21.3	21.4	21.5	22.2	23.2	23.3	23.4
			TECHNOLOGY POLICY BUREAU (FORMERLY OFFICE OF TECHNOLOGY)													
			Telecommunications	Disaster Recovery	Year 2000 Project - Systems Assurance	Year 2000 Project - Risk Assess	Year 2000 Project - Abatements	Year 2000 Project Office	Intertech Receipts	IT Expenditures	Project Funding	DEPARTMENT OF FINANCE	FINANCE - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	
	B9D	Amateur Sports Commission	0	0	0	0	2	0	0	1	1	0	0	0	3	4
	B9U	MN Technology Institute	0	0	0	0	0	0	0	4	14	0	0	0	40	27
	B9V	Agriculture Utilization Research Institute - C	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	E25	Center for Arts Education	0	0	0	0	0	0	0	4	2	72	0	0	41	34
	E26	MN State Colleges & Universities	0	10	0	0	0	24	0	721	598	0	0	0	2,219	620
	E37	Children, Families & Learning Department	0	1	14	6	0	3	0	38	31	206	0	0	290	325
	E40	Historical Society	0	0	1	0	0	0	0	15	0	55	0	0	2	6
	E44	Faribault Academies	0	0	4	2	0	0	0	0	5	51	0	0	41	52
	E48	Labor Interpretive Center	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	E50	MN State Arts Board	0	0	0	0	7	0	0	2	2	0	0	0	11	12
	E60	Higher Education Services Office	0	0	0	0	0	3	0	4	7	479	0	0	61	32
	E77	Zoological Garden	0	0	3	1	0	0	0	2	7	0	0	0	105	107
	E81	University of Minnesota - Grant Agency	0	1	0	0	0	0	0	44	0	0	0	0	2	6
	E91	Academy of Science	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	E95	Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	E97	Science Museum of Minnesota - Grant Age	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	E9W	Higher Ed Facilities Authority	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G03	Lottery	0	1	0	0	0	0	0	49	0	0	0	0	4	11
	G05	Racing Commission	0	0	0	0	3	0	0	0	2	0	0	0	14	14
	G06	Attorney General	0	0	0	0	0	1	0	25	32	141	0	0	68	95
	G09	Gambling Control Board	0	0	0	0	0	0	0	2	1	0	0	0	8	7
	G16	Adm Cap Projects	0	0	0	0	0	0	0	0	0	0	0	0	2	1
	G17	Human Rights Department	0	0	0	0	0	0	0	4	3	0	0	0	12	17
	G19	Indian Affairs Council	0	0	0	0	1	0	0	1	1	0	0	0	5	9
	G24	Department of Employee Relations (all but	0	0	0	0	0	0	0	28	0	0	0	0	114	152
	G30	Strategic & Long Range Planning Office	0	0	0	0	0	0	0	5	5	37	0	0	37	85
	G39	Governor's Office	0	0	0	0	0	0	0	5	5	0	0	0	24	12
	G45	Mediation Services (Non Allocable)	0	0	0	0	0	0	0	1	0	0	0	0	4	13
	G53	Secretary of State	0	1	42	17	0	1	0	35	51	0	0	0	26	65
	G59	Government Innovation and Cooperation B	0	0	0	0	0	0	0	0	0	0	0	0	1	2
	G61	State Auditor (all but 100 fund)	0	0	0	0	0	0	0	5	2	0	0	0	23	28
	G62	MN State Retirement System (MSRS)	0	0	0	0	0	0	0	16	11	0	0	0	14	9
	G63	Public Employees Retirement Association (	0	0	0	0	0	0	0	8	8	0	0	0	24	11
	G64	State Treasurer's Office	0	0	0	0	0	0	0	1	2	0	0	0	5	12
	G67	Revenue Department	0	3	29	12	0	12	0	209	431	595	0	0	175	200
	G69	Teachers Retirement Association (TRA)	0	0	0	0	0	0	0	13	105	0	0	0	14	4
	G92	Ombudsperson for Families	0	0	0	0	2	0	0	1	1	0	0	0	2	5
	G93	Military Order of the Purple Heart - Grant A	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G96	Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G98	Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G99	Disabled American Veterans - Grant Agenc	0	0	0	0	0	0	0	0	0	0	0	0	4	21
	G9J	Campaign Finance and Public Disclosure B	0	0	0	0	6	0	0	0	0	30	0	0	0	3
	G9K	Administrative Hearings	0	0	4	2	0	0	0	9	13	0	0	0	17	13
	G9L	Black Minnesotans Council	0	0	0	0	2	0	0	1	0	0	0	0	3	5
	G9M	Chicano-Latino People Affairs Council	0	0	0	0	2	0	0	0	0	0	0	0	4	3
	G9N	Asian Pacific Minnesotans Council	0	0	0	0	2	0	0	1	0	0	0	0	4	6
	G9X	Capitol Area Architectural & Planning Boar	0	0	0	0	0	0	0	0	0	0	0	0	1	3
	G9Y	Disability Council	0	0	0	0	6	0	0	1	1	0	0	0	7	6
	H12	Health Department	0	1	0	0	0	10	0	76	140	294	0	0	502	704
	H55	Human Services -Central Office	0	28	101	41	0	41	0	1,934	1,426	0	0	0	601	567
	H55(b)	Human Service-Institutions	0	0	0	0	0	0	0	0	77	0	0	0	858	833
	H75	Veterans Affairs Department	0	0	0	0	0	0	0	1	1	0	0	0	31	14
	H76	Veterans Homes Board	0	0	0	0	0	0	0	23	19	0	0	0	242	248
	H7B	Medical Practices Board	0	0	1	0	0	0	0	2	4	42	0	0	19	8
	H7C	Nursing Board	0	0	1	0	0	0	0	1	3	30	0	0	16	6
	H7D	Pharmacy Board	0	0	2	1	4	0	0	1	2	0	0	0	10	9
	H7F	Dentistry Board	0	0	1	0	2	0	0	0	4	0	0	0	8	5
	H7H	Chiropractors Board	0	0	2	1	2	0	0	0	0	0	0	0	6	4
	H7J	Optometry Board	0	0	0	0	1	0	0	0	0	0	0	0	3	3
	H7K	Nursing Home Administrators Board	0	0	0	0	4	0	0	0	1	0	0	0	5	9
	H7L	Social Work Board	0	0	2	1	3	0	0	1	5	0	0	0	10	7
	H7M	Marriage & Family Therapy Board	0	0	1	0	0	0	0	0	0	0	0	0	3	3
	H7Q	Podiatric Medicine Board	0	0	0	0	0	0	0	0	0	0	0	0	2	3

**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2000**  
**(Actual)**

			2000 Project Alloc.	2000 Project Alloc.	IT Exp. - SA	IT Exp.	Net Admin. Cost	Intertech Billings	MAPS IT Exp.	2000-01 Approved Projects	Net Admin. Cost	1xx-2xx Allocable Costs	Acctg Trms	Budget Trms		
			20.3	20.4	20.5	20.6	20.7	20.8	21.2	21.3	21.4	21.5	22.2	23.2	23.3	23.4
			TECHNOLOGY POLICY BUREAU (FORMERLY OFFICE OF TECHNOLOGY)													
Schedule No.	DP#	Name	Telecommunications	Disaster Recovery	Year 2000 Project - Systems Assurance	Year 2000 Project - Risk Assess	Year 2000 Project - Abate	Year 2000 Project Office	TECHNOLOGY	Intertech Receipts	IT Expenditures	Project Funding	DEPARTMENT OF FINANCE	FINANCE - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	H7R	Veterinary Medicine Board	0	0	0	0	0	0	0	0	0	0	0	0	3	3
	H7S	Emergency Medical Svs Reg Bd	0	0	0	0	0	0	0	1	2	58	0	0	11	14
	H7U	Dietetics & Nutrition Practices Board	0	0	0	0	1	0	0	0	0	0	0	0	2	2
	H7V	Psychology Board	0	0	2	1	1	0	0	0	0	0	0	0	6	5
	H7W	Physical Therapy Board	0	0	0	0	0	0	0	0	0	0	0	0	3	3
	H9G	Ombudsman - Mental Health and Mental R	0	0	0	0	16	0	0	1	2	0	0	0	6	6
	J33	Trial Courts	0	0	0	0	0	2	0	3	30	0	0	0	98	111
	J52	Public Defense Board	0	0	0	0	0	1	0	24	29	39	0	0	47	66
	J58	Court of Appeals	0	0	0	0	0	0	0	4	6	0	0	0	4	2
	J65	Supreme Court	0	1	0	0	0	2	0	38	87	432	0	0	76	62
	J68	Tax Court of Appeals	0	0	4	2	2	0	0	0	1	0	0	0	2	3
	J70	Judicial Standards Board	0	0	0	0	1	0	0	0	1	0	0	0	2	2
	L5N	Leg Commission on MN Resources (LCMR	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	P01	Military Affairs Department	0	1	0	0	0	1	0	55	39	0	0	0	145	55
	P07	Public Safety Department	0	4	19	8	0	6	0	268	337	1,004	0	0	1,681	596
	P08	Ombudsman - Corrections	0	0	1	0	2	0	0	1	1	0	0	0	2	5
	P0C	Crime Victims Services Center	0	0	0	0	0	0	0	0	7	15	0	0	42	71
	P0V	Crime Victim Obudsman	0	0	0	0	0	0	0	0	1	1	0	0	2	3
	P78	Corrections Department	0	1	0	0	0	4	0	91	231	344	0	0	886	700
	P7T	Peace Officer Standards & Training Board	0	0	0	0	0	0	0	1	1	0	0	0	8	9
	P94	MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	P9E	Sentencing Guidelines Commission	0	0	0	0	2	0	0	1	0	15	0	0	2	4
	P9Z	Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0	0	0	0	2	5
	R18	Environmental Assistance, Office of	0	0	0	0	0	0	0	4	4	0	0	0	43	87
	R29	Natural Resources Department	0	2	99	40	0	8	0	126	165	344	0	0	1,473	2,051
	R32	Pollution Control Agency	0	1	4	2	0	5	0	62	90	122	0	0	317	807
	R9C	Voyageurs National Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	R9F	MNIWisc. Boundary Area Commission - Gr	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	R9P	Water & Soil Resources Board	0	0	4	2	0	0	0	5	5	75	0	0	26	50
	T79	Transportation Department	0	4	47	19	0	18	0	294	495	372	0	0	3,841	845
	T9B	Metro Council Transit Commission - Grant /	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	G38	Investment Board	0	0	0	0	0	0	0	3	16	0	0	0	6	6
	G90	Revenue Intergovernmental Payments	0	0	0	0	0	0	0	0	0	0	0	0	66	60
	G9Q	Finance - Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	6	123
	G9R	Finance - Non-Operating	0	0	0	0	0	0	0	0	0	0	0	0	1,107	51
	L10	Legislature	0	0	0	0	0	0	0	0	0	0	0	0	3	12
	Z99	Other	0	11	1	1	0	0	0	755	0	0	0	0	0	0
		Total	0	0	0	(0)	(0)	(0)	(0)	0	0	0	(0)	0	(0)	(0)

Allocation of General Support Costs	
Multiple Rate Method	
State Fiscal Year	2000
(Actual)	

			Net Admin. Cost	FTE's	Acctg Trms	Acctg Trms	Fed. Receipts	Net Admin. Cost	Acctg Trms	Acctg Trms	FTE's	Budget Trms.	FTE's	Acctg Trms	Acctg Trms
			24.2	24.3	24.4	24.5.	24.6	25.2	25.3	25.4	25.5	25.6	25.7	25.8	25.9
								FINANCE I.T. - MANAGEMENT AND ADMINISTRATIO N	Amoritized SSP Development Costs	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Y2000 Accounting
Schedule No.	DP#	Name	FINANCE- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit								
		<b>First Stepdown</b>													
1.2	1.2	Equipment Use Charge													
	G02-2.0	DEPARTMENT OF ADMINISTRATION													
2.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES													
2.3	G02-2.3	Commissioner's Office													
2.5	G02-2.5	Human Resources													
2.6	G02-2.6	Financial Management and Reporting													
	G02-2.7	Fiscal Agent - Non allocable													
	G02-2.8	Admin Mgmt - Non allocable													
3.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT													
3.3	G02-3.3	Resource Recovery													
3.4	G02-3.4	Real Estate Management - Leasing													
3.5	G02-3.5	Plant Management - Energy													
4.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMEN													
4.3	G02-4.3	Materials Management													
4.4	G02-4.4	Central Mall													
5.2	G02-5.2	ADMINISTRATION - INTERTECH													
5.3	G02-5.3	Telecommunications													
5.4	G02-5.4	Disaster Recovery													
5.5	G02-5.5	Year 2000 Project - Systems Assurance													
5.6	G02-5.6	Year 2000 Project - Risk Assess													
5.7	G02-5.7	Year 2000 Project - Abatelements													
5.8	G02-5.8	Year 2000 Project Office													
	G02-5.9	Year 2000 Project - Network Telecomm (nc													
6.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMI													
6.3	G02-6.3	Intertech Receipts													
6.4	G02-6.4	IT Expenditures													
6.5	G02-6.5	Project Funding													
	G02-6.6	Technology Policy Bureau - Non Allocable													
7.2	G10-7.2	DEPARTMENT OF FINANCE													
8.2	G10-8.2	FINANCE - BUDGET DIVISION													
8.3	G10-8.3	Analysis & Control (EBO's)													
8.4	G10-8.4	Budget Operations and Planning													
	G10-8.5	Budget Division - Non Allocable													
9.2	G10-9.2	FINANCE-ACCOUNTING DIVISION													
9.3	G10-9.3	Central Payroll													
9.4	G10-9.4	Accounting Services													
9.5	G10-9.5	Financial Reporting													
9.6	G10-9.6	Financial Reporting - Single Audit													
	G10-9.7	Accounting Services - Non Allocable													
10.2	G10-10.2	FINANCE I.T. - MANAGEMENT AND ADM													
10.3	G10-10.3	Amoritized SSP Development 31,820,000 /													
10.4	G10-10.4	MAPS Operations and System Support													
10.5	G10-10.5	SEMA4 Operations and System Support													
10.6	G10-10.6	Budget Service - Computer Operations													
10.7	G10-10.7	SEMA4 Operations Special Billing													
10.8	G10-10.8	MAPS Operations Special Billing													
10.9	G10-10.9	Y2000 Accounting													
	G10-10.92	Non-allocable													
	G10-10.93	FINANCE - OTHER - Non-Allocable													
	G10-10.94	Finance - Non Allocable													
11.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATIO													
11.3	G24-11.3	Personnel Administration													
11.4	G24-11.4	Employee Assistance													
	G24-11.5	Employee Relations - Non Allocable													
12.2	G45-12.2	MEDIATION SERVICES													
12.3	G45-12.3	State Agencies													
	G45-12.4	Mediation/Representation - General													
13.2	L49-13.2	LEGISLATIVE AUDITOR													
13.3	L49-13.3	Financial Audits													
13.4	L49-13.4	Program Audits													
13.5	L49-13.5	Single Audits													
	L49-13.6	Audit Comm													

**State Fiscal Year**      **2000**  
**(Actual)**

Schedule No.	DP#	Name	Net Admin. Cost 24.2	FTE's 24.3	Acctg Trns 24.4	Acctg Trns 24.5	Fed. Receipts 24.6	Net Admin. Cost 25.2	Acctg Trns 25.3	Acctg Trns 25.4	FTE's 25.5	Budget Trns. 25.6	FTE's 25.7	Acctg Trns 25.8	Acctg Trns 25.9
			FINANCE- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	FINANCE I.T - MANAGEMENT AND ADMINISTRATIO N	Amortized SSP Development Costs	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Y2000 Accounting
14.2	G64-14.2	TREASURER'S OFFICE													
14.3	G64-14.3	Treasury													
	G64-14.4	Treasurer - Other													
15.2	G61-15.2	STATE AUDITOR													
		<b>Second Stepdown</b>													
16	G02-2.0	DEPARTMENT OF ADMINISTRATION													
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES													
17.3	G02-2.3	Commissioner's Office													
17.5	G02-2.5	Human Resources													
17.6	G02-2.6	Financial Management and Reporting													
	G02-2.7	Fiscal Agent - Non allocable													
	G02-2.8	Admin Mgmt - Non allocable													
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT													
18.3	G02-3.3	Resource Recovery													
18.4	G02-3.4.	Real Estate Management - Leasing													
18.5	G02-3.5	Plant Management - Energy													
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMEN													
19.3	G02-4.3	Materials Management													
19.4	G02-4.4	Central Mail													
20.2	G02-5.2	ADMINISTRATION - INTERTECH													
20.3	G02-5.3	Telecommunications													
20.4	G02-5.4	Disaster Recovery													
20.5	G02-5.5	Year 2000 Project - Systems Assurance													
20.6	G02-5.6	Year 2000 Project - Risk Assess													
20.7	G02-5.7	Year 2000 Project - Abatements													
20.8	G02-5.8	Year 2000 Project Office													
	G02-5.9	Year 2000 Project - Network Telecomm (no													
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORME													
21.3	G02-6.3	Intertech Receipts													
21.4	G02-6.4	IT Expenditures													
21.5	G02-6.5	Project Funding													
	G02-6.6	Technology Policy Bureau - Non Allocable													
22	G10-7.2	DEPARTMENT OF FINANCE													
23.2	G10-8.2	FINANCE - BUDGET DIVISION													
23.3	G10-8.3	Analysis & Control (EBO's)				</									

**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2000**  
**(Actual)**

Schedule No.	DP#	Name	FINANCE- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	FINANCE I.T. - MANAGEMENT AND ADMINISTRATIVE	Amortized SSP Development Costs	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Y2000 Accounting
28.4	L49-13.4	Program Audits	0	0	0	0	0	0	0	0	0	0	0	0	0
28.5	L49-13.5	Single Audits	0	0	0	0	0	0	0	0	0	0	0	0	0
	L49-13.6	Audit Comm	0	0	0	0	0	0	0	0	0	0	0	0	0
29.2	G64-14.2	TREASURER'S OFFICE	0	7	16	11	0	0	0	41	16	11	0	0	0
29.3	G64-14.3	Treasury	0	0	0	0	0	0	0	0	0	0	0	0	0
	G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
30.2	G61-15.2	STATE AUDITOR	0	0	1	0	0	0	0	2	1	1	0	0	0
		Consumer Agencies													
	G02-	Administration	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0001	IISAC Financial Report (Sunssets 1999)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0002	State Archaeology	0	1	3	2	0	0	0	7	2	2	0	0	0
	G02-0003	Public Broadcasting	0	0	0	0	0	0	0	1	0	1	0	0	0
	G02-0005	Materials Service and Distribution	0	5	9	6	0	0	0	22	11	4	0	0	0
	G02-0006	State Building Code	0	23	38	25	0	0	0	94	51	3	0	0	0
	G02-0007	Public Info Policy Analysis - PIPA	0	4	4	2	0	0	0	9	8	2	0	0	0
	G02-0008	Tomado Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0009	Building Construction	0	16	48	32	0	0	0	120	36	12	0	0	0
	G02-0010	Oil Overcharge (Stripper Wells)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0011	Administration Cost Allocation	0	12	5	3	0	0	0	13	25	6	0	0	0
	G02-0012	STAR	0	3	6	4	0	0	0	16	6	2	0	0	0
	G02-0013	Volunteer Services	0	4	11	8	0	0	0	29	8	8	0	0	0
	G02-0014	Capital Group Parking	0	8	65	43	0	0	0	163	18	2	0	0	0
	G02-0015	Travel Management	0	12	209	138	0	0	0	522	27	5	0	0	0
	G02-0016	Development Disabilities	0	2	9	6	0	0	0	22	5	3	0	0	0
	G02-0017	Risk Management	0	5	21	14	0	0	0	53	10	3	0	0	0
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	1	1	0	0	0	3	0	4	0	0	0
	G02-0021a	Plant Management (Leases)	0	115	221	146	0	0	0	553	250	16	0	0	0
	G02-0021b	Plant Management (Repairs)	0	2	11	7	0	0	0	27	4	1	0	0	0
	G02-0021c	Plant Management (Materials Transfer)	0	8	15	10	0	0	0	37	17	5	0	0	0
	G02-0021d	Plant Management (Energy)	0	0	1	0	0	0	0	1	0	1	0	0	0
	G02-0021e	Plant Management (Parking Surcharge)	0	0	11	7	0	0	0	28	1	3	0	0	0
	G02-0021f	Plant Management (Facilities Repair & Rep	0	0	0	0	0	0	0	0	0	1	0	0	0
	G02-0024	RE.COMM	0	8	30	20	0	0	0	76	17	9	0	0	0
	G02-0025	Docu.Comm	0	10	17	11	0	0	0	43	21	4	0	0	0
	G02-0026	Management Analysis	0	14	13	9	0	0	0	33	30	4	0	0	0
	G02-0027	Print.Comm	0	25	63	42	0	0	0	158	54	4	0	0	0
	G02-0028	Central Stores	0	7	139	91	0	0	0	346	16	2	0	0	0
	G02-0029	Cooperative Purchasing	0	7	7	4	0	0	0	17	15	3	0	0	0
	G02-0030	InterTechnologies Group	0	156	312	206	0	0	0	779	341	62	0	0	0
	G02-0030a	InterTechnologies Group 911	0	2	38	25	0	0	0	94	4	11	0	0	0
	G02-0031	MAIL.COMM	0	4	48	32	0	0	0	121	10	6	0	0	0
	G02-0032	LCMR 130 Fund (Grants Completed)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0033	Office of Technology	0	0	1	0	0	0	0	1	0	2	0	0	0
	G02-0034	Other Non-allocable	0	0	0	0	0	0	0	1	0	4	0	0	0
	B04	Agriculture Department	0	266	342	226	0	0	0	855	579	468	0	0	0
	B11	Barber Examiners Board	0	1	2	1	0	0	0	5	2	1	0	0	0
	B13	Commerce Department	0	167	207	137	0	0	0	518	365	60	0	0	0
	B14	Animal Health Board	0	19	49	32	0	0	0	123	42	40	0	0	0
	B21	Economic Security	0	1,007	1,225	808	7	0	0	3,060	2,196	49	0	0	0
	B22	Trade & Economic Development Departme	0	122	198	131	2	0	0	495	266	222	0	0	0
	B34	Housing Finance Agency	0	94	162	107	0	0	0	404	205	77	0	0	0
	B41	Workers' Compensation Court of Appeals	0	8	3	2	0	0	0	8	18	1	0	0	0
	B42	Labor & Industry Department	0	214	195	129	1	0	0	488	467	48	0	0	0
	B43	Iron Range Resources & Rehab. Board (IRI	0	73	191	126	0	0	0	476	159	38	0	0	0
	B7A	Electricity Board	0	14	44	29	0	0	0	110	31	4	0	0	0
	B7E	Architecture, Engineering, Land Surveying	0	4	20	13	0	0	0	50	10	3	0	0	0
	B7G	Boxing Board	0	1	1	1	0	0	0	3	1	1	0	0	0
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
	B7P	Accountancy Board	0	3	13	8	0	0	0	32	6	2	0	0	0
	B7S	Private Detective & Protective Agent Servic	0	1	3	2	0	0	0	7	2	2	0	0	0
	B80	Public Service Department	0	32	27	18	0	0	0	68	71	36	0	0	0
	B82	Public Utilities Commission	0	26	16	11	0	0	0	40	56	9	0	0	0
	B9A	World Trade Center Corp.	0	0	0	0	0	0	0	0	2	0	0	0	0

**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2000**  
**(Actual)**

Schedule No.	DP#	Name	Net Admin. Cost	FTE's	Acctg Trms	Acctg Trms	Fed. Receipts	Net Admin. Cost	Acctg Trms	Acctg Trms	FTE's	Budget Trms.	FTE's	Acctg Trms	Acctg Trms
			24.2	24.3	24.4	24.5	24.6	25.2	25.3	25.4	25.5	25.6	25.7	25.8	25.9
			FINANCE- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	FINANCE I.T.- MANAGEMENT AND ADMINISTRATIO N	Amortized SSP Development Costs	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Y2000 Accounting
	B9D	Amateur Sports Commission	0	6	4	3	0	0	0	11	13	3	0	0	0
	B9U	MN Technology Institute	0	0	62	41	0	0	0	156	0	22	0	0	0
	B9V	Agriculture Utilization Research Institute - C	0	0	0	0	0	0	0	0	0	1	0	0	0
	E25	Center for Arts Education	0	42	64	42	0	0	0	160	92	28	0	0	0
	E26	MN State Colleges & Universities	0	7,652	3,478	2,294	1	0	0	8,683	16,677	498	0	0	0
	E37	Children, Families & Learning Department	0	304	455	300	19	0	0	1,136	663	261	0	0	0
	E40	Historical Society	0	0	4	3	0	0	0	10	0	5	0	0	0
	E44	Fanibault Academies	0	96	65	43	(0)	0	0	161	210	42	0	0	0
	E48	Labor Interpretive Center	0	0	0	0	0	0	0	1	0	1	0	0	0
	E50	MN State Arts Board	0	11	17	11	0	0	0	41	24	9	0	0	0
	E80	Higher Education Services Office	0	41	96	63	0	0	0	239	89	26	0	0	0
	E77	Zoological Garden	0	115	164	108	0	0	0	410	250	86	0	0	0
	E81	University of Minnesota - Grant Agency	0	0	4	2	0	0	0	9	0	5	0	0	0
	E91	Academy of Science	0	0	0	0	0	0	0	0	0	0	0	0	0
	E95	Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
	E97	Science Museum of Minnesota - Grant Age	0	0	0	0	0	0	0	0	0	0	0	0	0
	E9W	Higher Ed Facilities Authority	0	1	0	0	0	0	0	0	3	0	0	0	0
	G03	Lottery	0	115	7	4	0	0	0	17	251	9	0	0	0
	G05	Racing Commission	0	3	22	15	0	0	0	56	7	12	0	0	0
	G06	Attorney General	0	251	107	71	0	0	0	267	548	76	0	0	0
	G09	Gambling Control Board	0	20	12	8	0	0	0	31	43	6	0	0	0
	G16	Adm Cap Projects	0	0	4	2	0	0	0	9	0	1	0	0	0
	G17	Human Rights Department	0	34	18	12	0	0	0	45	75	14	0	0	0
	G19	Indian Affairs Council	0	4	8	5	0	0	0	20	9	7	0	0	0
	G24	Department of Employee Relations (all but	0	54	179	118	0	0	0	448	118	122	0	0	0
	G30	Strategic & Long Range Planning Office	0	47	58	38	0	0	0	146	102	68	0	0	0
	G39	Governor's Office	0	30	38	25	0	0	0	96	66	10	0	0	0
	G45	Mediation Services (Non Allocable)	0	2	6	4	(0)	0	0	15	4	10	0	0	0
	G53	Secretary of State	0	43	41	27	0	0	0	101	94	52	0	0	0
	G59	Government Innovation and Cooperation B	0	1	1	1	0	0	0	3	2	2	0	0	0
	G61	State Auditor (all but 100 fund)	0	78	35	23	0	0	0	88	169	22	0	0	0
	G62	MN State Retirement System (MSRS)	0	26	22	14	0	0	0	54	57	7	0	0	0
	G63	Public Employees Retirement Association (	0	47	37	24	0	0	0	92	103	9	0	0	0
	G64	State Treasurer's Office	0	0	8	5	0	0	0	21	0	10	0	0	0
	G67	Revenue Department	0	661	274	181	0	0	0	684	1,440	160	0	0	0
	G89	Teachers Retirement Association (TRA)	0	46	21	14	0	0	0	53	101	3	0	0	0
	G92	Ombudsperson for Families	0	3	4	3	0	0	0	10	6	4	0	0	0
	G93	Military Order of the Purple Heart - Grant A	0	0	0	0	0	0	0	0	0	0	0	0	0
	G96	Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
	G98	Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
	G99	Disabled American Veterans - Grant Agenc	0	0	0	0	0	0	0	0	0	0	0	0	0
	G9J	Campaign Finance and Public Disclosure B	0	5	7	5	0	0	0	18	10	17	0	0	0
	G9K	Administrative Hearings	0	56	27	18	0	0	0	68	122	10	0	0	0
	G9L	Black Minnesotans Council	0	2	5	3	0	0	0	13	5	4	0	0	0
	G9M	Chicano-Latino People Affairs Council	0	2	6	4	0	0	0	15	5	3	0	0	0
	G9N	Asian Pacific Minnesotans Council	0	3	6	4	0	0	0	15	6	4	0	0	0
	G9X	Capitol Area Architectural & Planning Boar	0	2	2	1	0	0	0	5	5	2	0	0	0
	G9Y	Disability Council	0	5	12	8	0	0	0	29	12	5	0	0	0
	H12	Health Department	0	696	787	519	5	0	0	1,964	1,516	566	0	0	0
	H55	Human Services -Central Office	0	988	941	621	101	0	0	2,350	2,153	456	0	0	0
	H55(b)	Human Service-Institutions	0	2,453	1,345	887	0	0	0	3,359	5,346	669	0	0	0
	H75	Veterans Affairs Department	0	19	49	32	0	0	0	122	42	11	0	0	0
	H76	Veterans Homes Board	0	502	380	251	0	0	0	949	1,094	199	0	0	0
	H7B	Medical Practices Board	0	12	29	19	0	0	0	73	26	7	0	0	0
	H7C	Nursing Board	0	16	26	17	0	0	0	64	36	5	0	0	0
	H7D	Pharmacy Board	0	8	16	10	0	0	0	40	18	7	0	0	0
	H7F	Dentistry Board	0	4	12	8	0	0	0	30	9	4	0	0	0
	H7H	Chiropractors Board	0	3	9	6	0	0	0	22	6	3	0	0	0
	H7J	Optometry Board	0	1	4	3	0	0	0	10	1	2	0	0	0
	H7K	Nursing Home Administrators Board	0	4	8	6	0	0	0	21	9	7	0	0	0
	H7L	Social Work Board	0	5	15	10	0	0	0	38	11	6	0	0	0
	H7M	Marriage & Family Therapy Board	0	1	4	3	0	0	0	11	2	3	0	0	0
	H7Q	Podiatric Medicine Board	0	0	2	2	0	0	0	6	1	3	0	0	0

**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2000**  
**(Actual)**

Schedule No.	DP#	Name	Net Admin. Cost	FTE's	Acctg Tms	Acctg Tms	Fed. Receipts	Net Admin. Cost	Acctg Tms	Acctg Tms	FTE's	Budget Tms.	FTE's	Acctg Tms	Acctg Tms
			24.2	24.3	24.4	24.5	24.6	25.2	25.3	25.4	25.5	25.6	25.7	25.8	25.9
			FINANCE- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	FINANCE I.T - MANAGEMENT AND ADMINISTRATIO N	Amortized SSP Development Costs	MAPS Operations and System Support	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Y2000 Accounting
	H7R	Veterinary Medicine Board	0	1	4	3	0	0	0	11	2	3	0	0	0
	H7S	Emergency Medical Svs Reg Bd	0	8	17	12	0	0	0	44	18	11	0	0	0
	H7U	Dietetics & Nutrition Practices Board	0	0	3	2	0	0	0	7	1	2	0	0	0
	H7V	Psychology Board	0	4	10	7	0	0	0	25	9	4	0	0	0
	H7W	Physical Therapy Board	0	1	5	3	0	0	0	13	2	2	0	0	0
	H9G	Ombudsman - Mental Health and Mental R	0	10	9	6	0	0	0	23	23	5	0	0	0
	J33	Trial Courts	0	462	154	102	0	0	0	385	1,006	89	0	0	0
	J52	Public Defense Board	0	273	74	49	(0)	0	0	185	594	53	0	0	0
	J58	Court of Appeals	0	46	6	4	0	0	0	15	101	2	0	0	0
	J65	Supreme Court	0	126	120	79	0	0	0	299	274	50	0	0	0
	J68	Tax Court of Appeals	0	3	4	2	0	0	0	9	7	3	0	0	0
	J70	Judicial Standards Board	0	1	3	2	0	0	0	8	2	2	0	0	0
	L5N	Leg Commission on MN Resources (LCMR	0	0	0	0	0	0	0	1	0	1	0	0	0
	P01	Military Affairs Department	0	165	227	150	1	0	0	568	359	44	0	0	0
	P07	Public Safety Department	0	1,145	2,634	1,738	5	0	0	6,578	2,496	479	0	0	0
	P08	Ombudsman - Corrections	0	3	3	2	0	0	0	6	7	4	0	0	0
	P0C	Crime Victims Services Center	0	16	66	43	0	0	0	165	36	57	0	0	0
	P0V	Crime Victim Obudsman	0	4	3	2	0	0	0	7	8	3	0	0	0
	P78	Corrections Department	0	2,060	1,388	915	0	0	0	3,465	4,488	563	0	0	0
	P7T	Peace Officer Standards & Training Board	0	7	13	8	0	0	0	32	16	7	0	0	0
	P94	MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
	P9E	Sentencing Guidelines Commission	0	5	3	2	0	0	0	8	10	3	0	0	0
	P9Z	Automobile Theft Prevention Board	0	1	4	2	0	0	0	9	3	4	0	0	0
	R18	Environmental Assistance, Office of	0	38	68	45	0	0	0	170	82	70	0	0	0
	R29	Natural Resources Department	0	1,608	2,308	1,523	5	0	0	5,763	3,504	1,648	0	0	0
	R32	Pollution Control Agency	0	451	496	327	2	0	0	1,239	984	648	0	0	0
	R9C	Voyageurs National Park	0	0	0	0	0	0	0	0	0	0	0	0	0
	R9F	MNIWisc. Boundary Area Commission - Gr	0	0	0	0	0	0	0	1	0	0	0	0	0
	R9P	Water & Soil Resources Board	0	37	40	26	0	0	0	100	81	40	0	0	0
	T79	Transportation Department	0	3,072	6,018	3,970	6	0	0	15,027	6,694	679	0	0	0
	T9B	Metro Council Transit Commission - Grant /	0	0	0	0	0	0	0	0	0	1	0	0	0
	G38	Investment Board	0	13	10	7	0	0	0	25	29	5	0	0	0
	G90	Revenue Intergovernmental Payments	0	0	103	68	0	0	0	257	0	48	0	0	0
	G9Q	Finance - Debt Service	0	0	9	6	0	0	0	22	0	99	0	0	0
	G9R	Finance - Non-Operating	0	0	1,735	1,145	0	0	0	4,333	0	41	0	0	0
	L10	Legislature	0	0	4	3	0	0	0	10	0	10	0	0	0
	Z99	Other	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	(0)	0	0	(0)

**Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 2000  
(Actual)**

			Net Admin. Cost	FTE's	FTE's	Net Admin. Cost	FTE's	Net Admin. Cost	Average Audit Hours	Actual Audit Hours	Federal Receipts	Net Admin. Cost	Acctg. Trns. & Warrants	Federal Receipts	
			26.2	26.3	26.4	27.2	27.3	28.2	28.3	28.4	28.5	29.2	29.3	30.2	
			DEPARTM ENT OF EMPLOYEE E	Personnel											
Schedule No.	DP#	Name	RELATION S	Administratio n	Employee Assistance	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	TREASURER'S OFFICE	Treasury	State Auditor	Total
		<u>First Stepdown</u>													
1.2	1.2	Equipment Use Charge													0
	G02-2.0	DEPARTMENT OF ADMINISTRATION													0
2.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES													0
2.3	G02-2.3	Commissioner's Office													0
2.5	G02-2.5	Human Resources													0
2.6	G02-2.6	Financial Management and Reporting													0
	G02-2.7	Fiscal Agent - Non allocable													224
	G02-2.8	Admin Mgmt - Non allocable													37
3.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT													0
3.3	G02-3.3	Resource Recovery													0
3.4	G02-3.4	Real Estate Management - Leasing													0
3.5	G02-3.5	Plant Management - Energy													0
4.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT													0
4.3	G02-4.3	Materials Management													0
4.4	G02-4.4	Central Mail													0
5.2	G02-5.2	ADMINISTRATION - INTERTECH													0
5.3	G02-5.3	Telecommunications													0
5.4	G02-5.4	Disaster Recovery													0
5.5	G02-5.5	Year 2000 Project - Systems Assurance													0
5.6	G02-5.6	Year 2000 Project - Risk Assess													0
5.7	G02-5.7	Year 2000 Project - Abatements													0
5.8	G02-5.8	Year 2000 Project Office													0
	G02-5.9	Year 2000 Project - Network Telecomm (nc													28,895
6.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMI													0
6.3	G02-6.3	Intertech Receipts													0
6.4	G02-6.4	IT Expenditures													0
6.5	G02-6.5	Project Funding													0
	G02-6.6	Technology Policy Bureau - Non Allocable													8,792
7.2	G10-7.2	DEPARTMENT OF FINANCE													0
8.2	G10-8.2	FINANCE - BUDGET DIVISION													0
8.3	G10-8.3	Analysis & Control (EBO's)													0
8.4	G10-8.4	Budget Operations and Planning													0
	G10-8.5	Budget Division - Non Allocable													74,061
9.2	G10-9.2	FINANCE-ACCOUNTING DIVISION													0
9.3	G10-9.3	Central Payroll													0
9.4	G10-9.4	Accounting Services													0
9.5	G10-9.5	Financial Reporting													0
9.6	G10-9.6	Financial Reporting - Single Audit													0
	G10-9.7	Accounting Services - Non Allocable													0
10.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMIN													0
10.3	G10-10.3	Amortized SSP Development 31,820,000 /													0
10.4	G10-10.4	MAPS Operations and System Support													0
10.5	G10-10.5	SEMA4 Operations and System Support													0
10.6	G10-10.6	Budget Service - Computer Operations													0
10.7	G10-10.7	SEMA4 Operations Special Billing													0
10.8	G10-10.8	MAPS Operations Special Billing													0
10.9	G10-10.9	Y2000 Accounting													0
	G10-10.92	Non-allocable													0
	G10-10.93	FINANCE - OTHER - Non-Allocable													93,317
	G10-10.94	Finance - Non Allocable													0
11.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATION													0
11.3	G24-11.3	Personnel Administration													0
11.4	G24-11.4	Employee Assistance													0
	G24-11.5	Employee Relations - Non Allocable													85,637
12.2	G45-12.2	MEDIATION SERVICES													0
12.3	G45-12.3	State Agencies													0
	G45-12.4	Mediation/Representation - General													31,725
13.2	L49-13.2	LEGISLATIVE AUDITOR													0
13.3	L49-13.3	Financial Audits													0
13.4	L49-13.4	Program Audits													0
13.5	L49-13.5	Single Audits													0
	L49-13.6	Audit Comm													752

Net Admin. Cost	FTE's	FTE's	Net Admin. Cost	FTE's	Net Admin. Cost	Average Audit Hours	Actual Audit Hours	Federal Receipts	Net Admin. Cost	Accty. Trms. & Warrants	Federal Receipts
26.2	26.3	26.4	27.2	27.3	28.2	28.3	28.4	28.5	29.2	29.3	30.2

[illegible]



Schedule No.	DP#	Name	Net Admin. Cost	FTE's	FTE's	Net Admin. Cost	FTE's	Net Admin. Cost	Average Audit Hours	Actual Audit Hours	Federal Receipts	Net Admin. Cost	Acctg. Trms. & Warrants	Federal Receipts
			26.2	26.3	26.4	27.2	27.3	28.2	28.3	28.4	28.5	29.2	29.3	30.2
			DEPARTMENT OF EMPLOYEE	RELATION	Administratio	Employee Assistance	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	TREASURER'S OFFICE	Treasury
	B9D	Amateur Sports Commission	0	17	2	0	0	0	1	0	0	0	0	15,281
	B9U	MN Technology Institute	0	0	0	0	0	0	1	0	0	0	0	48,154
	B9V	Agriculture Utilization Research Institute - C	0	0	0	0	0	0	1	0	0	0	0	10,745
	E25	Center for Arts Education	0	123	12	0	3	0	0	0	0	0	0	88,791
	E26	MN State Colleges & Universities	0	22,137	2,114	0	457	0	67	8	25	0	7	7,909,755
	E37	Children, Families & Learning Department	0	860	84	0	18	0	8	0	10	0	1	786,757
	E40	Historical Society	0	0	0	0	0	0	1	0	0	0	0	11,933
	E44	Faribault Academies	0	278	27	0	6	0	1	0	0	0	0	121,810
	E48	Labor Interpretive Center	0	0	0	0	0	0	0	0	0	0	0	1,669
	E50	MN State Arts Board	0	31	3	0	1	0	1	0	0	0	0	35,975
	E60	Higher Education Services Office	0	118	11	0	2	0	0	0	0	0	0	123,041
	E77	Zoological Garden	0	332	32	0	7	0	2	0	0	0	0	230,604
	E81	University of Minnesota - Grant Agency	0	0	0	0	0	0	2	0	0	0	0	16,370
	E91	Academy of Science	0	0	0	0	0	0	0	0	0	0	0	114
	E95	Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	55
	E97	Science Museum of Minnesota - Grant Age	0	0	0	0	0	0	0	0	0	0	0	73
	E9W	Higher Ed Facilities Authority	0	4	0	0	0	0	0	0	0	0	0	1,062
	G03	Lottery	0	333	32	0	7	0	1	0	0	0	0	96,679
	G05	Racing Commission	0	10	1	0	0	0	1	0	0	0	0	30,295
	G06	Attorney General	0	727	69	0	15	0	4	0	0	0	0	304,183
	G09	Gambling Control Board	0	58	6	0	1	0	1	0	0	0	0	30,860
	G16	Adm Cap Projects	0	0	0	0	0	0	1	0	0	0	0	3,270
	G17	Human Rights Department	0	99	9	0	2	0	1	0	0	0	0	51,179
	G19	Indian Affairs Council	0	11	1	0	0	0	1	0	0	0	0	21,370
	G24	Department of Employee Relations (all but	0	157	15	0	3	0	3	4	0	0	0	314,118
	G30	Strategic & Long Range Planning Office	0	135	13	0	3	0	1	0	0	0	0	100,424
	G39	Governor's Office	0	87	8	0	2	0	2	0	0	0	0	68,000
	G45	Mediation Services (Non Allocable)	0	5	0	6,726	0	0	0	0	0	0	0	21,253
	G53	Secretary of State	0	125	12	0	3	0	2	0	0	0	0	120,949
	G59	Government Innovation and Cooperation B	0	3	0	0	0	0	0	0	0	0	0	4,026
	G61	State Auditor (all but 100 fund)	0	225	21	0	5	0	2	0	0	0	0	104,460
	G62	MN State Retirement System (MSRS)	0	75	7	0	2	0	7	0	0	0	0	101,712
	G63	Public Employees Retirement Association (	0	137	13	0	3	0	6	0	0	0	1	130,433
	G64	State Treasurer's Office	0	0	0	0	0	0	0	0	0	0	0	7,551
	G67	Revenue Department	0	1,911	183	0	39	0	20	0	0	0	1	944,04

**Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 2000  
(Actual)**

		Net Admin. Cost	FTE's	FTE's	Net Admin. Cost	FTE's	Net Admin. Cost	Average Audit Hours	Actual Audit Hours	Federal Receipts	Net Admin. Cost	Acctg. Trms. & Warrants	Federal Receipts	
		26.2	26.3	26.4	27.2	27.3	28.2	28.3	28.4	28.5	29.2	29.3	30.2	
DEPARTMENT OF EMPLOYEES														
Schedule No.	DP#	Name	E	Personnel										
			RELATION S	Administratio n	Employee Assistance	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	TREASURER'S OFFICE	Treasury	State Auditor
	H7R	Veterinary Medicine Board	0	3	0	0	0	0	0	0	0	0	0	5,788
	H7S	Emergency Medical Svs Reg Bd	0	24	2	0	0	0	0	0	0	0	0	23,817
	H7U	Dietetics & Nutrition Practices Board	0	1	0	0	0	0	1	0	0	0	0	7,467
	H7V	Psychology Board	0	12	1	0	0	0	1	0	0	0	0	17,015
	H7W	Physical Therapy Board	0	3	0	0	0	0	0	0	0	0	0	4,535
	H9G	Ombudsman - Mental Health and Mental Ri	0	30	3	0	1	0	0	0	0	0	0	26,307
	J33	Trial Courts	0	1,335	128	0	28	0	0	4	0	0	0	444,122
	J52	Public Defense Board	0	788	75	0	16	0	2	0	0	0	(0)	244,970
	J58	Court of Appeals	0	134	13	0	3	0	0	0	0	0	0	36,446
	J65	Supreme Court	0	363	35	0	7	0	2	0	0	0	0	198,170
	J68	Tax Court of Appeals	0	9	1	0	0	0	0	0	0	0	0	11,738
	J70	Judicial Standards Board	0	3	0	0	0	0	0	0	0	0	0	6,613
	L5N	Leg Commission on MN Resources (LCMR	0	0	0	0	0	0	1	0	0	0	0	11,582
	P01	Military Affairs Department	0	476	45	0	10	0	0	0	0	0	0	257,132
	P07	Public Safety Department	0	3,313	316	0	68	0	6	0	4	0	5	2,764,021
	P08	Ombudsman - Corrections	0	9	1	0	0	0	1	0	0	0	0	34,765
	P0C	Crime Victims Services Center	0	48	5	0	1	0	0	0	0	0	0	69,709
	P0V	Crime Victim Obudsman	0	11	1	0	0	0	0	0	0	0	0	5,609
	P78	Corrections Department	0	5,958	569	0	123	0	9	0	0	0	3	2,613,157
	P7T	Peace Officer Standards & Training Board	0	22	2	0	0	0	2	0	0	0	0	19,790
	P94	MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	2,865
	P9E	Sentencing Guidelines Commission	0	13	1	0	0	0	1	0	0	0	0	10,866
	P9Z	Automobile Theft Prevention Board	0	4	0	0	0	0	1	0	0	0	0	10,311
	R18	Environmental Assistance, Office of	0	109	10	0	2	0	2	0	0	0	0	111,723
	R29	Natural Resources Department	0	4,652	444	0	96	0	4	14	2	0	5	3,010,746
	R32	Pollution Control Agency	0	1,306	125	0	27	0	2	0	0	0	1	814,247
	R9C	Voyageurs National Park	0	0	0	0	0	0	0	0	0	0	0	2,806
	R9F	MNIWisc. Boundary Area Commission - Gr	0	0	0	0	0	0	0	0	0	0	0	232
	R9P	Water & Soil Resources Board	0	108	10	0	2	0	1	0	0	0	0	81,715
	T79	Transportation Department	0	8,886	849	0	183	0	11	0	1	0	12	6,842,988
	T9B	Metro Council Transit Commission - Grant /	0	0	0	0	0	0	0	0	0	0	0	181
	G38	Investment Board	0	38	4	0	1	0	19	0	0	0	0	162,283
	G90	Revenue Intergovernmental Payments	0	0	0	0	0	0	0	0	0	0	0	68,231
	G9Q	Finance - Debt Service	0	0	0	0	0	0	0	0	0	0	0	31,067
	G9R	Finance - Non-Operating	0	0	0	0	0	0	0	0	0	0	4	1,020,451
	L10	Legislature	0	0	0	0	0	0	0	71	0	0	0	628,993
	Z99	Other	0	0	0	0	0	0	57	58	3	0	0	989,703
		Total	0	(0)	0	0	(0)	(0)	(0)	(0)	(0)	0	(0)	47,384,133



**SUMMARY OF ALLOCATION BASIS**  
**Fiscal Year 2000 Actual**  
**Exhibit C**

Schedule #		DEPARTMENT	BASIS OF ALLOCATION
1.2		Equipment Use Charge	Asset Inventory
16.2		<b>ADMINISTRATION</b>	Object 1xx-2xx Operating Costs by Division.
2.2	17.2	<b>BUREAU OF MANAGEMENT SERVICES</b>	Object 1xx-2xx Operating Costs by Division.
2.3	17.3	Commissioner's Office	Full Time Equivalents - Admin only
2.5	17.5	Human Resources	Full Time Equivalents - Admin only
2.6	17.6	Financial Management and Reporting	Budled/Genled-Admin only
3.2	18.2	<b>BUREAU OF FACILITIES MANAGEMENT</b>	Object 1xx-2xx Operating Costs by Division.
3.3	18.3	Resource Recovery	Object 1xx-2xx Operating Costs
3.4	18.4	Real Estate Management - Leasing	Leases
3.5	18.5	Plant Management - Energy	Object 1xx-2xx Operating Costs
4.2	19.2	<b>BUREAU OF OPERATIONS MANAGEMENT</b>	Object 1xx-2xx Operating Costs by Division.
4.3	19.3	Materials Management	Purchase Orders
4.4	19.4	Central Mail	Mail Charges
5.2	20.2	<b>INTERTECHNOLOGY GROUP</b>	Object 1xx-2xx Operating Costs by Division.
5.3	20.3	Telecommunications	Phone Charges
5.4	20.4	Disaster Recovery	Intertech Billing
5.5	20.5	Year 2000 Project - Systems Assurance	2000 Project Allocation
5.6	20.6	Year 2000 Project - Risk Assess	2000 Project Allocation
5.7	20.7	Year 2000 Project - Abatements	OT Report Small Agency IT Exp
5.8	20.8	Year 2000 Project Office	OT Report Agency IT Exp
6.2	21.2	<b>TECHNOLOGY POLICY BUREAU</b>	Object 1xx-2xx Operating Costs by Division.
6.3	21.3	Intertech Receipts	Intertech Billing
6.4	21.4	IT Expenditures	MAPS IT Exp
6.5	21.5	Project Funding	2000-01 Approved Projects

**SUMMARY OF ALLOCATION BASIS**  
**Fiscal Year 2000 Actual**  
**Exhibit C**

Schedule #		DEPARTMENT	BASIS OF ALLOCATION
7.2	22.2	<b>DEPARTMENT OF FINANCE</b>	Object 1xx-2xx Operating Costs by Division.
8.2	23.2	<b>FINANCE - BUDGET DIVISION</b>	Object 1xx-2xx Allocable Costs by Unit.
8.3	23.3	Analysis & Control (EBO's)	Budled/Genled Transactions
8.4	23.4	Budget Operations and Planning	Budget Trans
9.2	24.2	<b>FINANCE-ACCOUNTING DIVISION</b>	Object 1xx-2xx Operating Costs by Division.
9.3	24.3	Central Payroll	Full Time Equivalents
9.4	24.4	Accounting Services	Budled/Genled Transactions
9.5	24.5	Financial Reporting	Budled/Genled Transactions
9.6	24.6	Financial Reporting - Single Audit	Federal Receipts
10.2	25.2	<b>FINANCE I.T - MANAGEMENT AND ADMINISTRATION</b>	Object 1xx-2xx Operating Costs by Division.
10.3	25.3	Amoritized SSP Development Costs	Budled/Genled Transactions
10.4	25.4	MAPS Operations and System Support	Budled/Genled Transactions
10.5	25.5	SEMA4 Operations and System Support	Full Time Equivalents
10.6	25.6	Budget Service - Computer Operations	Budget Transactions
10.7	25.7	SEMA4 Operations Special Billing	Full Time Equivalents
10.8	25.8	MAPS Operations Special Billing	Budled/Genled Transactions
10.9	25.9	Y2000 Accounting	Budled/Genled Transactions
11.2	26.2	<b>DEPARTMENT OF EMPLOYEE RELATIONS</b>	Object 1xx-2xx Operating Costs by Division.
11.3	26.3	Personnel Administration	Full Time Equivalents
11.4	26.4	Employee Assistance	Full Time Equivalents
12.2	27.2	<b>MEDIATION SERVICES</b>	Object 1xx-2xx Operating Costs by Division.
12.3	27.3	State Agencies	Full Time Equivalents
13.2	28.2	<b>LEGISLATIVE AUDITOR</b>	Object 1xx-2xx Operating Costs by Division.
13.3	28.3	Financial Audits	Average OLA Hrs.
13.4	28.4	Program Audits	Actual Hours
13.5	28.5	Single Audits	Federal Receipts
14.2	29.2	<b>TREASURER'S OFFICE</b>	Object 1xx-2xx Operating Costs by Division.
14.3	29.3	Treasury	Budled/Genled Transactions w/ Warrants
15.2	30.2	<b>STATE AUDITOR</b>	Federal Receipts



State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 First Stepdown

Schedule No.14.1

**Treasurer's Office**

	14.2	14.3	14.4
	Treasurer's	Treasurer's	Treasurer's
	Office	General	Office
	Office	Support	Office
		Allocable	Non-Allocable
Total Eligible Direct Costs	480,458	143,046	337,412
Add: Allocated Costs			
Equipment Use Charge	35,991	35,991	
Admin Mgmt-Commissioner's Office	0	0	
Admin Mgmt-Employee Assistance	0	0	
Admin Mgmt-Personnel Office	0	0	
Admin Mgmt-Fiscal Services	0	0	
Resource Recovery	240	240	
Real Estate Management - Leasing	1,152	1,152	
Plant Mgmt - Energy	188	188	
Materials Management	1,426	1,426	
Central Mail	279	279	
Telecommunications	0	0	
Disaster Recovery	0	0	
Year 2000 Project - Systems Assurance	0	0	
Year 2000 Project - Risk Assess	0	0	
Year 2000 Project - Abatements	0	0	
Year 2000 Project Office	0	0	
Intertech Receipts	0	0	
IT Expenditures	0	0	
Project Funding	20	20	
FINANCE -BUDGET DIVISION	0	0	
Analysis & Control (EBO's)	724	724	
Budget Operations and Planning	973	973	
FINANCE-ACCOUNTING DIVISION	0	0	
Central Payroll	528	528	
Accounting Services	1,167	1,167	
Financial Reporting	771	771	
Financial Reporting - Single Audit	0	0	
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0	
Amortized SSP Development Costs	1,807	1,807	
MAPS Operations and System Support	2,608	2,608	
SEMA4 Operations and System Support	1,154	1,154	
Budget Service - Computer Operations	771	771	
SEMA4 Operations Special Billing	927	927	
MAPS Operations Special Billing	2,189	2,189	
Y2000 Accounting	0	0	
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	
Personnel Administration	1,776	1,776	
Employee Assistance	178	178	
MEDIATION SERVICES	0	0	
State Agencies	23	23	
LEGISLATIVE AUDITOR	0	0	
Financial Audits	82,444	82,444	
Program Audits	0	0	
Single Audits	0	0	
Sum of Allocated Costs	617,792	280,380	337,412
Distribution of Allocated Costs		-280,380	239,730
Total Allocated Costs	617,792	0	239,730
Less: Disallowed Costs	-239,730		-239,730
Net Allocable Costs	378,062	0	378,062

**STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
SINGLE AUDIT  
NATURE AND EXTENT OF SERVICES**

The single audit cost center is designed to meet the federal requirements of Attachment P, to OMB Circular A-102. The requirement is for organization wide, rather than grant by grant audits of federal funds.

The organization audits are to 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 2000.

Ref.: OMB A-87 Attachment B, part 5, and OMB A-102, Attachment P.

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 First Stepdown

Schedule No. 15.1

## State Auditor

	15.2		
	State	General	Non
	<u>Auditor</u>	<u>Support</u>	<u>Allocable</u>
Total Eligible Direct Costs	40,581	40,581	0
Add: Allocated Costs			
Equipment Use Charge	0	0	
Admin Mgmt-Commissioner's Office	0	0	
Admin Mgmt-Employee Assistance	0	0	
Admin Mgmt-Personnel Office	0	0	
Admin Mgmt-Fiscal Services	0	0	
Resource Recovery	4	4	
Real Estate Management - Leasing	3,456	3,456	
Plant Mgmt - Energy	3	3	
Materials Management	140	140	
Central Mail	4	4	
Telecommunications	0	0	
Disaster Recovery	0	0	
Year 2000 Project - Systems Assurance	0	0	
Year 2000 Project - Risk Assess	0	0	
Year 2000 Project - Abatements	0	0	
Year 2000 Project Office	126	126	
Intertech Receipts	0	0	
IT Expenditures	0	0	
Project Funding	0	0	
FINANCE -BUDGET DIVISION	0	0	
Analysis & Control (EBO's)	32	32	
Budget Operations and Planning	86	86	
FINANCE-ACCOUNTING DIVISION	0	0	
Central Payroll	21	21	
Accounting Services	51	51	
Financial Reporting	34	34	
Financial Reporting - Single Audit	0	0	
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0	
Amortized SSP Development Costs	79	79	
MAPS Operations and System Support	114	114	
SEMA4 Operations and System Support	47	47	
Budget Service - Computer Operations	68	68	
SEMA4 Operations Special Billing	38	38	
MAPS Operations Special Billing	96	96	
Y2000 Accounting	0	0	
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	
Personnel Administration	72	72	
Employee Assistance	7	7	
MEDIATION SERVICES	0	0	
State Agencies	1	1	
LEGISLATIVE AUDITOR	0	0	
Financial Audits	0	0	
Program Audits	0	0	
Single Audits	0	0	
TREASURER'S OFFICE	0	0	
Treasury	9	9	
Sum of Allocated Costs	45,070	45,070	0
Distribution of Allocated Costs	0		
Total Allocated Costs	45,070	45,070	0
Less: Disallowed Costs	0		
Net Allocable Costs	45,070	45,070	0

FY 2000 ACTUAL

SCHEDULE 16.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 2000  
Second Stepdown

Schedule No. 16.1

**ADMINISTRATION**

	16.2 General Department of Administration	17.2 Bureau of Management Support Allocation	18.2 Bureau of Facilities Management	19.2 Bureau of Operations Management	20.2 Intertech- nologies	21.2 Technology Policy Bureau	Admin Consumer Activities
Total Eligible Direct Costs							
Add: Allocated Costs							
Admin Mgmt-Commissioner's Office	0	0					
Admin Mgmt-Employee Assistance	0	0					
Admin Mgmt-Personnel Office	0	0					
Admin Mgmt-Fiscal Services	0	0					
Resource Recovery	0	0					
Real Estate Management - Leasing	17,281	17,281					
Plant Mgmt - Energy	0	0					
Materials Management	0	0					
Central Mail	0	0					
Telecommunications	0	0					
Disaster Recovery	814	814					
Year 2000 Project - Systems Assurance	1,147	1,147					
Year 2000 Project - Risk Assess	466	466					
Year 2000 Project - Abatements	0	0					
Year 2000 Project Office	349	349					
Intertech Receipts	608	608					
IT Expenditures	6,857	6,857					
Project Funding	2,405	2,405					
FINANCE -BUDGET DIVISION	0	0					
Analysis & Control (EBO's)	0	0					
Budget Operations and Planning	0	0					
FINANCE-ACCOUNTING DIVISION	0	0					
Central Payroll	0	0					
Accounting Services	0	0					
Financial Reporting	0	0					
Financial Reporting - Single Audit	0	0					
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0					
Amortized SSP Development Costs	1	1					
MAPS Operations and System Support	1	1					
SEMA4 Operations and System Support	0	0					
Budget Service - Computer Operations	0	0					
SEMA4 Operations Special Billing	0	0					
MAPS Operations Special Billing	1	1					
Y2000 Accounting	0	0					
DEPARTMENT OF EMPLOYEE RELATIONS	0	0					
Personnel Administration	0	0					
Employee Assistance	0	0					
MEDIATION SERVICES	0	0					
State Agencies	0	0					
LEGISLATIVE AUDITOR	0	0					
Financial Audits	95,601	95,601					
Program Audits	0	0					
Single Audits	4,414	4,414					
TREASURER'S OFFICE	0	0					
Treasury	0	0					
STATE AUDITOR	0	0					
Sum of Allocated Costs	129,945	129,945	0	0	0	0	0
Distribution of Allocated Costs		129,945	1,516	1,115	2,674	1,404	121,184
Total Allocated Costs	129,945	(0)	1,516	1,115	2,674	1,404	121,184
Less: Disallowed Costs	-121,184						121,184
Net Allocable Costs	8,761	(0)	1,516	1,115	2,674	1,404	0

FY 2000 ACTUAL

SCHEDULE 17.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF ADMINISTRATIVE MANAGEMENT  
NATURE AND EXTENT OF 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  
Fiscal Year 2000  
Second Stepdown

## ADMINISTRATION

Schedule No.17.1

	17.2	17.3	17.5	17.6			
	General				Fiscal Agency	Admin Mgmt	
	Bureau of	Support	Commissioner's	Personnel	Non-	Non-	
	<u>Admin Mgmt.</u>	<u>Allocation</u>	<u>Office</u>	<u>Services</u>	<u>Allocable</u>	<u>Allocable</u>	
Total Eligible Direct Costs							
Add: Allocated Costs							
Resource Recovery	198	198					
Real Estate Management - Leasing	2,304	2,304					
Plant Mgmt - Energy	155	155					
Materials Management	3,458	3,458					
Central Mail	130	130					
Telecommunications	0	0					
Disaster Recovery	0	0					
Year 2000 Project - Systems Assurance	0	0					
Year 2000 Project - Risk Assess	0	0					
Year 2000 Project - Abatements	0	0					
Year 2000 Project Office	0	0					
Intertech Receipts	0	0					
IT Expenditures	0	0					
Project Funding	0	0					
FINANCE -BUDGET DIVISION	0	0					
Analysis & Control (EBO's)	621	621					
Budget Operations and Planning	1,055	1,055					
FINANCE-ACCOUNTING DIVISION	0	0					
Central Payroll	901	901					
Printing Services	1,001	1,001					
Financial Reporting	661	661					
Financial Reporting - Single Audit	0	0					
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0					
Amortized SSP Development Costs	1,550	1,550					
MAPS Operations and System Support	2,237	2,237					
SEMA4 Operations and System Support	1,969	1,969					
Budget Service - Computer Operations	836	836					
SEMA4 Operations Special Billing	1,582	1,582					
MAPS Operations Special Billing	1,877	1,877					
Y2000 Accounting	0	0					
DEPARTMENT OF EMPLOYEE RELATIONS	0	0					
Personnel Administration	3,030	3,030					
Employee Assistance	303	303					
MEDIATION SERVICES	0	0					
State Agencies	39	39					
LEGISLATIVE AUDITOR	0	0					
Financial Audits	0	0					
Program Audits	0	0					
Single Audits	0	0					
TREASURER'S OFFICE	0	0					
Treasury	176	176					
STATE AUDITOR	0	0					
DEPARTMENT OF ADMINISTRATION	1,516	1,516					
Sum of Allocated Costs	25,600	25,600	0	0	0	0	
Distribution of Allocated Costs		25,600	8,150	6,647	10,488	270	45
Total Allocated Costs	25,600	0	8,150	6,647	10,488	270	45
Disallowed Costs	315					270	
Net Allocable Costs	25,285	0	8,150	6,647	10,488	0	0

FY 2000 ACTUAL

SCHEDULE 18.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF FACILITIES MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 Second Stepdown

Schedule No. 18.1

**ADMINISTRATION**

	18.2	18.3	18.4	18.5
	General			
Bureau of	Support	Resource	Real Estate	Plant Mgmt
<u>Facilities Management</u>	<u>Allocation</u>	<u>Recovery</u>	<u>Management</u>	<u>Energy</u>
Total Eligible Direct Costs				
Add: Allocated Costs				
Resource Recovery	145	145		
Real Estate Management - Leasing	4,032	4,032		
Plant Mgmt - Energy	114	114		
Materials Management	2,783	2,783		
Central Mail	217	217		
Telecommunications	0	0		
Disaster Recovery	0	0		
Year 2000 Project - Systems Assurance	0	0		
Year 2000 Project - Risk Assess	0	0		
Year 2000 Project - Abatements	0	0		
Year 2000 Project Office	0	0		
Intertech Receipts	0	0		
IT Expenditures	0	0		
Project Funding	0	0		
FINANCE -BUDGET DIVISION	0	0		
Analysis & Control (EBO's)	583	583		
Budget Operations and Planning	751	751		
FINANCE-ACCOUNTING DIVISION	0	0		
Central Payroll	686	686		
Accounting Services	939	939		
Financial Reporting	620	620		
Financial Reporting - Single Audit	0	0		
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0		
Amortized SSP Development Costs	1,454	1,454		
MAPS Operations and System Support	2,098	2,098		
SEMA4 Operations and System Support	1,499	1,499		
Budget Service - Computer Operations	595	595		
SEMA4 Operations Special Billing	1,204	1,204		
MAPS Operations Special Billing	1,761	1,761		
Y2000 Accounting	0	0		
DEPARTMENT OF EMPLOYEE RELATIONS	0	0		
Personnel Administration	2,307	2,307		
Employee Assistance	231	231		
MEDIATION SERVICES	0	0		
State Agencies	30	30		
LEGISLATIVE AUDITOR	0	0		
Financial Audits	0	0		
Program Audits	0	0		
Single Audits	0	0		
TREASURER'S OFFICE	0	0		
Treasury	165	165		
STATE AUDITOR	0	0		
DEPARTMENT OF ADMINISTRATION	1,115	1,115		
Admin Mgmt-Commissioner's Office	155	155		
Admin Mgmt-Personnel Office	126	126		
Admin Mgmt-Fiscal Services	98	98		
Sum of Allocated Costs	23,709	23,709	0	0
Distribution of Allocated Costs		-23,709	12,226	5,773
Total Allocated Costs	23,709	0	12,226	5,773
Less: Disallowed Costs	0			
Net Allocable Costs	23,709	0	12,226	5,773

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 Second Stepdown

Schedule No.19.1

**ADMINISTRATION**

	19.2	19.3	19.4
Bureau of	General	Operations	Operations
Operations	Support	Materials	Central
<u>Management</u>	<u>Allocation</u>	<u>Management</u>	<u>Mail</u>
Total Eligible Direct Costs			
Add: Allocated Costs			
Materials Management	2,966	2,966	
Central Mail	988	988	
Telecommunications	0	0	
Disaster Recovery	0	0	
Year 2000 Project - Systems Assurance	0	0	
Year 2000 Project - Risk Assess	0	0	
Year 2000 Project - Abatements	0	0	
Year 2000 Project Office	0	0	
Intertech Receipts	0	0	
IT Expenditures	0	0	
Project Funding	0	0	
FINANCE -BUDGET DIVISION	0	0	
Analysis & Control (EBO's)	709	709	
Budget Operations and Planning	662	662	
FINANCE-ACCOUNTING DIVISION	0	0	
Central Payroll	2,128	2,128	
Accounting Services	1,143	1,143	
Financial Reporting	755	755	
Financial Reporting - Single Audit	0	0	
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0	
Amortized SSP Development Costs	1,769	1,769	
MAPS Operations and System Support	2,553	2,553	
SEMA4 Operations and System Support	4,651	4,651	
Budget Service - Computer Operations	525	525	
SEMA4 Operations Special Billing	3,736	3,736	
MAPS Operations Special Billing	2,143	2,143	
Y2000 Accounting	0	0	
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	
Personnel Administration	7,157	7,157	
Employee Assistance	716	716	
MEDIATION SERVICES	0	0	
State Agencies	92	92	
LEGISLATIVE AUDITOR	0	0	
Financial Audits	0	0	
Program Audits	0	0	
Single Audits	0	0	
TREASURER'S OFFICE	0	0	
Treasury	201	201	
STATE AUDITOR	0	0	
DEPARTMENT OF ADMINISTRATION	2,674	2,674	
Admin Mgmt-Commissioner's Office	481	481	
Admin Mgmt-Personnel Office	392	392	
Admin Mgmt-Fiscal Services	119	119	
Resource Recovery	10	10	
Real Estate Management - Leasing	30	30	
Plant Mgmt - Energy	4	4	
Sum of Allocated Costs	36,606	36,606	0
Distribution of Allocated Costs		-36,606	31,232
Total Allocated Costs	36,606	0	5,374
Less: Disallowed Costs	0		
Net Allocable Costs	36,606	0	5,374

FY 2000 ACTUAL

SCHEDULE 19.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF OPERATIONS MANAGEMENT  
NATURE AND EXTENT OF 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.

FY 2000 ACTUAL

SCHEDULE 20.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
INTERTECHNOLOGY GROUP  
NATURE AND EXTENT OF 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 2000  
 Second Stepdown

Schedule No. 20.1

**ADMINISTRATION**

	20.2	20.3	20.4	20.5	20.6	20.7	20.8		
	General								
	Support								
	Allocation	Telecommunications	Disaster Recovery	Systems Assurance	Risk Assess	Abatement	Project Office	Non-Allocable	
	Intertech								
Total Eligible Direct Costs									
Add: Allocated Costs									
Intertech Receipts	0	0							
IT Expenditures	0	0							
Project Funding	0	0							
FINANCE -BUDGET DIVISION	0	0							
Analysis & Control (EBO's)	92	92							
Budget Operations and Planning	399	399							
FINANCE-ACCOUNTING DIVISION	0	0							
Central Payroll	185	185							
Accounting Services	148	148							
Financial Reporting	97	97							
Financial Reporting - Single Audit	0	0							
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0							
Amortized SSP Development Costs	228	228							
MAPS Operations and System Support	330	330							
SEMA4 Operations and System Support	404	404							
Budget Service - Computer Operations	316	316							
SEMA4 Operations Special Billing	324	324							
MAPS Operations Special Billing	277	277							
Y2000 Accounting	0	0							
DEPARTMENT OF EMPLOYEE RELATIONS	0	0							
Personnel Administration	621	621							
Employee Assistance	62	62							
MEDIATION SERVICES	0	0							
State Agencies	8	8							
LEGISLATIVE AUDITOR	0	0							
Financial Audits	0	0							
Program Audits	0	0							
Single Audits	0	0							
TREASURER'S OFFICE	0	0							
Treasury	26	26							
STATE AUDITOR	0	0							
DEPARTMENT OF ADMINISTRATION	1,404	1,404							
Admin Mgmt-Commissioner's Office	42	42							
Admin Mgmt-Personnel Office	34	34							
Admin Mgmt-Fiscal Services	15	15							
Resource Recovery	5	5							
Real Estate Management - Leasing	40	40							
Plant Mgmt - Energy	2	2							
Materials Management	5	5							
Central Mail	0	0							
Sum of Allocated Costs	5,064	5,064	0	0	0	0	0	0	
Distribution of Allocated Costs		-5,064	0	85	737	299	100	184	3,659
Total Allocated Costs	5,064	0	0	85	737	299	100	184	3,659
Less: Disallowed Costs	3,659								3,659
Net Allocable Costs	1,405	0	0	85	737	299	100	184	0

FY 2000 ACTUAL

SCHEDULE 21.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
TECHNOLOGY POLICY BUREAU  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 2000  
Second Stepdown

Exhibit C

Actual State Fiscal Year 2000  
Schedule No. 21.1

**ADMINISTRATION**

	21.2 General Technology Policy <u>Bureau</u>	21.3 Intertech <u>Receipts</u>	21.4 IT <u>Expenditures</u>	21.5 Project <u>Funding</u>	Non- <u>Allocable</u>
Total Eligible Direct Costs					
Add: Allocated Costs					
Intertech Receipts	1	1			
IT Expenditures	0	0			
Project Funding	916	916			
FINANCE -BUDGET DIVISION	0	0			
Analysis & Control (EBO's)	738	738			
Budget Operations and Planning	814	814			
FINANCE-ACCOUNTING DIVISION	0	0			
Central Payroll	805	805			
Accounting Services	1,189	1,189			
Financial Reporting	785	785			
Financial Reporting - Single Audit	0	0			
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0			
Amortized SSP Development Costs	1,841	1,841			
MAPS Operations and System Support	2,657	2,657			
SEMA4 Operations and System Support	1,760	1,760			
Budget Service - Computer Operations	645	645			
SEMA4 Operations Special Billing	1,413	1,413			
MAPS Operations Special Billing	2,230	2,230			
Y2000 Accounting	0	0			
DEPARTMENT OF EMPLOYEE RELATIONS	0	0			
Personnel Administration	2,708	2,708			
Employee Assistance	271	271			
MEDIATION SERVICES	0	0			
State Agencies	35	35			
LEGISLATIVE AUDITOR	0	0			
Financial Audits	0	0			
Program Audits	0	0			
Single Audits	0	0			
TREASURER'S OFFICE	0	0			
Treasury	209	209			
STATE AUDITOR	0	0			
DEPARTMENT OF ADMINISTRATION	2,052	2,052			
Admin Mgmt-Commissioner's Office	182	182			
Admin Mgmt-Personnel Office	148	148			
Admin Mgmt-Fiscal Services	124	124			
Resource Recovery	7	7			
Real Estate Management - Leasing	40	40			
Plant Mgmt - Energy	3	3			
Materials Management	55	55			
Central Mail	2	2			
Telecommunications	0	0			
Disaster Recovery	0	0			
Year 2000 Project - Systems Assurance	0	0			
Year 2000 Project - Risk Assess	0	0			
Year 2000 Project - Abatements	0	0			
Year 2000 Project Office	0	0			
Sum of Allocated Costs	21,633	21,633	0	0	0
Distribution of Allocated Costs		-21,633	5,904	5,904	5,904
Total Allocated Costs	21,633	0	5,904	5,904	5,904
Less: Disallowed Costs	3,919				3,919
Net Allocable Costs	17,713	0	5,904	5,904	0

FY 2000 ACTUAL

SCHEDULE 27.0

**STATE OF MINNESOTA  
DEPARTMENT OF MEDIATION SERVICES  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 2000  
Second Stepdown

Schedule No.27.1

**Mediation Services**

	27.2 Department of Mediation <u>Services</u>	27.3 General Support <u>Allocation</u>	27.3 Mediation Services-State <u>Agencies</u>	G45 Mediation Services- All Others
Total Eligible Direct Costs				
Add: Allocated Costs				
MEDIATION SERVICES	0	0		
State Agencies	32	32		
LEGISLATIVE AUDITOR	0	0		
Financial Audits	8,027	8,027		
Program Audits	0	0		
Single Audits	0	0		
TREASURER'S OFFICE	0	0		
Treasury	80	80		
STATE AUDITOR	0	0		
DEPARTMENT OF ADMINISTRATION	0	0		
Admin Mgmt-Commissioner's Office	0	0		
Admin Mgmt-Personnel Office	0	0		
Admin Mgmt-Fiscal Services	0	0		
Resource Recovery	5	5		
Real Estate Management - Leasing	20	20		
Plant Mgmt - Energy	2	2		
Materials Management	21	21		
Central Mail	4	4		
Telecommunications	0	0		
Disaster Recovery	0	0		
Year 2000 Project - Systems Assurance	0	0		
Year 2000 Project - Risk Assess	0	0		
Year 2000 Project - Abatements	17	17		
Year 2000 Project Office	0	0		
Intertech Receipts	0	0		
IT Expenditures	1	1		
Project Funding	0	0		
Department of Finance	0	0		
FINANCE -BUDGET DIVISION	0	0		
Analysis & Control (EBO's)	4	4		
Budget Operations and Planning	5	5		
FINANCE-ACCOUNTING DIVISION	0	0		
Central Payroll	11	11		
Accounting Services	6	6		
Financial Reporting	4	4		
Financial Reporting - Single Audit	0	0		
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0		
Amortized SSP Development Costs	0	0		
MAPS Operations and System Support	16	16		
SEMA4 Operations and System Support	23	23		
Budget Service - Computer Operations	4	4		
SEMA4 Operations Special Billing	0	0		
MAPS Operations Special Billing	0	0		
Y2000 Accounting	0	0		
DEPARTMENT OF EMPLOYEE RELATIONS	0	0		
Personnel Administration	30	30		
Employee Assistance	3	3		
Sum of Allocated Costs	8,316	8,316	0	0
Distribution of Allocated Costs		-8,316	1,590	6,726
Total Allocated Costs	8,316	0	1,590	6,726
Less: Costs not Allocated to other Agencies	6,726			6,726
Net Allocable Costs	1,590	0	1,590	0

FY 2000 ACTUAL

SCHEDULE 28.0

**STATE OF MINNESOTA  
OFFICE OF THE LEGISLATIVE AUDITOR  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 Second Stepdown  
 Schedule No. 28.1

## Office of the Legislative Auditor

	Office of the Legislative Auditor	28.2 General Support Allocation	28.3 OLA Financial Audits	28.4 OLA Program Audits	28.5 OLA Single Audits	28.6 OLA Audit Comm
Total Eligible Direct Costs						
Add: Allocated Costs						
LEGISLATIVE AUDITOR	0	0				
Financial Audits	0	0				
Program Audits	0	0				
Single Audits	0	0				
TREASURER'S OFFICE	0	0				
Treasury	180	180				
STATE AUDITOR	0	0				
DEPARTMENT OF ADMINISTRATION	0	0				
Admin Mgmt-Commissioner's Office	0	0				
Admin Mgmt-Personnel Office	0	0				
Admin Mgmt-Fiscal Services	0	0				
Resource Recovery	15	15				
Real Estate Management - Leasing	10	10				
Plant Mgmt - Energy	7	7				
Materials Management	40	40				
Central Mail	5	5				
Telecommunications	0	0				
Disaster Recovery	0	0				
Year 2000 Project - Systems Assurance	0	0				
Year 2000 Project - Risk Assess	0	0				
Year 2000 Project - Abatements	0	0				
Year 2000 Project Office	0	0				
Intertech Receipts	0	0				
IT Expenditures	3	3				
Project Funding	0	0				
Department of Finance	0	0				
FINANCE -BUDGET DIVISION	0	0				
Analysis & Control (EBO's)	9	9				
Budget Operations and Planning	3	3				
FINANCE-ACCOUNTING DIVISION	0	0				
Central Payroll	43	43				
Accounting Services	14	14				
Financial Reporting	9	9				
Financial Reporting - Single Audit	0	0				
FINANCE I.T - MANAGEMENT AND ADMINISTRATIO	0	0				
Amortized SSP Development Costs	0	0				
MAPS Operations and System Support	36	36				
SEMA4 Operations and System Support	94	94				
Budget Service - Computer Operations	3	3				
SEMA4 Operations Special Billing	0	0				
MAPS Operations Special Billing	0	0				
Y2000 Accounting	0	0				
DEPARTMENT OF EMPLOYEE RELATIONS	0	0				
Personnel Administration	125	125				
Employee Assistance	12	12				
MEDIATION SERVICES	0	0				
State Agencies	3	3				
Sum of Allocated Costs	612	612	0	0	0	0
Distribution of Allocated Costs		-612	356	174	81	0
Total Allocated Costs	612	0	356	174	81	0
Less: Disallowed Costs						0
Net Allocable Costs	612	0	356	174	81	0

FY 2000 ACTUAL

SCHEDULE 29.0

**STATE OF MINNESOTA  
OFFICE OF THE STATE TREASURER  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 Second Stepdown

Schedule No.29.1

## Treasurer's Office

29.2. 29.3

General

Treasurer's Office	Support Allocation	Treasurer	Treasurer Other
--------------------	--------------------	-----------	-----------------

Total Eligible Direct Costs

Add: Allocated Costs				
TREASURER'S OFFICE	0	0		
Treasury	206	206		
STATE AUDITOR	0	0		
DEPARTMENT OF ADMINISTRATION	0	0		
Admin Mgmt-Commissioner's Office	0	0		
Admin Mgmt-Personnel Office	0	0		
Admin Mgmt-Fiscal Services	0	0		
Resource Recovery	7	7		
Real Estate Management - Leasing	20	20		
Plant Mgmt - Energy	3	3		
Materials Management	15	15		
Central Mail	3	3		
Telecommunications	0	0		
Disaster Recovery	0	0		
Year 2000 Project - Systems Assurance	0	0		
Year 2000 Project - Risk Assess	0	0		
Year 2000 Project - Abatements	0	0		
Year 2000 Project Office	0	0		
Intertech Receipts	0	0		
IT Expenditures	0	0		
Project Funding	6	6		
Department of Finance	0	0		
FINANCE -BUDGET DIVISION	0	0		
Analysis & Control (EBO's)	10	10		
Budget Operations and Planning	14	14		
FINANCE-ACCOUNTING DIVISION	0	0		
Central Payroll	7	7		
Accounting Services	16	16		
Financial Reporting	11	11		
Financial Reporting - Single Audit	0	0		
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0		
Amortized SSP Development Costs	0	0		
MAPS Operations and System Support	41	41		
SEMA4 Operations and System Support	16	16		
Budget Service - Computer Operations	11	11		
SEMA4 Operations Special Billing	0	0		
MAPS Operations Special Billing	0	0		
Y2000 Accounting	0	0		
DEPARTMENT OF EMPLOYEE RELATIONS	0	0		
Personnel Administration	21	21		
Employee Assistance	2	2		
MEDIATION SERVICES	0	0		
State Agencies	0	0		
LEGISLATIVE AUDITOR	0	0		
Financial Audits	11	11		
Program Audits	0	0		
Single Audits	0	0		
Sum of Allocated Costs	420	420	0	0
Distribution of Allocated Costs		-420	61	359
Total Allocated Costs	420	0	61	359
Less: Disallowed Costs	359			359
Net Allocable Costs	61	0	61	0

FY 2000 ACTUAL

SCHEDULE 30.0

**STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
SINGLE AUDIT  
NATURE AND EXTENT OF SERVICES**

The single audit cost center is designed to meet the federal requirements of Attachment P, to OMB Circular A-102. The requirement is for organization wide, rather than grant by grant audits of federal funds.

The organization audits are to 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 2000.

Ref.: OMB A-87 Attachment B, part 5, and OMB A-102, Attachment P.

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 Second Stepdown

Schedule No. 30.1

## State Auditor

30.1

State Auditor      General Support

## Total Eligible Direct Costs

Add: Allocated Costs		
STATE AUDITOR	0	0
DEPARTMENT OF ADMINISTRATION	0	0
Admin Mgmt-Commissioner's Office	0	0
Admin Mgmt-Personnel Office	0	0
Admin Mgmt-Fiscal Services	0	0
Resource Recovery	0	0
Real Estate Management - Leasing	59	59
Plant Mgmt - Energy	0	0
Materials Management	1	1
Central Mail	0	0
Telecommunications	0	0
Disaster Recovery	0	0
Year 2000 Project - Systems Assurance	0	0
Year 2000 Project - Risk Assess	0	0
Year 2000 Project - Abatements	0	0
Year 2000 Project Office	0	0
Intertech Receipts	0	0
IT Expenditures	0	0
Project Funding	0	0
Department of Finance	0	0
FINANCE -BUDGET DIVISION	0	0
Analysis & Control (EBO's)	0	0
Budget Operations and Planning	1	1
FINANCE-ACCOUNTING DIVISION	0	0
Central Payroll	0	0
Accounting Services	1	1
Financial Reporting	0	0
Financial Reporting - Single Audit	0	0
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0
Amortized SSP Development Costs	0	0
MAPS Operations and System Support	2	2
SEMA4 Operations and System Support	1	1
Budget Service - Computer Operations	1	1
SEMA4 Operations Special Billing	0	0
MAPS Operations Special Billing	0	0
Y2000 Accounting	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0
Personnel Administration	1	1
Employee Assistance	0	0
MEDIATION SERVICES	0	0
State Agencies	0	0
LEGISLATIVE AUDITOR	0	0
Financial Audits	0	0
Program Audits	0	0
Single Audits	0	0
TREASURER'S OFFICE	0	0
Treasury	0	0
Sum of Allocated Costs	69	69
Distribution of Allocated Costs		0
Total Allocated Costs	69	69
Less: Disallowed Costs	0	
Net Allocable Costs	69	69

FY 2000 ACTUAL

SCHEDULE 1.0

**STATE OF MINNESOTA  
EQUIPMENT USE CHARGE  
NATURE AND EXTENT OF SERVICES**

An equipment use charge is allowable for plan purposes in lieu of depreciation. The state does not depreciate its equipment. The accumulation of assets to be included in the equipment use charge is based on all purchases of equipment over \$5000.

A use charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on June 30, 2000. Equipment use charges are not included for units of Administration funded through revolving funds.

Ref.: OMB A-87, Attachment B, Part 15.

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 First Stepdown

Schedule No. 1.1

## Equipment

	1.2 General Equipment Use Charge	Support Allocation
Total Eligible Direct Costs:	759,769	759,769
Add: Allocated Costs		
Sum of Allocated Costs	759,769	759,769
Distribution of Allocated Costs	0	0
Total Allocated Costs	759,769	759,769
Less: Disallowed Costs	0	
Net Allocable Costs	759,769	759,769

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF MANAGEMENT SERVICES  
NATURE AND EXTENT OF SERVICES**

The Department of Administration provides management, procurement, and related services to state agencies that are funded by the state General Fund. It also provides a number of services, (including printing, a central motor pool, plant maintenance, micrographics, central stores, and data processing) which are operated as internal service funds and are funded through direct billings to state agencies. The department also provides services to the public in connection with Cable TV, and 911 Emergency Communications, among others.

All general funded general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2000 net cost of these sub-centers.

The Administrative Management Bureau includes the Office of the Commissioner, the department's personnel office, and the fiscal services division. Costs of the personnel 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 2000. Costs of the fiscal services division have been allocated to units *within the department* based on accounting transactions in each cost center within the department in FY 2000.

Ref.: OMB A-87, Attachment B, parts 1, 17, and 33.

## Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 First Stepdown

Schedule No. 2.1

**ADMINISTRATION**

	2.2	2.3	2.5	2.6	2.7	2.8
	General			Financial		
	Support	Commissioner's	Human	Management	Fiscal Agent	Fiscal Agent
	<u>Allocation</u>	<u>Office</u>	<u>Resources</u>	<u>and Reporting</u>	<u>Non- Allocable</u>	<u>Non- Allocable</u>
Total Eligible Direct Costs	1,895,769	614,866	496,885	784,018	0	0
Add: Allocated Costs						
Equipment Use Charge	21,289	21,289				
Sum of Allocated Costs	1,917,058	21,289	614,866	496,885	784,018	0
Distribution of Allocated Costs	-21,289	6,777	5,528	8,722	224	37
Total Allocated Costs	1,917,058	0	621,643	502,413	792,740	37
Less: Disallowed Costs	224				224	37
Net Allocable Costs	1,916,834	0	621,643	502,413	792,740	0

SCHEDULE 3.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF FACILITIES MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

The Department of Administration is responsible for the management and maintenance of the Capitol Complex in St. Paul, and the Duluth Center in Duluth Minnesota. This activity also includes management of the state's building code, state building design and construction activities, federally funded energy conservation services, leasing of state-owned property and the leasing of property for use by the state. Certain of these costs are allowable for plan purposes and have been divided into functional units and allocated as follows:

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

- Leasing - the Real Estate Division is responsible for leasing state property to other state agencies or private individuals, and for acquiring property (by lease) for state agencies. Costs are allowable for plan purposes and have been allocated based on the number of leases processed in FY 2000.
- Resource Recovery-The Plant Management Division is responsible for insuring that state agencies recycle pop cans, paper etc. The recycled items are then delivered to a recycling center where the State does recover some of its expenditures for Resource Recovery.
- Energy - The Plant Management Division operate and office designated to assist state agencies in matters of energy conservation. The staff performs consultation on design, management, and financing of agency energy needs.

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

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

Ref.: OMB A-87, Attachment B, parts 28, 33, 38, and 10.

Exhibit C

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 2000  
First Stepdown

Schedule No. 3.1

	ADMINISTRATION				
	Bureau of <u>Facilities Mgmt</u>	3.2 <u>General Support</u>	3.3 <u>Resource Recovery</u>	3.4 <u>Real Estate Management</u>	3.5 <u>Plant Mgmt. Energy</u>
Total Eligible Direct Costs	689,163		424,042	350,114	339,049
Add: Allocated Costs					
Equipment Use Charge	9,504	9,504			
Admin Mgmt-Commissioner's Office	11,830	11,830			
Admin Mgmt-Personnel Office	9,561	9,561			
Admin Mgmt-Fiscal Services	7,420	7,420			
	0				
	0				
	0				
Sum of Allocated Costs	727,478	38,315	424,042	350,114	339,049
Distribution of Allocated Costs		(38,315)	19,758	9,330	9,227
Total Allocated Costs	727,478	0	443,800	359,444	348,276
Less: Disallowed Costs					
Net Allocable Costs	727,478	0	443,800	359,444	348,276

Exhibit C

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 2000  
First Stepdown

Schedule No. 4.1

ADMINISTRATION

	Bureau of <u>Operations Management</u>	4.2 General <u>Support</u>	4.3 Materials <u>Management</u>	4.4 Central <u>Mail</u>
Total Eligible Direct Costs	3,432,255		2,912,674	519,581
Add: Allocated Costs				
Equipment Use Charge	29,573	29,573		
Admin Mgmt-Commissioner's Office	36,699	36,699		
Admin Mgmt-Personnel Office	29,660	29,660		
Admin Mgmt-Fiscal Services	9,031	9,031		
Resource Recovery	349	349		
Real Estate Management - Leasing	1,728	1,728		
Plant Mgmt - Energy	274	274		
Sum of Allocated Costs	3,539,569	107,314	2,912,674	519,581
Distribution of Allocated Costs		-107,314	91,559	15,755
Total Allocated Costs	3,539,569	0	3,004,233	535,336
Less: Disallowed Costs				
Net Allocable Costs	3,539,569	0	3,004,233	535,336

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF OPERATIONS MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

The department provides services to state agencies that are allowable for plan purposes. These functions are identified and allocated as follows:

- Materials Management - Activities relating to the purchase, handling and management of state owned materials are included in this activity. Costs of Materials Management have been allocated based on the number of purchase order transactions processed in FY 2000.
- Central Mail - provides interdepartmental mail delivery and processing of outside mail received or mailed by state agencies. Costs of postage are directly charged through a revolving fund. Costs of postal clerks have been allocated based on FY 2000 postage charges.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities. The costs of other general fund activities have been disallowed as general government.

Ref.: OMB A-87, Attachment B, parts 10, 16, 29, and 33.

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
INTERTECHNOLOGIES GROUP  
NATURE AND EXTENT OF SERVICES**

Information Services includes several divisions which provide services to state departments. Several of these services are allowable for plan purposes and have been functionalized and allocated as follows:

- Telecommunications - this division is responsible for providing telephone and communications services to all state agencies. The actual costs of departmental telephone service and long distance calls are directly charged to departments through a revolving fund. Costs of telephone operators, installation and repair, and central statewide switchboard and lines are charged to the General Fund and have been allocated based on total direct telephone billings in FY 2000.
- Disaster Recovery- This cost is for insuring that state systems are properly safeguarded and can be recovered if some disaster occurred. Costs were allocated based on Intertech billings in FY 2000.
- Year 2000 project- This is an overall project that insures the Y2K problem has been addressed in computer systems throughout all state agencies. The project overhead costs were allocated using different methodologies depending on the focus of the pool of money. Systems assurance and risk assessment testing were based upon Y2K project grant money to agencies. Project abatements were based upon total expenditures for small agencies and the main project office's overhead costs were based upon Intertech billings in FY 2000.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Exhibit C

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 2000  
First Stepdown

Schedule No.5.1

	<b>ADMINISTRATION</b>								
		5.2	5.3	5.4	5.5	5.6	5.7	5.8	
	Administration	General	Telecom-	Disaster	Yr 2000- System	Year 2000-Project	Year 2000-Project	Project	Year 2000
	<u>Intertech</u>	<u>Support</u>	<u>munciations</u>	<u>Recovery</u>	<u>Assurance</u>	<u>Assessment</u>	<u>Abatements</u>	<u>Office</u>	<u>Non Allocable</u>
Total Eligible Direct Costs	493,573		0	31,759	257,760	104,744	34,882	64,428	0
Add: Allocated Costs									
Equipment Use Charge	29,905	29,905							
Admin Mgmt-Commissioner's Office	3,184	3,184							
Admin Mgmt-Personnel Office	2,573	2,573							
Admin Mgmt-Fiscal Services	1,166	1,166							
Resource Recovery	183	183							
Real Estate Management - Leasing	2,304	2,304							
Plant Mgmt - Energy	144	144							
Materials Management	515	515							
Central Mail	19	19							
		0							
Sum of Allocated Costs	533,566	39,993	0	31,759	257,760	104,744	34,882	64,428	0
Distribution of Allocated Costs		-39,993	0	674	5,818	2,364	787	1,454	28,895
Total Allocated Costs	533,566	0	0	32,433	263,578	107,108	35,669	65,882	28,895
Less: Disallowed Costs	28,895								28,895
Net Allocable Costs	504,672	0	0	32,433	263,578	107,108	35,669	65,882	0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
TECHNOLOGY POLICY BUREAU  
NATURE AND EXTENT OF SERVICES**

The Department of Administration's Technology Policy Bureau is the former MN Office of Technology. The duties of the MN Office of Technology were moved to the Department of Administration in FY 2000. This organization plans, promotes, and controls coordination of state information architecture, standards and guidelines, information needs, analysis techniques, and contracts.

It's also responsible for training state agency personnel on issues relating to these areas. It ensures that state information management systems are developed in a consistent manner, and that compatible technology is used for new or expanding systems. For FY 2000, we used three different allocation methods to distribute costs to agencies: Intertech billings by agency, information technology expenditures for each agency, and approved I.T. project totals by agency.

Ref.: OMB A-87, Attachment B, part 6

Exhibit C

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 2000  
First Stepdown

Schedule No.6.1

**ADMINISTRATION**

	6.2	6.3	6.4	6.5	OT
	Office	General	Intertech	IT	Project
	<u>of Technology</u>	<u>Support</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Funding</u>
					<u>Allocable</u>
Total Eligible Direct Costs	32,946		10,982	10,982	10,982
Add: Allocated Costs					
Equipment Use Charge	5,764	5,764			
Admin Mgmt-Commissioner's Office	13,883	13,883			
Admin Mgmt-Personnel Office	11,220	11,220			
Admin Mgmt-Fiscal Services	9,399	9,399			
Resource Recovery	268	268			
Real Estate Management - Leasing	2,304	2,304			
Plant Mgmt - Energy	210	210			
Materials Management	5,257	5,257			
Central Mail	221	221			
Telecommunications	0	0			
Disaster Recovery	2	2			
Year 2000 Project - Systems Assurance	0	0			
Year 2000 Project - Risk Assess	0	0			
Year 2000 Project - Abatements	0	0			
Year 2000 Project Office	0	0			
Sum of Allocated Costs	81,474	48,528	10,982	10,982	10,982
Distribution of Allocated Costs		-48,528	13,245	13,245	13,245
Total Allocated Costs	81,474	0	24,227	24,227	24,227
Less: Disallowed Costs	8,792				
Net Allocable Costs	72,682	0	24,227	24,227	24,227

FY 2000 ACTUAL

SCHEDULE 7.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE**

**NATURE AND EXTENT OF SERVICES**

This function includes the costs of the Office of the Commissioner of Finance (which includes personnel and accounting services.) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2000.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

OMB A-87 Attachment B, parts 1, 9, and 11.

## Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 First Stepdown

## Schedule No. 7.1

	<b>Finance</b>	7.2	8.2	9.2	10.2	
	Department of	General	Finance-	Finance-	Finance-	
	<u>Finance</u>	<u>Support</u>	<u>Budget Division</u>	<u>Accounting Division</u>	<u>Management and Administration</u>	<u>Finance-Other</u>
Total Eligible Direct Costs	1,958,632	1,958,632				
Add: Allocated Costs						
Equipment Use Charge	283,203	283,203				
Admin Mgmt-Commissioner's Office	0	0				
Admin Mgmt-Employee Assistance	0	0				
Admin Mgmt-Personnel Office	0	0				
Admin Mgmt-Fiscal Services	0	0				
Resource Recovery	1,871	1,871				
Real Estate Management - Leasing	2,304	2,304				
Plant Mgmt - Energy	1,468	1,468				
Materials Management	12,828	12,828				
Central Mail	33,838	33,838				
Telecommunications	0	0				
Disaster Recovery	2,858	2,858				
Year 2000 Project - Systems Assurance	75,814	75,814				
Year 2000 Project - Risk Assess	30,808	30,808				
Year 2000 Project - Abatements	0	0				
Year 2000 Project Office	4,478	4,478				
Intertech Receipts	2,135	2,135				
IT Expenditures	1,697	1,697				
Project Funding	1,258	1,258				
	0	0				
Sum of Allocated Costs	2,413,192	2,413,192	0	0	0	0
Distribution of Allocated Costs		-2,413,192	329,081	693,229	1,297,564	93,317
Total Allocated Costs	2,413,192	0	329,081	693,229	1,297,564	93,317
Less: Disallowed Costs	93,317					93,317
Net Allocable Costs	2,319,875	0	329,081	693,229	1,297,564	0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
BUDGET DIVISION  
NATURE AND EXTENT OF SERVICES**

The Finance Department is responsible for preparation of the 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 insure 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 2000. 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 general government and disallowed 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 staff in this unit have completed their first year of positive time reporting of non-allowable general government activities.

The Budget Support Unit prepares the budget document, reviews budget and grant funding changes, and other related services to insure that state and federal laws and regulations concerning revenues, expenditures, and authorized positions are followed. This unit is also responsible for the preparation of the statewide cost allocation plan. 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 2000. . The staff in this unit have completed their first year of positive time reporting of non-allowable general government activities.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Ref.: OMB A-87, Attachment B, parts 1, 6, 9, and 11,

Exhibit C

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 2000  
First Stepdown

Schedule 8.1

	Finance	8.2	8.3	8.4	Finance- Budget Division-Gen Govt
	Finance Budget Division	General Support	Analysis & Controls	Budget Planning & Oper	
Total Eligible Direct Costs	1,848,376	104,475	1,057,190	686,711	0
Add: Allocated Costs Finance Department		329,081			
Sum of Allocated Costs	1,848,376	433,556	1,057,190	686,711	0
Distribution of Allocated Costs		-433,556	217,933	141,561	74,061
Total Allocated Costs	1,848,376	0	1,275,123	828,272	74,061
Less: Disallowed Costs	74,061				74,061
Net Allocable Costs	1,774,315	0	1,275,123	828,272	0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
ACCOUNTING DIVISION  
NATURE AND EXTENT OF SERVICES**

The Accounting Division of the Finance Department manages the state's accounting system and other related activities. The Accounting division also includes the Financial Reporting and Internal Control sections. The Financial Reporting section reviews and reports on expenditures and revenues to complete the annual financial statements. The Internal Control Unit reviews internal control procedures at agencies and insures that agencies are properly following Finance procedures. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2000.

The Department of Finance 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 2000.

The cost of central payroll is allowable and has been allocated based on total FY 2000 FTE's.

Agency assistance is also included in these costs. This group is responsible for assisting agencies with accounting and payroll system questions. They also set up training for agencies on these systems.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

All of the above sections, with the exception of Central Payroll, are allocated based on the number of accounting transactions processed for each department in FY 2000. The payroll system (SEMA 4) is based upon FTE's by agency.

Ref.: OMB A-87, Attachment B, parts 1, 5, 6, and 11.

Exhibit C

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 2000  
First Stepdown

Schedule 9.1

**Finance**

	9.2 Finance <u>Accounting Division</u>	9.3 General <u>Support</u>	9.4 Central <u>Payroll</u>	9.5 Accounting <u>Services</u>	9.6 Financial <u>Reporting</u>	9.6 Fin Report <u>Single Audit</u>	Accounting-Services <u>Non-Allocable</u>
Total Eligible Direct Costs	4,645,897	0	1,667,013	1,788,127	1,180,953	9,804	0
Add: Allocated Costs Finance Actual	693,229	693,229					
Sum of Allocated Costs	5,339,126	693,229	1,667,013	1,788,127	1,180,953	9,804	0
Distribution of Allocated Costs		-693,229	248,651	266,985	176,129	1,465	0
Total Allocated Costs	5,339,126	0	1,915,664	2,055,112	1,357,082	11,269	0
Less: Disallowed Costs	0						0
Net Allocable Costs	5,339,126	0	1,915,664	2,055,112	1,357,082	11,269	0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
MANAGEMENT AND ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The Management and Administration Division provides technical systems support and related services for the statewide administrative systems. These systems include: accounting and procurement (MAPS), payroll and human resources (SEMA4), biennial budget, capital budget, fiscal notes, performance reporting (BIS), and information access (IA). The IS division also provides the Department of Finance programs Local Area Network (LAN) support and voice communications support. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2000.

The amortized SSP development costs are also included in these costs. We are amortizing the 31 million dollar development costs for the Statewide Systems project for the MAPS and SEMA 4 systems over 10 years. (The systems were implemented in FY 1996 and we are amortizing the costs from FY 1997 to FY 2006.)

The MAPS costs are based upon accounting transactions, the SEMA 4 costs are based upon FTE counts and BIS costs are based upon budget transactions. The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Ref.: OMB A-87, Attachment B, parts 1, 6, 9,10, 11, Circular A-102, Attachment P.

Exhibit C

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 2000  
First Stepdown

Schedule 10.1

	<b>Finance</b>									
	<u>Finance</u>	<u>10.2</u>	<u>10.3</u>	<u>10.4</u>	<u>10.5</u>	<u>10.6</u>	<u>10.7</u>	<u>10.8</u>	<u>10.9</u>	<u>Non-</u>
	<u>Information Systems</u>	<u>General</u>	<u>Amortized</u>	<u>MAPS Operations</u>	<u>SEMA 4 Operations</u>	<u>Budget Services</u>	<u>SEMA 4</u>	<u>MAPS</u>	<u>YR 2000</u>	<u>Allocable</u>
		<u>Support</u>	<u>SSP Develop</u>	<u>&amp; System Support</u>	<u>&amp; System Support</u>	<u>Computer Operations</u>	<u>Special Billing</u>	<u>Special Billing</u>	<u>Accounting</u>	
Total Eligible Direct Costs	18,536,364	1,643,615	3,182,000	3,080,594	2,958,469	454,932	3,362,573	3,854,181	0	0
Add: Allocated Costs Department of Finance	1,297,564	1,297,564								
Sum of Allocated Costs	19,833,928	2,941,179	3,182,000	3,080,594	2,958,469	454,932	3,362,573	3,854,181	0	0
Distribution of Allocated Costs		-2,941,179	0	1,511,192	1,228,408	201,580	0	0	0	0
Total Allocated Costs	19,833,928	0	3,182,000	4,591,786	4,186,877	656,512	3,362,573	3,854,181	0	0
Less: Disallowed Costs	0									0
Net Allocable Costs	19,833,928	0	3,182,000	4,591,786	4,186,877	656,512	3,362,573	3,854,181	0	0

**STATE OF MINNESOTA  
DEPARTMENT OF EMPLOYEE RELATIONS  
NATURE AND EXTENT OF SERVICES**

The Department of Employee Relations administers the civil service system, the worker's compensation insurance program, and the state employee insurance program. It's also responsible for general personnel administration, labor negotiations, and also provides work-related training to state employees.

Costs of administration of the civil service system, personnel administration and labor negotiations are allowable for plan purposes and have been allocated based on actual positions for FY 2000.

The Employee Assistance unit provides assistance to any state employee with medical, psychiatric or other personal problems. Costs have been allocated *to all agencies* based on each agencies actual full time equivalent positions for FY 2000. The Employee Assistance unit was transferred to the Department of Employee Relations effective in FY 2000.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Because training costs, and the costs of administering the employee's insurance, and workers compensation programs are billed directly to agencies, these costs have been excluded from the allocable cost pool prior to the allocation.

Ref.: OMB A-87, Attachment B, parts 2, 6, 10, 11, 17, 33, and 40.

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 First Stepdown

Schedule No.11.1

**Employee Relations**

	Department Of Employee <u>Relations</u>	11.2 General <u>Support</u>	11.3 Personnel <u>Administration</u>	11.4 Employee <u>Assistance</u>	11.5 Non- <u>Allocable</u>
Total Eligible Direct Costs	6,862,210	524,084	5,758,493	579,633	0
Add: Allocated Costs					
Equipment Use Charge	244,955	244,955			
Admin Mgmt-Commissioner's Office	0	0			
Admin Mgmt-Employee Assistance	0	0			
Admin Mgmt-Personnel Office	0	0			
Admin Mgmt-Fiscal Services	0	0			
Resource Recovery	819	819			
Real Estate Management - Leasing	1,152	1,152			
Plant Mgmt - Energy	643	643			
Materials Management	8,075	8,075			
Central Mail	3,969	3,969			
Telecommunications	0	0			
Disaster Recovery	0	0			
Year 2000 Project - Systems Assurance	6,227	6,227			
Year 2000 Project - Risk Assess	2,530	2,530			
Year 2000 Project - Abatements	0	0			
Year 2000 Project Office	645	645			
Intertech Receipts	0	0			
IT Expenditures	86	86			
Project Funding	0	0			
FINANCE -BUDGET DIVISION	0	0			
Analysis & Control (EBO's)	1,447	1,447			
Budget Operations and Planning	1,445	1,445			
FINANCE-ACCOUNTING DIVISION	0	0			
Central Payroll	4,152	4,152			
Accounting Services	2,332	2,332			
Financial Reporting	1,540	1,540			
Financial Reporting - Single Audit	0	0			
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0			
Amortized SSP Development Costs	3,611	3,611			
MAPS Operations and System Support	5,211	5,211			
SEMA4 Operations and System Support	9,075	9,075			
Budget Service - Computer Operations	1,145	1,145			
SEMA4 Operations Special Billing	7,289	7,289			
MAPS Operations Special Billing	4,374	4,374			
Y2000 Accounting	0	0			
Sum of Allocated Costs	7,172,932	834,806	5,758,493	579,633	
Distribution of Allocated Costs		-834,806	683,858	65,311	85,637
Total Allocated Costs	7,172,932	0	6,442,351	644,944	85,637
Less: Disallowed Costs	85,637				85,637
Net Allocable Costs	7,087,295	0	6,442,351	644,944	0

FY 2000 ACTUAL

SCHEDULE 12.0

**STATE OF MINNESOTA  
DEPARTMENT OF MEDIATION SERVICES  
NATURE AND EXTENT OF SERVICES**

The state Mediation Services Bureau 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's General Fund and 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 2000.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Costs of services to other public and private sector employees are considered general government and have not been allocated.

Ref.: OMB A-87, Attachment B, part 11.

## Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
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 First Stepdown

Schedule No.12.1

**Mediation Services**

	12.2	12.3	G45		
	Department of Mediation <u>Services</u>	General <u>Support</u>	Services <u>State Agencies</u>	Mediation Services <u>Other</u>	Other Agency <u>Operations</u>
Total Eligible Direct Costs	81,022	0	81,022	0	
Add: Allocated Costs					
Equipment Use Charge	18,927	18,927			
Admin Mgmt-Commissioner's Office	0	0			
Admin Mgmt-Employee Assistance	0	0			
Admin Mgmt-Personnel Office	0	0			
Admin Mgmt-Fiscal Services	0	0			
Resource Recovery	174	174			
Real Estate Management - Leasing	1,152	1,152			
Plant Mgmt - Energy	137	137			
Materials Management	2,003	2,003			
Central Mail	442	442			
Telecommunications	0	0			
Disaster Recovery	0	0			
Year 2000 Project - Systems Assurance	0	0			
Year 2000 Project - Risk Assess	0	0			
Year 2000 Project - Abatements	6,009	6,009			
Year 2000 Project Office	42	42			
Intertech Receipts	0	0			
IT Expenditures	3	3			
Project Funding	0	0			
FINANCE -BUDGET DIVISION	0	0			
Analysis & Control (EBO's)	282	282			
Budget Operations and Planning	339	339			
FINANCE-ACCOUNTING DIVISION	0	0			
Central Payroll	751	751			
Accounting Services	455	455			
Financial Reporting	300	300			
Financial Reporting - Single Audit	0	0			
FINANCE I.T. - MANAGEMENT AND ADMINISTRATION	0	0			
Amortized SSP Development Costs	704	704			
MAPS Operations and System Support	1,017	1,017			
SEMA4 Operations and System Support	1,641	1,641			
Budget Service - Computer Operations	269	269			
SEMA4 Operations Special Billing	1,318	1,318			
MAPS Operations Special Billing	853	853			
Y2000 Accounting	0	0			
DEPARTMENT OF EMPLOYEE RELATIONS	0	0			
Personnel Administration	2,526	2,526			
Employee Assistance	253	253			
Sum of Allocated Costs	120,619	39,597	81,022	0	
Distribution of Allocated Costs		-39,597	1,505	31,725	6,366
Total Allocated Costs	120,619	0	82,527	31,725	6,366
Less: Disallowed or Unallocable Costs	-38,092			-31,725	-6,366
Net Allocable Costs	82,527	0	82,527	0	0

**STATE OF MINNESOTA  
OFFICE OF THE LEGISLATIVE AUDITOR  
NATURE AND EXTENT OF SERVICES**

The Legislative Auditor is responsible for annual audits of all state revenues and expenditures. Audits are conducted to insure conformance with generally accepted accounting principles, federal audit requirements, and state law. This office also conducts certain special audits to assist in improving the efficiency and dependability of department and agency accounting practices. Costs are allowable for plan purposes and 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 2000 allocation statistic.

The Legislative Auditor is also responsible for coordinating audit services at the state agency level for federal single audit purposes. These costs are budgeted in the Finance Audits section but has been separated for allocation purposes. Costs are allowable for plan purposes and have been allocated based on actual hours of service for FY 2000.

The department also has a Program Evaluation Unit, which analyzes program delivery to improve efficiency, insure that federal and state requirements are followed, and determine cost effectiveness. Costs are allowable for some of these audits. The actual hours (not an average) spent on the allowable portions will be used as a basis for the actual FY 2000 allocation.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Ref.: OMB A-87, Attachment B, part 5, and Circular A-102, Attachment P.

## Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 First Stepdown

## Schedule No. 13.1

Schedule No.13.1	Legislative Auditor					
	Office Of Legislative Auditor	13.2 General Support	13.3 OLA Financial Audits	13.4 OLA Program Audits	13.5 OLA Single Audits	OLA General Govt
Total Eligible Direct Costs	5,203,076	914,960	2,500,349	1,217,566	570,201	0
Add: Allocated Costs						
Equipment Use Charge	80,658	80,658				
Admin Mgmt-Commissioner's Office	0	0				
Admin Mgmt-Employee Assistance	0	0				
Admin Mgmt-Personnel Office	0	0				
Admin Mgmt-Fiscal Services	0	0				
Resource Recovery	537	537				
Real Estate Management - Leasing	576	576				
Plant Mgmt - Energy	422	422				
Materials Management	3,868	3,868				
Central Mail	515	515				
Telecommunications	0	0				
Disaster Recovery	0	0				
Year 2000 Project - Systems Assurance	0	0				
Year 2000 Project - Risk Assess	0	0				
Year 2000 Project - Abatements	0	0				
Year 2000 Project Office	87	87				
Intertech Receipts	0	0				
IT Expenditures	9	9				
Project Funding	0	0				
FINANCE -BUDGET DIVISION	0	0				
Analysis & Control (EBO's)	634	634				
Budget Operations and Planning	238	238				
FINANCE-ACCOUNTING DIVISION	0	0				
Central Payroll	3,074	3,074				
Accounting Services	1,022	1,022				
Financial Reporting	675	675				
Financial Reporting - Single Audit	0	0				
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0				
Amortized SSP Development Costs	1,582	1,582				
MAPS Operations and System Support	2,283	2,283				
SEMA4 Operations and System Support	6,718	6,718				
Budget Service - Computer Operations	188	188				
SEMA4 Operations Special Billing	5,395	5,395				
MAPS Operations Special Billing	1,917	1,917				
Y2000 Accounting	0	0				
DEPARTMENT OF EMPLOYEE RELATIONS	0	0				
Personnel Administration	10,337	10,337				
Employee Assistance	1,035	1,035				
MEDIATION SERVICES	0	0				
State Agencies	132	132				
Sum of Allocated Costs	5,324,978	1,036,862	2,500,349	1,217,566	570,201	0
Distribution of Allocated Costs		(1,036,862)	604,143	294,193	137,774	752
Total Allocated Costs	5,324,978	0	3,104,492	1,511,759	707,975	752
Less: Disallowed Costs	-752					-752
Net Allocable Costs	5,324,226	0	3,104,492	1,511,759	707,975	0

FY 2000 ACTUAL

SCHEDULE 14.0

**STATE OF MINNESOTA  
OFFICE OF THE STATE TREASURER  
NATURE AND EXTENT OF SERVICES**

The State Treasurer is responsible for cash management, bank account administration and reconciliation, check (warrant) signing and processing, and other related activities. Costs of these services are allowable for plan purposes and have been allocated based on the total number of sub-system warrants and 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 2000 net cost of these activities.

Services relating to accounting for state debt and investment records, etc., are considered general government and have not been allocated.

Ref.: OMB A-87, Attachment B, part 16.

FY 2000 ACTUAL

SCHEDULE 22.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE**

**NATURE AND EXTENT OF 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.

FINANCE

	22.2	23.2	24.2	25.2	
Department of	General Support	Finance-	Finance-	Finance-Mgmt and	Finance-
				Administrative	
	<u>Finance</u>	<u>Allocation</u>	<u>Budget Division</u>	<u>Accounting Division</u>	<u>Other</u>
Total Eligible Direct Costs					
Add: Allocated Costs					
FINANCE -BUDGET DIVISION	0	0			
Analysis & Control (EBO's)	38	38			
Budget Operations and Planning	32	32			
FINANCE-ACCOUNTING DIVISION	0	0			
Central Payroll	7,283	7,283			
Accounting Services	3,583	3,583			
Financial Reporting	2,366	2,366			
Financial Reporting - Single Audit	0	0			
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0			
Amortized SSP Development Costs	5,548	5,548			
MAPS Operations and System Support	8,005	8,005			
SEMA4 Operations and System Support	15,917	15,917			
Budget Service - Computer Operations	2,348	2,348			
SEMA4 Operations Special Billing	12,783	12,783			
MAPS Operations Special Billing	6,720	6,720			
Y2000 Accounting	0	0			
DEPARTMENT OF EMPLOYEE RELATIONS	0	0			
Personnel Administration	24,491	24,491			
Employee Assistance	2,452	2,452			
MEDIATION SERVICES	0	0			
State Agencies	314	314			
LEGISLATIVE AUDITOR	0	0			
Financial Audits	142,255	142,255			
Program Audits	0	0			
Single Audits	18,223	18,223			
TREASURER'S OFFICE	0	0			
Treasury	631	631			
STATE AUDITOR	0	0			
DEPARTMENT OF ADMINISTRATION	0	0			
Admin Mgmt-Commissioner's Office	0	0			
Admin Mgmt-Personnel Office	0	0			
Admin Mgmt-Fiscal Services	0	0			
Resource Recovery	70	70			
Real Estate Management - Leasing	40	40			
Plant Mgmt - Energy	33	33			
Materials Management	134	134			
Central Mail	341	341			
Telecommunications	0	0			
Disaster Recovery	0	0			
Year 2000 Project - Systems Assurance	8	8			
Year 2000 Project - Risk Assess	213	213			
Year 2000 Project - Abatements	86	86			
Year 2000 Project Office	13	13			
Intertech Receipts	534	534			
IT Expenditures	577	577			
Project Funding	355	355			
Sum of Allocated Costs	255,390	255,390	0	0	0
Distribution of Allocated Costs		-255,390	34,827	73,365	137,322
Total Allocated Costs	255,390	0	34,827	73,365	137,322
Less: Disallowed Costs	9,876				9,876
Net Allocable Costs	245,514	0	34,827	73,365	127,446

FY 2000 ACTUAL

SCHEDULE 23.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
BUDGET DIVISION  
NATURE AND EXTENT OF 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 2000  
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## Schedule No.23.1

	23.2	23.3	23.4	
	General		Budget	
	Support	Analysis &	Planning &	General
	Allocation	Control	Operations	Gov't
	Division			
Total Eligible Direct Costs				
Add: Allocated Costs				
FINANCE -BUDGET DIVISION	0	0		
Analysis & Control (EBO's)	795	795		
Budget Operations and Planning	789	789		
FINANCE-ACCOUNTING DIVISION	0	0		
Central Payroll	0	0		
Accounting Services	0	0		
Financial Reporting	0	0		
Financial Reporting - Single Audit	0	0		
FINANCE I.T - MANAGEMENT AND A	0	0		
Amortized SSP Development Costs	0	0		
MAPS Operations and System Support	0	0		
SEMA4 Operations and System Suppo	0	0		
Budget Service - Computer Operations	0	0		
SEMA4 Operations Special Billing	0	0		
MAPS Operations Special Billing	0	0		
Y2000 Accounting	0	0		
DEPARTMENT OF EMPLOYEE RELA	0	0		
Personnel Administration	0	0		
Employee Assistance	0	0		
MEDIATION SERVICES	0	0		
State Agencies	0	0		
LEGISLATIVE AUDITOR	0	0		
Financial Audits	0	0		
Program Audits	0	0		
Single Audits	0	0		
TREASURER'S OFFICE	0	0		
Treasury	0	0		
STATE AUDITOR	0	0		
DEPARTMENT OF ADMINISTRATION	0	0		
Admin Mgmt-Commissioner's Office	0	0		
Admin Mgmt-Personnel Office	0	0		
Admin Mgmt-Fiscal Services	0	0		
Resource Recovery	0	0		
Real Estate Management - Leasing	0	0		
Plant Mgmt - Energy	0	0		
Materials Management	0	0		
Central Mail	0	0		
Telecommunications	0	0		
Disaster Recovery	0	0		
Year 2000 Project - Systems Assuranc	0	0		
Year 2000 Project - Risk Assess	0	0		
Year 2000 Project - Abatements	0	0		
Year 2000 Project Office	0	0		
Intertech Receipts	0	0		
IT Expenditures	0	0		
Project Funding	0	0		
Department of Finance	34,827	34,827		
Sum of Allocated Costs	36,411	36,411	0	0
Distribution of Allocated Costs		-36,411	18,302	11,889
Total Allocated Costs	36,411	0	18,302	11,889
Less: Disallowed Costs	6,220			6,220
Net Allocable Costs	30,191	0	18,302	11,889

FY 2000 ACTUAL

SCHEDULE 24.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
ACCOUNTING DIVISION  
NATURE AND EXTENT OF 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 2000  
 Second Stepdown

## Schedule No.24.1

	Finance Accounting Division	24.2 General Support Allocation	24.3 Central Payroll	24.4 Accounting Services	24.5 Financial Reporting	24.6 Financial Reporting Single Audit	24.7 Accounting Services Non-Allocable
Total Eligible Direct Costs							
Add: Allocated Costs							
FINANCE -BUDGET DIVISION	0	0					
Analysis & Control (EBO's)	435	435					
Budget Operations and Planning	665	665					
FINANCE-ACCOUNTING DIVISION	0	0					
Central Payroll	0	0					
Accounting Services	0	0					
Financial Reporting	0	0					
Financial Reporting - Single Audit	0	0					
FINANCE I.T - MANAGEMENT AND ADMIN	0	0					
Amortized SSP Development Costs	0	0					
MAPS Operations and System Support	0	0					
SEMA4 Operations and System Support	0	0					
Budget Service - Computer Operations	0	0					
SEMA4 Operations Special Billing	0	0					
MAPS Operations Special Billing	0	0					
Y2000 Accounting	0	0					
DEPARTMENT OF EMPLOYEE RELATION	0	0					
Personnel Administration	0	0					
Employee Assistance	0	0					
MEDIATION SERVICES	0	0					
State Agencies	0	0					
LEGISLATIVE AUDITOR	0	0					
Financial Audits	0	0					
Program Audits	0	0					
Single Audits	0	0					
TREASURER'S OFFICE	0	0					
Treasury	0	0					
STATE AUDITOR	0	0					
DEPARTMENT OF ADMINISTRATION	0	0					
Admin Mgmt-Commissioner's Office	0	0					
Admin Mgmt-Personnel Office	0	0					
Admin Mgmt-Fiscal Services	0	0					
Resource Recovery	0	0					
Real Estate Management - Leasing	0	0					
Plant Mgmt - Energy	0	0					
Materials Management	0	0					
Central Mail	0	0					
Telecommunications	0	0					
Disaster Recovery	0	0					
Year 2000 Project - Systems Assurance	0	0					
Year 2000 Project - Risk Assess	0	0					
Year 2000 Project - Abatelements	0	0					
Year 2000 Project Office	0	0					
Intertech Receipts	0	0					
IT Expenditures	0	0					
Project Funding	0	0					
Department of Finance	73,365	73,365					
Sum of Allocated Costs	74,465	74,465	0	0	0	0	0
Distribution of Allocated Costs		-74,465	26,709	28,679	18,919	157	0
Total Allocated Costs	74,465	0	26,709	28,679	18,919	157	0
Less: Disallowed Costs	0						0
Net Allocable Costs	74,465	0	26,709	28,679	18,919	157	0

FY 2000 ACTUAL

SCHEDULE 25.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
MANAGEMENT AND ADMINISTRATION  
NATURE AND EXTENT OF 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 2000  
 Second Stepdown

## Schedule No.25.1

	Finance Management & <u>Administration</u>	25.2 General Support <u>Allocation</u>	25.3 Amortized SSP <u>Development Costs</u>	25.4 MAPS Operations <u>&amp; System Support</u>	25.5 SEMA 4 Operations <u>&amp; Support</u>	25.6 Bud Service Computer <u>Operations</u>	25.7 SEMA 4 Special <u>Billing</u>	25.8 MAPS Special <u>Billing</u>	25.9 Y 2000 <u>Accounting</u>	Non <u>Allocable</u>
Total Eligible Direct Costs										
Add: Allocated Costs										
FINANCE -BUDGET DIVISION	0	0								
Analysis & Control (EBO's)	910	910								
Budget Operations and Planning	1,138	1,138								
FINANCE-ACCOUNTING DIVISION	0	0								
Central Payroll	0	0								
Accounting Services	0	0								
Financial Reporting	0	0								
Financial Reporting - Single Audit	0	0								
FINANCE I.T - MANAGEMENT AND AC	0	0								
Amortized SSP Development Costs	0	0								
MAPS Operations and System Support	0	0								
SEMA4 Operations and System Support	0	0								
Budget Service - Computer Operations	0	0								
SEMA4 Operations Special Billing	0	0								
MAPS Operations Special Billing	0	0								
Y2000 Accounting	0	0								
DEPARTMENT OF EMPLOYEE RELAT	0	0								
Personnel Administration	0	0								
Employee Assistance	0	0								
MEDIATION SERVICES	0	0								
State Agencies	0	0								
LEGISLATIVE AUDITOR	0	0								
Financial Audits	0	0								
Program Audits	0	0								
Single Audits	0	0								
TREASURER'S OFFICE	0	0								
Treasury	0	0								
STATE AUDITOR	0	0								
DEPARTMENT OF ADMINISTRATION	0	0								
Admin Mgmt-Commissioner's Office	0	0								
Admin Mgmt-Personnel Office	0	0								
Admin Mgmt-Fiscal Services	0	0								
Resource Recovery	0	0								
Real Estate Management - Leasing	0	0								
Plant Mgmt - Energy	0	0								
Materials Management	0	0								
Central Mail	0	0								
Telecommunications	0	0								
Disaster Recovery	0	0								
Year 2000 Project - Systems Assurance	0	0								
Year 2000 Project - Risk Assess	0	0								
Year 2000 Project - Abatelements	0	0								
Year 2000 Project Office	0	0								
Intertech Receipts	0	0								
IT Expenditures	0	0								
Project Funding	0	0								
Department of Finance	137,322	137,322								
Sum of Allocated Costs	139,370	139,370	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		139,370	0	71,609	58,209	9,552	0	0	0	0
Total Allocated Costs	139,370	0	0	71,609	58,209	9,552	0	0	0	0
Less: Disallowed Costs	0						0	0	0	0
Net Allocable Costs	139,370	0	0	71,609	58,209	9,552	0	0	0	0

FY 2000 ACTUAL

SCHEDULE 26.0

**STATE OF MINNESOTA  
DEPARTMENT OF EMPLOYEE RELATIONS  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 Second Stepdown  
 Schedule No. 26.1

## EMPLOYEE RELATIONS

	26.2 General Support Allocation	26.3 Employee Relations- Personnel Admin	Employee Relations- All Others
Department of of Employee Relations			
Total Eligible Direct Costs			
Add: Allocated Costs			
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	
Personnel Administration	13,964	13,964	
Employee Assistance	1,398	1,398	
MEDIATION SERVICES	0	0	
State Agencies	179	179	
LEGISLATIVE AUDITOR	0	0	
Financial Audits	77,555	77,555	
Program Audits	0	0	
Single Audits	0	0	
TREASURER'S OFFICE	0	0	
Treasury	411	411	
STATE AUDITOR	0	0	
DEPARTMENT OF ADMINISTRATION	0	0	
Admin Mgmt-Commissioner's Office	0	0	
Admin Mgmt-Personnel Office	0	0	
Admin Mgmt-Fiscal Services	0	0	
Resource Recovery	23	23	
Real Estate Management - Leasing	20	20	
Plant Mgmt - Energy	11	11	
Materials Management	84	84	
Central Mail	40	40	
Telecommunications	0	0	
Disaster Recovery	0	0	
Year 2000 Project - Systems Assurance	0	0	
Year 2000 Project - Risk Assess	17	17	
Year 2000 Project - Abatements	7	7	
Year 2000 Project Office	2	2	
Intertech Receipts	0	0	
IT Expenditures	29	29	
Project Funding	0	0	
Department of Finance	0	0	
FINANCE -BUDGET DIVISION	0	0	
Analysis & Control (EBO's)	21	21	
Budget Operations and Planning	21	21	
FINANCE-ACCOUNTING DIVISION	0	0	
Central Payroll	58	58	
Accounting Services	33	33	
Financial Reporting	22	22	
Financial Reporting - Single Audit	0	0	
FINANCE I.T - MANAGEMENT AND ADMINISTRATI	0	0	
Amortized SSP Development Costs	0	0	
MAPS Operations and System Support	82	82	
SEMA4 Operations and System Support	127	127	
Budget Service - Computer Operations	17	17	
SEMA4 Operations Special Billing	0	0	
MAPS Operations Special Billing	0	0	
Y2000 Accounting	0	0	
Sum of Allocated Costs	94,119	94,119	0 0 0
Distribution of Allocated Costs		-94,119	77,100 7,363 9,655
Total Allocated Costs	94,119	0	77,100 7,363 9,655
Less: Disallowed Costs	9,655		9,655
Net Allocable Costs	84,464	0	77,100 7,363 0

FY 2000 ACTUAL

SCHEDULE 22.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE**

**NATURE AND EXTENT OF 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.

FINANCE

	22.2 General Support	23.2	24.2	25.2		
Department of	Finance	Finance-	Finance-	Finance-	Finance-	
	<u>Finance</u>	<u>Allocation</u>	<u>Budget Division</u>	<u>Accounting Division</u>	<u>Finance- Mgmt and Administrative Services</u>	<u>Other</u>
Total Eligible Direct Costs						
Add: Allocated Costs						
FINANCE -BUDGET DIVISION	0	0				
Analysis & Control (EBO's)	38	38				
Budget Operations and Planning	32	32				
FINANCE-ACCOUNTING DIVISION	0	0				
Central Payroll	7,283	7,283				
Accounting Services	3,583	3,583				
Financial Reporting	2,366	2,366				
Financial Reporting - Single Audit	0	0				
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0				
Amortized SSP Development Costs	5,548	5,548				
MAPS Operations and System Support	8,005	8,005				
SEMA4 Operations and System Support	15,917	15,917				
Budget Service - Computer Operations	2,348	2,348				
SEMA4 Operations Special Billing	12,783	12,783				
MAPS Operations Special Billing	6,720	6,720				
Y2000 Accounting	0	0				
DEPARTMENT OF EMPLOYEE RELATIONS	0	0				
Personnel Administration	24,491	24,491				
Employee Assistance	2,452	2,452				
MEDIATION SERVICES	0	0				
State Agencies	314	314				
LEGISLATIVE AUDITOR	0	0				
Financial Audits	142,255	142,255				
Program Audits	0	0				
Single Audits	18,223	18,223				
TREASURER'S OFFICE	0	0				
Treasury	631	631				
STATE AUDITOR	0	0				
DEPARTMENT OF ADMINISTRATION	0	0				
Admin Mgmt-Commissioner's Office	0	0				
Admin Mgmt-Personnel Office	0	0				
Admin Mgmt-Fiscal Services	0	0				
Resource Recovery	70	70				
Real Estate Management - Leasing	40	40				
Plant Mgmt - Energy	33	33				
Materials Management	134	134				
Central Mail	341	341				
Telecommunications	0	0				
Disaster Recovery	0	0				
Year 2000 Project - Systems Assurance	8	8				
Year 2000 Project - Risk Assess	213	213				
Year 2000 Project - Abatements	86	86				
Year 2000 Project Office	13	13				
Intertech Receipts	534	534				
IT Expenditures	577	577				
Project Funding	355	355				
Sum of Allocated Costs	255,390	255,390	0	0	0	0
Distribution of Allocated Costs		255,390	34,827	73,365	137,322	9,876
Total Allocated Costs	255,390	0	34,827	73,365	137,322	9,876
Less: Disallowed Costs	9,876					9,876
Net Allocable Costs	245,514	0	34,827	73,365	127,446	0

FY 2000 ACTUAL

SCHEDULE 23.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
BUDGET DIVISION  
NATURE AND EXTENT OF 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 2000  
 Second Stepdown

## Schedule No.23.1

	Finance Budget Division	23.2 General Support Allocation	23.3 Analysis & Control	23.4 Budget Planning & Operations	General Gov't
Total Eligible Direct Costs					
Add: Allocated Costs					
FINANCE -BUDGET DIVISION	0	0			
Analysis & Control (EBO's)	795	795			
Budget Operations and Planning	789	789			
FINANCE-ACCOUNTING DIVISION	0	0			
Central Payroll	0	0			
Accounting Services	0	0			
Financial Reporting	0	0			
Financial Reporting - Single Audit	0	0			
FINANCE I.T - MANAGEMENT AND A	0	0			
Amortized SSP Development Costs	0	0			
MAPS Operations and System Support	0	0			
SEMA4 Operations and System Suppo	0	0			
Budget Service - Computer Operations	0	0			
SEMA4 Operations Special Billing	0	0			
MAPS Operations Special Billing	0	0			
Y2000 Accounting	0	0			
DEPARTMENT OF EMPLOYEE RELA	0	0			
Personnel Administration	0	0			
Employee Assistance	0	0			
MEDIATION SERVICES	0	0			
State Agencies	0	0			
LEGISLATIVE AUDITOR	0	0			
Financial Audits	0	0			
Program Audits	0	0			
Single Audits	0	0			
TREASURER'S OFFICE	0	0			
Treasury	0	0			
STATE AUDITOR	0	0			
DEPARTMENT OF ADMINISTRATION	0	0			
Admin Mgmt-Commissioner's Office	0	0			
Admin Mgmt-Personnel Office	0	0			
Admin Mgmt-Fiscal Services	0	0			
Resource Recovery	0	0			
Real Estate Management - Leasing	0	0			
Plant Mgmt - Energy	0	0			
Materials Management	0	0			
Central Mail	0	0			
Telecommunications	0	0			
Disaster Recovery	0	0			
Year 2000 Project - Systems Assuranc	0	0			
Year 2000 Project - Risk Assess	0	0			
Year 2000 Project - Abatements	0	0			
Year 2000 Project Office	0	0			
Intertech Receipts	0	0			
IT Expenditures	0	0			
Project Funding	0	0			
Department of Finance	34,827	34,827			
Sum of Allocated Costs	36,411	36,411	0	0	0
Distribution of Allocated Costs		-36,411	18,302	11,889	6,220
Total Allocated Costs	36,411	0	18,302	11,889	6,220
Less: Disallowed Costs	6,220				6,220
Net Allocable Costs	30,191	0	18,302	11,889	0

FY 2000 ACTUAL

SCHEDULE 24.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
ACCOUNTING DIVISION  
NATURE AND EXTENT OF 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 2000  
 Second Stepdown

Schedule No.24.1

	Finance Accounting Division	24.2 General Support Allocation	24.3 Central Payroll	24.4 Accounting Services	24.5 Financial Reporting	24.6 Financial Reporting Single Audit	24.7 Accounting Services Non-Allocable
Total Eligible Direct Costs							
Add: Allocated Costs							
FINANCE -BUDGET DIVISION	0	0					
Analysis & Control (EBO's)	435	435					
Budget Operations and Planning	665	665					
FINANCE-ACCOUNTING DIVISION	0	0					
Central Payroll	0	0					
Accounting Services	0	0					
Financial Reporting	0	0					
Financial Reporting - Single Audit	0	0					
FINANCE I.T - MANAGEMENT AND ADMIN	0	0					
Amortized SSP Development Costs	0	0					
MAPS Operations and System Support	0	0					
SEMA4 Operations and System Support	0	0					
Budget Service - Computer Operations	0	0					
SEMA4 Operations Special Billing	0	0					
MAPS Operations Special Billing	0	0					
Y2000 Accounting	0	0					
DEPARTMENT OF EMPLOYEE RELATION	0	0					
Personnel Administration	0	0					
Employee Assistance	0	0					
MEDIATION SERVICES	0	0					
State Agencies	0	0					
LEGISLATIVE AUDITOR	0	0					
Financial Audits	0	0					
Program Audits	0	0					
Single Audits	0	0					
TREASURER'S OFFICE	0	0					
Treasury	0	0					
STATE AUDITOR	0	0					
DEPARTMENT OF ADMINISTRATION	0	0					
Admin Mgmt-Commissioner's Office	0	0					
Admin Mgmt-Personnel Office	0	0					
Admin Mgmt-Fiscal Services	0	0					
Resource Recovery	0	0					
Real Estate Management - Leasing	0	0					
Plant Mgmt - Energy	0	0					
Materials Management	0	0					
Central Mail	0	0					
Telecommunications	0	0					
Disaster Recovery	0	0					
Year 2000 Project - Systems Assurance	0	0					
Year 2000 Project - Risk Assess	0	0					
Year 2000 Project - Abatements	0	0					
Year 2000 Project Office	0	0					
Intertech Receipts	0	0					
IT Expenditures	0	0					
Project Funding	0	0					
Department of Finance	73,365	73,365					
Sum of Allocated Costs	74,465	74,465	0	0	0	0	0
Distribution of Allocated Costs		-74,465	26,709	28,679	18,919	157	0
Total Allocated Costs	74,465	0	26,709	28,679	18,919	157	0
Less: Disallowed Costs	0						0
Net Allocable Costs	74,465	0	26,709	28,679	18,919	157	0

SCHEDULE 25.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
MANAGEMENT AND ADMINISTRATION  
NATURE AND EXTENT OF 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 2000  
 Second Stepdown

## Schedule No.25.1

	Finance Management & Administration	25.2 General Support Allocation	25.3 Amortized SSP Development Costs	25.4 MAPS Operations & System Support	25.5 SEMA 4 Operations & Support	25.6 Bud Service Computer Operations	25.7 SEMA 4 Special Billing	25.8 MAPS Special Billing	25.9 Y 2000 Accounting	Non Allocable
Total Eligible Direct Costs										
Add: Allocated Costs										
FINANCE -BUDGET DIVISION	0	0								
Analysis & Control (EBO's)	910	910								
Budget Operations and Planning	1,138	1,138								
FINANCE-ACCOUNTING DIVISION	0	0								
Central Payroll	0	0								
Accounting Services	0	0								
Financial Reporting	0	0								
Financial Reporting - Single Audit	0	0								
FINANCE I.T - MANAGEMENT AND AC	0	0								
Amortized SSP Development Costs	0	0								
MAPS Operations and System Support	0	0								
SEMA4 Operations and System Support	0	0								
Budget Service - Computer Operations	0	0								
SEMA4 Operations Special Billing	0	0								
MAPS Operations Special Billing	0	0								
Y2000 Accounting	0	0								
DEPARTMENT OF EMPLOYEE RELATIONS	0	0								
Personnel Administration	0	0								
Employee Assistance	0	0								
MEDIATION SERVICES	0	0								
State Agencies	0	0								
LEGISLATIVE AUDITOR	0	0								
Financial Audits	0	0								
Program Audits	0	0								
Single Audits	0	0								
TREASURER'S OFFICE	0	0								
Treasury	0	0								
STATE AUDITOR	0	0								
DEPARTMENT OF ADMINISTRATION	0	0								
Admin Mgmt-Commissioner's Office	0	0								
Admin Mgmt-Personnel Office	0	0								
Admin Mgmt-Fiscal Services	0	0								
Resource Recovery	0	0								
Real Estate Management - Leasing	0	0								
Plant Mgmt - Energy	0	0								
Materials Management	0	0								
Central Mail	0	0								
Telecommunications	0	0								
Disaster Recovery	0	0								
Year 2000 Project - Systems Assurance	0	0								
Year 2000 Project - Risk Assess	0	0								
Year 2000 Project - Abatelements	0	0								
Year 2000 Project Office	0	0								
Intertech Receipts	0	0								
IT Expenditures	0	0								
Project Funding	0	0								
Department of Finance	137,322	137,322								
Sum of Allocated Costs	139,370	139,370	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		139,370	0	71,609	58,209	9,552	0	0	0	0
Total Allocated Costs	139,370	0	0	71,609	58,209	9,552	0	0	0	0
Less: Disallowed Costs	0						0	0	0	0
Net Allocable Costs	139,370	0	0	71,609	58,209		0	0	0	0

FY 2000 ACTUAL

SCHEDULE 26.0

**STATE OF MINNESOTA  
DEPARTMENT OF EMPLOYEE RELATIONS  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 Second Stepdown  
 Schedule No. 26.1

## EMPLOYEE RELATIONS

	26.2	26.3			
Department of	General	Employee	Employee		
of Employee	Support	Relations-	Relations-		
Relations	Allocation	Personnel Admin	All Others		
Total Eligible Direct Costs					
Add: Allocated Costs					
DEPARTMENT OF EMPLOYEE RELATIONS	0	0			
Personnel Administration	13,964	13,964			
Employee Assistance	1,398	1,398			
MEDIATION SERVICES	0	0			
State Agencies	179	179			
LEGISLATIVE AUDITOR	0	0			
Financial Audits	77,555	77,555			
Program Audits	0	0			
Single Audits	0	0			
TREASURER'S OFFICE	0	0			
Treasury	411	411			
STATE AUDITOR	0	0			
DEPARTMENT OF ADMINISTRATION	0	0			
Admin Mgmt-Commissioner's Office	0	0			
Admin Mgmt-Personnel Office	0	0			
Admin Mgmt-Fiscal Services	0	0			
Resource Recovery	23	23			
Real Estate Management - Leasing	20	20			
Plant Mgmt - Energy	11	11			
Materials Management	84	84			
Central Mail	40	40			
Telecommunications	0	0			
Disaster Recovery	0	0			
Year 2000 Project - Systems Assurance	0	0			
Year 2000 Project - Risk Assess	17	17			
Year 2000 Project - Abatements	7	7			
Year 2000 Project Office	2	2			
Intertech Receipts	0	0			
IT Expenditures	29	29			
Project Funding	0	0			
Department of Finance	0	0			
FINANCE -BUDGET DIVISION	0	0			
Analysis & Control (EBO's)	21	21			
Budget Operations and Planning	21	21			
FINANCE-ACCOUNTING DIVISION	0	0			
Central Payroll	58	58			
Accounting Services	33	33			
Financial Reporting	22	22			
Financial Reporting - Single Audit	0	0			
FINANCE I.T - MANAGEMENT AND ADMINISTRATI	0	0			
Amortized SSP Development Costs	0	0			
MAPS Operations and System Support	82	82			
SEMA4 Operations and System Support	127	127			
Budget Service - Computer Operations	17	17			
SEMA4 Operations Special Billing	0	0			
MAPS Operations Special Billing	0	0			
Y2000 Accounting	0	0			
Sum of Allocated Costs	94,119	94,119	0	0	0
Distribution of Allocated Costs		-94,119	77,100	7,363	9,655
Total Allocated Costs	94,119	0	77,100	7,363	9,655
Less: Disallowed Costs	9,655				9,655
Net Allocable Costs	84,464	0	77,100	7,363	0

FY 2000 ACTUAL

SCHEDULE 27.0

**STATE OF MINNESOTA  
DEPARTMENT OF MEDIATION SERVICES  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 Second Stepdown

Schedule No.27.1

**Mediation Services**

	27.2	27.3	G45
Department of Mediation <u>Services</u>	General Support <u>Allocation</u>	Mediation Services-State <u>Agencies</u>	Mediation Services- <u>All Others</u>
Total Eligible Direct Costs			
Add: Allocated Costs			
MEDIATION SERVICES	0	0	
State Agencies	32	-32	
LEGISLATIVE AUDITOR	0	0	
Financial Audits	8,027	8,027	
Program Audits	0	0	
Single Audits	0	0	
TREASURER'S OFFICE	0	0	
Treasury	80	80	
STATE AUDITOR	0	0	
DEPARTMENT OF ADMINISTRATION	0	0	
Admin Mgmt-Commissioner's Office	0	0	
Admin Mgmt-Personnel Office	0	0	
Admin Mgmt-Fiscal Services	0	0	
Resource Recovery	5	5	
Real Estate Management - Leasing	20	20	
Plant Mgmt - Energy	2	2	
Materials Management	21	21	
Central Mail	4	4	
Telecommunications	0	0	
Disaster Recovery	0	0	
Year 2000 Project - Systems Assurance	0	0	
Year 2000 Project - Risk Assess	0	0	
Year 2000 Project - Abatements	17	17	
Year 2000 Project Office	0	0	
Intertech Receipts	0	0	
IT Expenditures	1	1	
Project Funding	0	0	
Department of Finance	0	0	
FINANCE -BUDGET DIVISION	0	0	
Analysis & Control (EBO's)	4	4	
Budget Operations and Planning	5	5	
FINANCE-ACCOUNTING DIVISION	0	0	
Central Payroll	11	11	
Accounting Services	6	6	
Financial Reporting	4	4	
Financial Reporting - Single Audit	0	0	
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0	
Amortized SSP Development Costs	0	0	
MAPS Operations and System Support	16	16	
SEMA4 Operations and System Support	23	23	
Budget Service - Computer Operations	4	4	
SEMA4 Operations Special Billing	0	0	
MAPS Operations Special Billing	0	0	
Y2000 Accounting	0	0	
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	
Personnel Administration	30	30	
Employee Assistance	3	3	
Sum of Allocated Costs	8,316	8,316	0
Distribution of Allocated Costs		-8,316	1,590
Total Allocated Costs	8,316	0	1,590
Less: Costs not Allocated to other Agencies	6,726		6,726
Net Allocable Costs	1,590	0	1,590

FY 2000 ACTUAL

SCHEDULE 28.0

**STATE OF MINNESOTA  
OFFICE OF THE LEGISLATIVE AUDITOR  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 Second Stepdown  
 Schedule No. 28.1

## Office of the Legislative Auditor

	Office of the Legislative Auditor	28.2 General Support Allocation	28.3 OLA Financial Audits	28.4 OLA Program Audits	28.5 OLA Single Audits	28.6 OLA Audit Comm
Total Eligible Direct Costs						
Add: Allocated Costs						
LEGISLATIVE AUDITOR	0	0				
Financial Audits	0	0				
Program Audits	0	0				
Single Audits	0	0				
TREASURER'S OFFICE	0	0				
Treasury	180	180				
STATE AUDITOR	0	0				
DEPARTMENT OF ADMINISTRATION	0	0				
Admin Mgmt-Commissioner's Office	0	0				
Admin Mgmt-Personnel Office	0	0				
Admin Mgmt-Fiscal Services	0	0				
Resource Recovery	15	15				
Real Estate Management - Leasing	10	10				
Plant Mgmt - Energy	7	7				
Materials Management	40	40				
Central Mail	5	5				
Telecommunications	0	0				
Disaster Recovery	0	0				
Year 2000 Project - Systems Assurance	0	0				
Year 2000 Project - Risk Assess	0	0				
Year 2000 Project - Abatements	0	0				
Year 2000 Project Office	0	0				
Intertech Receipts	0	0				
IT Expenditures	3	3				
Project Funding	0	0				
Department of Finance	0	0				
FINANCE -BUDGET DIVISION	0	0				
Analysis & Control (EBO's)	9	9				
Budget Operations and Planning	3	3				
FINANCE-ACCOUNTING DIVISION	0	0				
Central Payroll	43	43				
Accounting Services	14	14				
Financial Reporting	9	9				
Financial Reporting - Single Audit	0	0				
FINANCE I.T - MANAGEMENT AND ADMINISTRATIO	0	0				
Amortized SSP Development Costs	0	0				
MAPS Operations and System Support	36	36				
SEMA4 Operations and System Support	94	94				
Budget Service - Computer Operations	3	3				
SEMA4 Operations Special Billing	0	0				
MAPS Operations Special Billing	0	0				
Y2000 Accounting	0	0				
DEPARTMENT OF EMPLOYEE RELATIONS	0	0				
Personnel Administration	125	125				
Employee Assistance	12	12				
MEDIATION SERVICES	0	0				
State Agencies	3	3				
Sum of Allocated Costs	612	612	0	0	0	0
Distribution of Allocated Costs		-612	356	174	81	0
Total Allocated Costs	612	0	356	174	81	0
Less: Disallowed Costs						0
Net Allocable Costs	612	0	356	174	81	0

FY 2000 ACTUAL

SCHEDULE 29.0

**STATE OF MINNESOTA  
OFFICE OF THE STATE TREASURER  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 Second Stepdown

Schedule No.29.1

Schedule No.29.1	Treasurer's Office			
	29.2	29.3		
	General			
	Treasurer's	Support	Treasurer	
	<u>Office</u>	<u>Allocation</u>	<u>Treasurer</u>	<u>Other</u>
Total Eligible Direct Costs				
Add: Allocated Costs				
TREASURER'S OFFICE	0	0		
Treasury	206	206		
STATE AUDITOR	0	0		
DEPARTMENT OF ADMINISTRATION	0	0		
Admin Mgmt-Commissioner's Office	0	0		
Admin Mgmt-Personnel Office	0	0		
Admin Mgmt-Fiscal Services	0	0		
Resource Recovery	7	7		
Real Estate Management - Leasing	20	20		
Plant Mgmt - Energy	3	3		
Materials Management	15	15		
Central Mail	3	3		
Telecommunications	0	0		
Disaster Recovery	0	0		
Year 2000 Project - Systems Assurance	0	0		
Year 2000 Project - Risk Assess	0	0		
Year 2000 Project - Abatements	0	0		
Year 2000 Project Office	0	0		
Intertech Receipts	0	0		
IT Expenditures	0	0		
Project Funding	6	6		
Department of Finance	0	0		
FINANCE -BUDGET DIVISION	0	0		
Analysis & Control (EBO's)	10	10		
Budget Operations and Planning	14	14		
FINANCE-ACCOUNTING DIVISION	0	0		
Central Payroll	7	7		
Accounting Services	16	16		
Financial Reporting	11	11		
Financial Reporting - Single Audit	0	0		
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0		
Amortized SSP Development Costs	0	0		
MAPS Operations and System Support	41	41		
SEMA4 Operations and System Support	16	16		
Budget Service - Computer Operations	11	11		
SEMA4 Operations Special Billing	0	0		
MAPS Operations Special Billing	0	0		
Y2000 Accounting	0	0		
DEPARTMENT OF EMPLOYEE RELATIONS	0	0		
Personnel Administration	21	21		
Employee Assistance	2	2		
MEDIATION SERVICES	0	0		
State Agencies	0	0		
LEGISLATIVE AUDITOR	0	0		
Financial Audits	11	11		
Program Audits	0	0		
Single Audits	0	0		
Sum of Allocated Costs	420	420	0	0
Distribution of Allocated Costs		-420	61	359
Total Allocated Costs	420	0	61	359
Less: Disallowed Costs	359			359
Net Allocable Costs	61	0	61	0

**STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
SINGLE AUDIT  
NATURE AND EXTENT OF SERVICES**

The single audit cost center is designed to meet the federal requirements of Attachment P, to OMB Circular A-102. The requirement is for organization wide, rather than grant by grant audits of federal funds.

The organization audits are to 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 2000.

Ref.: OMB A-87 Attachment B, part 5, and OMB A-102, Attachment P.

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 Second Stepdown

Schedule No. 30.1

State Auditor

30.1

State Auditor    General Support

Total Eligible Direct Costs

Add: Allocated Costs

STATE AUDITOR	0	0
DEPARTMENT OF ADMINISTRATION	0	0
Admin Mgmt-Commissioner's Office	0	0
Admin Mgmt-Personnel Office	0	0
Admin Mgmt-Fiscal Services	0	0
Resource Recovery	0	0
Real Estate Management - Leasing	59	59
Plant Mgmt - Energy	0	0
Materials Management	1	1
Central Mail	0	0
Telecommunications	0	0
Disaster Recovery	0	0
Year 2000 Project - Systems Assurance	0	0
Year 2000 Project - Risk Assess	0	0
Year 2000 Project - Abatements	0	0
Year 2000 Project Office	0	0
Intertech Receipts	0	0
IT Expenditures	0	0
Project Funding	0	0
Department of Finance	0	0
FINANCE -BUDGET DIVISION	0	0
Analysis & Control (EBO's)	0	0
Budget Operations and Planning	1	1
FINANCE-ACCOUNTING DIVISION	0	0
Central Payroll	0	0
Accounting Services	1	1
Financial Reporting	0	0
Financial Reporting - Single Audit	0	0
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0
Amortized SSP Development Costs	0	0
MAPS Operations and System Support	2	2
SEMA4 Operations and System Support	1	1
Budget Service - Computer Operations	1	1
SEMA4 Operations Special Billing	0	0
MAPS Operations Special Billing	0	0
Y2000 Accounting	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0
Personnel Administration	1	1
Employee Assistance	0	0
MEDIATION SERVICES	0	0
State Agencies	0	0
LEGISLATIVE AUDITOR	0	0
Financial Audits	0	0
Program Audits	0	0
Single Audits	0	0
TREASURER'S OFFICE	0	0
Treasury	0	0
Sum of Allocated Costs	69	69
Distribution of Allocated Costs		0
Total Allocated Costs	69	69
Less: Disallowed Costs	0	
Net Allocable Costs	69	69

FY 2000 ACTUAL

SCHEDULE 1.0

**STATE OF MINNESOTA  
EQUIPMENT USE CHARGE  
NATURE AND EXTENT OF SERVICES**

An equipment use charge is allowable for plan purposes in lieu of depreciation. The state does not depreciate its equipment. The accumulation of assets to be included in the equipment use charge is based on all purchases of equipment over \$5000.

A use charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on June 30, 2000. Equipment use charges are not included for units of Administration funded through revolving funds.

Ref.: OMB A-87, Attachment B, Part 15.

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 First Stepdown

Schedule No. 1.1

**Equipment**

	1.2	
	General	
	Support	
	<u>Equipment Use</u>	<u>Allocation</u>
	<u>Charge</u>	
Total Eligible Direct Costs:	759,769	759,769
Add: Allocated Costs		
Sum of Allocated Costs	759,769	759,769
Distribution of Allocated Costs	0	0
Total Allocated Costs	759,769	759,769
Less: Disallowed Costs	0	
Net Allocable Costs	759,769	759,769

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF MANAGEMENT SERVICES  
NATURE AND EXTENT OF SERVICES**

The Department of Administration provides management, procurement, and related services to state agencies that are funded by the state General Fund. It also provides a number of services, (including printing, a central motor pool, plant maintenance, micrographics, central stores, and data processing) which are operated as internal service funds and are funded through direct billings to state agencies. The department also provides services to the public in connection with Cable TV, and 911 Emergency Communications, among others.

All general funded general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2000 net cost of these sub-centers.

The Administrative Management Bureau includes the Office of the Commissioner, the department's personnel office, and the fiscal services division. Costs of the personnel 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 2000. Costs of the fiscal services division have been allocated to units *within the department* based on accounting transactions in each cost center within the department in FY 2000.

Ref.: OMB A-87, Attachment B, parts 1, 17, and 33.

Exhibit C

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 2000  
First Stepdown

Schedule No. 2.1

**ADMINISTRATION**

	2.2	2.3	2.5	2.6	2.7	2.8
	General			Financial		
	Support	Commissioner's	Human	Management	Fiscal Agent	Fiscal Agent
	Allocation	Office	Resources	and Reporting	Non- Allocable	Non- Allocable
Total Eligible Direct Costs	1,895,769	614,866	496,885	784,018	0	0
Add: Allocated Costs						
Equipment Use Charge	21,289	21,289				
Sum of Allocated Costs	1,917,058	614,866	496,885	784,018	0	0
Distribution of Allocated Costs	-21,289	6,777	5,528	8,722	224	37
Total Allocated Costs	1,917,058	621,643	502,413	792,740	224	37
Less: Disallowed Costs	224				224	37
Net Allocable Costs	1,916,834	621,643	502,413	792,740	0	0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF FACILITIES MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

The Department of Administration is responsible for the management and maintenance of the Capitol Complex in St. Paul, and the Duluth Center in Duluth Minnesota. This activity also includes management of the state's building code, state building design and construction activities, federally funded energy conservation services, leasing of state-owned property and the leasing of property for use by the state. Certain of these costs are allowable for plan purposes and have been divided into functional units and allocated as follows:

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

- Leasing - the Real Estate Division is responsible for leasing state property to other state agencies or private individuals, and for acquiring property (by lease) for state agencies. Costs are allowable for plan purposes and have been allocated based on the number of leases processed in FY 2000.
- Resource Recovery-The Plant Management Division is responsible for insuring that state agencies recycle pop cans, paper etc. The recycled items are then delivered to a recycling center where the State does recover some of its expenditures for Resource Recovery.
- Energy - The Plant Management Division operate and office designated to assist state agencies in matters of energy conservation. The staff performs consultation on design, management, and financing of agency energy needs.

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

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

Ref.: OMB A-87, Attachment B, parts 28, 33, 38, and 10.

Exhibit C

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 2000  
First Stepdown

Schedule No. 3.1

ADMINISTRATION

	Bureau of Facilities Mgmt	3.2 General Support	3.3 Resource Recovery	3.4 Real Estate Management	3.5 Plant Mgmt. Energy
Total Eligible Direct Costs	689,163		424,042	350,114	339,049
Add: Allocated Costs					
Equipment Use Charge	9,504	9,504			
Admin Mgmt-Commissioner's Office	11,830	11,830			
Admin Mgmt-Personnel Office	9,561	9,561			
Admin Mgmt-Fiscal Services	7,420	7,420			
	0				
	0				
	0				
Sum of Allocated Costs	727,478	38,315	424,042	350,114	339,049
Distribution of Allocated Costs		(38,315)	19,758	9,330	9,227
Total Allocated Costs	727,478	0	443,800	359,444	348,276
Less: Disallowed Costs					
Net Allocable Costs	727,478	0	443,800	359,444	348,276

## Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 First Stepdown

## Schedule No. 4.1

**ADMINISTRATION**

	Bureau of <u>Operations Management</u>	4.2 General <u>Support</u>	4.3 Materials <u>Management</u>	4.4 Central <u>Mail</u>
Total Eligible Direct Costs	3,432,255		2,912,674	519,581
Add: Allocated Costs				
Equipment Use Charge	29,573	29,573		
Admin Mgmt-Commissioner's Office	36,699	36,699		
Admin Mgmt-Personnel Office	29,660	29,660		
Admin Mgmt-Fiscal Services	9,031	9,031		
Resource Recovery	349	349		
Real Estate Management - Leasing	1,728	1,728		
Plant Mgmt - Energy	274	274		
Sum of Allocated Costs	3,539,569	107,314	2,912,674	519,581
Distribution of Allocated Costs		-107,314	91,559	15,755
Total Allocated Costs	3,539,569	0	3,004,233	535,336
Less: Disallowed Costs				
Net Allocable Costs	3,539,569	0	3,004,233	535,336

FY 2000 ACTUAL

SCHEDULE 4.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF OPERATIONS MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

The department provides services to state agencies that are allowable for plan purposes. These functions are identified and allocated as follows:

- Materials Management - Activities relating to the purchase, handling and management of state owned materials are included in this activity. Costs of Materials Management have been allocated based on the number of purchase order transactions processed in FY 2000.
- Central Mail - provides interdepartmental mail delivery and processing of outside mail received or mailed by state agencies. Costs of postage are directly charged through a revolving fund. Costs of postal clerks have been allocated based on FY 2000 postage charges.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities. The costs of other general fund activities have been disallowed as general government.

Ref.: OMB A-87, Attachment B, parts 10, 16, 29, and 33.

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
INTERTECHNOLOGIES GROUP  
NATURE AND EXTENT OF SERVICES**

Information Services includes several divisions which provide services to state departments. Several of these services are allowable for plan purposes and have been functionalized and allocated as follows:

- Telecommunications - this division is responsible for providing telephone and communications services to all state agencies. The actual costs of departmental telephone service and long distance calls are directly charged to departments through a revolving fund. Costs of telephone operators, installation and repair, and central statewide switchboard and lines are charged to the General Fund and have been allocated based on total direct telephone billings in FY 2000.
- Disaster Recovery- This cost is for insuring that state systems are properly safeguarded and can be recovered if some disaster occurred. Costs were allocated based on Intertech billings in FY 2000.
- Year 2000 project- This is an overall project that insures the Y2K problem has been addressed in computer systems throughout all state agencies. The project overhead costs were allocated using different methodologies depending on the focus of the pool of money. Systems assurance and risk assessment testing were based upon Y2K project grant money to agencies. Project abatements were based upon total expenditures for small agencies and the main project office's overhead costs were based upon Intertech billings in FY 2000.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Ref.: OMB A-87, Attachment B, part 10.

## Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
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 First Stepdown

Schedule No.5.1

**ADMINISTRATION**

	Administration <u>Intertech</u>	5.2 General <u>Support</u>	5.3 Telecom- <u>munciations</u>	5.4 Disaster <u>Recovery</u>	5.5 Yr 2000- System <u>Assurance</u>	5.6 Year 2000-Project <u>Assessment</u>	5.7 Year 2000-Project <u>Abatements</u>	5.8 Project <u>Office</u>	Year 2000 <u>Non Allocable</u>
Total Eligible Direct Costs	493,573		0	31,759	257,760	104,744	34,882	64,428	0
Add: Allocated Costs									
Equipment Use Charge	29,905	29,905							
Admin Mgmt-Commissioner's Office	3,184	3,184							
Admin Mgmt-Personnel Office	2,573	2,573							
Admin Mgmt-Fiscal Services	1,166	1,166							
Resource Recovery	183	183							
Real Estate Management - Leasing	2,304	2,304							
Plant Mgmt - Energy	144	144							
Materials Management	515	515							
Central Mail	19	19							
		0							
Sum of Allocated Costs	533,566	39,993	0	31,759	257,760	104,744	34,882	64,428	0
Distribution of Allocated Costs		-39,993	0	674	5,818	2,364	787	1,454	28,895
Total Allocated Costs	533,566	0	0	32,433	263,578	107,108	35,669	65,882	28,895
Less: Disallowed Costs	28,895								28,895
Net Allocable Costs	504,672	0	0	32,433	263,578	107,108	35,669	65,882	0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
TECHNOLOGY POLICY BUREAU  
NATURE AND EXTENT OF SERVICES**

The Department of Administration's Technology Policy Bureau is the former MN Office of Technology. The duties of the MN Office of Technology were moved to the Department of Administration in FY 2000. This organization plans, promotes, and controls coordination of state information architecture, standards and guidelines, information needs, analysis techniques, and contracts.

It's also responsible for training state agency personnel on issues relating to these areas. It ensures that state information management systems are developed in a consistent manner, and that compatible technology is used for new or expanding systems. For FY 2000, we used three different allocation methods to distribute costs to agencies: Intertech billings by agency, information technology expenditures for each agency, and approved I.T. project totals by agency.

Ref.: OMB A-87, Attachment B, part 6

Exhibit C

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 2000  
First Stepdown

Schedule No.6.1

**ADMINISTRATION**

	6.2	6.3	6.4	6.5		
	OT	OT	OT	OT	OT	
	Office	General	Intertech	IT	Project	
	of Technology	Support	Receipts	Expenditures	Funding	
	Non-	Allocable				
Total Eligible Direct Costs	32,946		10,982	10,982	10,982	0
Add: Allocated Costs						
Equipment Use Charge	5,764	5,764				
Admin Mgmt-Commissioner's Office	13,883	13,883				
Admin Mgmt-Personnel Office	11,220	11,220				
Admin Mgmt-Fiscal Services	9,399	9,399				
Resource Recovery	268	268				
Real Estate Management - Leasing	2,304	2,304				
Plant Mgmt - Energy	210	210				
Materials Management	5,257	5,257				
Central Mail	221	221				
Telecommunications	0	0				
Disaster Recovery	2	2				
Year 2000 Project - Systems Assurance	0	0				
Year 2000 Project - Risk Assess	0	0				
Year 2000 Project - Abatements	0	0				
Year 2000 Project Office	0	0				
Sum of Allocated Costs	81,474	48,528	10,982	10,982	10,982	0
Distribution of Allocated Costs		-48,528	13,245	13,245	13,245	8,792
Total Allocated Costs	81,474	0	24,227	24,227	24,227	8,792
Less: Disallowed Costs	8,792					8,792
Net Allocable Costs	72,682	0	24,227	24,227	24,227	0

FY 2000 ACTUAL

SCHEDULE 7.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE**

**NATURE AND EXTENT OF SERVICES**

This function includes the costs of the Office of the Commissioner of Finance (which includes personnel and accounting services.) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2000.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

OMB A-87 Attachment B, parts 1, 9, and 11.

## Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
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 First Stepdown

## Schedule No.7.1

	Finance	7.2	8.2	9.2	10.2	
	Department of Finance	General Support	Finance- Budget Division	Finance- Accounting Division	Finance- Management and Administration	Finance- Other
Total Eligible Direct Costs	1,958,632	1,958,632				
Add: Allocated Costs						
Equipment Use Charge	283,203	283,203				
Admin Mgmt-Commissioner's Office	0	0				
Admin Mgmt-Employee Assistance	0	0				
Admin Mgmt-Personnel Office	0	0				
Admin Mgmt-Fiscal Services	0	0				
Resource Recovery	1,871	1,871				
Real Estate Management - Leasing	2,304	2,304				
Plant Mgmt - Energy	1,468	1,468				
Materials Management	12,828	12,828				
Central Mail	33,838	33,838				
Telecommunications	0	0				
Disaster Recovery	2,858	2,858				
Year 2000 Project - Systems Assurance	75,814	75,814				
Year 2000 Project - Risk Assess	30,808	30,808				
Year 2000 Project - Abatements	0	0				
Year 2000 Project Office	4,478	4,478				
Intertech Receipts	2,135	2,135				
IT Expenditures	1,697	1,697				
Project Funding	1,258	1,258				
	0	0				
Sum of Allocated Costs	2,413,192	2,413,192	0	0	0	0
Distribution of Allocated Costs		-2,413,192	329,081	693,229	1,297,564	93,317
Total Allocated Costs	2,413,192	0	329,081	693,229	1,297,564	93,317
Less: Disallowed Costs	93,317					93,317
Net Allocable Costs	2,319,875	0	329,081	693,229	1,297,564	0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
BUDGET DIVISION  
NATURE AND EXTENT OF SERVICES**

The Finance Department is responsible for preparation of the 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 insure 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 2000. 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 general government and disallowed 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 staff in this unit have completed their first year of positive time reporting of non-allowable general government activities.

The Budget Support Unit prepares the budget document, reviews budget and grant funding changes, and other related services to insure that state and federal laws and regulations concerning revenues, expenditures, and authorized positions are followed. This unit is also responsible for the preparation of the statewide cost allocation plan. 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 2000. The staff in this unit have completed their first year of positive time reporting of non-allowable general government activities.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Ref.: OMB A-87, Attachment B, parts 1, 6, 9, and 11,

Exhibit C

State of Minnesota  
Summary of Allocated Costs  
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Schedule 8.1

	Finance	8.2	8.3	8.4	Finance- Budget
	<u>Finance</u> <u>Budget Division</u>	<u>General</u> <u>Support</u>	<u>Analysis &amp;</u> <u>Controls</u>	<u>Budget</u> <u>Planning &amp; Oper</u>	<u>Division-Gen Govt</u>
Total Eligible Direct Costs	1,848,376	104,475	1,057,190	686,711	0
Add: Allocated Costs Finance Department		329,081			
Sum of Allocated Costs	1,848,376	433,556	1,057,190	686,711	0
Distribution of Allocated Costs		-433,556	217,933	141,561	74,061
Total Allocated Costs	1,848,376	0	1,275,123	828,272	74,061
Less: Disallowed Costs	74,061				74,061
Net Allocable Costs	1,774,315	0	1,275,123	828,272	0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
ACCOUNTING DIVISION  
NATURE AND EXTENT OF SERVICES**

The Accounting Division of the Finance Department manages the state's accounting system and other related activities. The Accounting division also includes the Financial Reporting and Internal Control sections. The Financial Reporting section reviews and reports on expenditures and revenues to complete the annual financial statements. The Internal Control Unit reviews internal control procedures at agencies and insures that agencies are properly following Finance procedures. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2000.

The Department of Finance 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 2000.

The cost of central payroll is allowable and has been allocated based on total FY 2000 FTE's.

Agency assistance is also included in these costs. This group is responsible for assisting agencies with accounting and payroll system questions. They also set up training for agencies on these systems.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

All of the above sections, with the exception of Central Payroll, are allocated based on the number of accounting transactions processed for each department in FY 2000. The payroll system (SEMA 4) is based upon FTE's by agency.

Ref.: OMB A-87, Attachment B, parts 1, 5, 6, and 11.

## Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 First Stepdown

## Schedule 9.1

**Finance**

	9.2	9.3	9.4	9.5	9.6	
	Finance	General	Central	Accounting	Financial	Fin Report
	<u>Accounting Division</u>	<u>Support</u>	<u>Payroll</u>	<u>Services</u>	<u>Reporting</u>	<u>Single Audit</u>
Total Eligible Direct Costs	4,645,897	0	1,667,013	1,788,127	1,180,953	9,804
Add: Allocated Costs						
Finance Actual	693,229	693,229				
Sum of Allocated Costs	5,339,126	693,229	1,667,013	1,788,127	1,180,953	9,804
Distribution of Allocated Costs		-693,229	248,651	266,985	176,129	1,465
Total Allocated Costs	5,339,126	0	1,915,664	2,055,112	1,357,082	11,269
Less: Disallowed Costs	0					
Net Allocable Costs	5,339,126	0	1,915,664	2,055,112	1,357,082	11,269

FY 2000 ACTUAL

SCHEDULE 10.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
MANAGEMENT AND ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The Management and Administration Division provides technical systems support and related services for the statewide administrative systems. These systems include: accounting and procurement (MAPS), payroll and human resources (SEMA4), biennial budget, capital budget, fiscal notes, performance reporting (BIS), and information access (IA). The IS division also provides the Department of Finance programs Local Area Network (LAN) support and voice communications support. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2000.

The amortized SSP development costs are also included in these costs. We are amortizing the 31 million dollar development costs for the Statewide Systems project for the MAPS and SEMA 4 systems over 10 years. (The systems were implemented in FY 1996 and we are amortizing the costs from FY 1997 to FY 2006.)

The MAPS costs are based upon accounting transactions, the SEMA 4 costs are based upon FTE counts and BIS costs are based upon budget transactions. The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Ref.: OMB A-87, Attachment B, parts 1, 6, 9,10, 11, Circular A-102, Attachment P.

Exhibit C

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 2000  
First Stepdown

Schedule 10.1

**Finance**

	Finance	10.2 General	10.3 Amortized	10.4 MAPS Operations	10.5 SEMA 4 Operations	10.6 Budget Services	10.7 SEMA 4	10.8 MAPS	10.9 YR 2000	Non-
	<u>Information Systems</u>	<u>Support</u>	<u>SSP Develop</u>	<u>&amp; System Support</u>	<u>&amp; System Support</u>	<u>Computer Operations</u>	<u>Special Billing</u>	<u>Special Billing</u>	<u>Accounting</u>	<u>Allocable</u>
Total Eligible Direct Costs	18,536,364	1,643,615	3,182,000	3,080,594	2,958,469	454,932	3,362,573	3,854,181	0	0
Add: Allocated Costs Department of Finance	1,297,564	1,297,564								
Sum of Allocated Costs	19,833,928	2,941,179	3,182,000	3,080,594	2,958,469	454,932	3,362,573	3,854,181	0	0
Distribution of Allocated Costs		-2,941,179	0	1,511,192	1,228,408	201,580	0	0	0	0
Total Allocated Costs	19,833,928	0	3,182,000	4,591,786	4,186,877	656,512	3,362,573	3,854,181	0	0
Less: Disallowed Costs	0									0
Net Allocable Costs	19,833,928	0	3,182,000	4,591,786	4,186,877	656,512	3,362,573	3,854,181	0	0

**STATE OF MINNESOTA  
DEPARTMENT OF EMPLOYEE RELATIONS  
NATURE AND EXTENT OF SERVICES**

The Department of Employee Relations administers the civil service system, the worker's compensation insurance program, and the state employee insurance program. It's also responsible for general personnel administration, labor negotiations, and also provides work-related training to state employees.

Costs of administration of the civil service system, personnel administration and labor negotiations are allowable for plan purposes and have been allocated based on actual positions for FY 2000.

The Employee Assistance unit provides assistance to any state employee with medical, psychiatric or other personal problems. Costs have been allocated *to all agencies* based on each agencies actual full time equivalent positions for FY 2000. The Employee Assistance unit was transferred to the Department of Employee Relations effective in FY 2000.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Because training costs, and the costs of administering the employee's insurance, and workers compensation programs are billed directly to agencies, these costs have been excluded from the allocable cost pool prior to the allocation.

Ref.: OMB A-87, Attachment B, parts 2, 6, 10, 11, 17, 33, and 40.

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 First Stepdown

Schedule No.11.1

**Employee Relations**

	Department Of Employee <u>Relations</u>	11.2 General <u>Support</u>	11.3 Personnel <u>Administration</u>	11.4 Employee <u>Assistance</u>	11.5 Non- <u>Allocable</u>
Total Eligible Direct Costs	6,862,210	524,084	5,758,493	579,633	0
Add: Allocated Costs					
Equipment Use Charge	244,955	244,955			
Admin Mgmt-Commissioner's Office	0	0			
Admin Mgmt-Employee Assistance	0	0			
Admin Mgmt-Personnel Office	0	0			
Admin Mgmt-Fiscal Services	0	0			
Resource Recovery	819	819			
Real Estate Management - Leasing	1,152	1,152			
Plant Mgmt - Energy	643	643			
Materials Management	8,075	8,075			
Central Mail	3,969	3,969			
Telecommunications	0	0			
Disaster Recovery	0	0			
Year 2000 Project - Systems Assurance	6,227	6,227			
Year 2000 Project - Risk Assess	2,530	2,530			
Year 2000 Project - Abatements	0	0			
Year 2000 Project Office	645	645			
Intertech Receipts	0	0			
IT Expenditures	86	86			
Project Funding	0	0			
FINANCE -BUDGET DIVISION	0	0			
Analysis & Control (EBO's)	1,447	1,447			
Budget Operations and Planning	1,445	1,445			
FINANCE-ACCOUNTING DIVISION	0	0			
Central Payroll	4,152	4,152			
Accounting Services	2,332	2,332			
Financial Reporting	1,540	1,540			
Financial Reporting - Single Audit	0	0			
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0			
Amortized SSP Development Costs	3,611	3,611			
MAPS Operations and System Support	5,211	5,211			
SEMA4 Operations and System Support	9,075	9,075			
Budget Service - Computer Operations	1,145	1,145			
SEMA4 Operations Special Billing	7,289	7,289			
MAPS Operations Special Billing	4,374	4,374			
Y2000 Accounting	0	0			
Sum of Allocated Costs	7,172,932	834,806	5,758,493	579,633	
Distribution of Allocated Costs		-834,806	683,858	65,311	85,637
Total Allocated Costs	7,172,932	0	6,442,351	644,944	85,637
Less: Disallowed Costs	85,637				85,637
Net Allocable Costs	7,087,295	0	6,442,351	644,944	0

**STATE OF MINNESOTA  
DEPARTMENT OF MEDIATION SERVICES  
NATURE AND EXTENT OF SERVICES**

The state Mediation Services Bureau 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's General Fund and 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 2000.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Costs of services to other public and private sector employees are considered general government and have not been allocated.

Ref.: OMB A-87, Attachment B, part 11.

## Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 First Stepdown

Schedule No.12.1

## Mediation Services

	12.2	12.3	G45		
	Department of Mediation <u>Services</u>	General <u>Support</u>	Services <u>State Agencies</u>	Mediation Services <u>Other</u>	Other Agency <u>Operations</u>
Total Eligible Direct Costs	81,022	0	81,022	0	
Add: Allocated Costs					
Equipment Use Charge	18,927	18,927			
Admin Mgmt-Commissioner's Office	0	0			
Admin Mgmt-Employee Assistance	0	0			
Admin Mgmt-Personnel Office	0	0			
Admin Mgmt-Fiscal Services	0	0			
Resource Recovery	174	174			
Real Estate Management - Leasing	1,152	1,152			
Plant Mgmt - Energy	137	137			
Materials Management	2,003	2,003			
Central Mail	442	442			
Telecommunications	0	0			
Disaster Recovery	0	0			
Year 2000 Project - Systems Assurance	0	0			
Year 2000 Project - Risk Assess	0	0			
Year 2000 Project - Abatements	6,009	6,009			
Year 2000 Project Office	42	42			
Intertech Receipts	0	0			
IT Expenditures	3	3			
Project Funding	0	0			
FINANCE -BUDGET DIVISION	0	0			
Analysis & Control (EBO's)	282	282			
Budget Operations and Planning	339	339			
FINANCE-ACCOUNTING DIVISION	0	0			
Central Payroll	751	751			
Accounting Services	455	455			
Financial Reporting	300	300			
Financial Reporting - Single Audit	0	0			
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0			
Amortized SSP Development Costs	704	704			
MAPS Operations and System Support	1,017	1,017			
SEMA4 Operations and System Support	1,641	1,641			
Budget Service - Computer Operations	269	269			
SEMA4 Operations Special Billing	1,318	1,318			
MAPS Operations Special Billing	853	853			
Y2000 Accounting	0	0			
DEPARTMENT OF EMPLOYEE RELATIONS	0	0			
Personnel Administration	2,526	2,526			
Employee Assistance	253	253			
Sum of Allocated Costs	120,619	39,597	81,022	0	
Distribution of Allocated Costs		-39,597	1,505	31,725	6,366
Total Allocated Costs	120,619	0	82,527	31,725	6,366
Less: Disallowed or Unallocable Costs	-38,092			-31,725	-6,366
Net Allocable Costs	82,527	0	82,527	0	0

**STATE OF MINNESOTA  
OFFICE OF THE LEGISLATIVE AUDITOR  
NATURE AND EXTENT OF SERVICES**

The Legislative Auditor is responsible for annual audits of all state revenues and expenditures. Audits are conducted to insure conformance with generally accepted accounting principles, federal audit requirements, and state law. This office also conducts certain special audits to assist in improving the efficiency and dependability of department and agency accounting practices. Costs are allowable for plan purposes and 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 2000 allocation statistic.

The Legislative Auditor is also responsible for coordinating audit services at the state agency level for federal single audit purposes. These costs are budgeted in the Finance Audits section but has been separated for allocation purposes. Costs are allowable for plan purposes and have been allocated based on actual hours of service for FY 2000.

The department also has a Program Evaluation Unit, which analyzes program delivery to improve efficiency, insure that federal and state requirements are followed, and determine cost effectiveness. Costs are allowable for some of these audits. The actual hours (not an average) spent on the allowable portions will be used as a basis for the actual FY 2000 allocation.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Ref.: OMB A-87, Attachment B, part 5, and Circular A-102, Attachment P.

## Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 2000  
 First Stepdown

Schedule No. 13.1

	Legislative Auditor					
	Office Of Legislative Auditor	13.2 General Support	13.3 OLA Financial Audits	13.4 OLA Program Audits	13.5 OLA Single Audits	OLA General Govt
Total Eligible Direct Costs	5,203,076	914,960	2,500,349	1,217,566	570,201	0
Add: Allocated Costs						
Equipment Use Charge	80,658	80,658				
Admin Mgmt-Commissioner's Office	0	0				
Admin Mgmt-Employee Assistance	0	0				
Admin Mgmt-Personnel Office	0	0				
Admin Mgmt-Fiscal Services	0	0				
Resource Recovery	537	537				
Real Estate Management - Leasing	576	576				
Plant Mgmt - Energy	422	422				
Materials Management	3,868	3,868				
Central Mail	515	515				
Telecommunications	0	0				
Disaster Recovery	0	0				
Year 2000 Project - Systems Assurance	0	0				
Year 2000 Project - Risk Assess	0	0				
Year 2000 Project - Abatements	0	0				
Year 2000 Project Office	87	87				
Intertech Receipts	0	0				
IT Expenditures	9	9				
Project Funding	0	0				
FINANCE -BUDGET DIVISION	0	0				
Analysis & Control (EBO's)	634	634				
Budget Operations and Planning	238	238				
FINANCE-ACCOUNTING DIVISION	0	0				
Central Payroll	3,074	3,074				
Accounting Services	1,022	1,022				
Financial Reporting	675	675				
Financial Reporting - Single Audit	0	0				
FINANCE I.T. - MANAGEMENT AND ADMINISTRATION	0	0				
Amortized SSP Development Costs	1,582	1,582				
MAPS Operations and System Support	2,283	2,283				
SEMA4 Operations and System Support	6,718	6,718				
Budget Service - Computer Operations	188	188				
SEMA4 Operations Special Billing	5,395	5,395				
MAPS Operations Special Billing	1,917	1,917				
Y2000 Accounting	0	0				
DEPARTMENT OF EMPLOYEE RELATIONS	0	0				
Personnel Administration	10,337	10,337				
Employee Assistance	1,035	1,035				
MEDIATION SERVICES	0	0				
State Agencies	132	132				
Sum of Allocated Costs	5,324,978	1,036,862	2,500,349	1,217,566	570,201	0
Distribution of Allocated Costs		(1,036,862)	604,143	294,193	137,774	752
Total Allocated Costs	5,324,978	0	3,104,492	1,511,759	707,975	752
Less: Disallowed Costs	-752					-752
Net Allocable Costs	5,324,226	0	3,104,492	1,511,759	707,975	0

FY 2000 ACTUAL

SCHEDULE 14.0

**STATE OF MINNESOTA  
OFFICE OF THE STATE TREASURER  
NATURE AND EXTENT OF SERVICES**

The State Treasurer is responsible for cash management, bank account administration and reconciliation, check (warrant) signing and processing, and other related activities. Costs of these services are allowable for plan purposes and have been allocated based on the total number of sub-system warrants and 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 2000 net cost of these activities.

Services relating to accounting for state debt and investment records, etc., are considered general government and have not been allocated.

Ref.: OMB A-87, Attachment B, part 16.



Sch edul	DP#	Name	1.2 Allocable costs and applicable	1.2 Equipment Use Charge	2.2 BUREAU OF MANAGEMENT	2.3 Commissioner's Office	2.5 Human Resources	2.6 Financial Management and	3.2 BUREAU OF FACILITIES	3.3 Resource Recovery	3.4 Real Estate Management -	3.5 Plant Management -
		<b>First Stepdown</b>										
1.2	1.2	Equipment Use Charge	759,769									
	G02-2.0	DEPARTMENT OF ADMINISTRATION	0									
2.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES	0	319,176								
2.3	G02-2.3	Commissioner's Office	614,866		609,218							
2.5	G02-2.5	Human Resources	496,885		496,888							
2.6	G02-2.6	Financial Management and Reporting	784,018		784,018							
	G02-2.7	Fiscal Agent - Non allocable	0		20,179							
	G02-2.8	Admin Mgmt - Non allocable	0		3,348							
3.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT	0	142,490		17	17	8,264				
3.3	G02-3.3	Resource Recovery	424,042						726,026			
3.4	G02-3.4	Real Estate Management - Leasing	350,114						342,828			
3.5	G02-3.5	Plant Management - Energy	339,049						339,049			
4.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT	0	443,374		53	53	10,059		3,374,946	3	3,374,946
4.3	G02-4.3	Materials Management	2,912,674									
4.4	G02-4.4	Central Mail	519,581									
5.2	G02-5.2	ADMINISTRATION - INTERTECH	0	448,353		5	5	1,299		1,771,776	4	1,771,776
5.3	G02-5.3	Telecommunications	0									
5.4	G02-5.4	Disaster Recovery	31,759									
5.5	G02-5.5	Year 2000 Project - Systems Assurance	257,760									
5.6	G02-5.6	Year 2000 Project - Risk Assess	104,744									
5.7	G02-5.7	Year 2000 Project - Abatements	34,882									
5.8	G02-5.8	Year 2000 Project Office	64,428									
	G02-5.9	Year 2000 Project - Network Telecomm (non - a	0									
6.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY	0	86,421		20	20	10,468		2,590,067	4	2,590,067
6.3	G02-6.3	Intertech Receipts	10,982									
6.4	G02-6.4	IT Expenditures	10,982									
6.5	G02-6.5	Project Funding	10,982									
	G02-6.6	Technology Policy Bureau - Non Allocable	0									
7.2	G10-7.2	DEPARTMENT OF FINANCE	1,958,632	4,245,920						18,111,557	4	18,111,557
8.2	G10-8.2	FINANCE - BUDGET DIVISION	104,475									
8.3	G10-8.3	Analysis & Control (EBO's)	1,057,190									
8.4	G10-8.4	Budget Operations and Planning	686,711									
	G10-8.5	Budget Division - Non Allocable	0									
9.2	G10-9.2	FINANCE-ACCOUNTING DIVISION	0									
9.3	G10-9.3	Central Payroll	1,667,013									
9.4	G10-9.4	Accounting Services	1,788,127									
9.5	G10-9.5	Financial Reporting	1,180,953									
9.6	G10-9.6	Financial Reporting - Single Audit	9,804									
	G10-9.7	Accounting Services - Non Allocable	0									
10.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMINIST	1,643,615									
10.3	G10-10.3	Amortized SSP Development 31,820,000 /10yr	3,182,000									
10.4	G10-10.4	MAPS Operations and System Support	3,080,594									
10.5	G10-10.5	SEMA4 Operations and System Support	2,958,469									
10.6	G10-10.6	Budget Service - Computer Operations	454,932									

### Organizes Data From Comstat Format to fit into Stepdown Format

[illegible]

Sch edul	DP#	Name	1.2 Allocable costs and applicable	2.2 Equipment Use Charge	2.3 BUREAU OF MANAGEMENT	2.3 Commissioner's Office	2.5 Human Resources	2.6 Financial Management and	3.2 BUREAU OF FACILITIES	3.3 Resource Recovery	3.4 Real Estate Management -	3.5 Plant Management -
29.3	G64-14.3	Treasury										
	G64-14.4	Treasurer - Other										
30.2	G61-15.2	STATE AUDITOR										
		Consumer Agencies										
	G02-	Administration					0	0		0		0
	G02-0001	IISAC Financial Report (Sunsets 1999)				0	0	23		0	0	0
	G02-0002	State Archaeology				2	2	1,862		197,333	0	197,333
	G02-0003	Public Broadcasting				0	0	225		381,422	0	381,422
	G02-0005	Materials Service and Distribution				9	9	5,540		907,941	0	907,941
	G02-0006	State Building Code				41	41	23,706		3,851,392	0	3,851,392
	G02-0007	Public Info Policy Analysis - PIPA				6	6	2,315		634,254	1	634,254
	G02-0008	Tornado Assistance				0	0	4		0	0	0
	G02-0009	Building Construction				29	29	30,158		7,651,108	1	7,651,108
	G02-0010	Oil Overcharge (Stripper Wells)				0	0	53		0	0	0
	G02-0011	Administration Cost Allocation				20	20	3,224		1,572,892	0	1,572,892
	G02-0012	STAR				5	5	3,975		469,770	1	469,770
	G02-0013	Volunteer Services				7	7	7,211		773,584	2	773,584
	G02-0014	Capital Group Parking				15	15	41,130		1,445,649	0	1,445,649
	G02-0015	Travel Management				22	22	131,472		4,606,927	0	4,606,927
	G02-0016	Development Disabilities				4	4	5,520		652,203	1	652,203
	G02-0017	Risk Management				8	8	13,263		7,433,931	3	7,433,931
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)				0	0	682		38,327	0	38,327
	G02-0021a	Plant Management (Leases)				204	204	139,079		21,465,185	19	21,465,185
	G02-0021b	Plant Management (Repairs)				3	3	6,796		206,480	1	206,480
	G02-0021c	Plant Management (Materials Transfer)				13	13	9,256		674,698	1	674,698
	G02-0021d	Plant Management (Energy)				0	0	328		151,171	1	151,171
	G02-0021e	Plant Management (Parking Surcharge)				1	1	7,000		346,072	0	346,072
	G02-0021f	Plant Management (Facilities Repair & Replacement)				0	0	22		0	0	0
	G02-0024	RE.COMM				14	14	19,062		1,849,641	0	1,849,641
	G02-0025	Docu.Comm				17	17	10,797		1,314,336	1	1,314,336
	G02-0026	Management Analysis				25	25	8,363		1,761,587	1	1,761,587
	G02-0027	Print.Comm				44	44	39,849		4,978,463	0	4,978,463
	G02-0028	Central Stores				13	13	87,034		7,287,621	1	7,287,621
	G02-0029	Cooperative Purchasing				12	12	4,177		1,205,059	0	1,205,059
	G02-0030	InterTechnologies Group				277	277	196,004		65,620,027	4	65,620,027
	G02-0030a	InterTechnologies Group 911				3	3	23,675		4,792,028	0	4,792,028
	G02-0031	MAIL.COMM				8	8	30,447		10,619,827	0	10,619,827
	G02-0032	LCMR 130 Fund (Grants Completed)				0	0	9		0	0	0
	G02-0033	Office of Technology				0	0	373		56,658	0	56,658
	G02-0034	Other Non-allocable				0	0	217		17,000	0	17,000
	B04	Agriculture Department										

## Stepdown Go E en Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Sch edul	DP#	Name	Allocable costs and applicable	1.2 Equipment Use Charge	2.2 BUREAU OF MANAGEMENT	2.3 Commissioner's Office	2.5 Human Resources	2.6 Financial Management and	3.2 BUREAU OF FACILITIES	3.3 Resource Recovery	3.4 Real Estate Management -	3.5 Plant Management -
	E44	Faribault Academies								10,566,791	2	10,566,791
	E48	Labor Interpretive Center								18,472	0	18,472
	E50	MN State Arts Board								1,306,724	2	1,306,724
	E60	Higher Education Services Office								21,326,821	10	21,326,821
	E77	Zoological Garden								14,755,249	1	14,755,249
	E81	University of Minnesota - Grant Agency								1,408,746	0	1,408,746
	E91	Academy of Science								199	0	199
	E95	Humanities Commission - Grant Agency								0	0	0
	E97	Science Museum of Minnesota - Grant Agency								0	0	0
	E9W	Higher Ed Facilities Authority								188,830	0	188,830
	G03	Lottery								10,836,928	9	10,836,928
	G05	Racing Commission								646,348	0	646,348
	G06	Attorney General								34,991,862	9	34,991,862
	G09	Gambling Control Board								2,245,252	1	2,245,252
	G16	Adm Cap Projects								238,154	0	238,154
	G17	Human Rights Department								3,835,536	0	3,835,536
	G19	Indian Affairs Council								522,931	3	522,931
	G24	Department of Employee Relations (all but 100 fund)								387,210,648	1	387,210,648
	G30	Strategic & Long Range Planning Office								6,357,938	3	6,357,938
	G39	Governor's Office								3,927,973	0	3,927,973
	G45	Mediation Services (Non Allocable)								0	2	0
	G53	Secretary of State								7,613,590	6	7,613,590
	G59	Government Innovation and Cooperation Board								146,825	0	146,825
	G61	State Auditor (all but 100 fund)								8,636,373	6	8,636,373
	G62	MN State Retirement System (MSRS)								4,521,833	0	4,521,833
	G63	Public Employees Retirement Association (PERA)								8,796,492	1	8,796,492
	G64	State Treasurer's Office								0	2	0
	G67	Revenue Department								90,075,740	11	90,075,740
	G69	Teachers Retirement Association (TRA)								7,415,482	3	7,415,482
	G92	Ombudsperson for Families								339,451	0	339,451
	G93	Military Order of the Purple Heart - Grant Agency								0	1	0
	G96	Uniform Laws Commission - Grant Agency								36,186	0	36,186
	G98	Veterans of Foreign Wars - Grant Agency								0	1	0
	G99	Disabled American Veterans - Grant Agency								0	1	0
	G9J	Campaign Finance and Public Disclosure Board								623,615	1	623,615
	G9K	Administrative Hearings								9,070,612	4	9,070,612
	G9L	Black Minnesotans Council								350,930	1	350,930
	G9M	Chicano-Latino People Affairs Council								270,723	0	270,723
	G9N	Asian Pacific Minnesotans Council								333,232	0	333,232
	G9X	Capitol Area Architectural & Planning Board								271,301	1	271,301
	G9Y	Disability Council								640,101	1	640,101
	H12	Health Department								106,603,485	17	106,603,485
	H55	Human Services -Central Office								525,265,392	49	525,265,392
	H55(b)	Human Service-Institutions								0	68	0
	H75	Veterans Affairs Department								2,397,396	1	2,397,396
	H76	Veterans Homes Board								48,004,724	3	48,004,724
	H7B	Medical Practices Board								1,746,644	1	1,746,644
	H7C	Nursing Board								1,793,754	1	1,793,754
	H7D	Pharmacy Board								1,130,640	0	1,130,640
	H7F	Dentistry Board								642,409	1	642,409
	H7H	Chiropractors Board								333,964	0	333,964
	H7J	Optometry Board								76,081	0	76,081
	H7K	Nursing Home Administrators Board								525,387	0	525,387
	H7L	Social Work Board								676,666	0	676,666
	H7M	Marriage & Family Therapy Board								115,858	0	115,858
	H7Q	Podiatric Medicine Board								43,887	0	43,887
	H7R	Veterinary Medicine Board								165,887	0	165,887
	H7S	Emergency Medical Svs Reg Bd								1,102,710	0	1,102,710
	H7U	Dietetics & Nutrition Practices Board								59,441	0	59,441
	H7V	Psychology Board								545,105	0	545,105
	H7W	Physical Therapy Board								124,484	0	124,484
	H9G	Ombudsman - Mental Health and Mental Retardation								1,356,238	1	1,356,238
	J33	Trial Courts								75,262,369	0	75,262,369
	J52	Public Defense Board								29,391,893	0	29,391,893
	J58	Court of Appeals								6,334,984	1	6,334,984
	J65	Supreme Court								22,737,113	7	22,737,113

## Stepdown Go E - Worksheet

Organizes Data From Comstat Format to fit into Stepdown Format

Sch edul	DP#	Name	Allocable costs and applicable	1.2 Equipment Use Charge	2.2 BUREAU OF MANAGEMENT	2.3 Commissioner's Office	2.5 Human Resources	2.6 Financial Management and	3.2 BUREAU OF FACILITIES	3.3 Resource Recovery	3.4 Real Estate Management -	3.5 Plant Management -
	J68	Tax Court of Appeals								670,434	1	670,434
	J70	Judicial Standards Board								219,891	0	219,891
	L5N	Leg Commission on MN Resources (LCMR)								470,177	0	470,177
	P01	Military Affairs Department								24,003,252	3	24,003,252
	P07	Public Safety Department								150,157,926	54	150,157,926
	P08	Ombudsman - Corrections								440,836	38	440,836
	P0C	Crime Victims Services Center								4,290,073	0	4,290,073
	P0V	Crime Victim Obudsman								383,079	1	383,079
	P78	Corrections Department								258,461,569	0	258,461,569
	P7T	Peace Officer Standards & Training Board (POST)								898,893	0	898,893
	P94	MN Safety Council - Grant Agency								14,962,718	0	14,962,718
	P9E	Sentencing Guidelines Commission								562,229	0	562,229
	P9Z	Automobile Theft Prevention Board								150,941	1	150,941
	R18	Environmental Assistance, Office of								5,181,530	2	5,181,530
	R29	Natural Resources Department								199,213,185	31	199,213,185
	R32	Pollution Control Agency								76,946,432	12	76,946,432
	R9C	Voyageurs National Park								1,169,749	0	1,169,749
	R9F	MNIWisc. Boundary Area Commission - Grant Agency								1,630	0	1,630
	R9P	Water & Soil Resources Board								4,944,532	5	4,944,532
	T79	Transportation Department								437,409,540	29	437,409,540
	T9B	Metro Council Transit Commission - Grant Agency								0	0	0
	G38	Investment Board								2,159,121	0	2,159,121
	G90	Revenue Intergovernmental Payments								1,825,440	0	1,825,440
	G9Q	Finance - Debt Service								55,108,515	0	55,108,515
	G9R	Finance - Non-Operating								840,496	0	840,496
	L10	Legislature								54,059,949	0	54,059,949
	Z99	Other		0						0	12	0
	0	Total		11,390,838	1,913,651	898	898	882,941	1,407,903	4,296,716,157	624	4,296,716,157

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**Stepdown Go B on Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	4.2 BUREAU OF OPERATIONS	4.3 Materials Management	4.4 Central Mail	5.2 ADMINISTRATIO N - INTERTECH	5.3 Telecommunicati ons	5.4 Disaster Recovery	5.5 Year 2000 Project - Systems	5.6 Year 2000 Project - Risk Assess	5.7 Year 2000 Project - Abatements	5.8 Year 2000 Project Office
29.3	G64-14.3	Treasury										
	G64-14.4	Treasurer - Other										
30.2	G61-15.2	STATE AUDITOR										
		Consumer Agencies										
	G02-	Administration					0	0	0	0		0
	G02-0001	IISAC Financial Report (Sunsets 1999)		7	0		0	0	0	0		0
	G02-0002	State Archaeology		406	0		1,630	0	0	0		0
	G02-0003	Public Broadcasting		4	0		0	0	0	0		0
	G02-0005	Materials Service and Distribution		245	1,507		2,608	0	0	0		0
	G02-0006	State Building Code		4,971	20,376		62,994	0	0	0		0
	G02-0007	Public Info Policy Analysis - PIPA		522	3,494		4,147	0	0	0		0
	G02-0008	Tornado Assistance		0	0		0	0	0	0		0
	G02-0009	Building Construction		3,627	3,717		13,176	0	0	0		0
	G02-0010	Oil Overcharge (Stripper Wells)		0	0		0	0	0	0		0
	G02-0011	Administration Cost Allocation		331	0		7,724	0	0	0		0
	G02-0012	STAR		1,006	9,918		3,377	0	0	0		0
	G02-0013	Volunteer Services		763	29,844		7,136	0	0	0		0
	G02-0014	Capital Group Parking		1,495	858		2,168	0	0	0		0
	G02-0015	Travel Management		3,206	3,564		23,878	0	0	0		0
	G02-0016	Development Disabilities		1,041	2,241		3,659	0	0	0		0
	G02-0017	Risk Management		732	1,674		4,700	0	0	0		0
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		123	0		0	0	0	0		0
	G02-0021:	Plant Management (Leases)		20,057	593		76,587	0	0	0		0
	G02-0021:	Plant Management (Repairs)		174	0		0	0	0	0		0
	G02-0021:	Plant Management (Materials Transfer)		571	95		1,280	0	0	0		0
	G02-0021:	Plant Management (Energy)		9	0		0	0	0	0		0
	G02-0021:	Plant Management (Parking Surcharge)		72	1,461		0	0	0	0		0
	G02-0021:	Plant Management (Facilities Repair & Replace		0	0		0	0	0	0		0
	G02-0024	RE.COMM		2,658	48,294		21,235	0	0	0		0
	G02-0025	Docu.Comm		681	1,259		3,596	0	0	0		0
	G02-0026	Management Analysis		1,776	6,079		11,404	0	0	0		0
	G02-0027	Print.Comm		2,063	15,525		18,134	0	0	0		0
	G02-0028	Central Stores		325	6,776		17,223	0	0	0		0
	G02-0029	Cooperative Purchasing		465	4,079		9,179	0	0	0		0
	G02-0030	InterTechnologies Group		12,382	64,650		28,976,441	0	0	0		0
	G02-0030:	InterTechnologies Group 911		1,479	521		33,174	0	0	0		0
	G02-0031	MAIL.COMM		304	3,527		1,487	0	0	0		0
	G02-0032	LCMR 130 Fund (Grants Completed)		1	0		0	0	0	0		0
	G02-0033	Office of Technology		101	0		0	0	0	0		0
	G02-0034	Other Non-allocable		11	0		0	0	0	0		0
	B04	Agriculture Department		25,021	175,821		330,758	271,100	527,000	527,000	0	1,329
	B11	Barber Examiners Board		23	4,254		659	783	0	0	1	1
	B13	Commerce Department		10,731	159,146		2,369,209	166,733	75,000	75,000	0	1,721
	B14	Animal Health Board		4,809	14,689		42,202	34,107	48,110	48,110	0	113
	B21	Economic Security		13,157	5,183		1,533,342	2,468,619	2,636,000	2,636,000	0	14,412
	B22	Trade & Economic Development Department (D		17,624	284,032		242,878	203,776	0	0	0	2,551
	B34	Housing Finance Agency		4,766	86,190		134,031	150,058	0	0	0	0
	B41	Workers' Compensation Court of Appeals		273	2,102		8,053	8,095	0	0	44	44
	B42	Labor & Industry Department		20,646	209,566		378,909	346,810	55,000	55,000	0	4,684
	B43	Iron Range Resources & Rehab. Board (IRRRB)		17,915	0		104,011	87,312	0	0	0	314
	B7A	Electricity Board		1,287	6,545		28,322	21,382	0	0	0	44
	B7E	Architecture, Engineering, Land Surveying & Lar		799	8,599		9,156	9,099	35,000	35,000	0	0
	B7G	Boxing Board		52	187		744	744	0	0	4	4
	B7N	Horticulture Society - Grant Agency		0	0		0	4,625	0	0	0	0
	B7P	Accountancy Board		644	25,129		6,567	5,792	35,000	35,000	20	20
	B7S	Private Detective & Protective Agent Services B		128	1,872		1,307	360	0	0	0	0
	B80	Public Service Department		2,895	2,678		469,795	72,479	58,540	58,540	0	4,235
	B82	Public Utilities Commission		655	3,357		50,389	55,983	0	0	0	281
	B9A	World Trade Center Corp.		43	0		0	0	0	0	0	0
	B9D	Amateur Sports Commission		189	0		7,461	7,285	0	0	18	18
	B9U	MN Technology Institute		0	0		179,296	47,752	0	0	0	0
	B9V	Agriculture Utilization Research Institute - Grant		4	0		0	0	0	0	0	0
	E25	Center for Arts Education		6,404	21,256		42,961	41,567	0	0	0	301
	E26	MN State Colleges & Universities		118	228,431		6,818,633	8,350,235	0	0	0	32,000
	E37	Children, Families & Learning Department		49,381	0		287,098	437,086	412,000	412,000	0	3,496
	E40	Historical Society		64	0		0	176,166	20,000	20,000	0	97

**Stepdown Go E - Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	4.2 BUREAU OF OPERATIONS	4.3 Materials Management	4.4 Central Mail	5.2 ADMINISTRATIO N - INTERTECH	5.3 Telecommunicati ons	5.4 Disaster Recovery	5.5 Year 2000 Project - Systems	5.6 Year 2000 Project - Risk Assess	5.7 Year 2000 Project - Abatements	5.8 Year 2000 Project Office
	E44	Faribault Academies		2,433	0		89,411	67	118,225	118,225	0	158
	E48	Labor Interpretive Center		33	0		907	828	0	0	1	1
	E50	MN State Arts Board		2,024	0		31,746	18,225	0	0	61	61
	E60	Higher Education Services Office		8,417	60,804		55,865	51,125	0	0	0	3,985
	E77	Zoological Garden		13,135	0		94,701	28,024	100,200	100,200	0	13
	E81	University of Minnesota - Grant Agency		89	0		0	507,683	0	0	0	0
	E91	Academy of Science		20	0		0	0	0	0	0	0
	E95	Humanities Commission - Grant Agency		2	0		0	0	0	0	0	0
	E97	Science Museum of Minnesota - Grant Agency		0	0		0	0	0	0	0	0
	E9W	Higher Ed Facilities Authority		0	0		0	1,161	0	0	0	0
	G03	Lottery		2	0		0	573,406	0	0	0	0
	G05	Racing Commission		479	0		2,737	1,329	6,000	6,000	28	28
	G06	Attorney General		10,769	124,808		254,544	287,650	0	0	0	1,904
	G09	Gambling Control Board		863	5,821		18,591	28,019	0	0	0	321
	G16	Adm Cap Projects		459	0		0	0	0	0	0	0
	G17	Human Rights Department		2,343	30,220		55,476	49,297	11,000	11,000	0	492
	G19	Indian Affairs Council		160	331		10,328	6,763	0	0	12	12
	G24	Department of Employee Relations (all but 100 f		6,400	138,221		162,843	327,388	0	0	0	0
	G30	Strategic & Long Range Planning Office		6,795	38,715		58,301	56,446	0	0	0	531
	G39	Governor's Office		3,146	10,008		92,214	57,726	0	0	0	278
	G45	Mediation Services (Non Allocable)		266	2,453		297	17,145	0	0	0	0
	G53	Secretary of State		3,913	127,047		421,768	404,694	1,229,885	1,229,885	0	1,424
	G59	Government Innovation and Cooperation Board		93	843		854	854	0	0	2	2
	G61	State Auditor (all but 100 fund)		4,020	28,893		9,672	56,388	0	0	0	0
	G62	MN State Retirement System (MSRS)		1,158	174,248		20,487	184,988	0	0	0	560
	G63	Public Employees Retirement Association (PER		2,559	347,239		93,019	92,269	0	0	0	0
	G64	State Treasurer's Office		0	0		0	13,505	0	0	0	0
	G67	Revenue Department		28,399	1,303,449		1,339,916	2,427,312	851,000	851,000	0	16,109
	G69	Teachers Retirement Association (TRA)		1,755	100,693		69,945	147,108	0	0	0	0
	G92	Ombudsperson for Families		336	1,878		8,703	6,406	0	0	15	15
	G93	Military Order of the Purple Heart - Grant Agency		0	0		0	0	0	0	0	0
	G96	Uniform Laws Commission - Grant Agency		0	0		0	0	0	0	0	0
	G98	Veterans of Foreign Wars - Grant Agency		0	0		0	0	0	0	0	0
	G99	Disabled American Veterans - Grant Agency		0	0		0	5,032	0	0	0	0
	G9J	Campaign Finance and Public Disclosure Board		679	10,655		3,140	3,190	0	0	52	52
	G9K	Administrative Hearings		749	0		112,729	107,344	124,908	124,908	0	492
	G9L	Black Minnesotans Council		463	1,499		6,813	6,119	0	0	17	17
	G9M	Chicano-Latino People Affairs Council		589	6,836		5,196	4,375	0	0	23	23
	G9N	Asian Pacific Minnesotans Council		662	4,982		5,483	7,670	0	0	18	18
	G9X	Capitol Area Architectural & Planning Board		140	149		1,707	1,728	0	0	0	0
	G9Y	Disability Council		1,615	6,008		11,198	8,457	0	0	60	60
	H12	Health Department		64,914	139,769		1,285,456	875,186	0	0	0	12,942
	H55	Human Services - Central Office		45,023	932,170		3,486,932	22,416,209	3,000,000	3,000,000	0	54,058
	H55(b)	Human Service-Institutions		62,714	0		1,268,975	0	0	0	0	0
	H75	Veterans Affairs Department		1,304	11,046		19,963	17,312	0	0	0	144
	H76	Veterans Homes Board		36,226	3,465		291,717	263,233	0	0	0	309
	H7B	Medical Practices Board		1,749	12,473		16,593	22,971	32,000	32,000	0	232
	H7C	Nursing Board		1,335	60,278		13,916	13,665	15,000	15,000	0	567
	H7D	Pharmacy Board		1,319	993		5,397	9,849	55,000	55,000	33	33
	H7F	Dentistry Board		710	17,501		4,019	3,977	35,000	35,000	23	23
	H7H	Chiropractors Board		607	1,440		2,505	2,505	49,865	49,865	17	17
	H7J	Optometry Board		350	0		682	682	0	0	12	12
	H7K	Nursing Home Administrators Board		784	3,747		6,476	3,771	1,800	1,800	42	42
	H7L	Social Work Board		705	5,962		9,185	9,185	60,000	60,000	32	32
	H7M	Marriage & Family Therapy Board		256	0		615	615	18,000	18,000	2	2
	H7Q	Podiatric Medicine Board		213	0		600	553	0	0	0	3
	H7R	Veterinary Medicine Board		326	0		763	764	0	0	0	0
	H7S	Emergency Medical Svs Reg Bd		1,276	0		16,449	11,459	0	0	0	173
	H7U	Dietetics & Nutrition Practices Board		291	0		625	625	0	0	10	10
	H7V	Psychology Board		657	0		3,130	3,130	62,819	62,819	9	9
	H7W	Physical Therapy Board		215	1,677		616	0	0	0	0	0
	H9G	Ombudsman - Mental Health and Mental Retard		1,166	5,870		16,506	14,988	3,150	3,150	153	153
	J33	Trial Courts		2,590	1,276		233,405	31,498	0	0	0	3,030
	J52	Public Defense Board		1,920	0		379,755	282,558	0	0	0	865
	J58	Court of Appeals		385	16,491		46,383	46,918	0	0	0	86
	J65	Supreme Court		5,686	87,412		455,898	434,691	0	0	0	2,435

**Stepdown Go B on Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	4.2 BUREAU OF OPERATIONS	4.3 Materials Management	4.4 Central Mail	5.2 ADMINISTRATIO N - INTERTECH	5.3 Telecommunicati ons	5.4 Disaster Recovery	5.5 Year 2000 Project - Systems	5.6 Year 2000 Project - Risk Assess	5.7 Year 2000 Project - Abatements	5.8 Year 2000 Project Office
	J68	Tax Court of Appeals		295	955		3,311	3,392	112,000	112,000	20	20
	J70	Judicial Standards Board		350	0		2,159	105	5,000	5,000	7	7
	L5N	Leg Commission on MN Resources (LCMR)		0	0		0	3,056	0	0	0	0
	P01	Military Affairs Department		2,652	0		670,346	639,127	0	0	0	1,205
	P07	Public Safety Department		63,551	2,251,484		1,973,705	3,111,125	547,800	547,800	0	8,495
	P08	Ombudsman - Corrections		185	385		4,868	7,273	28,500	28,500	20	20
	P0C	Crime Victims Services Center		4,493	19,970		22,136	17	0	0	0	0
	P0V	Crime Victim Obudsman		241	1,500		12,074	0	0	0	0	0
	P78	Corrections Department		135,034	49,165		2,154,988	1,051,641	0	0	0	5,655
	P7T	Peace Officer Standards & Training Board (POS		562	12,782		14,834	8,203	0	0	0	367
	P94	MN Safety Council - Grant Agency		2	0		0	0	0	0	0	0
	P9E	Sentencing Guidelines Commission		382	1,570		6,379	7,046	0	0	19	19
	P9Z	Automobile Theft Prevention Board		305	762		1,643	0	0	0	0	13
	R18	Environmental Assistance, Office of		8,372	22,119		53,346	47,682	0	0	0	414
	R29	Natural Resources Department		36,465	553,141		1,963,757	1,465,479	2,923,000	2,923,000	0	9,959
	R32	Pollution Control Agency		42,122	136,673		830,751	718,777	129,000	129,000	0	6,781
	R9C	Voyageurs National Park		10	0		0	3	0	0	0	0
	R9F	MNIWisc. Boundary Area Commission - Grant A		2	0		0	0	0	0	0	0
	R9P	Water & Soil Resources Board		5,614	22,790		74,207	60,127	122,300	122,300	0	203
	T79	Transportation Department		476,976	273,331		3,818,139	3,411,868	1,393,000	1,393,000	0	23,518
	T9B	Metro Council Transit Commission - Grant Agen		2	0		0	0	0	0	0	0
	G38	Investment Board		857	4,127		23,873	28,978	0	0	0	275
	G90	Revenue Intergovernmental Payments		0	0		0	0	0	0	0	0
	G9Q	Finance - Debt Service		0	0		0	0	0	0	0	0
	G9R	Finance - Non-Operating		189	0		433	0	0	0	0	0
	L10	Legislature		0	0		0	0	0	0	0	0
	Z99	Other		0	0		0	8,753,047	42,000	42,000	0	70
	0	Total	3,374,946	1,375,416	9,357,241	1,771,776	66,199,358	70,190,172	21,885,357	21,885,357	932	245,783

Sch edul	DP#	Name	6.2 TECHNOLOGY POLICY BUREAU	6.3 Intertech Receipts	6.4 IT Expenditures	6.5 Project Funding	7.2 DEPARTMENT OF FINANCE	8.2 FINANCE - BUDGET	8.3 Analysis & Control (EBO's)	8.4 Budget Operations and	9.2 FINANCE- ACCOUNTING	9.3 Central Payroll
		<b>First Stepdown</b>										
1.2	1.2	Equipment Use Charge										
	G02-2.0	DEPARTMENT OF ADMINISTRATION										
2.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES										
2.3	G02-2.3	Commissioner's Office										
2.5	G02-2.5	Human Resources										
2.6	G02-2.6	Financial Management and Reporting										
	G02-2.7	Fiscal Agent - Non allocable										
	G02-2.8	Admin Mgmt - Non allocable										
3.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT										
3.3	G02-3.3	Resource Recovery										
3.4	G02-3.4	Real Estate Management - Leasing										
3.5	G02-3.5	Plant Management - Energy										
4.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT										
4.3	G02-4.3	Materials Management										
4.4	G02-4.4	Central Mail										
5.2	G02-5.2	ADMINISTRATION - INTERTECH										
5.3	G02-5.3	Telecommunications										
5.4	G02-5.4	Disaster Recovery										
5.5	G02-5.5	Year 2000 Project - Systems Assurance										
5.6	G02-5.6	Year 2000 Project - Risk Assess										
5.7	G02-5.7	Year 2000 Project - Abatements										
5.8	G02-5.8	Year 2000 Project Office										
	G02-5.9	Year 2000 Project - Network Telecomm (non - a										
6.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY										
6.3	G02-6.3	Intertech Receipts	706,941									
6.4	G02-6.4	IT Expenditures	706,941									
6.5	G02-6.5	Project Funding	706,941									
	G02-6.6	Technology Policy Bureau - Non Allocable	469,244									
7.2	G10-7.2	DEPARTMENT OF FINANCE										
8.2	G10-8.2	FINANCE - BUDGET DIVISION		6,185,081	9,928,779	4,779,000	2,202,732					
8.3	G10-8.3	Analysis & Control (EBO's)						1,057,190				
8.4	G10-8.4	Budget Operations and Planning						686,711				
	G10-8.5	Budget Division - Non Allocable						359,268				
9.2	G10-9.2	FINANCE-ACCOUNTING DIVISION					4,640,196					
9.3	G10-9.3	Central Payroll									1,664,369	
9.4	G10-9.4	Accounting Services									1,787,086	
9.5	G10-9.5	Financial Reporting									1,178,938	
9.6	G10-9.6	Financial Reporting - Single Audit									9,804	
	G10-9.7	Accounting Services - Non Allocable									0	
10.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMINIST					8,685,369					
10.3	G10-10.3	Amortized SSP Development 31,820,000 /10yr										
10.4	G10-10.4	MAPS Operations and System Support										
10.5	G10-10.5	SEMA4 Operations and System Support										
10.6	G10-10.6	Budget Service - Computer Operations										
10.7	G10-10.7	SEMA4 Operations Special Billing										
10.8	G10-10.8	MAPS Operations Special Billing										
10.9	G10-10.9	Y2000 Accounting										
	G10-10.92	Non-allocable										
	G10-10.93	FINANCE - OTHER - Non-Allocable										

Sch edul	DP#	Name
	G64-14.4	Treasurer - Other
15.2	G61-15.2	STATE AUDITOR
<b>Second Stepdown</b>		
16	G02-2.0	DEPARTMENT OF ADMINISTRATION
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES
17.3	G02-2.3	Commissioner's Office
17.5	G02-2.5	Human Resources
17.6	G02-2.6	Financial Management and Reporting
	G02-2.7	Fiscal Agent - Non allocable
	G02-2.8	Admin Mgmt - Non allocable
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT
18.3	G02-3.3	Resource Recovery
18.4	G02-3.4	Real Estate Management - Leasing
18.5	G02-3.5	Plant Management - Energy
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT
19.3	G02-4.3	Materials Management
19.4	G02-4.4	Central Mail
20.2	G02-5.2	ADMINISTRATION - INTERTECH
20.3	G02-5.3	Telecommunications
20.4	G02-5.4	Disaster Recovery
20.5	G02-5.5	Year 2000 Project - Systems Assurance
20.6	G02-5.6	Year 2000 Project - Risk Assess
20.7	G02-5.7	Year 2000 Project - Abatements
20.8	G02-5.8	Year 2000 Project Office
	G02-5.9	Year 2000 Project - Network Telecomm (non - al
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY
21.3	G02-6.3	Intertech Receipts
21.4	G02-6.4	IT Expenditures
21.5	G02-6.5	Project Funding
	G02-6.6	Technology Policy Bureau - Non Allocable
22	G10-7.2	DEPARTMENT OF FINANCE
23.2	G10-8.2	FINANCE - BUDGET DIVISION
23.3	G10-8.3	Analysis & Control (EBO's)
23.4	G10-8.4	Budget Operations and Planning
	G10-8.5	Budget Division - Non Allocable
24.2	G10-9.2	FINANCE-ACCOUNTING DIVISION
24.3	G10-9.3	Central Payroll
24.4	G10-9.4	Accounting Services
24.5	G10-9.5	Financial Reporting
24.6	G10-9.6	Financial Reporting - Single Audit
	G10-9.7	Accounting Services - Non Allocable
25.2	G10-10.2	FINANCE I.T. - MANAGEMENT AND ADMINIST
25.3	G10-10.3	Amortized SSF Development 31,820,000 /10yr.
25.4	G10-10.4	MAPS Operations and System Support
25.5	G10-10.5	SEMA4 Operations and System Support
25.6	G10-10.6	Budget Service - Computer Operations
25.7	G10-10.7	SEMA4 Operations Special Billing
25.8	G10-10.8	MAPS Operations Special Billing
25.9	G10-10.9	Y2000 Accounting
	G10-10.92	Non-allocable
	G10-10.93	FINANCE - OTHER - Non-Allocable
	G10-10.94	Finance - Non Allocable
26.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATIONS
26.3	G24-11.3	Personnel Administration
26.4	G24-11.4	Employee Assistance
	G24-11.5	Employee Relations - Non Allocable
27.2	G45-12.2	MEDIATION SERVICES
27.3	G45-12.3	State Agencies
	G45-12.4	Mediation/Representation - General
28.2	L49-13.2	LEGISLATIVE AUDITOR
28.3	L49-13.3	Financial Audits
28.4	L49-13.4	Program Audits
28.5	L49-13.5	Single Audits
	L49-13.6	Audit Comm
29.2	G64-14.2	TREASURER'S OFFICE

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**Stepdown Go B on Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch	6.2	6.3	6.4	6.5	7.2	8.2	8.3	8.4	9.2	9.3
edul	TECHNOLOGY	Intertech			DEPARTMENT	FINANCE -	Analysis &	Budget	FINANCE-	
DP#	POLICY BUREAU	Receipts	IT Expenditures	Project Funding	OF FINANCE	BUDGET	Control (EBO's)	Operations and	ACCOUNTING	Central Payroll
29.3	G64-14.3 Treasury									
	G64-14.4 Treasurer - Other									
30.2	G61-15.2 STATE AUDITOR									
	Consumer Agencies									
	G02- Administration	0	0	0			0	0		
	G02-0001 IISAC Financial Report (Sunsets 1999)	0	0	0			23	0		0
	G02-0002 State Archaeology	0	0	0			1,862	46		2
	G02-0003 Public Broadcasting	0	0	0			225	22		0
	G02-0005 Materials Service and Distribution	0	0	0			5,540	105		9
	G02-0006 State Building Code	0	0	0			23,706	77		41
	G02-0007 Public Info Policy Analysis - PIPA	0	0	0			2,315	46		6
	G02-0008 Tornado Assistance	0	0	0			4	0		0
	G02-0009 Building Construction	0	0	0			30,158	333		29
	G02-0010 Oil Overcharge (Stripper Wells)	0	0	0			53	9		0
	G02-0011 Administration Cost Allocation	0	0	0			3,224	150		20
	G02-0012 STAR	0	0	0			3,975	51		5
	G02-0013 Volunteer Services	0	0	0			7,211	219		7
	G02-0014 Capital Group Parking	0	0	0			41,130	65		15
	G02-0015 Travel Management	0	0	0			131,472	124		22
	G02-0016 Development Disabilities	0	0	0			5,520	86		4
	G02-0017 Risk Management	0	0	0			13,263	86		8
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	0	0	0			682	121		0
	G02-0021 Plant Management (Leases)	0	0	0			139,079	443		204
	G02-0021 Plant Management (Repairs)	0	0	0			6,796	25		3
	G02-0021 Plant Management (Materials Transfer)	0	0	0			9,256	124		13
	G02-0021 Plant Management (Energy)	0	0	0			328	25		0
	G02-0021 Plant Management (Parking Surcharge)	0	0	0			7,000	92		1
	G02-0021 Plant Management (Facilities Repair & Replace	0	0	0			22	14		0
	G02-0024 RE.COMM	0	0	0			19,062	248		14
	G02-0025 Docu.Comm	0	0	0			10,797	108		17
	G02-0026 Management Analysis	0	0	0			8,363	113		25
	G02-0027 Print.Comm	0	0	0			39,849	102		44
	G02-0028 Central Stores	0	0	0			87,034	64		13
	G02-0029 Cooperative Purchasing	0	0	0			4,177	89		12
	G02-0030 InterTechnologies Group	0	0	0			196,004	1,676		277
	G02-0030 InterTechnologies Group 911	0	0	0			23,675	308		3
	G02-0031 MAIL.COMM	0	0	0			30,447	151		8
	G02-0032 LCMR 130 Fund (Grants Completed)	0	0	0			9	0		0
	G02-0033 Office of Technology	0	0	0			373	54		0
	G02-0034 Other Non-allocable	0	0	0			217	104		0
	B04 Agriculture Department	271,100	499,997	3,464,000			215,090	12,704		472
	B11 Barber Examiners Board	783	774	0			1,308	30		2
	B13 Commerce Department	166,733	2,674,637	2,090,000			130,317	1,619		297
	B14 Animal Health Board	34,107	108,074	0			30,928	1,074		34
	B21 Economic Security	2,468,619	4,388,332	1,400,000			769,989	1,319		1,788
	B22 Trade & Economic Development Department (D	203,776	739,613	874,000			124,548	6,019		216
	B34 Housing Finance Agency	150,058	1,975,434	0			101,678	2,089		167
	B41 Workers' Compensation Court of Appeals	8,095	11,093	0			1,939	28		15
	B42 Labor & Industry Department	346,810	686,201	1,479,000			122,752	1,290		380
	B43 Iron Range Resources & Rehab. Board (IRRRB)	87,312	132,106	0			119,763	1,044		130
	B7A Electricity Board	21,382	555,547	0			27,560	110		25
	B7E Architecture, Engineering, Land Surveying & Lar	9,099	14,910	0			12,461	70		8
	B7G Boxing Board	744	744	0			761	20		1
	B7N Horticulture Society - Grant Agency	4,625	0	0			8	4		0
	B7P Accountancy Board	5,792	25,805	0			8,082	43		5
	B7S Private Detective & Protective Agent Services B	360	1,307	0			1,691	45		2
	B80 Public Service Department	72,479	495,622	0			17,106	989		58
	B82 Public Utilities Commission	55,983	62,299	0			10,049	251		45
	B9A World Trade Center Corp.	0	0	0			94	46		0
	B9D Amateur Sports Commission	7,285	9,961	0			2,724	82		10
	B9U MN Technology Institute	47,752	241,619	0			39,248	586		0
	B9V Agriculture Utilization Research Institute - Grant	0	0	0			74	18		0
	E25 Center for Arts Education	41,567	29,728	965,000			40,227	750		75
	E26 MN State Colleges & Universities	8,350,235	10,289,226	0			2,185,075	13,532		13,579
	E37 Children, Families & Learning Department	437,086	530,123	2,764,000			285,945	7,078		540
	E40 Historical Society	176,166	0	736,000			2,453	134		0

**Stepdown Go E en Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	6.2 TECHNOLOGY POLICY BUREAU	6.3 Intertech Receipts	6.4 IT Expenditures	6.5 Project Funding	7.2 DEPARTMENT OF FINANCE	8.2 FINANCE - BUDGET	8.3 Analysis & Control (EBO's)	8.4 Budget Operations and	9.2 FINANCE- ACCOUNTING	9.3 Central Payroll
	E44	Faribault Academies		67	93,604	680,000			40,610	1,137		171
	E48	Labor Interpretive Center		828	907	0			270	27		0
	E50	MN State Arts Board		18,225	37,324	0			10,369	256		19
	E60	Higher Education Services Office		51,125	112,698	6,442,000			60,075	695		72
	E77	Zoological Garden		28,024	125,545	0			103,132	2,337		203
	E81	University of Minnesota - Grant Agency		507,683	0	0			2,223	134		0
	E91	Academy of Science		0	0	0			38	6		0
	E95	Humanities Commission - Grant Agency		0	0	0			30	4		0
	E97	Science Museum of Minnesota - Grant Agency		0	0	0			16	10		0
	E9W	Higher Ed Facilities Authority		1,161	0	0			111	8		2
	G03	Lottery		573,406	0	0			4,239	232		204
	G05	Racing Commission		1,329	27,939	0			14,094	314		6
	G06	Attorney General		287,650	545,814	1,903,000			67,253	2,068		446
	G09	Gambling Control Board		28,019	25,770	0			7,809	156		35
	G16	Adm Cap Projects		0	0	0			2,206	28		0
	G17	Human Rights Department		49,297	59,112	0			11,348	375		61
	G19	Indian Affairs Council		6,763	11,269	0			5,076	188		7
	G24	Department of Employee Relations (all but 100 f		327,388	0	0			112,718	3,319		96
	G30	Strategic & Long Range Planning Office		56,446	88,931	500,000			36,626	1,853		83
	G39	Governor's Office		57,726	92,214	0			24,088	259		53
	G45	Mediation Services (Non Allocable)		17,145	0	0			3,703	284		3
	G53	Secretary of State		404,694	885,755	0			25,502	1,408		77
	G59	Government Innovation and Cooperation Board		854	854	0			722	45		2
	G61	State Auditor (all but 100 fund)		56,388	36,037	0			22,244	610		138
	G62	MN State Retirement System (MSRS)		184,988	197,153	0			13,672	194		46
	G63	Public Employees Retirement Association (PER		92,269	143,939	0			23,159	246		84
	G64	State Treasurer's Office		13,505	33,229	0			5,199	265		0
	G67	Revenue Department		2,427,312	7,410,016	8,000,000			172,103	4,357		1,172
	G69	Teachers Retirement Association (TRA)		147,108	1,808,986	0			13,391	81		82
	G92	Ombudsperson for Families		6,406	8,703	0			2,458	110		5
	G93	Military Order of the Purple Heart - Grant Agency		0	0	0			8	4		0
	G96	Uniform Laws Commission - Grant Agency		0	0	0			70	9		0
	G98	Veterans of Foreign Wars - Grant Agency		0	0	0			14	4		0
	G99	Disabled American Veterans - Grant Agency		5,032	0	0			10	6		0
	G9J	Campaign Finance and Public Disclosure Board		3,190	3,190	404,000			4,416	459		8
	G9K	Administrative Hearings		107,344	224,437	0			17,184	278		99
	G9L	Black Minnesotans Council		6,119	8,042	0			3,201	115		4
	G9M	Chicano-Latino People Affairs Council		4,375	6,472	0			3,748	73		4
	G9N	Asian Pacific Minnesotans Council		7,670	7,661	0			3,863	120		5
	G9X	Capitol Area Architectural & Planning Board		1,728	1,728	0			1,360	56		4
	G9Y	Disability Council		8,457	11,307	0			7,381	125		10
	H12	Health Department		875,186	2,408,691	3,950,000			494,181	15,359		1,234
	H55	Human Services -Central Office		22,416,209	24,538,981	0			591,299	12,377		1,753
	H55(b)	Human Service-Institutions		0	1,333,658	0			845,236	18,170		4,353
	H75	Veterans Affairs Department		17,312	20,170	0			30,625	302		34
	H76	Veterans Homes Board		263,233	321,711	0			238,727	5,411		891
	H7B	Medical Practices Board		22,971	75,870	561,000			18,343	178		21
	H7C	Nursing Board		13,665	49,448	400,000			16,026	124		29
	H7D	Pharmacy Board		9,849	39,288	0			9,988	198		15
	H7F	Dentistry Board		3,977	63,588	0			7,564	117		8
	H7H	Chiropractors Board		2,505	5,273	0			5,640	90		5
	H7J	Optometry Board		682	3,223	0			2,594	61		1
	H7K	Nursing Home Administrators Board		3,771	13,859	0			5,273	192		7
	H7L	Social Work Board		9,185	91,694	0			9,630	163		9
	H7M	Marriage & Family Therapy Board		615	677	0			2,659	74		2
	H7Q	Podiatric Medicine Board		553	600	0			1,511	68		1
	H7R	Veterinary Medicine Board		764	826	0			2,687	71		2
	H7S	Emergency Medical Svs Reg Bd		11,459	31,100	780,000			10,972	299		14
	H7U	Dietetics & Nutrition Practices Board		625	2,886	0			1,762	41		1
	H7V	Psychology Board		3,130	6,288	0			6,227	99		7
	H7W	Physical Therapy Board		0	616	0			3,171	56		2
	H9G	Ombudsman - Mental Health and Mental Retard		14,988	26,331	0			5,854	140		18
	J33	Trial Courts		31,498	509,510	0			96,789	2,429		819
	J52	Public Defense Board		282,558	496,078	525,000			46,599	1,429		484
	J58	Court of Appeals		46,918	98,254	0			3,809	52		82
	J65	Supreme Court		434,691	1,500,924	5,809,000			75,238	1,357		223

**Stepdown Go E en Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	6.2 TECHNOLOGY POLICY BUREAU	6.3 Intertech Receipts	6.4 IT Expenditures	6.5 Project Funding	7.2 DEPARTMENT OF FINANCE	8.2 FINANCE - BUDGET	8.3 Analysis & Control (EBO's)	8.4 Budget Operations and	9.2 FINANCE- ACCOUNTING	9.3 Central Payroll
	J68	Tax Court of Appeals		3,392	13,949	0			2,203	72		6
	J70	Judicial Standards Board		105	9,912	0			2,102	53		2
	L5N	Leg Commission on MN Resources (LCMR)		3,056	0	0			197	14		0
	P01	Military Affairs Department		639,127	670,902	0			142,940	1,200		292
	P07	Public Safety Department		3,111,125	5,806,456	13,501,000			1,655,203	13,003		2,032
	P08	Ombudsman - Corrections		7,273	8,640	0			1,593	99		6
	P0C	Crime Victims Services Center		17	117,676	208,000			41,422	1,538		29
	P0V	Crime Victim Obudsman		0	12,074	20,000			1,725	69		7
	P78	Corrections Department		1,051,641	3,976,737	4,626,000			871,846	15,270		3,655
	P7T	Peace Officer Standards & Training Board (POS)		8,203	14,953	0			7,955	203		13
	P94	MN Safety Council - Grant Agency		0	0	0			18	4		0
	P9E	Sentencing Guidelines Commission		7,046	7,907	200,000			1,945	79		8
	P9Z	Automobile Theft Prevention Board		0	1,643	0			2,259	103		3
	R18	Environmental Assistance, Office of		47,682	73,779	0			42,812	1,894		67
	R29	Natural Resources Department		1,465,479	2,846,046	4,621,000			1,450,275	44,724		2,853
	R32	Pollution Control Agency		718,777	1,546,102	1,643,000			311,793	17,595		801
	R9C	Voyageurs National Park		3	0	0			18	2		0
	R9F	MNIWisc. Boundary Area Commission - Grant A		0	0	0			170	12		0
	R9P	Water & Soil Resources Board		60,127	78,810	1,015,000			25,212	1,085		66
	T79	Transportation Department		3,411,868	8,525,593	5,000,000			3,781,476	18,438		5,451
	T9B	Metro Council Transit Commission - Grant Agen		0	0	0			66	20		0
	G38	Investment Board		28,978	282,396	0			6,245	131		23
	G90	Revenue Intergovernmental Payments		0	0	0			64,731	1,302		0
	G9Q	Finance - Debt Service		0	0	0			5,576	2,689		0
	G9R	Finance - Non-Operating		0	433	0			1,090,276	1,106		0
	L10	Legislature		0	0	0			2,525	260		0
	Z99	Other		8,753,047	0	0			0	0		0
	0	Total	2,590,067	70,190,172	141,742,966	92,028,000	16,152,925	2,103,169	18,090,146	261,400	4,640,196	47,695



[illegible]

**Stepdown Go B an Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	9.4 Accounting Services	9.5 Financial Reporting	9.6 Financial Reporting -	10.2 FINANCE I.T - MANAGEMENT	10.3 Amortized SSP Development	10.4 MAPS Operations and	10.5 SEMA4 Operations and	10.6 Budget Service - Computer	10.7 SEMA4 Operations	10.8 MAPS Operations
29.3	G64-14.3	Treasury										
	G64-14.4	Treasurer - Other										
30.2	G61-15.2	STATE AUDITOR										
		Consumer Agencies										
	G02-	Administration	0	0	0		0	0	0	0	0	0
	G02-0001	IISAC Financial Report (Sunsets 1999)	23	23	0		23	23	0	0	0	23
	G02-0002	State Archaeology	1,862	1,862	0		1,862	1,862	2	46	2	1,862
	G02-0003	Public Broadcasting	225	225	0		225	225	0	22	0	225
	G02-0005	Materials Service and Distribution	5,540	5,540	0		5,540	5,540	9	105	9	5,540
	G02-0006	State Building Code	23,706	23,706	0		23,706	23,706	41	77	41	23,706
	G02-0007	Public Info Policy Analysis - PIPA	2,315	2,315	0		2,315	2,315	6	46	6	2,315
	G02-0008	Tornado Assistance	4	4	0		4	4	0	0	0	4
	G02-0009	Building Construction	30,158	30,158	1,002,594		30,158	30,158	29	333	29	30,158
	G02-0010	Oil Overcharge (Stripper Wells)	53	53	0		53	53	0	9	0	53
	G02-0011	Administration Cost Allocation	3,224	3,224	0		3,224	3,224	20	150	20	3,224
	G02-0012	STAR	3,975	3,975	337,772		3,975	3,975	5	51	5	3,975
	G02-0013	Volunteer Services	7,211	7,211	29,234		7,211	7,211	7	219	7	7,211
	G02-0014	Capital Group Parking	41,130	41,130	0		41,130	41,130	15	65	15	41,130
	G02-0015	Travel Management	131,472	131,472	0		131,472	131,472	22	124	22	131,472
	G02-0016	Development Disabilities	5,520	5,520	1,114,778		5,520	5,520	4	86	4	5,520
	G02-0017	Risk Management	13,263	13,263	0		13,263	13,263	8	86	8	13,263
	G02-0018	Gov's Res Cnd (Ceremonial Hse Gift)	682	682	0		682	682	0	121	0	682
	G02-0021:	Plant Management (Leases)	139,079	139,079	0		139,079	139,079	204	443	204	139,079
	G02-0021:	Plant Management (Repairs)	6,796	6,796	0		6,796	6,796	3	25	3	6,796
	G02-0021:	Plant Management (Materials Transfer)	9,256	9,256	0		9,256	9,256	13	124	13	9,256
	G02-0021:	Plant Management (Energy)	328	328	0		328	328	0	25	0	328
	G02-0021:	Plant Management (Parking Surcharge)	7,000	7,000	0		7,000	7,000	1	92	1	7,000
	G02-0021:	Plant Management (Facilities Repair & Replace	22	22	0		22	22	0	14	0	22
	G02-0024	RE.COMM	19,062	19,062	0		19,062	19,062	14	248	14	19,062
	G02-0025	Docu.Comm	10,797	10,797	0		10,797	10,797	17	108	17	10,797
	G02-0026	Management Analysis	8,363	8,363	0		8,363	8,363	25	113	25	8,363
	G02-0027	Print.Comm	39,849	39,849	0		39,849	39,849	44	102	44	39,849
	G02-0028	Central Stores	87,034	87,034	0		87,034	87,034	13	64	13	87,034
	G02-0029	Cooperative Purchasing	4,177	4,177	0		4,177	4,177	12	89	12	4,177
	G02-0030	InterTechnologies Group	196,004	196,004	0		196,004	196,004	277	1,676	277	196,004
	G02-0030:	InterTechnologies Group 911	23,675	23,675	0		23,675	23,675	3	308	3	23,675
	G02-0031	MAIL.COMM	30,447	30,447	0		30,447	30,447	8	151	8	30,447
	G02-0032	LCMR 130 Fund (Grants Completed)	9	9	0		9	9	0	0	0	9
	G02-0033	Office of Technology	373	373	0		373	373	0	54	0	373
	G02-0034	Other Non-allocable	217	217	0		217	217	0	104	0	217
	B04	Agriculture Department	215,090	215,090	1,744,438		215,090	215,090	472	12,704	472	215,090
	B11	Barber Examiners Board	1,308	1,308	0		1,308	1,308	2	30	2	1,308
	B13	Commerce Department	130,317	130,317	613,670		130,317	130,317	297	1,619	297	130,317
	B14	Animal Health Board	30,928	30,928	2,970,888		30,928	30,928	34	1,074	34	30,928
	B21	Economic Security	769,989	769,989	174,517,479		769,989	769,989	1,788	1,319	1,788	769,989
	B22	Trade & Economic Development Department (D	124,548	124,548	46,156,559		124,548	124,548	216	6,019	216	124,548
	B34	Housing Finance Agency	101,678	101,678	820,685		101,678	101,678	167	2,089	167	101,678
	B41	Workers' Compensation Court of Appeals	1,939	1,939	0		1,939	1,939	15	28	15	1,939
	B42	Labor & Industry Department	122,752	122,752	14,214,519		122,752	122,752	380	1,290	380	122,752
	B43	Iron Range Resources & Rehab. Board (IRRRB)	119,763	119,763	0		119,763	119,763	130	1,044	130	119,763
	B7A	Electricity Board	27,560	27,560	0		27,560	27,560	25	110	25	27,560
	B7E	Architecture, Engineering, Land Surveying & Lar	12,461	12,461	0		12,461	12,461	8	70	8	12,461
	B7G	Boxing Board	761	761	0		761	761	1	20	1	761
	B7N	Horticulture Society - Grant Agency	8	8	0		8	8	0	4	0	8
	B7P	Accountancy Board	8,082	8,082	0		8,082	8,082	5	43	5	8,082
	B7S	Private Detective & Protective Agent Services B	1,691	1,691	0		1,691	1,691	2	45	2	1,691
	B80	Public Service Department	17,106	17,106	1,220,416		17,106	17,106	58	989	58	17,106
	B82	Public Utilities Commission	10,049	10,049	0		10,049	10,049	45	251	45	10,049
	B9A	World Trade Center Corp.	94	94	0		94	94	0	46	0	94
	B9D	Amateur Sports Commission	2,724	2,724	0		2,724	2,724	10	82	10	2,724
	B9U	MN Technology Institute	39,248	39,248	0		39,248	39,248	0	586	0	39,248
	B9V	Agriculture Utilization Research Institute - Grant	74	74	0		74	74	0	18	0	74
	E25	Center for Arts Education	40,227	40,227	2,994		40,227	40,227	75	750	75	40,227
	E26	MN State Colleges & Universities	2,185,075	2,185,075	34,790,329		2,185,075	2,185,075	13,579	13,532	13,579	2,185,075
	E37	Children, Families & Learning Department	285,945	285,945	495,137,116		285,945	285,945	540	7,078	540	285,945
	E40	Historical Society	2,453	2,453	0		2,453	2,453	0	134	0	2,453

**Stepdown Go E an Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	9.4 Accounting Services	9.5 Financial Reporting	9.6 Financial Reporting -	10.2 FINANCE I.T - MANAGEMENT	10.3 Amortized SSP Development	10.4 MAPS Operations and	10.5 SEMA4 Operations and	10.6 Budget Service - Computer	10.7 SEMA4 Operations	10.8 MAPS Operations
E44		Faribault Academies	40,610	40,610	-13,666		40,610	40,610	171	1,137	171	40,610
E48		Labor Interpretive Center	270	270	0		270	270	0	27	0	270
E50		MN State Arts Board	10,369	10,369	764,617		10,369	10,369	19	256	19	10,369
E60		Higher Education Services Office	60,075	60,075	2,388,254		60,075	60,075	72	695	72	60,075
E77		Zoological Garden	103,132	103,132			103,132	103,132	203	2,337	203	103,132
E81		University of Minnesota - Grant Agency	2,223	2,223	0		2,223	2,223	0	134	0	2,223
E91		Academy of Science	38	38	0		38	38	0	6	0	38
E95		Humanities Commission - Grant Agency	30	30	0		30	30	0	4	0	30
E97		Science Museum of Minnesota - Grant Agency	16	16	0		16	16	0	10	0	16
E9W		Higher Ed Facilities Authority	111	111	0		111	111	2	8	2	111
G03		Lottery	4,239	4,239	0		4,239	4,239	204	232	204	4,239
G05		Racing Commission	14,094	14,094	0		14,094	14,094	6	314	6	14,094
G06		Attorney General	67,253	67,253	1,809,575		67,253	67,253	446	2,068	446	67,253
G09		Gambling Control Board	7,809	7,809	0		7,809	7,809	35	156	35	7,809
G16		Adm Cap Projects	2,206	2,206	0		2,206	2,206	0	28	0	2,206
G17		Human Rights Department	11,348	11,348	0		11,348	11,348	61	375	61	11,348
G19		Indian Affairs Council	5,076	5,076	42,484		5,076	5,076	7	188	7	5,076
G24		Department of Employee Relations (all but 100 f	112,718	112,718	0		112,718	112,718	96	3,319	96	112,718
G30		Strategic & Long Range Planning Office	36,626	36,626	87,672		36,626	36,626	83	1,853	83	36,626
G39		Governor's Office	24,088	24,088	0		24,088	24,088	53	259	53	24,088
G45		Mediation Services (Non Allocable)	3,703	3,703	-7,850		3,703	3,703	3	284	3	3,703
G53		Secretary of State	25,502	25,502	0		25,502	25,502	77	1,408	77	25,502
G59		Government Innovation and Cooperation Board	722	722	0		722	722	2	45	2	722
G61		State Auditor (all but 100 fund)	22,244	22,244	0		22,244	22,244	138	610	138	22,244
G62		MN State Retirement System (MSRS)	13,672	13,672	0		13,672	13,672	46	194	46	13,672
G63		Public Employees Retirement Association (PER	23,159	23,159	0		23,159	23,159	84	246	84	23,159
G64		State Treasurer's Office	5,199	5,199	0		5,199	5,199	0	265	0	5,199
G67		Revenue Department	172,103	172,103	3,719		172,103	172,103	1,172	4,357	1,172	172,103
G69		Teachers Retirement Association (TRA)	13,391	13,391	0		13,391	13,391	82	81	82	13,391
G92		Ombudsperson for Families	2,458	2,458	21,916		2,458	2,458	5	110	5	2,458
G93		Military Order of the Purple Heart - Grant Agency	8	8	0		8	8	0	4	0	8
G96		Uniform Laws Commission - Grant Agency	70	70	0		70	70	0	9	0	70
G98		Veterans of Foreign Wars - Grant Agency	14	14	0		14	14	0	4	0	14
G99		Disabled American Veterans - Grant Agency	10	10	0		10	10	0	6	0	10
G9J		Campaign Finance and Public Disclosure Board	4,416	4,416	0		4,416	4,416	8	459	8	4,416
G9K		Administrative Hearings	17,184	17,184	0		17,184	17,184	99	278	99	17,184
G9L		Black Minnesotans Council	3,201	3,201	1,000		3,201	3,201	4	115	4	3,201
G9M		Chicano-Latino People Affairs Council	3,748	3,748	0		3,748	3,748	4	73	4	3,748
G9N		Asian Pacific Minnesotans Council	3,863	3,863	1,035		3,863	3,863	5	120	5	3,863
G9X		Capitol Area Architectural & Planning Board	1,360	1,360	0		1,360	1,360	4	56	4	1,360
G9Y		Disability Council	7,381	7,381	10,000		7,381	7,381	10	125	10	7,381
H12		Health Department	494,181	494,181	128,469,786		494,181	494,181	1,234	15,359	1,234	494,181
H55		Human Services -Central Office	591,299	591,299	2,599,926,282		591,299	591,299	1,753	12,377	1,753	591,299
H55(b)		Human Service-Institutions	845,236	845,236	0		845,236	845,236	4,353	18,170	4,353	845,236
H75		Veterans Affairs Department	30,625	30,625	0		30,625	30,625	34	302	34	30,625
H76		Veterans Homes Board	238,727	238,727	0		238,727	238,727	891	5,411	891	238,727
H7B		Medical Practices Board	18,343	18,343	0		18,343	18,343	21	178	21	18,343
H7C		Nursing Board	16,026	16,026	0		16,026	16,026	29	124	29	16,026
H7D		Pharmacy Board	9,988	9,988	0		9,988	9,988	15	198	15	9,988
H7F		Dentistry Board	7,564	7,564	0		7,564	7,564	8	117	8	7,564
H7H		Chiropractors Board	5,640	5,640	0		5,640	5,640	5	90	5	5,640
H7J		Optometry Board	2,594	2,594	0		2,594	2,594	1	61	1	2,594
H7K		Nursing Home Administrators Board	5,273	5,273	0		5,273	5,273	7	192	7	5,273
H7L		Social Work Board	9,630	9,630	0		9,630	9,630	9	163	9	9,630
H7M		Marriage & Family Therapy Board	2,659	2,659	0		2,659	2,659	2	74	2	2,659
H7Q		Podiatric Medicine Board	1,511	1,511	0		1,511	1,511	1	68	1	1,511
H7R		Veterinary Medicine Board	2,687	2,687	0		2,687	2,687	2	71	2	2,687
H7S		Emergency Medical Svs Reg Bd	10,972	10,972	230,435		10,972	10,972	14	299	14	10,972
H7U		Dietetics & Nutrition Practices Board	1,762	1,762	0		1,762	1,762	1	41	1	1,762
H7V		Psychology Board	6,227	6,227	0		6,227	6,227	7	99	7	6,227
H7W		Physical Therapy Board	3,171	3,171	0		3,171	3,171	2	56	2	3,171
H9G		Ombudsman - Mental Health and Mental Retard	5,854	5,854	0		5,854	5,854	18	140	18	5,854
J33		Trial Courts	96,789	96,789	10,801		96,789	96,789	819	2,429	819	96,789
J52		Public Defense Board	46,599	46,599	-52,090		46,599	46,599	484	1,429	484	46,599
J58		Court of Appeals	3,809	3,809	0		3,809	3,809	82	52	82	3,809
J65		Supreme Court	75,238	75,238	415,700		75,238	75,238	223	1,357	223	75,238

**Stepdown Go E en Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	9.4 Accounting Services	9.5 Financial Reporting	9.6 Financial Reporting -	10.2 FINANCE I.T - MANAGEMENT	10.3 Amortized SSP Development	10.4 MAPS Operations and	10.5 SEMA4 Operations and	10.6 Budget Service - Computer	10.7 SEMA4 Operations	10.8 MAPS Operations
	J68	Tax Court of Appeals	2,203	2,203	0		2,203	2,203	6	72	6	2,203
	J70	Judicial Standards Board	2,102	2,102	0		2,102	2,102	2	53	2	2,102
	L5N	Leg Commission on MN Resources (LCMR)	197	197	0		197	197	0	14	0	197
	P01	Military Affairs Department	142,940	142,940	16,891,904		142,940	142,940	292	1,200	292	142,940
	P07	Public Safety Department	1,655,203	1,655,203	136,186,682		1,655,203	1,655,203	2,032	13,003	2,032	1,655,203
	P08	Ombudsman - Corrections	1,593	1,593	0		1,593	1,593	6	99	6	1,593
	P0C	Crime Victims Services Center	41,422	41,422	6,735,569		41,422	41,422	29	1,538	29	41,422
	P0V	Crime Victim Obudsman	1,725	1,725	0		1,725	1,725	7	69	7	1,725
	P78	Corrections Department	871,846	871,846	6,110,720		871,846	871,846	3,655	15,270	3,655	871,846
	P7T	Peace Officer Standards & Training Board (POS	7,955	7,955	0		7,955	7,955	13	203	13	7,955
	P94	MN Safety Council - Grant Agency	18	18	0		18	18	0	4	0	18
	P9E	Sentencing Guidelines Commission	1,945	1,945	0		1,945	1,945	8	79	8	1,945
	P9Z	Automobile Theft Prevention Board	2,259	2,259	54,490		2,259	2,259	3	103	3	2,259
	R18	Environmental Assistance, Office of	42,812	42,812	87,202		42,812	42,812	67	1,894	67	42,812
	R29	Natural Resources Department	1,450,275	1,450,275	135,153,757		1,450,275	1,450,275	2,853	44,724	2,853	1,450,275
	R32	Pollution Control Agency	311,793	311,793	60,909,360		311,793	311,793	801	17,595	801	311,793
	R9C	Voyageurs National Park	18	18	0		18	18	0	2	0	18
	R9F	MNIWisc. Boundary Area Commission - Grant A	170	170	0		170	170	0	12	0	170
	R9P	Water & Soil Resources Board	25,212	25,212	1,130,017		25,212	25,212	66	1,085	66	25,212
	T79	Transportation Department	3,781,476	3,781,476	164,790,875		3,781,476	3,781,476	5,451	18,438	5,451	3,781,476
	T9B	Metro Council Transit Commission - Grant Agen	66	66	0		66	66	0	20	0	66
	G38	Investment Board	6,245	6,245	0		6,245	6,245	23	131	23	6,245
	G90	Revenue Intergovernmental Payments	64,731	64,731	0		64,731	64,731	0	1,302	0	64,731
	G9Q	Finance - Debt Service	5,576	5,576	0		5,576	5,576	0	2,689	0	5,576
	G9R	Finance - Non-Operating	1,090,276	1,090,276	4,407,656		1,090,276	1,090,276	0	1,106	0	1,090,276
	L10	Legislature	2,525	2,525	0		2,525	2,525	0	260	0	2,525
	Z99	Other	0	0	0		0	0	0	0	0	0
0	Total		18,090,146	18,090,146	4,041,241,373	7,081,681	18,090,146	18,090,146	47,695	261,400	47,695	18,090,146



Sch edul	DP#	Name	10.9 Y2000 Accounting	11.2 DEPARTMENT OF EMPLOYEE	11.3 Personnel Administration	11.4 Employee Assistance	12.2 MEDIATION SERVICES	12.3 State Agencies	13.2 LEGISLATIVE AUDITOR	13.3 Financial Audits	13.4 Program Audits	13.5 Single Audits
	G64-14.4	Treasurer - Other										
15.2	G61-15.2	STATE AUDITOR	451		1	1		1		0	0	0
		<b>Second Stepdown</b>										
16	G02-2.0	DEPARTMENT OF ADMINISTRATION	4		0	0		0		1,584	0	70
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES	8,812		22	22		22				
17.3	G02-2.3	Commissioner's Office										
17.5	G02-2.5	Human Resources										
17.6	G02-2.6	Financial Management and Reporting										
	G02-2.7	Fiscal Agent - Non allocable										
	G02-2.8	Admin Mgmt - Non allocable										
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT	8,264		17	17		17				
18.3	G02-3.3	Resource Recovery										
18.4	G02-3.4	Real Estate Management - Leasing										
18.5	G02-3.5	Plant Management - Energy										
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT	10,059		53	53		53				
19.3	G02-4.3	Materials Management										
19.4	G02-4.4	Central Mail										
20.2	G02-5.2	ADMINISTRATION - INTERTECH	1,299		5	5		5				
20.3	G02-5.3	Telecommunications										
20.4	G02-5.4	Disaster Recovery										
20.5	G02-5.5	Year 2000 Project - Systems Assurance										
20.6	G02-5.6	Year 2000 Project - Risk Assess										
20.7	G02-5.7	Year 2000 Project - Abatements										
20.8	G02-5.8	Year 2000 Project Office										
	G02-5.9	Year 2000 Project - Network Telecomm (non - al										
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY	10,468		20	20		20				
21.3	G02-6.3	Intertech Receipts										
21.4	G02-6.4	IT Expenditures										
21.5	G02-6.5	Project Funding										
	G02-6.6	Technology Policy Bureau - Non Allocable										
22	G10-7.2	DEPARTMENT OF FINANCE	31,539		181	181		181		2,357	0	289
23.2	G10-8.2	FINANCE - BUDGET DIVISION										
23.3	G10-8.3	Analysis & Control (EBO's)										
23.4	G10-8.4	Budget Operations and Planning										
	G10-8.5	Budget Division - Non Allocable										
24.2	G10-9.2	FINANCE-ACCOUNTING DIVISION										
24.3	G10-9.3	Central Payroll										
24.4	G10-9.4	Accounting Services										
24.5	G10-9.5	Financial Reporting										
24.6	G10-9.6	Financial Reporting - Single Audit										
	G10-9.7	Accounting Services - Non Allocable										
25.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMINIST										
25.3	G10-10.3	Amortized SSP Development 31,820,000 /10yr.										
25.4	G10-10.4	MAPS Operations and System Support										
25.5	G10-10.5	SEMA4 Operations and System Support										
25.6	G10-10.6	Budget Service - Computer Operations										
25.7	G10-10.7	SEMA4 Operations Special Billing										
25.8	G10-10.8	MAPS Operations Special Billing										
25.9	G10-10.9	Y2000 Accounting										
	G10-10.92	Non-allocable										
	G10-10.93	FINANCE - OTHER - Non-Allocable										
	G10-10.94	Finance - Non Allocable										
26.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATIONS			103	103		103		1,285	0	0
26.3	G24-11.3	Personnel Administration										
26.4	G24-11.4	Employee Assistance										
	G24-11.5	Employee Relations - Non Allocable										
27.2	G45-12.2	MEDIATION SERVICES						19		133	0	0
27.3	G45-12.3	State Agencies										
	G45-12.4	Mediation/Representation - General										
28.2	L49-13.2	LEGISLATIVE AUDITOR								0	0	0
28.3	L49-13.3	Financial Audits										
28.4	L49-13.4	Program Audits										
28.5	L49-13.5	Single Audits										
	L49-13.6	Audit Comm										
29.2	G64-14.2	TREASURER'S OFFICE										

**Stepdown Go B en Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch	10.9	11.2	11.3	11.4	12.2	12.3	13.2	13.3	13.4	13.5
edul DP# Name	Y2000	DEPARTMENT	Personnel	Employee	MEDIATION	State Agencies	LEGISLATIVE	Financial Audits	Program Audits	Single Audits
	Accounting	OF EMPLOYEE	Administration	Assistance	SERVICES		AUDITOR			
29.3 G64-14.3 Treasury										
G64-14.4 Treasurer - Other										
30.2 G61-15.2 STATE AUDITOR										
Consumer Agencies										
G02- Administration	0		0	0		0		0	0	0
G02-0001 IISAC Financial Report (Sunsets 1999)	23		0	0		0		0	0	0
G02-0002 State Archaeology	1,862		2	2		2		0	0	0
G02-0003 Public Broadcasting	225		0	0		0		0	0	0
G02-0005 Materials Service and Distribution	5,540		9	9		9		0	0	0
G02-0006 State Building Code	23,706		41	41		41		0	0	0
G02-0007 Public Info Policy Analysis - PIPA	2,315		6	6		6		0	0	0
G02-0008 Tornado Assistance	4		0	0		0		0	0	0
G02-0009 Building Construction	30,158		29	29		29		0	0	0
G02-0010 Oil Overcharge (Stripper Wells)	53		0	0		0		0	0	0
G02-0011 Administration Cost Allocation	3,224		20	20		20		0	0	0
G02-0012 STAR	3,975		5	5		5		0	0	0
G02-0013 Volunteer Services	7,211		7	7		7		0	0	0
G02-0014 Capital Group Parking	41,130		15	15		15		0	0	0
G02-0015 Travel Management	131,472		22	22		22		0	0	0
G02-0016 Development Disabilities	5,520		4	4		4		0	0	0
G02-0017 Risk Management	13,263		8	8		8		0	0	0
G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	682		0	0		0		36	0	0
G02-0021: Plant Management (Leases)	139,079		204	204		204		0	0	0
G02-0021: Plant Management (Repairs)	6,796		3	3		3		0	0	0
G02-0021: Plant Management (Materials Transfer)	9,256		13	13		13		0	0	0
G02-0021: Plant Management (Energy)	328		0	0		0		0	0	0
G02-0021: Plant Management (Parking Surcharge)	7,000		1	1		1		0	0	0
G02-0021: Plant Management (Facilities Repair & Replace)	22		0	0		0		0	0	0
G02-0024 RE.COMM	19,062		14	14		14		0	0	0
G02-0025 Docu.Comm	10,797		17	17		17		0	0	0
G02-0026 Management Analysis	8,363		25	25		25		0	0	0
G02-0027 Print.Comm	39,849		44	44		44		0	0	0
G02-0028 Central Stores	87,034		13	13		13		0	0	0
G02-0029 Cooperative Purchasing	4,177		12	12		12		0	0	0
G02-0030 InterTechnologies Group	196,004		277	277		277		0	0	0
G02-0030: InterTechnologies Group 911	23,675		3	3		3		0	0	0
G02-0031 MAIL.COMM	30,447		8	8		8		0	0	0
G02-0032 LCMR 130 Fund (Grants Completed)	9		0	0		0		0	0	0
G02-0033 Office of Technology	373		0	0		0		489	0	0
G02-0034 Other Non-allocable	217		0	0		0		0	0	0
B04 Agriculture Department	215,090		472	472		472		288	0	0
B11 Barber Examiners Board	1,308		2	2		2		0	0	0
B13 Commerce Department	130,317		297	297		297		653	0	135
B14 Animal Health Board	30,928		34	34		34		119	0	0
B21 Economic Security	769,989		1,788	1,788		1,788		1,099	0	1,672
B22 Trade & Economic Development Department (D	124,548		216	216		216		448	0	444
B34 Housing Finance Agency	101,678		167	167		167		212	200	0
B41 Workers' Compensation Court of Appeals	1,939		15	15		15		48	0	135
B42 Labor & Industry Department	122,752		380	380		380		974	0	0
B43 Iron Range Resources & Rehab. Board (IRRRB)	119,763		130	130		130		314	0	0
B7A Electricity Board	27,560		25	25		25		231	0	0
B7E Architecture, Engineering, Land Surveying & Lar	12,461		8	8		8		113	0	0
B7G Boxing Board	761		1	1		1		36	0	0
B7N Horticulture Society - Grant Agency	8		0	0		0		0	0	0
B7P Accountancy Board	8,082		5	5		5		56	0	0
B7S Private Detective & Protective Agent Services B	1,691		2	2		2		0	0	0
B80 Public Service Department	17,106		58	58		58		98	0	0
B82 Public Utilities Commission	10,049		45	45		45		262	0	0
B9A World Trade Center Corp.	94		0	0		0		0	0	0
B9D Amateur Sports Commission	2,724		10	10		10		122	0	0
B9U MN Technology Institute	39,248		0	0		0		107	0	0
B9V Agriculture Utilization Research Institute - Grant	74		0	0		0		175	0	0
E25 Center for Arts Education	40,227		75	75		75		58	0	0
E26 MN State Colleges & Universities	2,185,075		13,579	13,579		13,579		8,619	1,848	3,348
E37 Children, Families & Learning Department	285,945		540	540		540		1,044	100	1,311
E40 Historical Society	2,453		0	0		0		132	0	0

**Stepdown Go E en Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	10.9 Y2000 Accounting	11.2 DEPARTMENT OF EMPLOYEE	11.3 Personnel Administration	11.4 Employee Assistance	12.2 MEDIATION SERVICES	12.3 State Agencies	13.2 LEGISLATIVE AUDITOR	13.3 Financial Audits	13.4 Program Audits	13.5 Single Audits
	E44	Faribault Academies	40,610		171	171		171		108	0	0
	E48	Labor Interpretive Center	270		0	0		0		19	0	0
	E50	MN State Arts Board	10,369		19	19		19		162	0	0
	E60	Higher Education Services Office	60,075		72	72		72		39	0	0
	E77	Zoological Garden	103,132		203	203		203		256	0	0
	E81	University of Minnesota - Grant Agency	2,223		0	0		0		209	0	0
	E91	Academy of Science	38		0	0		0		0	0	0
	E95	Humanities Commission - Grant Agency	30		0	0		0		0	0	0
	E97	Science Museum of Minnesota - Grant Agency	16		0	0		0		0	0	0
	E9W	Higher Ed Facilities Authority	111		2	2		2		0	0	0
	G03	Lottery	4,239		204	204		204		193	0	0
	G05	Racing Commission	14,094		6	6		6		181	0	0
	G06	Attorney General	67,253		446	446		446		464	0	0
	G09	Gambling Control Board	7,809		35	35		35		114	0	0
	G16	Adm Cap Projects	2,206		0	0		0		0	0	0
	G17	Human Rights Department	11,348		61	61		61		149	0	0
	G19	Indian Affairs Council	5,076		7	7		7		172	0	0
	G24	Department of Employee Relations (all but 100 f	112,718		96	96		96		358	1,000	0
	G30	Strategic & Long Range Planning Office	36,626		83	83		83		96	0	0
	G39	Governor's Office	24,088		53	53		53		280	0	0
	G45	Mediation Services (Non Allocable)	3,703		3	3	0	3		0	0	0
	G53	Secretary of State	25,502		77	77		77		313	0	0
	G59	Government Innovation and Cooperation Board	722		2	2		2		34	0	0
	G61	State Auditor (all but 100 fund)	22,244		138	138		138		265	0	0
	G62	MN State Retirement System (MSRS)	13,672		46	46		46		935	0	0
	G63	Public Employees Retirement Association (PER	23,159		84	84		84		765	0	0
	G64	State Treasurer's Office	5,199		0	0		0		0	0	0
	G67	Revenue Department	172,103		1,172	1,172		1,172		2,635	0	0
	G69	Teachers Retirement Association (TRA)	13,391		82	82		82		594	0	0
	G92	Ombudsperson for Families	2,458		5	5		5		50	0	0
	G93	Military Order of the Purple Heart - Grant Agency	8		0	0		0		0	0	0
	G96	Uniform Laws Commission - Grant Agency	70		0	0		0		0	0	0
	G98	Veterans of Foreign Wars - Grant Agency	14		0	0		0		0	0	0
	G99	Disabled American Veterans - Grant Agency	10		0	0		0		0	0	0
	G9J	Campaign Finance and Public Disclosure Board	4,416		8	8		8		107	0	0
	G9K	Administrative Hearings	17,184		99	99		99		57	0	0
	G9L	Black Minnesotans Council	3,201		4	4		4		122	0	0
	G9M	Chicano-Latino People Affairs Council	3,748		4	4		4		184	0	0
	G9N	Asian Pacific Minnesotans Council	3,863		5	5		5		215	0	0
	G9X	Capitol Area Architectural & Planning Board	1,360		4	4		4		127	0	0
	G9Y	Disability Council	7,381		10	10		10		65	0	0
	H12	Health Department	494,181		1,234	1,234		1,234		120	200	602
	H55	Human Services -Central Office	591,299		1,753	1,753		1,753		2,805	2,956	1,891
	H55(b)	Human Service-Institutions	845,236		4,353	4,353		4,353		0	0	0
	H75	Veterans Affairs Department	30,625		34	34		34		229	0	0
	H76	Veterans Homes Board	238,727		891	891		891		618	0	0
	H7B	Medical Practices Board	18,343		21	21		21		3	0	0
	H7C	Nursing Board	16,026		29	29		29		45	0	0
	H7D	Pharmacy Board	9,988		15	15		15		0	0	0
	H7F	Dentistry Board	7,564		8	8		8		35	0	0
	H7H	Chiropractors Board	5,640		5	5		5		36	0	0
	H7J	Optometry Board	2,594		1	1		1		0	0	0
	H7K	Nursing Home Administrators Board	5,273		7	7		7		31	0	0
	H7L	Social Work Board	9,630		9	9		9		0	0	0
	H7M	Marriage & Family Therapy Board	2,659		2	2		2		30	0	0
	H7Q	Podiatric Medicine Board	1,511		1	1		1		21	0	0
	H7R	Veterinary Medicine Board	2,687		2	2		2		25	0	0
	H7S	Emergency Medical Svs Reg Bd	10,972		14	14		14		57	0	0
	H7U	Dietetics & Nutrition Practices Board	1,762		1	1		1		71	0	0
	H7V	Psychology Board	6,227		7	7		7		85	0	0
	H7W	Physical Therapy Board	3,171		2	2		2		0	0	0
	H9G	Ombudsman - Mental Health and Mental Retard	5,854		18	18		18		63	0	0
	J33	Trial Courts	96,789		819	819		819		0	800	0
	J52	Public Defense Board	46,599		484	484		484		206	0	0
	J58	Court of Appeals	3,809		82	82		82		0	0	0
	J65	Supreme Court	75,238		223	223		223		208	0	0

**Stepdown Go E en Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	10.9 Y2000 Accounting	11.2 DEPARTMENT OF EMPLOYEE	11.3 Personnel Administration	11.4 Employee Assistance	12.2 MEDIATION SERVICES	12.3 State Agencies	13.2 LEGISLATIVE AUDITOR	13.3 Financial Audits	13.4 Program Audits	13.5 Single Audits
	J68	Tax Court of Appeals	2,203		6	6		6		53	0	0
	J70	Judicial Standards Board	2,102		2	2		2		41	0	0
	L5N	Leg Commission on MN Resources (LCMR)	197		0	0		0		186	0	0
	P01	Military Affairs Department	142,940		292	292		292		16	0	0
	P07	Public Safety Department	1,655,203		2,032	2,032		2,032		834	0	490
	P08	Ombudsman - Corrections	1,593		6	6		6		110	0	0
	P0C	Crime Victims Services Center	41,422		29	29		29		0	0	0
	P0V	Crime Victim Obudsman	1,725		7	7		7		0	0	0
	P78	Corrections Department	871,846		3,655	3,655		3,655		1,134	100	0
	P7T	Peace Officer Standards & Training Board (POS	7,955		13	13		13		71	0	0
	P94	MN Safety Council - Grant Agency	18		0	0		0		0	0	0
	P9E	Sentencing Guidelines Commission	1,945		8	8		8		65	0	0
	P9Z	Automobile Theft Prevention Board	2,259		3	3		3		89	0	0
	R18	Environmental Assistance, Office of	42,812		67	67		67		254	0	0
	R29	Natural Resources Department	1,450,275		2,853	2,853		2,853		542	3,146	324
	R32	Pollution Control Agency	311,793		801	801		801		197	0	0
	R9C	Voyageurs National Park	18		0	0		0		42	0	0
	R9F	MNIWisc. Boundary Area Commission - Grant A	170		0	0		0		0	0	0
	R9P	Water & Soil Resources Board	25,212		66	66		66		142	0	0
	T79	Transportation Department	3,781,476		5,451	5,451		5,451		1,458	0	95
	T9B	Metro Council Transit Commission - Grant Agen	66		0	0		0		0	0	0
	G38	Investment Board	6,245		23	23		23		2,398	0	0
	G90	Revenue Intergovernmental Payments	64,731		0	0		0		0	0	0
	G9Q	Finance - Debt Service	5,576		0	0		0		0	0	0
	G9R	Finance - Non-Operating	1,090,276		0	0		0		0	0	0
	L10	Legislature	2,525		0	0		0		0	16,086	0
	Z99	Other	0		0	0		0		7,392	13,113	422
0	Total		18,090,146	7,408,880	47,695	47,695	1,684,351	47,695	4,291,230	51,438	39,549	11,228

**Stepdown Go Ben Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	14.2 TREASURER'S OFFICE	14.3 Treasury	15.2 State Auditor	16 Administration	17.2 BUREAU OF MANAGEMENT	17.3 Commissioner's Office	17.5 Human Resources	17.6 Financial Management and	18.2 BUREAU OF FACILITIES	18.3 Resource Recovery
		<b>First Stepdown</b>										
1.2	1.2	Equipment Use Charge										
	G02-2.0	DEPARTMENT OF ADMINISTRATION										
2.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES										
2.3	G02-2.3	Commissioner's Office										
2.5	G02-2.5	Human Resources										
2.6	G02-2.6	Financial Management and Reporting										
	G02-2.7	Fiscal Agent - Non allocable										
	G02-2.8	Admin Mgmt - Non allocable										
3.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT										
3.3	G02-3.3	Resource Recovery										
3.4	G02-3.4	Real Estate Management - Leasing										
3.5	G02-3.5	Plant Management - Energy										
4.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT										
4.3	G02-4.3	Materials Management										
4.4	G02-4.4	Central Mail										
5.2	G02-5.2	ADMINISTRATION - INTERTECH										
5.3	G02-5.3	Telecommunications										
5.4	G02-5.4	Disaster Recovery										
5.5	G02-5.5	Year 2000 Project - Systems Assurance										
5.6	G02-5.6	Year 2000 Project - Risk Assess										
5.7	G02-5.7	Year 2000 Project - Abatelements										
5.8	G02-5.8	Year 2000 Project Office										
	G02-5.9	Year 2000 Project - Network Telecomm (non - a										
6.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY										
6.3	G02-6.3	Intertech Receipts										
6.4	G02-6.4	IT Expenditures										
6.5	G02-6.5	Project Funding										
	G02-6.6	Technology Policy Bureau - Non Allocable										
7.2	G10-7.2	DEPARTMENT OF FINANCE										
8.2	G10-8.2	FINANCE - BUDGET DIVISION										
8.3	G10-8.3	Analysis & Control (EBO's)										
8.4	G10-8.4	Budget Operations and Planning										
	G10-8.5	Budget Division - Non Allocable										
9.2	G10-9.2	FINANCE-ACCOUNTING DIVISION										
9.3	G10-9.3	Central Payroll										
9.4	G10-9.4	Accounting Services										
9.5	G10-9.5	Financial Reporting										
9.6	G10-9.6	Financial Reporting - Single Audit										
	G10-9.7	Accounting Services - Non Allocable										
10.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMINIST										
10.3	G10-10.3	Amortized SSP Development 31,820,000 /10yr										
10.4	G10-10.4	MAPS Operations and System Support										
10.5	G10-10.5	SEMA4 Operations and System Support										
10.6	G10-10.6	Budget Service - Computer Operations										
10.7	G10-10.7	SEMA4 Operations Special Billing										
10.8	G10-10.8	MAPS Operations Special Billing										
10.9	G10-10.9	Y2000 Accounting										
	G10-10.92	Non-allocable										
	G10-10.93	FINANCE - OTHER - Non-Allocable										
	G10-10.94	Finance - Non Allocable										
11.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATIONS										
11.3	G24-11.3	Personnel Administration										
11.4	G24-11.4	Employee Assistance										
	G24-11.5	Employee Relations - Non Allocable										
12.2	G45-12.2	MEDIATION SERVICES										
12.3	G45-12.3	State Agencies										
	G45-12.4	Mediation/Representation - General										
13.2	L49-13.2	LEGISLATIVE AUDITOR										
13.3	L49-13.3	Financial Audits										
13.4	L49-13.4	Program Audits										
13.5	L49-13.5	Single Audits										
	L49-13.6	Audit Comm										
14.2	G64-14.2	TREASURER'S OFFICE										
14.3	G64-14.3	Treasury										

**Stepdown Go E - Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	14.2 TREASURER'S OFFICE	14.3 Treasury	15.2 State Auditor	16 Administration	17.2 BUREAU OF MANAGEMENT	17.3 Commissioner's Office	17.5 Human Resources	17.6 Financial Management and	18.2 BUREAU OF FACILITIES	18.3 Resource Recovery
	G64-14.4	Treasurer - Other	1,864,752									
15.2	G61-15.2	STATE AUDITOR		451								
<b>Second Stepdown</b>												
16	G02-2.0	DEPARTMENT OF ADMINISTRATION		4	0							
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES		8,812		1,913,651						
17.3	G02-2.3	Commissioner's Office					609,218					
17.5	G02-2.5	Human Resources					496,888					
17.6	G02-2.6	Financial Management and Reporting					784,018					
	G02-2.7	Fiscal Agent - Non allocable					20,179					
	G02-2.8	Admin Mgmt - Non allocable					3,348					
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT		8,264		1,407,903		17	17	8,264		
18.3	G02-3.3	Resource Recovery									726,026	
18.4	G02-3.4	Real Estate Management - Leasing									342,828	
18.5	G02-3.5	Plant Management - Energy									339,049	
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT		10,059		3,374,946		53	53	10,059		3,374,946
19.3	G02-4.3	Materials Management										
19.4	G02-4.4	Central Mail										
20.2	G02-5.2	ADMINISTRATION - INTERTECH		1,299		1,771,776		5	5	1,299		1,771,776
20.3	G02-5.3	Telecommunications										
20.4	G02-5.4	Disaster Recovery										
20.5	G02-5.5	Year 2000 Project - Systems Assurance										
20.6	G02-5.6	Year 2000 Project - Risk Assess										
20.7	G02-5.7	Year 2000 Project - Abatements										
20.8	G02-5.8	Year 2000 Project Office										
	G02-5.9	Year 2000 Project - Network Telecomm (non - al										
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY		10,468		2,590,067		20	20	10,468		2,590,067
21.3	G02-6.3	Intertech Receipts										
21.4	G02-6.4	IT Expenditures										
21.5	G02-6.5	Project Funding										
	G02-6.6	Technology Policy Bureau - Non Allocable										
22	G10-7.2	DEPARTMENT OF FINANCE		31,539	0							24,739,881
23.2	G10-8.2	FINANCE - BUDGET DIVISION										
23.3	G10-8.3	Analysis & Control (EBO's)										
23.4	G10-8.4	Budget Operations and Planning										
	G10-8.5	Budget Division - Non Allocable										
24.2	G10-9.2	FINANCE-ACCOUNTING DIVISION										
24.3	G10-9.3	Central Payroll										
24.4	G10-9.4	Accounting Services										
24.5	G10-9.5	Financial Reporting										
24.6	G10-9.6	Financial Reporting - Single Audit										
	G10-9.7	Accounting Services - Non Allocable										
25.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMINIST										
25.3	G10-10.3	Amortized SSP Development 31,820,000 /10yr.										
25.4	G10-10.4	MAPS Operations and System Support										
25.5	G10-10.5	SEMA4 Operations and System Support										
25.6	G10-10.6	Budget Service - Computer Operations										
25.7	G10-10.7	SEMA4 Operations Special Billing										
25.8	G10-10.8	MAPS Operations Special Billing										
25.9	G10-10.9	Y2000 Accounting										
	G10-10.92	Non-allocable										
	G10-10.93	FINANCE - OTHER - Non-Allocable										
	G10-10.94	Finance - Non Allocable										
26.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATIONS		20,528	0							7,932,964
26.3	G24-11.3	Personnel Administration										
26.4	G24-11.4	Employee Assistance										
	G24-11.5	Employee Relations - Non Allocable										
27.2	G45-12.2	MEDIATION SERVICES		4,005	0							1,684,351
27.3	G45-12.3	State Agencies										
	G45-12.4	Mediation/Representation - General										
28.2	L49-13.2	LEGISLATIVE AUDITOR		8,996	0							5,200,889
28.3	L49-13.3	Financial Audits										
28.4	L49-13.4	Program Audits										
28.5	L49-13.5	Single Audits										
	L49-13.6	Audit Comm										
29.2	G64-14.2	TREASURER'S OFFICE		10,274	0							2,323,997

**Stepdown Go Ben Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch	14.2	14.3	15.2	16	17.2	17.3	17.5	17.6	18.2	18.3
edul	TREASURER'S	Treasury	State Auditor	Administration	BUREAU OF	Commissioner's	Human	Financial	BUREAU OF	Resource
DP#	OFFICE				MANAGEMENT	Office	Resources	Management and	FACILITIES	Recovery
29.3	G64-14.3 Treasury									
	G64-14.4 Treasurer - Other									
30.2	G61-15.2 STATE AUDITOR									40,582
	Consumer Agencies									
	G02- Administration	0	0	0	0	0	0	0	0	0
	G02-0001 IISAC Financial Report (Sunsets 1999)	23	0	0	0	0	0	23	0	0
	G02-0002 State Archaeology	1,862	0	197,333	0	2	2	1,862	0	197,333
	G02-0003 Public Broadcasting	225	0	381,422	0	0	0	225	0	381,422
	G02-0005 Materials Service and Distribution	5,540	0	907,941	0	9	9	5,540	0	907,941
	G02-0006 State Building Code	23,706	0	3,851,392	0	41	41	23,706	0	3,851,392
	G02-0007 Public Info Policy Analysis - PIPA	2,315	0	634,254	0	6	6	2,315	0	634,254
	G02-0008 Tornado Assistance	4	0	0	0	0	0	4	0	0
	G02-0009 Building Construction	30,158	1,002,594	7,651,108	0	29	29	30,158	0	7,651,108
	G02-0010 Oil Overcharge (Stripper Wells)	53	0	0	0	0	0	53	0	0
	G02-0011 Administration Cost Allocation	3,224	0	1,572,892	0	20	20	3,224	0	1,572,892
	G02-0012 STAR	3,975	337,772	469,770	0	5	5	3,975	0	469,770
	G02-0013 Volunteer Services	7,211	29,234	773,584	0	7	7	7,211	0	773,584
	G02-0014 Capital Group Parking	41,130	0	1,445,649	0	15	15	41,130	0	1,445,649
	G02-0015 Travel Management	131,472	0	4,606,927	0	22	22	131,472	0	4,606,927
	G02-0016 Development Disabilities	5,520	1,114,778	652,203	0	4	4	5,520	0	652,203
	G02-0017 Risk Management	13,263	0	7,433,931	0	8	8	13,263	0	7,433,931
	G02-0018 Gov's Res Crcl (Ceremonial Hse Gift)	682	0	38,327	0	0	0	682	0	38,327
	G02-0021 Plant Management (Leases)	139,079	0	21,465,185	0	204	204	139,079	0	21,465,185
	G02-0021 Plant Management (Repairs)	6,796	0	206,480	0	3	3	6,796	0	206,480
	G02-0021 Plant Management (Materials Transfer)	9,256	0	674,698	0	13	13	9,256	0	674,698
	G02-0021 Plant Management (Energy)	328	0	151,171	0	0	0	328	0	151,171
	G02-0021 Plant Management (Parking Surcharge)	7,000	0	346,072	0	1	1	7,000	0	346,072
	G02-0021 Plant Management (Facilities Repair & Replace	22	0	0	0	0	0	22	0	0
	G02-0024 RE.COMM	19,062	0	1,849,641	0	14	14	19,062	0	1,849,641
	G02-0025 Docu.Comm	10,797	0	1,314,336	0	17	17	10,797	0	1,314,336
	G02-0026 Management Analysis	8,363	0	1,761,587	0	25	25	8,363	0	1,761,587
	G02-0027 Print.Comm	39,849	0	4,978,463	0	44	44	39,849	0	4,978,463
	G02-0028 Central Stores	87,034	0	7,287,621	0	13	13	87,034	0	7,287,621
	G02-0029 Cooperative Purchasing	4,177	0	1,205,059	0	12	12	4,177	0	1,205,059
	G02-0030 InterTechnologies Group	196,004	0	65,620,027	0	277	277	196,004	0	65,620,027
	G02-0030 InterTechnologies Group 911	23,675	0	4,792,028	0	3	3	23,675	0	4,792,028
	G02-0031 MAIL.COMM	30,447	0	10,619,827	0	8	8	30,447	0	10,619,827
	G02-0032 LCMR 130 Fund (Grants Completed)	9	0	0	0	0	0	9	0	0
	G02-0033 Office of Technology	373	0	56,658	0	0	0	373	0	56,658
	G02-0034 Other Non-allocable	217	0	17,000	0	0	0	217	0	17,000
	B04 Agriculture Department	215,090	1,744,438	0	0	0	0	0	0	35,329,843
	B11 Barber Examiners Board	1,308	0	0	0	0	0	0	0	149,301
	B13 Commerce Department	130,317	613,670	0	0	0	0	0	0	47,144,113
	B14 Animal Health Board	30,928	2,970,888	0	0	0	0	0	0	3,877,909
	B21 Economic Security	797,976	174,517,479	0	0	0	0	0	0	120,553,244
	B22 Trade & Economic Development Department (D	124,548	46,156,559	0	0	0	0	0	0	22,416,589
	B34 Housing Finance Agency	101,678	820,685	0	0	0	0	0	0	16,061,264
	B41 Workers' Compensation Court of Appeals	1,939	0	0	0	0	0	0	0	1,259,825
	B42 Labor & Industry Department	130,070	14,214,519	0	0	0	0	0	0	25,887,708
	B43 Iron Range Resources & Rehab. Board (IRRRB)	119,763	0	0	0	0	0	0	0	15,730,789
	B7A Electricity Board	27,560	0	0	0	0	0	0	0	7,103,682
	B7E Architecture, Engineering, Land Surveying & Lar	12,461	0	0	0	0	0	0	0	575,744
	B7G Boxing Board	761	0	0	0	0	0	0	0	50,543
	B7N Horticulture Society - Grant Agency	8	0	0	0	0	0	0	0	0
	B7P Accountancy Board	8,082	0	0	0	0	0	0	0	544,777
	B7S Private Detective & Protective Agent Services B	1,691	0	0	0	0	0	0	0	126,855
	B80 Public Service Department	17,106	1,220,416	0	0	0	0	0	0	5,256,453
	B82 Public Utilities Commission	10,049	0	0	0	0	0	0	0	3,670,353
	B9A World Trade Center Corp.	94	0	0	0	0	0	0	0	0
	B9D Amateur Sports Commission	2,724	0	0	0	0	0	0	0	603,890
	B9U MN Technology Institute	39,248	0	0	0	0	0	0	0	9,220,328
	B9V Agriculture Utilization Research Institute - Grant	74	0	0	0	0	0	0	0	0
	E25 Center for Arts Education	40,227	2,994	0	0	0	0	0	0	6,594,198
	E26 MN State Colleges & Universities	2,185,075	34,790,329	0	0	0	0	0	0	955,083,103
	E37 Children, Families & Learning Department	306,773	495,137,116	0	0	0	0	0	0	59,663,841
	E40 Historical Society	2,453	0	0	0	0	0	0	0	0

**Stepdown Go E - Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	14.2 TREASURER'S OFFICE	14.3 Treasury	15.2 State Auditor	16 Administration	17.2 BUREAU OF MANAGEMENT	17.3 Commissioner's Office	17.5 Human Resources	17.6 Financial Management and	18.2 BUREAU OF FACILITIES	18.3 Resource Recovery
	E44	Faribault Academies		40,610	-13,666		0	0	0	0	0	10,566,791
	E48	Labor Interpretive Center		270	0		0	0	0	0	0	18,472
	E50	MN State Arts Board		10,369	764,617		0	0	0	0	0	1,306,724
	E60	Higher Education Services Office		63,524	2,388,254		0	0	0	0	0	21,326,821
	E77	Zoological Garden		103,132	0		0	0	0	0	0	14,755,249
	E81	University of Minnesota - Grant Agency		2,223	0		0	0	0	0	0	1,408,746
	E91	Academy of Science		38	0		0	0	0	0	0	199
	E95	Humanities Commission - Grant Agency		30	0		0	0	0	0	0	0
	E97	Science Museum of Minnesota - Grant Agency		16	0		0	0	0	0	0	0
	E9W	Higher Ed Facilities Authority		111	0		0	0	0	0	0	188,830
	G03	Lottery		4,239	0		0	0	0	0	0	10,836,928
	G05	Racing Commission		14,094	0		0	0	0	0	0	646,348
	G06	Attorney General		74,920	1,809,575		0	0	0	0	0	34,991,862
	G09	Gambling Control Board		7,809	0		0	0	0	0	0	2,245,252
	G16	Adm Cap Projects		2,206	0		0	0	0	0	0	238,154
	G17	Human Rights Department		11,348	0		0	0	0	0	0	3,835,536
	G19	Indian Affairs Council		5,076	42,484		0	0	0	0	0	522,931
	G24	Department of Employee Relations (all but 100 f		133,825	0		0	0	0	0	0	387,210,648
	G30	Strategic & Long Range Planning Office		36,626	87,672		0	0	0	0	0	6,357,938
	G39	Governor's Office		24,088	0		0	0	0	0	0	3,927,973
	G45	Mediation Services (Non Allocable)		3,703	-7,850		0	0	0	0	0	0
	G53	Secretary of State		50,425	0		0	0	0	0	0	7,613,590
	G59	Government Innovation and Cooperation Board		722	0		0	0	0	0	0	146,825
	G61	State Auditor (all but 100 fund)		22,244	0		0	0	0	0	0	8,636,373
	G62	MN State Retirement System (MSRS)		78,989	0		0	0	0	0	0	4,521,833
	G63	Public Employees Retirement Association (PER		205,968	0		0	0	0	0	0	8,796,492
	G64	State Treasurer's Office		5,199	0		0	0	0	0	0	0
	G67	Revenue Department		172,103	3,719		0	0	0	0	0	90,075,740
	G69	Teachers Retirement Association (TRA)		128,984	0		0	0	0	0	0	7,415,482
	G92	Ombudsperson for Families		2,458	21,916		0	0	0	0	0	339,451
	G93	Military Order of the Purple Heart - Grant Agency		8	0		0	0	0	0	0	0
	G96	Uniform Laws Commission - Grant Agency		70	0		0	0	0	0	0	36,186
	G98	Veterans of Foreign Wars - Grant Agency		14	0		0	0	0	0	0	0
	G99	Disabled American Veterans - Grant Agency		10	0		0	0	0	0	0	0
	G9J	Campaign Finance and Public Disclosure Board		4,416	0		0	0	0	0	0	623,615
	G9K	Administrative Hearings		17,184	0		0	0	0	0	0	9,070,612
	G9L	Black Minnesotans Council		3,201	1,000		0	0	0	0	0	350,930
	G9M	Chicano-Latino People Affairs Council		3,748	0		0	0	0	0	0	270,723
	G9N	Asian Pacific Minnesotans Council		3,863	1,035		0	0	0	0	0	333,232
	G9X	Capitol Area Architectural & Planning Board		1,360	0		0	0	0	0	0	271,301
	G9Y	Disability Council		7,381	10,000		0	0	0	0	0	640,101
	H12	Health Department		494,181	128,469,786		0	0	0	0	0	106,603,485
	H55	Human Services -Central Office		873,290	2,599,926,282		0	0	0	0	0	525,265,392
	H55(b)	Human Service-Institutions		845,236	0		0	0	0	0	0	0
	H75	Veterans Affairs Department		30,625	0		0	0	0	0	0	2,397,396
	H76	Veterans Homes Board		238,727	0		0	0	0	0	0	48,004,724
	H7B	Medical Practices Board		18,343	0		0	0	0	0	0	1,746,644
	H7C	Nursing Board		16,026	0		0	0	0	0	0	1,793,754
	H7D	Pharmacy Board		9,988	0		0	0	0	0	0	1,130,640
	H7F	Dentistry Board		7,564	0		0	0	0	0	0	642,409
	H7H	Chiropractors Board		5,640	0		0	0	0	0	0	333,964
	H7J	Optometry Board		2,594	0		0	0	0	0	0	76,081
	H7K	Nursing Home Administrators Board		5,273	0		0	0	0	0	0	525,387
	H7L	Social Work Board		9,630	0		0	0	0	0	0	676,666
	H7M	Marriage & Family Therapy Board		2,659	0		0	0	0	0	0	115,858
	H7Q	Podiatric Medicine Board		1,511	0		0	0	0	0	0	43,887
	H7R	Veterinary Medicine Board		2,687	0		0	0	0	0	0	165,887
	H7S	Emergency Medical Svs Reg Bd		10,972	230,435		0	0	0	0	0	1,102,710
	H7U	Dietetics & Nutrition Practices Board		1,762	0		0	0	0	0	0	59,441
	H7V	Psychology Board		6,227	0		0	0	0	0	0	545,105
	H7W	Physical Therapy Board		3,171	0		0	0	0	0	0	124,484
	H9G	Ombudsman - Mental Health and Mental Retard		5,854	0		0	0	0	0	0	1,356,238
	J33	Trial Courts		96,789	10,801		0	0	0	0	0	75,262,369
	J52	Public Defense Board		46,599	-52,090		0	0	0	0	0	29,391,893
	J58	Court of Appeals		3,809	0		0	0	0	0	0	6,334,984
	J65	Supreme Court		75,238	415,700		0	0	0	0	0	22,737,113

**Stepdown Go E**      **Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	14.2 TREASURER'S OFFICE	14.3 Treasury	15.2 State Auditor	16 Administration	17.2 BUREAU OF MANAGEMENT	17.3 Commissioner's Office	17.5 Human Resources	17.6 Financial Management and	18.2 BUREAU OF FACILITIES	18.3 Resource Recovery
	J68	Tax Court of Appeals		2,203	0		0	0	0	0	0	670,434
	J70	Judicial Standards Board		2,102	0		0	0	0	0	0	219,891
	L5N	Leg Commission on MN Resources (LCMR)		197	0		0	0	0	0	0	470,177
	P01	Military Affairs Department		142,940	16,891,904		0	0	0	0	0	24,003,252
	P07	Public Safety Department		1,684,775	136,186,682		0	0	0	0	0	150,157,926
	P08	Ombudsman - Corrections		1,593	0		0	0	0	0	0	440,836
	P0C	Crime Victims Services Center		41,422	6,735,569		0	0	0	0	0	4,290,073
	P0V	Crime Victim Obudsman		1,725	0		0	0	0	0	0	383,079
	P78	Corrections Department		871,846	6,110,720		0	0	0	0	0	258,461,569
	P7T	Peace Officer Standards & Training Board (POS)		7,955	0		0	0	0	0	0	898,893
	P94	MN Safety Council - Grant Agency		18	0		0	0	0	0	0	14,962,718
	P9E	Sentencing Guidelines Commission		1,945	0		0	0	0	0	0	562,229
	P9Z	Automobile Theft Prevention Board		2,259	54,490		0	0	0	0	0	150,941
	R18	Environmental Assistance, Office of		42,812	87,202		0	0	0	0	0	5,181,530
	R29	Natural Resources Department		1,456,108	135,153,757		0	0	0	0	0	199,213,185
	R32	Pollution Control Agency		311,793	60,909,360		0	0	0	0	0	76,946,432
	R9C	Voyageurs National Park		18	0		0	0	0	0	0	1,169,749
	R9F	MNIWisc. Boundary Area Commission - Grant A		170	0		0	0	0	0	0	1,630
	R9P	Water & Soil Resources Board		25,212	1,130,017		0	0	0	0	0	4,944,532
	T79	Transportation Department		3,785,722	164,790,875		0	0	0	0	0	437,409,540
	T9B	Metro Council Transit Commission - Grant Agen		66	0		0	0	0	0	0	0
	G38	Investment Board		6,245	0		0	0	0	0	0	2,159,121
	G90	Revenue Intergovernmental Payments		75,455	0		0	0	0	0	0	1,825,440
	G9Q	Finance - Debt Service		5,576	0		0	0	0	0	0	55,108,515
	G9R	Finance - Non-Operating		1,090,276	4,407,656		0	0	0	0	0	840,496
	L10	Legislature		2,525	0		0	0	0	0	0	54,059,949
	Z99	Other		0	0		0	0	0	0	0	0
	0	Total	2,180,951	18,899,510	4,041,241,373	164,020,929	1,913,651	898	898	882,941	1,407,903	4,300,022,927



**Stepdown Go E - Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	18.4 Real Estate Management -	18.5 Plant Management -	19.2 BUREAU OF OPERATIONS	19.3 Materials Management	19.4 Central Mail	20.2 ADMINISTRATIO N - INTERTECH	20.3 Telecommunicati ons	20.4 Disaster Recovery	20.5 Year 2000 Project - Systems	20.6 Year 2000 Project - Risk Assess
G64-14.4	Treasurer - Other											
15.2	G61-15.2	STATE AUDITOR										
<b>Second Stepdown</b>												
16	G02-2.0	DEPARTMENT OF ADMINISTRATION										
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES										
17.3	G02-2.3	Commissioner's Office										
17.5	G02-2.5	Human Resources										
17.6	G02-2.6	Financial Management and Reporting										
	G02-2.7	Fiscal Agent - Non allocable										
	G02-2.8	Admin Mgmt - Non allocable										
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT										
18.3	G02-3.3	Resource Recovery										
18.4	G02-3.4	Real Estate Management - Leasing										
18.5	G02-3.5	Plant Management - Energy										
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT	3	3,374,946								
19.3	G02-4.3	Materials Management			2,879,458							
19.4	G02-4.4	Central Mail			495,488							
20.2	G02-5.2	ADMINISTRATION - INTERTECH	4	1,771,776		236	333					
20.3	G02-5.3	Telecommunications							0			
20.4	G02-5.4	Disaster Recovery							29,870			
20.5	G02-5.5	Year 2000 Project - Systems Assurance							257,760			
20.6	G02-5.6	Year 2000 Project - Risk Assess							104,744			
20.7	G02-5.7	Year 2000 Project - Abatements							34,882			
20.8	G02-5.8	Year 2000 Project Office							64,428			
	G02-5.9	Year 2000 Project - Network Telecomm (non - al						1,280,092				
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY	4	2,590,067		2,407	3,862		33,070	3,479	0	0
21.3	G02-6.3	Intertech Receipts										
21.4	G02-6.4	IT Expenditures										
21.5	G02-6.5	Project Funding										
	G02-6.6	Technology Policy Bureau - Non Allocable										
22	G10-7.2	DEPARTMENT OF FINANCE	4	24,739,881		5,873	591,460		123,454	6,185,081	6,295,000	6,295,000
23.2	G10-8.2	FINANCE - BUDGET DIVISION										
23.3	G10-8.3	Analysis & Control (EBO's)										
23.4	G10-8.4	Budget Operations and Planning										
	G10-8.5	Budget Division - Non Allocable										
24.2	G10-9.2	FINANCE-ACCOUNTING DIVISION										
24.3	G10-9.3	Central Payroll										
24.4	G10-9.4	Accounting Services										
24.5	G10-9.5	Financial Reporting										
24.6	G10-9.6	Financial Reporting - Single Audit										
	G10-9.7	Accounting Services - Non Allocable										
25.2	G10-10.2	FINANCE I.T. - MANAGEMENT AND ADMINIST										
25.3	G10-10.3	Amortized SSP Development 31,820,000 /10yr.										
25.4	G10-10.4	MAPS Operations and System Support										
25.5	G10-10.5	SEMA4 Operations and System Support										
25.6	G10-10.6	Budget Service - Computer Operations										
25.7	G10-10.7	SEMA4 Operations Special Billing										
25.8	G10-10.8	MAPS Operations Special Billing										
25.9	G10-10.9	Y2000 Accounting										
	G10-10.92	Non-allocable										
	G10-10.93	FINANCE - OTHER - Non-Allocable										
	G10-10.94	Finance - Non Allocable										
26.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATIONS	2	7,932,964		3,697	69,366		66,246	0	517,000	517,000
26.3	G24-11.3	Personnel Administration										
26.4	G24-11.4	Employee Assistance										
	G24-11.5	Employee Relations - Non Allocable										
27.2	G45-12.2	MEDIATION SERVICES	2	1,684,351		917	7,719		13,797	0	0	0
27.3	G45-12.3	State Agencies										
	G45-12.4	Mediation/Representation - General										
28.2	L49-13.2	LEGISLATIVE AUDITOR	1	5,200,889		1,771	9,005		30,190	0	0	0
28.3	L49-13.3	Financial Audits										
28.4	L49-13.4	Program Audits										
28.5	L49-13.5	Single Audits										
	L49-13.6	Audit Comm										
29.2	G64-14.2	TREASURER'S OFFICE	2	2,323,997		653	4,870		15,742	0	0	0

**Stepdown Go E en Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	18.4 Real Estate Management -	18.5 Plant Management -	19.2 BUREAU OF OPERATIONS	19.3 Materials Management	19.4 Central Mail	20.2 ADMINISTRATIO N - INTERTECH	20.3 Telecommunicati ons	20.4 Disaster Recovery	20.5 Year 2000 Project - Systems	20.6 Year 2000 Project - Risk Assess
29.3	G64-14.3	Treasury										
	G64-14.4	Treasurer - Other										
30.2	G61-15.2	STATE AUDITOR	6	40,582		64	74		67	0	0	0
		Consumer Agencies										
	G02-	Administration	0	0	0	0	0	0	0	0	0	0
	G02-0001	IISAC Financial Report (Sunsets 1999)	0	0	0	7	0	0	0	0	0	0
	G02-0002	State Archaeology	0	197,333	0	406	0	0	1,630	0	0	0
	G02-0003	Public Broadcasting	0	381,422	0	4	0	0	0	0	0	0
	G02-0005	Materials Service and Distribution	0	907,941	0	245	1,507	0	2,608	0	0	0
	G02-0006	State Building Code	0	3,851,392	0	4,971	20,376	0	62,994	0	0	0
	G02-0007	Public Info Policy Analysis - PIPA	1	634,254	0	522	3,494	0	4,147	0	0	0
	G02-0008	Tornado Assistance	0	0	0	0	0	0	0	0	0	0
	G02-0009	Building Construction	1	7,651,108	0	3,627	3,717	0	13,176	0	0	0
	G02-0010	Oil Overcharge (Stripper Wells)	0	0	0	0	0	0	0	0	0	0
	G02-0011	Administration Cost Allocation	0	1,572,892	0	331	0	0	7,724	0	0	0
	G02-0012	STAR	1	469,770	0	1,006	9,918	0	3,377	0	0	0
	G02-0013	Volunteer Services	2	773,584	0	763	29,844	0	7,136	0	0	0
	G02-0014	Capital Group Parking	0	1,445,649	0	1,495	858	0	2,168	0	0	0
	G02-0015	Travel Management	0	4,606,927	0	3,206	3,564	0	23,878	0	0	0
	G02-0016	Development Disabilities	1	652,203	0	1,041	2,241	0	3,659	0	0	0
	G02-0017	Risk Management	3	7,433,931	0	732	1,674	0	4,700	0	0	0
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	38,327	0	123	0	0	0	0	0	0
	G02-0021	Plant Management (Leases)	19	21,465,185	0	20,057	593	0	76,587	0	0	0
	G02-0021	Plant Management (Repairs)	1	206,480	0	174	0	0	0	0	0	0
	G02-0021	Plant Management (Materials Transfer)	1	674,698	0	571	95	0	1,280	0	0	0
	G02-0021	Plant Management (Energy)	1	151,171	0	9	0	0	0	0	0	0
	G02-0021	Plant Management (Parking Surcharge)	0	346,072	0	72	1,461	0	0	0	0	0
	G02-0021	Plant Management (Facilities Repair & Replace	0	0	0	0	0	0	0	0	0	0
	G02-0024	RE.COMM	0	1,849,641	0	2,658	48,294	0	21,235	0	0	0
	G02-0025	Docu.Comm	1	1,314,336	0	681	1,259	0	3,596	0	0	0
	G02-0026	Management Analysis	1	1,761,587	0	1,776	6,079	0	11,404	0	0	0
	G02-0027	Print.Comm	0	4,978,463	0	2,063	15,525	0	18,134	0	0	0
	G02-0028	Central Stores	1	7,287,621	0	325	6,776	0	17,223	0	0	0
	G02-0029	Cooperative Purchasing	0	1,205,059	0	465	4,079	0	9,179	0	0	0
	G02-0030	InterTechnologies Group	4	65,620,027	0	12,382	64,650	0	28,976,441	0	0	0
	G02-0030	InterTechnologies Group 911	0	4,792,028	0	1,479	521	0	33,174	0	0	0
	G02-0031	MAIL.COMM	0	10,619,827	0	304	3,527	0	1,487	0	0	0
	G02-0032	LCMR 130 Fund (Grants Completed)	0	0	0	1	0	0	0	0	0	0
	G02-0033	Office of Technology	0	56,658	0	101	0	0	0	0	0	0
	G02-0034	Other Non-allocable	0	17,000	0	11	0	0	0	0	0	0
	B04	Agriculture Department	15	35,329,843	0	25,021	175,821	0	330,758	271,100	527,000	527,000
	B11	Barber Examiners Board	1	149,301	0	23	4,254	0	659	783	0	0
	B13	Commerce Department	10	47,144,113	0	10,731	159,146	0	2,369,209	166,733	75,000	75,000
	B14	Animal Health Board	0	3,877,909	0	4,809	14,689	0	42,202	34,107	48,110	48,110
	B21	Economic Security	44	120,553,244	0	13,157	5,183	0	1,533,342	2,468,619	2,636,000	2,636,000
	B22	Trade & Economic Development Department (D	6	22,416,589	0	17,624	284,032	0	242,878	203,776	0	0
	B34	Housing Finance Agency	3	16,061,264	0	4,766	86,190	0	134,031	150,058	0	0
	B41	Workers' Compensation Court of Appeals	1	1,259,825	0	273	2,102	0	8,053	8,095	0	0
	B42	Labor & Industry Department	3	25,887,708	0	20,646	209,566	0	378,909	346,810	55,000	55,000
	B43	Iron Range Resources & Rehab. Board (IRRRB)	2	15,730,789	0	17,915	0	0	104,011	87,312	0	0
	B7A	Electricity Board	0	7,103,682	0	1,287	6,545	0	28,322	21,382	0	0
	B7E	Architecture, Engineering, Land Surveying & Lar	0	575,744	0	799	8,599	0	9,156	9,099	35,000	35,000
	B7G	Boxing Board	0	50,543	0	52	187	0	744	744	0	0
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	4,625	0	0
	B7P	Accountancy Board	2	544,777	0	644	25,129	0	6,567	5,792	35,000	35,000
	B7S	Private Detective & Protective Agent Services B	0	126,855	0	128	1,872	0	1,307	360	0	0
	B80	Public Service Department	0	5,256,453	0	2,895	2,678	0	469,795	72,479	58,540	58,540
	B82	Public Utilities Commission	0	3,670,353	0	655	3,357	0	50,389	55,983	0	0
	B9A	World Trade Center Corp.	0	0	0	43	0	0	0	0	0	0
	B9D	Amateur Sports Commission	0	603,890	0	189	0	0	7,461	7,285	0	0
	B9U	MN Technology Institute	0	9,220,328	0	0	0	0	179,296	47,752	0	0
	B9V	Agriculture Utilization Research Institute - Grant	0	0	0	4	0	0	0	0	0	0
	E25	Center for Arts Education	0	6,594,198	0	6,404	21,256	0	42,961	41,567	0	0
	E26	MN State Colleges & Universities	2	955,083,103	0	118	228,431	0	6,818,633	8,350,235	0	0
	E37	Children, Families & Learning Department	6	59,663,841	0	49,381	0	0	287,098	437,086	412,000	412,000
	E40	Historical Society	0	0	0	64	0	0	0	176,166	20,000	20,000

**Stepdown Goals Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	18.4 Real Estate Management	18.5 Plant Management	19.2 BUREAU OF OPERATIONS	19.3 Materials Management	19.4 Central Mail	20.2 ADMINISTRATIO N - INTERTECH	20.3 Telecommunicati ons	20.4 Disaster Recovery	20.5 Year 2000 Project - Systems	20.6 Year 2000 Project - Risk Assess
	E44	Faribault Academies	2	10,566,791	0	2,433	0	0	89,411	67	118,225	118,225
	E48	Labor Interpretive Center	0	18,472	0	33	0	0	907	828	0	0
	E50	MN State Arts Board	2	1,306,724	0	2,024	0	0	31,746	18,225	0	0
	E60	Higher Education Services Office	10	21,326,821	0	8,417	60,804	0	55,865	51,125	0	0
	E77	Zoological Garden	1	14,755,249	0	13,135	0	0	94,701	28,024	100,200	100,200
	E81	University of Minnesota - Grant Agency	0	1,408,746	0	89	0	0	0	507,683	0	0
	E91	Academy of Science	0	199	0	20	0	0	0	0	0	0
	E95	Humanities Commission - Grant Agency	0	0	0	2	0	0	0	0	0	0
	E97	Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	0	0	0
	E9W	Higher Ed Facilities Authority	0	188,830	0	0	0	0	0	1,161	0	0
	G03	Lottery	9	10,836,928	0	2	0	0	0	573,406	0	0
	G05	Racing Commission	0	646,348	0	479	0	0	2,737	1,329	6,000	6,000
	G06	Attorney General	9	34,991,862	0	10,769	124,808	0	254,544	287,650	0	0
	G09	Gambling Control Board	1	2,245,252	0	863	5,821	0	18,591	28,019	0	0
	G16	Adm Cap Projects	0	238,154	0	459	0	0	0	0	0	0
	G17	Human Rights Department	0	3,835,536	0	2,343	30,220	0	55,476	49,297	11,000	11,000
	G19	Indian Affairs Council	3	522,931	0	160	331	0	10,328	6,763	0	0
	G24	Department of Employee Relations (all but 100 f	1	387,210,648	0	6,400	138,221	0	162,843	327,388	0	0
	G30	Strategic & Long Range Planning Office	3	6,357,938	0	6,795	38,715	0	58,301	56,446	0	0
	G39	Governor's Office	0	3,927,973	0	3,146	10,008	0	92,214	57,726	0	0
	G45	Mediation Services (Non Allocable)	2	0	0	266	2,453	0	297	17,145	0	0
	G53	Secretary of State	6	7,613,590	0	3,913	127,047	0	421,768	404,694	1,229,885	1,229,885
	G59	Government Innovation and Cooperation Board	0	146,825	0	93	843	0	854	854	0	0
	G61	State Auditor (all but 100 fund)	6	8,636,373	0	4,020	28,893	0	9,672	56,388	0	0
	G62	MN State Retirement System (MSRS)	0	4,521,833	0	1,158	174,248	0	20,487	184,988	0	0
	G63	Public Employees Retirement Association (PER	1	8,796,492	0	2,559	347,239	0	93,019	92,269	0	0
	G64	State Treasurer's Office	2	0	0	0	0	0	0	13,505	0	0
	G67	Revenue Department	11	90,075,740	0	28,399	1,303,449	0	1,339,916	2,427,312	851,000	851,000
	G69	Teachers Retirement Association (TRA)	3	7,415,482	0	1,755	100,693	0	69,945	147,108	0	0
	G92	Ombudsperson for Families	0	339,451	0	336	1,878	0	8,703	6,406	0	0
	G93	Military Order of the Purple Heart - Grant Agency	1	0	0	0	0	0	0	0	0	0
	G96	Uniform Laws Commission - Grant Agency	0	36,186	0	0	0	0	0	0	0	0
	G98	Veterans of Foreign Wars - Grant Agency	1	0	0	0	0	0	0	0	0	0
	G99	Disabled American Veterans - Grant Agency	1	0	0	0	0	0	0	5,032	0	0
	G9J	Campaign Finance and Public Disclosure Board	1	623,615	0	679	10,655	0	3,140	3,190	0	0
	G9K	Administrative Hearings	4	9,070,612	0	749	0	0	112,729	107,344	124,908	124,908
	G9L	Black Minnesotans Council	1	350,930	0	463	1,499	0	6,813	6,119	0	0
	G9M	Chicano-Latino People Affairs Council	0	270,723	0	589	6,836	0	5,196	4,375	0	0
	G9N	Asian Pacific Minnesotans Council	0	333,232	0	662	4,982	0	5,483	7,670	0	0
	G9X	Capitol Area Architectural & Planning Board	1	271,301	0	140	149	0	1,707	1,728	0	0
	G9Y	Disability Council	1	640,101	0	1,615	6,008	0	11,198	8,457	0	0
	H12	Health Department	17	106,603,485	0	64,914	139,769	0	1,285,456	875,186	0	0
	H55	Human Services -Central Office	49	525,265,392	0	45,023	932,170	0	3,486,932	22,416,209	3,000,000	3,000,000
	H55(b)	Human Service-Institutions	68	0	0	62,714	0	0	1,268,975	0	0	0
	H75	Veterans Affairs Department	1	2,397,396	0	1,304	11,046	0	19,963	17,312	0	0
	H76	Veterans Homes Board	3	48,004,724	0	36,226	3,465	0	291,717	263,233	0	0
	H7B	Medical Practices Board	1	1,746,644	0	1,749	12,473	0	16,593	22,971	32,000	32,000
	H7C	Nursing Board	1	1,793,754	0	1,335	60,278	0	13,916	13,665	15,000	15,000
	H7D	Pharmacy Board	0	1,130,640	0	1,319	993	0	5,397	9,849	55,000	55,000
	H7F	Dentistry Board	1	642,409	0	710	17,501	0	4,019	3,977	35,000	35,000
	H7H	Chiropractors Board	0	333,964	0	607	1,440	0	2,505	2,505	49,865	49,865
	H7J	Optometry Board	0	76,081	0	350	0	0	682	682	0	0
	H7K	Nursing Home Administrators Board	0	525,387	0	784	3,747	0	6,476	3,771	1,800	1,800
	H7L	Social Work Board	0	676,666	0	705	5,962	0	9,185	9,185	60,000	60,000
	H7M	Marriage & Family Therapy Board	0	115,858	0	256	0	0	615	615	18,000	18,000
	H7Q	Podiatric Medicine Board	0	43,887	0	213	0	0	600	553	0	0
	H7R	Veterinary Medicine Board	0	165,887	0	326	0	0	763	764	0	0
	H7S	Emergency Medical Svs Reg Bd	0	1,102,710	0	1,276	0	0	16,449	11,459	0	0
	H7U	Dietetics & Nutrition Practices Board	0	59,441	0	291	0	0	625	625	0	0
	H7V	Psychology Board	0	545,105	0	657	0	0	3,130	3,130	62,819	62,819
	H7W	Physical Therapy Board	0	124,484	0	215	1,677	0	616	0	0	0
	H9G	Ombudsman - Mental Health and Mental Retard	1	1,356,238	0	1,166	5,870	0	16,506	14,988	3,150	3,150
	J33	Trial Courts	0	75,262,369	0	2,590	1,276	0	233,405	31,498	0	0
	J52	Public Defense Board	0	29,391,893	0	1,920	0	0	379,755	282,558	0	0
	J58	Court of Appeals	1	6,334,984	0	385	16,491	0	46,383	46,918	0	0
	J65	Supreme Court	7	22,737,113	0	5,686	87,412	0	455,898	434,691	0	0

**Stepdown Goal Worksheet**  
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Sch edul	DP#	Name	18.4 Real Estate Management -	18.5 Plant Management -	19.2 BUREAU OF OPERATIONS	19.3 Materials Management	19.4 Central Mail	20.2 ADMINISTRATIO N - INTERTECH	20.3 Telecommunicati ons	20.4 Disaster Recovery	20.5 Year 2000 Project - Systems	20.6 Year 2000 Project - Risk Assess
	J68	Tax Court of Appeals	1	670,434	0	295	955	0	3,311	3,392	112,000	112,000
	J70	Judicial Standards Board	0	219,891	0	350	0	0	2,159	105	5,000	5,000
	L5N	Leg Commission on MN Resources (LCMR)	0	470,177	0	0	0	0	0	3,056	0	0
	P01	Military Affairs Department	3	24,003,252	0	2,652	0	0	670,346	639,127	0	0
	P07	Public Safety Department	54	150,157,926	0	63,551	2,251,484	0	1,973,705	3,111,125	547,800	547,800
	P08	Ombudsman - Corrections	38	440,836	0	185	385	0	4,868	7,273	28,500	28,500
	P0C	Crime Victims Services Center	0	4,290,073	0	4,493	19,970	0	22,136	17	0	0
	P0V	Crime Victim Obudsman	1	383,079	0	241	1,500	0	12,074	0	0	0
	P78	Corrections Department	0	258,461,569	0	135,034	49,165	0	2,154,988	1,051,641	0	0
	P7T	Peace Officer Standards & Training Board (POS	0	898,893	0	562	12,782	0	14,834	8,203	0	0
	P94	MN Safety Council - Grant Agency	0	14,962,718	0	2	0	0	0	0	0	0
	P9E	Sentencing Guidelines Commission	0	562,229	0	382	1,570	0	6,379	7,046	0	0
	P9Z	Automobile Theft Prevention Board	1	150,941	0	305	762	0	1,643	0	0	0
	R18	Environmental Assistance, Office of	2	5,181,530	0	8,372	22,119	0	53,346	47,682	0	0
	R29	Natural Resources Department	31	199,213,185	0	36,465	553,141	0	1,963,757	1,465,479	2,923,000	2,923,000
	R32	Pollution Control Agency	12	76,946,432	0	42,122	136,673	0	830,751	718,777	129,000	129,000
	R9C	Voyageurs National Park	0	1,169,749	0	10	0	0	0	3	0	0
	R9F	MNIWisc. Boundary Area Commission - Grant A	0	1,630	0	2	0	0	0	0	0	0
	R9P	Water & Soil Resources Board	5	4,944,532	0	5,614	22,790	0	74,207	60,127	122,300	122,300
	T79	Transportation Department	29	437,409,540	0	476,976	273,331	0	3,818,139	3,411,868	1,393,000	1,393,000
	T9B	Metro Council Transit Commission - Grant Agen	0	0	0	2	0	0	0	0	0	0
	G38	Investment Board	0	2,159,121	0	857	4,127	0	23,873	28,978	0	0
	G90	Revenue Intergovernmental Payments	0	1,825,440	0	0	0	0	0	0	0	0
	G9Q	Finance - Debt Service	0	55,108,515	0	0	0	0	0	0	0	0
	G9R	Finance - Non-Operating	0	840,496	0	189	0	0	433	0	0	0
	L10	Legislature	0	54,059,949	0	0	0	0	0	0	0	0
	Z99	Other	12	0	0	0	0	0	0	8,753,047	42,000	42,000
	0	Total	583	4,300,022,927	3,374,946	1,371,201	9,333,903	1,771,776	64,871,387	68,429,519	21,790,102	21,790,102

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**Stepdown Goal Worksheet**  
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Sch edul	DP#	Name	20.7 Year 2000 Project - Abatements	20.8 Year 2000 Project Office	21.2 TECHNOLOGY POLICY BUREAU	21.3 Intertech Receipts	21.4 IT Expenditures	21.5 Project Funding	22.2 DEPARTMENT OF FINANCE	23.2 FINANCE - BUDGET	23.3 Analysis & Control (EBO's)	23.4 Budget Operations and
15.2	G64-14.4	Treasurer - Other										
	G61-15.2	STATE AUDITOR										
<b>Second Stepdown</b>												
16	G02-2.0	DEPARTMENT OF ADMINISTRATION										
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES										
17.3	G02-2.3	Commissioner's Office										
17.5	G02-2.5	Human Resources										
17.6	G02-2.6	Financial Management and Reporting										
	G02-2.7	Fiscal Agent - Non allocable										
	G02-2.8	Admin Mgmt - Non allocable										
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT										
18.3	G02-3.3	Resource Recovery										
18.4	G02-3.4	Real Estate Management - Leasing										
18.5	G02-3.5	Plant Management - Energy										
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT										
19.3	G02-4.3	Materials Management										
19.4	G02-4.4	Central Mail										
20.2	G02-5.2	ADMINISTRATION - INTERTECH										
20.3	G02-5.3	Telecommunications										
20.4	G02-5.4	Disaster Recovery										
20.5	G02-5.5	Year 2000 Project - Systems Assurance										
20.6	G02-5.6	Year 2000 Project - Risk Assess										
20.7	G02-5.7	Year 2000 Project - Abatements										
20.8	G02-5.8	Year 2000 Project Office										
	G02-5.9	Year 2000 Project - Network Telecomm (non - al										
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY		0								
21.3	G02-6.3	Intertech Receipts			706,941							
21.4	G02-6.4	IT Expenditures			706,941							
21.5	G02-6.5	Project Funding			706,941							
	G02-6.6	Technology Policy Bureau - Non Allocable			469,244							
22	G10-7.2	DEPARTMENT OF FINANCE		16,705		6,185,081	9,928,779	4,779,000				
23.2	G10-8.2	FINANCE - BUDGET DIVISION							2,202,732			
23.3	G10-8.3	Analysis & Control (EBO's)								1,057,190		
23.4	G10-8.4	Budget Operations and Planning								686,711		
	G10-8.5	Budget Division - Non Allocable								359,268		
24.2	G10-9.2	FINANCE-ACCOUNTING DIVISION							4,640,196			
24.3	G10-9.3	Central Payroll										
24.4	G10-9.4	Accounting Services										
24.5	G10-9.5	Financial Reporting										
24.6	G10-9.6	Financial Reporting - Single Audit										
	G10-9.7	Accounting Services - Non Allocable										
25.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMINIST							8,685,369			
25.3	G10-10.3	Amortized SSP Development 31,820,000 /10yr										
25.4	G10-10.4	MAPS Operations and System Support										
25.5	G10-10.5	SEMA4 Operations and System Support										
25.6	G10-10.6	Budget Service - Computer Operations										
25.7	G10-10.7	SEMA4 Operations Special Billing										
25.8	G10-10.8	MAPS Operations Special Billing										
25.9	G10-10.9	Y2000 Accounting										
	G10-10.92	Non-allocable										
	G10-10.93	FINANCE - OTHER - Non-Allocable							624,628			
	G10-10.94	Finance - Non Allocable										
26.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATIONS		2,407		0	504,062	0			20,528	456
26.3	G24-11.3	Personnel Administration										
26.4	G24-11.4	Employee Assistance										
	G24-11.5	Employee Relations - Non Allocable										
27.2	G45-12.2	MEDIATION SERVICES	157	157		0	20,462	0			4,005	107
27.3	G45-12.3	State Agencies										
	G45-12.4	Mediation/Representation - General										
28.2	L49-13.2	LEGISLATIVE AUDITOR		324		0	55,145	0			8,996	75
28.3	L49-13.3	Financial Audits										
28.4	L49-13.4	Program Audits										
28.5	L49-13.5	Single Audits										
	L49-13.6	Audit Comm										
29.2	G64-14.2	TREASURER'S OFFICE		0		0	0	75,000			10,274	307

**Stepdown Go E Open Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	20.7 Year 2000 Project - Abatements	20.8 Year 2000 Project Office	21.2 TECHNOLOGY POLICY BUREAU	21.3 Intertech Receipts	21.4 IT Expenditures	21.5 Project Funding	22.2 DEPARTMENT OF FINANCE	23.2 FINANCE - BUDGET	23.3 Analysis & Control (EBO's)	23.4 Budget Operations and
29.3	G64-14.3	Treasury										
	G64-14.4	Treasurer - Other										
30.2	G61-15.2	STATE AUDITOR		470		0	0	0			451	27
		Consumer Agencies										
	G02-	Administration	0	0	0	0	0	0	0	0	0	0
	G02-0001	IISAC Financial Report (Sunsets 1999)	0	0	0	0	0	0	0	0	23	0
	G02-0002	State Archaeology	0	0	0	0	0	0	0	0	1,862	46
	G02-0003	Public Broadcasting	0	0	0	0	0	0	0	0	225	22
	G02-0005	Materials Service and Distribution	0	0	0	0	0	0	0	0	5,540	105
	G02-0006	State Building Code	0	0	0	0	0	0	0	0	23,706	77
	G02-0007	Public Info Policy Analysis - PIPA	0	0	0	0	0	0	0	0	2,315	46
	G02-0008	Tornado Assistance	0	0	0	0	0	0	0	0	4	0
	G02-0009	Building Construction	0	0	0	0	0	0	0	0	30,158	333
	G02-0010	Oil Overcharge (Stripper Wells)	0	0	0	0	0	0	0	0	53	9
	G02-0011	Administration Cost Allocation	0	0	0	0	0	0	0	0	3,224	150
	G02-0012	STAR	0	0	0	0	0	0	0	0	3,975	51
	G02-0013	Volunteer Services	0	0	0	0	0	0	0	0	7,211	219
	G02-0014	Capital Group Parking	0	0	0	0	0	0	0	0	41,130	65
	G02-0015	Travel Management	0	0	0	0	0	0	0	0	131,472	124
	G02-0016	Development Disabilities	0	0	0	0	0	0	0	0	5,520	86
	G02-0017	Risk Management	0	0	0	0	0	0	0	0	13,263	86
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	0	0	0	0	0	0	682	121
	G02-0021	Plant Management (Leases)	0	0	0	0	0	0	0	0	139,079	443
	G02-0021	Plant Management (Repairs)	0	0	0	0	0	0	0	0	6,796	25
	G02-0021	Plant Management (Materials Transfer)	0	0	0	0	0	0	0	0	9,256	124
	G02-0021	Plant Management (Energy)	0	0	0	0	0	0	0	0	328	25
	G02-0021	Plant Management (Parking Surcharge)	0	0	0	0	0	0	0	0	7,000	92
	G02-0021	Plant Management (Facilities Repair & Replacer	0	0	0	0	0	0	0	0	22	14
	G02-0024	RE.COMM	0	0	0	0	0	0	0	0	19,062	248
	G02-0025	Docu.Comm	0	0	0	0	0	0	0	0	10,797	108
	G02-0026	Management Analysis	0	0	0	0	0	0	0	0	8,363	113
	G02-0027	Print.Comm	0	0	0	0	0	0	0	0	39,849	102
	G02-0028	Central Stores	0	0	0	0	0	0	0	0	87,034	64
	G02-0029	Cooperative Purchasing	0	0	0	0	0	0	0	0	4,177	89
	G02-0030	InterTechnologies Group	0	0	0	0	0	0	0	0	196,004	1,676
	G02-0030	InterTechnologies Group 911	0	0	0	0	0	0	0	0	23,675	308
	G02-0031	MAIL.COMM	0	0	0	0	0	0	0	0	30,447	151
	G02-0032	LCMR 130 Fund (Grants Completed)	0	0	0	0	0	0	0	0	9	0
	G02-0033	Office of Technology	0	0	0	0	0	0	0	0	373	54
	G02-0034	Other Non-allocable	0	0	0	0	0	0	0	0	217	104
	B04	Agriculture Department	0	1,329	0	271,100	499,997	3,464,000	0	0	215,090	12,704
	B11	Barber Examiners Board	1	1	0	783	774	0	0	0	1,308	30
	B13	Commerce Department	0	1,721	0	166,733	2,674,637	2,090,000	0	0	130,317	1,619
	B14	Animal Health Board	0	113	0	34,107	108,074	0	0	0	30,928	1,074
	B21	Economic Security	0	14,412	0	2,468,619	4,388,332	1,400,000	0	0	769,989	1,319
	B22	Trade & Economic Development Department (D	0	2,551	0	203,776	739,613	874,000	0	0	124,548	6,019
	B34	Housing Finance Agency	0	0	0	150,058	1,975,434	0	0	0	101,678	2,089
	B41	Workers' Compensation Court of Appeals	44	44	0	8,095	11,093	0	0	0	1,939	28
	B42	Labor & Industry Department	0	4,684	0	346,810	686,201	1,479,000	0	0	122,752	1,290
	B43	Iron Range Resources & Rehab. Board (IRRRB)	0	314	0	87,312	132,106	0	0	0	119,763	1,044
	B7A	Electricity Board	0	44	0	21,382	555,547	0	0	0	27,560	110
	B7E	Architecture, Engineering, Land Surveying & Lar	0	0	0	9,099	14,910	0	0	0	12,461	70
	B7G	Boxing Board	4	4	0	744	744	0	0	0	761	20
	B7N	Horticulture Society - Grant Agency	0	0	0	4,625	0	0	0	0	8	4
	B7P	Accountancy Board	20	20	0	5,792	25,805	0	0	0	8,082	43
	B7S	Private Detective & Protective Agent Services B	0	0	0	360	1,307	0	0	0	1,691	45
	B80	Public Service Department	0	4,235	0	72,479	495,622	0	0	0	17,106	989
	B82	Public Utilities Commission	0	281	0	55,983	62,299	0	0	0	10,049	251
	B9A	World Trade Center Corp.	0	0	0	0	0	0	0	0	94	46
	B9D	Amateur Sports Commission	18	18	0	7,285	9,961	0	0	0	2,724	82
	B9U	MN Technology Institute	0	0	0	47,752	241,619	0	0	0	39,248	586
	B9V	Agriculture Utilization Research Institute - Grant	0	0	0	0	0	0	0	0	74	18
	E25	Center for Arts Education	0	301	0	41,567	29,728	965,000	0	0	40,227	750
	E26	MN State Colleges & Universities	0	32,000	0	8,350,235	10,289,226	0	0	0	2,185,075	13,532
	E37	Children, Families & Learning Department	0	3,496	0	437,086	530,123	2,764,000	0	0	285,945	7,078
	E40	Historical Society	0	97	0	176,166	0	736,000	0	0	2,453	134

**Stepdown Go I**      **Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	20.7 Year 2000 Project - Abatements	20.8 Year 2000 Project Office	21.2 TECHNOLOGY POLICY BUREAU	21.3 Intertech Receipts	21.4 IT Expenditures	21.5 Project Funding	22.2 DEPARTMENT OF FINANCE	23.2 FINANCE - BUDGET	23.3 Analysis & Control (EBO's)	23.4 Budget Operations and
	E44	Faribault Academies	0	158	0	67	93,604	680,000	0	0	40,610	1,137
	E48	Labor Interpretive Center	1	1	0	828	907	0	0	0	270	27
	E50	MN State Arts Board	61	61	0	18,225	37,324	0	0	0	10,369	256
	E60	Higher Education Services Office	0	3,985	0	51,125	112,698	6,442,000	0	0	60,075	695
	E77	Zoological Garden	0	13	0	28,024	125,545	0	0	0	103,132	2,337
	E81	University of Minnesota - Grant Agency	0	0	0	507,683	0	0	0	0	2,223	134
	E91	Academy of Science	0	0	0	0	0	0	0	0	38	6
	E95	Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	30	4
	E97	Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	0	16	10
	E9W	Higher Ed Facilities Authority	0	0	0	1,161	0	0	0	0	111	8
	G03	Lottery	0	0	0	573,406	0	0	0	0	4,239	232
	G05	Racing Commission	28	28	0	1,329	27,939	0	0	0	14,094	314
	G06	Attorney General	0	1,904	0	287,650	545,814	1,903,000	0	0	67,253	2,068
	G09	Gambling Control Board	0	321	0	28,019	25,770	0	0	0	7,809	156
	G16	Adm Cap Projects	0	0	0	0	0	0	0	0	2,206	28
	G17	Human Rights Department	0	492	0	49,297	59,112	0	0	0	11,348	375
	G19	Indian Affairs Council	12	12	0	6,763	11,269	0	0	0	5,076	188
	G24	Department of Employee Relations (all but 100 f	0	0	0	327,388	0	0	0	0	112,718	3,319
	G30	Strategic & Long Range Planning Office	0	531	0	56,446	88,931	500,000	0	0	36,626	1,853
	G39	Governor's Office	0	278	0	57,726	92,214	0	0	0	24,088	259
	G45	Mediation Services (Non Allocable)	0	0	0	17,145	0	0	0	0	3,703	284
	G53	Secretary of State	0	1,424	0	404,694	885,755	0	0	0	25,502	1,408
	G59	Government Innovation and Cooperation Board	2	2	0	854	854	0	0	0	722	45
	G61	State Auditor (all but 100 fund)	0	0	0	56,388	36,037	0	0	0	22,244	610
	G62	MN State Retirement System (MSRS)	0	560	0	184,988	197,153	0	0	0	13,672	194
	G63	Public Employees Retirement Association (PER	0	0	0	92,269	143,939	0	0	0	23,159	246
	G64	State Treasurer's Office	0	0	0	13,505	33,229	0	0	0	5,199	265
	G67	Revenue Department	0	16,109	0	2,427,312	7,410,016	8,000,000	0	0	172,103	4,357
	G69	Teachers Retirement Association (TRA)	0	0	0	147,108	1,808,986	0	0	0	13,391	81
	G92	Ombudsperson for Families	15	15	0	6,406	8,703	0	0	0	2,458	110
	G93	Military Order of the Purple Heart - Grant Agency	0	0	0	0	0	0	0	0	8	4
	G96	Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	0	70	9
	G98	Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	0	14	4
	G99	Disabled American Veterans - Grant Agency	0	0	0	5,032	0	0	0	0	10	6
	G9J	Campaign Finance and Public Disclosure Board	52	52	0	3,190	3,190	404,000	0	0	4,416	459
	G9K	Administrative Hearings	0	492	0	107,344	224,437	0	0	0	17,184	278
	G9L	Black Minnesotans Council	17	17	0	6,119	8,042	0	0	0	3,201	115
	G9M	Chicano-Latino People Affairs Council	23	23	0	4,375	6,472	0	0	0	3,748	73
	G9N	Asian Pacific Minnesotans Council	18	18	0	7,670	7,661	0	0	0	3,863	120
	G9X	Capitol Area Architectural & Planning Board	0	0	0	1,728	1,728	0	0	0	1,360	56
	G9Y	Disability Council	60	60	0	8,457	11,307	0	0	0	7,381	125
	H12	Health Department	0	12,942	0	875,186	2,408,691	3,950,000	0	0	494,181	15,359
	H55	Human Services -Central Office	0	54,058	0	22,416,209	24,538,981	0	0	0	591,299	12,377
	H55(b)	Human Service-Institutions	0	0	0	0	1,333,658	0	0	0	845,236	18,170
	H75	Veterans Affairs Department	0	144	0	17,312	20,170	0	0	0	30,625	302
	H76	Veterans Homes Board	0	309	0	263,233	321,711	0	0	0	238,727	5,411
	H7B	Medical Practices Board	0	232	0	22,971	75,870	561,000	0	0	18,343	178
	H7C	Nursing Board	0	567	0	13,665	49,448	400,000	0	0	16,026	124
	H7D	Pharmacy Board	33	33	0	9,849	39,288	0	0	0	9,988	198
	H7F	Dentistry Board	23	23	0	3,977	63,588	0	0	0	7,564	117
	H7H	Chiropractors Board	17	17	0	2,505	5,273	0	0	0	5,640	90
	H7J	Optometry Board	12	12	0	682	3,223	0	0	0	2,594	61
	H7K	Nursing Home Administrators Board	42	42	0	3,771	13,859	0	0	0	5,273	192
	H7L	Social Work Board	32	32	0	9,185	91,694	0	0	0	9,630	163
	H7M	Marriage & Family Therapy Board	2	2	0	615	677	0	0	0	2,659	74
	H7Q	Podiatric Medicine Board	0	3	0	553	600	0	0	0	1,511	68
	H7R	Veterinary Medicine Board	0	0	0	764	826	0	0	0	2,687	71
	H7S	Emergency Medical Svs Reg Bd	0	173	0	11,459	31,100	780,000	0	0	10,972	299
	H7U	Dietetics & Nutrition Practices Board	10	10	0	625	2,886	0	0	0	1,762	41
	H7V	Psychology Board	9	9	0	3,130	6,288	0	0	0	6,227	99
	H7W	Physical Therapy Board	0	0	0	0	616	0	0	0	3,171	56
	H9G	Ombudsman - Mental Health and Mental Retard	153	153	0	14,988	26,331	0	0	0	5,854	140
	J33	Trial Courts	0	3,030	0	31,498	509,510	0	0	0	96,789	2,429
	J52	Public Defense Board	0	865	0	282,558	496,078	525,000	0	0	46,599	1,429
	J58	Court of Appeals	0	86	0	46,918	98,254	0	0	0	3,809	52
	J65	Supreme Court	0	2,435	0	434,691	1,500,924	5,809,000	0	0	75,238	1,357

**Stepdown Go E - Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	20.7 Year 2000 Project - Abatements	20.8 Year 2000 Project Office	21.2 TECHNOLOGY POLICY BUREAU	21.3 Intertech Receipts	21.4 IT Expenditures	21.5 Project Funding	22.2 DEPARTMENT OF FINANCE	23.2 FINANCE - BUDGET	23.3 Analysis & Control (EBO's)	23.4 Budget Operations and
	J68	Tax Court of Appeals	20	20	0	3,392	13,949	0	0	0	2,203	72
	J70	Judicial Standards Board	7	7	0	105	9,912	0	0	0	2,102	53
	L5N	Leg Commission on MN Resources (LCMR)	0	0	0	3,056	0	0	0	0	197	14
	P01	Military Affairs Department	0	1,205	0	639,127	670,902	0	0	0	142,940	1,200
	P07	Public Safety Department	0	8,495	0	3,111,125	5,806,456	13,501,000	0	0	1,655,203	13,003
	P08	Ombudsman - Corrections	20	20	0	7,273	8,640	0	0	0	1,593	99
	P0C	Crime Victims Services Center	0	0	0	17	117,676	208,000	0	0	41,422	1,538
	P0V	Crime Victim Obudsman	0	0	0	0	12,074	20,000	0	0	1,725	69
	P78	Corrections Department	0	5,655	0	1,051,641	3,976,737	4,626,000	0	0	871,846	15,270
	P7T	Peace Officer Standards & Training Board (POS	0	367	0	8,203	14,953	0	0	0	7,955	203
	P94	MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	18	4
	P9E	Sentencing Guidelines Commission	19	19	0	7,046	7,907	200,000	0	0	1,945	79
	P9Z	Automobile Theft Prevention Board	0	13	0	0	1,643	0	0	0	2,259	103
	R18	Environmental Assistance, Office of	0	414	0	47,682	73,779	0	0	0	42,812	1,894
	R29	Natural Resources Department	0	9,959	0	1,465,479	2,846,046	4,621,000	0	0	1,450,275	44,724
	R32	Pollution Control Agency	0	6,781	0	718,777	1,546,102	1,643,000	0	0	311,793	17,595
	R9C	Voyageurs National Park	0	0	0	3	0	0	0	0	18	2
	R9F	MNIWisc. Boundary Area Commission - Grant A	0	0	0	0	0	0	0	0	170	12
	R9P	Water & Soil Resources Board	0	203	0	60,127	78,810	1,015,000	0	0	25,212	1,085
	T79	Transportation Department	0	23,518	0	3,411,868	8,525,593	5,000,000	0	0	3,781,476	18,438
	T9B	Metro Council Transit Commission - Grant Agen	0	0	0	0	0	0	0	0	66	20
	G38	Investment Board	0	275	0	28,978	282,396	0	0	0	6,245	131
	G90	Revenue Intergovernmental Payments	0	0	0	0	0	0	0	0	64,731	1,302
	G9Q	Finance - Debt Service	0	0	0	0	0	0	0	0	5,576	2,689
	G9R	Finance - Non-Operating	0	0	0	0	433	0	0	0	1,090,276	1,106
	L10	Legislature	0	0	0	0	0	0	0	0	2,525	260
	Z99	Other	0	70	0	8,753,047	0	0	0	0	0	0
	0	Total	932	244,482	2,590,067	68,426,040	101,623,788	79,414,000	16,152,925	2,103,169	18,019,701	259,303

Sch edul	DP#	Name
		<b><u>First Stepdown</u></b>
1.2	1.2	Equipment Use Charge
	G02-2.0	DEPARTMENT OF ADMINISTRATION
2.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES
2.3	G02-2.3	Commissioner's Office
2.5	G02-2.5	Human Resources
2.6	G02-2.6	Financial Management and Reporting
	G02-2.7	Fiscal Agent - Non allocable
	G02-2.8	Admin Mgmt - Non allocable
3.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT
3.3	G02-3.3	Resource Recovery
3.4	G02-3.4	Real Estate Management - Leasing
3.5	G02-3.5	Plant Management - Energy
4.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT
4.3	G02-4.3	Materials Management
4.4	G02-4.4	Central Mail
5.2	G02-5.2	ADMINISTRATION - INTERTECH
5.3	G02-5.3	Telecommunications
5.4	G02-5.4	Disaster Recovery
5.5	G02-5.5	Year 2000 Project - Systems Assurance
5.6	G02-5.6	Year 2000 Project - Risk Assess
5.7	G02-5.7	Year 2000 Project - Abatements
5.8	G02-5.8	Year 2000 Project Office
	G02-5.9	Year 2000 Project - Network Telecomm (non - a
6.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY
6.3	G02-6.3	Intertech Receipts
6.4	G02-6.4	IT Expenditures
6.5	G02-6.5	Project Funding
	G02-6.6	Technology Policy Bureau - Non Allocable
7.2	G10-7.2	DEPARTMENT OF FINANCE
8.2	G10-8.2	FINANCE - BUDGET DIVISION
8.3	G10-8.3	Analysis & Control (EBO's)
8.4	G10-8.4	Budget Operations and Planning
	G10-8.5	Budget Division - Non Allocable
9.2	G10-9.2	FINANCE-ACCOUNTING DIVISION
9.3	G10-9.3	Central Payroll
9.4	G10-9.4	Accounting Services
9.5	G10-9.5	Financial Reporting
9.6	G10-9.6	Financial Reporting - Single Audit
	G10-9.7	Accounting Services - Non Allocable
10.2	G10-10.2	FINANCE I.T. - MANAGEMENT AND ADMINIST
10.3	G10-10.3	Amortized SSP Development 31,820,000 /10yr
10.4	G10-10.4	MAPS Operations and System Support
10.5	G10-10.5	SEMA4 Operations and System Support
10.6	G10-10.6	Budget Service - Computer Operations
10.7	G10-10.7	SEMA4 Operations Special Billing
10.8	G10-10.8	MAPS Operations Special Billing
10.9	G10-10.9	Y2000 Accounting
	G10-10.92	Non-allocable
	G10-10.93	FINANCE - OTHER - Non-Allocable
	G10-10.94	Finance - Non Allocable
11.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATIONS
11.3	G24-11.3	Personnel Administration
11.4	G24-11.4	Employee Assistance
	G24-11.5	Employee Relations - Non Allocable
12.2	G45-12.2	MEDIATION SERVICES
12.3	G45-12.3	State Agencies
	G45-12.4	Mediation/Representation - General
13.2	L49-13.2	LEGISLATIVE AUDITOR
13.3	L49-13.3	Financial Audits
13.4	L49-13.4	Program Audits
13.5	L49-13.5	Single Audits
	L49-13.6	Audit Comm
14.2	G64-14.2	TREASURER'S OFFICE
14.3	G64-14.3	Treasury

Sch edul	DP#	Name	24.2 FINANCE- ACCOUNTING	24.3 Central Payroll	24.4 Accounting Services	24.5 Financial Reporting	24.6 Financial Reporting -	25.2 FINANCE I.T - MANAGEMENT	25.3 Amoritized SSP Development	25.4 MAPS Operations and	25.5 SEMA4 Operations and	25.6 Budget Service - Computer
		<b>First Stepdown</b>										
1.2	1.2	Equipment Use Charge										
	G02-2.0	DEPARTMENT OF ADMINISTRATION										
2.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES										
2.3	G02-2.3	Commissioner's Office										
2.5	G02-2.5	Human Resources										
2.6	G02-2.6	Financial Management and Reporting										
	G02-2.7	Fiscal Agent - Non allocable										
	G02-2.8	Admin Mgmt - Non allocable										
3.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT										
3.3	G02-3.3	Resource Recovery										
3.4	G02-3.4	Real Estate Management - Leasing										
3.5	G02-3.5	Plant Management - Energy										
4.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT										
4.3	G02-4.3	Materials Management										
4.4	G02-4.4	Central Mail										
5.2	G02-5.2	ADMINISTRATION - INTERTECH										
5.3	G02-5.3	Telecommunications										
5.4	G02-5.4	Disaster Recovery										
5.5	G02-5.5	Year 2000 Project - Systems Assurance										
5.6	G02-5.6	Year 2000 Project - Risk Assess										
5.7	G02-5.7	Year 2000 Project - Abatements										
5.8	G02-5.8	Year 2000 Project Office										
	G02-5.9	Year 2000 Project - Network Telecomm (non - a										
6.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY										
6.3	G02-6.3	Intertech Receipts										
6.4	G02-6.4	IT Expenditures										
6.5	G02-6.5	Project Funding										
	G02-6.6	Technology Policy Bureau - Non Allocable										
7.2	G10-7.2	DEPARTMENT OF FINANCE										
8.2	G10-8.2	FINANCE - BUDGET DIVISION										
8.3	G10-8.3	Analysis & Control (EBO's)										
8.4	G10-8.4	Budget Operations and Planning										
	G10-8.5	Budget Division - Non Allocable										
9.2	G10-9.2	FINANCE-ACCOUNTING DIVISION										
9.3	G10-9.3	Central Payroll										
9.4	G10-9.4	Accounting Services										
9.5	G10-9.5	Financial Reporting										
9.6	G10-9.6	Financial Reporting - Single Audit										
	G10-9.7	Accounting Services - Non Allocable										
10.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMINIST										
10.3	G10-10.3	Amoritized SSP Development 31,820,000 /10yr										
10.4	G10-10.4	MAPS Operations and System Support										
10.5	G10-10.5	SEMA4 Operations and System Support										
10.6	G10-10.6	Budget Service - Computer Operations										
10.7	G10-10.7	SEMA4 Operations Special Billing										
10.8	G10-10.8	MAPS Operations Special Billing										
10.9	G10-10.9	Y2000 Accounting										
	G10-10.92	Non-allocable										
	G10-10.93	FINANCE - OTHER - Non-Allocable										
	G10-10.94	Finance - Non Allocable										
11.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATIONS										
11.3	G24-11.3	Personnel Administration										
11.4	G24-11.4	Employee Assistance										
	G24-11.5	Employee Relations - Non Allocable										
12.2	G45-12.2	MEDIATION SERVICES										
12.3	G45-12.3	State Agencies										
	G45-12.4	Mediation/Representation - General										
13.2	L49-13.2	LEGISLATIVE AUDITOR										
13.3	L49-13.3	Financial Audits										
13.4	L49-13.4	Program Audits										
13.5	L49-13.5	Single Audits										
	L49-13.6	Audit Comm										
14.2	G64-14.2	TREASURER'S OFFICE										
14.3	G64-14.3	Treasury										

# Stepdown Go E Worksheet

## Organizes Data From Comstat Format to fit into S

Sch edul	DP#	Name	24.2 FINANCE- ACCOUNTING	24.3 Central Payroll	24.4 Accounting Services	24.5 Financial Reporting	24.6 Financial Reporting -	25.2 FINANCE I.T - MANAGEMENT	25.3 Amoritized SSP Development	25.4 MAPS Operations and	25.5 SEMA4 Operations and	25.6 Budget Service - Computer
15.2	G64-14.4	Treasurer - Other										
	G61-15.2	STATE AUDITOR										
<b>Second Stepdown</b>												
16	G02-2.0	DEPARTMENT OF ADMINISTRATION										
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES										
17.3	G02-2.3	Commissioner's Office										
17.5	G02-2.5	Human Resources										
17.6	G02-2.6	Financial Management and Reporting										
	G02-2.7	Fiscal Agent - Non allocable										
	G02-2.8	Admin Mgmt - Non allocable										
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT										
18.3	G02-3.3	Resource Recovery										
18.4	G02-3.4	Real Estate Management - Leasing										
18.5	G02-3.5	Plant Management - Energy										
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT										
19.3	G02-4.3	Materials Management										
19.4	G02-4.4	Central Mail										
20.2	G02-5.2	ADMINISTRATION - INTERTECH										
20.3	G02-5.3	Telecommunications										
20.4	G02-5.4	Disaster Recovery										
20.5	G02-5.5	Year 2000 Project - Systems Assurance										
20.6	G02-5.6	Year 2000 Project - Risk Assess										
20.7	G02-5.7	Year 2000 Project - Abatements										
20.8	G02-5.8	Year 2000 Project Office										
	G02-5.9	Year 2000 Project - Network Telecomm (non - al										
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY										
21.3	G02-6.3	Intertech Receipts										
21.4	G02-6.4	IT Expenditures										
21.5	G02-6.5	Project Funding										
	G02-6.6	Technology Policy Bureau - Non Allocable										
22	G10-7.2	DEPARTMENT OF FINANCE										
23.2	G10-8.2	FINANCE - BUDGET DIVISION										
23.3	G10-8.3	Analysis & Control (EBO's)										
23.4	G10-8.4	Budget Operations and Planning										
	G10-8.5	Budget Division - Non Allocable										
24.2	G10-9.2	FINANCE-ACCOUNTING DIVISION										
24.3	G10-9.3	Central Payroll	1,664,369									
24.4	G10-9.4	Accounting Services	1,787,086									
24.5	G10-9.5	Financial Reporting	1,178,938									
24.6	G10-9.6	Financial Reporting - Single Audit	9,804									
	G10-9.7	Accounting Services - Non Allocable	0									
25.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMINIST										
25.3	G10-10.3	Amoritized SSP Development 31,820,000 /10yr.						0				
25.4	G10-10.4	MAPS Operations and System Support						3,638,601				
25.5	G10-10.5	SEMA4 Operations and System Support						2,957,723				
25.6	G10-10.6	Budget Service - Computer Operations						485,357				
25.7	G10-10.7	SEMA4 Operations Special Billing						0				
25.8	G10-10.8	MAPS Operations Special Billing						0				
25.9	G10-10.9	Y2000 Accounting						0				
	G10-10.92	Non-allocable						0				
	G10-10.93	FINANCE - OTHER - Non-Allocable										
	G10-10.94	Finance - Non Allocable										
26.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATIONS		103	20,528	20,528	0		20,528	20,528	103	456
26.3	G24-11.3	Personnel Administration										
26.4	G24-11.4	Employee Assistance										
	G24-11.5	Employee Relations - Non Allocable										
27.2	G45-12.2	MEDIATION SERVICES		19	4,005	4,005	0		4,005	4,005	19	107
27.3	G45-12.3	State Agencies										
	G45-12.4	Mediation/Representation - General										
28.2	L49-13.2	LEGISLATIVE AUDITOR		77	8,996	8,996	0		8,996	8,996	77	75
28.3	L49-13.3	Financial Audits										
28.4	L49-13.4	Program Audits										
28.5	L49-13.5	Single Audits										
	L49-13.6	Audit Comm										
29.2	G64-14.2	TREASURER'S OFFICE		13	10,274	10,274	0		10,274	10,274	13	307

**Stepdown Go E en Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch	DP#	Name	24.2 FINANCE- ACCOUNTING	24.3 Central Payroll	24.4 Accounting Services	24.5 Financial Reporting	24.6 Financial Reporting -	25.2 FINANCE I.T - MANAGEMENT	25.3 Amoritized SSP Development	25.4 MAPS Operations and	25.5 SEMA4 Operations and	25.6 Budget Service - Computer
29.3	G64-14.3	Treasury										
	G64-14.4	Treasurer - Other										
30.2	G61-15.2	STATE AUDITOR		1	451	451	0		451	451	1	27
		Consumer Agencies										
	G02-	Administration	0	0	0	0	0	0	0	0	0	0
	G02-0001	IISAC Financial Report (Sunsets 1999)	0	0	23	23	0	0	23	23	0	0
	G02-0002	State Archaeology	0	2	1,862	1,862	0	0	1,862	1,862	2	46
	G02-0003	Public Broadcasting	0	0	225	225	0	0	225	225	0	22
	G02-0005	Materials Service and Distribution	0	9	5,540	5,540	0	0	5,540	5,540	9	105
	G02-0006	State Building Code	0	41	23,706	23,706	0	0	23,706	23,706	41	77
	G02-0007	Public Info Policy Analysis - PIPA	0	6	2,315	2,315	0	0	2,315	2,315	6	46
	G02-0008	Tornado Assistance	0	0	4	4	0	0	4	4	0	0
	G02-0009	Building Construction	0	29	30,158	30,158	1,002,594	0	30,158	30,158	29	333
	G02-0010	Oil Overcharge (Stripper Wells)	0	0	53	53	0	0	53	53	0	9
	G02-0011	Administration Cost Allocation	0	20	3,224	3,224	0	0	3,224	3,224	20	150
	G02-0012	STAR	0	5	3,975	3,975	337,772	0	3,975	3,975	5	51
	G02-0013	Volunteer Services	0	7	7,211	7,211	29,234	0	7,211	7,211	7	219
	G02-0014	Capital Group Parking	0	15	41,130	41,130	0	0	41,130	41,130	15	65
	G02-0015	Travel Management	0	22	131,472	131,472	0	0	131,472	131,472	22	124
	G02-0016	Development Disabilities	0	4	5,520	5,520	1,114,778	0	5,520	5,520	4	86
	G02-0017	Risk Management	0	8	13,263	13,263	0	0	13,263	13,263	8	86
	G02-0018	Gov's Res Cnd (Ceremonial Hse Gift)	0	0	682	682	0	0	682	682	0	121
	G02-0021	Plant Management (Leases)	0	204	139,079	139,079	0	0	139,079	139,079	204	443
	G02-0021	Plant Management (Repairs)	0	3	6,796	6,796	0	0	6,796	6,796	3	25
	G02-0021	Plant Management (Materials Transfer)	0	13	9,256	9,256	0	0	9,256	9,256	13	124
	G02-0021	Plant Management (Energy)	0	0	328	328	0	0	328	328	0	25
	G02-0021	Plant Management (Parking Surcharge)	0	1	7,000	7,000	0	0	7,000	7,000	1	92
	G02-0021	Plant Management (Facilities Repair & Replace	0	0	22	22	0	0	22	22	0	14
	G02-0024	RE.COMM	0	14	19,062	19,062	0	0	19,062	19,062	14	248
	G02-0025	Docu.Comm	0	17	10,797	10,797	0	0	10,797	10,797	17	108
	G02-0026	Management Analysis	0	25	8,363	8,363	0	0	8,363	8,363	25	113
	G02-0027	Print.Comm	0	44	39,849	39,849	0	0	39,849	39,849	44	102
	G02-0028	Central Stores	0	13	87,034	87,034	0	0	87,034	87,034	13	64
	G02-0029	Cooperative Purchasing	0	12	4,177	4,177	0	0	4,177	4,177	12	89
	G02-0030	InterTechnologies Group	0	277	196,004	196,004	0	0	196,004	196,004	277	1,676
	G02-0030	InterTechnologies Group 911	0	3	23,675	23,675	0	0	23,675	23,675	3	308
	G02-0031	MAIL.COMM	0	8	30,447	30,447	0	0	30,447	30,447	8	151
	G02-0032	LCMR 130 Fund (Grants Completed)	0	0	9	9	0	0	9	9	0	0
	G02-0033	Office of Technology	0	0	373	373	0	0	373	373	0	54
	G02-0034	Other Non-allocable	0	0	217	217	0	0	217	217	0	104
	B04	Agriculture Department	0	472	215,090	215,090	1,744,438	0	215,090	215,090	472	12,704
	B11	Barber Examiners Board	0	2	1,308	1,308	0	0	1,308	1,308	2	30
	B13	Commerce Department	0	297	130,317	130,317	613,670	0	130,317	130,317	297	1,619
	B14	Animal Health Board	0	34	30,928	30,928	2,970,888	0	30,928	30,928	34	1,074
	B21	Economic Security	0	1,788	769,989	769,989	174,517,479	0	769,989	769,989	1,788	1,319
	B22	Trade & Economic Development Department (D	0	216	124,548	124,548	46,156,559	0	124,548	124,548	216	6,019
	B34	Housing Finance Agency	0	167	101,678	101,678	820,685	0	101,678	101,678	167	2,089
	B41	Workers' Compensation Court of Appeals	0	15	1,939	1,939	0	0	1,939	1,939	15	28
	B42	Labor & Industry Department	0	380	122,752	122,752	14,214,519	0	122,752	122,752	380	1,290
	B43	Iron Range Resources & Rehab. Board (IRRRB)	0	130	119,763	119,763	0	0	119,763	119,763	130	1,044
	B7A	Electricity Board	0	25	27,560	27,560	0	0	27,560	27,560	25	110
	B7E	Architecture, Engineering, Land Surveying & Lar	0	8	12,461	12,461	0	0	12,461	12,461	8	70
	B7G	Boxing Board	0	1	761	761	0	0	761	761	1	20
	B7N	Horticulture Society - Grant Agency	0	0	8	8	0	0	8	8	0	4
	B7P	Accountancy Board	0	5	8,082	8,082	0	0	8,082	8,082	5	43
	B7S	Private Detective & Protective Agent Services B	0	2	1,691	1,691	0	0	1,691	1,691	2	45
	B80	Public Service Department	0	58	17,106	17,106	1,220,416	0	17,106	17,106	58	989
	B82	Public Utilities Commission	0	45	10,049	10,049	0	0	10,049	10,049	45	251
	B9A	World Trade Center Corp.	0	0	94	94	0	0	94	94	0	46
	B9D	Amateur Sports Commission	0	10	2,724	2,724	0	0	2,724	2,724	10	82
	B9U	MN Technology Institute	0	0	39,248	39,248	0	0	39,248	39,248	0	586
	B9V	Agriculture Utilization Research Institute - Grant	0	0	74	74	0	0	74	74	0	18
	E25	Center for Arts Education	0	75	40,227	40,227	2,994	0	40,227	40,227	75	750
	E26	MN State Colleges & Universities	0	13,579	2,185,075	2,185,075	34,790,329	0	2,185,075	2,185,075	13,579	13,532
	E37	Children, Families & Learning Department	0	540	285,945	285,945	495,137,116	0	285,945	285,945	540	7,078
	E40	Historical Society	0	0	2,453	2,453	0	0	2,453	2,453	0	134

**Stepdown Goals Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	24.2 FINANCE- ACCOUNTING	24.3 Central Payroll	24.4 Accounting Services	24.5 Financial Reporting	24.6 Financial Reporting -	25.2 FINANCE I.T - MANAGEMENT	25.3 Amortized SSP Development	25.4 MAPS Operations and	25.5 SEMA4 Operations and	25.6 Budget Service - Computer
	E44	Faribault Academies	0	171	40,610	40,610	-13,666	0	40,610	40,610	171	1,137
	E48	Labor Interpretive Center	0	0	270	270	0	0	270	270	0	27
	E50	MN State Arts Board	0	19	10,369	10,369	764,617	0	10,369	10,369	19	256
	E60	Higher Education Services Office	0	72	60,075	60,075	2,388,254	0	60,075	60,075	72	695
	E77	Zoological Garden	0	203	103,132	103,132	0	0	103,132	103,132	203	2,337
	E81	University of Minnesota - Grant Agency	0	0	2,223	2,223	0	0	2,223	2,223	0	134
	E91	Academy of Science	0	0	38	38	0	0	38	38	0	6
	E95	Humanities Commission - Grant Agency	0	0	30	30	0	0	30	30	0	4
	E97	Science Museum of Minnesota - Grant Agency	0	0	16	16	0	0	16	16	0	10
	E9W	Higher Ed Facilities Authority	0	2	111	111	0	0	111	111	2	8
	G03	Lottery	0	204	4,239	4,239	0	0	4,239	4,239	204	232
	G05	Racing Commission	0	6	14,094	14,094	0	0	14,094	14,094	6	314
	G06	Attorney General	0	446	67,253	67,253	1,809,575	0	67,253	67,253	446	2,068
	G09	Gambling Control Board	0	35	7,809	7,809	0	0	7,809	7,809	35	156
	G16	Adm Cap Projects	0	0	2,206	2,206	0	0	2,206	2,206	0	28
	G17	Human Rights Department	0	61	11,348	11,348	0	0	11,348	11,348	61	375
	G19	Indian Affairs Council	0	7	5,076	5,076	42,484	0	5,076	5,076	7	188
	G24	Department of Employee Relations (all but 100 f	0	96	112,718	112,718	0	0	112,718	112,718	96	3,319
	G30	Strategic & Long Range Planning Office	0	83	36,626	36,626	87,672	0	36,626	36,626	83	1,853
	G39	Governor's Office	0	53	24,088	24,088	0	0	24,088	24,088	53	259
	G45	Mediation Services (Non Allocable)	0	3	3,703	3,703	-7,850	0	3,703	3,703	3	284
	G53	Secretary of State	0	77	25,502	25,502	0	0	25,502	25,502	77	1,408
	G59	Government Innovation and Cooperation Board	0	2	722	722	0	0	722	722	2	45
	G61	State Auditor (all but 100 fund)	0	138	22,244	22,244	0	0	22,244	22,244	138	610
	G62	MN State Retirement System (MSRS)	0	46	13,672	13,672	0	0	13,672	13,672	46	194
	G63	Public Employees Retirement Association (PER	0	84	23,159	23,159	0	0	23,159	23,159	84	246
	G64	State Treasurer's Office	0	0	5,199	5,199	0	0	5,199	5,199	0	265
	G67	Revenue Department	0	1,172	172,103	172,103	3,719	0	172,103	172,103	1,172	4,357
	G69	Teachers Retirement Association (TRA)	0	82	13,391	13,391	0	0	13,391	13,391	82	81
	G92	Ombudsperson for Families	0	5	2,458	2,458	21,916	0	2,458	2,458	5	110
	G93	Military Order of the Purple Heart - Grant Agency	0	0	8	8	0	0	8	8	0	4
	G96	Uniform Laws Commission - Grant Agency	0	0	70	70	0	0	70	70	0	9
	G98	Veterans of Foreign Wars - Grant Agency	0	0	14	14	0	0	14	14	0	4
	G99	Disabled American Veterans - Grant Agency	0	0	10	10	0	0	10	10	0	6
	G9J	Campaign Finance and Public Disclosure Board	0	8	4,416	4,416	0	0	4,416	4,416	8	459
	G9K	Administrative Hearings	0	99	17,184	17,184	0	0	17,184	17,184	99	278
	G9L	Black Minnesotans Council	0	4	3,201	3,201	1,000	0	3,201	3,201	4	115
	G9M	Chicano-Latino People Affairs Council	0	4	3,748	3,748	0	0	3,748	3,748	4	73
	G9N	Asian Pacific Minnesotans Council	0	5	3,863	3,863	1,035	0	3,863	3,863	5	120
	G9X	Capitol Area Architectural & Planning Board	0	4	1,360	1,360	0	0	1,360	1,360	4	56
	G9Y	Disability Council	0	10	7,381	7,381	10,000	0	7,381	7,381	10	125
	H12	Health Department	0	1,234	494,181	494,181	128,469,786	0	494,181	494,181	1,234	15,359
	H55	Human Services -Central Office	0	1,753	591,299	591,299	2,599,926,282	0	591,299	591,299	1,753	12,377
	H55(b)	Human Service-Institutions	0	4,353	845,236	845,236	0	0	845,236	845,236	4,353	18,170
	H75	Veterans Affairs Department	0	34	30,625	30,625	0	0	30,625	30,625	34	302
	H76	Veterans Homes Board	0	891	238,727	238,727	0	0	238,727	238,727	891	5,411
	H7B	Medical Practices Board	0	21	18,343	18,343	0	0	18,343	18,343	21	178
	H7C	Nursing Board	0	29	16,026	16,026	0	0	16,026	16,026	29	124
	H7D	Pharmacy Board	0	15	9,988	9,988	0	0	9,988	9,988	15	198
	H7F	Dentistry Board	0	8	7,564	7,564	0	0	7,564	7,564	8	117
	H7H	Chiropractors Board	0	5	5,640	5,640	0	0	5,640	5,640	5	90
	H7J	Optometry Board	0	1	2,594	2,594	0	0	2,594	2,594	1	61
	H7K	Nursing Home Administrators Board	0	7	5,273	5,273	0	0	5,273	5,273	7	192
	H7L	Social Work Board	0	9	9,630	9,630	0	0	9,630	9,630	9	163
	H7M	Marriage & Family Therapy Board	0	2	2,659	2,659	0	0	2,659	2,659	2	74
	H7Q	Podiatric Medicine Board	0	1	1,511	1,511	0	0	1,511	1,511	1	68
	H7R	Veterinary Medicine Board	0	2	2,687	2,687	0	0	2,687	2,687	2	71
	H7S	Emergency Medical Sys Reg Bd	0	14	10,972	10,972	230,435	0	10,972	10,972	14	299
	H7U	Dietetics & Nutrition Practices Board	0	1	1,762	1,762	0	0	1,762	1,762	1	41
	H7V	Psychology Board	0	7	6,227	6,227	0	0	6,227	6,227	7	99
	H7W	Physical Therapy Board	0	2	3,171	3,171	0	0	3,171	3,171	2	56
	H9G	Ombudsman - Mental Health and Mental Retard	0	18	5,854	5,854	0	0	5,854	5,854	18	140
	J33	Trial Courts	0	819	96,789	96,789	10,801	0	96,789	96,789	819	2,429
	J52	Public Defense Board	0	484	46,599	46,599	-52,090	0	46,599	46,599	484	1,429
	J58	Court of Appeals	0	82	3,809	3,809	0	0	3,809	3,809	82	52
	J65	Supreme Court	0	223	75,238	75,238	415,700	0	75,238	75,238	223	1,357

**Stepdown Go I Open Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	24.2 FINANCE- ACCOUNTING	24.3 Central Payroll	24.4 Accounting Services	24.5 Financial Reporting	24.6 Financial Reporting -	25.2 FINANCE I.T - MANAGEMENT	25.3 Amoritized SSP Development	25.4 MAPS Operations and	25.5 SEMA4 Operations and	25.6 Budget Service - Computer
	J68	Tax Court of Appeals	0	6	2,203	2,203	0	0	2,203	2,203	6	72
	J70	Judicial Standards Board	0	2	2,102	2,102	0	0	2,102	2,102	2	53
	L5N	Leg Commission on MN Resources (LCMR)	0	0	197	197	0	0	197	197	0	14
	P01	Military Affairs Department	0	292	142,940	142,940	16,891,904	0	142,940	142,940	292	1,200
	P07	Public Safety Department	0	2,032	1,655,203	1,655,203	136,186,682	0	1,655,203	1,655,203	2,032	13,003
	P08	Ombudsman - Corrections	0	6	1,593	1,593	0	0	1,593	1,593	6	99
	P0C	Crime Victims Services Center	0	29	41,422	41,422	6,735,569	0	41,422	41,422	29	1,538
	P0V	Crime Victim Obudsman	0	7	1,725	1,725	0	0	1,725	1,725	7	69
	P78	Corrections Department	0	3,655	871,846	871,846	6,110,720	0	871,846	871,846	3,655	15,270
	P7T	Peace Officer Standards & Training Board (POS	0	13	7,955	7,955	0	0	7,955	7,955	13	203
	P94	MN Safety Council - Grant Agency	0	0	18	18	0	0	18	18	0	4
	P9E	Sentencing Guidelines Commission	0	8	1,945	1,945	0	0	1,945	1,945	8	79
	P9Z	Automobile Theft Prevention Board	0	3	2,259	2,259	54,490	0	2,259	2,259	3	103
	R18	Environmental Assistance, Office of	0	67	42,812	42,812	87,202	0	42,812	42,812	67	1,894
	R29	Natural Resources Department	0	2,853	1,450,275	1,450,275	135,153,757	0	1,450,275	1,450,275	2,853	44,724
	R32	Pollution Control Agency	0	801	311,793	311,793	60,909,360	0	311,793	311,793	801	17,595
	R9C	Voyageurs National Park	0	0	18	18	0	0	18	18	0	2
	R9F	MNIWisc. Boundary Area Commission - Grant A	0	0	170	170	0	0	170	170	0	12
	R9P	Water & Soil Resources Board	0	66	25,212	25,212	1,130,017	0	25,212	25,212	66	1,085
	T79	Transportation Department	0	5,451	3,781,476	3,781,476	164,790,875	0	3,781,476	3,781,476	5,451	18,438
	T9B	Metro Council Transit Commission - Grant Agen	0	0	66	66	0	0	66	66	0	20
	G38	Investment Board	0	23	6,245	6,245	0	0	6,245	6,245	23	131
	G90	Revenue Intergovernmental Payments	0	0	64,731	64,731	0	0	64,731	64,731	0	1,302
	G9Q	Finance - Debt Service	0	0	5,576	5,576	0	0	5,576	5,576	0	2,689
	G9R	Finance - Non-Operating	0	0	1,090,276	1,090,276	4,407,656	0	1,090,276	1,090,276	0	1,106
	L10	Legislature	0	0	2,525	2,525	0	0	2,525	2,525	0	260
	Z99	Other	0	0	0	0	0	0	0	0	0	0
	0	Total	4,640,196	47,396	18,019,701	18,019,701	4,041,241,373	7,081,681	18,019,701	18,019,701	47,396	259,303

## Stepdown Go Between Worksheet

### Organizes Data From Comstat Format to fit into S

Sch edul	DP#	Name	25.7 SEMA4 Operations	25.8 MAPS Operations	25.9 Y2000 Accounting	26.2 DEPARTMENT OF EMPLOYEE	26.3 Personnel Administration	26.4 Employee Assistance	27.2 MEDIATION SERVICES	27.3 State Agencies	28.2 LEGISLATIVE AUDITOR	28.3 Financial Audits
		<b>First Stepdown</b>										
1.2	1.2	Equipment Use Charge										
	G02-2.0	DEPARTMENT OF ADMINISTRATION										
2.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES										
2.3	G02-2.3	Commissioner's Office										
2.5	G02-2.5	Human Resources										
2.6	G02-2.6	Financial Management and Reporting										
	G02-2.7	Fiscal Agent - Non allocable										
	G02-2.8	Admin Mgmt - Non allocable										
3.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT										
3.3	G02-3.3	Resource Recovery										
3.4	G02-3.4	Real Estate Management - Leasing										
3.5	G02-3.5	Plant Management - Energy										
4.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT										
4.3	G02-4.3	Materials Management										
4.4	G02-4.4	Central Mail										
5.2	G02-5.2	ADMINISTRATION - INTERTECH										
5.3	G02-5.3	Telecommunications										
5.4	G02-5.4	Disaster Recovery										
5.5	G02-5.5	Year 2000 Project - Systems Assurance										
5.6	G02-5.6	Year 2000 Project - Risk Assess										
5.7	G02-5.7	Year 2000 Project - Abatements										
5.8	G02-5.8	Year 2000 Project Office										
	G02-5.9	Year 2000 Project - Network Telecomm (non - a										
6.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY										
6.3	G02-6.3	Intertech Receipts										
6.4	G02-6.4	IT Expenditures										
6.5	G02-6.5	Project Funding										
	G02-6.6	Technology Policy Bureau - Non Allocable										
7.2	G10-7.2	DEPARTMENT OF FINANCE										
8.2	G10-8.2	FINANCE - BUDGET DIVISION										
8.3	G10-8.3	Analysis & Control (EBO's)										
8.4	G10-8.4	Budget Operations and Planning										
	G10-8.5	Budget Division - Non Allocable										
9.2	G10-9.2	FINANCE-ACCOUNTING DIVISION										
9.3	G10-9.3	Central Payroll										
9.4	G10-9.4	Accounting Services										
9.5	G10-9.5	Financial Reporting										
9.6	G10-9.6	Financial Reporting - Single Audit										
	G10-9.7	Accounting Services - Non Allocable										
10.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMINIST										
10.3	G10-10.3	Amortized SSP Development 31,820,000 /10yr										
10.4	G10-10.4	MAPS Operations and System Support										
10.5	G10-10.5	SEMA4 Operations and System Support										
10.6	G10-10.6	Budget Service - Computer Operations										
10.7	G10-10.7	SEMA4 Operations Special Billing										
10.8	G10-10.8	MAPS Operations Special Billing										
10.9	G10-10.9	Y2000 Accounting										
	G10-10.92	Non-allocable										
	G10-10.93	FINANCE - OTHER - Non-Allocable										
	G10-10.94	Finance - Non Allocable										
11.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATIONS										
11.3	G24-11.3	Personnel Administration										
11.4	G24-11.4	Employee Assistance										
	G24-11.5	Employee Relations - Non Allocable										
12.2	G45-12.2	MEDIATION SERVICES										
12.3	G45-12.3	State Agencies										
	G45-12.4	Mediation/Representation - General										
13.2	L49-13.2	LEGISLATIVE AUDITOR										
13.3	L49-13.3	Financial Audits										
13.4	L49-13.4	Program Audits										
13.5	L49-13.5	Single Audits										
	L49-13.6	Audit Comm										
14.2	G64-14.2	TREASURER'S OFFICE										
14.3	G64-14.3	Treasury										

**Stepdown Go E**      **Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	25.7 SEMA4 Operations	25.8 MAPS Operations	25.9 Y2000 Accounting	26.2 DEPARTMENT OF EMPLOYEE	26.3 Personnel Administration	26.4 Employee Assistance	27.2 MEDIATION SERVICES	27.3 State Agencies	28.2 LEGISLATIVE AUDITOR	28.3 Financial Audits
15.2	G64-14.4	Treasurer - Other										
	G61-15.2	STATE AUDITOR										
<b>Second Stepdown</b>												
16	G02-2.0	DEPARTMENT OF ADMINISTRATION										
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES										
17.3	G02-2.3	Commissioner's Office										
17.5	G02-2.5	Human Resources										
17.6	G02-2.6	Financial Management and Reporting										
	G02-2.7	Fiscal Agent - Non allocable										
	G02-2.8	Admin Mgmt - Non allocable										
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT										
18.3	G02-3.3	Resource Recovery										
18.4	G02-3.4	Real Estate Management - Leasing										
18.5	G02-3.5	Plant Management - Energy										
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT										
19.3	G02-4.3	Materials Management										
19.4	G02-4.4	Central Mail										
20.2	G02-5.2	ADMINISTRATION - INTERTECH										
20.3	G02-5.3	Telecommunications										
20.4	G02-5.4	Disaster Recovery										
20.5	G02-5.5	Year 2000 Project - Systems Assurance										
20.6	G02-5.6	Year 2000 Project - Risk Assess										
20.7	G02-5.7	Year 2000 Project - Abatelements										
20.8	G02-5.8	Year 2000 Project Office										
	G02-5.9	Year 2000 Project - Network Telecomm (non - al										
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY										
21.3	G02-6.3	Intertech Receipts										
21.4	G02-6.4	IT Expenditures										
21.5	G02-6.5	Project Funding										
	G02-6.6	Technology Policy Bureau - Non Allocable										
22	G10-7.2	DEPARTMENT OF FINANCE										
23.2	G10-8.2	FINANCE - BUDGET DIVISION										
23.3	G10-8.3	Analysis & Control (EBO's)										
23.4	G10-8.4	Budget Operations and Planning										
	G10-8.5	Budget Division - Non Allocable										
24.2	G10-9.2	FINANCE-ACCOUNTING DIVISION										
24.3	G10-9.3	Central Payroll										
24.4	G10-9.4	Accounting Services										
24.5	G10-9.5	Financial Reporting										
24.6	G10-9.6	Financial Reporting - Single Audit										
	G10-9.7	Accounting Services - Non Allocable										
25.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMINIST										
25.3	G10-10.3	Amortized SSP Development 31,820,000 /10yr.										
25.4	G10-10.4	MAPS Operations and System Support										
25.5	G10-10.5	SEMA4 Operations and System Support										
25.6	G10-10.6	Budget Service - Computer Operations										
25.7	G10-10.7	SEMA4 Operations Special Billing										
25.8	G10-10.8	MAPS Operations Special Billing										
25.9	G10-10.9	Y2000 Accounting										
	G10-10.92	Non-allocable										
	G10-10.93	FINANCE - OTHER - Non-Allocable										
	G10-10.94	Finance - Non Allocable										
26.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATIONS	103	20,528	20,528							
26.3	G24-11.3	Personnel Administration				6,069,220						
26.4	G24-11.4	Employee Assistance				579,633						
	G24-11.5	Employee Relations - Non Allocable				760,027						
27.2	G45-12.2	MEDIATION SERVICES	19	4,005	4,005		19	19				
27.3	G45-12.3	State Agencies							76,306			
	G45-12.4	Mediation/Representation - General										
28.2	L49-13.2	LEGISLATIVE AUDITOR	77	8,996	8,996		77	77				
28.3	L49-13.3	Financial Audits									2,500,349	
28.4	L49-13.4	Program Audits									1,217,567	
28.5	L49-13.5	Single Audits									570,201	
	L49-13.6	Audit Comm									3,113	
29.2	G64-14.2	TREASURER'S OFFICE	13	10,274	10,274		13	13		13		1,366

**Stepdown Go E en Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	25.7 SEMA4 Operations	25.8 MAPS Operations	25.9 Y2000 Accounting	26.2 DEPARTMENT OF EMPLOYEE	26.3 Personnel Administration	26.4 Employee Assistance	27.2 MEDIATION SERVICES	27.3 State Agencies	28.2 LEGISLATIVE AUDITOR	28.3 Financial Audits
29.3	G64-14.3	Treasury										
	G64-14.4	Treasurer - Other										
30.2	G61-15.2	STATE AUDITOR	1	451	451		1	1		1		0
		Consumer Agencies										
	G02-	Administration	0	0	0	0	0	0	0	0	0	0
	G02-0001	IISAC Financial Report (Sunsets 1999)	0	23	23	0	0	0	0	0	0	0
	G02-0002	State Archaeology	2	1,862	1,862	0	2	2	0	2	0	0
	G02-0003	Public Broadcasting	0	225	225	0	0	0	0	0	0	0
	G02-0005	Materials Service and Distribution	9	5,540	5,540	0	9	9	0	9	0	0
	G02-0006	State Building Code	41	23,706	23,706	0	41	41	0	41	0	0
	G02-0007	Public Info Policy Analysis - PIPA	6	2,315	2,315	0	6	6	0	6	0	0
	G02-0008	Tornado Assistance	0	4	4	0	0	0	0	0	0	0
	G02-0009	Building Construction	29	30,158	30,158	0	29	29	0	29	0	0
	G02-0010	Oil Overcharge (Stripper Wells)	0	53	53	0	0	0	0	0	0	0
	G02-0011	Administration Cost Allocation	20	3,224	3,224	0	20	20	0	20	0	0
	G02-0012	STAR	5	3,975	3,975	0	5	5	0	5	0	0
	G02-0013	Volunteer Services	7	7,211	7,211	0	7	7	0	7	0	0
	G02-0014	Capital Group Parking	15	41,130	41,130	0	15	15	0	15	0	0
	G02-0015	Travel Management	22	131,472	131,472	0	22	22	0	22	0	0
	G02-0016	Development Disabilities	4	5,520	5,520	0	4	4	0	4	0	0
	G02-0017	Risk Management	8	13,263	13,263	0	8	8	0	8	0	0
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	682	682	0	0	0	0	0	0	36
	G02-0021	Plant Management (Leases)	204	139,079	139,079	0	204	204	0	204	0	0
	G02-0021	Plant Management (Repairs)	3	6,796	6,796	0	3	3	0	3	0	0
	G02-0021	Plant Management (Materials Transfer)	13	9,256	9,256	0	13	13	0	13	0	0
	G02-0021	Plant Management (Energy)	0	328	328	0	0	0	0	0	0	0
	G02-0021	Plant Management (Parking Surcharge)	1	7,000	7,000	0	1	1	0	1	0	0
	G02-0021	Plant Management (Facilities Repair & Replacer	0	22	22	0	0	0	0	0	0	0
	G02-0024	RE.COMM	14	19,062	19,062	0	14	14	0	14	0	0
	G02-0025	Docu.Comm	17	10,797	10,797	0	17	17	0	17	0	0
	G02-0026	Management Analysis	25	8,363	8,363	0	25	25	0	25	0	0
	G02-0027	Print.Comm	44	39,849	39,849	0	44	44	0	44	0	0
	G02-0028	Central Stores	13	87,034	87,034	0	13	13	0	13	0	0
	G02-0029	Cooperative Purchasing	12	4,177	4,177	0	12	12	0	12	0	0
	G02-0030	InterTechnologies Group	277	196,004	196,004	0	277	277	0	277	0	0
	G02-0030	InterTechnologies Group 911	3	23,675	23,675	0	3	3	0	3	0	0
	G02-0031	MAIL.COMM	8	30,447	30,447	0	8	8	0	8	0	0
	G02-0032	LCMR 130 Fund (Grants Completed)	0	9	9	0	0	0	0	0	0	0
	G02-0033	Office of Technology	0	373	373	0	0	0	0	0	0	489
	G02-0034	Other Non-allocable	0	217	217	0	0	0	0	0	0	0
	B04	Agriculture Department	472	215,090	215,090	0	472	472	0	472	0	288
	B11	Barber Examiners Board	2	1,308	1,308	0	2	2	0	2	0	0
	B13	Commerce Department	297	130,317	130,317	0	297	297	0	297	0	653
	B14	Animal Health Board	34	30,928	30,928	0	34	34	0	34	0	119
	B21	Economic Security	1,788	769,989	769,989	0	1,788	1,788	0	1,788	0	1,099
	B22	Trade & Economic Development Department (D	216	124,548	124,548	0	216	216	0	216	0	448
	B34	Housing Finance Agency	167	101,678	101,678	0	167	167	0	167	0	212
	B41	Workers' Compensation Court of Appeals	15	1,939	1,939	0	15	15	0	15	0	48
	B42	Labor & Industry Department	380	122,752	122,752	0	380	380	0	380	0	974
	B43	Iron Range Resources & Rehab. Board (IRRRB)	130	119,763	119,763	0	130	130	0	130	0	314
	B7A	Electricity Board	25	27,560	27,560	0	25	25	0	25	0	231
	B7E	Architecture, Engineering, Land Surveying & Lar	8	12,461	12,461	0	8	8	0	8	0	113
	B7G	Boxing Board	1	761	761	0	1	1	0	1	0	36
	B7N	Horticulture Society - Grant Agency	0	8	8	0	0	0	0	0	0	0
	B7P	Accountancy Board	5	8,082	8,082	0	5	5	0	5	0	56
	B7S	Private Detective & Protective Agent Services B	2	1,691	1,691	0	2	2	0	2	0	0
	B80	Public Service Department	58	17,106	17,106	0	58	58	0	58	0	98
	B82	Public Utilities Commission	45	10,049	10,049	0	45	45	0	45	0	262
	B9A	World Trade Center Corp.	0	94	94	0	0	0	0	0	0	0
	B9D	Amateur Sports Commission	10	2,724	2,724	0	10	10	0	10	0	122
	B9U	MN Technology Institute	0	39,248	39,248	0	0	0	0	0	0	107
	B9V	Agriculture Utilization Research Institute - Grant	0	74	74	0	0	0	0	0	0	175
	E25	Center for Arts Education	75	40,227	40,227	0	75	75	0	75	0	58
	E26	MN State Colleges & Universities	13,579	2,185,075	2,185,075	0	13,579	13,579	0	13,579	0	8,619
	E37	Children, Families & Learning Department	540	285,945	285,945	0	540	540	0	540	0	1,044
	E40	Historical Society	0	2,453	2,453	0	0	0	0	0	0	132

**Stepdown Go E en Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	25.7 SEMA4 Operations	25.8 MAPS Operations	25.9 Y2000 Accounting	26.2 DEPARTMENT OF EMPLOYEE	26.3 Personnel Administration	26.4 Employee Assistance	27.2 MEDIATION SERVICES	27.3 State Agencies	28.2 LEGISLATIVE AUDITOR	28.3 Financial Audits
	E44	Faribault Academies	171	40,610	40,610	0	171	171	0	171	0	108
	E48	Labor Interpretive Center	0	270	270	0	0	0	0	0	0	19
	E50	MN State Arts Board	19	10,369	10,369	0	19	19	0	19	0	162
	E60	Higher Education Services Office	72	60,075	60,075	0	72	72	0	72	0	39
	E77	Zoological Garden	203	103,132	103,132	0	203	203	0	203	0	256
	E81	University of Minnesota - Grant Agency	0	2,223	2,223	0	0	0	0	0	0	209
	E91	Academy of Science	0	38	38	0	0	0	0	0	0	0
	E95	Humanities Commission - Grant Agency	0	30	30	0	0	0	0	0	0	0
	E97	Science Museum of Minnesota - Grant Agency	0	16	16	0	0	0	0	0	0	0
	E9W	Higher Ed Facilities Authority	2	111	111	0	2	2	0	2	0	0
	G03	Lottery	204	4,239	4,239	0	204	204	0	204	0	193
	G05	Racing Commission	6	14,094	14,094	0	6	6	0	6	0	181
	G06	Attorney General	446	67,253	67,253	0	446	446	0	446	0	464
	G09	Gambling Control Board	35	7,809	7,809	0	35	35	0	35	0	114
	G16	Adm Cap Projects	0	2,206	2,206	0	0	0	0	0	0	0
	G17	Human Rights Department	61	11,348	11,348	0	61	61	0	61	0	149
	G19	Indian Affairs Council	7	5,076	5,076	0	7	7	0	7	0	172
	G24	Department of Employee Relations (all but 100 f	96	112,718	112,718	0	96	96	0	96	0	358
	G30	Strategic & Long Range Planning Office	83	36,626	36,626	0	83	83	0	83	0	96
	G39	Governor's Office	53	24,088	24,088	0	53	53	0	53	0	280
	G45	Mediation Services (Non Allocable)	3	3,703	3,703	0	3	3	0	3	0	0
	G53	Secretary of State	77	25,502	25,502	0	77	77	0	77	0	313
	G59	Government Innovation and Cooperation Board	2	722	722	0	2	2	0	2	0	34
	G61	State Auditor (all but 100 fund)	138	22,244	22,244	0	138	138	0	138	0	265
	G62	MN State Retirement System (MSRS)	46	13,672	13,672	0	46	46	0	46	0	935
	G63	Public Employees Retirement Association (PER	84	23,159	23,159	0	84	84	0	84	0	765
	G64	State Treasurer's Office	0	5,199	5,199	0	0	0	0	0	0	0
	G67	Revenue Department	1,172	172,103	172,103	0	1,172	1,172	0	1,172	0	2,635
	G69	Teachers Retirement Association (TRA)	82	13,391	13,391	0	82	82	0	82	0	594
	G92	Ombudsperson for Families	5	2,458	2,458	0	5	5	0	5	0	50
	G93	Military Order of the Purple Heart - Grant Agenc	0	8	8	0	0	0	0	0	0	0
	G96	Uniform Laws Commission - Grant Agency	0	70	70	0	0	0	0	0	0	0
	G98	Veterans of Foreign Wars - Grant Agency	0	14	14	0	0	0	0	0	0	0
	G99	Disabled American Veterans - Grant Agency	0	10	10	0	0	0	0	0	0	0
	G9J	Campaign Finance and Public Disclosure Board	8	4,416	4,416	0	8	8	0	8	0	107
	G9K	Administrative Hearings	99	17,184	17,184	0	99	99	0	99	0	57
	G9L	Black Minnesotans Council	4	3,201	3,201	0	4	4	0	4	0	122
	G9M	Chicano-Latino People Affairs Council	4	3,748	3,748	0	4	4	0	4	0	184
	G9N	Asian Pacific Minnesotans Council	5	3,863	3,863	0	5	5	0	5	0	215
	G9X	Capitol Area Architectural & Planning Board	4	1,360	1,360	0	4	4	0	4	0	127
	G9Y	Disability Council	10	7,381	7,381	0	10	10	0	10	0	65
	H12	Health Department	1,234	494,181	494,181	0	1,234	1,234	0	1,234	0	120
	H55	Human Services -Central Office	1,753	591,299	591,299	0	1,753	1,753	0	1,753	0	2,805
	H55(b)	Human Service-Institutions	4,353	845,236	845,236	0	4,353	4,353	0	4,353	0	0
	H75	Veterans Affairs Department	34	30,625	30,625	0	34	34	0	34	0	229
	H76	Veterans Homes Board	891	238,727	238,727	0	891	891	0	891	0	618
	H7B	Medical Practices Board	21	18,343	18,343	0	21	21	0	21	0	3
	H7C	Nursing Board	29	16,026	16,026	0	29	29	0	29	0	45
	H7D	Pharmacy Board	15	9,988	9,988	0	15	15	0	15	0	0
	H7F	Dentistry Board	8	7,564	7,564	0	8	8	0	8	0	35
	H7H	Chiropractors Board	5	5,640	5,640	0	5	5	0	5	0	36
	H7J	Optometry Board	1	2,594	2,594	0	1	1	0	1	0	0
	H7K	Nursing Home Administrators Board	7	5,273	5,273	0	7	7	0	7	0	31
	H7L	Social Work Board	9	9,630	9,630	0	9	9	0	9	0	0
	H7M	Marriage & Family Therapy Board	2	2,659	2,659	0	2	2	0	2	0	30
	H7Q	Podiatric Medicine Board	1	1,511	1,511	0	1	1	0	1	0	21
	H7R	Veterinary Medicine Board	2	2,687	2,687	0	2	2	0	2	0	25
	H7S	Emergency Medical Svs Reg Bd	14	10,972	10,972	0	14	14	0	14	0	57
	H7U	Dietetics & Nutrition Practices Board	1	1,762	1,762	0	1	1	0	1	0	71
	H7V	Psychology Board	7	6,227	6,227	0	7	7	0	7	0	85
	H7W	Physical Therapy Board	2	3,171	3,171	0	2	2	0	2	0	0
	H9G	Ombudsman - Mental Health and Mental Retard	18	5,854	5,854	0	18	18	0	18	0	63
	J33	Trial Courts	819	96,789	96,789	0	819	819	0	819	0	0
	J52	Public Defense Board	484	46,599	46,599	0	484	484	0	484	0	206
	J58	Court of Appeals	82	3,809	3,809	0	82	82	0	82	0	0
	J65	Supreme Court	223	75,238	75,238	0	223	223	0	223	0	208

**Stepdown Go E... Worksheet**  
**Organizes Data From Comstat Format to fit into S...**

Sch edul	DP#	Name	25.7 SEMA4 Operations	25.8 MAPS Operations	25.9 Y2000 Accounting	26.2 DEPARTMENT OF EMPLOYEE	26.3 Personnel Administration	26.4 Employee Assistance	27.2 MEDIATION SERVICES	27.3 State Agencies	28.2 LEGISLATIVE AUDITOR	28.3 Financial Audits
	J68	Tax Court of Appeals	6	2,203	2,203	0	6	6	0	6	0	53
	J70	Judicial Standards Board	2	2,102	2,102	0	2	2	0	2	0	41
	L5N	Leg Commission on MN Resources (LCMR)	0	197	197	0	0	0	0	0	0	186
	P01	Military Affairs Department	292	142,940	142,940	0	292	292	0	292	0	16
	P07	Public Safety Department	2,032	1,655,203	1,655,203	0	2,032	2,032	0	2,032	0	834
	P08	Ombudsman - Corrections	6	1,593	1,593	0	6	6	0	6	0	110
	P0C	Crime Victims Services Center	29	41,422	41,422	0	29	29	0	29	0	0
	P0V	Crime Victim Obudsman	7	1,725	1,725	0	7	7	0	7	0	0
	P78	Corrections Department	3,655	871,846	871,846	0	3,655	3,655	0	3,655	0	1,134
	P7T	Peace Officer Standards & Training Board (POS)	13	7,955	7,955	0	13	13	0	13	0	71
	P94	MN Safety Council - Grant Agency	0	18	18	0	0	0	0	0	0	0
	P9E	Sentencing Guidelines Commission	8	1,945	1,945	0	8	8	0	8	0	65
	P9Z	Automobile Theft Prevention Board	3	2,259	2,259	0	3	3	0	3	0	89
	R18	Environmental Assistance, Office of	67	42,812	42,812	0	67	67	0	67	0	254
	R29	Natural Resources Department	2,853	1,450,275	1,450,275	0	2,853	2,853	0	2,853	0	542
	R32	Pollution Control Agency	801	311,793	311,793	0	801	801	0	801	0	197
	R9C	Voyageurs National Park	0	18	18	0	0	0	0	0	0	42
	R9F	MNIWisc. Boundary Area Commission - Grant A	0	170	170	0	0	0	0	0	0	0
	R9P	Water & Soil Resources Board	66	25,212	25,212	0	66	66	0	66	0	142
	T79	Transportation Department	5,451	3,781,476	3,781,476	0	5,451	5,451	0	5,451	0	1,458
	T9B	Metro Council Transit Commission - Grant Agen	0	66	66	0	0	0	0	0	0	0
	G38	Investment Board	23	6,245	6,245	0	23	23	0	23	0	2,398
	G90	Revenue Intergovernmental Payments	0	64,731	64,731	0	0	0	0	0	0	0
	G9Q	Finance - Debt Service	0	5,576	5,576	0	0	0	0	0	0	0
	G9R	Finance - Non-Operating	0	1,090,276	1,090,276	0	0	0	0	0	0	0
	L10	Legislature	0	2,525	2,525	0	0	0	0	0	0	0
	Z99	Other	0	0	0	0	0	0	0	0	0	7,392
0	Total		47,396	18,019,701	18,019,701	7,408,880	47,293	47,293	76,306	47,274	4,291,230	46,079

# Stepdown Go E en Worksheet Organizes Data From Comstat Format to fit into S

Sch edul	DP#	Name	28.4 Program Audits	28.5 Single Audits	29.2 TREASURER'S OFFICE	29.3 Treasury	30.2 State Auditor
<b>First Stepdown</b>							
1.2	1.2	Equipment Use Charge					
	G02-2.0	DEPARTMENT OF ADMINISTRATION					
2.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES					
2.3	G02-2.3	Commissioner's Office					
2.5	G02-2.5	Human Resources					
2.6	G02-2.6	Financial Management and Reporting					
	G02-2.7	Fiscal Agent - Non allocable					
	G02-2.8	Admin Mgmt - Non allocable					
3.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT					
3.3	G02-3.3	Resource Recovery					
3.4	G02-3.4	Real Estate Management - Leasing					
3.5	G02-3.5	Plant Management - Energy					
4.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT					
4.3	G02-4.3	Materials Management					
4.4	G02-4.4	Central Mail					
5.2	G02-5.2	ADMINISTRATION - INTERTECH					
5.3	G02-5.3	Telecommunications					
5.4	G02-5.4	Disaster Recovery					
5.5	G02-5.5	Year 2000 Project - Systems Assurance					
5.6	G02-5.6	Year 2000 Project - Risk Assess					
5.7	G02-5.7	Year 2000 Project - Abatements					
5.8	G02-5.8	Year 2000 Project Office					
	G02-5.9	Year 2000 Project - Network Telecomm (non - a					
6.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY					
6.3	G02-6.3	Intertech Receipts					
6.4	G02-6.4	IT Expenditures					
6.5	G02-6.5	Project Funding					
	G02-6.6	Technology Policy Bureau - Non Allocable					
7.2	G10-7.2	DEPARTMENT OF FINANCE					
8.2	G10-8.2	FINANCE - BUDGET DIVISION					
8.3	G10-8.3	Analysis & Control (EBO's)					
8.4	G10-8.4	Budget Operations and Planning					
	G10-8.5	Budget Division - Non Allocable					
9.2	G10-9.2	FINANCE-ACCOUNTING DIVISION					
9.3	G10-9.3	Central Payroll					
9.4	G10-9.4	Accounting Services					
9.5	G10-9.5	Financial Reporting					
9.6	G10-9.6	Financial Reporting - Single Audit					
	G10-9.7	Accounting Services - Non Allocable					
10.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMINIST					
10.3	G10-10.3	Amortized SSP Development 31,820,000 /10yr					
10.4	G10-10.4	MAPS Operations and System Support					
10.5	G10-10.5	SEMA4 Operations and System Support					
10.6	G10-10.6	Budget Service - Computer Operations					
10.7	G10-10.7	SEMA4 Operations Special Billing					
10.8	G10-10.8	MAPS Operations Special Billing					
10.9	G10-10.9	Y2000 Accounting					
	G10-10.92	Non-allocable					
	G10-10.93	FINANCE - OTHER - Non-Allocable					
	G10-10.94	Finance - Non Allocable					
11.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATIONS					
11.3	G24-11.3	Personnel Administration					
11.4	G24-11.4	Employee Assistance					
	G24-11.5	Employee Relations - Non Allocable					
12.2	G45-12.2	MEDIATION SERVICES					
12.3	G45-12.3	State Agencies					
	G45-12.4	Mediation/Representation - General					
13.2	L49-13.2	LEGISLATIVE AUDITOR					
13.3	L49-13.3	Financial Audits					
13.4	L49-13.4	Program Audits					
13.5	L49-13.5	Single Audits					
	L49-13.6	Audit Comm					
14.2	G64-14.2	TREASURER'S OFFICE					
14.3	G64-14.3	Treasury					

**Stepdown Go E en Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	28.4 Program Audits	28.5 Single Audits	29.2 TREASURER'S OFFICE	29.3 Treasury	30.2 State Auditor
	G64-14.4	Treasurer - Other					
15.2	G61-15.2	STATE AUDITOR					
		<b>Second Stepdown</b>					
16	G02-2.0	DEPARTMENT OF ADMINISTRATION					
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES					
17.3	G02-2.3	Commissioner's Office					
17.5	G02-2.5	Human Resources					
17.6	G02-2.6	Financial Management and Reporting					
	G02-2.7	Fiscal Agent - Non-allocable					
	G02-2.8	Admin Mgmt - Non allocable					
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT					
18.3	G02-3.3	Resource Recovery					
18.4	G02-3.4	Real Estate Management - Leasing					
18.5	G02-3.5	Plant Management - Energy					
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT					
19.3	G02-4.3	Materials Management					
19.4	G02-4.4	Central Mail					
20.2	G02-5.2	ADMINISTRATION - INTERTECH					
20.3	G02-5.3	Telecommunications					
20.4	G02-5.4	Disaster Recovery					
20.5	G02-5.5	Year 2000 Project - Systems Assurance					
20.6	G02-5.6	Year 2000 Project - Risk Assess					
20.7	G02-5.7	Year 2000 Project - Abatements					
20.8	G02-5.8	Year 2000 Project Office					
	G02-5.9	Year 2000 Project - Network Telecomm (non - al					
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY					
21.3	G02-6.3	Intertech Receipts					
21.4	G02-6.4	IT Expenditures					
21.5	G02-6.5	Project Funding					
	G02-6.6	Technology Policy Bureau - Non Allocable					
22	G10-7.2	DEPARTMENT OF FINANCE					
23.2	G10-8.2	FINANCE - BUDGET DIVISION					
23.3	G10-8.3	Analysis & Control (EBO's)					
23.4	G10-8.4	Budget Operations and Planning					
	G10-8.5	Budget Division - Non Allocable					
24.2	G10-9.2	FINANCE-ACCOUNTING DIVISION					
24.3	G10-9.3	Central Payroll					
24.4	G10-9.4	Accounting Services					
24.5	G10-9.5	Financial Reporting					
24.6	G10-9.6	Financial Reporting - Single Audit					
	G10-9.7	Accounting Services - Non Allocable					
25.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMINIST					
25.3	G10-10.3	Amortized SSP Development 31,820,000 /10yr.					
25.4	G10-10.4	MAPS Operations and System Support					
25.5	G10-10.5	SEMA4 Operations and System Support					
25.6	G10-10.6	Budget Service - Computer Operations					
25.7	G10-10.7	SEMA4 Operations Special Billing					
25.8	G10-10.8	MAPS Operations Special Billing					
25.9	G10-10.9	Y2000 Accounting					
	G10-10.92	Non-allocable					
	G10-10.93	FINANCE - OTHER - Non-Allocable					
	G10-10.94	Finance - Non Allocable					
26.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATIONS					
26.3	G24-11.3	Personnel Administration					
26.4	G24-11.4	Employee Assistance					
	G24-11.5	Employee Relations - Non Allocable					
27.2	G45-12.2	MEDIATION SERVICES					
27.3	G45-12.3	State Agencies					
	G45-12.4	Mediation/Representation - General					
28.2	L49-13.2	LEGISLATIVE AUDITOR					
28.3	L49-13.3	Financial Audits					
28.4	L49-13.4	Program Audits					
28.5	L49-13.5	Single Audits					
	L49-13.6	Audit Comm					
29.2	G64-14.2	TREASURER'S OFFICE	0				0

**Stepdown Go B en Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch	28.4	28.5	29.2	29.3	30.2
edul	Program Audits	Single Audits	TREASURER'S OFFICE	Treasury	State Auditor
29.3 G64-14.3 Treasury			316,199		
G64-14.4 Treasurer - Other			1,864,752		
30.2 G61-15.2 STATE AUDITOR	0	0		451	
Consumer Agencies					
G02- Administration	0	0	0	0	0
G02-0001 IISAC Financial Report (Sunsets 1999)	0	0	0	23	0
G02-0002 State Archaeology	0	0	0	1,862	0
G02-0003 Public Broadcasting	0	0	0	225	0
G02-0005 Materials Service and Distribution	0	0	0	5,540	0
G02-0006 State Building Code	0	0	0	23,706	0
G02-0007 Public Info Policy Analysis - PIPA	0	0	0	2,315	0
G02-0008 Tornado Assistance	0	0	0	4	0
G02-0009 Building Construction	0	0	0	30,158	1,002,594
G02-0010 Oil Overcharge (Stripper Wells)	0	0	0	53	0
G02-0011 Administration Cost Allocation	0	0	0	3,224	0
G02-0012 STAR	0	0	0	3,975	337,772
G02-0013 Volunteer Services	0	0	0	7,211	29,234
G02-0014 Capital Group Parking	0	0	0	41,130	0
G02-0015 Travel Management	0	0	0	131,472	0
G02-0016 Development Disabilities	0	0	0	5,520	1,114,778
G02-0017 Risk Management	0	0	0	13,263	0
G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	0	0	0	682	0
G02-0021 Plant Management (Leases)	0	0	0	139,079	0
G02-0021 Plant Management (Repairs)	0	0	0	6,796	0
G02-0021 Plant Management (Materials Transfer)	0	0	0	9,256	0
G02-0021 Plant Management (Energy)	0	0	0	328	0
G02-0021 Plant Management (Parking Surcharge)	0	0	0	7,000	0
G02-0021 Plant Management (Facilities Repair & Replacer	0	0	0	22	0
G02-0024 RE.COMM	0	0	0	19,062	0
G02-0025 Docu.Comm	0	0	0	10,797	0
G02-0026 Management Analysis	0	0	0	8,363	0
G02-0027 Print.Comm	0	0	0	39,849	0
G02-0028 Central Stores	0	0	0	87,034	0
G02-0029 Cooperative Purchasing	0	0	0	4,177	0
G02-0030 InterTechnologies Group	0	0	0	196,004	0
G02-0030 InterTechnologies Group 911	0	0	0	23,675	0
G02-0031 MAIL.COMM	0	0	0	30,447	0
G02-0032 LCMR 130 Fund (Grants Completed)	0	0	0	9	0
G02-0033 Office of Technology	0	0	0	373	0
G02-0034 Other Non-allocable	0	0	0	217	0
B04 Agriculture Department	0	0	0	215,090	1,744,438
B11 Barber Examiners Board	0	0	0	1,308	0
B13 Commerce Department	0	135	0	130,317	613,670
B14 Animal Health Board	0	0	0	30,928	2,970,888
B21 Economic Security	0	1,672	0	797,976	174,517,479
B22 Trade & Economic Development Department (D	0	444	0	124,548	46,156,559
B34 Housing Finance Agency	200	0	0	101,678	820,685
B41 Workers' Compensation Court of Appeals	0	135	0	1,939	0
B42 Labor & Industry Department	0	0	0	130,070	14,214,519
B43 Iron Range Resources & Rehab. Board (IRRRB)	0	0	0	119,763	0
B7A Electricity Board	0	0	0	27,560	0
B7E Architecture, Engineering, Land Surveying & Lar	0	0	0	12,461	0
B7G Boxing Board	0	0	0	761	0
B7N Horticulture Society - Grant Agency	0	0	0	8	0
B7P Accountancy Board	0	0	0	8,082	0
B7S Private Detective & Protective Agent Services B	0	0	0	1,691	0
B80 Public Service Department	0	0	0	17,106	1,220,416
B82 Public Utilities Commission	0	0	0	10,049	0
B9A World Trade Center Corp.	0	0	0	94	0
B9D Amateur Sports Commission	0	0	0	2,724	0
B9U MN Technology Institute	0	0	0	39,248	0
B9V Agriculture Utilization Research Institute - Grant	0	0	0	74	0
E25 Center for Arts Education	0	0	0	40,227	2,994
E26 MN State Colleges & Universities	1,848	3,348	0	2,185,075	34,790,329
E37 Children, Families & Learning Department	100	1,311	0	306,773	495,137,116
E40 Historical Society	0	0	0	2,453	0

**Stepdown Go E**      **Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	28.4 Program Audits	28.5 Single Audits	29.2 TREASURER'S OFFICE	29.3 Treasury	30.2 State Auditor
	E44	Faribault Academies	0	0	0	40,610	-13,666
	E48	Labor Interpretive Center	0	0	0	270	0
	E50	MN State Arts Board	0	0	0	10,369	764,617
	E60	Higher Education Services Office	0	0	0	63,524	2,388,254
	E77	Zoological Garden	0	0	0	103,132	0
	E81	University of Minnesota - Grant Agency	0	0	0	2,223	0
	E91	Academy of Science	0	0	0	38	0
	E95	Humanities Commission - Grant Agency	0	0	0	30	0
	E97	Science Museum of Minnesota - Grant Agency	0	0	0	16	0
	E9W	Higher Ed Facilities Authority	0	0	0	111	0
	G03	Lottery	0	0	0	4,239	0
	G05	Racing Commission	0	0	0	14,094	0
	G06	Attorney General	0	0	0	74,920	1,809,575
	G09	Gambling Control Board	0	0	0	7,809	0
	G16	Adm Cap Projects	0	0	0	2,206	0
	G17	Human Rights Department	0	0	0	11,348	0
	G19	Indian Affairs Council	0	0	0	5,076	42,484
	G24	Department of Employee Relations (all but 100 f	1,000	0	0	133,825	0
	G30	Strategic & Long Range Planning Office	0	0	0	36,626	87,672
	G39	Governor's Office	0	0	0	24,088	0
	G45	Mediation Services (Non Allocable)	0	0	0	3,703	-7,850
	G53	Secretary of State	0	0	0	50,425	0
	G59	Government Innovation and Cooperation Board	0	0	0	722	0
	G61	State Auditor (all but 100 fund)	0	0	0	22,244	0
	G62	MN State Retirement System (MSRS)	0	0	0	78,989	0
	G63	Public Employees Retirement Association (PER	0	0	0	205,968	0
	G64	State Treasurer's Office	0	0	0	5,199	0
	G67	Revenue Department	0	0	0	172,103	3,719
	G69	Teachers Retirement Association (TRA)	0	0	0	128,984	0
	G92	Ombudsperson for Families	0	0	0	2,458	21,916
	G93	Military Order of the Purple Heart - Grant Agenc	0	0	0	8	0
	G96	Uniform Laws Commission - Grant Agency	0	0	0	70	0
	G98	Veterans of Foreign Wars - Grant Agency	0	0	0	14	0
	G99	Disabled American Veterans - Grant Agency	0	0	0	10	0
	G9J	Campaign Finance and Public Disclosure Board	0	0	0	4,416	0
	G9K	Administrative Hearings	0	0	0	17,184	0
	G9L	Black Minnesotans Council	0	0	0	3,201	1,000
	G9M	Chicano-Latino People Affairs Council	0	0	0	3,748	0
	G9N	Asian Pacific Minnesotans Council	0	0	0	3,863	1,035
	G9X	Capitol Area Architectural & Planning Board	0	0	0	1,360	0
	G9Y	Disability Council	0	0	0	7,381	10,000
	H12	Health Department	200	602	0	494,181	128,469,786
	H55	Human Services -Central Office	2,956	1,891	0	873,290	2,599,926,282
	H55(b)	Human Service-Institutions	0	0	0	845,236	0
	H75	Veterans Affairs Department	0	0	0	30,625	0
	H76	Veterans Homes Board	0	0	0	238,727	0
	H7B	Medical Practices Board	0	0	0	18,343	0
	H7C	Nursing Board	0	0	0	16,026	0
	H7D	Pharmacy Board	0	0	0	9,988	0
	H7F	Dentistry Board	0	0	0	7,564	0
	H7H	Chiropractors Board	0	0	0	5,640	0
	H7J	Optometry Board	0	0	0	2,594	0
	H7K	Nursing Home Administrators Board	0	0	0	5,273	0
	H7L	Social Work Board	0	0	0	9,630	0
	H7M	Marriage & Family Therapy Board	0	0	0	2,659	0
	H7Q	Podiatric Medicine Board	0	0	0	1,511	0
	H7R	Veterinary Medicine Board	0	0	0	2,687	0
	H7S	Emergency Medical Svs Reg Bd	0	0	0	10,972	230,435
	H7U	Dietetics & Nutrition Practices Board	0	0	0	1,762	0
	H7V	Psychology Board	0	0	0	6,227	0
	H7W	Physical Therapy Board	0	0	0	3,171	0
	H9G	Ombudsman - Mental Health and Mental Retard	0	0	0	5,854	0
	J33	Trial Courts	800	0	0	96,789	10,801
	J52	Public Defense Board	0	0	0	46,599	-52,090
	J58	Court of Appeals	0	0	0	3,809	0
	J65	Supreme Court	0	0	0	75,238	415,700

**Stepdown Go I**      **Worksheet**  
**Organizes Data From Comstat Format to fit into S**

Sch edul	DP#	Name	28.4 Program Audits	28.5 Single Audits	29.2 TREASURER'S OFFICE	29.3 Treasury	30.2 State Auditor
	J68	Tax Court of Appeals	0	0	0	2,203	0
	J70	Judicial Standards Board	0	0	0	2,102	0
	L5N	Leg Commission on MN Resources (LCMR)	0	0	0	197	0
	P01	Military Affairs Department	0	0	0	142,940	16,891,904
	P07	Public Safety Department	0	490	0	1,684,775	136,186,682
	P08	Ombudsman - Corrections	0	0	0	1,593	0
	P0C	Crime Victims Services Center	0	0	0	41,422	6,735,569
	P0V	Crime Victim Obudsman	0	0	0	1,725	0
	P78	Corrections Department	100	0	0	871,846	6,110,720
	P7T	Peace Officer Standards & Training Board (POS	0	0	0	7,955	0
	P94	MN Safety Council - Grant Agency	0	0	0	18	0
	P9E	Sentencing Guidelines Commission	0	0	0	1,945	0
	P9Z	Automobile Theft Prevention Board	0	0	0	2,259	54,490
	R18	Environmental Assistance, Office of	0	0	0	42,812	87,202
	R29	Natural Resources Department	3,146	324	0	1,456,108	135,153,757
	R32	Pollution Control Agency	0	0	0	311,793	60,909,360
	R9C	Voyageurs National Park	0	0	0	18	0
	R9F	MNIWisc. Boundary Area Commission - Grant A	0	0	0	170	0
	R9P	Water & Soil Resources Board	0	0	0	25,212	1,130,017
	T79	Transportation Department	0	95	0	3,785,722	164,790,875
	T9B	Metro Council Transit Commission - Grant Agen	0	0	0	66	0
	G38	Investment Board	0	0	0	6,245	0
	G90	Revenue Intergovernmental Payments	0	0	0	75,455	0
	G9Q	Finance - Debt Service	0	0	0	5,576	0
	G9R	Finance - Non-Operating	0	0	0	1,090,276	4,407,656
	L10	Legislature	16,086	0	0	2,525	0
	Z99	Other	13,113	422	0	0	0
	0	Total	39,549	10,869	2,180,951	18,785,262	4,041,241,373



STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN  
BILLED SERVICES

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STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN  
BILLED SERVICES

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STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN  
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Imputed Interest Earnings for A-87 Reconciliations  
Fiscal Year 2000 - SWICAP

	RISK MANAGEMENT FD 410	MANAGEMENT ANALYSIS FD 890	PLANT MANAGEMENT FD 820	INTER- TECHNOLOGIES FD 970	DOCU.COM FD 870	CENTRAL STORES FD 930	TRAVEL MANAGEMENT FD 910	MAIL.COM FD 980	PRINT.COM FD 920	ADMIN. HEARING FD 904	DOER TDRS FD 200
Prior A-87 Retained Earnings Balance	4,304	270	6,630	13,357	(22)	652	1,261	144	1,170	1,085	295
Ending Retained Earnings Balance Before Imputed	5,003	103	7,126	11,712	83	799	306	159	795	769	149
Average A-87 Retained Earnings Balance	4,654	187	6,878	12,535	31	726	784	152	983	927	222
FY 2000 ITC Interest Rate	5.74%	5.74%	5.74%	5.74%	5.74%	5.74%	5.74%	5.74%	5.74%	5.74%	5.74%
Estimated Interest Earnings	267	11	395	720	2	42	45	9	56	53	13

ITC %	ACTUAL
July-99	5.19%
August-99	5.39%
September-99	5.37%
October-99	5.61%
November-99	5.60%
December-99	5.78%
January-00	5.90%
February-00	5.71%
March-00	5.99%
April-00	5.93%
May-00	6.19%
June-00	6.27%
YTD AVG:	5.74%



STATE OF MINNESOTA

DEPARTMENT OF ADMINISTRATION

CONSOLIDATED CENTRAL SERVICES

Services Provided

The accounting system funds that make up this fund are combined and presented in the states Comprehensive Annual Financial Report. It is composed of Micrographic's (Docu.Com), Management Analysis, and Administrative Hearing which are presented discretely in this section of the plan. The only remaining fund is the Office of Administrative Hearings Filing Fee and Transcript Fund. This fund provides for the administration of the state's Workers Compensation Court of Appeal through collecting filing fee and copying of transcripts of hearings.

OMB A-87 Allowable Cost Standard No. 35.

a)"Publication costs include the costs of printing, distribution, promotion, mailing, and general handling are allowable."

How Rates are Computed

Rates for filing the appeal of workers compenasion cases are set by statute for the cost and cover the cost of preparing the transcript necessary to facilitate the appeal. The appeal fee is \$25 and any balance received by the fund is used to offset the cost of appeals for the indigent appellants.

**Comprehensive Central Services Statements**

Fund 870 (Micrographics)

Fund 880 (Electronic Equipment Rental)

Fund 890 (Management Analysis)

Fund 904 ( Administrative Hearings)

Fund 905 ( Workers Comp. Filing Fee and Transcript)

**CENTRAL SERVICES**

**BALANCE SHEET - In Thousands**

FYE 6/30/2000

	870	880	890	904	905	6/30/00 COMBINED TOTAL	6/30/99 COMBINED TOTAL	CHANGE
<b>ASSETS</b>								
Cash in State Treasury	238	-	29	809	60	1,136	1,179	(43)
Accounts Receivable	174	-	143	160	-	477	1,155	(678)
Inventories	29	-	-	-	-	29	29	-
Fixed Assets (Net)	136	-	2	69	-	207	228	(21)
<b>Total Assets</b>	<b>577</b>	<b>-</b>	<b>174</b>	<b>1,038</b>	<b>60</b>	<b>1,849</b>	<b>2,591</b>	<b>(742)</b>
<b>LIABILITIES AND EQUITY</b>								
<b>Liabilities:</b>								
Accounts Payable	52	-	31	43	1	127	401	(274)
Interfund Payable	55	-	-	-	-	55	56	(1)
Deferred Revenue	-	-	1	-	-	1	2	(1)
Loans Payable (Master Lease)	123	-	-	-	-	123	153	(30)
Compensated Absences Payable	47	-	80	141	-	268	328	(60)
Advances From Other Funds	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>277</b>	<b>-</b>	<b>112</b>	<b>184</b>	<b>1</b>	<b>574</b>	<b>940</b>	<b>(366)</b>
<b>Equity:</b>								
Contributed Capital	245	-	-	182	-	427	427	-
Unreserved Retained Earnings	55	-	62	672	59	848	1,224	(376)
Total Fund Equity	300	-	62	854	59	1,275	1,651	(376)
<b>Total Liabilities and Equity</b>	<b>577</b>	<b>-</b>	<b>174</b>	<b>1,038</b>	<b>60</b>	<b>1,849</b>	<b>2,591</b>	<b>(742)</b>

CENTRAL SERVICES  
INCOME STATEMENT - In Thousands  
FYE 6/30/2000

	870	880	890	904	905	6/30/00 COMBINED TOTAL	6/30/99 COMBINED TOTAL	CHANGE
<b>Operating Revenues:</b>								
Net Sales	1,539	0	1,046	1,936	9	4,530	7,841	(3,311)
Total Operating Revenues	1,539	0	1,046	1,936	9	4,530	7,841	(3,311)
Less: Cost of Goods Sold	230	0	0	0	0	230	201	29
Gross Margin	1,309	0	1,046	1,936	9	4,300	7,640	(3,340)
<b>Operating Expenses:</b>								
Purchased Services	394	0	139	782	5	1,320	3,093	(1,773)
Salaries and Fringe Benefits	670	0	984	1,360	0	3,014	3,646	(632)
Depreciation	54	0	1	22	0	77	72	5
Amortization of Deferred Costs	0	0	0	0	0	0	0	0
Supplies and Materials	12	0	56	16	0	84	122	(38)
Indirect Costs	74	0	33	47	1	155	117	38
Other Expenses	0	0	0	25	0	25	56	(31)
Total Operating Expenses	1,204	0	1,213	2,252	6	4,675	7,106	(2,431)
Operating Income (Loss)	105	0	(167)	(316)	3	(376)	534	(910)
<b>Nonoperating Revenues (Expenses):</b>								
Investment Income	7	0	0	0	0	7	9	(2)
Other Nonoperating Revenues	0	0	0	0	0	0	27	(27)
Interest and Financing Costs	(8)	0	0	0	0	(8)	(9)	1
Gain (Loss) on Sale of Fixed Assets	0	0	0	0	0	0	0	0
Total Nonoperating Revenue (Expenses)	(1)	0	0	0	0	(1)	27	(28)
Income (Loss) Before Operating Transfers	104	0	(167)	(316)	3	(376)	561	(937)
Transfers-In	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0
Net Income (Loss)	104	0	(167)	(316)	3	(376)	561	(937)
Increase (Decrease) in Retained Earnings	104	0	(167)	(316)	3	(376)	561	(937)
Retained Earnings, Beginning	(49)	0	229	988	56	1,224	663	561
Retained Earnings, Ending	55	0	62	672	59	848	1,224	(376)
	0	0	0	0	0	0	0	0

## CENTRAL SERVICES

## CASH FLOW STATEMENT - In Thousands

FYE 6/30/2000

	870	880	890	904	905	6/30/00 COMBINED TOTAL	6/30/99 COMBINED TOTAL	CHANGE
<b>Cash Flows from Operating Activities:</b>								
Operating Income (Loss)	105	0	(167)	(316)	3	(375)	534	(909)
<b>Adjustments to Reconcile Operating Income to</b>								
<b>Net Cash Flows from Operating Activities:</b>								
Depreciation	54	0	1	22	0	77	72	5
<b>Change in Assets and Liabilities:</b>								
Accounts Receivable	49	0	28	600	0	677	(171)	848
Inventories	0	0	0	0	0	0	6	(6)
Accounts Payable	(29)	0	(57)	(188)	0	(274)	96	(370)
Compensated Absences Payable	(5)	0	6	(61)	0	(60)	(4)	(56)
Deferred Revenue	0	0	(1)	0	0	(1)	0	(1)
Net Reconciling Items to be Added to (Deducted from) Operating Income	69	0	(23)	373	0	419	(1)	420
<b>Net Cash Flows from Operating Activities</b>	<b>174</b>	<b>0</b>	<b>(190)</b>	<b>57</b>	<b>3</b>	<b>44</b>	<b>533</b>	<b>(489)</b>
<b>Cash Flows from Noncapital and Related Financing</b>								
<b>Activities:</b>								
Grant Receipts	0	0	0	0	0	0	27	(27)
Transfers Out	0	0	0	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0	0	65	(65)
Repayment of Advances from Other Funds	0	0	0	0	0	0	(85)	85
<b>Net Cash Flows from Noncapital</b>								
<b>and Related Financing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>(7)</b>
<b>Cash Flows from Capital and Related Financing</b>								
<b>Activities:</b>								
Investment in Fixed Assets	(32)	0	0	(24)	0	(56)	(15)	(41)
Proceeds From Sale of Fixed Assets	0	0	0	0	0	0	0	0
Proceeds from Loans	19	0	0	0	0	19	0	19
Interest Paid	(8)	0	0	0	0	(8)	(10)	2
Payment of Capital Debt (Loan Principal)	(49)	0	0	0	0	(49)	(40)	(9)
<b>Net Cash Flows from Capital and Related</b>								
<b>Financing Activities</b>	<b>(70)</b>	<b>0</b>	<b>0</b>	<b>(24)</b>	<b>0</b>	<b>(94)</b>	<b>(65)</b>	<b>(29)</b>
<b>Cash Flows from Investing Activities:</b>								
Investment Expense	0	0	0	0	0	0	0	0
Investment Earnings	7	0	0	0	0	7	9	(2)
<b>Net Cash Flows from Investing Activities</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>9</b>	<b>(2)</b>
<b>Net Increase (Decrease) in Cash and Cash</b>								
<b>Equivalents</b>	<b>111</b>	<b>0</b>	<b>(190)</b>	<b>33</b>	<b>3</b>	<b>(43)</b>	<b>484</b>	<b>(527)</b>
Cash and Investments, Beginning, as Reported	127	0	219	776	57	1,179	695	484
Change in Accounting Principle	0	0	0	0	0	0	0	
Cash and Cash Equivalents, Beginning, Restated	127	0	219	776	57	1,179	695	484
Cash and Cash Equivalents, Ending	238	0	29	809	60	1,136	1,179	(43)
B/S Cash	238	0	29	809	60	1,136	1,179	(43)



STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
RISK MANAGEMENT DIVISION

Services Provided

Risk Management provides competitive auto liability rates through the Risk Management Fund.

A professional loss-adjusting firm under contract with the state adjusts losses.

OMB A-87 Allowable Cost Standard No. 25a.

a) "Costs of insurance required or approved and maintained pursuant to the Federal award are allowable."

b) "Cost of other insurance in connection with the general conduct of activities are allowable subject to the following limitations..."

How Rates are Computed

The premium charge per vehicle is based upon actuarial projection utilization paid loss development and expenses to administer the program, including loss adjusting, claims related expenses and special assessments.

File: Risk Management 410-00  
INTERNAL SERVICE FUND--RISK MANAGEMENT 410  
Balance Sheet Statement  
6/30/00  
Accountant: Bryan Cremeen

ACCOUNT	FINAL AUDIT AMOUNTS	BALANCES AS OF 6/30/99	CHANGE
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 10,731	\$ 10,541	\$ 190
Accounts Receivable	70	53	17
Prepaid Expenses	97	114	(17)
Securities Lending Collateral	1,795	-	1,795
Subtotal	\$ 12,693	\$ 10,708	\$ 1,985
Fixed Assets:			
Equipment	\$ -	\$ -	\$ -
Less: Accumulated Depreciation	-	-	-
Net Fixed Assets	\$ -	\$ -	\$ -
Total Assets	\$ 12,693	\$ 10,708	\$ 1,985
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts Payable	\$ 5,730	\$ 6,234	\$ (504)
Interfund Payable	-	-	-
Deferred Revenue	121	133	(12)
Compensated Absences Payable	44	37	7
Securities Lending Collateral	1,795	-	1,795
Total Liabilities	\$ 7,690	\$ 6,404	\$ 1,286
Equity and Other Credits:			
Reserved Retained Earnings	\$ 5,003	\$ 4,304	\$ 699
Total Equity and Other Credits	\$ 5,003	\$ 4,304	\$ 699
Total Liabilities and Fund Equity	\$ 12,693	\$ 10,708	\$ 1,985

INTERNAL SERVICE FUND--RISK MANAGEMENT 410  
Statement of Revenues, Expenses, and Changes in Retained Earnings  
6/30/00  
Accountant: Bryan Cremeen

ACCOUNT	FINAL AUDIT AMOUNTS	BALANCES AS OF 6/30/00	CHANGE
<b>Operating Revenues:</b>			
Insurance Premiums	\$ 7,043	\$ 6,491	\$ 552
Other Income	8	7	1
Total Operating Revenues	\$ 7,051	\$ 6,498	\$ 553
<b>Operating Expenses:</b>			
Purchased Services	\$ 2,009	\$ 2,100	\$ (91)
Salaries and Fringe Benefits	503	375	128
Claims	2,420	2,210	210
Depreciation	-	-	-
Supplies and Materials	72	26	46
Indirect Costs	49	25	24
Insurance Premium Expense	-	-	-
Other Expenses	9	11	(2)
Total Operating Expenses	\$ 5,062	\$ 4,747	\$ 315
<b>Operating Income (Loss)</b>	<b>\$ 1,989</b>	<b>\$ 1,751</b>	<b>\$ 238</b>
<b>Non-Operating Revenue (Expense):</b>			
Investment Income	\$ 610	\$ 578	\$ 32
Rebate Expense	(1,900)	(841)	(1,059)
Total Nonoperating Revenue (Expense)	\$ (1,290)	\$ (263)	\$ (1,027)
Unusual Items	-	-	-
<b>Net Income (Loss)</b>	<b>\$ 699</b>	<b>\$ 1,488</b>	<b>\$ (789)</b>
Retained Earnings, July 1, 1999	4,304	2,816	1,488
Prior Year Adj to Retained Earnings	-	-	-
<b>Retained Earnings, June 30, 2000</b>	<b>\$ 5,003</b>	<b>\$ 4,304</b>	<b>\$ 699</b>

INTERNAL SERVICE FUND--RISK MANAGEMENT 410  
 Statement of Cash Flows  
 6/30/00  
 Accountant: Bryan Cremeen

CASH FLOWS FROM OPERATING ACTIVITIES:	Total
<b>Operating Income (Loss):</b>	\$ 1,989
<b>Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:</b>	
Depreciation	\$ -
<b>Change in Assets and Liabilities:</b>	
Accounts Receivable	(17)
Prepaid Expenses	17
Accounts Payable	(504)
Compensated Absences Payable	7
Interfund Payable-Other Liabilities	-
Deferred Revenue	(12)
Claims Payable	-
<b>Operating Cash Flows:</b>	
Total Items to be Added (Deducted)	\$ (509)
Net Cash Flows from Operating Activities	\$ 1,480
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Rebate	\$ (1,900)
Cash Flows from NonCapital Financing Activities	\$ (1,900)
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>	
Investment in Fixed Assets	\$ -
Cash Flows from Capital Financing Activities	\$ -
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Investment Earnings	\$ 610
Net Cash Flows from Investing Activities	\$ 610
Net Increase in Cash and Cash Equivalents	\$ 190
Cash and Cash Equivalents, July 1, 1999	10,541
Prior Period Adjuster's Fee Adjustment	-
Cash and Cash Equivalents, June 30, 2000	\$ 10,731
<b>SCHEDULE OF NON-CASH ACTIVITY</b>	
Deferred Revenue Adjustment	\$ -
Accounts Receivable Adjustment	\$ 10

STATE OF MINNESOTA  
RISK MANAGEMENT FUND  
FOOTNOTES TO FINANCIAL STATEMENTS

FINAL  
11/06/00

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Risk Management Internal Service Fund utilizes full accrual accounting pursuant to M.S. 16A.055.

The 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, revenue is recognized over the period of coverage. Coverage was first issued beginning January 1, 1987. The fund also purchases reinsurance from reinsurance companies to protect itself from catastrophic losses and the aggregation of losses. The fund also purchases commercial insurance at state agencies' request and bills those agencies at cost; these revenues and expenses are referred to as "Billback" and are pro-rated over the lives of the various policies; those revenues and expenses are identified separately.

Effective July 1, 1996 Department of Administration (ADMIN) Policy and Procedure 96.2 increased the fixed asset minimum dollar reporting requirement for all state agencies from \$500 to \$2,000. Complementing this mandate, ADMIN issued internal policy FMR-1G-01 to expense personal computers (excluding those used for LAN servers) and all their component parts at the time of purchase.

Expenses are based on data received from the MAPS accounting system, and from subsidiary records.

2. LEGISLATION AFFECTING RISK MANAGEMENT INTERNAL SERVICES FUND:

The Risk Management Internal Services Fund was created by Minnesota Laws 1986, Chapter 455, Section 3.

3. RESERVED RETAINED EARNINGS:

An estimated liability has been included for claims incurred but not reported (IBNR). No estimated liability established for claims incurred but not enough (IBNE).

In FY 99, an adjustment was made to Reserved Retained Earnings to account for additional revenue in FY98. The adjustment increased Reserved Retained Earnings, and decreased Unearned Premium - BB, in the amount of \$682.58

In FY00, two adjustments were made to Reserved Retained Earnings to account for an overstatement in FY99 billings. The adjustment had a net affect of decreasing Reserved Retained Earnings in the amount of \$10,142.81, decreasing Accounts Receivable in the amount of \$10,322.85, and decreasing Unearned Premium - Billback in the amount of \$180.04

This financial statement includes claims information known as of June 30, 2000 for claims incurred prior to July 1, 2000.

First quarter net income(loss) was (\$2,367,310.72), second quarter net income(loss) was \$613,359.34, third quarter net income(loss) was \$387,763.52, and fourth quarter net income(loss) was \$2,075,429.08.

Reserved Retained Earnings at the end of the fourth quarter were \$5,002,628.45.

4. CONTINGENT LIABILITIES

The Federal Labor Standard Act (FLSA) was extended to public employers as a result of a 1985 Supreme Court decision. It came to the State's attention that certain positions may have been improperly classified as exempt from the FLSA requirements for overtime. The Department of Administration is undertaking a self-audit of these positions and working with the Department of Employee Relations and the US Department of Labor. The self-audit could result in a liability for the overtime worked by employees if their positions were improperly classified as exempt. The amount of the liability and penalties will not be known until the federal audit is completed. The completion date of the audit is uncertain at this time.

5. COMPENSATED ABSENCES

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Such leave is liquidated in cash only at the time of separation from state employment. The accumulated leave is shown as a liability.

## **APPENDIX E**

### **MISCELLANEOUS EXHIBITS**

**MINNESOTA DEPARTMENT OF ADMINISTRATION  
DIVISION OF RISK MANAGEMENT  
6 YEAR RATE<sup>(1)</sup> COMPARISON  
FOR FISCAL YEAR 2000 RATE PACKAGE**

Cost Center	FY 95	FY 96	FY 97	FY 98	FY 99	FY00	Change FY00/FY99
Automobile Liability							
(per vehicle)	\$212	\$201	\$207	\$208	\$195	\$177	-9.12%
Automobile Physical Damage							
(per \$100 of insurance)							
\$500 Deductible	\$0.34	\$0.50	\$0.55	\$0.65	\$1.01	\$0.96	-4.64%
\$1,000 Deductible				\$0.55	\$0.94	\$0.90	-4.08%
General Liability							
(per _____)	*	Varies	Varies	Varies	Varies	Varies	Varies
Property (Including Boiler & Crime)\	*						
(per \$100 of insurance)							
\$1,000 Deductible		\$0.1000	\$0.1000	\$0.1000	\$0.1000	\$0.1000	0.00%
\$2,500 Deductible		\$0.0650	\$0.0650	\$0.0650	\$0.0650	\$0.0650	0.00%
\$5,000 Deductible		\$0.0550	\$0.0550	\$0.0550	\$0.0550	\$0.0550	0.00%
\$10,000 Deductible		\$0.0500	\$0.0500	\$0.0500	\$0.0500	\$0.0500	0.00%
\$25,000 Deductible		\$0.0375	\$0.0375	\$0.0375	\$0.0375	\$0.0375	0.00%
\$50,000 Deductible		*	*	*	\$0.0300	\$0.0300	0.00%
\$100,000 Deductible		\$0.0230	\$0.0250	\$0.0250	\$0.0250	\$0.0250	0.00%
Inland Marine	*	*					
(per \$100 of insurance)							
Computer Equipment							
\$1,000 Deductible			\$0.25	\$0.25	\$0.25	\$0.25	0.00%
\$500 Deductible			\$0.30	\$0.30	\$0.30	\$0.30	0.00%
\$250 Deductible			\$0.50	\$0.50	\$0.50	\$0.50	0.00%
\$100 Deductible			\$0.75	\$0.75	\$0.75	\$0.75	0.00%

Fine Arts							
	\$1,000 Deductible		\$0.50 Owned	\$0.50 Owned	\$0.50 Owned	\$0.50 Owned	0.00%
			\$1.30 Exhibits	\$1.30 Exhibits	\$1.30 Exhibits	\$1.30 Exhibits	0.00%
	\$500 Deductible		\$0.65 Owned	\$0.65 Owned	\$0.65 Owned	\$0.65 Owned	0.00%
			\$1.75 Exhibits	\$1.75 Exhibits	\$1.75 Exhibits	\$1.75 Exhibits	0.00%
Contractors' Equipment							
	\$2,500 Deductible		\$0.25	\$0.25	\$0.25	\$0.25	0.00%
Musical Instruments							
	\$1,000 Deductible		\$0.50	\$0.50	\$0.50	\$0.50	0.00%
	\$500 Deductible		\$0.65	\$0.65	\$0.65	\$0.65	0.00%
Scoreboards							
	\$1,000 Deductible		\$0.50	\$0.50	\$0.50	\$0.50	0.00%
	\$500 Deductible		\$0.65	\$0.65	\$0.65	\$0.65	0.00%
Cameras/ATV							
	\$1,000 Deductible		\$0.30	\$0.30	\$0.30	\$0.30	0.00%
	\$500 Deductible		\$0.40	\$0.40	\$0.40	\$0.40	0.00%
Radio & TV Towers							
	\$1,000 Deductible		\$0.90	\$0.90	\$0.90	\$0.90	0.00%
Miscellaneous Equipment							
	\$1,000 Deductible		\$0.20	\$0.20	\$0.20	\$0.20	0.00%
	\$500 Deductible		\$0.25	\$0.25	\$0.25	\$0.25	0.00%
Garagekeepers		\$1,033.58	\$826.87	\$826.87	\$826.87	\$826.87	0.00%
(Average Premium)							

**Notation:**

**(1) Rates for FY00 are before application of dividends.**

STATE OF MINN. A

RISK MANAGEMENT

MAPS FUND 410

SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 2000CONTACT: Phil Blue  
Dept. Admin. Risk Mgmt

		COLLECTED BILLINGS			IMPUTED REVENUE				SURCHARGE		TOTAL
		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	SUB TOTAL A-87 REVENUES	COLLECTED	IMPUTED	REVENUES
G02	ADMINISTRATION DEPT	1,599,069						1,599,069			1,599,069
G02-2100-210	Development Disabilities	275						275			275
G02-2100-211	STAR (Tech Related Assistance)	345						345			345
G02-2100-212	Tornado Assistance	0						0			0
G02-2200-220	Volunteer Services	718						718			718
G02-2300-23x	Building Construction	2,119						2,119			2,119
G02-2600-260	Management Analysis	834						834			834
G02-3160	Oil Overcharge (Stripper Wells)	0						0			0
B04	Agriculture Department	235						235			235
B13	Commerce Department	0						0			0
B21	Economic Security	21,508						21,508			21,508
B22	Trade & Economic Development Department	410						410			410
B42	Labor & Industry Department	3,371						3,371			3,371
B7A	Electricity Board	522						522			522
B80	Public Service Department	5,604						5,604			5,604
E25	Center for Arts Education	15,408						15,408			15,408
E26	MN State Colleges & Universities	2,071,266						2,071,266			2,071,266
E37	Children, Families & Learning Department	15,396						15,396			15,396
E44	Faribault Academies	4,602						4,602			4,602
E50	MN State Arts Board	184						184			184
E60	Higher Education Services Office	1,160						1,160			1,160
G06	Attorney General	12,755						12,755			12,755
G09	Gambling Control Board	385						385			385
G19	Indian Affairs Council	0						0			0
G30	Strategic & Long Range Planning Office	0						0			0
G45(b)	Mediation Services (Non Allocable)	0						0			0
G67	Revenue Department	10,807						10,807			10,807
G92	Ombudsperson for Families	0						0			0
G9L	Black Minnesotans Council	0						0			0
G9N	Asian Pacific Minnesotans Council	0						0			0
G9R	Finance - Non-Operating	0						0			0
H12	Health Department	36,110						36,110			36,110
H55(a)	Human Services -Central Office	26,947						26,947			26,947
H7S	Emergency Medical Svs Reg Bd	634						634			634
J33	Trial Courts	0						0			0
J52	Public Defense Board	7,088						7,088			7,088
J65	Supreme Court	927						927			927
P01	Military Affairs Department	2,832						2,832			2,832
P07	Public Safety Department	255,473						255,473			255,473
P78	Corrections Department	269,580						269,580			269,580
R18	Environmental Assistance, Office of	235						235			235
R29	Natural Resources Department	595,531						595,531			595,531
R32	Pollution Control Agency	12,006						12,006			12,006
R9P	Water & Soil Resources Board	0						0			0
T79	Transportation Department	749,566						749,566			749,566
								0			0
Other Federal Agencies								0			0
								0			0
Total Non-Federal Agencies		1,319,523						1,319,523			1,319,523
								0			0
Total		7,043,425						7,043,425			7,043,425

R-10

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 2000

(All Figures in 000's)

RISK  
MANAGEMENT  
FD 410

R/E Balance July 1, 1999 (End balance per Prior Year A-87 Rec)  
Adjustment to Retained Earnings Balance(Audit Adjustment)  
Adjusted Retained Earnings Balance

4,304  
0  
4,304

A-87 Revenues (Actual and Imputed)  
From Attachment A  
Other Revenues

7,043  
618

Total Revenues

7,661

Expenditures (Actual Cash)  
Per State's Financial Report  
Operating Expense

5,062  
0

Less A-87 Unallowable costs:

Capital Outlay  
Projected Cost Increases/Replacement Reserve  
Unallowable excess RE balance Refund  
Bad Debt

0  
0  
0  
0

Other- (e.g. Gain on disposal of Assets)

0

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)  
Depreciation or Use Allowance (if not in actual cost above)  
Other

0  
0  
0

Total OMB A-87 Allowable Expenditures

5,062

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balances  
At State Treasury Avg. Rate of Return

0

Other

(1,900)

A-87 Excess Retained Settlement Earnings Refunded FFP  
A-87 Excess Retained Settlement State Sources

0  
0

-Total Adjustments

(1,900)

Net Increase to Retained Earnings Balance

699

A-87 R.E. BALANCE June 30, 2000

A)

5,003

Allowable Reserve (check formula for PY values)

B)

844

Excess Balance (A)-(B)

4,159

(If less than zero, the amount on (A) is the beginning A-87 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  
govt, then the amount on B) will be the beginning balance  
for the next year).

## PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 1999

0

TRANSFERS Per CAFR (per Accounting Records)

Plus: Transfers In (contributed capital)

0

Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)

0

Net Transfers

A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2000

C)

0

0

## PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 1999

ADJUSTMENTS

Less: A-87 Unallowable Costs

0

Plus: A-87 Allowable Costs

0

Accumulated Adjustments

0

Other- Current Adjustments - Temporary Adjustment until next CAFR

0

Other- Current Adjustments - Permanent Adjustment

0

Total Adjustments

0

A-87 ADJUSTMENTS BALANCE JUNE 30, 2000

D)

(A)

0

## PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL AND ADJ BAL TO CAFR

(B)

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)  
(SHOULD TIE TO THE FUND BALANCE IN THE CAFR)

5,003  
5,003

R-11

**Risk Management Division  
Claim Payable Calculations**

**As of June 30, 2000**

<b>Line of Coverage</b>	<b>Combined Reserves</b>	<b>Combined Paid</b>	<b>Outstanding Claims Payable</b>
Auto Liability	\$8,177,174	\$6,280,203	\$1,896,971
Auto Physical Damage	\$2,009,092	\$1,912,592	\$96,500
General Liability	\$908,077	\$456,729	\$451,348
Property / All Lines	\$994,194	\$734,509	\$259,685
Totals	\$12,088,537	\$9,384,033	<u>\$2,704,504</u>

Fiscal Year 2000 Claims payable is calculated as the estimated value of total claims incurred and reported less the total claims paid. The result does not include IBNR or IBNE.

3.16.01

# **STATE OF MINNESOTA**

## **General Liability and Auto Liability**

### **Reserve Analysis as of March 31, 2000**

*Prepared by:*

**Aon Risk Services, Inc.  
8300 Norman Center Dr., Suite 400  
Minneapolis, MN 55437  
(612) 656-8000**

**April 2000**

# State of Minnesota

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## I. Executive Summary

### Introduction

The Financial Consulting Group of Aon Risk Services has been engaged to provide financial consulting services for the automobile and general liabilities of the State of Minnesota Risk Management Fund. Specific services provided include the following:

- Estimation of the outstanding loss reserve need for the State of Minnesota 7/1/95-6/30/00 as of 3/31/00, and projected to 6/30/00 on an undiscounted basis at expected levels.
- Forecast of ultimate loss and loss expense (hereafter referred to as "loss") for policy years 7/1/99-00 and 7/1/00-01 on an undiscounted basis at expected levels.

This report sets forth a summary of our assumptions, methodologies, results, and conclusions derived during our analysis. A number of different techniques have been utilized in developing both reserve estimates for retained loss liabilities and ultimate loss forecasts for 1999/00 and 2000/01.

### Background

The State of Minnesota's liability for tort claims is outlined in Minnesota Statutes Section 3.736. In short, this statute provides for the following:

- TM The State will pay compensation for personal injury or property damage caused by its employees.
- TM There are a number of specific exclusions to this general rule.
- TM The State will not pay punitive damages.
- TM The statute of limitations applies to tort claims made against the State.
- TM Currently, the State's liability is limited to \$300,000 per claimant, \$1 million per occurrence (known as the "tort claims cap").

The State of Minnesota formally self-insures its risk within the tort claims cap. This risk is financed within a fund known as the Risk Management Fund, as established by Section 16B.85 of the Minnesota Statutes. The Risk Management Fund also offers property insurance coverage to participating state agencies. The Fund also purchases per-occurrence and aggregate reinsurance to protect it from catastrophic losses.

## I. Executive Summary

### Tort Statute

This report addresses the auto liability and general liability exposures of the Risk Management Fund.

The State Tort Claims Act restricts the dollar amount of the liability of the State. For occurrences between 1/1/98 and 1/1/2000, the per occurrence limit was \$750,000. Prior to 1/1/98, the tort claim caps were \$200,000 per person / \$600,000 per occurrence. However, there are three situations in which the tort statute does not apply. They are as follows:

1. If the loss occurs outside the State of Minnesota, where the Minnesota statute is not recognized.
2. If the event falls under federal jurisdiction.
3. If a court ruling determines that the statute is unconstitutional.

For purposes of this analysis we have assumed that the statute will hold up if tested.

### Implications of State Statute

Our analysis has assumed that the statute will continue to hold if tested. In this report, our estimates and selections have been made on a relatively conservative basis. When determining funding levels, the State should keep in mind the fact that if any situation should arise in which the tort cap does not apply, the State has purchased excess coverage above the tort claims cap. If for any reason this is not sufficient, then the State would be liable for the remainder. Liabilities above the per occurrence loss limits have not been contemplated in this analysis.

### Distribution and Use

This report has been prepared for internal use by the State of Minnesota for purposes of determining the adequacy of past funding levels and appropriate future funding levels to account for tort liability. Any other use or further distribution of this report is not authorized without our prior written consent. If this report is distributed further, it must be distributed in its entirety.

## I. Executive Summary

### Conditions and Limitations

Estimates of loss reserve liabilities for the Minnesota Risk Management Fund from 7/1/95 through 6/30/00 and forecasts of 1999/00 and 2000/01 ultimate loss has been derived based upon historical loss and exposure information provided to us by the State of Minnesota. The loss and exposure data is summarized in Appendix A.1 and Appendix A.2. In conducting this analysis we have relied upon the provided data without audit or verification. The results of this analysis depend upon the completeness and accuracy of the data provided. It should be noted that the State of Minnesota specific loss development triangles provided to us were not used due to the clear inconsistencies present in the data. Industry patterns were used as a reasonable alternative.

Our analysis addresses only the loss potentials for the coverages addressed within this report. As respects Employment Practices Liability, our analysis only takes this into consideration to the extent that claims actually exist in the data. We have not specifically analyzed this coverage as to its loss potential based on the exposures that truly exist. In addition, we have made no provisions for any expenses related to the administration of the State of Minnesota's risk management program.

The estimates presented within this report are shown at expected levels. These estimates should not be taken as a guarantee of the accuracy of the estimates made. Due to the essentially random nature of the claims process, there can be no absolute certainty of the ultimate outcomes until all claims are closed and do not re-open for additional payments. Except where noted, the estimates have also been developed under the assumption that the nature of the State of Minnesota's exposures will not change in any fundamental way relative to the periods for which loss and exposure information have been provided. Any significant changes may lead to changes in the actual expected losses compared to our current estimates.

### Results and Conclusions

The Table of Contents highlights the organizational format of our report. Separate sections present our analysis for each aspect of this study. Detailed descriptions of the reserving methods and forecasting methods are set forth in **Section II**. Four different

## I. Executive Summary

reserving methods were used and four different forecasting methods were used. Estimates of the outstanding reserve liability for the State of Minnesota through 6/30/00 reflecting actual payments as of 3/31/00 and estimated payments from 3/31/00 - 6/30/00 for 7/1/95 through 6/30/00 are calculated in **Section III** for general liability and **Section V** for auto liability. Estimates of ultimate loss for 1999/00 and 2000/01 are selected in **Section IV** for general liability and **Section VI** for auto liability based on the results of several forecasting methods.

As can be seen on Exhibit I.1, we estimate 6/30/00 expected reserve levels to be \$907,000 for general liability and \$3,267,000 for auto liability. For the 7/1/00-01 period, we are forecasting expected ultimate losses of \$351,000 for general liability and \$2,390,000 for auto liability.

Following Exhibit I.1 is a statement of actuarial opinion issued by Jeffrey E. Doffing of our Aon Minneapolis Office. Jeff is an Associate of the Casualty Actuarial Society (ACAS) and a Member of the American Academy of Actuaries (MAAA).

Exhibit I.1

# STATE OF MINNESOTA

## GENERAL LIABILITY & AUTOMOBILE LIABILITY

### SUMMARY OF RESULTS

#### GENERAL LIABILITY

(A)	(B)	(C)	(D)
<u>POLICY PERIOD</u>	<u>SELECTED ESTIMATED ULTIMATE LOSS</u>	<u>ESTIMATED LOSS RESERVE NEED AT 3/31/2000</u>	<u>ESTIMATED LOSS RESERVE NEED AT 6/30/2000</u>
7/1/95-96	175,000	35,803	26,746
7/1/96-97	350,000	120,938	94,704
7/1/97-98	350,000	186,572	164,980
7/1/98-99	275,000	236,166	223,131
7/1/99-00	450,000	325,707	396,979
<b>TOTAL:</b>	<u>\$1,600,000</u>	<u>\$905,000</u>	<u>\$907,000</u>
<b>FORECAST YEAR:</b>			
7/1/00-01	\$351,000		

#### AUTOMOBILE LIABILITY

(A)	(B)	(C)	(D)
<u>POLICY PERIOD</u>	<u>SELECTED ESTIMATED ULTIMATE LOSS</u>	<u>ESTIMATED LOSS RESERVE NEED AT 3/31/2000</u>	<u>ESTIMATED LOSS RESERVE NEED AT 6/30/2000</u>
7/1/95-96	950,000	146,533	94,432
7/1/96-97	1,825,000	415,235	298,970
7/1/97-98	1,775,000	708,782	626,594
7/1/98-99	1,650,000	1,133,910	1,030,010
7/1/99-00	1,900,000	1,156,587	1,217,344
<b>TOTAL:</b>	<u>\$8,100,000</u>	<u>\$3,561,000</u>	<u>\$3,267,000</u>
<b>FORECAST YEAR:</b>			
7/1/00-01	\$2,390,000		

## II. General Methodology

### Introduction

A number of methods were used to project ultimate loss and outstanding reserve liabilities for the State of Minnesota's Risk Management Fund for 7/1/95 to 6/30/00. Various methods were also used in estimating ultimate losses for policy years 1999/00 and 2000/01. Each of the reserving and forecasting methods is described in detail below. For each policy year, estimates of ultimate loss were selected based on the relative merits of the various methods in light of the State's claims environment. Explanations of why the selections were made are included in each of Sections III, IV, V and VI.

In this analysis, we relied upon State of Minnesota data as well as information from various industry sources. Details of data reliance are explained in each of the individual sections. The information provided to us by the sources mentioned above are assumed to be complete and accurate. No audits were made to verify the accuracy of the data. To the extent the data provided to us is not complete and accurate, the results and conclusions could be inaccurate as well.

### Loss Reserving Methods

**Method 1: Incurred Loss Development Method** - This method multiplies current incurred losses by an incurred loss development factor (LDF) in order to estimate ultimate losses. The LDF represents the expected amount of growth in the incurred losses until they reach their final settlement value. LDFs are not applied to individual claims but are applied to the aggregate sum of a group of claims occurring during a given time period. LDFs are relatively large for more recent years in which many of the claims are either still open or not yet reported. For older policy periods, LDFs approach unity (1.000) as most claims have reached their final settlement value and potential for development is minimal. Estimated outstanding loss reserve need is determined by subtracting paid to date losses from estimated ultimate losses.

**Method 2: Paid Loss Development Method** - Similar to the above method except that historical limited paid losses are used instead of incurred. In addition, paid LDFs are used rather than incurred.

**Method 3: Incurred Bornheutter/Ferguson Method** - In this method, expected remaining case reserve development and incurred but not reported (IBNR) losses are estimated independent of the reported losses. In fact, they are based on the "apriori" estimate of

## II. General Methodology

### Forecasting Methods

ultimate loss which is determined by detrending the selected 1999/00 forecasted incurred loss rate and multiplying by the exposure. Incurred LDFs are used to determine the percent of ultimate remaining to be incurred. This percentage is applied to the apriori expected incurred losses to determine the expected remaining case reserve development and IBNR losses. This is then added to current incurred losses to obtain estimates of ultimate incurred losses. Estimated outstanding loss reserve need is determined as above.

**Method 4: Paid Bornheutter/Ferguson Method** - Similar to the above method except that historical limited paid losses are used instead of incurred. In addition, paid LDFs are used rather than incurred. Paid LDFs are used to determine the percent of ultimate remaining to be paid. This percentage is applied to the apriori expected paid losses to determine the expected remaining case payment. This is then added to current paid losses to obtain estimates of ultimate paid losses. Estimated outstanding loss reserve need is determined as above.

Four different methods were used to forecast ultimate loss for policy years 1999/00 and 2000/01. Note that we have provided a forecast of the 1999/00 policy year to aid in estimating ultimate loss for this year. Based upon a loss valuation date of March 31, 2000, the period is too immature to fully rely upon it's own data from a reserve analysis standpoint. A general description of each of the methods follows.

**Method 1: Limited Incurred Loss** - This forecasting technique adjusts historical limited incurred losses to an expected ultimate basis and then to 1999/00 cost levels. The adjustment to expected ultimate is accomplished by multiplying the data by an incurred LDF. The adjustment to 1999/00 cost levels is accomplished by multiplying the historical estimated ultimate loss for each time period by an appropriate claim inflation factor. The objective of this adjustment is to restate the claims to a constant 1999/00 dollar basis. The inflated ultimate expected loss is divided by historical exposures to arrive at loss rates per unit of exposure. A 1999/00 loss rate is selected based on the historical loss rates and insights gained regarding changes in the claims environment over time. From this, an estimate of ultimate 1999/00 loss is determined using the forecasted exposures provided to us.

## II. General Methodology

**Method 2: Limited Paid Loss** - Similar to the above method except that historical limited paid losses are used instead of incurred. In addition, paid LDFs are used rather than incurred.

**Method 3: Frequency x Limited Severity** - This method estimates ultimate claim counts and ultimate limited severity (ie. average cost per claim). The product of the two produces estimates of ultimate loss.

In projecting 1999/00 ultimate claim counts, historical reported non-zero claim counts were projected to ultimate via a count development factor (similar in concept to an LDF). The ultimate reported counts include many claims that will end up closing without either loss or loss adjustment expense payments (i.e., no claims). These no claims need to be excluded in order to get a true measure of ultimate cost per claim.

Ultimate average loss severity is determined in three steps. Actual reported incurred limited losses are divided by the estimated ultimate claim counts to get reported average severity. This is then developed to estimated ultimate via an incurred severity development factor. Estimated ultimate loss severity is finally brought to 1999/00 cost levels through multiplication by an appropriate claim inflation factor. 1999/00 ultimate loss severity is selected based on the historical severities.

Ultimate incurred loss is then determined by multiplying ultimate claim counts by ultimate loss severity.

**Method 4: Limited Incurred Loss x Industry Increased Limits Factor (ILF)** - This forecasting method multiplies an estimated \$100,000 limited loss rate (developed similarly to the Method 1 approach) by an industry ILF to arrive at an estimate of a \$1,000,000 limited loss rate. The calculated \$1,000,000 limited loss rate is multiplied by forecasted exposures resulting in an estimate of \$1,000,000 limited ultimate loss.

**1999/00 Selected Loss Rate** - Upon comparison of the results and merits of each of the loss forecasting methods, a selected loss rate for the 1999/00 policy period is made. This rate is then adjusted for claims inflation in order to estimate ultimate expected losses for the 2000/01 policy period.

### III. General Liability Reserve Analysis

#### Introduction

The following general liability (GL) data, along with the source, were used in the reserve analysis.

**Individual Claim Detail** - Current valuation of State of Minnesota claims dating back to 7/1/95 were provided. The claims are summarized in Columns B-F of Appendix A.1.

**Exposures** - Full Time Employee Equivalents (FTEs) were provided by the State of Minnesota for all policy periods. Exposures are also shown in Appendix A.1.

**Limits** - The State's tort cap of \$600,000 per occurrence / \$2.8M aggregate applied from 7/1/95 through 6/30/97. Beginning 7/1/97 the aggregate was increased to \$3.2M. Effective 7/1/98 the tort cap was increased to \$750,000 per occurrence / \$3.5M aggregate. And then effective 1/1/00, the per occurrence limit increased to \$1M. For loss reserve estimation purposes, the State's applicable tort cap was considered for each policy period.

It should be noted that the State provided loss development triangles on a paid, incurred, and claim count basis. Due to the inconsistencies present in the triangle data, this information was not relied on in this report. The state is committed to tracking better triangle data on a go forward basis. In future reports, we intend to incorporate their own triangle data into this analysis.

#### Loss Reserve Analysis

The results of each of the reserve methods are summarized on Exhibit III.1. We have selected ultimate loss for the Risk Management Fund's tort liabilities for 7/1/95-6/30/00 in Column F of Exhibit III.1 as well. These selected ultimates result in an estimated reserve need of \$905,000 as of 3/31/00 for claims occurring between the dates of 7/1/95 and 3/31/00. Payments between March 31, 2000 and June 30, 2000 were estimated to arrive at a total GL reserve need of \$907,000 as of June 30, 2000. The particulars of each of the methods with respect to the State of Minnesota are discussed below. Following this discussion is a brief explanation of how we arrived at our selections.

#### **Method 1: Incurred Loss Development Method - Exhibit III.2**

As noted on the exhibit, the incurred LDFs were derived from industry data.

**III. General Liability Reserve Analysis****Method 2: Paid Loss Development Method - Exhibit III.3**

As noted on the exhibit, the paid LDFs were derived from industry data.

**Method 3: Incurred Bornheutter/Ferguson Method-Exhibit III.4**

The expected ultimate pure premiums were determined by appropriately adjusting the selected 1999/00 forecasted loss rate of \$55.00 shown on Exhibit IV.1 for the effects of claims inflation. Incurred LDFs are the same as in the above incurred method. The figures in Column F represent the percent of ultimate loss yet to be incurred as of the valuation date of 3/31/00.

**Method 4: Paid Bornheutter/Ferguson Method - Exhibit III.5**

The expected ultimate pure premiums were determined as in the above method. The forecasted loss rate was again adjusted for the effects of claims inflation. Paid LDFs are the same as in the above paid method. The figures in Column F represent the percent of ultimate loss yet to be paid as of the valuation date of 3/31/00.

**Selected Ultimate  
Expected Loss**

**Expected Ultimate Loss and Outstanding Reserve Need  
Estimation - Exhibit III.1**

Ultimate loss selections for 7/1/95-6/30/99 policy periods were generally based on the highest of the four above mentioned methods. This approach is deliberately conservative to allow room for a catastrophic claim occurrence that is not subject to the tort cap. Examples of these type of claims are outlined in the Executive Summary. For the current policy period, the selected ultimate is based on the incurred B/F method. Given the losses incurred to date (\$189,000) and the forecast in the next section, this method provides the best combination of taking both into consideration. In total, ultimate expected losses are \$1,600,000 for the 7/1/95-6/30/00 time period.

**Estimated Outstanding  
Loss Reserves**

After subtracting payments as of 3/31/00, estimated outstanding loss reserves are \$905,000. The estimated outstanding reserve need as of June 30, 2000 is determined by subtracting actual paid loss as of 3/31/00 and estimated paid from 3/31/00-6/30/00 from the expected ultimate loss estimates. As can be seen on Exhibit III.1, the estimated outstanding liabilities as of June 30, 2000 are \$907,000.

## Exhibit III.1

**STATE OF MINNESOTA****GENERAL LIABILITY  
LOSS RESERVE ANALYSIS SUMMARY**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
POLICY YEAR	ULTIMATE EXPECTED LOSSES					TOTAL TRUNCATED PAID LOSS AS OF 3/31/2000	ESTIMATED LOSS RESERVE NEED AT 3/31/2000 (H=F-G) (1)	ESTIMATED PAID FROM 3/31/2000 THROUGH 6/30/2000 (2)	ESTIMATED LOSS RESERVE NEED AT 6/30/2000 (J=H-I) (3)
	INCURRED LDF METHOD <u>Exhibit III.2</u>	PAID LDF METHOD <u>Exhibit III.3</u>	INCURRED B/F METHOD <u>Exhibit III.4</u>	PAID B/F METHOD <u>Exhibit III.5</u>	SELECTED ESTIMATED ULTIMATE LOSS				
7/1/95-96	169,397	163,426	169,923	180,038	175,000	139,197	35,803	9,057	26,746
7/1/96-97	341,955	341,837	340,515	324,263	350,000	229,062	120,938	26,234	94,704
7/1/97-98	213,502	392,046	220,988	341,002	350,000	163,428	186,572	21,592	164,980
7/1/98-99	254,616	182,474	271,910	290,554	275,000	38,834	236,166	13,035	223,131
7/1/99-00	731,119	173,360	437,541	324,265	450,000	11,793	325,707	41,228	396,979
<b>TOTAL:</b>	<b>\$1,710,588</b>	<b>\$1,253,144</b>	<b>\$1,440,878</b>	<b>\$1,460,122</b>	<b>\$1,600,000</b>	<b>\$582,314</b>	<b>\$905,000</b>	<b>\$111,146</b>	<b>\$907,000</b>

NOTES:

- (1) FOR THE 99-00 PERIOD, (H=F\*.75-G) SINCE THE PAID LOSSES ARE VALUED AT 3/31/00.  
 (2) ESTIMATED PAYMENTS FROM 3/31/00-6/30/00 ARE DERIVED USING INSURANCE INDUSTRY SOURCES.  
 (3) FOR THE 99-00 PERIOD, (J=F-G-I) SINCE THE PAID LOSSES ARE VALUED AT 3/31/00.

Exhibit III.2

# STATE OF MINNESOTA

## GENERAL LIABILITY LOSS RESERVE ANALYSIS INCURRED LDF METHOD

(A)	(B)	(C)	(D)
<u>POLICY PERIOD</u>	<u>LIMITED INCURRED LOSSES 3/31/2000</u>	<u>INCURRED LDF (1)</u>	<u>ULTIMATE EXPECTED LOSSES (D=B*C)</u>
7/1/95-96	168,556	1.005	169,397
7/1/96-97	332,731	1.028	341,955
7/1/97-98	195,940	1.090	213,502
7/1/98-99	187,033	1.361	254,616
7/1/99-00	188,878	3.871	731,119
<b>TOTAL:</b>	<b>\$1,073,138</b>		<b>\$1,710,588</b>

NOTES:

(1) INCURRED LOSS DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.

Exhibit III.3

# STATE OF MINNESOTA

## GENERAL LIABILITY LOSS RESERVE ANALYSIS PAID LDF METHOD

(A)	(B)	(C)	(D)
<b>POLICY PERIOD</b>	<b>LIMITED PAID LOSSES <u>3/31/2000</u></b>	<b>PAID LDF <u>(1)</u></b>	<b>ULTIMATE EXPECTED LOSSES <u>(D=B*C)</u></b>
7/1/95-96	139,197	1.174	163,426
7/1/96-97	229,062	1.492	341,837
7/1/97-98	163,428	2.399	392,046
7/1/98-99	38,834	4.699	182,474
7/1/99-00	11,793	14.700	173,360
<b>TOTAL:</b>	<b>\$582,314</b>		<b>\$1,253,144</b>

**NOTES:**

(1) PAID LOSS DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.

Exhibit III.4

# STATE OF MINNESOTA

## GENERAL LIABILITY

### LOSS RESERVE ANALYSIS

#### BORNHEUTTER-FERGUSON RESERVING TECHNIQUE USING INCURRED LOSSES

(A)  POLICY PERIOD	(B)  REPORTED FTE's	(C) EXPECTED ULTIMATE LOSS RATE (1)	(D) EXPECTED ULTIMATE LOSSES (D=B*C)	(E)  INCURRED LDF (2)	(F) EXPECTED REMAINING CASE & IBNR PERCENTAGE 1-(1/LDF)	(G) EXPECTED REMAINING CASE & IBNR DEVELOPMENT (G=D*F)	(H)  TRUNCATED INCURRED LOSSES 3/31/2000	(I) TOTAL ULTIMATE EXPECTED LOSSES (I=G+H)
7/1/95-96	5,865	46.97	275,470	1.005	0.5%	1,367	168,556	169,923
7/1/96-97	5,913	48.80	288,567	1.028	2.7%	7,784	332,731	340,515
7/1/97-98	5,974	50.97	304,513	1.090	8.2%	25,048	195,940	220,988
7/1/98-99	6,035	52.99	319,774	1.361	26.5%	84,877	187,033	271,910
7/1/99-00	6,096	55.00	335,280	3.871	74.2%	248,663	188,878	437,541
<b>TOTAL:</b>	<b>29,883</b>		<b>\$1,523,604</b>			<b>\$367,740</b>	<b>\$1,073,138</b>	<b>\$1,440,878</b>

#### NOTES:

(1) ULTIMATE LOSS RATE DERIVED BY TAKING THE SELECTED LOSS FORECAST RATE FOR THE 7/1/99-00 POLICY PERIOD.

THE RATE IS THEN ADJUSTED FOR THE PRIOR POLICY PERIODS TO REFLECT HISTORICAL CLAIM AND EXPOSURE TRENDS.

(2) INCURRED LOSS DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.

Exhibit III.5

# STATE OF MINNESOTA

## GENERAL LIABILITY LOSS RESERVE ANALYSIS BORNHEUTTER-FERGUSON RESERVING TECHNIQUE USING PAID LOSSES

(A)  POLICY PERIOD	(B)  REPORTED FTE's	(C) EXPECTED ULTIMATE LOSS RATE (1)	(D) EXPECTED ULTIMATE LOSSES (D=B*C)	(E)  PAID LDF (2)	(F) EXPECTED REMAINING PAYOUT PERCENTAGE 1-(1/LDF)	(G) EXPECTED REMAINING PAID LOSS (G=D*F)	(H) TRUNCATED PAID LOSSES 3/31/2000	(I) TOTAL ULTIMATE EXPECTED LOSSES (I=G+H)
7/1/95-96	5,865	46.97	275,470	1.174	14.8%	40,841	139,197	180,038
7/1/96-97	5,913	48.80	288,567	1.492	33.0%	95,201	229,062	324,263
7/1/97-98	5,974	50.97	304,513	2.399	58.3%	177,574	163,428	341,002
7/1/98-99	6,035	52.99	319,774	4.699	78.7%	251,720	38,834	290,554
7/1/99-00	6,096	55.00	335,280	14.700	93.2%	312,472	11,793	324,265
<b>TOTAL:</b>	<b>29,883</b>		<b>\$1,523,604</b>			<b>\$877,808</b>	<b>\$582,314</b>	<b>\$1,460,122</b>

**NOTES:**

(1) ULTIMATE LOSS RATE DERIVED BY TAKING THE SELECTED LOSS FORECAST RATE FOR THE 7/1/99-00 POLICY PERIOD.

THE RATE IS THEN ADJUSTED FOR THE PRIOR POLICY PERIODS TO REFLECT HISTORICAL CLAIM AND EXPOSURE TRENDS.

(2) PAID LOSS DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.

**IV. General Liability Forecast of 1999/00 & 2000/01 Ultimate Expected Loss****Introduction**

The following general liability data, along with the source, were used in the forecast analysis.

**Individual Claim Detail** - Current valuation of State of Minnesota claims dating back to 7/1/95 were provided. The claims are summarized in Columns B-F of Appendix A.1.

**Exposures** - Full Time Employee Equivalents (FTEs) were provided by the State of Minnesota for all policy periods. Exposures are also shown in Appendix A.1.

**Limits** - Effective 1/1/00, the tort cap was increased to \$1M per occurrence / \$3.5M aggregate. For forecasting purposes, the State's tort cap of \$1M per occurrence was considered.

It should be noted that the State provided loss development triangles on a paid, incurred, and claim count basis. Due to the inconsistencies present in the triangle data, this information was not relied on in this report. The state is committed to tracking better triangle data on a go forward basis. In future reports, we intend to incorporate their own triangle data into this analysis.

**1999/00 Forecast**

The results of each of the forecast methods are summarized on Exhibit IV.1. For 7/1/99-00, we have selected a loss rate of \$55.00 per FTE. This corresponds to \$335,000 as expected ultimate loss based on 6,096 FTEs. For 7/1/00-01, the loss rate is projected to inflate to \$57.05 resulting in an ultimate loss estimate of \$351,000 based on 6,153 FTEs.

**IV. General Liability Forecast of 1999/00 & 2000/01 Ultimate Expected Loss****Loss Forecasting  
Methods**

The particulars of each of the methods with respect to the State of Minnesota are discussed below. Following this discussion is a brief explanation of how we arrived at our selection.

**Method 1: \$1,000,000 Limited Incurred Loss - Exhibit IV.2**

**Discussion of LDFs** - The LDFs are the same as those used for the incurred LDF reserving method. See that section of the study for an explanation as to how the LDFs were selected.

**Claim inflation factors** - We have relied upon actuarially accepted inflation factors to bring the incurred loss figures to 7/1/99-00 dollars. As noted on Exhibit IV.2, claim inflation factors were published by Van Ark in Best's Review, April 1999.

**Selected loss rate** - The \$45.00 rate selected is based on the weighted average (volume) of all years.

**Method 2: \$1,000,000 Limited Paid Loss - Exhibit IV.3**

**Discussion of LDFs** - The LDFs are the same as those used for the paid LDF reserving method. See that section of the study for an explanation as to how the LDFs were selected.

**Claim inflation factors** - We have relied upon actuarially accepted inflation factors to bring the incurred loss figures to 7/1/99-00 dollars. As noted on Exhibit IV.3, claim inflation factors were published by Van Ark in Best's Review, April 1999.

**Selected loss rate** - The \$50.00 rate selected is based on the weighted average (volume) of all years.

**Method 3: Frequency x \$1,000,000 Limited Severity - Exhibits IV.4 and IV.5**

**Frequency Discussion** - The development factors were determined in a manner similar to the incurred LDFs. The frequency rate of 16.0 claims per thousand of adjusted FTEs is based on the weighted average (volume) of all years. Note that the frequency rate for the most recent two years is significantly lower than the earlier years.

#### IV. General Liability Forecast of 1999/00 & 2000/01 Ultimate Expected Loss

After discussion with the state, it is apparent this is due to the mild winters Minnesota has experienced the last two years. As such, we have not interpreted this as a trend in the data and have relied on an all year average rate.

**Severity Discussion** - It was assumed that all of the claims inflation was due to severity. Hence, the claim inflation factors are the same as those used in the incurred method. The \$2,750 selected average ultimate severity for 1999/00 was based on the weighted average (volume) of all years.

**Method 4: \$100,000 Limited Incurred Loss x Industry Increased Limits Factor (ILF) - Exhibit IV.6**

Based upon the selected loss rate of \$40.00 per reported FTE at \$100,000 per person, an industry increased limits factor of 1.51 was applied to arrive at the forecast at \$1,000,000 per occurrence. The resulting loss rate is \$60.20 as shown on Exhibit IV.1. The \$40.00 rate is based on the weighted average (volume) of all years.

**Selected 7/1/99-00 through 7/1/00-01 Forecasts - Exhibit IV.1**

Exhibit IV.1 summarizes the four loss forecasting methods. The selected \$1,000,000 limited loss rate of \$55.00 for 7/1/99-00 gave more credibility to Method 4 rather than Methods 1, 2, and 3. Methods 1, 2 and 3 rely on the State of Minnesota's own loss experience, whereas Method 4 relies on a combination of the state's own experience as well as industry information. Since the \$1M tort cap is new effective 1/1/00, Methods 1, 2, and 3 would tend to underestimate true expected losses. As such, 2/3 weight was given to Method 4 and 1/3 weight given to the average of the other 3 methods. The forecasted ultimate expected loss for each policy year is summarized in the following table.

Policy Year	Estimated FTEs	Loss Rate	Ultimate Expected Loss Forecast
7/1/99-00	6,096	\$55.00	\$335,000
7/1/00-01	6,153	\$57.05	\$351,000

## Exhibit IV.1

**STATE OF MINNESOTA****GENERAL LIABILITY LIMITED TO \$1,000,000 PER OCCURRENCE  
SUMMARY OF ULTIMATE EXPECTED LOSS AND LOSS EXPENSE (LOSS) FORECASTS**

Method Number	DESCRIPTION OF METHOD	99-00 LOSS RATE	7/1/99-00 ESTIMATED LOSSES	00-01 LOSS RATE	7/1/00-01 ESTIMATED LOSSES
1)	<b>Exhibit IV.2</b> <b>Incurred Loss Limited to \$1,000,000 per Occurrence</b> - Project current incurred losses for each AY to ultimate. - Inflate ultimates to 99-00 levels and divide by reported FTEs to get 99-00 level loss rates.	\$45.00	\$274,000	\$46.81	\$288,000
2)	<b>Exhibit IV.3</b> <b>Paid Loss Limited to \$1,000,000 per Occurrence</b> - Project current paid losses for each AY to ultimate. - Inflate ultimates to 99-00 levels and divide by reported FTEs to get 99-00 level loss rates.	\$50.00	\$305,000	\$52.01	\$320,000
3)	<b>Exhibit IV.4 and Exhibit IV.5</b> <b>Frequency x Severity Limited to \$1,000,000 per Occurrence</b> - Project current claim counts for each AY to ultimate. - Divide current incurred losses by counts to get severity. - Project severity to ultimate and inflate to 99-00 levels. - Multiply ultimate counts by 99-00 level severity to get losses.	\$43.96	\$268,000	\$45.67	\$281,000
4)	<b>Exhibit IV.6</b> <b>\$100,000 Limited Incurred Loss x Industry Increased Limits Factor (ILF)</b> - Using claims limited to \$100,000 determine loss rate as in Method 1. Then multiply by Industry ILF.				
	<div><div><div>\$100,000 Limited Loss Rate</div><div>40.00</div></div><div>x</div><div><div>\$1,000,000 Industry ILF</div><div>1.51</div></div><div>=</div></div> <td>\$60.20</td> <td>\$367,000</td> <td>\$62.41</td> <td>\$384,000</td>	\$60.20	\$367,000	\$62.41	\$384,000
<b>STATE OF MINNESOTA SELECTED LOSS RATE:</b>		\$55.00		\$57.05	
<b>ESTIMATED EXPOSURES (REPORTED FTE's):</b>			6,096		6,153
<b>ESTIMATED EXPOSURES IN \$00-01:</b>			6,096		6,153
<b>ULTIMATE EXPECTED LOSS FORECAST:</b>			\$335,000		\$351,000

*This loss forecast is developed from past loss exposure data provided to ARS, and other information and assumptions about your operations.  
Future changes in your operations (e.g. expansions, acquisitions) and changes in economic, social and legal conditions may impact this forecast.  
Accordingly, this forecast should not be construed as a guarantee of your future losses or ultimate insurance costs.*

## Exhibit IV.2

**STATE OF MINNESOTA**

GENERAL LIABILITY - Incurred Loss Basis  
 ULTIMATE EXPECTED LOSS FORECAST  
 (\$1,000,000 LIMITED LOSS BASIS)

(A)  POLICY PERIOD	(B)  \$1,000,000 LIMITED INCURRED LOSSES 3/31/2000	(C)  INCURRED LDF (1)	(D)  \$1,000,000 LIMITED ULTIMATE EXPECTED LOSSES (D=B*C)	(E)  CLAIM INFLATION FACTOR \$ 99/00 (2)	(F)  ADJUSTED ULTIMATE EXPECTED LOSSES (F=D*E)	(G)  REPORTED FTE's	(H)  FTE INFLATION FACTORS (3)	(I)  INFLATION ADJUSTED FTE's \$ 99/00 (I=G*H)	(J)  INCURRED LOSS RATE PER REPORTED FTE's (J=F/I)
7/1/95-96	168,556	1.005	169,397	1.171	198,364	5,865	1.000	5,865	33.82
7/1/96-97	332,731	1.028	341,955	1.127	385,383	5,913	1.000	5,913	65.18
7/1/97-98	195,940	1.090	213,502	1.079	230,369	5,974	1.000	5,974	38.56
7/1/98-99	187,033	1.361	254,616	1.038	264,291	6,035	1.000	6,035	43.79
7/1/99-00	188,878		274,000	1.000	274,000	6,096	1.000	6,096	45.00
7/1/00-01			288,000	0.963	277,000	6,153	1.000	6,153	45.00

AVERAGE ALL YEARS:	45.34
TRUNCATED AVERAGE (EXCL HIGH & LOW):	41.18
WEIGHTED AVERAGE (volume):	45.34
WEIGHTED AVERAGE (geometric):	45.50
AVERAGE OF LATEST TWO YEARS:	41.18
<b>SELECTED:</b>	<b>45.00</b>

NOTES:

(1) INCURRED LOSS DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.

(2) CLAIM INFLATION FACTORS DERIVED IN THE APRIL 1999 VAN ARK REPORT.

(3) THERE IS NO INFLATION ASSOCIATED WITH FTE's.

\*\* CLAIMS WERE LIMITED TO AN EFFECTIVE \$1,000,000 LOSS LIMIT \*\*

Exhibit IV.3

# STATE OF MINNESOTA

GENERAL LIABILITY - Paid Loss Basis  
 ULTIMATE EXPECTED LOSS FORECAST  
 (\$1,000,000 LIMITED LOSS BASIS)

(A)  POLICY PERIOD	(B)  \$1,000,000 LIMITED PAID LOSSES 3/31/2000	(C)  PAID LDF (1)	(D)  \$1,000,000 LIMITED ULTIMATE EXPECTED LOSSES (D=B*C)	(E)  CLAIM INFLATION FACTOR \$ 99/00 (2)	(F)  ADJUSTED ULTIMATE EXPECTED LOSSES (F=D*E)	(G)  REPORTED FTE's	(H)  FTE INFLATION FACTORS (3)	(I)  INFLATION ADJUSTED FTE's \$ 99/00 (I=G*H)	(J)  PAID LOSS RATE PER REPORTED FTE's (J=F/I)
7/1/95-96	139,197	1.174	163,426	1.171	191,372	5,865	1.000	5,865	32.63
7/1/96-97	229,062	1.492	341,837	1.127	385,250	5,913	1.000	5,913	65.15
7/1/97-98	163,428	2.399	392,046	1.079	423,018	5,974	1.000	5,974	70.81
7/1/98-99	38,834	4.699	182,474	1.038	189,408	6,035	1.000	6,035	31.38
7/1/99-00	11,793		305,000	1.000	305,000	6,096	1.000	6,096	50.00
7/1/00-01			320,000	0.963	308,000	6,153	1.000	6,153	50.00

AVERAGE ALL YEARS:	49.99
TRUNCATED AVERAGE (EXCL HIGH & LOW):	48.89
WEIGHTED AVERAGE (volume):	49.99
WEIGHTED AVERAGE (geometric):	50.09
AVERAGE OF LATEST TWO YEARS:	51.10
<b>SELECTED:</b>	<b>50.00</b>

**NOTES:**

- (1) PAID LOSS DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.  
 (2) CLAIM INFLATION FACTORS DERIVED IN THE APRIL 1999 VAN ARK REPORT.  
 (3) THERE IS NO INFLATION ASSOCIATED WITH FTE's.

\*\* CLAIMS WERE LIMITED TO AN EFFECTIVE \$1,000,000 LOSS LIMIT \*\*

## Exhibit IV.4

# STATE OF MINNESOTA

## GENERAL LIABILITY

### ULTIMATE EXPECTED FREQUENCY FORECAST

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
POLICY PERIOD	TOTAL CLAIM COUNT 3/31/2000	FREQUENCY DEVELOPMENT FACTOR (1)	ULTIMATE EXPECTED CLAIM COUNT (D=B*C)	REPORTED FTE's	FTE INFLATION FACTORS \$ 99/00 (2)	ADJUSTED REPORTED FTE's \$ 99/00 (G=E*F)	FREQUENCY OF CLAIMS PER THOUSANDS OF ADJUSTED FTE's (H=D/G*1000)
7/1/95-96	102	1.000	102	5,865	1.000	5,865	17.4
7/1/96-97	107	1.002	107	5,913	1.000	5,913	18.1
7/1/97-98	91	1.019	93	5,974	1.000	5,974	15.5
7/1/98-99	83	1.065	88	6,035	1.000	6,035	14.6
7/1/99-00	76		98	6,096	1.000	6,096	16.0
7/1/00-01			98	6,153	1.000	6,153	16.0

AVERAGE ALL YEARS:	16.4
TRUNCATED AVERAGE (EXCL HIGH & LOW):	16.5
WEIGHTED AVERAGE (volume):	16.4
WEIGHTED AVERAGE (geometric):	15.9
AVERAGE OF LATEST TWO YEARS:	15.1
<b>SELECTED:</b>	<b>16.0</b>

**NOTES:**

(1) FREQUENCY LOSS DEVELOPMENT FACTORS DERIVED FROM INDUSTRY DATA.

(2) THERE IS NO INFLATION ASSOCIATED WITH FTE's.

## Exhibit IV.5

**STATE OF MINNESOTA**

GENERAL LIABILITY - Incurred Loss Basis  
 ULTIMATE EXPECTED LOSS FORECAST  
 AVERAGE SEVERITY METHOD  
 (\$1,000,000 LIMITED LOSS BASIS)

(A)  POLICY PERIOD	(B)  ULTIMATE CLAIM COUNT <u>(1)</u>	(C)  \$1,000,000 LIMITED INCURRED LOSSES <u>3/31/2000</u>	(D)  REPORTED AVERAGE SEVERITY (D=C/RPTD CLM COUNT)	(E)  INCURRED SEVERITY LDF <u>(2)</u>	(F)  ULTIMATE EXPECTED AVERAGE SEVERITY (F=D*E)	(G)  CLAIM INFLATION FACTOR \$ 99/00 <u>(3)</u>	(H)  ADJUSTED ULTIMATE AVERAGE SEVERITY (H=F*G)	(I)  ULTIMATE EXPECTED LOSSES (I=B*F)
7/1/95-96	102	168,556	1,653	1.005	1,661	1.171	1,945	169,397
7/1/96-97	107	332,731	3,110	1.026	3,189	1.127	3,594	341,955
7/1/97-98	93	195,940	2,153	1.070	2,303	1.079	2,485	213,502
7/1/98-99	88	187,033	2,253	1.278	2,881	1.038	2,990	254,616
<b>7/1/99-00</b>	<b>98</b>				<b>2,750</b>	<b>1.000</b>	<b>2,750</b>	<b>268,000</b>
<b>7/1/00-01</b>	<b>98</b>				<b>2,855</b>	<b>0.963</b>	<b>2,750</b>	<b>281,000</b>

AVERAGE ALL YEARS:	2,754
TRUNCATED AVG (EXCL HIGH & LOW):	2,738
WEIGHTED AVERAGE (volume):	2,763
WEIGHTED AVERAGE (geometric):	2,855
AVERAGE OF LATEST TWO YEARS:	2,738
<b>SELECTED:</b>	<b>2,750</b>

NOTES:

- (1) ULTIMATE CLAIM COUNTS WERE DEVELOPED IN COLUMN D OF THE FREQUENCY FORECAST EXHIBIT.  
 (2) INCURRED SEVERITY DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.  
 (3) CLAIM INFLATION FACTORS DERIVED IN THE APRIL 1999 VAN ARK REPORT.

\*\* CLAIMS WERE LIMITED TO AN EFFECTIVE \$1,000,000 LOSS LIMIT \*\*

Exhibit IV.6

# STATE OF MINNESOTA

GENERAL LIABILITY - Incurred Loss Basis  
ULTIMATE EXPECTED LOSS FORECAST  
(\$100,000 LIMITED LOSS BASIS)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
POLICY PERIOD	\$100,000 LIMITED INCURRED LOSSES 3/31/2000	INCURRED LDF (1)	\$100,000 LIMITED ULTIMATE EXPECTED LOSSES (D=B*C)	CLAIM INFLATION FACTOR \$ 99/00 (2)	ADJUSTED ULTIMATE EXPECTED LOSSES (F=D*E)	REPORTED FTE's	FTE INFLATION FACTORS (3)	INFLATION ADJUSTED FTE's \$ 99/00 (I=G*H)	INCURRED LOSS RATE PER REPORTED FTE's (J=F/I)
7/1/95-96	168,556	1.005	169,397	1.171	198,364	5,865	1.000	5,865	33.82
7/1/96-97	331,551	1.028	340,742	1.127	384,017	5,913	1.000	5,913	64.94
7/1/97-98	168,987	1.090	184,133	1.079	198,680	5,974	1.000	5,974	33.26
7/1/98-99	187,033	1.361	254,616	1.038	264,291	6,035	1.000	6,035	43.79
7/1/99-00	188,878		244,000	1.000	244,000	6,096	1.000	6,096	40.00
7/1/00-01			255,000	0.963	246,000	6,153	1.000	6,153	40.00

AVERAGE ALL YEARS:	43.95
TRUNCATED AVERAGE (EXCL HIGH & LOW):	38.81
WEIGHTED AVERAGE (volume):	43.95
WEIGHTED AVERAGE (geometric):	43.87
AVERAGE OF LATEST TWO YEARS:	38.53
<b>SELECTED:</b>	<b>40.00</b>

**NOTES:**

(1) INCURRED LOSS DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.

(2) CLAIM INFLATION FACTORS DERIVED IN THE APRIL 1999 VAN ARK REPORT.

(3) THERE IS NO INFLATION ASSOCIATED WITH FTE's.

**\*\* CLAIMS WERE LIMITED TO AN EFFECTIVE \$100,000 LOSS LIMIT \*\***

## V. Auto Liability Reserve Analysis

### Introduction

The following automobile liability (AL) data, along with the source, were used in the reserve analysis.

**Individual Claim Detail** - Current valuation of Minnesota Risk Management Fund claims dating back to 7/1/95 were provided. The claims are summarized in Columns B-F of Appendix A.2.

**Exposures** - Vehicle counts were provided by the State of Minnesota for all policy periods. Exposures are also shown in Appendix A.2.

**Limits** - The State's tort cap of \$600,000 per occurrence / \$2.8M aggregate applied from 7/1/95 through 6/30/97. Beginning 7/1/97 the aggregate was increased to \$3.2M. Effective 7/1/98 the tort cap was increased to \$750,000 per occurrence / \$3.5M aggregate. And then effective 1/1/00, the per occurrence limit increased to \$1M. For loss reserve estimation purposes, the State's applicable tort cap was considered for each policy period.

It should be noted that the State provided loss development triangles on a paid, incurred, and claim count basis. Due to the inconsistencies present in the triangle data, this information was not relied on in this report. The state is committed to tracking better triangle data on a go forward basis. In future reports, we intend to incorporate their own triangle data into this analysis.

### Loss Reserve Analysis

The results of each of the reserve methods are summarized on Exhibit V.1. We have selected ultimate losses for the Risk Management Fund's tort liabilities for 7/1/95-6/30/00 in Column F of Exhibit V.1 as well. These selected ultimates result in an estimated reserve need of \$3,561,000 as of 3/31/00 for claims occurring between the dates of 7/1/95 and 3/31/00. Payments between March 31, 2000 and June 30, 2000 were estimated to arrive at a total AL reserve need of \$3,267,000 as of June 30, 2000. The particulars of each of the methods with respect to the State of Minnesota are discussed below. Following this discussion is a brief explanation of how we arrived at our selections.

#### Method 1: Incurred Loss Development Method - Exhibit V.2

**V. Auto Liability Reserve Analysis**

As noted on the exhibit, the incurred LDFs were derived from industry data.

**Method 2: Paid Loss Development Method - Exhibit V.3**

As noted on the exhibit, the paid LDFs were derived from industry data.

**Method 3: Incurred Bornheutter/Ferguson Method - Exhibit V.4**

The expected ultimate pure premiums were determined by appropriately adjusting the selected 1999/00 forecasted loss rate of \$200.00 shown on Exhibit VI.1 for the effects of claims inflation. Incurred LDFs are the same as in the above incurred method. The figures in Column F represent the percent of ultimate loss yet to be incurred as of the valuation date of 3/31/00.

**Method 4: Paid Bornheutter/Ferguson Method - Exhibit V.5**

The expected ultimate pure premiums were determined as in the above method. The forecasted loss rate was again adjusted for the effects of claims inflation. Paid LDFs are the same as in the above paid method. The figures in Column F represent the percent of ultimate loss yet to be paid as of the valuation date of 3/31/00.

**Selected Ultimate  
Expected Loss**

**Expected Ultimate Loss and Outstanding Reserve Need Estimation - Exhibit V.1**

Ultimate loss selections for 7/1/95-6/30/00 were generally based on the highest of the four above mentioned methods. This approach is deliberately conservative to allow room for a catastrophic claim occurrence that is not subject to the tort cap. Examples of these type of claims are outlined in the Executive Summary. For the current policy period, the selected ultimate is based on the paid B/F method. Given the losses incurred to date (\$491,000) and the forecast in the next section, this method provides the best combination of taking both into consideration. In total, ultimate expected losses are \$8,100,000 for the 7/1/95-6/30/00 time period.

**Estimated Outstanding  
Loss Reserves**

After subtracting payments as of 3/31/00, estimated outstanding loss reserves as of 3/31/00 are \$3,561,000. The estimated outstanding reserve need as of June 30, 2000 is determined by subtracting actual paid loss as of 3/31/00 and estimated paid from 3/31/00-6/30/00 from the expected ultimate loss estimates. As can be seen on Exhibit V.1, the estimated outstanding liabilities as of June 30, 2000 are \$3,267,000.

Exhibit V.1

# STATE OF MINNESOTA

## AUTOMOBILE LIABILITY LOSS RESERVE ANALYSIS SUMMARY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
POLICY YEAR	ULTIMATE EXPECTED LOSSES					TOTAL TRUNCATED PAID LOSS AS OF 3/31/2000	ESTIMATED LOSS RESERVE NEED AT 3/31/2000 (H=F-G) (1)	ESTIMATED PAID FROM 3/31/2000 THROUGH 6/30/2000 (2)	ESTIMATED LOSS RESERVE NEED AT 6/30/2000 (J=H-I) (3)
	INCURRED LDF METHOD Exhibit V.2	PAID LDF METHOD Exhibit V.3	INCURRED B/F METHOD Exhibit V.4	PAID B/F METHOD Exhibit V.5	SELECTED ESTIMATED ULTIMATE LOSS				
7/1/95-96	956,889	848,218	956,889	895,766	950,000	803,467	146,533	52,101	94,432
7/1/96-97	1,812,970	1,655,513	1,812,970	1,692,268	1,825,000	1,409,765	415,235	116,265	298,970
7/1/97-98	1,763,948	1,515,016	1,769,449	1,656,376	1,775,000	1,066,218	708,782	82,188	626,594
7/1/98-99	1,552,335	923,762	1,645,069	1,476,528	1,650,000	516,090	1,133,910	103,900	1,030,010
7/1/99-00	1,060,603	1,082,592	1,697,804	1,958,903	1,900,000	268,413	1,156,587	414,243	1,217,344
<b>TOTAL:</b>	<b>\$7,146,745</b>	<b>\$6,025,101</b>	<b>\$7,882,181</b>	<b>\$7,679,842</b>	<b>\$8,100,000</b>	<b>\$4,063,953</b>	<b>\$3,561,000</b>	<b>\$768,697</b>	<b>\$3,267,000</b>

**NOTES:**

(1) FOR THE 99-00 PERIOD, (H=F\*.75-G) SINCE THE PAID LOSSES ARE VALUED AT 3/31/00.

(2) ESTIMATED PAYMENTS FROM 3/31/00-6/30/00 ARE DERIVED USING INSURANCE INDUSTRY SOURCES.

(3) FOR THE 99-00 PERIOD, (J=F-G-I) SINCE THE PAID LOSSES ARE VALUED AT 3/31/00.

Exhibit V.2

# STATE OF MINNESOTA

## AUTOMOBILE LIABILITY LOSS RESERVE ANALYSIS INCURRED LDF METHOD

(A)	(B)	(C)	(D)
<u>POLICY PERIOD</u>	LIMITED INCURRED LOSSES <u>3/31/2000</u>	INCURRED LDF <u>(1)</u>	ULTIMATE EXPECTED LOSSES <u>(D=B*C)</u>
7/1/95-96	956,889	1.000	956,889
7/1/96-97	1,812,970	1.000	1,812,970
7/1/97-98	1,721,437	1.025	1,763,948
7/1/98-99	1,321,627	1.175	1,552,335
7/1/99-00	491,348	2.159	1,060,603
<b>TOTAL:</b>	<b>\$6,304,271</b>		<b>\$7,146,745</b>

NOTES:

(1) INCURRED LOSS DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.

Exhibit V.3

# STATE OF MINNESOTA

## AUTOMOBILE LIABILITY LOSS RESERVE ANALYSIS PAID LDF METHOD

(A)	(B)	(C)	(D)
<b>POLICY PERIOD</b>	<b>LIMITED PAID LOSSES <u>3/31/2000</u></b>	<b>PAID LDF <u>(1)</u></b>	<b>ULTIMATE EXPECTED LOSSES <u>(D=B*C)</u></b>
7/1/95-96	803,467	1.056	848,218
7/1/96-97	1,409,765	1.174	1,655,513
7/1/97-98	1,066,218	1.421	1,515,016
7/1/98-99	516,090	1.790	923,762
7/1/99-00	268,413	4.033	1,082,592
<b>TOTAL:</b>	<b>\$4,063,953</b>		<b>\$6,025,101</b>

NOTES:

(1) PAID LOSS DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.

Exhibit V.4

# STATE OF MINNESOTA

## AUTOMOBILE LIABILITY LOSS RESERVE ANALYSIS

### BORNHEUTTER-FERGUSON RESERVING TECHNIQUE USING INCURRED LOSSES

(A)  POLICY PERIOD	(B)  REPORTED VEHICLE COUNTS	(C) EXPECTED ULTIMATE LOSS RATE (1)	(D) EXPECTED ULTIMATE LOSSES (D=B*C)	(E)  INCURRED LDF (2)	(F) EXPECTED REMAINING CASE & IBNR PERCENTAGE 1-(1/LDF)	(G) EXPECTED REMAINING CASE & IBNR DEVELOPMENT (G=D*F)	(H)  TRUNCATED INCURRED LOSSES 3/31/2000	(I)  TOTAL ULTIMATE EXPECTED LOSSES (I=G+H)
7/1/95-96	10,208	171.38	1,749,443	1.000	0.0%	0	956,889	956,889
7/1/96-97	10,686	178.09	1,903,117	1.000	0.0%	0	1,812,970	1,812,970
7/1/97-98	10,738	185.53	1,992,208	1.025	2.4%	48,012	1,721,437	1,769,449
7/1/98-99	11,295	192.68	2,176,301	1.175	14.9%	323,442	1,321,627	1,645,069
7/1/99-00	11,239	200.00	2,247,800	2.159	53.7%	1,206,456	491,348	1,697,804
<b>TOTAL:</b>	<b>54,166</b>		<b>\$10,068,868</b>			<b>\$1,577,910</b>	<b>\$6,304,271</b>	<b>\$7,882,181</b>

#### NOTES:

- (1) ULTIMATE LOSS RATE DERIVED BY TAKING THE SELECTED LOSS FORECAST RATE FOR THE 7/1/99-6/30/00 POLICY PERIOD.  
THE RATE IS THEN ADJUSTED FOR THE PRIOR POLICY PERIODS TO REFLECT HISTORICAL CLAIM AND EXPOSURE TRENDS.
- (2) INCURRED LOSS DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.

Exhibit V.5

# STATE OF MINNESOTA

## AUTOMOBILE LIABILITY LOSS RESERVE ANALYSIS

### BORNHEUTTER-FERGUSON RESERVING TECHNIQUE USING PAID LOSSES

(A)  POLICY PERIOD	(B)  REPORTED VEHICLE COUNTS	(C) EXPECTED ULTIMATE LOSS RATE (1)	(D) EXPECTED ULTIMATE LOSSES (D=B*C)	(E)  PAID LDF (2)	(F) EXPECTED REMAINING PAYOUT PERCENTAGE 1-(1/LDF)	(G) EXPECTED REMAINING PAID LOSS (G=D*F)	(H)  TRUNCATED PAID LOSSES 3/31/2000	(I) TOTAL ULTIMATE EXPECTED LOSSES (I=G+H)
7/1/95-96	10,208	171.38	1,749,443	1.056	5.3%	92,299	803,467	895,766
7/1/96-97	10,686	178.09	1,903,117	1.174	14.8%	282,503	1,409,765	1,692,268
7/1/97-98	10,738	185.53	1,992,208	1.421	29.6%	590,158	1,066,218	1,656,376
7/1/98-99	11,295	192.68	2,176,301	1.790	44.1%	960,438	516,090	1,476,528
7/1/99-00	11,239	200.00	2,247,800	4.033	75.2%	1,690,490	268,413	1,958,903
<b>TOTAL:</b>	<b>54,166</b>		<b>\$10,068,868</b>			<b>\$3,615,889</b>	<b>\$4,063,953</b>	<b>\$7,679,842</b>

NOTES:

- (1) ULTIMATE LOSS RATE DERIVED BY TAKING THE SELECTED LOSS FORECAST RATE FOR THE 7/1/99-6/30/00 POLICY PERIOD.  
THE RATE IS THEN ADJUSTED FOR THE PRIOR POLICY PERIODS TO REFLECT HISTORICAL CLAIM AND EXPOSURE TRENDS.
- (2) PAID LOSS DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.

**VI. Auto Liability Forecast of 1999/00 & 2000/01 Ultimate Expected Loss****Introduction**

The following automobile data, along with the source, were used in the forecast analysis.

**Individual Claim Detail** - Current valuation of State of Minnesota Risk Management Fund claims dating back to 7/1/95 were provided. The claims are summarized in Appendix A.2.

**Exposures** - Vehicle counts were provided by the State of Minnesota for all policy periods. Exposures are also shown in Appendix A.2.

**Limits** - Effective 1/1/00, the tort cap was increased to \$1M per occurrence / \$3.5M aggregate. For forecasting purposes, the State's tort cap of \$1M per occurrence was considered.

It should be noted that the State provided loss development triangles on a paid, incurred, and claim count basis. Due to the inconsistencies present in the triangle data, this information was not relied on in this report. The state is committed to tracking better triangle data on a go forward basis. In future reports, we intend to incorporate their own triangle data into this analysis.

**1999/00 Forecast**

The results of each of the forecast methods are summarized on Exhibit VI.1. For 7/1/99-00, we have selected a loss rate of \$200.00 per vehicle. This corresponds to \$2,250,000 as expected ultimate loss based on 11,239 vehicles. For 7/1/00-01, the loss rate is projected to inflate to \$207.83 resulting in an ultimate loss estimate of \$2,390,000 based on 11,500 vehicles.

**VI. Auto Liability Forecast of 1999/00 & 2000/01 Ultimate Expected Loss****Loss Forecasting  
Methods**

The particulars of each of the methods with respect to the State of Minnesota are discussed below. Following this discussion is a brief explanation of how we arrived at our selection.

**Method 1: \$1,000,000 Limited Incurred Loss - Exhibit VI.2**

**Discussion of LDFs** - The LDFs are the same as those used for the incurred LDF reserving method. See that section of the study for an explanation as to how the LDFs were selected.

**Claim inflation factors** - We have relied upon actuarially accepted inflation factors to bring the incurred loss figures to 7/1/99-00 dollars. As noted on Exhibit VI.2, claim inflation factors were published by Van Ark in Best's Review, April 1999.

**Selected loss rate** - The \$160.00 rate selected is based on the average of the latest two years and the truncated average.

**Method 2: \$1,000,000 Limited Paid Loss - Exhibit VI.3**

**Discussion of LDFs** - The LDFs are the same as those used for the paid LDF reserving method. See that section of the study for an explanation as to how the LDFs were selected.

**Claim inflation factors** - We have relied upon actuarially accepted inflation factors to bring the incurred loss figures to 7/1/99-00 dollars. As noted on Exhibit VI.3, claim inflation factors were published by Van Ark in Best's Review, April 1999.

**Selected loss rate** - The \$125.00 rate selected is based on the weighted average (volume).

**Method 3: Frequency x \$1,000,000 Limited Severity - Exhibits VI.4 and VI.5**

**Frequency Discussion** - The development factors were determined in a manner similar to the incurred LDFs. The frequency rate of 60.00 claims per vehicle is based on the weighted average (volume). Note that the frequency rate for the most recent two years is significantly lower than the earlier years. After discussion with the

**VI. Auto Liability Forecast of 1999/00 & 2000/01 Ultimate Expected Loss**

state, it is apparent this is due to the mild winters Minnesota has experienced the last two years. As such, we have not interpreted this as a trend in the data and have relied on an all year average rate.

**Severity Discussion** - It was assumed that all of the claims inflation was due to severity. Hence, the claim inflation factors are the same as those used in the incurred method. The \$2,700 selected average ultimate severity for 1999/00 was based on the truncated average.

**Method 4: \$100,000 Limited Incurred Loss x Industry Increased Limits Factor (ILF) - Exhibit VI.6**

Based upon the selected loss rate of \$135.00 per vehicle at \$100,000 per occurrence, an industry increased limits factor of 1.82 was applied to arrive at the forecast at \$1,000,000 per occurrence. The resulting loss rate is \$246.18 as shown on Exhibit VI.1. The \$135.00 rate is based on the weighted average (volume) of all years.

**Selected 7/1/99-00 through 7/1/00-01 Forecasts - Exhibit VI.1**

Exhibit VI.1 summarizes the four loss forecasting methods. The selected \$1,000,000 limited loss rate of \$200.00 for 7/1/99-00 gave more credibility to Method 4 rather than Methods 1, 2, and 3. Methods 1, 2 and 3 rely on the State of Minnesota's own loss experience, whereas Method 4 relies on a combination of the state's own experience as well as industry information. Since the \$1M tort cap is new effective 1/1/00, Methods 1, 2, and 3 would tend to under estimate true expected losses. As such, 1/2 weight was given to Method 4 and 1/2 weight given to the average of the other 3 methods. The forecasted ultimate expected loss for each policy year is summarized in the following table.

Policy Year	Estimated Vehicle Count	Loss Rate	Ultimate Expected Loss Forecast
7/1/99-00	11,239	\$200.00	\$2,250,000
7/1/00-01	11,500	\$207.83	\$2,390,000

## Exhibit VI.1

## STATE OF MINNESOTA

AUTOMOBILE LIABILITY LIMITED TO \$1,000,000 PER OCCURRENCE  
SUMMARY OF ULTIMATE EXPECTED LOSS AND LOSS EXPENSE (LOSS) FORECASTS

Method Number	DESCRIPTION OF METHOD	99-00 LOSS RATE	7/1/99-00 ESTIMATED LOSSES	00-01 LOSS RATE	7/1/00-01 ESTIMATED LOSSES
1)	<b>Exhibit VI.2</b> <b>Incurred Loss Limited to \$1,000,000 per Occurrence</b> - Project current incurred losses for each AY to ultimate. - Inflate ultimates to 99-00 levels and divide by vehicle counts to get 99-00 level loss rates.	\$160.00	\$1,798,000	\$166.09	\$1,910,000
2)	<b>Exhibit VI.3</b> <b>Paid Loss Limited to \$1,000,000 per Occurrence</b> - Project current paid losses for each AY to ultimate. - Inflate ultimates to 99-00 levels and divide by vehicle counts to get 99-00 level loss rates.	\$125.00	\$1,405,000	\$129.83	\$1,493,000
3)	<b>Exhibit VI.4 and Exhibit VI.5</b> <b>Frequency x Severity Limited to \$1,000,000 per Occurrence</b> - Project current claim counts for each AY to ultimate. - Divide current incurred losses by counts to get severity. - Project severity to ultimate and inflate to 99-00 levels. - Multiply ultimate counts by 99-00 level severity to get losses.	\$162.03	\$1,821,000	\$168.17	\$1,934,000
4)	<b>Exhibit VI.6</b> <b>\$100,000 Limited Incurred Loss x Industry Increased Limits Factor (ILF)</b> - Using claims limited to \$100,000 determine loss rate as in Method 1. Then multiply by Industry ILF.				
	<div> <div>\$100,000 Limited Loss Rate</div> <div>135.00</div> </div> <div>x</div> <div> <div>\$1,000,000 Industry ILF</div> <div>1.82</div> </div> <div>=</div>	\$246.18	\$2,767,000	\$255.57	\$2,939,000
<b>STATE OF MINNESOTA SELECTED LOSS RATE:</b>		\$200.00		\$207.83	
<b>ESTIMATED EXPOSURES (VEHICLE COUNTS):</b>			11,239		11,500
<b>ULTIMATE EXPECTED LOSS FORECAST:</b>			\$2,250,000		\$2,390,000

This loss forecast is developed from past loss exposure data provided to ARS, and other information and assumptions about your operations.  
Future changes in your operations (e.g. expansions, acquisitions) and changes in economic, social and legal conditions may impact this forecast.  
Accordingly, this forecast should not be construed as a guarantee of your future losses or ultimate insurance costs.

Exhibit VI.2

# STATE OF MINNESOTA

AUTOMOBILE LIABILITY - Incurred Loss Basis  
ULTIMATE EXPECTED LOSS FORECAST  
(\$1,000,000 LIMITED LOSS BASIS)

(A)  POLICY PERIOD	(B)  \$1,000,000 LIMITED INCURRED LOSSES 3/31/2000	(C)  INCURRED LDF (1)	(D)  \$1,000,000 LIMITED ULTIMATE EXPECTED LOSSES (D=B*C)	(E)  CLAIM INFLATION FACTOR \$ 99/00 (2)	(F)  ADJUSTED ULTIMATE EXPECTED LOSSES (F=D*E)	(G)  VEHICLE COUNTS	(H)  VEHICLE INFLATION FACTORS (3)	(I)  INFLATION ADJUSTED COUNTS \$ 99/00 (I=G*H)	(J)  INCURRED LOSS RATE PER VEHICLE COUNTS (J=F/I)
7/1/95-96	956,889	1.000	956,889	1.167	1,116,689	10,208	1.000	10,208	109.39
7/1/96-97	1,812,970	1.000	1,812,970	1.123	2,035,965	10,686	1.000	10,686	190.53
7/1/97-98	1,721,437	1.025	1,763,948	1.078	1,901,536	10,738	1.000	10,738	177.08
7/1/98-99	1,321,627	1.175	1,552,335	1.038	1,611,324	11,295	1.000	11,295	142.66
7/1/99-00	491,348		1,798,000	1.000	1,798,000	11,239	1.000	11,239	160.00
7/1/00-01			1,910,000	0.963	1,840,000	11,500	1.000	11,500	160.00

AVERAGE ALL YEARS:	154.92
TRUNCATED AVERAGE (EXCL HIGH & LOW):	159.87
WEIGHTED AVERAGE (volume):	155.28
WEIGHTED AVERAGE (geometric):	159.23
AVERAGE OF LATEST TWO YEARS:	159.87
<b>SELECTED:</b>	<b>160.00</b>

**NOTES:**

(1) INCURRED LOSS DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.

(2) CLAIM INFLATION FACTORS DERIVED IN THE APRIL 1999 VAN ARK REPORT.

(3) THERE IS NO INFLATION ASSOCIATED WITH VEHICLE COUNTS.

\*\* CLAIMS WERE LIMITED TO AN EFFECTIVE \$1,000,000 LOSS LIMIT \*\*

Exhibit VI.3

# STATE OF MINNESOTA

AUTOMOBILE LIABILITY - Paid Loss Basis  
 ULTIMATE EXPECTED LOSS FORECAST  
 (\$1,000,000 LIMITED LOSS BASIS)

(A)  POLICY PERIOD	(B)  \$1,000,000 LIMITED PAID LOSSES 3/31/2000	(C)  PAID LDF (1)	(D)  \$1,000,000 LIMITED ULTIMATE EXPECTED LOSSES (D=B*C)	(E)  CLAIM INFLATION FACTOR \$ 99/00 (2)	(F)  ADJUSTED ULTIMATE EXPECTED LOSSES (F=D*E)	(G)  VEHICLE COUNTS	(H)  VEHICLE INFLATION FACTORS (3)	(I)  INFLATION ADJUSTED COUNTS \$ 99/00 (I=G*H)	(J)  PAID LOSS RATE PER VEHICLE COUNTS (J=F/I)
7/1/95-96	803,467	1.056	848,218	1.167	989,871	10,208	1.000	10,208	96.97
7/1/96-97	1,409,765	1.174	1,655,513	1.123	1,859,141	10,686	1.000	10,686	173.98
7/1/97-98	1,066,218	1.421	1,515,016	1.078	1,633,187	10,738	1.000	10,738	152.09
7/1/98-99	516,090	1.790	923,762	1.038	958,865	11,295	1.000	11,295	84.89
7/1/99-00	268,413		1,405,000	1.000	1,405,000	11,239	1.000	11,239	125.00
7/1/00-01			1,493,000	0.963	1,438,000	11,500	1.000	11,500	125.00

AVERAGE ALL YEARS:	126.98
TRUNCATED AVERAGE (EXCL HIGH & LOW):	124.53
WEIGHTED AVERAGE (volume):	126.75
WEIGHTED AVERAGE (geometric):	124.08
AVERAGE OF LATEST TWO YEARS:	118.49
<b>SELECTED:</b>	<b>125.00</b>

**NOTES:**

- (1) PAID LOSS DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.  
 (2) CLAIM INFLATION FACTORS DERIVED IN THE APRIL 1999 VAN ARK REPORT.  
 (3) THERE IS NO INFLATION ASSOCIATED WITH VEHICLE COUNTS.

\*\* CLAIMS WERE LIMITED TO AN EFFECTIVE \$1,000,000 LOSS LIMIT \*\*

Exhibit VI.4

**STATE OF MINNESOTA**  
**AUTOMOBILE LIABILITY**  
**ULTIMATE EXPECTED FREQUENCY FORECAST**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>POLICY PERIOD</b>	<b>TOTAL CLAIM COUNT 3/31/2000</b>	<b>FREQUENCY DEVELOPMENT FACTOR (1)</b>	<b>ULTIMATE EXPECTED CLAIM COUNT (D=B*C)</b>	<b>VEHICLE COUNTS</b>	<b>VEHICLE INFLATION FACTORS \$ 99/00 (2)</b>	<b>ADJUSTED VEHICLE COUNTS \$ 99/00 (G=E*F)</b>	<b>FREQUENCY OF CLAIMS PER THOUSAND OF ADJUSTED VEHICLES (H=D/G*1000)</b>
7/1/95-96	759	1.000	759	10,208	1.000	10,208	74.353
7/1/96-97	801	1.000	801	10,686	1.000	10,686	74.958
7/1/97-98	549	1.002	550	10,738	1.000	10,738	51.254
7/1/98-99	537	1.028	552	11,295	1.000	11,295	48.858
<b>7/1/99-00</b>	<b>311</b>		<b>674</b>	<b>11,239</b>	<b>1.000</b>	<b>11,239</b>	<b>60.000</b>
<b>7/1/00-01</b>			<b>690</b>	<b>11,500</b>	<b>1.000</b>	<b>11,500</b>	<b>60.000</b>

AVERAGE ALL YEARS:	62.356
TRUNCATED AVERAGE (EXCL HIGH & LOW):	62.804
WEIGHTED AVERAGE (volume):	62.017
WEIGHTED AVERAGE (geometric):	57.347
AVERAGE OF LATEST TWO YEARS:	50.056
<b>SELECTED:</b>	<b>60.000</b>

**NOTES:**

- (1) FREQUENCY LOSS DEVELOPMENT FACTORS DERIVED FROM INDUSTRY DATA.  
(2) THERE IS NO INFLATION ASSOCIATED WITH VEHICLE COUNTS.

## Exhibit VI.5

**STATE OF MINNESOTA**

**AUTOMOBILE LIABILITY - Incurred Loss Basis**  
**ULTIMATE EXPECTED LOSS FORECAST**  
**AVERAGE SEVERITY METHOD**  
**(\$1,000,000 LIMITED LOSS BASIS)**

(A)  <b>POLICY PERIOD</b>	(B)  <b>ULTIMATE CLAIM COUNT (1)</b>	(C)  <b>\$1,000,000 LIMITED INCURRED LOSSES 3/31/2000</b>	(D)  <b>REPORTED AVERAGE SEVERITY (D=C/RPTD CLM COUNT)</b>	(E)  <b>INCURRED SEVERITY LDF (2)</b>	(F)  <b>ULTIMATE EXPECTED AVERAGE SEVERITY (F=D*E)</b>	(G)  <b>CLAIM INFLATION FACTOR \$ 99/00 (3)</b>	(H)  <b>ADJUSTED ULTIMATE AVERAGE SEVERITY (H=F*G)</b>	(I)  <b>ULTIMATE EXPECTED LOSSES (I=B*F)</b>
7/1/95-96	759	956,889	1,261	1.000	1,261	1.167	1,471	956,889
7/1/96-97	801	1,812,970	2,263	1.000	2,263	1.123	2,542	1,812,970
7/1/97-98	550	1,721,437	3,136	1.022	3,205	1.078	3,455	1,763,948
7/1/98-99	552	1,321,627	2,461	1.143	2,813	1.038	2,920	1,552,335
<b>7/1/99-00</b>	<b>674</b>				<b>2,700</b>	<b>1.000</b>	<b>2,700</b>	<b>1,821,000</b>
<b>7/1/00-01</b>	<b>690</b>				<b>2,803</b>	<b>0.963</b>	<b>2,700</b>	<b>1,934,000</b>

AVERAGE ALL YEARS:	2,597
TRUNCATED AVG (EXCL HIGH & LOW):	2,731
WEIGHTED AVERAGE (volume):	2,504
WEIGHTED AVERAGE (geometric):	2,860
AVERAGE OF LATEST TWO YEARS:	3,187
<b>SELECTED:</b>	<b>2,700</b>

NOTES:

- (1) ULTIMATE CLAIM COUNTS WERE DEVELOPED IN COLUMN D OF THE FREQUENCY FORECAST EXHIBIT.  
(2) INCURRED SEVERITY DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.  
(3) CLAIM INFLATION FACTORS DERIVED IN THE APRIL 1999 VAN ARK REPORT.

**\*\* CLAIMS WERE LIMITED TO AN EFFECTIVE \$1,000,000 LOSS LIMIT \*\***

Exhibit VI.6

# STATE OF MINNESOTA

AUTOMOBILE LIABILITY - Incurred Loss Basis  
ULTIMATE EXPECTED LOSS FORECAST  
(\$100,000 LIMITED LOSS BASIS)

(A)  POLICY PERIOD	(B)  \$100,000 LIMITED INCURRED LOSSES 3/31/2000	(C)  INCURRED LDF (1)	(D)  \$100,000 LIMITED ULTIMATE EXPECTED LOSSES (D=B*C)	(E)  CLAIM INFLATION FACTOR \$ 99/00 (2)	(F)  ADJUSTED ULTIMATE EXPECTED LOSSES (F=D*E)	(G)  VEHICLE COUNTS	(H)  VEHICLE INFLATION FACTORS (3)	(I)  INFLATION ADJUSTED COUNTS \$ 99/00 (I=G*H)	(J)  INCURRED LOSS RATE PER VEHICLE COUNTS (J=F/I)
7/1/95-96	956,889	1.000	956,889	1.167	1,116,689	10,208	1.000	10,208	109.39
7/1/96-97	1,537,475	1.000	1,537,475	1.123	1,726,585	10,686	1.000	10,686	161.57
7/1/97-98	1,428,811	1.025	1,464,095	1.078	1,578,295	10,738	1.000	10,738	146.98
7/1/98-99	1,113,245	1.175	1,307,577	1.038	1,357,265	11,295	1.000	11,295	120.17
7/1/99-00	491,348		1,517,000	1.000	1,517,000	11,239	1.000	11,239	135.00
7/1/00-01			1,612,000	0.963	1,553,000	11,500	1.000	11,500	135.00

AVERAGE ALL YEARS:	134.53
TRUNCATED AVERAGE (EXCL HIGH & LOW):	133.57
WEIGHTED AVERAGE (volume):	134.62
WEIGHTED AVERAGE (geometric):	135.41
AVERAGE OF LATEST TWO YEARS:	133.57
SELECTED:	135.00

**NOTES:**

(1) INCURRED LOSS DEVELOPMENT FACTORS (LDFs) DERIVED FROM INDUSTRY DATA.

(2) CLAIM INFLATION FACTORS DERIVED IN THE APRIL 1999 VAN ARK REPORT.

(3) THERE IS NO INFLATION ASSOCIATED WITH VEHICLE COUNTS.

\*\* CLAIMS WERE LIMITED TO AN EFFECTIVE \$100,000 LOSS LIMIT \*\*

Appendix A.1

# STATE OF MINNESOTA

## GENERAL LIABILITY LOSS AND EXPOSURE SUMMARY (UNLIMITED LOSS BASIS)

VALUATION DATE:

3/31/2000

(A) POLICY PERIOD	(B) TOTAL CLAIM COUNT	(C) OPEN CLAIM COUNT	(D) UNLIMITED PAID LOSS	(E) UNLIMITED OUTSTANDING LOSS	(F) UNLIMITED INCURRED LOSS	(G) EXPOSURE: REPORTED FTE's	(H) PER OCCURRENCE LOSS LIMIT	(I) AGGREGATE LOSS LIMIT
7/1/95-96	102	4	139,197	29,359	168,556	5,865	\$600,000	\$2,800,000
7/1/96-97	107	7	229,062	103,669	332,731	5,913	\$600,000	\$2,800,000
7/1/97-98	91	7	163,428	32,512	195,940	5,974	\$600,000	\$3,200,000
7/1/98-99	83	21	38,834	148,199	187,033	6,035	\$750,000	\$3,500,000
FORECAST YEARS:								
7/1/99-00	76	40	11,793	177,085	188,878	6,096	\$1,000,000	\$3,500,000
7/1/00-01	0	0	0	0	0	6,153	\$1,000,000	\$3,500,000
TOTAL:	<u>459</u>	<u>79</u>	<u>582,314</u>	<u>490,824</u>	<u>1,073,138</u>	<u>36,036</u>		

Appendix A.2

# STATE OF MINNESOTA

## AUTOMOBILE LIABILITY LOSS AND EXPOSURE SUMMARY (UNLIMITED LOSS BASIS)

VALUATION DATE:

3/31/2000

(A) POLICY PERIOD	(B) TOTAL CLAIM COUNT	(C) OPEN CLAIM COUNT	(D) UNLIMITED PAID LOSS	(E) UNLIMITED OUTSTANDING LOSS	(F) UNLIMITED INCURRED LOSS	(G) EXPOSURE: VEHICLE COUNTS	(H) PER OCCURRENCE LOSS LIMIT	(I) AGGREGATE LOSS LIMIT
7/1/95-96	759	7	803,467	153,422	956,889	10,208	\$600,000	\$2,800,000
7/1/96-97	801	18	1,409,765	403,205	1,812,970	10,686	\$600,000	\$2,800,000
7/1/97-98	549	30	1,066,218	655,219	1,721,437	10,738	\$600,000	\$3,200,000
7/1/98-99	537	67	516,090	805,537	1,321,627	11,295	\$750,000	\$3,500,000
FORECAST YEARS:								
7/1/99-00	311	55	268,413	222,935	491,348	11,239	\$1,000,000	\$3,500,000
7/1/00-01	0	0	0	0	0	11,500	\$1,000,000	\$3,500,000
<b>TOTAL:</b>	<b><u>2.957</u></b>	<b><u>177</u></b>	<b><u>4.063.953</u></b>	<b><u>2.240.318</u></b>	<b><u>6.304.271</u></b>	<b><u>65.666</u></b>		



STATE OF MINNESOTA

DEPARTMENT OF ADMINISTRATION

MANAGEMENT ANALYSIS DIVISION SPECIAL REVENUE FUND

Services Provided

This activity exists to provide consultant services to state agencies and local governments. These services include diagnosis, analysis, project management, operational and strategic planning, and organizational development.

OMB A-87 Allowable Cost Standard No. 33.

"Cost of professional and consultant services rendered by persons or organizations that are members of a particular profession or possesses special skill, whether or not officers or employees of the governmental unit, are allowable...."

How Rates are Computed

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

File: Central Services 2000  
Fund 890, Management Analysis

Balance Sheet Worksheet - In Thousands  
June 30, 1999

Account	Agency Amounts	Adjustments		A/E#	Preliminary Amounts	6/30/99 Amounts	Change
		Debit	Credit				
<b>ASSETS</b>							
Cash in State Treasury	29				29	219	(190)
Accounts Receivable	143				143	171	(28)
Fixed Assets	5		5	1	0	0	0
Accumulated Depreciation	(3)	3		1	0	0	0
Fixed Assets (Net)	0	2		1	2	2	0
<b>Total Assets</b>	<b>174</b>	<b>5</b>	<b>5</b>		<b>174</b>	<b>392</b>	<b>(218)</b>
<b>LIABILITIES AND EQUITY</b>							
<b>Liabilities:</b>							
Accounts Payable	3		28	1	31	88	(57)
Salaries Payable	28	28		1	0	0	0
Deferred Revenue	1				1	2	(1)
Loans Payable	0				0	0	0
Compensated Absences Payable	80				80	74	6
Advances from the Other Funds	0				0	0	0
Lease Purchase	0				0	0	0
<b>Total Liabilities</b>	<b>112</b>	<b>28</b>	<b>28</b>		<b>112</b>	<b>164</b>	<b>(52)</b>
<b>Equity:</b>							
Contributed Capital	0				0	0	0
Unreserved Retained Earnings	62				62	229	(167)
<b>Total Fund Equity</b>	<b>62</b>	<b>0</b>	<b>0</b>		<b>62</b>	<b>229</b>	<b>(167)</b>
<b>Total Liabilities and Equity</b>	<b>174</b>	<b>28</b>	<b>28</b>		<b>174</b>	<b>393</b>	<b>(219)</b>
	0				0	0	

File: Central Services 2000  
Fund 890, Management Analysis

Operating Statement Worksheet - In Thousands  
June 30, 1999

Account	Agency Amounts	Adjustments		Preliminary Amounts	6/30/99 Amounts	Change
		Debit	Credit			
<b>Operating Revenues:</b>						
Net Sales	1,046			1,046	1,199	(153)
Total Operating Revenues	1,046	0	0	1,046	1,199	(153)
Less: Sales Returns	0			0	0	0
Gross Margin	1,046	0	0	1,046	1,199	(153)
<b>Operating Expenses:</b>						
Purchased Services	136	3		139	128	11
Salaries and Fringe Benefits	984			984	918	66
Depreciation	1			1	1	0
Amortization of Deferred Costs	0			0	0	0
Supplies and Materials	56			56	44	12
Indirect Costs	33			33	45	(12)
Other Expenses	0			0	0	0
Total Operating Expenses	1,210	3	0	1,213	1,136	77
Operating Income (Loss)	(164)	(3)	0	(167)	63	(230)
<b>Nonoperating Revenues (Expenses):</b>						
Interest and Financing Costs	0			0	0	0
Gain (Loss) on Sale of Fixed Assets	0			0	0	0
Other Nonoperating Expenses	0			0	0	0
Total Nonoperating Revenue (Expenses)	0	0	0	0	0	0
Income (Loss) Before Operating Transfers	(164)	(3)	0	(167)	63	(230)
Transfers-In					0	0
Transfers Out				0	0	0
Unusual Items				0	0	0
Net Income (Loss)	(164)	(3)	0	(167)	63	(230)
Retained Earnings, Beginning	229			229	166	63
Adj to Retained Earnings	(3)		3	0	0	0
Retained Earnings, Ending	62	(3)	3	62	229	(167)
	0			0	0	

File: Central Services 2000  
Fund 890, Management Analysis

Statement of Cash Flows - In Thousands  
June 30, 1999

Account	Agency Amounts	Adjustments		A/E#	Preliminary Amounts	6/30/99 Amounts	Change
		Debit	Credit				
<b>Cash Flows from Operating Activities:</b>							
Operating Income (Loss)	(167)				(167)	63	(230)
Adjustments to Reconcile Operating Income to							
<b>Net Cash Flows from Operating Activities:</b>							
Depreciation	1				1	1	0
<b>Change in Assets and Liabilities:</b>							
Accounts Receivable	28				28	30	(2)
Accounts Payable	(57)				(57)	45	(102)
Salaries Payable	0				0	0	0
Due to the General Fund	0				0	0	0
Compensated Absences Payable	6				6	21	(15)
Deferred Revenue	(1)				(1)	0	(1)
Other Liabilities					0	0	0
Net Reconciling Items to be Added (Deducted)							
from Operating Income	(23)	0	0		(23)	97	(120)
Net Cash Flows from Operating Activities	(190)	0	0		(190)	160	(350)
<b>Cash Flows from Noncapital and Related Financing Activities:</b>							
Advances from Other Funds	0				0	0	0
Operating Transfers In	0				0	0	0
Operating Transfers Out	0				0	0	0
Net Cash Flows from Noncapital and Related							
Financing Activities	0	0	0		0	0	0
<b>Cash Flows from Capital and Related Financing Activities:</b>							
Investment in Fixed Assets	0				0	0	0
Proceeds from Sale of Fixed Assets	0				0	0	0
Proceeds from Loans	0				0	0	0
Bond Interest Paid	0				0	0	0
Repayment of Loan	0				0	0	0
Bond Issuance Costs	0				0	0	0
Repayment on Lease Purchase Agreement	0				0	0	0
Net Cash Flows from Capital and Related							
Financing Activities	0	0	0		0	0	0
<b>Cash Flows from Investing Activities:</b>							
Net Cash Flows from Investing Activities	0	0	0		0	0	0
Net Increase (Decrease) in Cash and Cash Equivalents	(190)	0	0		(190)	160	(350)
Cash and Investments, July 1, 1998, as Reported	219				219	59	160
Change in Reporting Entity					0	0	0
Cash and Cash Equivalents, June 30, 1999	29	0	0		29	219	(190)
B/S Cash	0				0	0	

STATE OF MINNESOTA  
MANAGEMENT ANALYSIS  
FOOTNOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2000

09/12/00  
(Unaudited)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

This account utilizes full accrual accounting.

Expenses are based on data received from the MN State Accounting System (MAPS). Also, the Departments of Finance and Administration allocate indirect costs.

Fixed assets are recorded at historical cost less accumulated depreciation. Fixed assets are depreciated on a straight line basis with no salvage value. Equipment, furniture and fixtures are depreciated over various time periods based on the useful life of the asset.

Effective July 1, 1998, Department of Administration (ADMIN) Policy and Procedure 98.2 increased the fixed asset minimum dollar reporting requirement for all state agencies from \$500 to \$2,000. Complementing this mandate, ADMIN issued internal policy FMR-1G-01 to expense personal computers (excluding those used for LAN services) and all their component parts at the time of purchase.

Office Equipment

	Acquired Cost	Acc Depr
Balances as of 07/01/99	4,733.97	2,295.18
Additions		
Deletions		
Write-offs		
Current Depreciation		946.80
Balances as of 06/30/00	4,733.97	3,241.98

2. LEGISLATION AFFECTING MANAGEMENT ANALYSIS:

Minnesota Laws of 1985 First Special Session, Chapter 13, Section 123, amended Minnesota Statutes of 1984, Section 16B.38, Subdivision 1, gave authority for creation of Management Analysis.

There is no General Fund Contribution.

3. PRIOR PERIOD ADJUSTMENT:

FY00 beginning balance in accounts receivable was reconciled to corrected subsidiary records resulting in a negative adjustment of \$2,170.00 to retained earnings.

FY00 beginning balance in accounts payable was reconciled to subsidiary records resulting in a negative adjustment of \$233.50 to retained earnings.

4. CONTINGENT LIABILITIES:

The Federal Labor Standard Act (FLSA) was extended to public employers as a result of a 1985 Supreme Court decision. It came to the State's attention that certain positions may have been improperly classified as exempt from the FLSA requirements for overtime. The Department of Administration is undertaking a self-audit of these positions and working with the Department of Employee Relations and the US Department of Labor. The self-audit could result in a liability for the overtime worked by employees if their positions were improperly classified as exempt. The amount of the liability and penalties will not be known until the federal audit is completed. The completion date of the audit is uncertain at this time.

5. COMPENSATED BALANCES:

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Such leave is liquidated in cash only at the time of separation from state employment. The accumulated leave is shown as a liability.

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 2000

(All Figures in 000's)

R/E Balance July 1, 1999 (End balance per Prior Year A-87 Rec)

Adjustment to Retained Earnings Balance(Audit Adjustment)

Adjusted Retained Earnings Balance

270

0

270

A-87 Revenues (Actual and Imputed)

From Attachment A

Other Revenues

1,046

0

Total Revenues

1,046

Expenditures (Actual Cash)

Per State's Financial Report

Operating Expense

1,212

0

Less A-87 Unallowable costs:

Capital Outlay

Projected Cost Increases/Replacement Reserve

Unallowable excess RE balance Refund

Bad Debt

0

0

0

0

Other- (e.g. Gain on disposal of Assets)

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)

Depreciation or Use Allowance (if not in actual cost above)

Other

0

1

0

Total OMB A-87 Allowable Expenditures

1,213

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balances

At State Treasury Avg. Rate of Return

11

Other

0

A-87 Excess Retained Settlement Earnings Refunded FFP

0

A-87 Excess Retained Settlement State Sources

0

-Total Adjustments

11

Net Increase to Retained Earnings Balance

(156)

A-87 R.E. BALANCE June 30, 2000

A)

114

Allowable Reserve (check formula for PY values)

B)

202

Excess Balance (A)-(B)

(88)

(If less than zero, the amount on (A) is the beginning A-87 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 govt, then the amount on (B) will be the beginning balance for the next year).

## PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 1999

0

TRANSFERS Per CAFR (per Accounting Records)

Plus: Transfers In (contributed capital)

0

Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)

0

Net Transfers

A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2000

C)

0

0

## PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 1999

ADJUSTMENTS

Less: A-87 Unallowable Costs

0

Plus: A-87 Allowable Costs

0

Accumulated Adjustments

(41)

Other- Current Adjustments - Temporary Adjustment until next CAFR

0

Other- Current Adjustments - Permanent Adjustment

(11)

Total Adjustments

(52)

A-87 ADJUSTMENTS BALANCE JUNE 30, 2000

D)

(A)

(52)

## PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL AND ADJ BAL TO CAFR

(B)

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)  
(SHOULD TIE TO THE FUND BALANCE IN THE CAFR)

62

62

C-6



STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUILDING SPACE COSTS  
PLANT MANAGEMENT

Service Provided

To provide office and storage space for state agencies to perform their functions.

OMB A-87 Allowable Cost Standard No. 28 and 38.

" The cost of utilities, insurance, security, janitorial services, elevator service, upkeep of grounds, necessary maintenance, normal repairs and alterations and the like are allowable..."

How Rates are Computed

Rates are based on historical costs, plus projected expenses, plus/minus any income/loss generated each year by building.

File: 820-00 Plant Management.xls  
Fund 820-Plant Management  
Accountant: Bryan Cremeen  
Fiscal Year Ended June 30, 2000

Balance Sheet  
June 30, 2000

ACCOUNT	FINAL AMOUNTS	AMOUNTS 6/30/99	CHANGE
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 6,288	\$ 6,804	\$ (516)
Accounts Receivable	845	715	130
Inventories	218	235	(17)
Prepaid Expenses	-	-	-
Fixed Assets:			
Building Improvements	3,885	3,878	7
Equipment	1,913	1,894	19
Accumulated Depreciation	(3,806)	(3,330)	(476)
Total Assets	<u>\$ 9,343</u>	<u>\$ 10,196</u>	<u>\$ (853)</u>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts Payable	\$ 1,072	\$ 2,000	\$ (928)
Loans Payable	1,206	1,637	(431)
Compensated Absences Payable	797	787	10
Deferred Revenue	-	-	-
Total Liabilities	<u>\$ 3,075</u>	<u>\$ 4,424</u>	<u>\$ (1,349)</u>
Equity and Other Credits:			
Contributed Capital	\$ 664	\$ 664	\$ -
Unreserved Retained Earnings	5,604	5,108	496
Total Equity and Other Credits	<u>\$ 6,268</u>	<u>\$ 5,772</u>	<u>\$ 496</u>
Total Liabilities and Fund Equity	<u>\$ 9,343</u>	<u>\$ 10,196</u>	<u>\$ (853)</u>

Operating Statement  
Year Ended June 30, 2000

ACCOUNT	FINAL AMOUNTS	AMOUNTS 6/30/99	CHANGE
Operating Revenues:			
Net Sales	\$ -	\$ -	\$ -
Rental and Service Fees	35,554	31,068	4,486
Other Income	385	692	(307)
Total Operating Revenues	<u>\$ 35,939</u>	<u>\$ 31,760</u>	<u>\$ 4,179</u>
Operating Expenses:			
Purchased Services	\$ 10,253	\$ 8,585	\$ 1,668
Salaries and Fringe Benefits	9,686	9,449	237
Depreciation Expense	144	586	(442)
Amortization Expense	367	41	326
Supplies and Materials	1,234	1,659	(425)
Indirect Costs	882	899	(17)
Other Expenses	48	100	(52)
Total Operating Expenses	<u>\$ 22,614</u>	<u>\$ 21,319</u>	<u>\$ 1,295</u>
Operating Income (Loss)	<u>\$ 13,325</u>	<u>\$ 10,441</u>	<u>\$ 2,884</u>
Nonoperating Revenues (Expenses):			
Investment Income	\$ 15	\$ 19	\$ (4)
Other Nonoperating Revenues	-	678	(678)
Interest and Financing Costs	(17)	(22)	5
Gain (Loss) on Sale of Fixed Assets	11	7	4
Total Nonoperating Revenue (Expenses)	<u>\$ 9</u>	<u>\$ 682</u>	<u>\$ (673)</u>
Income (Loss) Before Operating Transfers	\$ 13,334	\$ 11,123	\$ 2,211
Transfers-In	-	-	-
Transfers-Out	<u>(12,838)</u>	<u>(11,433)</u>	<u>(1,405)</u>
Net Income (Loss)	<u>\$ 496</u>	<u>\$ (310)</u>	<u>\$ 806</u>
Retained Earnings, Beginning	\$ 5,108	\$ 5,418	\$ (310)
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Retained Earnings, Ending	<u>\$ 5,604</u>	<u>\$ 5,108</u>	<u>\$ 496</u>

Cash Flows  
Year Ended June 30, 2000

ACCOUNT	FINAL AMOUNTS	AMOUNTS 6/30/99	CHANGE
Cash Flows from Operating Activities:			
Operating Income (Loss)	\$ 13,325	\$ 10,441	\$ 2,884
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
Depreciation	\$ 144	\$ 586	\$ (442)
Amortization	367	41	326
Change in Assets and Liabilities:			
Accounts Receivable	(113)	2,984	(3,097)
Inventories	17	(4)	21
Other Assets	-	-	-
Accounts Payable	(928)	883	(1,811)
Compensated Absences Payable	10	32	(22)
Deferred Revenues	-	-	-
Net Reconciling Items to be Added (Deducted)	\$ (503)	\$ 4,522	\$ (5,025)
Net Cash Flows from Operating Activities	\$ 12,822	\$ 14,963	\$ (2,141)
Cash Flows from Noncapital Financing Activities:			
Repayments of Grants Received	\$ -	\$ 678	\$ (678)
Transfers-Out	(12,838)	(11,433)	(1,405)
Net Cash Flows from Noncapital Financing Activities	\$ (12,838)	\$ (10,755)	\$ (2,083)
Cash Flows from Capital and Related Financing Activities:			
Investment in Fixed Assets	\$ (79)	\$ (155)	\$ 76
Proceeds from the Sale of Fixed Assets	11	11	-
Capital Leases Payments	-	(22)	22
Proceeds from Loans	45	155	(110)
Repayment of Loan Principal	(475)	(608)	133
Interest Paid	(17)	-	(17)
Net Cash Flows from Capital and Related Financing Activities	\$ (498)	\$ (619)	\$ 121
Cash Flows from Investing Activities:			
Investment Earnings	\$ 15	\$ 19	\$ (4)
Interest and Financing Costs	-	-	-
Net Cash Flows from Investing Activities	\$ 15	\$ 19	\$ (4)
Net Increase in Cash and Cash Equivalents	\$ (516)	\$ 3,608	\$ (4,124)
Cash and Cash Equivalents, Beginning	\$ 6,804	\$ 3,196	\$ 3,608
Cash and Cash Equivalents, Ending	\$ 6,288	\$ 6,804	\$ (516)

SCHEDULE OF NON-CASH FINANCING, CAPITAL, AND INVESTING ACTIVITIES  
Purchase Groundmaster Lawnmower

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Plant Management Internal Services Fund utilizes accrual accounting pursuant to M.S.16A.055 and 16B.24.

This financial statement consolidates the leasing activities, Materials Transfer Services, Repair Other Jobs, and the Alpha security system into one entity effective July 1, 1990. Historical comparison information is also consolidated.

The leasing activity is supported by private business and state agencies' rent payments for office/warehouse space. Revenue is recognized monthly in accordance with leases signed with state agencies. Materials Transfer Service and Repair Other Jobs billings are reported with the date the service was performed as the occurrence date. No allowance is made for doubtful accounts. Other Revenue consists primarily of the sale of electrical power to major state-agency users.

Expenses are based on data received from the MN State Accounting Systems (MAPS). Also, the Department of Finance allocates indirect costs for general fund services to Plant Management pursuant to M.S.16A.127. Those costs for FY2000 are estimated to be \$884,072 for Department of Finance statewide indirect.

Plant Management maintains an inventory of supplies for cleaning and maintenance work. Inventory valuations are provided by Plant Management; inventory is maintained on a perpetual basis.

Fixed assets are recorded at historical cost less accumulated depreciation. Fixed assets are depreciated on a straight line basis with no salvage value. The depreciation rates used are 5 years for office equipment, 6 years for trucks and accessories, and 10 years for furniture and other equipment.

Effective July 1, 1996 Department of Administration (ADMIN) Policy and Procedure 96.2 increased the fixed asset minimum dollar reporting requirement for all state agencies from \$500 to \$2,000. Complementing this mandate, ADMIN set departmental policies and procedures to expense personal computers (excluding those used for LAN servers) and all their component parts at the time of purchase.

The Plant Management Internal Services Fund does not own the state buildings it receives lease revenue from, however the lease rates include depreciation and bond interest on the buildings. This money collected for building depreciation and bond interest is to be transferred to the general and trunk highway funds. The transfer will be \$7,430,008 for bond issuance costs. For building depreciation the DOF deferred \$646,246 for a cost of \$5,408,078. This is a total of \$12,838,086 for FY2000.

The Plant Management Internal Services Fund may fund major improvements to buildings. These improvements are depreciated over the expected life of the improvements. In FY89 a replacement Capitol Complex air conditioning system was put in to service at a cost of \$1,025,019.07; it is depreciated over 25 years. In FY95, Plant Management implemented an Energy Management System (EMS) for buildings under their management control. The total cost of the EMS was \$2,859,772.23 and will be fully depreciated by the end of FY2006.

For comparability FY99 Accounts Receivable - Lease Operations includes accounts receivable from Materials Transfer and Repairs and Other Jobs. Some comparability has been lost due to adding of a new expense line (M&L) and changing of other expense lines (professional/technical combined with computer services; fees and employee development included in other operating expenses; and steam heat separated from other utilities).

	Building Improvements		Equipment	
	Acquire Cost	Accum. Depr.	Acquire Cost	Accum. Depr.
Balances as of 7/1/1999	3,878,061.80	2,018,572.01	1,893,860.63	1,310,903.89
Additions	-	-	79,321.09	-
Deletions	-	-	(60,001.96)	(59,098.60)
Prior Period Adjustments	6,729.50	6,729.50	-	17,340.00
Current Depreciation	-	367,191.28	-	143,928.25
Balances as of 6/30/2000	3,884,791.30	2,392,492.79	1,913,179.76	1,413,073.54

Initially Building Improvements were undervalued by \$6,729.50. Building Improvements and Accumulate Depreciation were adjusted to reflect the full value.

2. LEASES AND CONTRACTS PAYABLE:

The Plant Management Internal Services Fund periodically makes equipment purchases utilizing the Master Lease Program that is administered by the Department of Finance. These loans are paid off through semi annual payments of both principal and interest to the Department of Finance over the term of the loan.

The following is a schedule by fiscal year of future minimum payments with the current amount needed to satisfy Master Lease Loans Payable as of June 30, 2000:

		MASTER LEASE VI, VII & VIII
		LOANS PAYABLE
Fiscal year ending June 30,	2001	125,853.54
	2002	98,796.22
	2003	63,069.82
	2004	16,224.87
Total Minimum Payments		303,944.45
Amount Representing Interest		22,911.68
Current Amount Needed To Satisfy Master Lease Principal		281,032.77

Plant Management Internal Services Fund does not have any non-cancelable operating leases with terms exceeding one year.

The Plant Management Internal Service Fund entered into an interest free loan agreement with Northern States Power to finance an Energy Management System (EMS). The following is a schedule by fiscal years of future minimum payments with the current amount needed to satisfy Northern States Power Loan Payable as of June 30, 2000:

		LOANS PAYABLE
Fiscal year ending June 30,	2001	\$ 357,848.36
	2002	213,326.97
	2003	149,489.90
	2004	136,128.90
	2005	65,265.49
	2006	3,061.64
Current Amount Needed To Satisfy Principal		\$ 925,121.26

### 3. LEGISLATION AFFECTING PLANT MANAGEMENT:

The Plant Management Internal Services Fund derives operating authority from Minnesota Statutes 16B.48. A general fund contribution of \$1,250,000 was appropriated by Minnesota Laws 1985, Chap. 13, Sect. 17. Of this amount \$146,750 was transferred to the Department of Public Safety, Capitol Security Division, and was reported by them. That left a net general fund contribution of \$1,103,250 as of March 31, 1986. The unallotment process in May 1986, due to budget restrictions, removed an additional \$141,400 from the contributions, leaving \$961,850 as of May 1986. The Capitol Security Division portion was returned to Plant Management in July 1987 when Capitol Security returned to General Fund operations, leaving \$1,108,600. Effective July 1, 1989, \$792,000 of contributed capital was transferred to the Print Communications Division pursuant to Minnesota Laws 1989, Chap. 335, Art. 1, Sec 15. Minnesota Laws 1979, Chap. 333, Sect. 56, Subd. 1(a) restricts Central Maintenance general fund contribution to \$37,000 and Materials Transfer Services general fund contribution to \$46,000. Materials Transfer Service was established in FY82 as a revolving fund activity and all assets pertaining to the activity were considered a general fund contribution at the book value of \$14,333. The total value of the general fund contribution to Plant Management as of July 1, 1989, is \$413,933.

### 4. SCHEDULE OF RETAINED EARNINGS:

QUARTER	1st	2nd	3rd	4th
BEGINNING RETAINED EARNINGS	\$ 5,107,841.12	\$ 5,126,586.27	\$ 5,355,201.49	\$ 5,689,425.90
PRIOR PERIOD ADJUSTMENT	44,712.95	-	(2,049.65)	(20,945.22)
INCREASE(DECREASE)	(25,967.80)	228,615.22	336,274.06	(64,342.29)
ENDING RETAINED EARNINGS	\$ 5,126,586.27	\$ 5,355,201.49	\$ 5,689,425.90	\$ 5,604,138.39

### 5. PRIOR PERIOD ADJUSTMENT:

In FY2000, the Plant Management Division had an understatement of accounts receivable for a prior period adjustment of \$60,003.30 and an understatement of accumulated depreciation of \$17,340.00. Plant Management corrected a prior period deposit to the 820 fund of \$20,945.22.

In FY99, the Plant Management Division had an overstatement of accounts receivable for a prior period adjustment of \$338,188.24 and a correction of \$1,220.00 for a net decrease in retained earnings of \$339,408.24.

### 6. GRANTS:

In FY99, Plant Management Division, received non-operating grants from the Y2K Project Office totaling \$678,500 to be used for the Y2K issue. As of 6/30/2000 expenses relating to the grant totaled \$678,500.

### 7. COMPENSATED ABSENCES:

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Such leave is liquidated in cash only at the time of separation from state employment. The accumulated leave is shown as a liability.

### 8. CONTINGENT LIABILITIES:

The Federal Labor Standard Act (FLSA) was extended to public employers as a result of a 1985 Supreme Court decision. It came to the State's attention that certain positions may have been improperly classified as exempt from the FLSA requirements for overtime. The Department of Administration is undertaking a self-audit of these positions and working with the Department of Employee Relations and the US Department of Labor. The self-audit could result in a liability for the overtime worked by employees if their positions were improperly classified as exempt. The amount of the liability and penalties will not be known until the federal audit is completed. The completion date of the audit is uncertain at this time.

D-6

# MATERIALS TRANSFER- SIX YEAR RATE COMPARISON

FISCAL YEAR 2000

	FISCAL YEAR 95	FISCAL YEAR 96	FISCAL YEAR 97	FISCAL YEAR 98	FISCAL YEAR 99	FISCAL YEAR 00
Mover Crew - regular	\$ 28.00	\$ 29.30	\$ 32.80	\$ 38.00	\$ 39.60	\$ 39.60
Mover Crew - overtime	\$ 33.60	\$ 35.15	\$ 39.40	\$ 45.60	\$ 47.50	\$ 47.50
Central Mail - regular	\$ 23.20	\$ 24.30	\$ 26.30	\$ 34.60	\$ 35.60	\$ 36.00
CS/PrintComm/RRO	\$ 26.15	\$ 26.75	\$ 29.85	\$ 35.40	\$ 37.20	\$ 37.70
Set up/Take down	\$ 17.00	\$ 17.85	\$ 17.85	No Rate	No Rate	No Rate
Chair Rental	\$ .50	\$ .50	\$ .50	\$ .25	\$ .25	\$ .25
Table Rental	\$ 4.50	\$ 4.50	\$ 4.50	\$ 2.25	\$ 2.25	\$ 2.25
Podium w/P.A.	\$ 30.00	\$ 30.00	\$ 35.00	\$ 15.00	\$ 15.00	\$ 15.00
Expanded P.A.	\$200.00	\$200.00	\$210.00	\$100.00	\$100.00	\$100.00
Backdrop	\$100.00	\$100.00	\$100.00	\$ 35.00	\$ 35.00	\$ 35.00
Riser	\$ 20.00	\$ 20.00	\$ 25.00	\$ 10.00	\$ 10.00	\$ 10.00
Coat Racks	\$ 5.00	\$ 5.00	\$ 5.00	\$ 2.00	\$ 2.00	\$ 2.00
Easels	\$ 5.00	\$ 5.00	\$ 5.00	\$ 2.00	\$ 2.00	\$ 2.00
Power Cord - Indoor	\$ 25.00	\$ 25.00	\$ 25.00	\$ 10.00	\$ 10.00	\$ 10.00
Power Cord - Outdoor	\$ 50.00	\$ 50.00	\$ 50.00	\$ 25.00	\$ 25.00	\$ 25.00
VCR/TV	\$ 35.00	\$ 35.00	\$ 35.00	\$ 15.00	\$ 15.00	\$ 15.00
Additional Days	\$ 15.00	\$ 15.00	\$ 15.00	\$ 5.00	\$ 5.00	\$ 5.00

# COMPARISON TO PRIVATE SECTOR-FISCAL YEAR 2000

All rates are by the hour unless otherwise specified.

## Cost Center 1 - Move Crew

Company	Driver & Truck	Driver, Truck and Helper	Driver & Truck Overtime (OT)	Driver, Truck & Helper OT	Other Information
Atlas*	\$56.38	\$82.00	---	\$112.75	5 hr minimum
Allied	\$57.00	\$89.00	\$67.00	\$96.00	
Bester Bros.*	\$70.73	\$98.40	\$74.83	\$98.40	
Metcalf/ Mayflower	\$54.00	\$87.00	\$63.00	\$113.00	
United*	\$60.48	\$91.23	\$61.50	\$92.25	
Wheaton	N/A	*\$65.00	N/A	**\$75.00	*2 hr minimum **4 hr minimum
Bekins	\$54.00	\$87-\$97.00	N/A	\$120.00	

\* No new rate comparison information was provided by these companies. The figures reflect those rates obtained for the Fiscal Year 1999 rate-setting process with a 2.5% inflationary increase.

## Cost Center 2 - Central Mail

Company	Driver & Truck	Driver & Truck (OT)	Other Information
Able Courier*	\$43.05	No rate available	
Benco Messenger Service, Inc.*	\$38.95	No rate available	

\* As part of Fiscal Year 1999 rate comparison for Cost Center 2 - Central Mail Delivery, Plant Management implemented an extensive cost comparison process where thirty delivery/courier companies were contacted for Request for Information (RFI) including a mandatory ride-along program for interested companies. Eight (8) interested companies rode along with the Materials Transfer Driver to familiarize themselves with the Central Mail Delivery routes, business operation, and customer needs in order to provide Plant Management with rate information. After the ride along, only two (2) companies continued to express interest. As indicated during last year's Rate Package, since such an extensive process was used in Fiscal Year 1999, a comparison has not been done for this business and is not expected to be done for the next several years. Consequently, no new rate comparison information was provided by these companies. The figures reflect those rates obtained for the Fiscal Year 1999 rate-setting process with a 2.5% inflationary increase.

Cost Center 3 - Central Stores/PrintComm/RRO

Company	Driver & Truck	Driver & Truck (OT)	Other Information
Dependable Courier	\$44.00	\$57.00	
Rapid Service	\$45.00	\$45.00	
Commercial	\$38.00	\$46.50	
Midwest	\$49.50	N/A	
Quicksilver	\$53.00	N/A	
Koch Trucking	Not able to bid	Not able to bid	No trucks of our type
Midland	Not able to bid by hour	Not able to bid by hour	Bid by zip codes
Budde	Not able to bid by hour	Not able to bid by hour	Bid by the pound
American	Not able to bid by hour	Not able to bid by hour	Bid by zip codes

Cost Center 4 - Equipment Rental

Company	Chair	Table	Podium/ Sound	Sound System	Back Drop	Riser **	Coat Rack	Easel	VCR/TV
Radisson*	No Charge	No Charge	\$100.00	\$205.00 + Labor at prevailing wages	Not Available	No Charge	No Charge	\$10.00	\$100.
Sheraton <sup>1</sup> *	No Charge	No Charge	\$50.00	\$440.00 + \$31.50 per hour	Not Available	No Charge	No Charge	\$10.00	\$120.00
Embassy <sup>2</sup> *	No Charge	No Charge	\$55.00	\$155.00 + \$33.30 per hour	Not Available	Not Available	No Charge	\$10.00	\$150.00
AARCEE <sup>3</sup>	\$0.75	\$11.00	\$95.00	Not Available	\$144.00	\$35.00	\$13.00	\$8.00	Not Available
A.B.C. <sup>4</sup>	\$0.85	\$7.00	\$56.00	Not Available	Not Available	\$36.00	\$9.50	\$6.60	Not Available
A to Z <sup>5</sup>	\$1.00	\$7.00	\$90.00	Not Available	\$124.00	\$35.00	\$11.00	\$8.00	\$36.00
A.A.	\$0.75	\$6.00	\$75.00	Not Available	\$54.00	\$50.00	\$10.00	\$10.00	\$45.00

Midway <sup>6</sup>	\$0.80	\$6.50	\$65.00	Not Available	Per Request	\$48.00	\$12.00	\$6.00	\$28.00
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These are motels/hotels and many of the items marked 'No Charge' are part of the space rental agreement.

Riser - This is for one four foot by eight foot section. We provide stairs and skirting with our risers and some vendors do not have them available.

1 - Sheraton has labor staff available to set up at \$31.50 per hour with a four hour minimum.

2 - Embassy has labor staff available to set up at \$35.00 per hour with a four hour minimum.

3 - AARCEE has various delivery charges. Set up charges are \$1.00 per table and \$0.25 per chair. They also charge \$27.50 per hour for any other set up requirements.

4 - A.B.C. will not set up equipment and they have a \$40.00 minimum delivery charge.

5 - A to Z has various delivery charges. Set up charges are \$1.00 per table and \$0.20 per chair. They also charge \$25.00 per hour for any other set up requirements.

6 - A.A. has a flat rate of \$20.00 for delivery and/or pick up. They have a set up and take down charge of \$1.50 for tables and \$0.50 for chairs. If there are special set up requirements, they have a labor rate of \$22.50 per hour.

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REPAIR AND OTHER JOBS/ALPHA ACTIVITIES

SIX YEAR RATE COMPARISON

FISCAL YEAR 2000

	FY95	FY96	FY97	FY98	FY99	FY00
Repair and Other Jobs (straight time)	\$32.75	\$32.00	\$30.20	\$30.20	\$33.75	\$37.15
Repair and Other Jobs (premium rate)	\$40.00	\$40.00	\$36.25	\$36.25	\$ 40.50	\$44.60

## COMPARISON RATES - REPAIR AND OTHER JOBS

FISCAL YEAR 2000

The following are the wages for the trades personnel obtained from the 1999 Means Repair & Remodeling Costs Data and are used by all metropolitan area union shops.

TRADE	STRAIGHT TIME RATE	OVERTIME RATE
Carpenter	\$45.70	\$59.35
Electrician	\$49.30	\$65.25
Machinist	\$42.85	\$56.25
Painter	\$40.60	\$53.05
Plasterer	\$41.95	\$54.80
Plumber	\$51.00	\$67.30
Sheet Metal Worker	\$50.90	\$66.78
Steamfitter	\$51.25	\$67.63

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TRANS CD	FY	Transaction Date	Transaction Number	Transfer In Agency	Transfer In Fund	Transfer In Approp Org.	Transfer In Approp Unit	Transfer Out Approp Amount	Transfer Out Agency	Transfer Out Fund	Transfer Out Approp Org.	Transfer Out Approp Unit	Transfer Out Approp Amount
Department of Administration									Department of Administration				
LEASE DEPR AND INT				G02	100	2300	232		PLANT MANAGEMENT LEASES				
TA	2000	20-Oct-99	PM000000038	G02	100	2300	232	-2,802,561.25	G02	820	2300	230	2,802,561.25
TA	2000	17-Dec-99	PM000000041	G02	100	2300	232	-2,802,561.25	G02	820	2300	230	2,802,561.25
TA	2000	16-Mar-00	PM000000043	G02	100	2300	232	-2,802,561.25	G02	820	2300	230	2,802,561.25
TA	2000	28-Jun-00	PM000000045	G02	100	2300	232	-2,802,561.25	G02	820	2300	230	2,802,561.25
												Total	11,210,245.00
Department of Administration									Department of Administration				
FACILITY REPAIR REPLACEMENT				G02	200	2300	237		PLANT MANAGEMENT LEASES				
TA	2000	20-Oct-99	PM000000038	G02	200	2300	237	-162,296.00	G02	820	2300	230	162,296.00
TA	2000	17-Dec-99	PM000000041	G02	200	2300	237	-162,296.00	G02	820	2300	230	162,296.00
TA	2000	16-Mar-00	PM000000043	G02	200	2300	237	-162,296.00	G02	820	2300	230	162,296.00
TA	2000	28-Jun-00	PM000000045	G02	200	2300	237	-162,296.00	G02	820	2300	230	162,296.00
												Total	649,184.00
Department of Transportation									Department of Administration				
GENERAL SERVICES				T79	270	0000	068		PLANT MANAGEMENT LEASES				
TA	2000	20-Oct-99	PM000000038	T79	270	0000	068	-244,664.25	G02	820	2300	230	244,664.25
TA	2000	17-Dec-99	PM000000041	T79	270	0000	068	-244,664.25	G02	820	2300	230	244,664.25
TA	2000	16-Mar-00	PM000000043	T79	270	0000	068	-244,664.25	G02	820	2300	230	244,664.25
TA	2000	28-Jun-00	PM000000045	T79	270	0000	068	-244,664.25	G02	820	2300	230	244,664.25
												Total	978,657.00

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Minnesota Accounting and Procurement System

Anticipated Transfer of Appropriation (AT)

Transfer Out Agency Name <i>ADM / PMD</i>		Transfer In Agency Name <i>DOT</i>		
Document Identification Number AT <i>G02 PM — 24</i>	Date (Default)	Acctg. Period (Default)	BFY <i>00</i>	Total Anticipated Amount <i>\$ 978,657<sup>00</sup></i>

From Appropriation				To Appropriation			
Fund	Agency	Orgn	Appr Unit	Fund	Agency	Orgn	Appr Unit
<i>820</i>	<i>G02</i>	<i>2300</i>	<i>230</i>	<i>270</i>	<i>T79</i>	<i>0000</i>	<i>068</i>

Amount	Type
<i>\$ 978,657</i>	<i>0</i>
\$	
\$	
\$	
\$	
\$	
\$	
\$	

**Explanation and Legal Authority:** *MS HA.055 Plant Mgmt Division does not own the building it collects leases revenues. The lease rates include building depr & bond interest per Fed. Cir. 87. The revenues collected are transferred to the Trust & Hwy Fund, Gen Fund & Special Rev. Fund.*

Authorized Signature: *Tom Nash* *6-7843* Date *10/1/99*  
 (Transfer Out Agency)  
 Executive Budget Officer: *Virginia Popp* Date *10/4/99*

## Minnesota Accounting and Procurement System

## Anticipated Transfer of Appropriation (AT)

Transfer Out Agency Name <i>ADM / PMD</i>		Transfer In Agency Name <i>ADM</i>		
Document Identification Number AT <i>G02 PM — 24</i>	Date (Default)	Acctg. Period (Default)	BFY	Total Anticipated Amount \$ <i>11,859,429<sup>00</sup></i>

From Appropriation				To Appropriation			
Fund	Agency	Orgn	Appr Unit	Fund	Agency	Orgn	Appr Unit
820	G02	2300	230	100	G02	2300	232
820	G02	2300	230	200	G02	2300	237

Amount	Type
\$ 11,210,245	
\$ 649,184	0
\$	
\$	
\$	
\$	
\$	
\$	

Explanation and Legal Authority: *MS 16A.055 Plant Mgmt Division does not own the buildings it collects lease revenue. The lease rates include building depts, and bond interest per Fund Cir 87. The revenues collected are transferred to the Trust Hwy Fund, Gen'l Fund, & Special Revenue Fund.*

Authorized Signature: *Tom Nash* 6-7843 Date *10/1/99*

(Transfer Out Agency)

Executive Budget Officer:

*Virginia Bopp*

Date

*10/4/99*

7-202-02-023

JD-136

STATE OF MINNESOTA  
PLANT MANAGEMENT  
MAPS FUND 820  
SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 2000

CONTACT: Julie Talbott - Kari Suchy  
Plant Mgmt -Fiscal Mgmt & Reporting

		COLLECTED BILLINGS			IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
B04	AGRICULTURE DEPT	9,600						9,600			9,600
B13	COMMERCE DEPT	33,224						33,224			33,224
B14	ANIMAL HEALTH BOARD	0						0			0
B21	ECONOMIC SECURITY	191,175						191,175			191,175
B22	TRADE & ECON DEVELOPMENT DEPT	60,319						60,319			60,319
B34	HOUSING FINANCE AGENCY	0						0			0
B42	LABOR AND INDUSTRY DEPT	1,822						1,822			1,822
B7A	Electricity Board	0						0			0
B80	PUBLIC SERVICE DEPT	1,307						1,307			1,307
B9U	MINNESOTA TECHNOLOGY INC							0			0
E25	CENTER FOR ARTS EDUCATION	0						0			0
E26	MN STATE COLLEGES/UNIVERSITIES	13,372						13,372			13,372
E37	CHILDREN, FAMILIES, & LEARNING	19,514						19,514			19,514
E44	FARIBAULT ACADEMIES	0						0			0
E50	ARTS BOARD	396						396			396
E60	HIGHER ED SERVICES OFFICE	317						317			317
E77	ZOOLOGICAL BOARD	0						0			0
G02	ADMINISTRATION DEPT	8,608,618						8,608,618			8,608,618
G02-2100-210	Development Disabilities	21,235						21,235			21,235
G02-2100-211	STAR (Tech Related Assistance)	26,920						26,920			26,920
G02-2100-212	Tornado Assistance	0						0			0
G02-2200-220	Volunteer Services	43,616						43,616			43,616
G02-2300-23x	Building Construction	160,627						160,627			160,627
G02-2600-260	Management Analysis	96,466						96,466			96,466
G02-3160	Oil Overcharge (Stripper Wells)	0						0			0
G06	ATTORNEY GENERAL	242,492						242,492			242,492
G09	Gambling Control Board							0			0
G17	HUMAN RIGHTS DEPT	317						317			317
G19	INDIAN AFFAIRS COUNCIL	2,183						2,183			2,183
G30	PLANNING, STRATEGIC & L R	380,385						380,385			380,385
G45	MEDIATION SERVICES DEPT	0						0			0
G67	REVENUE DEPT	6,530,361						6,530,361			6,530,361
G92	OMBUDSPERSON FOR FAMILIES	0						0			0
G9L	BLACK MINNESOTANS COUNCIL	277						277			277
G9N	ASIAN-PACIFIC COUNCIL	3,020						3,020			3,020
G9R	FINANCE NON-OPERATING	0						0			0
G9Y	DISABILITY COUNCIL	103						103			103
H12	HEALTH DEPT	1,947,258						1,947,258			1,947,258
H55	HUMAN SERVICES DEPT	24,552						24,552			24,552
H75	VETERANS AFFAIRS DEPT	109,477						109,477			109,477
H7S	EMERGENCY MEDICAL SERVICES BD							0			0
J33	TRIAL COURTS							0			0
J52	PUBLIC DEFENSE BOARD	634						634			634
J65	SUPREME COURT	3,312,295						3,312,295			3,312,295
P01	MILITARY AFFAIRS DEPT	357,882						357,882			357,882
P07	PUBLIC SAFETY DEPT	872,380		74				872,380			872,380
P0C	CRIME VICTIMS SERVICES CENTER							0			0
P78	CORRECTIONS DEPT							0			0
P9Z	AUTOMOBILE THEFT PREVENTION BD							0			0
R18	ENVIRONMENTAL ASSISTANCE							0			0
R29	NATURAL RESOURCES DEPT	460						460			460
R32	POLLUTION CONTROL AGENCY	39,248						39,248			39,248
R9P	WATER & SOIL RESOURCES BOARD	0						0			0
T79	TRANSPORTATION DEPT	3,392,420						3,392,420			3,392,420
								0			0
Additional Agencies Receiving Federal Fund (Listed below)								0			0
								0			0
								0			0
								0			0
								0			0
								0			0
Total from All Other Agencies ( not included above)		9,049,730						9,049,730			9,049,730
								0			0
Total		35,554,001	0	74	0	0	0	35,554,001	0	0	1,001

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# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 2000

(All Figures in 000's)

R/E Balance July 1, 1999 (End balance per Prior Year A-87 Rec)  
Adjustment to Retained Earnings Balance(Audit Adjustment)  
Adjusted Retained Earnings Balance

PLANT  
MANAGEMENT  
FD 820

6,630  
0  
6,630

A-87 Revenues (Actual and Imputed)

From Attachment A

Other Revenues

35,554  
400

Total Revenues

35,954

Expenditures (Actual Cash)

Per State's Financial Report

Operating Expense

22,470  
0

Less A-87 Unallowable costs:

Capital Outlay

Projected Cost Increases/Replacement Reserve

Unallowable excess RE balance Refund

Bad Debt

0  
0  
0

Other- (e.g. Gain on disposal of Assets)

(11)

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)

Depreciation or Use Allowance (if not in actual cost above)

Other

0  
144  
17

Total OMB A-87 Allowable Expenditures

22,620

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balances

At State Treasury Avg. Rate of Return

395

Other

(12,838)

A-87 Excess Retained Settlement Earnings Refunded FFP

A-87 Excess Retained Settlement State Sources

0  
0

-Total Adjustments

(12,443)

Net Increase to Retained Earnings Balance

891

A-87 R.E. BALANCE June 30, 2000

A)

7,521

Allowable Reserve (check formula for PY values)

B)

3,746

Excess Balance (A)-(B)

3,775

(If less than zero, the amount on (A) is the beginning A-87 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 govt, then the amount on B) will be the beginning balance for the next year).

## PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 1999

664

TRANSFERS Per CAFR (per Accounting Records)

Plus: Transfers In (contributed capital)

Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)

0  
0

Net Transfers

A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2000

C)

0

664

## PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 1999

ADJUSTMENTS

Less: A-87 Unallowable Costs

Plus: A-87 Allowable Costs

Accumulated Adjustments

Other- Current Adjustments - Temporary Adjustment until next CAFR

Other- Current Adjustments - Permanent Adjustment

Total Adjustments

0  
0  
(1,522)  
0  
(395)

(1,917)

A-87 ADJUSTMENTS BALANCE JUNE 30, 2000

D)

(A)

(1,917)

PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL AND ADJ BAL TO CAFR

(B)

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)  
(SHOULD TIE TO THE FUND BALANCE IN THE CAFR)

6,268  
6,268

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Management Revised Cost/Rate Calculation			
FY 99, 00 and 01			
600 North Robert Street			
		Revised with storage rate	
	FY99	FY00	FY01
<b>ACTUAL DIRECT COSTS:</b>			
Salaries & Benefits	1,441,390	1,513,460	1,566,431
Rent	19,510	20,531	21,147
Maintenance & Leasehold	15,000	77,926	64,308
Repairs, Alterations & Maintenance	59,520	61,361	63,202
Insurance	47,742	47,695	49,126
Printing & Advertising	1,287	1,327	1,367
Prof/Tech, Computer Svcs	20,838	21,483	22,127
Purchased Services	76,299	78,659	81,019
Communications	10,375	10,696	11,017
Travel	409	422	434
Employee Development	2,287	2,358	2,428
Utilities - Electric	589,030	603,755	618,849
Utilities -Water & Sewage	48,094	49,778	51,520
Utilities - District Heat	306,065	312,186	318,430
Utilities - Other	31,078	32,857	32,844
Supplies	228,682	209,160	215,435
Interest Expense	2,787	2,873	2,959
Other Operating Costs	4,354	4,489	4,623
Statewide Indirect Costs	79,098	189,657	135,869
Equipment Depreciation	9,005	9,283	9,562
Building - Depr./Amort.	866,000	866,000	866,800
Building - Depr./Amort. - Capra ADA		51,667	51,667
Bond Interest	1,964,256	1,867,480	1,867,480
Bond Interest - Capra ADA		44,669	44,669
<b>TOTAL DIRECT COSTS</b>	<b>5,823,105</b>	<b>6,079,771</b>	<b>6,103,312</b>
<b>DISTRIBUTIONS/ALLOCATIONS:</b>			
Admin O/H Internal (B)	136,692	140,919	145,147
Admin O/H External (B)	95,513	98,467	101,421
Grounds (D)	18,971	19,558	20,145
Child Care (C)	22,071	22,754	23,437
Common Space (Conf Rms) (C)	9,543	11,012	11,274
Alpha Sensory System (G)	33,670	34,711	35,752
Subtotal Allocations	316,460	327,421	337,176
<b>TOTAL COSTS</b>	<b>6,139,565</b>	<b>6,407,192</b>	<b>6,440,488</b>
<b>SQUARE FOOTAGES ADJUSTED TO REFLECT .5% VACANCY FACTOR</b>			
Office	335,994	335,994	335,994
Storage	8,189	8,189	8,189
Services for Blind - not adjusted	576	576	576
<b>TOTALS</b>	<b>344,759</b>	<b>344,759</b>	<b>344,759</b>
<b>REVENUES/RECOVERIES</b>			
Approp. - Services for Blind	10,737	11,169	11,220
<b>APPROPRIATION REVENUES</b>	<b>10,737</b>	<b>11,169</b>	<b>11,220</b>
Taste of Minn Rev	2,240	2,240	2,240
Interest Revenue	2,618	2,699	2,780
Other Revenue	2,300	2,371	2,443
<b>MISC REVENUES/SALES</b>	<b>7,159</b>	<b>7,311</b>	<b>7,463</b>
<b>LEASE REVENUES</b>			
Storage Rate	3.50	5.00	5.50
<b>STORAGE RENT REVENUE</b>	<b>28,662</b>	<b>40,945</b>	<b>45,040</b>
Office Rate Breakeven	18.14	18.89	18.98
<b>OFFICE RENT REVENUE BREAKEVEN</b>	<b>6,094,931</b>	<b>6,346,927</b>	<b>6,377,166</b>
<b>TOTAL BREAKEVEN REVENUE</b>	<b>6,141,489</b>	<b>6,406,351</b>	<b>6,440,889</b>
<b>RETAINED EARNINGS USAGE</b>	<b>167,997</b>	<b>167,997</b>	<b>167,997</b>
<b>REQUESTED OFFICE RATE</b>	<b>18.64</b>	<b>19.39</b>	<b>19.48</b>
<b>REQUESTED OFFICE REVENUE</b>	<b>6,262,928</b>	<b>6,514,924</b>	<b>6,545,163</b>
<b>TOTAL RECOVERIES/REVENUE</b>	<b>6,309,486</b>	<b>6,574,348</b>	<b>6,608,886</b>
<b>VARIANCE OR NET INCOME (LOSS)</b>	<b>169,921</b>	<b>167,156</b>	<b>168,398</b>
<b>REVISED STORAGE RATE</b>	<b>3.50</b>	<b>5.00</b>	<b>5.50</b>
<b>REVISED OFFICE RATE</b>	<b>18.64</b>	<b>19.39</b>	<b>19.48</b>
<b>ORIGINAL STORAGE RATE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ORIGINAL OFFICE RATE</b>	<b>18.89</b>	<b>20.29</b>	<b>20.38</b>
<b>SQUARE FOOTAGE, ACTUAL</b>			
Office	337,682	337,682	337,682
Storage	8,230	8,230	8,230
Services for Blind	576	576	576
<b>TOTALS</b>	<b>346,488</b>	<b>346,488</b>	<b>346,488</b>
	FY99	FY00	FY01
Revenue at original rate	6,158,499	6,481,803	6,510,554
Revenue at revised rate	6,333,934	6,599,973	6,634,531
Difference	175,435	118,170	123,977
Note: all costs are annualized			

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STATE OF MINNESOTA

## Office Memorandum

Department: of Finance

Date: January 12, 1999

To: Lenora Madigan, Plant Management Director  
Department of AdministrationFrom: Bruce Reddemann, Director *BR*  
Budget Operations

Phone: 296-5188

Subject: Lease Rates - 600 North Robert Street Building

The Department of Finance approves the revised Office and Storage lease rates for the 600 North Robert Street Building (Department of Revenue) for the following fiscal years:

	<u>FY99</u>	<u>FY00</u>	<u>FY01</u>
Office Rate	\$18.64	\$19.39	\$19.48
Storage Rate	\$3.50	\$5.00	\$5.50

The above lease rates for the Department of Revenue Building were calculated based on an actual office square footage of 337,682 and storage square footage of 8,230.

cc Deborah Bednarz  
Peggy Ingison  
Larry Freund  
Kristi Schroedl

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29-Mar-01

	TOTAL	237 321 GROVE ST. Bldg 1	238 321 GROVE ST. Bldg 2	239 600 ROBERT STREET	111 625 N. ROBERT PM OFFICE	112 635 N. ROBERT PM GROUNDS	113 671 N. ROBERT CHILD CARE	109 691 N. ROBERT PM SHOPS
AL DIRECT COSTS:								
Salaries & Benefits	10,567,402	47,824	11,975	1,490,185	14,592	32,617	62,659	84,975
Rent	554,819	1,706	367	19,989	293	458	575	1,490
Maintenance & Leasehold	1,710,000	15,249	1,383	75,347	1,105	1,727	2,166	5,618
Repairs, Alterations & Maintenance	475,527	5,099	1,097	59,742	876	1,369	1,717	4,455
Insurance	365,354	2,904	543	46,894	674	746	964	2,272
Printing & Advertising	8,769	110	24	1,292	19	30	37	96
Prof/Tech, Computer Svcs	518,051	1,785	384	20,916	307	479	601	1,560
Purchased Services	652,887	3,753	831	77,580	659	1,031	1,289	3,323
Communications	85,681	889	191	10,413	153	239	299	776
Travel	2,786	35	8	410	6	9	12	31
Employee Development	15,582	198	42	2,296	34	53	66	171
Utilities - Electric (01)	3,500,407	24,909	2,903	582,290	6,788	7,121	13,848	1,783
Utilities -Water & Sewage (02)	367,172	626		45,971	310	717	1,929	9,700
Utilities - District Heat (03)	1,211,786			288,311	5,256	8,214	14,056	40,970
Utilities - Gas for Heating (04)	270,206	10,164	1,109					
Utilities - Other	228,135	2,564	552	32,043	441	689	864	2,240
Utilities - Steam (06)	475,663							
Supplies	1,396,057	17,382	3,739	203,638	2,987	4,668	5,854	15,184
Interest Expense	18,987	239	51	2,797	41	64	80	209
Other Operating Costs	29,707	373	80	4,370	64	100	126	326
Statewide Indirect Costs	1,253,655	15,761	3,390	184,650	2,708	4,233	5,308	13,768
Equipment Depreciation	102,353	771	166	9,038	133	207	260	674
Building - Depr./Amort.	5,683,413	31,368	2,853	866,000				
Building - Depr./Amort. - Capra ADA	367,911			51,667			1,747	8,785
Bond Interest	7,148,735	47,689	3,281	1,867,480				
Bond Interest - Capra ADA	281,273			44,669			1,510	7,595
TOTAL DIRECT COSTS	37,292,318	231,397	34,968	5,987,990	37,444	64,771	115,967	206,002
DISTRIBUTIONS/ALLOCATIONS:								
Plant Management Space	0							
Admin O/H Internal (B)	0	11,666	1,325	137,668	1,051	1,645	3,970	5,300
Admin O/H External (B)	0	8,125	1,781	96,045	1,416	2,215	2,772	7,161
Grounds (D)	0	2,796	2,794	19,558	2,794	2,794	5,588	2,794
Tunnels (F)	0							
Child Care (C)	0	0	0	22,754	336	516	(128,482)	1,692
Common Space (Conf Rms) (C)	0							
Alpha Sensory System (G)	0	0	0	34,711	106	159	185	2,912
Subtotal Allocations	0	22,587	5,900	310,736	5,703	7,329	(115,967)	19,859
TOTAL COSTS	37,292,318	253,984	40,868	6,298,726	43,147	72,100	0	225,861
SQUARE FOOTAGES ADJUSTED TO REFLECT .5% VACANCY FACTOR								
Office	1,378,870	0	0	317,268	4,662	0	9,138	0
Service	370,747	24,299	5,836	0	0	7,286	0	23,701
Storage	57,830	2,832	0	0	0	0	0	0
remonial	18,663	0	0	0	0	0	0	0
vices for Blind	10,077	0	0	593	0	0	0	0
.. lieu of Rent - Office	288,972	0	0	0	0	0	0	0
In lieu of Rent - Service	15,226	0	0	0	0	0	0	0
In lieu of Rent - Storage	17,264	0	0	0	0	0	0	0
TOTALS	2,157,649	27,131	5,836	317,861	4,662	7,286	9,138	23,701
REVENUES/RECOVERIES								
Approp. - Ceremonial	1,114,124							
Approp. - Services for Blind	139,817			12,032				
Approp. - In Lieu of Rent	5,444,881							
APPROPRIATION REVENUES	6,698,822	0	0	12,032	0	0	0	0
Elec Billings	559,504							
Taste of Minn Rev	32,000	320	320	2,240	320	320		320
Interest Revenue	16,752	221	49	2,618	39	60		196
Other Revenue	14,717	194	43	2,300	34	53		172
MISC REVENUES/SALES	622,973	735	411	7,159	392	433	0	688
LEASE REVENUES								
Storage Rate		5.00	5.00	5.00	5.00	5.00		5.00
STORAGE RENT REVENUE	289,150	14,160	0	0	0			
Service Rate Breakeven		9.84	6.93			9.84		9.50
SERVICE RENT REVENUE BREAKEVEN	6,910,805	239,102	40,443			71,694		225,160
Office Rate Breakeven				19.79	9.17			
OFFICE RENT REVENUE BREAKEVEN	22,897,238			6,278,734	42,751			
TOTAL BREAKEVEN REVENUE	37,418,988	253,997	40,854	6,297,924	43,143	72,127		225,848
RETAINED EARNINGS USAGE	(300,964)	12,150		158,634				
REQUESTED OFFICE RATE				20.29	9.17			
REQUESTED OFFICE REVENUE	22,749,185			6,437,368	42,751			
REQUESTED SERVICE RATE		10.34	6.93			9.84		9.50
REQUESTED SERVICE REVENUE	6,624,182	251,252	40,443			71,694		225,160
TOTAL RECOVERIES/REVENUE	36,984,312	266,147	40,855	6,456,558	43,143	72,128		225,848
VARIANCE OR NET INCOME (LOSS)	(308,006)	12,163	(13)	157,832	(4)	28		(13)
FY00 STORAGE RATE		5.00	5.00	5.00	5.00	5.00		5.00
FY00 SERVICE RATE		10.34	6.93			9.84		9.50
OFFICE RATE				20.29	9.17			
FY 99/98 STORAGE RATE		3.50	3.50	3.50	3.50	3.50		3.50
FY 99 OFFICE/LT. IND. RATE		9.01		18.89				
FY 98 OFFICE/LT. IND. RATE		8.87						
Alpha System Points	19,084			2,500	7	12	13	210
DISTRIBUTION METHODS:								
A, By Total Sq. Ft.	1.0000	0.0126	0.0027	0.1473	0.0022	0.0034	0.0042	0.0110
B, By Sq. Ft. w/o Duluth	1.0000	0.0131	0.0029	0.1556	0.0023	0.0036	0.0045	0.0116
C, By Sq. Ft. Capitol Complex	1.0000			0.1761	0.0026	0.0040	0.0051	0.0131
D, By Grounds	1.0000	0.0100	0.0100	0.0700	0.0100	0.0100	0.0200	0.0100
F, By Tunnel Connections	1.0000							
G, By Alpha System Points	1.0000	0.0000	0.0000	0.1311	0.0004	0.0006	0.0007	0.0110
H, By Alpha System Pts w/o MHS	1.0000	0.0000	0.0000	0.2471	0.0007	0.0012	0.0013	0.0208
I, By the Loop	1.0000			0.2235				
J, By Actual Cost								
K, By Cafeteria	1.0000			0.2000				
L, By Sq. Ft. w/o Duluth & Child Care	1.0000	0.0132	0.0029	0.1563	0.0023	0.0036		0.0117
M, By Grounds w/o Child Care	1.0000	0.0100	0.0100	0.0700	0.0100	0.0100		0.0100
N, By Sq. Ft. w/o PMD & Duluth	1.0000	0.0136		0.1588			0.0046	
COMPARISON TO PRIOR YEAR BLDGS								
FY00	35,661,512	265,412		6,449,400				
FY99	32,616,480	228,846		6,004,394				
\$ INCREASE OVER PRIOR YEAR	3,045,032	36,566		445,006				
% INCREASE OVER PRIOR YEAR	9.34%							
SQUARE FOOTAGE, ACTUAL								
Office	1,385,799			318,862	4,685		9,184	
Service	372,610	24,421	5,865			7,323		23,820
Storage	52,120	2,846						
Ceremonial	18,757							
Services for Blind	10,128			596				
In lieu of Rent - Office	290,425							
In lieu of Rent - Service	15,303							
In lieu of Rent - Storage	17,350							
	2,168,492	27,267	5,865	319,458	4,685	7,323	9,184	23,820

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	117 1248 UNIV AVE BCA	101 ADMIN BLDG	100, 139, 196 CAPITOL BLDG	107, 140 CENTENNIAL BLDG	869 DULUTH GOV CENTER	114 FORD BLDG	118 GOVERNOR'S RESIDENCE	119, 128 HEALTH BLDG	124, 144 JUDICIAL BLDG	115 MHS	104, 141 STATE OFFICE BLDG	105, 143 TRANS BLDG
AL DIRECT COSTS:												
Salaries & Benefits	262,651	288,402	933,014	824,005	858	188,834	121,026	384,535	723,579	1,369,049	811,130	1,113,265
Rent	3,944	3,425	9,950	14,092	7,228	2,727	958	7,923	10,484	18,603	11,998	16,124
Maintenance & Leasehold	14,865	107,909	137,505	483,118	27,481	10,395	2,983	29,866	129,520	145,121	340,224	60,777
Repairs, Alterations & Maintenance	11,787	10,236	29,737	42,117	21,602	8,150	2,862	23,680	31,335	55,598	35,857	48,189
Insurance	7,887	8,457	63,941	29,645	15,076	5,037	3,515	17,721	33,510	27,508	22,892	35,264
Printing & Advertising	255	221	643	911	467	176	62	512	678	1202	775	1042
Prof/Tech, Computer Svcs	4,126	3,584	10,411	14,745	108,812	2,853	1,002	8,290	10,970	19,465	12,554	16,871
Purchased Services	8,796	7,850	46,954	64,430	199,955	6,074	2,149	17,677	31,629	41,486	35,010	93,706
Communications	2,054	1,784	5,183	7,341	3,765	1,421	499	4,128	5,462	9,691	6,250	8,400
Travel	81	70	204	289	148	56	20	163	215	382	246	331
Employee Development	453	393	1,143	1,618	830	313	110	910	1,204	2,136	1,378	1,852
Utilities - Electric (01)	150,422	85,090	313,190	298,740	122,839	81,827		372,424	198,781	593,262	233,591	342,458
Utilities -Water & Sewage (02)	19,588	5,172	32,278	26,185	24,085	3,793		44,439	14,210	69,103	26,005	25,593
Utilities - District Heat (03)		64,374	142,110	116,539		57,544			80,588		106,456	225,802
Utilities - Gas for Heating (04)	26,380									232,553		
Utilities - Other	5,927	5,147	15,653	24,228	10,863	4,099	1,439	22,783	15,758	32,317	18,623	26,865
Utilities - Steam (06)					42,794			432,869				
Supplies	40,177	34,890	101,363	143,562	73,635	27,782	9,755	80,717	106,809	189,514	122,226	164,259
Interest Expense	552	479	1,392	1,972	1,011	382	134	1,109	1,467	2,603	1,679	2,256
Other Operating Costs	862	749	2,175	3,081	1,580	596	209	1,732	2,292	4,067	2,623	3,525
Statewide Indirect Costs	36,430	31,637	91,911	130,176	66,769	25,191	8,845	73,191	96,850	171,843	110,829	148,943
Equipment Depreciation	1,783	1,549	10,777	15,371	3,268	1,233	433	3,583	10,300	8,411	13,059	17,724
Building - Depr./Amort.	70,593	105,910	1,080,917	571,717	112,803	69,625	6,050	99,963	654,464	461,669	511,404	985,660
Building - Depr./Amort. - Capra ADA	5,173	27,661	61,754	122,969	396	3,884	36,355	6,683	14,034		18,634	279
Bond Interest		14	628,609	111,084	309,569				1,770,848	2,404,531	5,630	
Bond Interest - Capra ADA	4,473	23,909	44,483	79,037	342	3,358	31,432	5,773	11,609		16,110	228
TOTAL DIRECT COSTS	679,259	818,711	3,745,296	3,126,971	1,156,180	505,352	229,836	1,640,670	3,956,595	5,860,114	2,465,182	3,339,413
DISTRIBUTIONS/ALLOCATIONS:												
Plant Management Space												
Admin O/H Internal (B)	27,161	23,606	68,548	97,056	14,157	18,769	6,616	54,579	72,201	128,116	82,633	111,041
Admin O/H External (B)	18,949	16,472	47,827	67,712	44,372	13,092	4,819	38,079	50,371	89,380	57,850	77,468
Grounds (D)	11,176	13,970	27,940	13,970		5,588	13,970	11,176	13,970	27,940	16,764	16,764
Tunnels (F)		1,235	3,590	5,084		984			3,782		4,329	5,818
Child Care (C)	0	3,900	11,311	16,024	0	3,099	0	0	11,918	21,151	13,636	16,336
Common Space (Conf Rms) (C)												
Alpha Sensory System (G)	3,865	1,721	27,297	9,293	4,448	2,383	0	5,428	22,955	124,463	7,201	13,397
Subtotal Allocations	61,151	60,904	186,513	209,139	62,977	43,915	25,205	109,262	175,197	391,050	182,213	242,824
TOTAL COSTS	740,410	879,615	3,931,809	3,336,110	1,219,157	549,267	255,041	1,749,932	4,131,792	6,251,164	2,647,395	3,582,237
SQUARE FOOTAGES ADJUSTED TO REF												
Office	58,679	51,873	29,549	208,916	100,114	29,257	0	120,775	166,719	0	6,549	243,567
Service	0	0	0	0	0	13,811	0	0	0	295,814	0	0
Storage	4,033	1,190	1,738	14,164	12,930	297	0	3,414	0	0	0	12,308
Ceremonial	0	0	18,663	0	0	0	0	0	0	0	0	0
Services for Blind	0	1,397	0	1,007	1,894	0	0	1,803	0	0	0	519
In lieu of Rent - Office	0	0	96,430	0	0	0	0	0	0	0	183,258	0
In lieu of Rent - Service	0	0	0	0	0	0	15,226	0	0	0	0	0
In lieu of Rent - Storage	0	0	11,838	0	0	0	0	0	0	0	976	0
TOTALS	62,712	54,460	158,218	224,087	114,938	43,365	15,226	125,992	166,719	295,814	190,783	256,394
REVENUES/RECOVERIES												
Approp. - Ceremonial			497,742				296,602					7,282
Approp. - Services for Blind		22,995		13,041	18,997			27,207				
Approp. - In Lieu of Rent			2,630,978								2,667,619	
APPROPRIATION REVENUES	0	22,995	3,128,720	13,041	18,997	0	296,602	27,207	0	0	2,667,619	7,282
Elec Billings		6,938		542,463		10,104						
Taste of Minn Rev	1,280	1,600	3,200	1,600		640	1,600	1,280	1,600	3,200	1,920	1,920
Interest Revenue	516	449	1,303	1,846		357	126	1,039	1,374	2,437	1,571	2,112
Other Revenue	453	394	1,145	1,622		313	110	912	1,207	2,141	1,380	1,856
MISC REVENUES/SALES	2,249	9,362	5,648	547,530	0	11,414	1,836	3,231	4,180	7,779	4,872	5,688
LEASE REVENUES												
Storage Rate	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
STORAGE RENT REVENUE												
	20,165	5,950	8,690	70,820	64,650	1,485		17,070		0	0	61,540
Service Rate Breakeven						6.50	16.63			21.11		
SERVICE RENT REVENUE BREAKEVEN												
						89,772				6,244,634		
Office Rate Breakeven	12.24	16.22	26.67	12.95	11.32	15.26		14.11	24.76		13.90	14.40
OFFICE RENT REVENUE BREAKEVEN												
	718,231	841,380	788,072	2,705,462	1,133,290	446,462		1,704,135	4,127,962		91,031	3,507,365
TOTAL BREAKEVEN REVENUE	740,645	879,707	3,931,130	3,336,854	1,216,937	549,133	298,438	1,751,643	4,132,143	6,252,413	2,763,522	3,582,075
RETAINED EARNINGS USAGE												
	57,876	13,241			(129,249)	101,995	43,465	118,596	(295,915)	(297,540)	118,758	(90,173)
REQUESTED OFFICE RATE	13.23	16.46	26.67	12.95	10.03	18.75		15.09	22.99		14.53	14.03
REQUESTED OFFICE REVENUE	776,323	853,830	788,072	2,705,462	1,004,143	548,569		1,822,495	3,832,870		95,157	3,417,245
REQUESTED SERVICE RATE						6.50	19.48			20.10		
REQUESTED SERVICE REVENUE						89,772	0			5,945,861		
TOTAL RECOVERIES/REVENUE	798,737	892,156	3,931,130	3,336,854	1,087,790	651,239	298,438	1,870,003	3,837,050	5,953,640	2,767,647	3,491,955
VARIANCE OR NET INCOME (LOSS)												
	58,327	12,541	(679)	744	(131,367)	101,972	43,397	120,071	(294,742)	(297,524)	120,252	(90,282)
FY00 STORAGE RATE												
	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
FY00 SERVICE RATE												
	13.23	16.46	26.67	12.95	10.03	18.75	19.48			20.10		
FY00 OFFICE RATE												
	13.23	16.46	26.67	12.95	10.03	18.75		15.09	22.99		14.53	14.03
FY 98/98 STORAGE RATE												
	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
FY 99 OFFICE/LT. IND. RATE	11.26	13.82	22.18	11.50	9.78	18.10	35.46	13.06	22.27	19.45	10.85	12.72
FY 98 OFFICE/LT. IND. RATE	10.97	13.47	22.06	11.34	9.74	17.07	34.82	12.71	22.11	19.14	10.66	12.41
Alpha System Points	279	124	1,967	670	321	171		392	1,655	8,972	519	966
DISTRIBUTION METHODS:												
A, By Total Sq. Ft.	0.0291	0.0252	0.0733	0.1039	0.0533	0.0201	0.0071	0.0584	0.0773	0.1371	0.0884	0.1188
B, By Sq. Ft. w/o Duluth	0.0307	0.0267	0.0775	0.1097		0.0212	0.0075	0.0617	0.0816	0.1448	0.0934	0.1255
C, By Sq. Ft. Capitol Complex		0.0302	0.0876	0.1241		0.0240			0.0923	0.1638	0.1056	0.1420
D, By Grounds	0.0400	0.0500	0.1000	0.0500		0.0200	0.0500	0.0400	0.0500	0.1000	0.0600	0.0600
F, By Tunnel Connections		0.0474	0.1379	0.1953		0.0378			0.1453		0.1663	0.2235
G, By Alpha System Points	0.0146	0.0065	0.1031	0.0351	0.0168	0.0090	0.0000	0.0205	0.0667	0.4701	0.0272	0.0506
H, By Alpha System Pts w/o MHS	0.0276	0.0123	0.1945	0.0663	0.0317	0.0169	0.0000	0.0388			0.0513	0.0955
I, By the Loop		0.0383	0.1113	0.1576					0.1173		0.1342	0.1803
J, By Actual Cost												
K, By Cafeteria			0.1500	0.2000					0.0500		0.0500	0.3500
L, By Sq. Ft. w/o Duluth & Child Care	0.0308	0.0268	0.0778	0.1102		0.0213	0.0075	0.0620	0.0820	0.1455	0.0938	0.1261
M, By Grounds w/o Child Care	0.0400	0.0500	0.1000	0.0500		0.0200	0.0500	0.0400	0.0500	0.1000	0.0600	0.0600
N, By Sq. Ft. w/o PMD & Duluth	0.0313	0.0272	0.0791	0.1120		0.0217	0.0076	0.0630	0.0833	0.1478	0.0953	0.1281
COMPARISON TO PRIOR YEAR BLDGS												
FY00	796,488	882,775	3,925,482	2,789,323	1,087,790	639,825	296,602	1,866,772	3,832,870	5,945,861	2,762,776	3,486,067
FY99	674,841	740,356	3,255,676	2,463,689	1,042,893	780,570	539,914	1,812,818	3,712,832	5,753,582	2,062,822	3,147,852
% INCREASE OVER PRIOR YEAR	121,647	142,419	669,806	325,635	44,897	(140,745)	(243,312)	253,954	120,038	192,279	699,954	338,215
% INCREASE OVER PRIOR YEAR												
SQUARE FOOTAGE, ACTUAL												
Office	58,974	52,134	29,697	209,966	100,617	29,404		121,382	167,557		6,582	244,791
Service						13,880				297,301		
Storage	4,053	1,196	1,747	14,235	12,							

	106, 156	000	000,002,110,136	112	198, 224, 225, 226, 227, 228, 229, 230, 231, 243, 244, 245	133, 222	TUNNELS
	VETS' SERVICE BLDG	ADMIN O/H External	ADMIN O/H Internal	ALPHA SENS. SYSTEM	CEREMONIAL/MEM External	COMMON AREA	
JAL DIRECT COSTS:							
Salaries & Benefits	273,810	434,036	423,161	161,368	259,218	250,635	
Rent	3,353		419,133				
Maintenance & Leasehold	117,641					0	
Repairs, Alterations & Maintenance	10,023			70,000			
Insurance	7,547		908	2,685		28,767	
Printing & Advertising	217						
Prof/Tech, Computer Svcs	3,509	227,581	47,000	246			
Purchased Services	7,478			1,427			
Communications	1,747			14,995			
Travel	69						
Employee Development	385						
Utilities - Electric (01)	68,140						
Utilities -Water & Sewage (02)	5,747				11,722		
Utilities - District Heat (03)	61,565						
Utilities - Gas for Heating (04)							
Utilities - Other	5,040						
Utilities - Steam (06)							
Supplies	34,163			13,754			
Interest Expense	469						
Other Operating Costs	733			42			
Statewide Indirect Costs	30,978			243			
Equipment Depreciation	3,613	0	0	0	0	0	0
Building - Depr./Amort.	46,795						25,622
Building - Depr./Amort. - Capra ADA	7,664						226
Bond Interest							
Bond Interest - Capra ADA	6,561						184
TOTAL DIRECT COSTS	697,247	661,617	890,202	264,780	270,940	279,402	26,032
DISTRIBUTIONS/ALLOCATIONS:							
Plant Management Space							
Admin O/H Internal (B)	23,094		(890,202)	0			
Admin O/H External (B)	16,111	(661,617)		0			
Grounds (D)	11,176				55,880	(279,402)	
Tunnels (F)	1,210						(26,032)
Child Care (C)	3,809	0	0	0	0	0	0
Common Space (Conf Rms) (C)							
Alpha Sensory System (G)	4,236			(264,760)			
Subtotal Allocations	59,636	(661,617)	(890,202)	(264,760)	55,880	(279,402)	(26,032)
TOTAL COSTS	756,883	0	0	0	326,820	0	0
SQUARE FOOTAGES ADJUSTED TO REF				0			
Office	31,804						
Service	0						
Storage	4,924						
remonial	0						
rvices for Blind	2,864						
in lieu of Rent - Office	9,284						
in lieu of Rent - Service	0						
in lieu of Rent - Storage	4,450						
TOTALS	53,326						
REVENUES/RECOVERIES							
Approp. - Ceremonial					319,780		
Approp. - Services for Blind	38,263						
Approp. - In Lieu of Rent	146,284						
APPROPRIATION REVENUES	184,547				319,780		
Elec Billings							
Taste of Minn Rev	1,280				7,040		
Interest Revenue	439						
Other Revenue	386						
MISC REVENUES/SALES	2,104				7,040		
LEASE REVENUES							
Storage Rate	5.00						
STORAGE RENT REVENUE	24,620						
Service Rate Breakeven							
SERVICE RENT REVENUE BREAKEVEN							
Office Rate Breakeven	16.11						
OFFICE RENT REVENUE BREAKEVEN	512,362						
TOTAL BREAKEVEN REVENUE	723,634				326,820		
RETAINED EARNINGS USAGE	(112,801)						
REQUESTED OFFICE RATE	13.36						
REQUESTED OFFICE REVENUE	424,901						
REQUESTED SERVICE RATE							
REQUESTED SERVICE REVENUE							
TOTAL RECOVERIES/REVENUE	636,173				326,820		
VARIANCE OR NET INCOME (LOSS)	(120,710)				0		
FY00 STORAGE RATE	5.00						
FY00 SERVICE RATE							
FFICE RATE	13.36						
FY 98 STORAGE RATE	3.50						
FY 99 OFFICE/LT. IND. RATE	12.80						
FY 98 OFFICE/LT. IND. RATE	12.40						
Alpha System Points	306						
DISTRIBUTION METHODS:							
A, By Total Sq. Ft.	0.0247						
B, By Sq. Ft. w/o Duluth	0.0261						
C, By Sq. Ft. Capitol Complex	0.0295						
D, By Grounds	0.0400						
F, By Tunnel Connections	0.0465				0.2000		
G, By Alpha System Points	0.0160						
H, By Alpha System Pts w/o MHS	0.0303						
I, By the Loop	0.0375						
J, By Actual Cost							
K, By Cafeteria							
L, By Sq. Ft. w/o Duluth & Child Care	0.0262						
M, By Grounds w/o Child Care	0.0400				0.2200		
N, By Sq. Ft. w/o PMD & Duluth	0.0266						
COMPARISON TO PRIOR YEAR BLDGS							
FY00	634,069						
FY99	595,395						
\$ INCREASE OVER PRIOR YEAR	38,674						
% INCREASE OVER PRIOR YEAR							
SQUARE FOOTAGE, ACTUAL							
Office	31,964						
Service							
Storage	4,949						
Ceremonial							
Services for Blind	2,878						
In lieu of Rent - Office	9,331						
In lieu of Rent - Service							
In lieu of Rent - Storage	4,472						
	53,594						



STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
INTERTECHNOLOGIES GROUP

Services Provided

The Intertechnologies Group consists of activity designed to provide managers in state and local government with assistance in the collection, use, analysis, and storage of electronic information, and to provide low cost long distance communication services using fiber optic networks and other media. The Computer Services, Telecommunications, and STARS internal service funds have been consolidated into one fund beginning in SFY 1993, and are reported as one entity in the state's Comprehensive Annual Financial Report (CAFR).

OMB A-87 Allowable Cost Standard No.6.

" The cost of data processing services is allowable".

OMB A-87 Allowable Cost Standard No.10.

"Costs of telephone, mail, messenger and similar communications services are allowable".

How Rates are Computed

Rates are based on estimated costs of operating, such as labor, materials and overhead, plus/minus any prior year's income/loss.

File: InterTech 970-2000.xls  
InterTechnologies 2000

BALANCE SHEET WORKSHEET  
June 30, 2000

Account	Final Audit Amounts	30-Jun-99 Amounts	Change
<b>ASSETS</b>			
Cash and Cash Equivalents	11,390	14,013	(2,623)
Accounts Receivable	8,930	10,965	(2,035)
Advances to Other Funds/Int-Fund Rec	0	0	0
Other Receivables	0	0	0
Inventories	0	0	0
Deferred Costs/Prepaid Exp	1,433	268	1,165
Capital Leases Receivable	0	0	0
Equipment	0	0	0
Building Improvements	0	0	0
Accumulated Depreciation	0	0	0
Fixed Assets (Net)	11,491	14,919	(3,289)
Total Assets	33,244	40,165	(6,782)

**LIABILITIES AND FUND BALANCE**

Liabilities:

Accounts Payable	6,040	9,445	(3,405)
Interfund Payables	0	0	0
Salaries Payable	0	0	0
Rebates Payable	0	0	0
Accrued Interest Payable	0	0	0
Deferred Revenue	236	567	(331)
Loans Payable	13,142	16,475	(3,472)
Compensated Absences Payable	1,872	1,777	95
Advances from Other Funds	0	0	0
Total Liabilities	21,290	28,264	6,974

Equity and Other Credits:

Contributed Capital	2,348	2,348	0
Unreserved Retained Earnings	9,884	9,553	331
Total Equity and Other Credits	12,232	11,901	331

Total Liabilities, Equity and Other Credits:	33,522	40,165	(6,782)
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File: InterTech 970-2000.xls  
 InterTechnologies 2000  
 Accountant: Michael R. Lange

OPERATING STATEMENT WORKSHEET  
 June 30, 2000

Account	Final Audit Amounts	30-Jun-99 Amounts	Change
Operating Revenues:			
Net Sales	0	0	0
Rental and Service Fees	72,935	74,713	(1,778)
Other Income	356	285	71
Total Operating Revenues	73,291	74,998	(1,707)
Less: Cost of Goods Sold	0	0	0
Gross Margin	73,291	74,998	(1,707)
Operating Expenses:			
Purchased Services	42,353	44,526	(2,173)
Salaries and Fringe Benefits	17,021	14,976	2,045
Depreciation	6,875	9,646	(2,771)
Amortization	245	284	(39)
Supplies and Materials	1,671	2,184	(513)
Indirect Costs	956	644	312
Other Expenses	192	550	(358)
Total Operating Expenses	69,313	72,810	(3,497)
Operating Income (Loss)	3,978	2,188	1,790
Nonoperating Revenues (Expenses):			
Investment Income	771	799	(28)
Interest and Financing Costs	(709)	(822)	113
Rebate Expense	(3,900)	(2,500)	(1,400)
Gain (Loss) on Sale of Fixed Assets	191	215	(24)
Other Nonoperating Expenses	0	0	0
Total Nonoperating Revenue (Expenses)	(3,647)	(2,308)	(1,315)
Income (Loss) Before Operating Transfers	331	(120)	451
Transfers-In	0	0	0
Transfers-Out	0	0	0
Net Income (Loss) before Unusual Item	331	(120)	451
Unusual Item	0		
Net Income	331	(120)	451
Retained Earnings, Beginning, as Reported	9,553	9,673	(120)
Prior Period Adjustments	0	0	0
Residual Equity Transfers Out	0	0	0
Retained Earnings, Beginning, as Restated	9,553	9,673	(120)
Retained Earnings, Ending	9,884	9,553	331

File: InterTech 970-2000.xls

InterTechnologies 2000

Accountant: Michael R. Lange

## STATEMENT OF CASH FLOWS WORKSHEET

June 30, 2000

Account	Final Audit Amounts	30-Jun-99 Amounts	Change
<b>OPERATING ACTIVITIES SECTION:</b>			
Operating Income (Loss):	3,978	2,188	1,790
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
Depreciation	6,875	9,646	(2,771)
Amortization	245	284	(39)
	0	0	0
Change in Assets and Liabilities:	0	0	0
Accounts Receivable	1,960	(370)	2,330
Inventories	0	0	0
Prepaid Expenses	(1,165)	0	(1,165)
Other Assets	0	(121)	121
Accounts Payable	(4,288)	1,882	(6,170)
Compensated Absences Payable	95	299	(204)
Deferred Revenues	(331)	512	(843)
Other Liabilities	0	0	
Net Reconciling Items to be Added (Deducted) from Operating Income	3,391	12,132	(8,741)
Net Cash Flows from Operating Activities	7,369	14,320	(6,951)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers-Out	0	0	0
Residual Equity Transfers-Out	0	0	0
Advances from Other Funds	0	0	0
Repayment of Advances from Other Funds	0	0	0
Rebate Costs	(3,300)	0	(3,300)
Net Cash Flows from Noncapital Financing Activities	(3,300)	0	(3,300)
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>			
Investment in Fixed Assets	(2,900)	(11,362)	8,462
Proceeds from the Sale of Fixed Assets	0	1	(1)
Capital Lease Payments	83	73	10
Proceeds from Loans	3,009	10,909	(7,900)
Repayment of Loan Principal	(6,932)	(9,749)	2,817
Investment in Leasehold Improvements	0	(58)	58
Capital Prepayment	0		0
Interest Expense	0	(825)	825
	0	0	
Net Cash Flows from Capital Financing Activities	(6,740)	(11,011)	4,271
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Revenue (Expense) (Net)	48	796	
Net Cash Flows from Investing Activities	48	796	0
Net Increase in Cash and Cash Equivalents	(2,623)	4,105	(5,980)
Cash and Cash Equivalents, Beginning, as reported	14,013	1,425	
Unusual Item	0	0	
Prior Period Adjustments	0	0	
Cash and Cash Equivalents, Beginning, as restated	14,013	9,908	0
Cash and Cash Equivalents, Ending	11,390	14,013	(5,980)
		0	
<b>Schedule of Non-Cash Financing, Capital and Investing Activities</b>			
Acquisition of Computer Equipment (rec'd, not paid for)		1,113	

STATE OF MINNESOTA  
INTERTECHNOLOGIES GROUP-INTERNAL SERVICE FUND  
FOOTNOTES TO FINANCIAL STATEMENT  
June 30, 2000

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Intertechologies Group (InterTech) utilizes full accrual accounting pursuant to M.S. 16A.055, except for supplies as described below.

Sales are reported with the point of sale being recognized as the billing date which is the last day of the month. The billing for each month is prepared during the following month. No allowance is being made for doubtful accounts.

Expenses are based on data received from the Minnesota Accounting and Procurement System (MAPS). Also, the Departments of Finance and Administration allocate indirect costs to InterTech pursuant to M.S. 16A.127. Those costs are estimated at \$957,507.00 for FY 2000.

InterTech is a service agency as opposed to a manufacturing agency; because of this, supplies are expensed as purchased rather than as consumed.

Fixed Assets are reported at historical costs less accumulated depreciation. Fixed Assets are depreciated by class of assets on a straight line basis with no salvage value. InterTech's depreciation schedule is that all equipment is depreciated over 4 years; Mainframe **UPGRADES** 2 years; and furniture over 8 years. Fixed assets depreciation figures used for this Financial Statement were provided by InterTech.

InterTech's depreciation schedule for CPU and Disk equipment was restated from 4 years to 3 years. Giving a net change to depreciation of 1,872,526.43. This change became effective starting July 1, 1998.

Effective July 1, 1996 Department of Administration (ADMIN) Policy and Procedure 96.2 increased the fixed asset minimum dollar reporting requirement for all state agencies from \$500 to \$2,000. Complementing this mandate, ADMIN issued internal policy FMR-1G-01 to expense personal computers under \$10,000 (excluding those used for LAN servers) and all their component parts at the time of purchase.

Effective July 1, 1997 The Intertechologies Group reduced their Fixed Asset threshold on NETWORK EQUIPMENT from \$2,000 to \$1,000.

	Acquired Cost	Acc. Deprec
Balances as of 06/30/99	64,418,772.96	50,373,467.16
Additions	3,908,702.89	6,875,282.00
Deletions	(29,565,927.75)	(29,487,930.13)
	0.00	
Balances as of 06/30/00	38,761,548.10	27,760,819.03

2. MASTER LEASE LOANS:

InterTech purchases an extensive amount of equipment through the Master Lease Program. Purchase terms are for three to five years and payments of principal and interest are processed twice annually.

The following is a schedule by fiscal years of future minimum payments with the current amount needed to satisfy Master Lease Loans Payable as of June 30, 2000:

	MASTER LEASE 6 LOANS PAYABLE	MASTER LEASE 7 LOANS PAYABLE	MASTER LEASE 8 LOANS PAYABLE	TOTAL LOANS PAYABLE
2001	1,769,506.62	3,775,836.15	814,186.94	6,359,529.71
2002	344,963.68	3,577,737.71	814,186.94	4,736,888.33
2003		1,363,450.32	795,199.85	2,158,650.17
2004		0.00	637,767.62	637,767.62
Total Minimum Payments	2,114,470.30	8,717,024.18	3,061,341.35	13,892,835.83
Amount Representing Interest	(88,616.88)	(519,877.57)	(280,317.66)	(888,812.11)
CURRENT AMOUNT NEEDED TO SATISFY M/L PRINCIPAL	2,025,853.42	8,197,146.61	2,781,023.69	13,004,023.72

3. LEASEHOLD IMPROVEMENTS:

Leasehold Improvements are recorded at historical cost less accumulated amortization. The amortization is over five years.

In Fiscal 2000 Intertech's management has decided leasehold improvements of \$50,000.00 and above will be recorded.

4. **FIXED ASSETS PURCHASED BUT NOT PAID FOR BY QUARTER END:**

This amount represents Fixed Assets that were received prior to June 30, 2000 but were not paid for until 1st or 2nd quarter FY 2001. (July 1, 2000 - October 2000)

5. **LEGISLATION AFFECTING INTERTECH:**

Minnesota Extra Session Laws 1967, Chapter 48, Section 20, Subdivision 13 established the computer service fund.

M.S. 16A.127. Those costs are estimated at \$957,507.00 for FY 2000.

\$2,156,000 effective July 1, 1979. As a result of this law InterTech paid \$2,238,000 to the general fund to cancel its retained earnings. Minnesota Laws 1985 Special Session, Chapter 13, Section 16, increased the general fund contribution, of "Paid-In-Capital", by \$1,200,000 effective July 1, 1985. Effective July 1, 1989, FY 1990, pursuant to Minnesota Laws 1989, Chapter 335, Section 15, InterTech-Computer Services transferred Contributed Capital in the amount of \$1,000,000.00 (Subdivision 3) to InterTech-Telecommunications, \$750,000 (Subdivision 7) to InterTech-Stars. This has the effect of reducing InterTech-Computer Services Contributed Capital from \$3,356,000 to \$1,606,000 for Fiscal Year 1990.

Minnesota Laws 1991, Chapter 2, Article 7, Section 2(c), directed the Department of Administration to transfer \$1,600,000 of contributed capital from InterTech-Computer Services to the General Fund by June 30, 1991. When this transfer was processed, it had the effect of reducing InterTech-Computer Services Contributed Capital to \$6,000.

6. **CAPITAL LEASES**

InterTechnologies Group leases Telecommuting equipment to their customers under noncancellable capital leases. The following three leases were used in FY00:

**Department of Military Affairs**

Lease Period	11/01/96 to 10/31/2000	
Total Lease Payments	\$41,473.92 (864.04 monthly)	
Bargain Purchase	\$50.00	
Original Cost	\$33,488.30	
Imputed Interest Rate	.49465% monthly	
10% Administrative Fee	78.55 monthly	
	FY00	FY01
Minimum Lease Payment	\$10,368.48	\$3,456.16
Less: Deferred Revenue	\$1,417.22	\$352.76

**Anoka Hennepin Technical College**

Lease Period	10/01/96 to 09/30/2000	
Total Lease Payments	\$58,329.60 (1215.20 monthly)	
Bargain Purchase		
Original Cost	\$47,501.78	
Imputed Interest Rate	.5025% monthly	
10% Administrative Fee	\$98.96 monthly	
	FY00	FY01
Minimum Lease Payment	\$14,582.40	\$3,645.60
Less: Deferred Revenue	\$1,808.48	\$330.25

**Winona State University**

Lease Period	04/01/96 to 03/31/00	
Total Lease Payments	203,448.48 (4,238.51 monthly plus \$50,000 down on payment on 5/96)	
Bargain Purchase		
Original Cost	\$214,466.96	
Imputed Interest Rate	.45222% monthly	
10% Administrative Fee	\$419.08 monthly	
	FY00	
Minimum Lease Payment	\$38,146.59	
Less: Deferred Revenue	\$4,536.25	

Winona State University lease expired at the end of third quarter. This account has been paid in full.

7. PREPAID EXPENSES:

Intertechnologies Group entered into Software licensing fees and Maintenance/Service agreements that covered FY00 through FY03, resulting in prepayment of data processing expense.

8. CONTRIBUTIONS FROM THE GENERAL FUND:

A payment for \$1,000,000 was made to the General Fund in FY94. Originally this reduced the Contributions from the General Fund, but was later reversed to reduce Retained Earnings.

9. DEFERRED REVENUE:

InterTech has entered into capital prepayments contracts with the Dept of Public Safety resulting in \$300,000. Deferred revenue of 64,171.40 has been used leaving a balance of 235,828.60.

10. PRIOR PERIOD ADJUSTMENT:

The amount of \$ 116,816.18 represents additional Sales and Expenses for FY00 that were record in FY00 that should have been recorded in FY99.

Communications	95,510.28
Payroll	-3.17
Maintenance Contracts	255.00
Prof & Tech Services	6,000.00
Supplies	7,670.07
Computer & System Services	7,384.00
	<u>116,816.18</u>

The amount of \$917,800.57 represents additional Sales and Expenses for FY99 that were recorded in FY99 that should have been recorded in FY98.

11. NET INCOME AND RETAINED EARNINGS SUMMARY:

	1st Quarter	\$1,410,335.88
	2nd Quarter	(585,066.75)
	3rd Quarter	685,441.18
	4th Quarter	(1,063,187.27)
	<u>Total for Year</u>	<u>\$447,523.04</u>
Intertechnologies Group had a Net Income of:		
Intertechnologies Group had Retained Earnings	1st Quarter	\$10,867,746.97
	2nd Quarter	10,270,499.95
	3rd Quarter	10,954,198.93
	4th Quarter	9,883,627.66

12. REBATE EXPENSE:

Unusual Items:

Rebate of Retained Earnings

For FY99 Intertechnologies Group has experienced significant growth due to unanticipated demand for services during the period. This increase in operating income has increased InterTech's ending retained earnings balance. To alleviate this increase InterTech issued a rebate to their computer services customers in the amount of \$2.5 million dollars. This credit appeared on the September invoices that were distributed in October 1999.

For Income Statement consistency FY99 Unusual item has been reclassified as a non-operating rebate expense.

REBATE EXPENSE:

For FY00 Intertechnologies Group has experienced sales volumes running over forecast in CPU, CIS, disk and tape. Also, large one-time credits from the phone companies has reduced their communication expenses this has increased their operating income. To alleviate this increase InterTech once again will issue a

rebate to their computer services customers in the amount of \$3.1 million dollars. This credit will appear on the September invoices that are distributed in October for all Intertechnologies Group customers but the top 6 customers. The top 6 customers will have a choice to either keep the refund or transfer funds back to a technical fund.

13. CONTINGENT LIABILITIES:

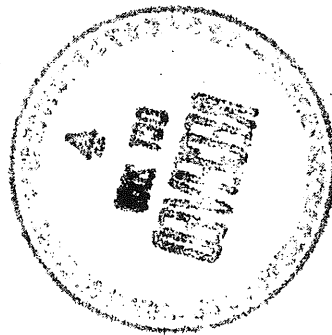
The federal government (Department of Health and Human Services) will be assessing a fee of approximately \$1,308,000 for excess retained earnings for fiscal years 1994 and 1998.

A) InterTech has voluntarily paid back (Department of Health and Human Services) \$800,000.00 toward the excess retained earnings approximated assessment fee.  
EXCESS RESERVE (CASH PAYBACK TO FED.'S)

B) The Department of Administration is undertaking a self-audit with a possible fiscal impact of civil penalties by the Department of Labor. The Federal Labor Standard Act (FLSA) was extended to public employers as a result of a 1985 Supreme Court decision. Minnesota believes its professional employees to be exempt from this coverage. This self-audit will determine if employees are exempt or not.

14. COMPENSATED ABSENCES:

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in their collective bargaining agreements. This leave is liquidated in cash only at the time of separation from state employment. This accumulated leave is shown as a liability.





*Admin*  
**MINNESOTA**

Department of Administration

InterTechnologies Group

# FY00 InterTech Rate Schedule

April 19, 1999

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E-9

FY00 InterTech Group Rates				
Product or Service	Billing Codes	Units	FY99 Rate	FY00 Rate
<b>Server Processing:</b>				
Central Processing	0023	CPU Seconds (9672-R35)	\$0.1649	\$0.1356
Central Processing	0023	CPU Seconds (9672-R45)	\$0.1574	\$0.1293
Central Processing	0023	CPU Seconds (9672-R46)	\$0.3407	\$0.2800
Facilities Management Services	Various	Cost + %	5-15%	5-15%
Incremental Processing and Storage		Cost + %	5%	5%
TPNS Testing - Off-Peak		Hours	\$300.00	\$300.00
Central Processing - Other Rates:				
A		CPU Seconds (R45)	N/A	
B		CPU Seconds (R45)	N/A	
C		CPU Seconds (R45)	N/A	
D		CPU Seconds (R46)	N/A	\$0.2565
E		CPU Seconds (R46)	N/A	\$0.2430
F		CPU Seconds (R46)	N/A	\$0.2295
<b>Web Hosting Services:</b>				
Disk Storage	1831	Megabyte Days	\$0.0074	\$0.0065
Transfer Rate (Megabytes transferred)		Cost + %	N/A	5-15%
<b>Non Y2K Complaint Software:</b>	8313	Cost + %	N/A	5-15%
<b>Storage Services:</b>				
Disk Storage	1831/1833	Megabyte Days	\$0.0074	\$0.0065
Tape Storage	8001	Cartridge Days	\$0.1196	\$0.1100
Tape Degauss	8434	Cartridges	\$2.0000	\$2.0000
Tape Cartridge Purchase		Cost + %	\$4.94	\$4.94
Reel Purchase		Cost + %	\$15.03	\$15.03
Tape Slot		Cost + %	\$2.25	\$2.25
Storage - Other Rates:				
A		Megabyte Days	N/A	\$0.0062
B		Megabyte Days	N/A	\$0.0059
C		Megabyte Days	N/A	\$0.0055
D		Cartridge Days	N/A	\$0.1045
E		Cartridge Days	N/A	\$0.0990
F		Cartridge Days	N/A	\$0.0935
<b>Input/Output Services:</b>				
Print Local Impact	0222	1000 Lines	\$1.6500	\$1.6500
Print Local Laser	0224	1000 Lines	\$1.5000	\$1.5000
Print Local Laser	0225	Pages	\$0.0675	\$0.0675
Print Local Non-Impact	0833	Feet	\$0.0830	\$0.0870 *
Print Remote	0223	1000 Records	\$0.3000	\$0.3000
Print Other:				
Multipart Forms	0233	1000 Lines	\$1.1200	\$1.1200
Voter Cards	8417	Cost + Postage	\$0.2400	\$0.2400
Data Transfer - NIE Print	8500	1000 Lines	\$0.3000	\$0.3000

FY00 InterTech Group Rates				
Product or Service	Billing Codes	Units	FY99 Rate	FY00 Rate
InfoPac	8435	Report Reads	\$0.0035	\$0.0040
<b>Online Transaction Processing:</b>				
Resources	5010	Processing Resource Costs(9672-R35)	\$0.2416	\$0.1986
Resources	5010	Processing Resource Costs (9672-R45)	\$0.2305	\$0.1894
Resources	5010	Processing Resource Costs (9672-R46)	\$0.4990	\$0.4101
Supra	5012	Per 1000 Calls	\$0.0615	\$0.0615
Other Network:				
Timesharing Connect	0301	Hours	\$0.5000	\$0.5000
Multiple Application Interface (MAI)	8492	Processing Resource Costs		
56kb FEP Connection	8493	Monthly	\$172.00	\$172.00
9.6/14.4 FEP Connection	8494	Monthly	\$86.00	\$86.00
Connection Installation		One-Time	\$150.00	\$150.00
Electronic Technician	8411	Hours	\$35.00	\$35.00
<b>Data Services:</b>				
Network Access:				
Analog Network Connections:				
Backbone Transport-Analog	2011	Monthly	\$77.00	\$77.00
Tail Circuits - Analog	2010	Cost + Flat	\$35.00	\$35.00
MFS Backbone		Cost + %	10%	10%
Service Level 1:				
Network Management	1001	Month/Connection	\$135.00	\$135.00
LAD Circuit		Cost + %	10%	10%
Access Circuits:				
DS0, 56kb (P.L., FRS)	1112,1002,4002,4004	Cost + Flat	\$35.00	\$35.00
T-1, (P.L., FRS, TLS)	1003,1113,6003,4003	Cost + Flat	\$135.00	\$135.00
Incremental 56kb on Frame Relay Egress	1005	Per 56kb	\$21.00	\$22.00 <sup>*</sup>
Service Level 2 - Private Line	1000	Cost + %	25%	25%
Dial-Up Network Access:				
Tier 1: Subscription (up to 8 Hours Usage)	8427	Month/Account	\$9.95	\$9.95
Tier 2: Subscription (up to 60 Hours Usage)	8428	Month/Account	\$22.95	\$22.95
Usage Exceeding Tier Plan (Local)	8425	Minutes	\$0.03	\$0.03
Use of 800 Number Surcharge	8426	Minutes	\$0.1300	\$0.0960
<b>Terminating Hardware:</b>				
DSU-56kb	1037	Month/DSU	\$31.00	\$31.00
CSU-T1	1036	Month/CSU	\$50.00	\$50.00
Multiport Network Interface	1038	Month/TAP	\$175.00	\$175.00
Customer Owned/InterTech Maintained CISCO 7000		Month/Router	\$400.00	\$400.00
Router Service:				
InterTech Owned/Maintained (includes node connect):				
Token Ring Port	1007	Month/Port	\$255.00	\$255.00

FY00 InterTech Group Rates				
Product or Service	Billing Codes	Units	FY99 Rate	FY00 Rate
10 mg Ethernet Port	1008	Month/Port	\$225.00	\$225.00
Serial Port	1009	Month/Port	\$130.00	\$130.00
Secondary Port	1015	Month/Port	\$65.00	\$65.00
Fast Ethernet	1029	Month/Port	\$460.00	\$320.00 *
On-site Spare Router	1012	Month/Router	\$135.00	\$135.00
Customer Owned/InterTech Maintained	1013	Month/Router	\$165.00	\$165.00
No Support Serial Port	1014	Month/Router	\$135.00	\$135.00
Deduction for Access to Customer Egress	1004	Month	-\$40.00	-\$40.00
<b>X.25 PAD Service:</b>				
Customer Owned/InterTech Support	1018	Month/Port	\$3.10	\$3.10
Dedicated PAD Port		Month/Port	\$50.00	\$50.00
Gupta Gateway	8414	Month/Gateway	\$460.00	\$460.00
<b>Backbone Network/Services:</b>				
<b>Dedicated Backbone Connections:</b>				
DSO, 56kb	1019	Month/Connection	\$70.00	\$70.00
<b>Dedicated Transport/Private Router:</b>				
DSO, 56kb	1021	Per Mile	\$1.40	\$1.40
1/4 T1, 384kb	1022	Per Mile	\$5.75	\$5.75
1/2 T1, 768kb	1023	Per Mile	\$8.50	\$8.50
<b>Community Router Service:</b>				
DSO, 56kb	1024	Month/Connection	\$121.00	\$121.00
1/4 T1, 384kb	1025	Month/Connection	\$375.00	\$375.00
1/2 T1, 768kb	1026	Month/Connection	\$610.00	\$610.00
3/4 T1, 1152kb	1027	Month/Connection	\$860.00	\$860.00
T1, 1.544Mbps	1028	Month/Connection	\$1,150.00	\$1,150.00
6 Mbps		Month/Connection	\$4,500.00	\$4,500.00
<b>Network Device Connection:</b>				
Standard Device Connect	8490	Device ID	\$12.60	\$12.85 *
PC/DFT Device ID	8489	Device ID	\$4.20	\$4.20
Gateway Controller (includes 30 Device IDs)	8487	Controller	\$350.00	\$375.00 *
LAN/Gateway Device ID	8488	Device ID	\$4.20	\$4.20
<b>Video Services:</b>				
<b>Network Access:</b>				
<b>Service Level 1:</b>				
Network Management Fee	1001	Month/Connection	\$135.00	\$135.00
<b>Access Circuit:</b>				
T1 Private Line	6003	Cost + Flat	\$135.00	\$135.00
DS-3 Private Line	8003	Cost + Flat	\$135.00	\$135.00
<b>Site Equipment:</b>				
CSU-T1	1036	Month	\$50.00	\$50.00
Multiport Network Interface (TAP)	1038	Month	\$175.00	\$175.00
<b>Backbone Network Services:</b>				
<b>Backbone Connection:</b>				
T-1(multi-service)	1020	Month/Connection	\$275.00	\$275.00
DS-3	1096	Month/Connection	\$3,500.00	\$3,500.00

FY00 InterTech Group Rates				
Product or Service	Billing Codes	Units	FY99 Rate	FY00 Rate
Backbone Transport:				
Dedicated:				
• 56kb	1021	Miles	\$1.40	\$1.40
• 384kb	1022	Miles	\$5.75	\$5.75
• 768kb	1023	Miles	\$8.50	\$8.50
Bandwidth on Demand:				
• Nonguaranteed Backbone Transport	3020	Event Fee	\$75.00	\$75.00
Statewide Video Conferencing:				
• SWVC 128kb/s Transport	1051	Month	\$275.00	\$275.00
• SWVC 384kb/s Transport	1052	Month	\$440.00	\$440.00
• SWVC 768kb/s Transport	1053	Month	\$800.00	\$800.00
Dedicated to SWVC Interconnection		Hours	\$20.00	\$20.00
Video Services:				
Video Room Subscription Services:				
Distance Meeting Service (DMS) 112kb/s	1042	Month/Connection	\$440.00	\$440.00
Distance Meeting Service (DMS) 384kb/s	1043	Month/Connection	\$750.00	\$745.00
Interactive Video Service (IVS) Subscriptions	1044	Month/Connection	\$500.00	\$495.00
Additional DMS 112 Subscriptions per T-1	1093	Month/Connection	\$425.00	\$425.00
Additional DMS 384 Subscriptions per T-1		Month/Connection	\$730.00	\$730.00
Additional IVS Subscriptions per T-1	1095	Month/Connection	\$450.00	\$450.00
Video Network Interconnection Services:				
Codec Gateway Subscription Service	3010	Month/Connection	\$500.00	\$500.00
Additional CG Subscriptions per T-1	3011	Month/Connection	\$450.00	\$450.00
Open Network Video Connection Service Fees:				
Basic Level (DACS Switching)	3012	Month/Connection	\$200.00	\$200.00
Intermediate Level (Bridging)	3013	Month/Port	\$400.00	\$400.00
Advanced Level (H.243 Cascading)	3014	Month/Port	\$800.00	\$800.00
Inverse Multiplexing	3015	Month/Port	\$200.00	\$200.00
Analog Network Services:				
Metro Video Fiber Transmit/2 Receives	1054	Month	\$1,110.00	\$1,125.00 *
Metro Video Fiber Receive Only	1120	Month	\$440.00	\$450.00
Additional Mod/Demod		Month	\$260.00	\$260.00
Custom Fiber Services	1121	Cost + %	5-15%	5-15%
Video Gateway Services:				
Gateway Access Coordination	2055	Event	\$25.00	\$25.00
Custom Off-Net Conference Charge	3021	Event	\$25.00	\$25.00
Switched Gateway Services				
Dial-Out - Domestic Connections:				
Dial-Out 128kb		Hours	\$45.00	\$35.00
Dial-Out 384kb		Hours	\$125.00	\$60.00 *
Dial-Out 768kb		Hours	\$225.00	\$95.00 *
International Connections:		Cost + %	5-15%	5-15%
Dial-In Connections:				
Dial-In 128kb		Hours	\$25.00	\$25.00
Dial-In 384kb		Hours	\$35.00	\$30.00

FY00 InterTech Group Rates				
Product or Service	Billing Codes	Units	FY99 Rate	FY00 Rate
Dial-In 768kb		Hours	\$50.00	\$35.00
New Domestic Off-Net Site Testing		½ Hour	\$70.00	\$70.00
Satellite Uplink/Downlink Connections		Hour	\$75.00	\$75.00
Custom Service Bureau Fees	3055	Cost + %	5-15%	5-15%
<b>Customer Bill-back Video Conference Fees:</b>				
Room Rental Rates:				
Rate Level 1		Hour	\$0.00	\$0.00
Rate Level 2		Hour	\$35.00	\$35.00
Rate Level 3		Hour	\$50.00	\$50.00
Rate Level 4		Hour	\$65.00	\$65.00
Rate Level 5		Hour	\$75.00	\$75.00
Rate Level 6		Hour	\$100.00	\$100.00
Rate Level 7		Hour	\$150.00	\$150.00
Rate Level 8		Hour	\$250.00	\$250.00
Event Coordination Fees:				
Event Type A		Event	\$50.00	\$50.00
Event Type B		Event	\$75.00	\$75.00
Event Type C		Event	\$100.00	\$100.00
Event Support Fees:				
		Cost	Cost	Cost
Administrative Fee for Nonsubscribers	1055	Event	\$25.00	\$25.00
Room Attendant Fees:				
Normal Work Day (7-5)		Hours	\$25.00	\$25.00
Weeknight/Weekends (If Available)		Hours	\$50.00	\$50.00
Cancellation Fees:				
More than 24 Hours		Event	\$25.00	\$25.00
Less than 24 Hours		Event	100% of Conference Fees	100% of Conference Fees
Leased/Purchase Video Room Equipment	1076	Cost + %	10%	10%
<b>Data and Video Services One-Time Charges:</b>				
Circuit Installation:				
Analog Circuit	2012	Cost + %	10%	10%
56kb	1065	One Time	\$550.00	\$550.00
T-1	1066	One Time	\$1,200.00	\$1,200.00
LAD, TLS		Cost + %	10%	10%
Metro Video Service Fiber Connection		Flat	\$2,000.00	\$2,000.00
Open Network Interconnection Services:				
Basic Level (DACS Switching)	3016	One Time	\$1,500.00	\$1,500.00
Intermediate Level (Bridging)	3017	One Time	\$2,000.00	\$2,000.00
Advanced Level (H.243 Cascading)	3018	One Time	\$3,000.00	\$3,000.00
Inverse Multiplexing	3019	One Time	\$1,500.00	\$1,500.00
Analog Backbone Connection	2013	One Time	\$89.00	\$89.00
Backbone Connection	1056	One Time	\$200.00	\$200.00
CSU/DSU/Installation	1057/1058	One Time	\$50.00	\$50.00
Multipoint Network Interface Installation	1059	One Time	\$500.00	\$500.00
Inside Wiring	1060	One Time	\$200.00	\$200.00
Router Installation	1062	One Time	\$200.00	\$200.00

FY00 InterTech Group Rates				
Product or Service	Billing Codes	Units	FY99 Rate	FY00 Rate
Configuration of Router/PAD/FRAD	1063	One Time	\$200.00	\$200.00
Video Site Survey/Certification	1064	One Time	\$1,500.00	\$1,500.00
InterTech Support	8371	Hours	\$75.00	\$75.00
Trip Charge	3000	Per Visit (Excluding Initial)	\$130.00	\$130.00
<b>Voice Services:</b>				
Domestic Calls:				
WATS - dedicated		Minutes	\$0.096	\$0.085
WATS - switched		Minutes	N/A	\$0.960
WATS - offnet		Minutes	N/A	\$0.1300
9-1 (AT&T)		Minutes	\$0.19	\$0.19
Costed Calls		Cost + %	10%	10%
International Calls		Cost + %	33%	33%
Canada		Minutes	\$0.41	\$0.4250
411		Calls	0.50	0.55
Directory Assistance:				
Long Distance		Calls	\$0.70	\$0.70
Local		Calls	Cost	Cost
800 Service:				
Dedicated		Minutes	\$0.13	\$0.096
Switched		Minutes	N/A	\$0.11
Enhanced		Minutes	\$0.14	\$0.1900
Language Line	1029	Minutes	\$3.00	\$2.75
Calling Cards:				
MCI		Minutes	\$0.22	\$0.1890
AT&T		Minutes	\$0.28	\$0.28
Teleconference Service		Cost + %	10%	10%
Conference Calls:				
Comm Center		Minutes	N/A	\$0.1800
Meet Me		Minutes	N/A	\$0.1700
Overflow		Minutes	N/A	\$0.3900
<b>Local Voice Service:</b>				
Centrex:				
US WEST Full-Service Station	CTNF	Stations	\$14.00	\$14.10
US WEST Basic-Service Station	CTNB	Stations	\$10.75	\$10.85
Frontier-Burnsville	CTNBV	Stations	\$50.60	\$51.99
Frontier-Farmington	CTNFN	Stations	\$80.15	\$82.13
Frontier-Fairmont	CTNFT	Stations	\$42.90	\$44.17
Frontier-Worthington	CTN WG	Stations	\$13.49	\$13.75
Frontier - Zoo	CTNZ	Stations	\$13.35	\$14.10
GTE-Centrex-Ely	CTXE	Stations	\$22.00	\$32.56
GTE-Centrex-Two Harbors	CTXTH	Stations	\$22.00	\$24.85
GTE-Centrex-International Falls	CTNIF	Stations	\$32.19	\$32.19
GTE-Centrex-International Falls	CTNIF	Stations	\$23.7622	\$23.95
GTE-Scandia	CTNSCDA	Stations	\$59.00	\$59.00
Blackbuck	CTNBD	Stations	\$10.00	\$10.00

FY00 InterTech Group Rates				
Product or Service	Billing Codes	Units	FY99 Rate	FY00 Rate
Hutchinson Centrex	C2O	Stations	\$11.62	\$13.88 X
MCT-Dorm Station	CTNMB	Stations	\$11.50	\$11.50
MCT-Admin. St.	CTNMF	Stations	\$17.00	\$17.00
MCT-Business Set Line		Stations	\$18.00	\$18.05 X
Sprint/United - Glenco	CTNGLN	Stations	\$35.00	\$35.00
Sprint-Aitken	CTXAKN	Stations	\$23.50	\$27.34 X
Sprint-Alexandria	CTXALEX	Stations	\$25.00	\$25.00
Sprint-Osseo		Stations	\$25.25	\$25.47 X
Sprint-North Hennepin	CTXNH	Stations	\$17.50	\$18.05 X
Sprint-Hastings	CTNH	Stations	\$30.00	\$31.25
St. James Centrex	CTXSTJ	Stations	\$25.00	\$25.00
Rosemont Centrex	CTNRM	Stations	\$13.35	\$14.00
Rosemont Centrex - Basic	CTNRMTB	Stations	\$19.50	\$14.00
Rosemont Centrex - Deluxe	CTNRMTD	Stations	\$21.40	\$16.50
Rosemont Centrex - Enhanced	CTNRMTE	Stations	\$20.40	\$15.50
TDS-Montevideo	CTNMOUNT	Stations	\$20.23	\$20.25
TDS-New London	CTNNL	Stations	\$18.55	\$18.55
New Ulm - Analog	CTNNU	Stations	\$10.00	\$10.00
New Ulm - Digital	CTNNUD	Stations	\$11.00	\$11.00
New Centrons in Independent Areas		Cost + %	5-15%	5-15%
PBX Trunks:				
Metro Area	PBXM	Trunks	\$60.05	\$60.05
Outstate	PBXO	Trunks	\$47.80	\$48.00
DID:				
Stations	DID	Stations	\$0.20	\$0.20
Trunks-Metro Area	TDDM	Trunks	\$60.85	\$62.00
Trunks-Outstate	TDDO	Trunks	\$50.55	\$52.00
Flat Rate Business Lines:				
Line-Metro Area	1FBM	Line	\$58.00	\$58.00
Line-Outstate	1FBO	Line	\$45.05	\$45.05
Measured Business Lines	1MBM	Line	\$35.15	\$35.15
Measured Business Lines	1MBO/1MB/BI	Line	\$33.75	\$33.75
Stand-By Lines	1TMM	Line	\$32.05	\$32.05
Residential Lines	1FR	Line	\$21.75	\$21.75
Trunks-Outstate	TDDO	Trunks	\$50.55	\$52.00
Flat Rate Business Lines:				
Line-Metro Area	1FBM	Line	\$58.00	\$58.00
Line-Outstate	1FBO	Line	\$45.05	\$45.05
Measured Business Lines	1MBM	Line	\$35.15	\$35.15
Measured Business Lines	1MBMO/1MB/BI	Line	\$33.75	\$33.75
Stand-By Lines	1TMM	Line	\$32.05	\$32.05
Residential Lines	1FR	Line	\$21.75	\$21.75
Attendant Line - US WEST		Lines	\$55.05	\$55.05
Centrex Access Cost	CCC	Lines	\$0.70	\$0.70
Centrex PBX Interface		Lines	\$16.00	\$13.50
Centrex PBX Digital		Lines	\$200.00	\$150.00

FY00 InterTech Group Rates.				
Product or Service	Billing Codes	Units	FY99 Rate	FY00 Rate
<b>Capital Centron Live Intercept:</b>				
System Charge			N/A	\$25.00
Per Line Recorded Message		Month	N/A	\$0.50
Per Line Live Referral		Month	N/A	\$2.50
<b>Digital Trunks:</b>				
THHCX		Lines	N/A	\$95.00
T2DCX		Lines	N/A	\$30.00
T2JCS		Lines	N/A	\$39.00
T2JCX		Lines	N/A	\$39.50
T2JIX		Lines	N/A	\$30.00
Miscellaneous Services	Various	Dollars	Cost	Cost
<b>Installation &amp; Independent Territory:</b>				
Service Order			N/A	\$10.00
Line			N/A	\$55.00
Feature Activation			N/A	\$10.00
Inside Wire per Location			N/A	\$50.00
Installation-US West territory			N/A	Cost
<b>Centron Caller ID number only:</b>				
Dorm Stations			N/A	\$4.00
Full Stations			N/A	\$4.75
Capital Equipment		Cost + %	10%	10%
<b>Enhanced Voice Services:</b>				
<b>Traffic Studies:</b>				
Dial In	1030	Per Study	\$5.00	\$5.00
Manual	1031	Per Study	\$49.00	\$49.00
<b>Voice Mail:</b>				
Regular, Intertech Supported	Various	Subscription	\$8.00	\$6.85
Call Processing (ECP)	Various	Subscription	\$50.00	\$50.00
ECP Setup		One Time	N/A	\$100
ECP Voice Recording		One Time/Mailbox	N/A	\$10
ECP Mailbox Reconfiguration		One Time/Mailbox	N/A	\$10
Student	Various	Subscription	\$4.00	\$4.00
Sprint	AAAVMIM	Subscription	\$4.05	\$4.05
Bridgewater	VMBSB	Subscription	\$5.25	\$5.25
USW	MBB	Subscription	\$12.95	\$13.00
Mankato	MNVMPR	Subscription	\$6.95	\$7.00
Frontier	8048	Subscription	\$4.95	\$5.00
<b>Fax Mail Plus:</b>				
Flat	1075	Month/Subscriber	\$20.00	\$21.00
Usage	1035	Pages	\$0.20	\$0.27
Installation	1091	One Time/Subscriber	\$35.00	\$35.00
<b>Fax Request:</b>				
Flat:	1085	Month/Fee	N/A	\$31.00
Usage	1035	Pages	\$0.27	\$0.27
<b>Broadcast Fax:</b>				
Flat	1032	Box	\$27.00	\$20.00

FY00 InterTech Group Rates				
Product or Service	Billing Codes	Units	FY99 Rate	FY00 Rate
Fax Service Usage	1035	Pages	\$0.15	\$0.27
Never-Busy Fax:				
Flat	1034	Box	\$12.00	\$14.00
Usage	1035	Pages	\$0.15	\$0.27
ISDN Services:				
ISDN	1B+S	Monthly	\$23.85	\$24.00
ISDN	2B+S	Monthly	\$27.40	\$28.00
ISDN	2B+D	Monthly	\$45.90	\$50.00
CO ACD MIS Host - Agent		Month	\$8.00	\$8.00
CO ACD MIS Host - Supervisor		Month	\$70.00	\$70.00
Vmail Trunks - Ground Start	RNB	Lines	\$47.83	\$47.83
<b>Distributed Technology Services:</b>				
Distributed Computing	8468	Cost + %	5-15%	5-15%
Mail List Service	8561	Annual/Per List	\$75.00	\$75.00
Internet Pop Mail Box Service	8422	Month/Per Mail Box	\$3.00	\$3.00
Mail Hub Dir Sync Consulting	8407	Hours	\$50.00	\$50.00
Harbor LAN Backup:				
Processing/Storage	8002/8003/8007	Resource Costs		
EDI:		Cost+ %	5-15%	5-15%
One-Time Set Up	8447	One-Time	\$500.00	\$500.00
VAN Mail box	8436	Month	\$35.00	\$35.00
Interconnect VAN Fee	8437	Month	\$35.00	\$35.00
Document (VAN)	8438	Per Document	\$0.14	\$0.14
Document (VAN)	8439	Per 100 Characters	\$0.03	\$0.03
Document (VAN) Off-Peak	8453	Per Document	\$0.11	\$0.11
Document (VAN) Off-Peak	8454	Per 100 Characters	\$0.02	\$0.02
Vendor Volume Discount		Passed-Through from Vendor		
EDI Consulting	8440	Hours	\$50.00	\$50.00
EDI Translator Only:				
Document Charge		Per Document	\$0.05	\$0.05
Characters Charge		Per 100 Characters	\$0.01	\$0.01
Computer Output Microfilm:				
Original	8401	Fiche	\$0.9000	\$0.9300
Original - Political Subdivisions	8470	Fiche	\$0.75	\$0.75
Duplicate	8402	Fiche	\$0.0900	\$0.0900
Form Overlay	8472	Each	\$186.95	\$186.95
Roll Film - Frames	8400	Per 1000	\$20.00	\$20.00
Cartridge - Orig/Dup, Roll-Dup	8471	Vendor Cost	Cost	Cost
Data Transfer	8413	Hours	\$25.00	\$25.00
Programming	8475	Hours	\$56.42	\$56.42
Electronic Mail	8568	Subscription	\$9.50	\$9.50
Electronic Mail (Tier II)	8562	Subscription	\$5.00	\$5.00
Electronic Mail Consulting	8407	Hours	\$50.00	\$50.00

FY00 InterTech Group Rates				
Product or Service	Billing Codes	Units	FY99 Rate	FY00 Rate
<b>Customer Project Services:</b>				
Data Entry	Various	Hours	\$25.00	\$25.00
IIN Usage	8421/8423	Vendor Cost + Flat	\$0.25	\$0.25
InterTech LAN Consultant	8407	Hours	\$50.00	\$50.00
InterTech Support	8408	Hours	\$60.00	\$60.00
Acquisition Services	Various	Invoice Cost + Flat	\$25.00	\$25.00
Billback Services	Various	Cost+ %	5-15%	5-15%
Consulting Services	Various	Cost + %	5-15%	5-15%

DS9060S12.WPD

STATE OF MINNESOTA

INTERTECH BILLINGS

MAPS FUND 970

SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 2000

CONTACT: Ron Michels

MAPS FUND 970		COLLECTED BILLINGS			IMPUTED REVENUE						
SUMMARY OF ACTUAL AND IMPUTED REVENUES FOR THE YEAR ENDING JUNE 30, 2000		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL
									COLLECTED	IMPUTED	REVENUES
G02	ADMINISTRATION DEPT	1,765,344						1,765,344			1,765,344
G02-2100-210	Development Disabilities	0						0			0
G02-2100-211	STAR (Tech Related Assitance)	0						0			0
G02-2100-212	Tornado Assistance	0						0			0
G02-2200-220	Volunteer Services	0						0			0
G02-2300-23x	Building Construction	0						0			0
G02-2600-260	Management Analysis	0						0			0
G02-3160	Oil Overcharge (Stripper Wells)	0						0			0
B04	Agriculture Department	271,100						271,100			271,100
B13	Commerce Department	166,753						166,753			166,753
B21	Economic Security	2,470,608						2,470,608			2,470,608
B22	Trade & Economic Development Department (DTED)	203,776						203,776			203,776
B42	Labor & Industry Department	347,682						347,682			347,682
B7A	Electricity Board	0						0			0
B80	Public Service Department	72,479						72,479			72,479
E25	Center for Arts Education	41,567						41,567			41,567
E26	MN State Colleges & Universities	8,350,686						8,350,686			8,350,686
E37	Children, Families & Learning Department	437,174						437,174			437,174
E44	Faribault Academies	67						67			67
E50	MN State Arts Board	18,225						18,225			18,225
E60	Higher Education Services Office	51,125						51,125			51,125
G06	Attorney General	287,650						287,650			287,650
G09	Gambling Control Board	28,020						28,020			28,020
G19	Indian Affairs Council	6,763						6,763			6,763
G30	Strategic & Long Range Planning Office	56,446						56,446			56,446
G45(b)	Mediation Services (Non Allocable)	17,210						17,210			17,210
G67	Revenue Department	2,559,471						2,559,471			2,559,471
G92	Ombudsperson for Families	6,406						6,406			6,406
G9L	Black Minnesotans Council	6,119						6,119			6,119
G9N	Asian Pacific Minnesotans Council	7,670						7,670			7,670
G9R	Finance - Non-Operating	0						0			0
H12	Health Department	875,665						875,665			875,665
H55(a)	Human Services -Central Office	24,552,819						24,552,819			24,552,819
H7S	Emergency Medical Svs Reg Bd	11,459						11,459			11,459
J33	Trial Courts	31,498						31,498			31,498
J52	Public Defense Board	282,899						282,899			282,899
J65	Supreme Court	434,691						434,691			434,691
P01	Military Affairs Department	639,127						639,127			639,127
P07	Public Safety Department	3,180,181						3,180,181			3,180,181
P78	Corrections Department	1,052,110						1,052,110			1,052,110
R18	Environmental Assistance, Office of	47,682						47,682			47,682
R29	Natural Resources Department	1,466,981						1,466,981			1,466,981
R32	Pollution Control Agency	718,777						718,777			718,777
R9P	Water & Soil Resources Board	60,127						60,127			60,127
T79	Transportation Department	3,446,496						3,446,496			3,446,496
		0						0			0
Other Federal Agencies		0						0			0
		0						0			0
Total Non-Federal - State Agencies		13,941,141						13,941,141			13,941,141
	- Non - State Agencies	5,376,171						5,376,171			5,376,171
	Total	73,290,164						73,290,164			73,290,164

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 2000

(All Figures in 000's)

R/E Balance July 1, 1999 (End balance per Prior Year A-87 Rec)  
Adjustment to Retained Earnings Balance(Audit Adjustment)  
Adjusted Retained Earnings Balance

INTER-  
TECHNOLOGIES  
FD 970

13,357  
0  
13,357

A-87 Revenues (Actual and Imputed)  
From Attachment A  
Other Revenues

72,935  
1,127  
74,062

Total Revenues

Expenditures (Actual Cash)  
Per State's Financial Report  
Operating Expense

62,193  
0

Less A-87 Unallowable costs:

Capital Outlay  
Projected Cost Increases/Replacement Reserve  
Unallowable excess RE balance Refund  
Bad Debt

0  
0  
0  
0

Other- (e.g. Gain on disposal of Assets)

(191)

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)  
Depreciation or Use Allowance (if not in actual cost above)  
Other

0  
7,120  
709

Total OMB A-87 Allowable Expenditures

69,831

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balances  
At State Treasury Avg. Rate of Return

720

Other

(3,100)

A-87 Excess Retained Settlement Earnings Refunded FFP

(985)

A-87 Excess Retained Settlement State Sources

(1,791)

-Total Adjustments

(5,156)

Net Increase to Retained Earnings Balance

(925)

A-87 R.E. BALANCE June 30, 2000

A) 12,432

Allowable Reserve (check formula for PY values)

B) 10,452

Excess Balance (A)-(B)

1,980

(If less than zero, the amount on (A) is the beginning A-87 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 govt, then the amount on B) will be the beginning balance for the next year).

## PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 1999

2,348

TRANSFERS Per CAFR (per Accounting Records)

Plus: Transfers In (contributed capital)

0

Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)

0

Net Transfers

0

A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2000

C) 2,348

## PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 1999

ADJUSTMENTS

Less: A-87 Unallowable Costs

0

Plus: A-87 Allowable Costs

0

Accumulated Adjustments

(3,804)

Other- Current Adjustments - Temporary Adjustment until next CAFR

185

Other- Current Adjustments - Permanent Adjustment

1,071

Total Adjustments

(2,548)

A-87 ADJUSTMENTS BALANCE JUNE 30, 2000

D) (A) (2,548)

## PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL AND ADJ BAL TO CAFR

(B)

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)  
(SHOULD TIE TO THE FUND BALANCE IN THE CAFR)

12,232  
12,232

E-21

# InterTech Product Performance

	FY00 Actual, * Revenue	FY00 Actual, * Direct Expense	FY00 Actual, * Allocated Expenses	FY00 Actual, * Contribution to Overhead	FY00 Actual, * Less: Overhead and Non-Operating (2)	FY00 Actual, * Net Margin
<b>Computer Services:</b>						
Central Processing (batch)	\$13,198	\$3,515	\$5,958	\$3,725	\$1,757	\$1,968
Storage	\$8,631	\$2,439	\$4,595	\$1,597	\$1,305	\$292
Print	\$2,186	\$640	\$1,470	\$76	\$391	(\$315)
OLTP	\$7,630	\$0	\$5,201	\$2,429	\$965	\$1,464
Distributed Technology	\$203	\$353	(\$220)	\$70	\$25	\$45
Customer Project Services	\$1,667	\$1,498	\$0	\$169	\$278	(\$109)
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Computer Services</b>	<b>\$33,515</b>	<b>\$8,445</b>	<b>\$17,004</b>	<b>\$8,066</b>	<b>\$4,721</b>	<b>\$3,345</b>
<b>Telecom Services:</b>						
LD Voice Services	\$10,007	\$8,477	\$341	\$1,189	\$1,636	(\$447)
Local Voice Services	\$13,881	\$13,087	\$491	\$303	\$2,519	(\$2,216)
Enhanced Services	\$2,545	\$1,595	\$483	\$467	\$386	\$81
Data Services	\$9,506	\$73	\$8,196	\$1,237	\$1,534	(\$297)
Video Services	\$3,836	\$135	\$3,117	\$584	\$603	(\$19)
<b>Total Telecom Services</b>	<b>\$39,775</b>	<b>\$23,367</b>	<b>\$12,628</b>	<b>\$3,780</b>	<b>\$6,678</b>	<b>(\$2,898)</b>
Overhead		\$7,751	\$0	(\$7,751)		
Non-Operating Revenue	\$961			\$961		
Non-Operating Expenses		\$4,609		(\$4,609)		
			\$0	\$0		
				\$0		
<b>Grand Total (1)</b>	<b>\$74,251</b>	<b>\$44,172</b>	<b>\$29,632</b>	<b>\$447</b>	<b>\$11,399</b>	<b>\$447</b>
(1) Adjusted to match audited financial statements						
(2) Calculated based on (product costs/total costs)*(non-operating + overhead expenses)						
* 6/30 actual annualized						

## InterTech FY00 Product Performance

Computer Services:	Revenue	Direct Expense	Allocated Expense	Less: Overhead and Non-Operating (2)	Non-Operating Net	Net Margin
Data Entry	259	425	0	54	1	(220)
EDI	41	162	0	20	0	(141)
Distributed Computing Prod	162	191	(220)	(4)	0	195
CICS/Other	7,630	0	5,201	656	0	1,773
CPU Batch	13,198	3,515	5,958	1,195	3,462	(932)
Disk Storage	4,933	967	2,944	493	80	449
SSD				0	0	0
Tape Storage	3,698	1,472	1,651	394	57	124
Print	2,186	640	1,470	266	28	(218)
COM	344	442		56	0	(154)
Billback	1,064	631	0	80	0	353
<b>Total Computer Services</b>	<b>33,515</b>	<b>8,445</b>	<b>17,004</b>	<b>3,210</b>	<b>3,627</b>	<b>1,228</b>
<b>Telecom:</b>						
LD Voice Services	10,007	8,477	341	1,112	0	77
Local Voice Services	13,881	13,087	491	1,713	1	(1,411)
Enhanced Services	2,545	1,595	483	262	19	186
Data Services	9,506	73	8,196	1,043	0	194
Video Services	3,836	135	3,117	410	1	173
<b>Total Telecom Services</b>	<b>39,775</b>	<b>23,367</b>	<b>12,628</b>	<b>4,541</b>	<b>21</b>	<b>(781)</b>
Overhead Expenses		7,751				
Non-Operating Revenue	961					
Non-Operating Expense		4,609				
<b>Grand Total (1)</b>	<b>74,251</b>	<b>44,172</b>	<b>29,632</b>	<b>7,751</b>	<b>3,648</b>	<b>447</b>

(1) Adjusted to match audited financial statements.

(2) Calculated based on (product costs/total costs) \* (non-operating + overhead expenses)

✓  
11,399

E-23

# InterTech FY01 Product Performance

FY01 Budget	FY01 Budget	FY01 Budget	FY01 Budget	FY01 Budget	FY01 Budget
Revenue	Direct Expense	Allocated Expenses	Contribution to Overhead	Less: Overhead and Non-Operating (2)	Net Margin

## Computer Services:

Central Processing (batch)	\$13,634	\$3,251	\$7,925	\$2,458	\$1,355	\$1,103
Storage	\$8,653	\$2,118	\$4,905	\$1,630	\$851	\$779
Print	\$2,475	\$601	\$1,574	\$300	\$263	\$37
OLTP	\$6,607		\$5,757	\$850	\$697	\$153
Distributed Technology	\$158	\$259	\$0	(\$101)	\$31	(\$132)
Customer Project Services	\$1,497	\$1,470	\$0	\$27	\$178	(\$151)
Other Revenue	\$300	\$0	\$0	\$300	\$0	\$300
<b>Computer Services Total</b>	<b>\$33,324</b>	<b>\$7,699</b>	<b>\$20,161</b>	<b>\$5,464</b>	<b>\$3,375</b>	<b>\$2,089</b>

## Telecom Services:

LD Voice Services	\$10,272	\$8,961	\$614	\$697	\$1,160	(\$463)
Local Voice Services	\$14,212	\$13,293	\$719	\$200	\$1,697	(\$1,497)
Enhanced Services	\$2,543	\$1,637	\$572	\$334	\$268	\$66
Data Services	\$10,986	\$188	\$9,947	\$851	\$1,228	(\$377)
Video Services	\$4,118	\$173	\$3,591	\$354	\$456	(\$102)
<b>Telecom Services Total</b>	<b>\$42,131</b>	<b>\$24,252</b>	<b>\$15,443</b>	<b>\$2,436</b>	<b>\$4,809</b>	<b>(\$2,373)</b>
Overhead		\$8,934		(\$8,934)		
Non-Operating Revenue	\$750			\$750		
Non-Operating Expenses				\$0		
<b>Grand Total (3)</b>	<b>\$76,205</b>	<b>\$40,885</b>	<b>\$35,604</b>	<b>(\$284)</b>	<b>\$8,184</b>	<b>(\$284)</b>

## (3) Budget Equals Rate Package

Storage: Disk, Tape  
Distributed Technology: EDI, Dist Comp  
Customer Project Services: Billback, Data Entry, Facilities Mgmt, COM, SAS/PC, Other Comp Serv Revenue

E-24



STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
DOCU.COMM

Services Provided

The Docu.comm unit is a centralized Laboratory providing microfilm systems design and all filming services including quality control. This reporting entity includes the added service of document storage and retrieval for state agencies.

OMB A-87 Allowable Cost Standard No. 35.

"Publication costs include the costs of printing...distribution, promotion, mailing, and general handling are allowable".

How Rates are computed

Rates are based on the estimated costs of operating, plus/minus any prior year's income/loss, and estimated utilization.

STATE OF MINNESOTA  
COMMUNICATIONS MEDIA DIVISION  
DOCUCOMM  
STATEMENT OF FINANCIAL POSITION  
FOR QUARTER ENDING JUNE 30, 2000

12/05/00  
Final

Fund 870  
ML

	FY00	FY99
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	237,982.76	127,450.14
Accounts Receivable	173,976.99	223,450.18
Inventories	29,223.00	28,903.00
Prepaid Expenses	0.00	0.00
Prepaid Insurance	0.00	0.00
Total Current Assets	<u>441,182.75</u>	<u>379,803.32</u>
<b>NON-CURRENT ASSETS</b>		
Fixed Assets	513,506.49	481,400.47
Less: Accumulated Depreciation	<u>(377,357.40)</u>	<u>(323,386.50)</u>
Total Non-Current Assets	<u>136,149.09</u>	<u>158,013.97</u>
<b>TOTAL ASSETS</b>	<u><u>577,331.84</u></u>	<u><u>537,817.29</u></u>
<b>LIABILITIES &amp; FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	31,053.04	35,470.42
Accounts Payable-Other	0.00	0.00
Salaries Payable	20,551.41	45,517.72
Compensated Absences Payable (Note 8)	29,157.60	32,800.25
Due To Other Funds (Note 6)	55,000.00	55,000.00
Interest Payable	537.02	669.08
Loans Payable to Master Lease Fund	<u>50,560.07</u>	<u>42,117.95</u>
Total Current Liabilities	<u>186,859.14</u>	<u>211,575.42</u>
<b>LONG-TERM LIABILITIES</b>		
Compensated Absences Payable (Note 8)	17,803.76	19,329.47
Loans Payable to Master Lease Fund	<u>73,014.64</u>	<u>110,865.63</u>
Total Long-Term Liabilities	<u>90,818.40</u>	<u>130,195.10</u>
<b>Total Liabilities</b>	<u><u>277,677.54</u></u>	<u><u>341,770.52</u></u>
<b>FUND EQUITY</b>		
Contributions from General Fund (Note 2)	245,000.00	245,000.00
Retained Earnings	<u>54,654.30</u>	<u>(48,953.23)</u>
Total Fund Equity	<u>299,654.30</u>	<u>196,046.77</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u><u>577,331.84</u></u>	<u><u>537,817.29</u></u>

STATE OF MINNESOTA  
COMMUNICATIONS MEDIA DIVISION  
DOCUCOMM

12/05/00  
Final

STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS  
FOR QUARTER ENDING JUNE 30, 2000

	FY00		FY99	
	QTR	YTD	QTR	YTD
OPERATING REVENUES				
Sales	378,459.08	1,538,801.33	428,669.76	1,458,616.35
Gross Sales	378,459.08	1,538,801.33	428,669.76	1,458,616.35
Less Cost of Goods Sold	53,063.48	230,031.36	47,156.89	200,925.05
Gross Margin	325,395.60	1,308,769.97	381,512.87	1,257,691.30
OPERATING EXPENSES				
Salaries & Benefits	164,891.20	669,933.51	185,710.56	652,587.33
Rent	60,660.91	242,346.13	59,401.12	234,464.86
Maintenance Contracts & Repairs	20,041.36	91,298.39	21,876.09	84,954.04
Insurance	2,488.63	9,465.85	2,000.02	9,641.76
Printing & Advertising	673.88	2,557.54	724.10	3,766.29
Professional & Technical Services	202.67	456.01	7,118.75	15,300.00
Computer & System Services	13.11	51.98	98.88	485.13
Employee Development	66.25	729.25	198.75	1,397.75
Purchased Services	4,783.72	18,760.15	12,981.88	45,785.22
Communications	1,335.51	4,838.32	1,176.34	5,007.50
Travel & Fees	0.00	133.30	210.03	493.37
Utilities	4,963.68	24,373.02	5,797.98	22,115.41
Materials & Supplies	4,349.03	11,739.45	5,161.55	16,409.96
Bad Debt Expense	0.00	0.00	0.00	104.88
Depreciation	14,610.00	53,970.90	12,267.57	47,543.33
Indirect Costs	18,318.25	73,720.00	9,325.01	37,300.10
Total Operating Expenses	297,398.20	1,204,373.80	324,048.63	1,177,356.93
OPERATING INCOME (LOSS)	27,997.40	104,396.17	57,464.24	80,334.37
NON-OPERATING REVENUES (EXPENSES)				
Interest Revenue	1,666.03	7,106.54	1,960.14	9,143.86
Interest Expense	(1,822.57)	(7,895.18)	(2,184.66)	(9,436.99)
Gain (Loss) on Sale of Fixed Asset	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses)	(156.54)	(788.64)	(224.52)	(293.13)
INCREASE (DECREASE) IN RETAINED EARNINGS	27,840.86	103,607.53	57,239.72	80,041.24
Retained Earnings - Beginning of Period	26,813.44	(48,953.23)	(106,192.95)	(128,994.47)
Retained Earnings - Prior Period Adjustment	0.00	0.00	0.00	0.00
Retained Earnings - End of Period	54,654.30	54,654.30	(48,953.23)	(48,953.23)

STATE OF MINNESOTA  
COMMUNICATIONS MEDIA DIVISION  
DOCUCOMM  
STATEMENT OF CASH FLOWS  
FOR QUARTER ENDING JUNE 30, 2000

12/05/00  
Final

	QTR	FY00 YTD
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Operating Income (Loss)	27,997.40	104,396.17
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Depreciation of Equipment	14,610.00	53,970.90
Change in Assets and Liabilities:		
Accounts Receivable	191,011.18	49,473.19
Inventories	614.00	(320.00)
Prepaid Expenses	1,886.16	0.00
Prepaid Insurance	2,488.63	0.00
Accounts Payable	(6,818.67)	(4,417.38)
Accounts Payable Other	0.00	0.00
Salaries Payable	2,505.41	(24,966.31)
Accrued Compensated Absences	(6,732.25)	(5,168.36)
Accrued Interest	(2,034.14)	(132.06)
Total Reconciling Items to be Added (Deducted)	197,530.32	68,439.98
Net Cash Flows From Operating Activities	225,527.72	172,836.15
<b>Cash Flows from Noncapital and Related Financing Activities:</b>		
Advances from Other Funds	0.00	0.00
Repayment of Advances from Other Funds	0.00	0.00
Net Cash Flows from Noncapital and Related Financing Activities	0.00	0.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Investment in Assets	0.00	(32,106.02)
Proceeds from M/L VI	0.00	18,917.05
Repayment of Loans	(24,319.87)	(48,325.92)
Bond Interest Paid	0.00	0.00
Gain/(Loss) on Sale of Fixed Assets	0.00	0.00
Net Cash Flows From Capital Financing Activities	(24,319.87)	(61,514.89)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest Income	1,666.03	7,106.54
Interest Expense	(1,822.57)	(7,895.18)
Net Cash Flows From Investing Activities	(156.54)	(788.64)
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>201,051.31</b>	<b>110,532.62</b>
Cash and Cash Equivalents, Beginning of Period	36,931.45	127,450.14
Cash and Cash Equivalents, End of Period	237,982.76	237,982.76

Schedule of Noncash Financing, Capital & Investing Activities:

NONE

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

DocuComm utilizes full accrual accounting. Billing for services is reported with the point of service performed recognized as the billing date.

Expenses are based on data received from the Minnesota Accounting and Procurement System (MAPS) and SEMA4.

Fixed assets are recorded at historical cost less accumulated depreciation. Fixed assets are depreciated on a straight line basis with no salvage value. Depreciation is computed from the beginning of the nearest full month.

	Acquired Cost	Acc Depr
Balances as of 06/30/99	\$481,400.47	\$323,386.50
Additions	\$32,106.02	\$0.00
Deletions	\$0.00	\$0.00
Writeoffs	\$0.00	\$0.00
Current Depreciation		\$53,970.90
Balances as of 6/30/00	\$513,506.49	\$377,357.40

Effective July 1, 1996, Department of Administration (ADMIN) Policy and Procedure 96.2 increased the fixed asset minimum dollar reporting requirement for all state agencies from \$500 to \$2,000. Complementing this mandate, ADMIN issued internal policy FMR-1G-01 to expense personal computers (excluding those used for LAN servers) and all their component parts at the time of purchase.

2. LEGISLATION & AUTHORITY:

DocuComm derives operating authority from M.S. 16B.47.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1(a), restricts DocuComm contribution from the General Fund at \$111,000 effective July 1, 1979.

Records Center funding was changed from General Fund to Revolving Fund effective January 1, 1992, pursuant to M.S. 16B.48, Subd. 2 (8).

Minnesota Laws of 1996, Chapter 390, Section 4 transfers \$134,000 of contributed capital from the Electronic Equipment Rental Fund to the DocuComm Fund in Fiscal Year 1996.

3. COST OF GOODS SOLD:

	QTR	YTD
Beginning Inventory	29,837.00	28,903.00
Purchases	52,449.48	230,351.36
Available for Sale	82,286.48	259,254.36
Less: Ending Inventory	29,223.00	29,223.00
Cost of Goods Sold	53,063.48	230,031.36

4. FIXED ASSETS CONTRIBUTED:

Contribution of fixed assets related to change of funding of Record Center activity per note 2.

Costs	5,138.60
Accumulated Depreciation as of 12/91	1,370.24
Book Value as of 12/91	3,768.36
Fully Amortized during period ended 9/30/95	(3,768.36)
Net Book Value at this period	0.00

Assets with a cost of \$5,848.85 and accumulated depreciation of \$1,902.94 were destroyed by a fire. Fund Equity-Fixed Assets Contributed was reduced by the book value \$3,945.91.

5. LOANS PAYABLE:

The DocuComm Unit periodically makes equipment purchases utilizing the Master Lease Program that is administered by the Department of Finance. These loans are paid through semi annual payments of both principal and interest to the Department of Finance over the term of the loan.

The following is a schedule by fiscal years of future minimum payments with the current amount needed to satisfy Master Lease Loans Payable as of FOR QUARTER ENDING JUNE 30, 2000

	MASTER LEASE VI LOANS PAYABLE	MASTER LEASE VI LOANS PAYABLE
Fiscal year ending June 30:		
2001	49,600.62	6,752.54
2002	47,378.82	6,752.54
2003	22,578.51	0.00
2004	0.00	0.00
Total Minimum Payments	119,557.95	13,505.08
Amount Representing Interest	(8,692.32)	(798.00)
Current Amount Needed To Satisfy Master Lease Principal	110,865.63	12,709.08

6. DUE TO OTHER FUNDS:

DocuComm received fund transfers totaling \$65,000 from Print Communications Bookstore (\$32,500) and Print Communications Printing (\$32,500) in September, 1998. Partial re-payment (\$5,000 to each fund) occurred in June 1999. Both transfers require repayment within 24 months.

7. SCHEDULE OF RETAINED EARNINGS:

MONTH	1st QTR	2nd QTR	3rd QTR	4th QTR
Beginning Retained Earnings	(48,953.23)	(51,425.11)	(5,194.58)	26,813.44
Increase (Decrease)	(2,471.88)	46,230.53	32,008.02	27,840.86
Prior Period Adjustment	0.00	0.00	0.00	0.00
Ending Retained Earnings	(51,425.11)	(5,194.58)	26,813.44	54,654.30

8. COMPENSATED ABSENCES:

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Such leave is liquidated in cash only at the time of separation from state employment. The accumulated leave is shown as a liability.

9. CONTINGENT LIABILITIES:

The Federal Labor Standard Act (FLSA) was extended to public employers as a result of a 1985 Supreme Court decision. It came to the State's attention that certain positions may have been improperly classified as exempt from the FLSA requirements for overtime. The Department of Administration is undertaking a self-audit of these positions and working with the Department of Employee Relations and the US Department of Labor. The self-audit could result in a liability for the overtime worked by employees if their positions were improperly classified as exempt. The amount of the liability and penalties will not be known until the federal audit is completed. The completion date of the audit is uncertain at this time.

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

DOCU.COM  
FD 870

FOR YEAR ENDING JUNE 30, 2000

(All Figures in 000's)

R/E Balance July 1, 1999 (End balance per Prior Year A-87 Rec)  
Adjustment to Retained Earnings Balance (Audit Adjustment)  
Adjusted Retained Earnings Balance

(22)  
0  
(22)

A-87 Revenues (Actual and Imputed)

From Attachment A  
Other Revenues

1,309  
7

Total Revenues

1,316

Expenditures (Actual Cash)

Per State's Financial Report  
Operating Expense

1,150  
0

Less A-87 Unallowable costs:

Capital Outlay  
Projected Cost Increases/Replacement Reserve  
Unallowable excess RE balance Refund  
Bad Debt

0  
0  
0  
0

Other- (e.g. Gain on disposal of Assets)

0

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)  
Depreciation or Use Allowance (if not in actual cost above)  
Other

0  
54  
7

Total OMB A-87 Allowable Expenditures

1,211

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balances  
At State Treasury Avg. Rate of Return

2

Other

0

A-87 Excess Retained Settlement Earnings Refunded FFP

0

A-87 Excess Retained Settlement State Sources

0

-Total Adjustments

2

Net Increase to Retained Earnings Balance

107

A-87 R.E. BALANCE June 30, 2000

A)

85

Allowable Reserve (check formula for PY values)

B)

193

Excess Balance (A)-(B)

(108)

(If less than zero, the amount on (A) is the beginning A-87 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 govt, then the amount on B) will be the beginning balance for the next year).

## PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 1999

245

TRANSFERS Per CAFR (per Accounting Records)

Plus: Transfers In (contributed capital)

0

Less: Transfers Out (Payback of Contrib Capital, Other Users of Fund R.E.)

0

Net Transfers

0

A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2000

C)

245

## PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 1999

ADJUSTMENTS

Less: A-87 Unallowable Costs

0

Plus: A-87 Allowable Costs

0

Accumulated Adjustments

(28)

Other- Current Adjustments - Temporary Adjustment until next CAFR

0

Other- Current Adjustments - Permanent Adjustment

(2)

Total Adjustments

(30)

A-87 ADJUSTMENTS BALANCE JUNE 30, 2000

D)

(A) (30)

## PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL AND ADJ BAL TO CAFR

(B)

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)  
(SHOULD TIE TO THE FUND BALANCE IN THE CAFR)

300  
300

F-6



STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
CENTRAL STORES

Services Provided

Central stores maintains a distribution center operation for the purpose of supplying state offices with office supplies and forms in an economical and timely manner.

OMB A-87 Allowable Cost Standard No. 29

"The cost of materials and supplies is allowable....Withdrawals from general stores or stock rooms should be charged at cost under any recognized method of pricing consistently applied".

How Rates are Computed

The price charged is the cost of the applicable supply plus markup. Markup is determined by calculating the percentage of the estimated cost of operation, plus/minus any prior year's income/loss to the estimated costs of goods sold. The average markup rate is 22.0%

File: Central Stores 930-2000  
Central Stores FY 2K

## Balance Sheet - In Thousands

June 30, 2000	Final Audit Amounts
<b>ASSETS</b>	
Cash in Treasury	463
Investments	0
Accounts Receivable	604
Interfund Receivables	0
Accrued Investments/Interest Inc	0
Inventories	775
Prepaid Expenses	0
Leasehold Improvements	0
Accumulated Amortization	0
Fixed Assets	0
Accumulated Depreciation	0
Fixed Assets (Net)	6
Total Assets	<u>1,848</u>
<b>LIABILITIES AND EQUITY</b>	
Liabilities:	
Accounts Payable	341
Salaries Payable	0
Deferred Revenue	21
Compensated Absences Payable	93
Credit Balances in Customer Accts	0
Accrued Taxes	0
	0
	0
Total Liabilities	<u>455</u>
Equity:	
Contributed Capital	691
Unreserved Retained Earnings	702
Total Equity	<u>1,393</u>
Total Liabilities and Fund Equity	<u>1,848</u>

File: Central Stores 930-2000

## Operating Statement - In Thousands

June 30, 2000	Final Audit Amounts
Operating Revenues:	
Net Sales	7,686
Total Operating Revenues	7,686
Less Cost of Goods Sold	6,038
Gross Margin	1,648
Operating Expenses:	
Purchased Services	584
Salaries and Fringe Benefits	633
Depreciation	9
Amortization of Cap Leases and Leasehold Imp	0
Supplies and Materials	23
Indirect Costs	252
Other Expenses	0
Total Operating Expenses	1,501
Operating Income (Loss)	147
Nonoperating Revenues (Expenses):	
Gain (Loss) on Sale of Fixed Assets	0
Total Nonoperating Revenue (Expenses)	0
Net Income (Loss)	147
Retained Earnings, Beginning, as Reported	555
Adjustment to Retained Earnings (Prior Period)	0
Retained Earnings, Ending	702

File: Central Stores 930-2000

## Statement of Cash Flow - In Thousands

June 30, 2000

	Final Amounts
Cash Flows from Operating Activities:	
Operating Income (Loss)	147
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Depreciation	9
Other Amortization	0
Change in Assets and Liabilities:	
Accounts Receivable	464
Inventories	(15)
Accounts Payable	(474)
Salaries Payable	0
Deferred Revenue	11
Compensated Absences Payable	7
Other Liabilities	(1)
Net Reconciling Items to be Added (Deducted) from Operating Income	1
Net Cash Flows from Operating Activities	148
Cash Flows from Noncapital Financing Activities:	
Transfers In	0
Net Cash Flows from Noncapital Financing Activities	0
Cash Flows from Capital Financing Activities:	
Investment in Fixed Assets	0
Net Cash Flows from Capital Financing Activities	0
Cash Flows from Investing Activities:	
Investment Earnings	0
Net Cash Flows from Investing Activities	0
Net Increase (Decrease) in Cash and Cash Equivalents	148
Cash and Investments, Beginning, as Reported	315
Prior Period Adjustment	0
Cash and Cash Equivalents, Beginning	315
Cash and Cash Equivalents, Ending	463

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STATE OF MINNESOTA  
CENTRAL STORES  
FOOTNOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2000

(Unaudited)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Central Stores utilizes full accrual accounting. Bills for services are reported with the point of services performed recognized as the billing date. The accrual for accounts payable are estimated figures for the quarterly financial reports due to the cost benefit rule.

Expenses are based on data received from the MN State Accounting System (MAPS). Supplies expense includes actual operating supplies, contract drop ship inventory in transit and inventory overages and shortages.

Fixed assets are recorded at historical costs less accumulated depreciation, and depreciated on straight line basis by class of assets and with no salvage value.

Effective July 1, 1996, Department of Administration (ADMIN) Policy and Procedure 96.2 increased the fixed asset minimum dollar reporting requirement for all state agencies from \$500 to \$2,000. Complementing this mandate, ADMIN issued internal policy FMR-1G-01 to expense personal computers (excluding those used for LAN services) and all their component parts at the time of purchase.

	Office Equipment	
	Acquired Cost	Acc Depr
Balances as of 07/01/99	68,799.60	54,592.66
Additions		
Deletions		
Write-offs		
Current Depreciation		8,591.03
Balances as of 06/30/00	68,799.60	63,183.69

2. LEGISLATION AND AUTHORITY:

Central Stores was established under M.S. 16B.48.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1 (a), restricts Central Stores contribution from the General fund at \$691,000 effective July 1, 1979.

3. COST OF GOODS SOLD:

	Year To Date
Beginning Inventory	760,512.20
Purchases	<u>6,052,630.99</u>
Goods Available for Sale	6,813,143.19
Less: Ending Inventory	<u>775,067.72</u>
Cost of Goods Sold	<u>6,038,075.47</u>

\* \$6,056,617.43 less transfer to operations \$3,986.44

4. CREDIT BALANCES IN CUSTOMER ACCOUNTS:

Due to a change in reporting method, credit balances are now based on customers instead of agencies.

5. PRIOR PERIOD ADJUSTMENT:

In FY99, reconciled balance in accounts receivable with subsidiary records resulting in a positive adjustment of \$319.82.

In FY99, reconciled balance in accounts payable with subsidiary records resulting in a positive adjustment of \$4,399.62.

In FY00, reconciled balance in accounts payable with subsidiary records resulting in a positive adjustment of \$505.78.

6. COMPENSATED BALANCES

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Such leave is liquidated in cash only at the time of separation from state employment. The accumulated leave is shown as a liability.

7. CONTINGENT LIABILITIES

The Federal Labor Standard Act (FLSA) was extended to public employers as a result of a 1985 Supreme Court decision. It came to the State's attention that certain positions may have been improperly classified as exempt from the FLSA requirements for overtime. The Department of Administration is undertaking a self-audit of these positions and working with the Department of Employee Relations and the US Department of Labor. The self-audit could result in a liability for the overtime worked by employees if their positions were improperly classified as exempt. The amount of the liability and penalties will not be known until the federal audit is completed. The completion date of the audit is uncertain at this time.

## COMPARISON TO PRIVATE SECTOR

Central Stores provides office supplies to legislative, executive, and judicial branches of state government, schools and political subdivisions at a lower cost than private sector vendors would charge. To show that Central Stores is price competitive with potential competitors, this year's comparison was made to Staples.

One hundred and forty-seven office products were compared to items Central Stores currently stocks. All items compared were identical products, with the exception of those products we purchase from MINNCOR Industries, where matches were made on current product specifications. The comparison represents 42 percent of FY99 YTD Central Stores stocked sales. Total sales for Central Store's products was \$1,610,557.60; sales if products were purchased from Staples totaled \$1,994,413.89. This is a savings of \$383,856.29 or 19.25%.

All freight costs are paid by Central Stores. There are no minimum order requirements for any orders processed and most of our customers use MAPS for purchasing and paying.

Central Stores epitomizes One-Stop-Shopping with nearly 1,000 high use items available for pick-up or delivery anywhere in the state. Central Stores also offers another 24,000 items through our non-stock program with our miscellaneous office supply contract vendor. Normal turnaround time is 24 to 48 hours, although same day service in emergency situations is available.

## CENTRAL STORES MARKET COMPARISON

ITEM#	DESCRIPTION	UOM	CS PRICE	QTY SOLD YTD-FY99	MFG#	STAPLES PRICE	EXTENDED	EXTENDED C S
							SALES YTD-FY99	SALES YTD-FY99
1070	PAPER, 8.5X11, HI-SPEED, WHT, 20LB, RECYCLED	RM	\$2.6099	201,687	UNION CAMP 86700	\$3.09	\$623,011.14	\$526,382.90
4548	CARTRIDGE, TONER, LASER JET 4/4M (HEW-92298A)	EA	\$94.1620	1,026	HEW-92298A	\$89.99	\$92,329.74	\$96,610.21
4507	DISKETTE, 3.5, DS, HD, FORMAT, IBM, 10/BOX, MMM-12881	BX	\$6.2808	11,937	MMM-12881	\$4.40	\$52,522.80	\$74,973.31
4580	CARTRIDGE, PRINTER, BLK, HP DESK-JET/DESKWRITER 600, HEW-51629A	EA	\$26.9445	2,486	HEW-51629A	\$23.22	\$57,724.92	\$66,984.03
4538	CARTRIDGE, PRINTER, DESKJET/DESKWRITER, HEW-51626A	EA	\$28.3590	2,119	HEW-51626A	\$18.99	\$40,239.81	\$60,092.72
4546	CARTRIDGE, TONER, HP III Si/4Si, HEW-92291A	EA	\$117.9325	445	HEW-92291A	\$99.98	\$44,491.10	\$52,479.96
4556	CARTRIDGE, TONER, LASER JET, 5SI/MX, HEW-C3909A	EA	\$190.8310	249	HEW-C3909A	\$188.99	\$47,058.51	\$47,516.92
4595	CARTRIDGE, PRINTER, BLK, HP DESKJET SERIES 800, HEW-51645A	EA	\$29.4170	1,206	HEW-51645A	\$23.88	\$28,799.28	\$35,476.90
1073	PAPER, 8.5X11, 3-HP, WHT, RECYCLED	RM	\$2.8555	11,990	UNION CAMP 86702	\$7.34	\$88,006.60	\$34,237.15
8001	TAPE, TRANSPARENT, .75", 1" CORE, 36 YD, SCOTCH BRAND MAGIC	RL	\$0.9842	34,333	MMM-810-3/4	\$1.34	\$46,006.22	\$33,790.54
6152	BINDER, TRAP-IN, WHT, 11X8.5, 2" CAP, VINYL STIFF COVER	EA	\$3.2246	9,196		\$7.13	\$65,567.48	\$29,652.96
6150	BINDER, TRAP-IN, WHT, 11X8.5, 1" CAP, VINYL STIFF COVER	EA	\$2.3699	11,056		\$2.69	\$29,740.64	\$26,201.06
4581	CARTRIDGE, PRINTER, TRI-COLOR, HP DESKJET/WRITER 600, HEW-51649A	EA	\$28.5775	780	HEW-51649A	\$32.92	\$25,677.60	\$22,290.45
4554	CARTRIDGE, TONER, LASER JET, 5P/MP, HEW-C3903A	EA	\$80.4080	277	HEW-C3903A	\$69.97	\$19,381.69	\$22,273.02
4542	CARTRIDGE, TONER, LASER JET SERIES III/IIID/III/IIID, HEW-92295A	EA	\$76.1300	289	HEW-92295A	\$79.30	\$22,917.70	\$22,001.57
4552	CARTRIDGE, TONER, LASER JET, 4MV/4V, HEW-C3900A	EA	\$152.6740	123	HEW-C3900A	\$167.99	\$20,662.77	\$18,778.90
3215	PEN, STICK, REFILLABLE, BLK, MED, W/CAP & POCKET CLIP	EA	\$0.6475	28,957	PAP-963-01	\$0.69	\$19,980.33	\$18,749.66
1465	PAD, POST-IT-NOTE, 3X3, YW, 12/PK	PK	\$6.0347	3,081	MMM-654RP	\$5.88	\$18,116.28	\$18,592.91
6090	POCKET, DROP-FRONT, FILE, REDROPE, LETTER, 1.75" EXPANSION	EA	\$0.5957	30,029		\$1.47	\$44,142.63	\$17,888.28
6151	BINDER, TRAP-IN, WHT, 11X8.5, 1.5" CAP, VINYL STIFF COVER	EA	\$2.7843	6,088		\$3.39	\$20,638.32	\$16,950.51
3210	PEN, STICK, REFILLABLE, BLK, FINE, W/CAP & POCKET CLIP	EA	\$0.6475	25,862	PAP-968-01	\$0.69	\$17,844.78	\$16,745.65
5205	FILM/TRANS, 8.5X11, NO SENSING STRIPE, MMM-PP2500	BX	\$16.2134	1,021	MMM-PP2500	\$28.34	\$28,935.14	\$16,553.88
1071	PAPER, 8.5X14, WHT, 20 LB, RECYC	RM	\$3.3722	4,706	UNION CAMP 86704	\$7.34	\$34,542.04	\$15,869.48
3260	PEN, MICRO, UNI-BALL, STAINLESS STEEL POINT, 0.2MM, BLACK	EA	\$1.2950	12,161	FAB-60025	\$1.39	\$16,903.79	\$15,748.50
5110	LABELS, LASER, SELF-ADHESIVE, 30-UP, 1"X2-5/8", WHT, 100 SHT/BX	BX	\$8.5470	1,800	AVE-5160	\$21.98	\$39,564.00	\$15,384.60
4558	CARTRIDGE, TONER, LASER JET, 5L HEW-C3906A	EA	\$60.2945	217	HEW-C3906A	\$54.98	\$11,930.66	\$13,083.91
6092	POCKET, EXPANSION, FILE, LETTER, 3-5" EXPANSION	EA	\$0.5957	20,886		\$1.74	\$36,341.64	\$12,441.79
1470	PAD, POST-IT-NOTE, 3X5, YEL, 12/PK	PK	\$7.4722	1,625	MMM-655RP	\$15.94	\$25,902.50	\$12,142.24
5206	FILM/TRANS, 8.5X11, W/SENSING STRIPE, MMM-PP2200	BX	\$17.8710	606	MMM-PP2200	\$29.39	\$17,810.34	\$10,829.83
3216	PEN, STICK, REFILLABLE, BLUE, MED, W/CAP & POCKET CLIP	EA	\$0.6475	15,880	PAP-961-01	\$0.69	\$10,957.20	\$10,282.30
1460	PAD, POST-IT-NOTE, 1.5X2, YEL, 12/PK	PK	\$2.2922	4,214	MMM-653RP	\$5.49	\$23,134.86	\$9,659.12
6094	POCKET, EXPANSION, FILE, LETTER, 5.25" EXPANSION	EA	\$0.7252	12,112		\$1.68	\$20,348.16	\$8,783.62
3230	PEN, ROLLER, BLACK	EA	\$0.3820	22,586	FAB-60143	\$0.58	\$13,024.59	\$8,628.42
4544	CARTRIDGE, TONER, HP LASER JET, IIP, HEW-92275A	EA	\$86.2730	95	HEW-92275A	\$74.99	\$7,124.05	\$8,195.94
4585	CARTRIDGE, PRINTER, BLK, HIGH CAP HP DESKJET PORTABLE, HEW-51633M	EA	\$25.8750	306	HEW-51633M	\$29.39	\$8,993.34	\$7,917.75
4550	CARTRIDGE, TONER, LASER JET, 4L/4ML/4P/4MP, HEW-92274A	EA	\$72.4960	109	HEW-92274A	\$59.98	\$6,537.82	\$7,902.06
3261	PEN, UNI-BALL, DELUXE, MICRO, STAINLESS STEEL POINT, 0.2MM, BLUE	EA	\$1.2950	5,583	FAB-60027	\$1.39	\$7,760.37	\$7,229.99
3211	PEN, STICK, REFILLABLE, BLUE, FINE, W/CAP & POCKET CLIP	EA	\$0.6475	10,756	PAP-966-01	\$0.69	\$7,421.64	\$6,964.51
4628	PEN, CORRECTION, FINE PT, 12ML	EA	\$1.2691	4,952	PEN-ZL31-VV	\$2.45	\$12,115.89	\$6,284.58
3014	PENCIL, QUICKER CLICKER, SIDEADVANCE, BLACK, 0.5MM	EA	\$2.2792	2,554	PEN-PD345	\$3.03	\$7,730.11	\$5,821.08
1461	PAD, POST-IT-NOTE, 2X3, YEL, 12/PK	PK	\$4.8822	1,185	MMM-656RP	\$7.20	\$8,532.00	\$5,785.35
1451	FLAG, POST-IT-TAPE, RED, 50/PK, 1X1.7	PK	\$1.3727	4,001	MMM-680-1	\$1.85	\$7,401.85	\$5,492.17
3017	PENCIL, TWIST ERASE, BLACK, 0.5MM	EA	\$2.2792	2,344	PEN-QE405A	\$2.80	\$6,555.39	\$5,342.44
4539	CARTRIDGE, COLOR, HP DESKJET/DESKWRITER, 500C/550C, HEW-51625A	EA	\$30.2335	169	HEW-51625A	\$30.86	\$5,215.34	\$5,109.46

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## CENTRAL STORES MARKET COMPARISON

4515	MAILER, DISKETTE, 3.5"	EA	\$0.6151	8,158	AVE-18-274	\$0.80	\$6,523.14	\$5,018.19
1467	PAD, POST-IT-NOTE, 3X3, GRN, 12/PK	PK	\$6.0347	773	MMM-654-GRN	\$5.88	\$4,545.24	\$4,664.82
1466	PAD, POST-IT-NOTE, 3X3, PNK, 12/PK	PK	\$6.0347	748	MMM-654-PNK	\$5.88	\$4,398.24	\$4,513.96
4590	CARTRIDGE, PRINTER, BLK, HP DESKJET 1200C/650C, HEW-51640A	EA	\$29.3940	153	HEW-51640A	\$31.49	\$4,817.97	\$4,497.28
3400	MARKER, SHARPIE, FINE PT, BLACK	EA	\$0.5957	7,506	SAN-30001	\$0.88	\$6,605.28	\$4,471.32
5114	LABELS, LASER, SELF-ADHESIVE, 14-UP, 1-1/3"X4", WHT, 100 SHT/BX	BX	\$8.5470	523	AVE-5162	\$22.96	\$12,008.08	\$4,470.08
1469	PAD, POST-IT-NOTE, 3X3, BLU, 12/PK	PK	\$6.0347	722	MMM-654-BLU	\$5.88	\$4,245.36	\$4,357.05
6095	POCKET, EXPANSION, FILE, LEGAL, 5.25" EXPANSION	EA	\$0.8159	5,200		\$1.89	\$9,828.00	\$4,242.42
1455	FLAG, POST-IT-TAPE, YELLOW, 50/PK1X1.7	PK	\$1.3727	3,049	MMM-680-5	\$1.85	\$5,640.65	\$4,185.36
1452	FLAG, POST-IT-TAPE, BLUE, 50/PK, 1X1.7	PK	\$1.3727	2,996	MMM-680-2	\$1.85	\$5,542.60	\$4,112.61
3231	PEN, ROLLER, BLUE	EA	\$0.3820	10,628	FAB-60145	\$0.58	\$6,128.81	\$4,060.16
3262	PEN, UNI-BALL, DELUXE, MICRO, STAINLESS STEEL POINT, 0.2MM, RED	EA	\$1.2950	3,100	FAB-60026	\$1.39	\$4,309.00	\$4,014.50
3217	PEN, STICK, REFILLABLE, RED, MED, W/CAP & POCKET CLIP	EA	\$0.6475	5,794	PAP-962-01	\$0.69	\$3,997.86	\$3,751.62
6091	POCKET, DROP-FRONT, FILE, REDROPE, LEGAL, 1.75" EXPANSION	EA	\$0.7252	5,028		\$1.57	\$7,893.96	\$3,646.31
1458	FLAG, POST-IT-TAPE, PURPLE, 50/PK1X1.7	PK	\$1.3727	2,436	MMM-680-8	\$1.86	\$4,530.96	\$3,343.90
1453	FLAG, POST-IT-TAPE, GREEN, 50/PK, 1X1.7	PK	\$1.3727	2,371	MMM-680-3	\$1.85	\$4,386.35	\$3,254.67
3041	PENCIL, AUTOMATIC, SHARP, DRAFTING, 0.5MM, BLACK	EA	\$2.6418	1,198	PEN-P205A	\$3.46	\$4,145.08	\$3,164.88
5116	LABELS, LASER, SELF-ADHESIVE, 10-UP, 2"X4", WHT, 100 SHT/BX	BX	\$8.5470	359	AVE-5163	\$22.96	\$8,242.64	\$3,068.37
6093	POCKET, EXPANSION, FILE, LEGAL, 3.5" EXPANSION	EA	\$0.6734	3,993		\$1.68	\$6,708.24	\$2,688.89
5112	LABELS, LASER, SELF-ADHESIVE, 20-UP, 1"X4", WHT, 100 SHT/BX	BX	\$8.5470	312	AVE-5161	\$22.96	\$7,163.52	\$2,666.66
5242	FILM, INKJET, COLOR PRINTER, 50SHT/BX, MMM-CG3460	BX	\$30.0052	87	MMM-CG3460	\$44.09	\$3,835.83	\$2,610.45
6098	WALLET, EXPANDING, LTR, W/ELASTIC, 3.5"	EA	\$1.4116	1,848		\$2.06	\$3,806.88	\$2,608.54
1454	FLAG, POST-IT-TAPE, ORANGE, 50/PK1X1.7	PK	\$1.3727	1,878	MMM-680-4	\$1.85	\$3,474.30	\$2,577.93
3042	PENCIL, AUTOMATIC, SHARP, DRAFTING, 0.7MM, BLUE	EA	\$2.6418	947	PEN-P207C	\$4.56	\$4,318.32	\$2,501.78
3380	MARKER, EXPO, DRY-ERASE, 830-BLK	EA	\$0.9065	2,741	SAN-83001	\$1.26	\$3,446.81	\$2,484.72
5202	FILM, LASER, COLOR PRINTER, NOSTRIP, 50 SHTS/BX, MMM-CG3700	BX	\$35.1075	67	MMM-CG3700	\$38.84	\$2,602.28	\$2,352.20
5203	FILM, LASER PRINTER, 50/BX, APOCG7060A	BX	\$10.8910	213	MMM-CG7060A	\$19.94	\$4,247.22	\$2,319.77
8000	TAPE, TRANSPARENT, 5", 1" CORE, 36YD ROLL, SCOTCH BRAND MAGIC	RL	\$0.7900	2,834	MMM-810-1/2	\$1.24	\$3,514.16	\$2,238.72
3371	MARKER, DRY ERASE, SET OF 4, W/O ERASER, BLK/BLU/RED/GRN	ST	\$3.8073	441	SAN-83074	\$5.03	\$2,218.23	\$1,679.02
3351	MARKER, OVERHEAD TRANS, BLUE, WIPES OFF	EA	\$0.7123	2,327	SAN-16003	\$0.91	\$2,109.81	\$1,657.41
8030	TAPE, DOUBLE STICK, 5"X450"	RL	\$1.5152	1,024	MMM-137	\$2.74	\$2,805.76	\$1,551.51
3356	MARKER, OVERHEAD TRANS, RED, WIPES OFF	EA	\$0.7123	2,005	SAN-16002	\$0.91	\$1,817.87	\$1,428.06
4513	LABELS, COLOR CODED DISKETTE, 4COLOR, 80/BX, PERMANENT	BX	\$4.0793	331	MMM-5274	\$6.71	\$2,221.01	\$1,350.23
5118	LABELS, LASER, SELF-ADHESIVE, 6-UP, 3-1/3"X4", WHT, 100 SHT/BX	BX	\$8.5470	157	AVE-5164	\$22.96	\$3,604.72	\$1,341.88
1456	FLAG, POST-IT-TAPE, WHITE, 50/PK, 1X1.7	PK	\$1.3727	977	MMM-680-6	\$1.85	\$1,807.45	\$1,341.13
8096	TAPE, FABRIC GRIP, REMOVABLE, .75X9.75", MMM-856	RL	\$3.3152	381	MMM-856	\$5.49	\$2,091.69	\$1,263.09
3410	MARKER, SHARPIE, EXTRA FINE PT, BLACK	EA	\$0.5957	2,093	SAN-35001	\$0.96	\$2,011.90	\$1,246.80
8011	TAPE, TRANSPARENT, .75" WIDE, 3" CORE, 72 YDS/RL	RL	\$2.3440	522	MMM-600-3/4	\$3.98	\$2,077.56	\$1,223.54
3353	MARKER, OVERHEAD TRANS, GREEN, WIPES OFF	EA	\$0.7123	1,628	SAN-16004	\$0.91	\$1,476.05	\$1,159.54
4636	TAPE, POST-IT-CORRECTION/COVERUP, 1/3", 2-LINE	RL	\$1.4116	752	MMM-652-2	\$2.30	\$1,729.60	\$1,061.49
3382	MARKER, EXPO, DRY-ERASE, 830-BLUE	EA	\$0.9065	1,165	SAN-83003	\$1.26	\$1,464.99	\$1,056.07
3381	MARKER, EXPO, DRY-ERASE, 830-RED	EA	\$0.9065	1,144	SAN-83002	\$1.26	\$1,438.58	\$1,037.04
5120	LABELS, LASER, SELF-ADHESIVE, 1-UP, 8.5"X11", WHT, 100 SHT/BX	BX	\$8.5470	105	AVE-5165	\$26.24	\$2,755.20	\$897.44
4635	TAPE, POST-IT-CORRECTION/COVERUP, 1/6", 1-LINE	RL	\$1.0749	784	MMM-651-1	\$1.67	\$1,309.28	\$842.68
3383	MARKER, EXPO, DRY-ERASE, 830-GRN	EA	\$0.9065	922	SAN-83004	\$1.26	\$1,159.42	\$835.79
3043	PENCIL, AUTOMATIC, SHARP, DRAFTING, 0.9MM, YELLOW	EA	\$2.6418	283	PEN-P209G	\$3.76	\$1,062.67	\$747.63
3136	ERASER, CLIC, BLUE BARREL	EA	\$0.8288	900	PEN-ZE-21C	\$1.64	\$1,476.00	\$745.92

CENTRAL STORES MARKET COMPARISON

4637	TAPE, POST-IT-CORRECTION/COVERUP, 1", 6-LINE	RL	\$2.0850	349	MMM-658-6	\$3.31	\$1,155.19	\$727.65
3415	MARKER, SHARPIE, ULTRA FINE PT, BLACK	EA	\$0.5957	1,045	SAN-37001	\$0.58	\$608.71	\$622.51
3401	MARKER, SHARPIE, FINE PT, RED	EA	\$0.5957	1,034	SAN-30002	\$0.88	\$909.92	\$615.95
4520	TRAY, DISKETTE, 3.5, 50 CAP, BLK/SMOKE, NON-LOCKING	EA	\$5.4649	112	FEL-90611	\$5.24	\$586.88	\$612.07
3018	PENCIL, TWIST ERASE, BLUE, 0.7MM	EA	\$1.9166	316	PEN-QE407	\$2.78	\$876.90	\$605.65
8095	TAPE, FABRIC GRIP, PERMANENT, 75X9.75", MMM-855	RL	\$2.8490	212	MMM-855	\$4.94	\$1,047.28	\$603.99
4501	DISKETTE, 3.5, DS, DD, UNFOR, 10/BX	BX	\$5.9700	90	MMM-12042	\$7.34	\$660.60	\$537.30
3402	MARKER, SHARPIE, FINE PT, BLUE	EA	\$0.5957	874	SAN-30003	\$0.88	\$769.12	\$520.64
3137	ERASER, CLIC, REFILL, 2/PK	PK	\$0.8677	431	PEN-ZER-2	1.46	\$629.26	\$373.96
6070	LABEL, FILE FOLDER, WHITE, SELF-ADHESIVE, 3.5X7/16"	BX	\$3.0562	121	AVE-4255	\$4.61	\$557.81	\$369.80
3387	MARKER, EXPO, DRY-ERASE, 830-PURP	EA	\$0.9065	396	SAN-83008	\$1.26	\$497.97	\$358.97
6630	TAPE, LABELING, 1/2", 144" RL, BLK, SELF-ADHESIVE	RL	\$1.0878	257	ESS-158-09	\$1.92	\$492.58	\$279.56
3355	MARKER, OVERHEAD TRANS, PURPLE, WIPES OFF	EA	\$0.7123	360	SAN-16008	\$0.91	\$326.40	\$256.41
6610	TAPE, LABEL, 3/8", 144" RL, SELF-ADHESIVE	RL	\$0.9324	251	ESS-5201-09	\$1.53	\$384.03	\$234.03
3407	MARKER, SHARPIE, FINE PT, PURPLE	EA	\$0.5957	363	SAN-30008	\$0.88	\$319.44	\$216.24
3037	LEAD, 0.5MM, BLACK 2H, SUPER HI-POLYMER	TB	\$0.4921	427	PEN-C505-2H	\$2.51	\$1,071.77	\$210.13
3403	MARKER, SHARPIE, FINE PT, GREEN	EA	\$0.5957	352	SAN-30004	\$0.88	\$309.76	\$209.69
3411	MARKER, SHARPIE, EXTRA FINE PT, RED	EA	\$0.5957	348	SAN-35002	\$0.96	\$334.52	\$207.30
3354	MARKER, OVERHEAD TRANS, ORANGE, WIPES OFF	EA	\$0.7123	267	SAN-16006	\$0.91	\$242.08	\$190.17
3386	MARKER, EXPO, DRY-ERASE, 830-BRN	EA	\$0.9065	195	SAN-83007	\$1.26	\$245.21	\$176.77
4622	FLUID, CORRECTION, WATER BASE, 18ML, 6 FL OZ BOTTLE W/BRUSH	BO	\$0.3497	487	WIR-R450	\$1.52	\$740.24	\$170.28
3385	MARKER, EXPO, DRY-ERASE, 830-ORG	EA	\$0.9065	187	SAN-83006	\$1.26	\$235.15	\$169.52
6611	TAPE, LABEL, 3/8", 144" RL, BLUE, SELF-ADHESIVE	RL	\$1.0878	143	ESS-5201-06	\$1.53	\$218.79	\$155.56
3061	ERASER, PENCIL, AUTOMATIC, Z2-1	TB	\$0.7058	210	PEN-Z2-1	\$3.35	\$703.50	\$148.21
3412	MARKER, SHARPIE, EXTRA FINE PT, BLUE	EA	\$0.5957	246	SAN-35003	\$0.96	\$236.47	\$146.54
6639	TAPE, LABELING, 1/2", 144" RL, RED, SELF-ADHESIVE	RL	\$1.0878	130	ESS-158-02	\$1.92	\$249.17	\$141.41
3035	LEAD, 0.5MM, BLACK B, SUPER HI-POLYMER	TB	\$0.4921	231	PEN-C505B	\$2.58	\$595.98	\$113.68
6631	TAPE, LABELING, 1/2", 144" RL, BLU, SELF-ADHESIVE	RL	\$1.0878	101	ESS-158-06	\$1.92	\$193.58	\$109.87
3384	MARKER, EXPO, DRY ERASE, 830-YEL	EA	\$0.9065	114	SAN-83005	\$1.26	\$143.36	\$103.34
6619	TAPE, LABEL, 3/8", 144" RL, RED, SELF-ADHESIVE	RL	\$1.0878	90	ESS-5201-02	\$1.53	\$137.70	\$97.90
3357	MARKER, OVERHEAD TRANS, YELLOW, WIPES OFF	EA	\$0.7123	130	SAN-16005	\$0.91	\$117.87	\$92.59
3039	LEAD, 0.7MM, BLACK 2H, SUPER HI-POLYMER	TB	\$0.4921	149	PEN-C50-2H	\$2.51	\$373.99	\$73.32
3413	MARKER, SHARPIE, EXTRA FINE PT, GREEN	EA	\$0.5957	123	SAN-35004	\$0.96	\$118.23	\$73.27
3352	MARKER, OVERHEAD TRANS, BROWN, WIPES OFF	EA	\$0.7123	92	SAN-16007	\$0.91	\$83.41	\$65.53
3405	MARKER, SHARPIE, FINE PT, ORANGE	EA	\$0.5957	93	SAN-30006	\$0.88	\$81.84	\$55.40
6640	TAPE, LABELING, 1/2", 144" RL, YEL, SELF-ADHESIVE	RL	\$1.0878	47	ESS-158-07	\$1.92	\$90.08	\$51.13
3038	LEAD, 0.7MM, BLACK B, SUPER HI-POLYMER	TB	\$0.4921	97	PEN-C50B	\$2.02	\$195.94	\$47.73
6616	TAPE, LABEL, 3/8", 144" RL, GREEN, SELF-ADHESIVE	RL	\$0.9324	47	ESS-5201-05	\$1.53	\$71.91	\$43.82
3406	MARKER, SHARPIE, FINE PT, BROWN	EA	\$0.5957	73	SAN-30007	\$0.88	\$64.24	\$43.49
6637	TAPE, LABELING, 1/2", 144" RL, ORG, SELF-ADHESIVE	RL	\$1.0878	30	ESS-158-04	\$1.92	\$57.50	\$32.63
6636	TAPE, LABELING, 1/2", 144" RL, GRN, SELF-ADHESIVE	RL	\$0.9324	35	ESS-158-05	\$1.92	\$67.08	\$32.63
4613	FLUID, CORRECTION, CANARY, 22ML, 75 OZ	BO	\$0.4792	66	LEE-18568	\$1.52	\$100.32	\$31.62
6620	TAPE, LABEL, 3/8", 144" RL, YELLOW, SELF-ADHESIVE	RL	\$0.9324	30	ESS-5201-07	\$1.53	\$45.90	\$27.97
3404	MARKER, SHARPIE, FINE POINT, YEL	EA	\$0.5957	42	SAN-30005	\$0.88	\$36.96	\$25.02
4616	FLUID, CORRECTION, PNK, 22ML, 75OZ	BO	\$0.6346	38	WIR-R462	\$1.52	\$57.76	\$24.11
6617	TAPE, LABEL, 3/8", 144" RL, ORANGE, SELF-ADHESIVE	RL	\$0.9324	19	ESS-5201-04	\$1.53	\$29.07	\$17.72
6632	TAPE, LABELING, 1/2", 144" RL, BRN, SELF-ADHESIVE	RL	\$0.9324	17	ESS-158-08	\$1.92	\$32.58	\$15.85

## CENTRAL STORES MARKET COMPARISON

[illegible]

SAVINGS BY PURCHASING FROM CENTRAL STORES  
PERCENT SAVINGS

\$383,856.29  
19.25%

STATE OF MINNESOTA  
CENTRAL STORES  
MAPS FUND 930  
SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 2000

CONTACT: Ron Kovacich, Director  
Central Stores

		COLLECTED BILLINGS			IMPUTED REVENUE				SURCHARGE		TOTAL
		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	SUB TOTAL A-87 REVENUES	COLLECTED	IMPUTED	REVENUES
B04	AGRICULTURE DEPT	\$116,115.28		\$8,555.46				116,115			116,115
B13	COMMERCE DEPT	\$33,380.35		\$403.12				33,380			33,380
B14	ANIMAL HEALTH BOARD	\$10,517.99		\$848.34				10,518			10,518
B21	ECONOMIC SECURITY	\$519,458.56		\$34,237.13				519,459			519,459
B22	TRADE & ECON DEVELOPMENT DEPT	\$89,188.20		\$10,985.62				89,188			89,188
B34	HOUSING FINANCE AGENCY			\$6,926.73				0			0
B42	LABOR AND INDUSTRY DEPT	\$108,161.23		\$8,023.55				108,161			108,161
B7A	Electricity Board	\$6,373.76		\$0.00				6,374			6,374
B80	PUBLIC SERVICE DEPT	\$34,334.31		\$3,455.40				34,334			34,334
B9U	MINNESOTA TECHNOLOGY INC			\$6,433.73				0			0
E25	CENTER FOR ARTS EDUCATION	\$25,155.05		\$3,043.29				25,155			25,155
E26	MN STATE COLLEGES/UNIVERSITIES			\$64,785.50				0			0
E37	CHILDREN, FAMILIES, & LEARNING	\$309,005.68		\$21,749.85				309,006			309,006
E44	FARIBAUT ACADEMIES							0			0
E50	ARTS BOARD	\$4,444.52		\$294.60				4,445			4,445
E60	HIGHER ED SERVICES OFFICE	\$36,713.97		\$4,964.08				36,714			36,714
E77	ZOOLOGICAL BOARD	\$14,963.04		\$1,939.00				14,963			14,963
G02	ADMINISTRATION DEPT	\$172,873.42		\$10,624.07				172,873			172,873
G02-2100-210	Development Disabilities							0			0
G02-2100-211	STAR (Tech Related Assitance)	2122.36						2,122			2,122
G02-2100-212	Tornado Assistance							0			0
G02-2200-220	Volunteer Services	3687.94						3,688			3,688
G02-2300-23x	Building Construction	10215.18						10,215			10,215
G02-2600-260	Management Analysis	9460.56						9,461			9,461
G02-3160	Oil Overcharge (Stripper Wells)							0			0
G06	ATTORNEY GENERAL	\$123,096.51		\$8,041.84				123,097			123,097
G09	Gambling Control Board	\$11,414.72		\$3,829.83				11,415			11,415
G17	HUMAN RIGHTS DEPT	\$19,195.86		\$948.49				19,196			19,196
G19	INDIAN AFFAIRS COUNCIL	\$2,949.14		\$0.00				2,949			2,949
G30	PLANNING, STRATEGIC & L R	\$18,686.74		\$691.91				18,687			18,687
G45	MEDIATION SERVICES DEPT	\$5,964.48		\$392.55				5,964			5,964
G67	REVENUE DEPT	\$170,180.55		\$31,203.79				170,181			170,181
G92	OMBUDSPERSON FOR FAMILIES							0			0
G9L	BLACK MINNESOTANS COUNCIL	\$4,850.05		\$1,106.93				4,850			4,850
G9N	ASIAN-PACIFIC COUNCIL	\$4,234.28		\$0.00				4,234			4,234
G9R	FINANCE NON-OPERATING							0			0
G9Y	DISABILITY COUNCIL	\$3,930.58		\$120.40				3,931			3,931
H12	HEALTH DEPT	\$351,183.94		\$27,695.97				351,184			351,184
H55	HUMAN SERVICES DEPT	\$629,875.59		\$33,710.14				629,876			629,876
H75	VETERANS AFFAIRS DEPT	\$86,755.08		\$11,044.54				86,755			86,755
H7S	EMERGENCY MEDICAL SERVICES BD	\$6,449.77		(\$93.95)				6,450			6,450
J33	TRIAL COURTS	\$20,791.61		\$3,963.35				20,792			20,792
J52	PUBLIC DEFENSE BOARD	\$15,222.03		\$1,434.83				15,222			15,222
J65	SUPREME COURT	\$51,353.35		\$4,506.70				51,353			51,353
P01	MILITARY AFFAIRS DEPT	\$21,319.05		\$3,373.78				21,319			21,319
P07	PUBLIC SAFETY DEPT	\$391,242.09		\$47,221.95				391,242			391,242
P0C	CRIME VICTIMS SERVICES CENTER	24604.41						24,604			24,604
P78	CORRECTIONS DEPT	\$781,408.42		\$51,763.00				781,408			781,408
P9Z	AUTOMOBILE THEFT PREVENTION BD	\$725.34		\$169.96				725			725
R18	ENVIRONMENTAL ASSISTANCE	\$10,479.88		\$2,558.79				10,480			10,480
R29	NATURAL RESOURCES DEPT	\$410,272.51		\$28,337.35				410,273			410,273
R32	POLLUTION CONTROL AGENCY	\$179,135.26		\$16,225.33				179,135			179,135
R9P	WATER & SOIL RESOURCES BOARD	\$16,157.77		\$1,114.55				16,158			16,158
T79	TRANSPORTATION DEPT	\$843,625.06		\$64,409.60				843,625			843,625
								0			0
Additional Agencies Receiving Federal Fund (Listed below)								0			0
Total from All Other Agencies ( not included above)		1975311.1						1,975,311			1,975,311
				\$52,113.53							
	Total	\$7,686,586.57	0	\$583,154.63	0	0	0	7,686,587	0	0	7,686,587

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 2000

(All Figures in 000's)

CENTRAL  
STORES  
FD 930

R/E Balance July 1, 1999 (End balance per Prior Year A-87 Rec)  
Adjustment to Retained Earnings Balance (Audit Adjustment)  
Adjusted Retained Earnings Balance

652  
0  
652

A-87 Revenues (Actual and Imputed)  
From Attachment A  
Other Revenues

7,686  
0  
7,686

Total Revenues

Expenditures (Actual Cash)  
Per State's Financial Report  
Operating Expense

1,492  
6,038

Less A-87 Unallowable costs:

Capital Outlay  
Projected Cost Increases/Replacement Reserve  
Unallowable excess RE balance Refund  
Bad Debt

0  
0  
0

Other- (e.g. Gain on disposal of Assets)

0

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)  
Depreciation or Use Allowance (if not in actual cost above)  
Other

0  
9  
0

Total OMB A-87 Allowable Expenditures

7,539

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balances  
At State Treasury Avg. Rate of Return

42

Other

0

A-87 Excess Retained Settlement Earnings Refunded FFP

0

A-87 Excess Retained Settlement State Sources

0

-Total Adjustments

42

Net Increase to Retained Earnings Balance

189

A-87 R.E. BALANCE June 30, 2000

A) 841

Allowable Reserve (check formula for PY values)

B) 1,255

Excess Balance (A)-(B)

(414)

(If less than zero, the amount on (A) is the beginning A-87 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 govt, then the amount on (B) will be the beginning balance for the next year).

## PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 1999

691

TRANSFERS Per CAFR (per Accounting Records)

Plus: Transfers In (contributed capital)

0

Less: Transfers Out (Payback of Contrib Capital, Other Users of Fund R.E.)

0

Net Transfers

0

A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2000

C) 691

## PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 1999

ADJUSTMENTS

Less: A-87 Unallowable Costs

0

Plus: A-87 Allowable Costs

0

Accumulated Adjustments

(97)

Other- Current Adjustments - Temporary Adjustment until next CAFR

0

Other- Current Adjustments - Permanent Adjustment

(42)

Total Adjustments

(139)

A-87 ADJUSTMENTS BALANCE JUNE 30, 2000

D) (A) (139)

## PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL AND ADJ BAL TO CAFR

(B)

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)  
(SHOULD TIE TO THE FUND BALANCE IN THE CAFR)

1,393  
1,393

G-13



STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
TRAVEL MANAGEMENT

Travel Management exists to provide low cost rental vehicles to state agencies for carrying out their official work. The activity maintains accounting records; orders, assigns, services and disposes of vehicles.

OMB A-87 Allowable Cost Standard No. 31.

" The costs of a service organization which provides automobiles to user governmental units at a mileage or fixed rate and/or provides vehicle maintenance, inspection, and repair services are allowable."

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.

File: Central Motor Pool 910-00  
 Central Motor Pool  
 Year Ended June 30, 2000  
 Accountant: Bryan Cremeen

Balance Sheet Worksheet  
 June 30, 2000

ACCOUNT	FINAL AUDIT AMOUNTS	AMOUNTS 6/30/99	CHANGE
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 1,008	\$ 1,000	\$ 8
Accounts Receivable	994	933	61
Interfund Receivable	-	-	-
Inventories	43	35	8
Fixed Assets:			
Vehicles	34,112	30,846	3,266
Equipment - Shop, Office, Car Wash	195	195	-
Less: Accumulated Depreciation	(17,348)	(15,374)	(1,974)
Total Assets	<u>\$ 19,004</u>	<u>\$ 17,635</u>	<u>\$ 1,369</u>
<b>LIABILITIES AND EQUITY</b>			
Liabilities:			
Accounts Payable	\$ 635	\$ 432	\$ 203
Interfund Payables	1,296	640	656
Deferred Revenue	304	434	(130)
Loans Payable	12,307	11,110	1,197
Compensated Absences Payable	80	69	11
Advances from Other Funds	3,000	3,100	(100)
Total Liabilities	<u>\$ 17,622</u>	<u>\$ 15,785</u>	<u>\$ 1,837</u>
Equity:			
Contributed Capital	502	502	-
Unreserved Retained Earnings	880	1,348	(468)
Total Equity	<u>\$ 1,382</u>	<u>\$ 1,850</u>	<u>\$ (468)</u>
Total Liabilities and Fund Equity	<u>\$ 19,004</u>	<u>\$ 17,635</u>	<u>\$ 1,369</u>

Central Motor Pool  
Year Ended June 30, 2000  
Accountant: Bryan Cremeen

Operating Statement  
Year Ended June 30, 2000

ACCOUNT	FINAL AUDIT AMOUNTS	AMOUNTS 6/30/99	CHANGE
Operating Revenues:			
Rental and Service Fees	\$ 8,802	\$ 8,603	\$ 199
Other Income	295	240	55
Total Operating Revenues	<u>\$ 9,097</u>	<u>\$ 8,843</u>	<u>\$ 254</u>
Operating Expenses:			
Purchased Services	\$ 1,352	\$ 1,444	\$ (92)
Salaries and Fringe Benefits	976	892	84
Depreciation	4,780	4,526	254
Amortization	-	-	-
Supplies and Materials	2,431	1,850	581
Indirect Costs	273	206	67
Other Expenses	-	-	-
Total Operating Expenses	<u>\$ 9,812</u>	<u>\$ 8,918</u>	<u>\$ 894</u>
Operating Income (Loss)	<u>\$ (715)</u>	<u>\$ (75)</u>	<u>\$ (640)</u>
Nonoperating Revenues (Expenses):			
Investment Income	\$ 620	\$ 547	\$ 73
Other Nonoperating Revenues	-	-	-
Interest and Financing Costs	(664)	(561)	(103)
Gain (Loss) on Sale of Fixed Assets	291	239	52
Total Nonoperating Revenue (Expenses)	<u>\$ 247</u>	<u>\$ 225</u>	<u>\$ 22</u>
Income (Loss) Before Operating Transfers	\$ (468)	\$ 150	\$ (618)
Transfers-In	-	-	-
Transfers-Out	-	-	-
Net Income (Loss)	<u>\$ (468)</u>	<u>\$ 150</u>	<u>\$ (618)</u>
Retained Earnings, Beginning	<u>\$ 1,348</u>	<u>\$ 1,198</u>	<u>\$ 150</u>
Retained Earnings, Ending	<u>\$ 880</u>	<u>\$ 1,348</u>	<u>\$ (468)</u>

Central Motor Pool  
Year Ended June 30, 2000  
Accountant: Bryan Cremeen

Statement of Cash Flows  
Year Ended June 30, 2000

	FINAL TOTAL	TOTAL 6/30/99	CHANGE
Cash Flows from Operating Activities:			
Operating Income (Loss)	\$ (715)	\$ (75)	\$ (640)
Adjustments to Reconcile Operating Income to			
Net Cash Flows from Operating Activities:			
Depreciation	\$ 4,780	\$ 4,526	\$ 254
Change in Assets and Liabilities:			
Accounts Receivable	(61)	202	(263)
Inventories	(8)	(6)	(2)
Accounts Payable	188	48	140
Compensated Absences Payable	11	2	9
Deferred Revenue	(130)	(131)	1
Net Reconciling Items to be Added (Deducted) from Operating Income	\$ 4,780	\$ 4,641	\$ 139
Net Cash Flows from Operating Activities	\$ 4,065	\$ 4,566	\$ (501)
Cash Flows from Noncapital Financing Activities:			
Operating Transfers out	\$ -	\$ -	\$ -
Advances from Other Funds *	6,200	6,300	(100)
Repayment of Advances from Other Funds *	(5,660)	(6,240)	580
Net Cash Flows from Noncapital Financing Activities	\$ 540	\$ 60	\$ 480
Cash Flows from Capital and Related Financing Activities:			
Investments in Fixed Assets	\$ (6,547)	\$ (7,040)	\$ 493
Proceeds from the Sale of Fixed Assets	1,278	1,073	205
Proceeds from Loans	6,560	7,154	(594)
Repayment of Loan Principal	(5,876)	(5,868)	(8)
Bond Interest Paid **	(632)	(561)	(71)
Net Cash Flows from Capital and Related Financing Activities	\$ (5,217)	\$ (5,242)	\$ 25
Cash Flows from Investing Activities:			
Investment Earnings	\$ 620	\$ 547	\$ 73
Net Cash Flows from Investing Activities	\$ 620	\$ 547	\$ 73
Net Increase (Decrease) in Cash and Cash Equivalents	\$ 8	\$ (69)	\$ 77
Cash and Cash Equivalents, Beginning	\$ 1,000	\$ 1,069	\$ (69)
Cash and Cash Equivalents, Ending	\$ 1,008	\$ 1,000	\$ 8

Notes:

\* Advances from the Other funds and Repayment of Advances from Other Funds show up in agency's Capital and Financing Activities but for CAFR purposes, we classified them in the Noncapital and Related Financing Activities

\*\* Bond Interest Paid show up in agency's Investing Activities, but we classified it in the Capital and Related Financing Activities

SCHEDULE OF NON-CASH FINANCING, CAPITAL, AND INVESTING ACTIVITIES

Purchase of Vehicles \$ 546

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Travel Management Division (TMD) utilized full accrual accounting. Travel Management vehicle rentals are accrued to the period the vehicle was returned. Expenses are based on data received from the Minnesota Accounting and Procurement System (MAPS) and information provided by management. Insurance is capitalized and amortized over the period of coverage. Inventories (gasoline, parts, and tires) are calculated using a first in, first out basis. Fixed assets are recorded at historical cost and capitalized in the month received.

In FY99, the Travel Management Division, under management's discretion, opted to change the depreciation method of their fixed assets. Historically, a full month's depreciation has been taken in the month of disposition, and no depreciation was taken in the month of acquisition. As of June 1, 1999, management has decided to reverse that decision. With the implementation of their new fleet software, the Travel Management Division will be taking a full month's depreciation in the month of acquisition, and no depreciation in the month of disposition. This change in accounting principle resulted in a decrease of retained earnings in the amount of \$385,659.09. The Accumulated Depreciation - Vehicles account was increased by the same amount.

Effective July 1, 1996 Department of Administration (ADMIN) Policy and Procedure 96.2 increased the fixed asset minimum dollar reporting requirement for all state agencies from \$500 to \$2,000. Complementing this mandate, ADMIN issued internal policy FMR-1G-01 to expense personal computers (excluding those used for LAN servers) and all their component parts at the time of purchase.

Basis of Depreciation by item indicated:

Vehicles	40 month life	25% salvage value
Parking Lot	20 year life	no salvage value
Car Wash	15 year life	no salvage value
Computer Hardware & Software	5 year life	no salvage value
Shop & Office Equipment	various	no salvage value

2. LEGISLATION & AUTHORITY:

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 3 restricts "Paid-In-Capital" amounts to \$252,000.00. Retained Earnings equal to the book value on hand at June 30, 1979, were recorded on the balance sheet as due to the General Fund as if the Fixed Assets had been obtained under advances authorized by M.S. 16A. 126. As these assets are depreciated, the "advance" is paid off using cash generated from increased rates from depreciation.

Minnesota Laws 1985, Special Session Chapter 13, Section 17, Subdivision 2 raised the limits of contributed capital. Accordingly, in July 1985, contributed capital was increased \$250,000.

3. CASH BALANCE:

Cash includes interest earned from the master lease program (MLP) that is to be transferred into the account after the end of the period.

4. OTHER REVENUE:

Other Revenue includes sales of scrap, repair services, and markup on parts.

5. LEASES AND CONTRACTS PAYABLE:

Travel Management periodically makes equipment purchases utilizing the Master Lease Program that is administered by the Department of Finance. These are loans that are paid off through semi-annual payments of both principal and interest to the Department of Finance over the term of the loan.

The following is a schedule by fiscal years of future minimum payments with the current amount needed to satisfy Master Lease Loans Payable as of June 30, 2000:

		Master Lease V/VI/VII Loans Payable
Fiscal year ending June 30:	2001	6,208,568.40
	2002	4,014,597.88
	2003	1,887,278.50
	2204	513,904.32
Vehicles acquired but not yet draw for as of 6/30/00		545,799.47
Total Minimum Payments		13,170,148.57
Amount Representing Interest		863,491.24
Current Amount Needed To Satisfy Master Lease Principal		<u>12,306,657.33</u>

# 6. GENERAL FUND LOANS:

Travel Management borrows from the General Fund to pay semi-annual Master Lease invoices. These loans are administered by the Department of Finance. The repayment occurs in five monthly installments starting on the first day of the month following the General Fund Loan.

The following is a schedule, by month, of the current amount owed to Finance:

	General Fund Loan Payments Remaining
April	640,000.00
May	640,000.00
July	600,000.00
August	600,000.00
September	600,000.00
October	600,000.00
November	600,000.00
Total Amount Due To General Fund	4,280,000.00

# 7. FIXED ASSETS:

	Vehicles		Office Equipment		Total Assets	
	Acquired Cost	Acc Depr	Acquired Cost	Acc Depr	Acquired Cost	Acc Depr
Balances as of 06/30/99:	\$30,845,761.52	\$15,274,692.02	\$194,716.05	99,279.98	31,040,477.57	15,373,972.00
Additions	\$7,199,802.28	-	\$0.00	-	7,199,802.28	0.00
Deletions	(\$3,933,396.33)	(\$2,806,146.28)	\$0.00	\$0.00	(3,933,396.33)	(2,806,146.28)
Write-offs	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00
Current Depreciation		\$4,759,117.83		\$20,707.15		4,779,824.98
Balances as of 6/30/00:	34,112,167.47	17,227,663.57	194,716.05	119,987.13	34,306,883.52	17,347,650.70

# 8. ADJUSTMENT TO RETAINED EARNINGS:

In FY99, an adjustment was made to Retained Earnings to account for credit memos issued for FY1998. The result of this adjustment decreased Retained Earnings in the amount of \$15,236.51. An additional adjustment decreased Retained Earnings in the amount of \$101,500.00, to correct for an overstatement in FY98 Sales.

# 9. COMPENSATED ABSENCES:

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Such leave is liquidated in cash only at the time of separation from state employment. The accumulated leave is shown as a liability.

# 10. CONTINGENT LIABILITIES

The Federal Labor Standard Act (FLSA) was extended to public employers as a result of a 1985 Supreme Court decision. It came to the State's attention that certain positions may have been improperly classified as exempt from the FLSA requirements for overtime. The Department of Administration is undertaking a self-audit of these positions and working with the Department of Employee Relations and the US Department of Labor. The self-audit could result in a liability for the overtime worked by employees if their positions were improperly classified as exempt. The amount of the liability and penalties will not be known until the federal audit is completed. The completion date of the audit is uncertain at this time.

## Six-year rate comparison

Table 7, below, indicates the daily rental and mileage rates for the daily rental program.

**Table 7. 6-year rate comparison for daily vehicles**

CLASS	RATE	FY94	FY95	FY96	FY97	FY98	FY99	FY00	% CHG
Subcompact	Fixed	\$ 7.25	\$ 8.50	\$ 8.50	\$ 8.50	\$ 10.50	14.00	13.00	-7.14%
	Variable	0.080	0.080	0.080	0.050	0.050	.06	.06	0.00%
Compact	Fixed	9.50	11.50	10.75	10.75	13.00	15.00	14.00	-6.67%
	Variable	0.085	0.065	0.060	0.050	0.050	.07	.07	0.00%
Intermediate, Wagon	Fixed	10.00	13.00	13.00	13.50	15.00	16.00	16.00	0.00%
	Variable	0.085	0.055	0.065	0.060	0.060	.08	.07	-12.50%
Intermediate	Fixed	10.50	16.00	11.50	12.50	15.00	16.00	15.00	-6.25%
	Variable	0.100	0.065	0.065	0.060	0.065	.08	.07	-12.50%
Station Wagon	Fixed	9.50	7.00	6.50	6.50	N/A	N/A	N/A	
	Variable	0.085	0.080	0.070	0.090	N/A	N/A	N/A	
Mini-Van	Fixed	14.00	16.00	16.50	16.50	17.50	16.00	17.00	6.25%
	Variable	0.080	0.060	0.060	0.070	0.070	.09	.10	11.11%
Van	Fixed	10.00	13.00	12.75	12.50	14.00	17.00	19.00	11.76%
	Variable	0.105	0.100	0.100	0.100	0.100	.15	.14	-6.67%
Passenger Van	Fixed	14.50	15.00	15.00	15.50	17.50	17.00	23.00	35.29%
	Variable	0.160	0.130	0.100	0.110	0.110	.15	.18	20.00%
Special Equipment	Fixed								
Passenger Van Full Size	Variable								
	Fixed			15.50	14.00	17.00	20.00	21.00	5.00%
Police Package	Variable			0.100	0.080	0.080	.10	.10	0.00%
	Fixed								
Jeep	Variable								
	Fixed								
Pickup 431	Variable								
	Fixed	11.00	10.00	10.75	11.00	15.00			0.00%
Pickup 531	Variable	0.090	0.090	0.100	0.100	0.100			0.00%
	Fixed								
Pickup 631	Variable								
	Fixed								
Pickup 731	Variable								
	Fixed								
Pickup 931	Variable								
	Fixed								
CarryAll	Variable								
	Fixed	13.00	14.00	14.25	14.50	18.00	18.00	25.00	38.89%
	Variable	0.135	0.100	0.100	0.100	0.100	.16	.19	18.75%
Shop		34.00	32.00	32.00	32.00	32.00	32.00	32.00	0%
Car Wash		2.00	3.00	3.00	3.00	3.00	3.00	3.00	0%
Parts-Markup		24%	34%	25%	25%	25%	.25%	.25%	0%
Fuel-Markup			0.10	0.10	0.10	0.10	.10	.10	0%

Table 8. below, indicates monthly vehicle and mileage charges for the assigned lease program.

**Table 8. 6-year rate comparison for assigned vehicles**

CLASS	RATE	FY94	FY95	FY96	FY97	FY98	FY99	FY00	% CHG
Subcompact	Fixed	\$150.00	\$180.00	\$180.00	\$180.00	\$210.00	175.00	200.00	14.29%-
	Variable	0.080	0.080	0.080	0.050	0.050	.06	.06	0.00%
Compact	Fixed	195.00	240.00	225.00	215.00	260.00	250.00	230.00	<del>11.00%</del> -5
	Variable	0.085	0.065	0.060	0.050	0.050	.07	.07	0.00%
Intermediate Wagon	Fixed	200.00	275.00	275.00	280.00	295.00	270.00	255.00	<del>12.00%</del>
	Variable	0.085	0.055	0.065	0.060	0.060	.08	.07	-12.50%
Intermediate	Fixed	215.00	240.00	240.00	250.00	300.00	265.00	250.00	<del>12.50%</del>
	Variable	0.100	0.065	0.065	0.060	0.065	.08	.07	-12.50%
Station Wagon	Fixed	195.00	150.00	135.00	135.00	N/A	N/A		N/A
	Variable	0.085	0.080	0.070	0.090	N/A	N/A		N/A
Mini-Van	Fixed	295.00	345.00	345.00	300.00	350.00	285.00	260.00	<del>8.77%</del>
	Variable	0.080	0.060	0.060	0.070	0.070	.09	.09	0.00%
Van	Fixed	210.00	265.00	265.00	235.00	275.00	300.00	298.00	<del>6.80%</del>
	Variable	0.105	0.100	0.100	0.100	0.100	.15	.15	0.00%
Passenger Van	Fixed	305.00	320.00	310.00	310.00	350.00	300.00	325.00	8.33%
	Variable	0.160	0.130	0.100	0.110	0.110	.15	.18	20.00%
Special Eqpt	Fixed		495.00	495.00	450.00	450.00	400.00	400.00	0.00%
Passenger Van	Variable		0.085	0.125	0.100	0.125	.15	.15	0.00%
Full Size	Fixed		330.00	325.00	290.00	340.00	280.00	300.00	7.14%-
	Variable		0.060	0.100	0.080	0.080	.10	.10	0.00%
Police Package	Fixed			400.00	400.00	510.00	350.00	320.00	-8.57%-
	Variable			0.100	0.100	0.100	.13	.13	0.00%
Jeep	Fixed			350.00	400.00	510.00	375.00	325.00	-20.00%
	Variable			0.100	0.080	0.080	.15	.15	0.00%
Pickup 431	Fixed						350.00	275.00	-21.43%
	Variable						.15	.15	0.00%
Pickup 531	Fixed						375.00	300.00	<del>20.00%</del>
	Variable						.17	.17	0.00%
Pickup 631	Fixed						375.00	285.00	<del>24.00%</del>
	Variable						.15	.15	0.00%
Pickup 731	Fixed						400.00	325.00	<del>18.75%</del>
	Variable						.17	.17	0.00%
Pickup 931	Fixed						425.00	350.00	-17.65%-
	Variable						.20	.20	0.00%
CarryAll	Fixed	270.00	295.00	300.00	300.00	365.00	375.00	390.00	4.00%
	Variable	0.135	0.100	0.100	0.100	0.100	.16	.19	18.75%
Shop		34.00	32.00	32.00	32.00	32.00	32.00		0%
Car Wash		2.00	3.00	3.00	3.00	3.00	3.00		0%
Parts-Markup		24%	34%	25%	25%	25%	25%		0%
Fuel-Markup			0.10	0.10	0.10	0.10	.10		0%

Table 9, below, indicates the monthly rate for a vehicle in the unbundled lease program.

**Table 9. 6-year rate comparison for unbundled vehicles**

CLASS	RATE	FY94	FY95	FY96	FY97	FY98	FY99	FY00	% CHG
Subcompact	Fixed							330.05	
Compact	Fixed							339.46	
Int. Wagon	Fixed							405.90	
Intermediate	Fixed							380.83	
Full Size	Fixed							505.99	
Police Package	Fixed							506.89	
Mini Van	Fixed							278.99	
Van	Fixed							462.78	
Passenger Van	Fixed							541.28	
Jeep	Fixed							503.89	
Pickup 431	Fixed							394.31	
Pickup 531	Fixed							457.15	
Pickup 631	Fixed							433.97	
Pickup 731	Fixed							494.11	
Pickup 931	Fixed							503.61	
CarryAll	Fixed							715.37	

Table 10, below shows the mileage rates for vehicles enrolled in the maintenance program.

**Table 10. 6-year rate comparison for maintenance program**

CLASS	RATE	FY94	FY95	FY96	FY97	FY98	FY99	FY00	% CHG
Subcompact	Variable							.03	
Compact	Variable							.03	
Int. Wagon	Variable							.03	
Intermediate	Variable							.03	
Mini-Van	Variable							.04	
Van	Variable							.06	
Passenger Van	Variable							.08	
Special Eqpt	Variable							.08	
Full Size	Variable							.06	
Police Package	Variable							.08	
Jeep	Variable							.05	
Pickup 431	Variable							.09	
Pickup 531	Variable							.08	
Pickup 631	Variable							.07	
Pickup 731	Variable							.08	
Pickup 931	Variable							.11	
CarryAll	Variable							.10	

Table 11, below, indicates the mileage rates for vehicles enrolled in the fuel program.

**Table 11. 6-year rate comparison for fuel program**

CLASS	RATE	FY94	FY95	FY96	FY97	FY98	FY99	FY00	% CHG
Subcompact	Variable							.03	
Compact	Variable							.04	
Int. Wagon	Variable							.04	
Intermediate	Variable							.04	
Mini-Van	Variable							.06	
Van	Variable							.08	
Passenger Van	Variable							.10	
Special Eqpt	Variable							.07	
Full Size	Variable							.05	
Police Package	Variable							.09	
Jeep	Variable							.10	
Pickup 431	Variable							.06	
Pickup 531	Variable							.09	
Pickup 631	Variable							.09	
Pickup 731	Variable							.09	
Pickup 931	Variable							.09	
CarryAll	Variable							.09	

## Rate Comparison to Private Sector

The intermediate class of vehicles (403) provides the best benchmark of TMD's rental and lease rates against those available through private companies. Intermediate vehicles have historically been TMD's most populous class and will comprise 69% of the fleet during FY00. Intermediate class vehicles include models such as Ford Taurus, Chevrolet Lumina, and Plymouth Acclaim.

**Daily rental rates.** Table 12, below, compares TMD's and the UofM's daily rental rates for an intermediate class (403) vehicle against those of National Car Rental System, Inc., Hertz Corporation, Avis Rent A Car, Inc., and Enterprise Rent-a-Car. It is important to *note that rates for TMD and the University of Minnesota include fuel, which is not included in rates provided by the private rental companies.*

**Table 12. Comparative rental rates - intermediate class (Taurus/ Lumina/Acclaim)**

Rate	TMD	UofM	National*	Hertz	Avis	Enterprise
Daily	15.00	31.00	36.46	73.83	53.45	44.15
Mileage	.07	.13	Unlimited	Unlimited	Unlimited	Unlimited
Weekly	75.00	170.00	231.33	275.99	224.99	232.39
Mileage	.07	.13	Unlimited	Unlimited	Unlimited	Unlimited
Monthly	315.00	510.00	925.33	924.99	850.99	871.50
Mileage	.07	.13	Unlimited	Unlimited	Unlimited	Unlimited
Loss / Collision	500.00	250.00	16.99	16.99	15.99	70.00
Damage Waiver	Deductible	Deductible	Per day	Per day	per day	Per week
Primary Liability	Yes	Yes	Yes	8.95	8.95	8.99
Coverage				Per day	per day	Per day

\* State contract rate

All rates quoted 4/23/99

**Assigned vehicle lease rates.** Table 13, below, compares TMD's and the University of Minnesota's assigned vehicle lease rates for an intermediate class (403) vehicle against those of Automotive Resources, Inc., GE Capital Fleet Services, PHH Vehicle Management Services, and Wheels Inc. The comparison is based on a 40-month lease, 2.5% monthly depreciation, and a 25% residual.

**Table 13. Assigned lease rates - intermediate class (Taurus/ Lumina/Acclaim)**

Rate	TMD	UofM	ARI	GE	PHH	WHEELS
Monthly Assigned Lease	250.00	310.00	523.30	No Response	460.27	No Response

**Unbundled vehicle lease rates.** Table 14, below, compares TMD's unbundled lease vehicle rates for an intermediate class (403) vehicle against those of Automotive Resources, Inc., GE Capital Fleet Services, PHH Vehicle Management Services, and Wheels Inc. Unbundled vehicle lease rates are not available through the UofM or known to be offered by any other government fleet. The comparison is based on a 40-month lease, 2.5% monthly depreciation, and a 25% residual.

**Table 14. Unbundled lease rates - intermediate class (Taurus/ Lumina/Acclaim)**

<b>Rate</b>	<b>TMD</b>	<b>UofM</b>	<b>ARI</b>	<b>GE</b>	<b>PHH</b>	<b>WHEELS</b>
Monthly Unbundled Lease	380.83	N/A	523.30	No Response	460.27	No Response

STATE OF MINNESOTA  
CENTRAL MOTOR POOL  
MAPS FUND 910  
SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 2000

CONTACT: Susan Koosman  
Dept of Administrations  
Travel Management Division

		COLLECTED BILLINGS			IMPUTED REVENUE				SURCHARGE		TOTAL
		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	SUB TOTAL A-87 REVENUES	COLLECTED	IMPUTED	REVENUES
B04	AGRICULTURE DEPT	779,367						779,367			779,367
B13	COMMERCE DEPT	115,500						115,500			115,500
B14	ANIMAL HEALTH BOARD	87,357						87,357			87,357
B21	ECONOMIC SECURITY	274,799						274,799			274,799
B22	TRADE & ECON DEVELOPMENT DEPT	64,709						64,709			64,709
B34	HOUSING FINANCE AGENCY	31,354						31,354			31,354
B42	LABOR AND INDUSTRY DEPT	226,873						226,873			226,873
B7A	Electricity Board	46,661						46,661			46,661
B80	PUBLIC SERVICE DEPT	21,392						21,392			21,392
B9U	MINNESOTA TECHNOLOGY INC	3,807						3,807			3,807
E25	CENTER FOR ARTS EDUCATION	7,590						7,590			7,590
E26	MN STATE COLLEGES/UNIVERSITIES	1,131,918						1,131,918			1,131,918
E37	CHILDREN, FAMILIES, & LEARNING	124,517						124,517			124,517
E44	FARIBAUT ACADEMIES	30,855						30,855			30,855
E50	ARTS BOARD	2,086						2,086			2,086
E60	HIGHER ED SERVICES OFFICE	34,890						34,890			34,890
E77	ZOOLOGICAL BOARD	163						163			163
G02	ADMINISTRATION DEPT							0			0
G02-2	Development Disabilities	120						120			120
G02-2	STAR (Tech Related Assitance)	1,814						1,814			1,814
G02-2	Tornado Assistance							0			0
G02-2	Volunteer Services	1,106						1,106			1,106
G02-2	Building Construction	10,622						10,622			10,622
G02-2	Management Analysis	771						771			771
G02-3	Oil Overcharge (Stripper Wells)							0			0
G06	ATTORNEY GENERAL	56,799						56,799			56,799
G09	Gambling Control Board	22,697						22,697			22,697
G17	HUMAN RIGHTS DEPT	6,191						6,191			6,191
G19	INDIAN AFFAIRS COUNCIL	5,459						5,459			5,459
G30	PLANNING, STRATEGIC & L R	7,354						7,354			7,354
G45	MEDIATION SERVICES DEPT	47,930						47,930			47,930
G67	REVENUE DEPT	85,842						85,842			85,842
G92	OMBUDSPERSON FOR FAMILIES							0			0
G9L	BLACK MINNESOTANS COUNCIL	4,885						4,885			4,885
G9N	ASIAN-PACIFIC COUNCIL	151						151			151
G9R	FINANCE NON-OPERATING							0			0
G9Y	DISABILITY COUNCIL	54						54			54
H12	HEALTH DEPT	630,274						630,274			630,274
H55	HUMAN SERVICES DEPT	327,940						327,940			327,940
H75	VETERANS AFFAIRS DEPT	528						528			528
H7S	EMERGENCY MEDICAL SERVICES BD	27,257						27,257			27,257
J33	TRIAL COURTS	90,771						90,771			90,771
J52	PUBLIC DEFENSE BOARD	39,828						39,828			39,828
J65	SUPREME COURT	15,309						15,309			15,309
P01	MILITARY AFFAIRS DEPT	61,415						61,415			61,415
P07	PUBLIC SAFETY DEPT	528,131						528,131			528,131
P0C	CRIME VICTIMS SERVICES CENTER	4,288						4,288			4,288
P78	CORRECTIONS DEPT	1,159,931						1,159,931			1,159,931
P9Z	AUTOMOBILE THEFT PREVENTION BD							0			0
R18	ENVIRONMENTAL ASSISTANCE	12,630						12,630			12,630
R29	NATURAL RESOURCES DEPT	241,054						241,054			241,054
R32	POLLUTION CONTROL AGENCY	443,670						443,670			443,670
R9P	WATER & SOIL RESOURCES BOARD	99,273						99,273			99,273
T79	TRANSPORTATION DEPT	11,914						11,914			11,914
								0			0
Additional Agencies Receiving Federal Fund (Listed below)								0			0
Total from All Other Agencies ( not included above)		1,871,835						1,871,835			1,871,835
Total		8,801,681	0	0	0	0	0	8,801,681	0	0	1,681

# **RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES**

FOR YEAR ENDING JUNE 30, 2000

(All Figures in 000's)

R/E Balance July 1, 1999 (End balance per Prior Year A-87 Rec)  
Adjustment to Retained Earnings Balance(Audit Adjustment)  
Adjusted Retained Earnings Balance

1,261  
0  
1,261

A-87 Revenues (Actual and Imputed)

From Attachment A  
Other Revenues

8,802  
915

Total Revenues

9,717

Expenditures (Actual Cash)

Per State's Financial Report  
Operating Expense

5,032  
0

Less A-87 Unallowable costs:

Capital Outlay  
Projected Cost Increases/Replacement Reserve  
Unallowable excess RE balance Refund  
Bad Debt

0  
0  
0  
0

Other- (e.g. Gain on disposal of Assets)

(291)

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)  
Depreciation or Use Allowance (if not in actual cost above)  
Other

0  
4,780  
664

Total OMB A-87 Allowable Expenditures

10,185

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balances  
At State Treasury Avg. Rate of Return

45

Other

0

A-87 Excess Retained Settlement Earnings Refunded FFP  
A-87 Excess Retained Settlement State Sources

(72)  
(415)

-Total Adjustments

(442)

Net Increase to Retained Earnings Balance

(910)

A-87 R.E. BALANCE June 30, 2000

A)

351

Allowable Reserve (check formula for PY values)

B)

901

Excess Balance (A)-(B)

(550)

(If less than zero, the amount on (A) is the beginning A-87 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 govt, then the amount on B) will be the beginning balance for the next year).

## **PART II A-87 CONTRIBUTED CAPITAL BALANCE**

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 1999

502

TRANSFERS Per CAFR (per Accounting Records)

Plus: Transfers In (contributed capital)

0

Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)

0

Net Transfers

A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2000

C)

0

502

## **PART III A-87 ADJUSTMENTS BALANCE**

A-87 ADJUSTMENTS BALANCE JULY 1, 1999

ADJUSTMENTS

Less: A-87 Unallowable Costs

0

Plus: A-87 Allowable Costs

0

Accumulated Adjustments

87

Other- Current Adjustments - Temporary Adjustment until next CAFR

0

Other- Current Adjustments - Permanent Adjustment

442

Total Adjustments

529

A-87 ADJUSTMENTS BALANCE JUNE 30, 2000

D)

(A)

529

PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL AND ADJ BAL TO CAFR

(B)

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)  
(SHOULD TIE TO THE FUND BALANCE IN THE CAFR)

1,382  
1,382

H-14



STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
MAIL.COMM

Services Provided

To provide the addressing of envelopes, newsletters and labels and to perform mail inserting for all state agencies and departments.

OMB A-87 Allowable Cost Standard No. 35

"Publication costs include the costs of printing...distribution, promotion, mailing, 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.

File = Mail Com 980-2000

PRINT COMMUNICATIONS MAILCOM FUND 980

FISCAL YEAR 2000

Balance Sheet - In Thousands

Account	Agency Amounts	Final Amounts	FY 99 Amounts	Change
<b>ASSETS</b>				
Cash in State Treasury	208	208	167	41
Investments	0	0	0	0
Accounts Receivable	68	68	82	(14)
Interfund Receivable	0	0	0	0
Inventories	0	0	0	0
Prepaid Expenses	2	2	3	(1)
Equipment	474	474	474	0
Building Improvements	73	73	66	7
Accumulated Depreciation-All Fixed Assets	(318)	(318)	(244)	(74)
Fixed Assets (Net)	229	229	296	(67)
Total Assets	507	507	548	(41)
<b>LIABILITIES AND EQUITY</b>				
Liabilities:				
Accounts Payable	41	53	21	32
Customer Deposits (Deferred Revenue)	5	5	0	5
Loans Payable to Master Lease (Note 4)	231	231	296	(65)
Compensated Absences	42	42	41	1
Advances Payable (General Fund)	0	0	0	0
Salaries Payable	11	0	25	(25)
Interest Payable	1	0	1	(1)
Revenue Bonds Payable	0	0	0	0
Revenue Bonds Interest Payable	0	0	0	0
Total Liabilities	331	331	384	(53)
Equity:				
Contributed Capital	67	67	67	0
Unreserved Retained Earnings	109	109	95	14
Total Fund Equity	176	176	162	14
Total Liabilities and Fund Equity	507	507	546	(39)

File = Mail Com 980-2000

PRINT COMMUNICATIONS MAILCOM FUND 980  
FISCAL YEAR 2000

## Operating Statement - In Thousands

Account	Agency Amounts	Final Amounts	FY 99 Amounts	Changes
Operating Revenues:				
Sales	744	744	519	225
Rental and Service Fees	0	0	0	0
Less: Cost of Goods Sold	0	0	0	0
Total Operating Revenues	744	744	519	225
Operating Expenses:				
Purchased Services	258	258	106	152
Salaries and Fringe Benefits	354	354	312	42
Depreciation	48	48	58	(10)
Amortization of Deferred Costs	26	26	0	26
Supplies and Materials	17	17	8	9
Indirect Costs	31	31	28	3
Other Expenses	0	0	0	0
Total Operating Expenses	734	734	512	222
Operating Income (Loss)	10	10	7	3
Nonoperating Revenues (Expenses):				
Investment Income	15	15	0	15
Other Nonoperating Revenues	0	0	8	(8)
Interest and Financing Costs	(11)	(11)	(7)	(4)
Gain (Loss) on the Sale of Equipment	0	0	0	0
Other Nonoperating Expenses	0	0	0	0
Total Nonoperating Revenues (Expenses)	4	4	1	3
Income (Loss) Before Operating Transfers	14	14	8	6
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Increase (Decrease) in Retained Earnings	14	14	8	6
Retained Earnings, Beginning, as Reported	95	95	86	9
Retained Earnings - Prior Period Adj				
Retained Earnings, Ending	109	109	94	15

File = Mail Com 980-2000

PRINT COMMUNICATIONS MAILCOM FUND 980  
FISCAL YEAR 2000

## Statement of Cash Flows - In Thousands

Account	Agency Amounts	Final Amounts	FY 99 Amounts	Changes
Cash Flows from Operating Activities:				
Operating Income (Loss)	10	10	8	2
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
Depreciation	48	48	58	(10)
Amortization of Deferred Costs	26	26	0	26
Change in Assets and Liabilities:		0	0	0
Accounts Receivable	14	14	(38)	52
Inventories	0	0	0	0
Other Assets	1	1	(3)	4
Accounts Payable	32	7	13	(6)
Compensated Absences	1	1	5	(4)
Salaries Payable	(25)	0	12	(12)
Other Liabilities	(1)	(1)	0	(1)
Net Reconciling Items to be Added (Deducted) from Operating Income	96	96	47	49
Net Cash Flows from Operating Activities	106	106	55	51
Cash Flows from Noncapital Financing Activities:			0	
Transfers In	0	0	0	0
Net Cash Flows from Noncapital Financing Activities	0	0	0	0
Cash Flows from Capital Financing Activities:				
Investmt in Fixed Assets	0	0	0	0
Proceeds from Sale of Fixed Assets	0	0	0	0
Investmt in Leasehold Improvements	(6)	(6)	(351)	345
Capital Lease Payments	0	0	0	0
Proceeds from Loans	8	8	339	(331)
Repayment of Installment Contracts	0	0	0	0
Capital Debt Interest Paid	(11)	(11)	(5)	(6)
Repayment of Loan Principal	(71)	(71)	(43)	(28)
Net Cash Flows from Capital Financing Activities	(80)	(80)	(60)	(20)
Cash Flows from Investing Activities:				
Investment Earnings	15	15	8	7
Net Cash Flows from Investing Activities	15	15	8	7
Net Increase (Decrease) in Cash and Cash Equivalents	41	41	3	38
Cash and Investments, Beginning, as Reported	167	167	164	3
Prior Period Adj		0	0	0
Cash and Cash Equivalents, Beginning	167	167	164	3
Cash and Cash Equivalents, Ending	208	208	167	41

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

MailComm utilizes full accrual accounting.

Revenue is recognized at the time the service is performed.

Expenses are based on data received from MAPS via Crystal Report Writer.

Fixed assets are recorded at historical cost less accumulated depreciation and depreciated on a straight line basis with no salvage value.

	Mail Operations Machinery		Office Equipment		Leasehold Improvements		Total Assets	
	Acquired Cost	Acc Depr	Acquired Cost	Acc Depr	Acquired Cost	Acc Depr	Acquired Cost	Acc Depr
Balances as of 06/30/99	\$430,115.44	\$183,768.08	\$43,871.00	\$43,871.00	\$66,404.91	\$16,601.04	\$540,391.35	\$244,240.12
Additions	-	-	-	-	\$6,390.00	-	\$6,390.00	\$0.00
Deletions	-	-	-	-	-	-	\$0.00	\$0.00
Writeoffs	-	-	-	-	-	-	\$0.00	\$0.00
Current Depreciation		\$48,283.78				\$25,862.65		\$74,146.43
Balances as of 06/30/00	\$430,115.44	\$232,051.86	\$43,871.00	\$43,871.00	\$72,794.91	\$42,463.69	\$546,781.35	\$318,386.55

Effective July 1, 1996, Department of Administration (ADMIN) Policy and Procedure 96.2 increased the fixed asset minimum dollar reporting requirement for all state agencies from \$500 to \$2,000. Complementing this mandate, ADMIN issued internal policy FMR-1G-01 to expense personal computers (excluding those used for LAN servers) and all their component parts at the time of purchase.

2. LEGISLATION & AUTHORITY:

MailComm derives operating authority from M.S. 16B.48.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1(a), restricts MailComm contribution from the General Fund at \$67,230 effective July 1, 1979.

3. SCHEDULE OF RETAINED EARNINGS:

	1st QTR	2nd QTR	3rd QTR	4th QTR
Beginning Retained Earnings	95,314.43	103,851.81	96,694.82	108,899.38
Increase (Decrease)	8,537.38	(7,156.98)	12,204.56	(374.68)
Prior Period Adjustment	0.00	0.00	0.00	0.00
Ending Retained Earnings	103,851.81	96,694.83	108,899.38	108,524.70

4. LOANS PAYABLE:

The MailComm Unit periodically makes equipment purchases utilizing the Master Lease Program that is administered by the Department of Finance. These loans are paid through semi annual payments of both principal and interest to the Department of Finance over the term of the loan.

The following is a schedule by fiscal years of future minimum payments with the current amount needed to satisfy Master Lease Loans Payable as of FOR QUARTER ENDING JUNE 30, 2000

	MASTER LEASE VII LOANS PAYABLE		MASTER LEASE VIII LOANS PAYABLE	
Fiscal year ending June 30:	2001	83,421.28	2001	2,125.60
	2002	66,854.51	2002	2,125.60
	2003	63,579.90	2003	1,062.80
	2004	31,789.95	2004	0.00
	2005	0.00	2005	0.00
Total Minimum Payments		245,845.64		5,314.00
Amount Representing Interest		(18,724.08)		(382.09)
Current Amount Needed To Satisfy Master Lease Principal		226,921.56		4,931.91

5. COMPENSATED ABSENCES:

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Such leave is liquidated in cash only at the time of separation from state employment. The accumulated leave is shown as a liability.

6. CONTINGENT LIABILITIES:

The Federal Labor Standard Act (FLSA) was extended to public employers as a result of a 1985 Supreme Court decision. It came to the State's attention that certain positions may have been improperly classified as exempt from the FLSA requirements for overtime. The Department of Administration is undertaking a self-audit of these positions and working with the Department of Employee Relations and the US Department of Labor. The self-audit could result in a liability for the overtime worked by employees if their positions were improperly classified as exempt. The amount of the liability and penalties will not be known until the federal audit is completed. The completion date of the audit is uncertain at this time.

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 2000

(All Figures in 000's)

MAIL.COM

FD 980

R/E Balance July 1, 1999 (End balance per Prior Year A-87 Rec)  
Adjustment to Retained Earnings Balance(Audit Adjustment)  
Adjusted Retained Earnings Balance

144  
0  
144

A-87 Revenues (Actual and Imputed)

From Attachment A

Other Revenues

744

16

Total Revenues

760

Expenditures (Actual Cash)

Per State's Financial Report

Operating Expense

686

0

Less A-87 Unallowable costs:

Capital Outlay

Projected Cost Increases/Replacement Reserve

Unallowable excess RE balance Refund

Bad Debt

0

0

0

Other- (e.g. Gain on disposal of Assets)

0

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)

Depreciation or Use Allowance (if not in actual cost above)

Other

0

48

11

Total OMB A-87 Allowable Expenditures

745

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balances

At State Treasury Avg. Rate of Return

9

Other

0

A-87 Excess Retained Settlement Earnings Refunded FFP

0

A-87 Excess Retained Settlement State Sources

0

-Total Adjustments

9

Net Increase to Retained Earnings Balance

24

A-87 R.E. BALANCE June 30, 2000

A)

168

Allowable Reserve (check formula for PY values)

B)

116

Excess Balance (A)-(B)

52

(If less than zero, the amount on (A) is the beginning A-87 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 govt, then the amount on B) will be the beginning balance for the next year).

## PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 1999

67

TRANSFERS Per CAFR (per Accounting Records)

Plus: Transfers In (contributed capital)

0

Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)

0

Net Transfers

0

A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2000

C)

67

## PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 1999

ADJUSTMENTS

Less: A-87 Unallowable Costs

0

Plus: A-87 Allowable Costs

0

Accumulated Adjustments

(50)

Other- Current Adjustments - Temporary Adjustment until next CAFR

0

Other- Current Adjustments - Permanent Adjustment

(9)

Total Adjustments

(59)

A-87 ADJUSTMENTS BALANCE JUNE 30, 2000

D)

(A)

(59)

## PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL AND ADJ BAL TO CAFR

(B)

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)  
(SHOULD TIE TO THE FUND BALANCE IN THE CAFR)

176

176

I-6



STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
PRINT.COMM

Service Provided

In-house printing includes composition, plate making, press, binding and duplicating.

OMB A-87 Allowable Cost Standard No. 35.

"Publication costs include the costs of printing (including the processes of composition, plate-making, press work, binding, and the end products produced by such processes), distribution, promotion, mailing, and general handling are allowable".

How Rates are Computed

Rates are based on the estimated costs of operating, such as labor, materials and overhead, plus/minus any prior year's income/loss.

File Name = Print Comm 920-2000

State Printer: PrintComm

## Balance Sheet - In Thousands

Account	Agency Amounts	Final Amounts	Fiscal 99 Amounts	Change
<b>ASSETS</b>				
Cash in State Treasury	1,014	1,014	1,323	(309)
Investments	0	0	0	0
Accounts Receivable	350	350	583	(233)
Interfund Receivable	28	28	28	0
Accrued Investment/Interest Income	0	0	0	0
Inventories	111	111	139	(28)
Prepaid Expense	0	0	35	(35)
Equipment	2,404	0	0	0
Building Improvements	104	0	0	0
Accumulated Depreciation-All Fixed Assets	(1,578)	0	0	0
Fixed Assets (Net)	0	930	633	297
Total Assets	2,433	2,433	2,108	(605)
<b>LIABILITIES AND EQUITY</b>				
Accounts Payable	277	344	442	(98)
Deferred Revenue	3	3	1	2
Installment Purchase Contract (Loans Payable)	136	136	0	136
Compensated Absences	242	242	215	27
Salaries Payable	64	0	0	0
Customer Deposits	3	0	0	0
Accrued Interest Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
Advances Payable (General Fund)	0	0	0	0
Total Liabilities	725	725	658	67
Equity:				
Contributed Capital	1,365	1,365	1,365	0
Unreserved Retained Earnings	343	343	718	(375)
Total Fund Equity	1,708	1,708	2,083	(375)
Total Liabilities and Fund Equity	2,433	2,433	2,741	(308)

File Name = Print Comm 920-2000

State Printer: PrintComm

## Operating Statement - In Thousands

Account	Agency Amounts	Final Amounts	FY 99 Amounts	Change
Operating Revenues:				
Sales	5,361	5,361	6,079	(718)
Other Income	0	0	1	(1)
Rental and Service Fees	0	0	0	0
Less: Cost of Goods Sold	4,821	4,821	5,254	(433)
Total Operating Revenues	540	540	826	(286)
Operating Expenses:				
Purchased Services	212	212	234	(22)
Salaries and Fringe Benefits	455	455	506	(51)
Claims	0	0	0	0
Depreciation	17	17	12	5
Amortization of Deferred Costs	0	0	0	0
Supplies and Materials	41	41	96	(55)
Indirect Costs	173	173	43	130
Other Expenses	17	17	0	17
Total Operating Expenses	915	915	891	7
Operating Income (Loss)	(375)	(375)	(65)	(293)
Nonoperating Revenues (Expenses):				
Investment Income		0	0	0
Gain on the Sale of Equipment	0	0	20	(20)
Other Nonoperating Revenues	0	0	0	0
Interest and Financing Costs	0	0	0	0
Other Nonoperating Expenses	0	0	0	0
Total Nonoperating Revenue (Expenses)	0	0	20	(20)
Income (Loss) Before Operating Transfers	(375)	(375)	(45)	(313)
Transfers In	0	0	0	0
Increase (Decrease) in Retained Earnings	(375)	(375)	(45)	(313)
Retained Earnings, Beginning, as Reported	718	718	763	(45)
Retained Earnings - Prior Period Adj	0			
Retained Earnings, Ending	343	343	718	(358)

File Name = Print Comm 920-2000

State Printer: PrintComm

## Statement of Cash Flows - In Thousands

Account	Agency Amounts	Final Amounts	FY 99 Amounts	Change
Cash Flows from Operating Activities:				
Operating Income (Loss)	(375)	(375)	(65)	(310)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				0
Depreciation	153	153	142	11
Amortization of Deferred Costs	0	0	0	0
Change in Assets and Liabilities:				0
Accounts Receivable	233	233	138	95
Inventories	28	28	178	(150)
Other Asset Accounts	35	0	(35)	35
Accounts Payable	(98)	(98)	122	(220)
Salaries Payable	0	0	0	0
Compensated Absences	27	27	11	16
Deferred Revenue	2	2	(18)	20
Loans Payable	136	0	0	0
Other Liabilities	0	0	0	0
Net Reconciling Items to be Added to (Deducted from) Operating Income	516	345	538	(193)
Net Cash Flows from Operating Activities	141	(30)	473	(503)
Cash Flows from Noncapital Financing Activities:				
Advances from (to) Other Funds	0	0	(33)	33
Repayments of Advances from Other Funds	0	0	30	(30)
Net Cash Flows from Noncapital Financing Activities	0	0	(3)	3
Cash Flows from Capital Financing Activities:				
Investment in Fixed Assets	(450)	(279)	(433)	154
Proceeds from Sale of Fixed Assets	0	0	25	(25)
Investment in Leasehold Improvements	0	0	0	0
Loan Proceeds	0	0	0	0
Repayment of Advances from Other Funds	0	0	0	0
Repayment of Installment Contracts	0	0	0	0
Capital Debt Interest Paid	0	0	0	0
Repayment of Bond Principal	0	0	0	0
Net Cash Flows from Capital Financing Activities	(450)	(279)	(408)	129
Cash Flows from Investing Activities:				
Proceeds from Sales and Maturities of Investments	0	0	0	0
Purchase of Investments	0	0	0	0
Advances to Other Funds	0	0	0	0
Investment Earnings	0	0	0	0
Net Cash Flows from Investing Activities	0	0	0	0
Net Increase (Decrease) in Cash and Cash Equivalents	(309)	(309)	62	(371)
Cash and Investments, Beginning, as Reported	1,323	1,323	1,261	62
Prior Period Adj		0		
Cash and Cash Equivalents, Ending	1,014	1,014	1,323	(309)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

PrintComm utilizes full accrual accounting in compliance with generally accepted accounting principles.

Effective July 1, 1996, Department of Administration (ADMIN) Policy and Procedure 96.2 increased the fixed asset minimum dollar reporting requirement for all state agencies from \$500 to \$2,000. Complementing this mandate, ADMIN issued internal policy FMR-1G-01 to expense personal computers (excluding those used for LAN servers) and all their component parts at the time of purchase.

2. Inventory of Raw Materials utilizes an average flow assumption. Work In Process (WIP) inventory is valued by use of a hybrid absorption methodology. This costing method uses direct material cost plus a predetermined fixed and variable overhead rate that includes direct labor.

3. Depreciation uses a straight line basis assuming a zero salvage value for calculation. Assets are depreciated over the following schedule in accordance with the 1980 IRS class life system, unless management can substantiate a more accurate estimate.

Copy Machines	5 years
Plant Equipment	5 to 9 years
Office Equipment	7 years
Office Furniture	12 years
Computer Systems	5 years
Building Improvements	3 years

	Printing Operations Machinery		Building Improvements		Total Assets	
	Acquired Cost	Acc Depr	Acquired Cost	Acc Depr	Acquired Cost	Acc Depr
Balances as of 06/30/99	\$1,954,128.51	\$1,320,966.39	\$103,872.18	\$103,872.18	\$2,058,000.69	\$1,424,838.57
Additions	\$449,906.09	\$0.00	-	-	\$449,906.09	\$0.00
Deletions	\$0.00	\$0.00	-	-	\$0.00	\$0.00
Writeoffs	\$0.00	-	\$0.00	\$0.00	\$0.00	\$0.00
Current Depreciation	\$0.00	\$152,920.21		\$0.00		\$152,920.21
Balances as of 06/30/00	\$2,404,034.60	\$1,473,886.60	\$103,872.18	\$103,872.18	\$2,507,906.78	\$1,577,758.78

4. DUE FROM OTHER FUNDS:

Printcomm transferred funds totaling \$32,500 to Docucomm in September, 1998.

Partial re-payment (\$5,000) occurred in June 1999. The loan requires repayment within 24 months.

5. COMPENSATED ABSENCES:

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Such leave is liquidated in cash only at the time of separation from state employment. The accumulated leave is shown as a liability.

6. LOANS PAYABLE:

Printcomm made equipment purchases utilizing a Vendor Lease Program in April 2000.

These loans are paid monthly to the vendor and include both principal and interest.

7. CONTINGENT LIABILITIES:

The Federal Labor Standard Act (FLSA) was extended to public employers as a result of a 1985 Supreme Court decision. It came to the State's attention that certain positions may have been improperly classified as exempt from the FLSA requirements for overtime. The Department of Administration is undertaking a self-audit of these positions and working with the Department of Employee Relations and the US Department of Labor. The self-audit could result in a liability for the overtime worked by employees if their positions were improperly classified as exempt. The amount of the liability and penalties will not be known until the federal audit is completed. The completion date of the audit is uncertain at this time.

J-5

# Six-year rate history

<u>Cost Center</u>	<u>FY95</u>	<u>FY96</u>	<u>FY97</u>	<u>FY98</u>	<u>FY99</u>	<u>FY00</u>	<u>FY99 to FY00 Change</u>
1. Shipping/Handling	40.0%	38.0%	38.0%	38.0%	38.0%	38.0%	--0--
2. Overloads	15.0%	12.0%	12.0%	12.0%	12.0%	12.0% #1	--0--
3. Creative Services	60.00	60.00	61.80	61.80	61.80	61.80	--0--
4. Film Processing	62.00	62.00	62.00	62.00	64.00	64.00	--0--
5. Platemaking	62.00	62.00	62.00	62.00	64.00	64.00	--0--
6. Duplicating Presses	55.00	54.00	54.00	54.00	54.00	54.00	--0--
7. Apollo Web	64.00	64.00	64.00	64.00	64.00	64.00	--0--
8. Heidelberg 2-color Presses	95.00	92.50	92.50	92.50	92.50	95.00	2.50 2.7%
9. Copy Center	.033	.030	.0308	.0308	.0308	.0308 #2	--0--
10. Cutters	40.00	40.00	40.00	40.00	40.00	45.00	5.00 12.5%
11. Folders	55.00	55.00	55.00	55.00	55.00	55.00	--0--
12. Collators	40.00	40.00	40.00	40.00	75.00	75.00 #3	--0--
13. Small Bindery	35.50	35.50	35.50	35.50	35.50	35.50	--0--
14. Sickenger Punch	125.00	125.00	125.00	125.00	125.00	125.00	--0--
15. Handwork Operations	35.50	35.50	35.50	35.50	35.50	35.50	--0--
<b>OVERALL CHANGE</b>							<b><u>0.3%</u></b>

- #1. Although the FY95 rate is indicated as 15%, the actual effective rate was and continues to be 12%.
- #2. In FY92, the Copy Center charge was changed from an hourly rate to an average cost per impression charge (known as the "click" charge). Copy Center price lists are derived from this rate.
- #3. In FY99, new collating equipment was purchased which is providing increased capacity and capabilities, producing more books per hour than the current collators and increasing revenues in other cost centers.

**Final Note:**

New products or services which are referenced in this package as possible offerings for FY00 may fall into existing rate categories, such as those utilizing an hourly rate as a billable unit. Otherwise, as necessary, the operation will submit a request for a new rate when the offerings are defined.

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# Private sector comparisons, competition

## Private sector comparison

Over the past few years, PrintComm has conducted many price comparisons which have closely monitored printing, black & white photocopying, color copying and film output prices. In addition, PrintComm customers also regularly provide feedback about specific estimates and jobs.

Private-sector comparisons have included comprehensive studies every other year—in 1993, this study was completed by Andersen Consulting. Similar studies were completed in 1995 and in 1997 by the Department of Administration's Management Analysis Division (MAD). Another MAD study will be completed in late 1999 to ascertain how close PrintComm is to its performance measure that calls for prices to be at least five percent below the average price of outside vendors.

The 1997 study conclusions completed by MAD were as follows:

1. **PrintComm succeeds in meeting its performance measurement goal of pricing at least five percent below the average of outside vendors.**

More than 80 percent of all the work PrintComm does annually falls into one of six 'market categories.' In those six categories, the average outside vendor price was 18 percent more than PrintComm.

2. **PrintComm's prices are more competitive for median or smaller jobs than larger ones.**
3. **PrintComm also requested that actual prices be compared in addition to estimates. As expected, prices did vary due to changes made during production.**

As part of the 1997 MAD study, Twin Cities vendors were chosen randomly from MAPS vendor lists. Of 48 vendors selected, 39 submitted estimates. MAD selected the jobs to ensure unbiased selection in all six market categories. Below is specific information on various study categories (please note that all job specifications have not been included in this summary):

- |                                     |                          |
|-------------------------------------|--------------------------|
| 1. One-color sheet                  | 5th lowest of 16 vendors |
| 2. Multi-color sheet                | 6th lowest of 12 vendors |
| 3. One-color book                   | 3rd lowest of 14 vendors |
| 4. One-color saddle-stitched book   | 5th lowest of 9 vendors  |
| 5. Multi-color saddle-stitched book | 5th lowest of 10 vendors |
| 6. Photocopy                        | 2nd lowest of 9 vendors  |

To supplement the formal pricing study completed by MAD and to provide even more current data, price lists from local quick print operations and national firms (which advertise on the Internet) were also analyzed as part of this year's rate-package preparation. That information for quick copying and color copying is included below:

**Quick copying (price per impression)**

PrintComm	\$.0271-\$.0661
Rapit Print	\$.037-\$.522
COPI	\$.035-\$.15
Mail Boxes, etc.	\$.07-\$.12
Kinkos	\$.04-\$.08
CopyMax	\$.35-\$.49
U of M	\$.03

**Color copying (price per impression)**

PrintComm	\$.77-\$1.29
Rapit Print	\$.89-\$1.49
Mail Boxes, etc.	\$.99-\$1.49
Kinkos	\$.69-\$1.09
Copy Max	\$.85-\$1.49

Finally, in preparation for the rate package, comparisons have also been made using PrintComm proposed FY00 rates and rates from the National Association of Printers and Lithographers (NAPL). That information is shown below:

**Comparisons of prices/rates to NAPL**

<u>PrintComm</u> <u>Cost Center</u>	<u>FY00</u> <u>PrintComm</u> <u>proposed rates</u>	<u>NAPL</u>
1. Shipping/Handling	38%	not available
2. Overload (mark-up)	12%	not available
3. Creative Services	\$61.80	not available
4. Film Processing (camera work)	\$64.00	\$71.69 (NAPL) (1)
5. Platemaking (camera work)	\$64.00	\$71.69 (NAPL)
6. Duplicating Presses	\$54.00	\$84.80 (NAPL)
7. Apollo presses (web)	\$64.00	not available
8. Heidelberg 2-color perfecting	\$95.00	\$102.75 (NAPL)
9. Copy Centers	\$.0308/click	(2)
10. Cutters	\$45.00	\$79.64 (NAPL)
11. Folders	\$55.00	\$72.61 (NAPL)
12. Collators	\$75.00	\$185.83 (NAPL)
13. Small Bindery	\$35.50	\$44.69 (NAPL)
14. Sickenger Punch	\$125.00	not available
15. Handwork	\$35.50	not available

On average, the NAPL rates are 51.83% higher than PrintComm FY00 proposed rates.

1. The NAPL produces a series of biennial publications called *Budgeted Hourly Cost Studies*. The specific studies used for the comparisons in the chart are the studies for press, bindery, film processing and platemaking.
2. See the top of this page for information on this pricing comparison.

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## Competition

PrintComm's primary competition is outside, private-sector printing and copying operations. Its secondary competition comes from state agencies that choose to purchase or lease xerographic equipment and then use internal staff to operate it--Health, Revenue and the Pollution Control Agency are examples of agencies that do this. It is difficult to compete with these agencies because they usually do not factor costs such as rent, administrative overhead, utilities or labor, into the calculation of prices.

In assessing both types of competition described above, what is clear is that PrintComm must do everything it can to be price competitive, recognizing that most private-sector printers can routinely adjust pricing in a way that cannot be done by PrintComm. What is also clear is that PrintComm must position itself with its customers as an organization committed to three competitive advantages--quality, service and turnaround time. This must continue in order for PrintComm to remain successful.

As some agencies have chosen to produce some of its own printed work, PrintComm has had to change its role to better fit the remaining service and product needs of its customers. Expansion of desktop publishing within state agencies is a perfect example of the changing nature of the business. To respond to the challenge, PrintComm moved to a dual-platform, front-end service bureau that now offers customers multiple output options.

As a way to also respond to competition, PrintComm offers color copying options. Customers utilize tools available on their personal computers and also seek multiple copies of 'spot' color for charts, graphs and other printed pieces. The color copier, available in the Customer Service unit, allows customers to bring work to the operator, direct the application of color for their job and wait for it to be completed. PrintComm provides quality, service and quick turnaround time on this type of work.

For many years, Corrections Industries print shops had been viewed as PrintComm competitors. However, with the beginning of the COR/COMM partnership in 1997, competition is not an issue at the present time. The future of the partnership remains somewhat uncertain, but it is clear there are ways the two organizations can work together cooperatively to serve the needs of printing customers.

STATE OF MINNESOTA  
STATE PRINTER  
MAPS FUND 920  
SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 2000

CONTACT: Jim Joiner  
Manager Print Com

		COLLECTED BILLINGS			IMPUTED REVENUE				SURCHARGE		TOTAL
		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	SUB TOTAL A-87 REVENUES	COLLECTED	IMPUTED	REVENUES
B04	AGRICULTURE DEPT	69,880		3685				69,880			69,880
B13	COMMERCE DEPT	64,448		21282				64,448			64,448
B14	ANIMAL HEALTH BOARD	3,761		1576				3,761			3,761
B21	ECONOMIC SECURITY	222,937						222,937			222,937
B22	TRADE & ECON DEVELOPMENT DEPT	17,487		2448				17,487			17,487
B34	HOUSING FINANCE AGENCY	113,251		4154				113,251			113,251
B42	LABOR AND INDUSTRY DEPT	45,265		3125				45,265			45,265
B7A	Electricity Board	10,635		0				10,635			10,635
B80	PUBLIC SERVICE DEPT	18,754		100				18,754			18,754
B9U	MINNESOTA TECHNOLOGY INC							0			0
E25	CENTER FOR ARTS EDUCATION	41,738		5370				41,738			41,738
E26	MN STATE COLLEGES/UNIVERSITIES	128,460		23559				128,460			128,460
E37	CHILDREN, FAMILIES, & LEARNING	420,001		67921				420,001			420,001
E44	FARIBAULT ACADEMIES	534		90				534			534
E50	ARTS BOARD	43,706		0				43,706			43,706
E60	HIGHER ED SERVICES OFFICE	29,718		-199				29,718			29,718
E77	ZOOLOGICAL BOARD	0						0			0
G02	ADMINISTRATION DEPT	418,200		12557				418,200			418,200
G02-2100-210	Development Disabilities	12,047		8127				12,047			12,047
G02-2100-211	STAR (Tech Related Assitance)	7,117		0				7,117			7,117
G02-2100-212	Tornado Assistance							0			0
G02-2200-220	Volunteer Services							0			0
G02-2300-23x	Building Construction	545		0				545			545
G02-2600-260	Management Analysis	6,361		0				6,361			6,361
G02-3160	Oil Overcharge (Stripper Wells)							0			0
G06	ATTORNEY GENERAL	62,210		191				62,210			62,210
G09	Gambling Control Board	23,295		0				23,295			23,295
G17	HUMAN RIGHTS DEPT	9,235		209				9,235			9,235
G19	INDIAN AFFAIRS COUNCIL							0			0
G30	PLANNING, STRATEGIC & L R	33,183		18				33,183			33,183
G45	MEDIATION SERVICES DEPT	3,135		0				3,135			3,135
G67	REVENUE DEPT	249,349		17531				249,349			249,349
G92	OMBUDSPERSON FOR FAMILIES	546		0				546			546
G9L	BLACK MINNESOTANS COUNCIL							0			0
G9N	ASIAN-PACIFIC COUNCIL	4,705		2				4,705			4,705
G9R	FINANCE NON-OPERATING							0			0
G9Y	DISABILITY COUNCIL	10,272		296				10,272			10,272
H12	HEALTH DEPT	261,457		14592				261,457			261,457
H55	HUMAN SERVICES DEPT	931,785		35339				931,785			931,785
H75	VETERANS AFFAIRS DEPT	2,940		166				2,940			2,940
H7S	EMERGENCY MEDICAL SERVICES BD	654		0				654			654
J33	TRIAL COURTS							0			0
J52	PUBLIC DEFENSE BOARD	8,509		-13				8,509			8,509
J65	SUPREME COURT	5,272		547				5,272			5,272
P01	MILITARY AFFAIRS DEPT	4,244		0				4,244			4,244
P07	PUBLIC SAFETY DEPT	225,910		8090				225,910			225,910
P0C	CRIME VICTIMS SERVICES CENTER	14,679		7530				14,679			14,679
P78	CORRECTIONS DEPT	260,295		12014				260,295			260,295
P9Z	AUTOMOBILE THEFT PREVENTION BD	78		0				78			78
R18	ENVIRONMENTAL ASSISTANCE	50,022		0				50,022			50,022
R29	NATURAL RESOURCES DEPT	239,135		12904				239,135			239,135
R32	POLLUTION CONTROL AGENCY	118,578		3424				118,578			118,578
R9P	WATER & SOIL RESOURCES BOARD	22,122		1				22,122			22,122
T79	TRANSPORTATION DEPT	317,026		18944				317,026			317,026
								0			0
Additional Agencies Receiving Federal Fund (Listed below)											
Total from All Other Agencies ( not included above)		827,450		64581				827,450			827,450
Total		5,360,931	0	350,161	0	0	0	5,360,931	0	0	5,360,931

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 2000

(All Figures in 000's)

PRINT.COM

FD 920

R/E Balance July 1, 1999 (End balance per Prior Year A-87 Rec)  
Adjustment to Retained Earnings Balance(Audit Adjustment)  
Adjusted Retained Earnings Balance

1,170  
0  
1,170

A-87 Revenues (Actual and Imputed)

From Attachment A

Other Revenues

5,361

Total Revenues

5,361

Expenditures (Actual Cash)

Per State's Financial Report

Operating Expense

4,821

898

Less A-87 Unallowable costs:

Capital Outlay

0

Projected Cost Increases/Replacement Reserve

0

Unallowable excess RE balance Refund

0

Bad Debt

0

Other- (e.g. Gain on disposal of Assets)

0

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)

0

Depreciation or Use Allowance (if not in actual cost above)

17

Other

0

Total OMB A-87 Allowable Expenditures

5,736

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balances

At State Treasury Avg. Rate of Return

56

Other

0

A-87 Excess Retained Settlement Earnings Refunded FFP

0

A-87 Excess Retained Settlement State Sources

0

-Total Adjustments

56

Net Increase to Retained Earnings Balance

(319)

A-87 R.E. BALANCE June 30, 2000

A)

851

Allowable Reserve (check formula for PY values)

B)

953

Excess Balance (A)-(B)

(102)

(If less than zero, the amount on (A) is the beginning A-87 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 govt, then the amount on (B) will be the beginning balance for the next year).

## PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 1999

1,365

TRANSFERS Per CAFR (per Accounting Records)

Plus: Transfers In (contributed capital)

0

Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)

0

Net Transfers

0

A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2000

C)

1,365

## PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 1999

ADJUSTMENTS

Less: A-87 Unallowable Costs

0

Plus: A-87 Allowable Costs

0

Accumulated Adjustments

(452)

Other- Current Adjustments - Temporary Adjustment until next CAFR

0

Other- Current Adjustments - Permanent Adjustment

(56)

Total Adjustments

(508)

A-87 ADJUSTMENTS BALANCE JUNE 30, 2000.

D)

(A)

(508)

## PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL AND ADJ BAL TO CAFR

(B)

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)  
(SHOULD TIE TO THE FUND BALANCE IN THE CAFR)

1,708

1,708

J-11



STATE OF MINNESOTA  
DEPARTMENT OF EMPLOYEE RELATIONS  
EMPLOYEE INSURANCE TRUST FUND

Services Provided

This activity exists to provide administration of employee fringe benefits for all state departments and agencies. 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 A-87 Allowable Cost Standard No. 11.d.(6)

"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 through collective bargaining agreements with state employee bargaining units. 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 fund are then held in trust for the benefit of state employees.

12/14/00

550 Fund: Internal Service Fund - Employee Insurance  
 Balance Sheet Worksheet  
 June 30, 2000

(IN THOUSANDS) Account	Final Audit Amounts	6/30/99 Amounts	Change
<b>ASSETS</b>			
Cash-Treasury, Net of Warrants Payable	90,826	59,985	30,841
Cash on Hand or in Transit	528	0	528
Investments	19,761	15,090	4,671
Accounts Receivable	16,164	18,548	(2,384)
Interfund Receivable	0	0	0
Accrued Investment Income	426	259	167
Securities Lending Collateral	19,019	0	19,019
Equipment	443	431	12
Accumulated Depreciation	(328)	(282)	(46)
Total Assets	<u>146,839</u>	<u>94,031</u>	<u>52,808</u>
<b>LIABILITIES AND EQUITY</b>			
Liabilities:			
Accounts Payable	48,333	33,841	14,492
Salaries Payable	62	138	(76)
Interfund Payables	0	0	0
Compensated Absences Payable	191	186	5
Deferred Revenues	2,377	0	2,377
Securities Lending Collateral	19,019	0	19,019
Total Liabilities	<u>69,982</u>	<u>34,165</u>	<u>35,817</u>
Equity:			
Contributed Capital	0	0	0
Reserved for Claims	76,857	59,866	16,991
Total Fund Equity	<u>76,857</u>	<u>59,866</u>	<u>16,991</u>
Total Liabilities and Equity	<u>146,839</u>	<u>94,031</u>	<u>52,808</u>

550 Fund: Internal Service Fund - Employee Insurance  
 Operating Statement Worksheet  
 Year Ended June 30, 2000

(IN THOUSANDS) Account	Final Audit Amounts	6/30/99 Amounts	Change
Operating Revenues:			
Insurance Premiums	354,186	286,196	67,990
Other Income	4,778	3,990	788
Total Operating Revenues	358,964	290,186	68,778
Operating Expenses:			
Interest and Financing Costs	0	0	0
Purchased Services	98,619	133,358	(34,739)
Salaries and Fringe Benefits	1,974	1,891	83
Claims	250,618	162,544	88,074
Depreciation	46	48	(2)
Supplies and Materials	97	63	34
Indirect Costs	196	155	41
Other Expenses	1,232	1,053	179
Total Operating Expenses	352,782	299,112	53,670
Operating Income (Loss)	6,182	(8,926)	15,108
Nonoperating Revenue's (Expenses):			
Investment Income	8,434	5,155	3,279
Gain (Loss) on Sale of Fixed Assets	0	0	0
Interest and Financing Costs	0	0	0
Total Nonoperating Revenue (Expenses)	8,434	5,155	3,279
Income (Loss) Before Transfers	14,616	(3,771)	18,387
Transfers In	2,375	0	2,375
Transfers Out	0	0	0
Net Income (Loss)	16,991	(3,771)	20,762
Retained Earnings, July 1, 1999, as Rep	59,866	63,637	(3,771)
Prior Period Adjustment	0	0	0
Changes in Reporting Entity	0	0	0
Retained Earnings, July 1, 1999, as Res	59,866	63,637	(3,771)
Retained Earnings, June 30, 2000	76,857	59,866	16,991

550 Fund: Internal Service Fund - Employee Insurance  
Statement of Cash Flows  
Year Ended June 30, 2000

(IN THOUSANDS)

Cash Flows from Operating Activities:

Operating Income (Loss)	6,182
Adjustments to Reconcile Operating Income to	
Net Cash Flows from Operating Activities:	
Depreciation	46
Interest and Financing Costs	0
Accounts Receivable	2,384
Accounts Payable	14,416
Compensated Absences Payable	5
Deferred Revenues	2,377
Interfund Payable	0
Other Liabilities	0
Net Reconciling Items to be Added (Deducted)	
from Operating Income	19,228
Net Cash Flows from Operating Activities	25,410

Cash Flows from Noncapital Financing Activities:

Interfund Receivable	0
Operating Transfers In	2,375
Operating Transfers Out	0
Advances To Other Funds	0
Interest Paid	0
Net Cash Flows from Noncapital Financing Activities	2,375

Cash Flows from Capital and Related Financing Activities:

Investment in Fixed Assets	(12)
Proceeds from Sale of Fixed Assets	0
Net Cash Flows from Capital and Related	
Financing Activities	(12)

Cash Flows from Investing Activities:

Proceeds from Sale of Investments	2,504
Investment Earnings	8,549
Purchase of Investments	(7,457)
Net Cash Flows from Investing Activities	3,596
Net Increase (Decrease) in Cash and Cash Equivalents	31,369
Cash and Investments, July 1, 1999, as Reported	59,985
Change in Retained Earnings	0
Cash and Cash Equivalents, July 1, 1999, as Restated	59,985
Cash and Cash Equivalents, June 30, 2000	91,354

551 Fund: - Public Employee Insurance Program Enterprise Fund  
Balance Sheet Worksheet (DOF)  
June 30, 2000

Account (IN THOUSANDS)	Preliminary Amounts	6/30/99 Amounts	Change
<b>ASSETS</b>			
Cash and Cash Equivalents	4,585	5,746	(1,161)
Accounts Receivable	323	217	106
Interfund Receivables	0	0	0
Accrued Investment Income	0	0	0
Equipment	51	51	0
Accumulated Depreciation	(49)	(47)	(2)
Total Assets	<u>4,910</u>	<u>5,967</u>	<u>(1,057)</u>
<b>LIABILITIES AND EQUITY</b>			
Liabilities:			
Accounts Payable	1,348	1,048	300
Salaries Payable	5	10	(5)
Interfund Payables	0	0	0
Deferred Revenue	551	499	52
Compensated Absences Payable	20	10	10
Total Liabilities	<u>1,924</u>	<u>1,567</u>	<u>357</u>
Equity:			
Contributed Capital	0	0	0
Unreserved Retained Earnings	2,986	4,400	(1,414)
Total Fund Equity	<u>2,986</u>	<u>4,400</u>	<u>(1,414)</u>
Total Liabilities and Equity	<u>4,910</u>	<u>5,967</u>	<u>(1,057)</u>

551 Fund: - Public Employee Insurance Program Enterprise Fund  
Operating Statement Worksheet (DOF)  
Year Ended June 30, 2000

Account (IN THOUSANDS)	Preliminary Amounts	6/30/99 Amounts	Change
Operating Revenues:			
Insurance Premiums	10,327	7,483	2,844
Other Income	621	347	274
Total Operating Revenues	10,948	7,830	3,118
Operating Expenses:			
Interest and Financing Costs	0	0	0
Purchased Services	2,771	1,911	860
Salaries and Fringe Benefits	196	141	55
Premium Costs (Claims)	9,643	5,939	3,704
Depreciation	2	4	(2)
Supplies and Materials	3	2	1
Indirect Costs	9	6	
Other Expenses & Claim Costs	33	37	(4)
Total Operating Expenses	12,657	8,040	4,617
Operating Income (Loss)	(1,709)	(210)	(1,499)
Nonoperating Revenues (Expenses):			
Investment Income	295	267	28
Gain (Loss) on Sale of Fixed Assets	0	0	0
Interest and Financing Costs	0	0	0
Total Nonoperating Revenue (Expenses)	295	267	28
Income (Loss) Before Transfers	(1,414)	57	(1,471)
Transfers In	0	750	(750)
Transfers Out	0	0	0
Net Income (Loss)	(1,414)	807	(2,221)
Retained Earnings, July 1, 1999, as Repor	4,400	3,593	807
Prior Period Adjustment	0	0	0
Changes in Reporting Entity	0	0	0
Retained Earnings, July 1, 1999, as Resta	4,400	3,593	807
Retained Earnings, June 30, 2000	2,986	4,400	(1,414,

K-6

551 Fund: - Public Employee Insurance Program Enterprise Fund  
Statement of Cash Flows (DOF)  
Year Ended June 30, 2000

Account (IN THOUSANDS)	Final Amounts
Cash Flows from Operating Activities:	
Operating Income (Loss)	(1,709)
Adjustments to Reconcile Operating Income to	
Net Cash Flows from Operating Activities:	
Depreciation	2
Interest and Financing Costs	0
Accounts Receivable	(106)
Other Assets	0
Accounts Payable	300
Salaries Payable	(5)
Compensated Absences Payable	10
Deferred Revenue	52
Net Reconciling Items to be Added (Deducted) from Operating Income	253
Net Cash Flows from Operating Activities	(1,456)
Cash Flows from Noncapital Financing Activities:	
Interfund Receivable	0
Interfund Payable	0
Operating Transfers In	0
Operating Transfers Out	0
Interest Paid	0
Net Cash Flows from Noncapital Financing Activities	0
Cash Flows from Capital and Related Financing Activities:	
Investment in Fixed Assets	0
Proceeds from Sale of Fixed Assets	0
Net Cash Flows from Capital and Related Financing Activities	0
Cash Flows from Investing Activities:	
Investment Earnings	295
Net Cash Flows from Investing Activities	295
Net Increase (Decrease) in Cash and Cash Equivalents	(1,161)
Cash and Investments, July 1, 1999, as Reported	5,746
Change in Reporting Entity	0
Cash and Cash Equivalents, July 1, 1999, as Restated	5,746
Cash and Cash Equivalents, June 30, 2000	4,585

STATE OF MINNESOTA  
EMPLOYEE INSURANCE TRUST  
MAPS FUND 550  
SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 2000

CONTACT: Karen McQuillan - Dept. of Finance  
SEGIP Payment by Employer Employee Query

MAPS FUND 550 SUMMARY OF ACTUAL AND IMPUTED REVENUES FOR THE YEAR ENDING JUNE 30, 2000		COLLECTED BILLINGS			IMPUTED REVENUE			SUB TOTAL			
		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	Difference (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	A-87 REVENUES	SURCHARGE		TOTAL REVENUES
									COLLECTED	IMPUTED	
B04	AGRICULTURE DEPT	2,656,782						2,656,782			2,656,782
B13	COMMERCE DEPT	1,728,084						1,728,084			1,728,084
B14	ANIMAL HEALTH BOARD	232,697						232,697			232,697
B21	ECONOMIC SECURITY	10,605,966						10,605,966			10,605,966
B22	TRADE & ECON DEVELOPMENT DEPT	1,166,056						1,166,056			1,166,056
B34	HOUSING FINANCE AGENCY	982,769						982,769			982,769
B42	LABOR AND INDUSTRY DEPT	2,195,944						2,195,944			2,195,944
B7A	Electricity Board	153,513						153,513			153,513
B80	PUBLIC SERVICE DEPT	388,270						388,270			388,270
B9U	MINNESOTA TECHNOLOGY INC	0						0			0
E25	CENTER FOR ARTS-EDUCATION	436,745						436,745			436,745
E26	MN STATE COLLEGES/UNIVERSITIES	68,275,655						68,275,655			68,275,655
E37	CHILDREN, FAMILIES, & LEARNING	3,040,827						3,040,827			3,040,827
E44	FARIBAULT ACADEMIES	1,270,738						1,270,738			1,270,738
E50	ARTS BOARD	99,391						99,391			99,391
E60	HIGHER ED SERVICES OFFICE	347,871						347,871			347,871
E77	ZOOLOGICAL BOARD	940,094						940,094			940,094
G02	ADMINISTRATION DEPT	5,247,065						5,247,065			5,247,065
G02-2100-210	Development Disabilities	0						0			0
G02-2100-211	STAR (Tech Related Assitance)	0						0			0
G02-2100-212	Tornado Assistance	0						0			0
G02-2200-220	Volunteer Services	0						0			0
G02-2300-23x	Building Construction	0						0			0
G02-2600-260	Management Analysis	0						0			0
G02-3160	Oil Overcharge (Stripper Wells)	0						0			0
G06	ATTORNEY GENERAL	2,544,311						2,544,311			2,544,311
G09	Gambling Control Board	193,282						193,282			193,282
G17	HUMAN RIGHTS DEPT	345,375						345,375			345,375
G19	INDIAN AFFAIRS COUNCIL	43,521						43,521			43,521
G30	PLANNING, STRATEGIC & L R	473,250						473,250			473,250
G45	MEDIATION SERVICES DEPT	135,696						135,696			135,696
G67	REVENUE DEPT	6,590,199						6,590,199			6,590,199
G92	OMBUDSPERSON FOR FAMILIES	37,857						37,857			37,857
G9L	BLACK MINNESOTANS COUNCIL	24,378						24,378			24,378
G9N	ASIAN-PACIFIC COUNCIL	23,053						23,053			23,053
G9R	FINANCE NON-OPERATING	0						0			0
G9Y	DISABILITY COUNCIL	49,018						49,018			49,018
H12	HEALTH DEPT	7,104,376						7,104,376			7,104,376
H55	HUMAN SERVICES DEPT	37,020,941						37,020,941			37,020,941
H75	VETERANS AFFAIRS DEPT	196,562						196,562			196,562
H7S	EMERGENCY MEDICAL SERVICES BD	40,947						40,947			40,947
J33	TRIAL COURTS	4,875,049						4,875,049			4,875,049
J52	PUBLIC DEFENSE BOARD	2,793,629						2,793,629			2,793,629
J65	SUPREME COURT	1,267,502						1,267,502			1,267,502
P01	MILITARY AFFAIRS DEPT	1,753,176						1,753,176			1,753,176
P07	PUBLIC SAFETY DEPT	11,717,058						11,717,058			11,717,058
P0C	CRIME VICTIMS SERVICES CENTER	78,054						78,054			78,054
P78	CORRECTIONS DEPT	22,744,665						22,744,665			22,744,665
P9Z	AUTOMOBILE THEFT PREVENTION BD	3,349						3,349			3,349
R18	ENVIRONMENTAL ASSISTANCE	379,781						379,781			379,781
R29	NATURAL RESOURCES DEPT	14,600,546						14,600,546			14,600,546
R32	POLLUTION CONTROL AGENCY	4,691,480						4,691,480			4,691,480
R9P	WATER & SOIL RESOURCES BOARD	414,561						414,561			414,561
T79	TRANSPORTATION DEPT	32,328,280						32,328,280			32,328,280
								0			0
Additional Agencies Receiving Federal Fund (Listed below)								0			0
Total from All Other Agencies ( not included above)		15,250,146						15,250,146			15,250,146
Total		267,488,507	0	0	0	0	0	267,488,507	0		7,488,507

EMPLOYEE INSURANCE DIVISION  
STATE EMPLOYEE GROUP INSURANCE PROGRAM  
STATEMENTS OF REVENUE AND EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2000

	State Health Plan	Other Plans	Adminis- trative	Total
<b>Revenue</b>				
Premiums charged	\$277,940,227	\$76,246,029	-	\$354,186,256
Administrative fees charged	-	4,586	4,772,755	4,777,341
<b>Total Revenue</b>	<b>277,940,227</b>	<b>76,250,615</b>	<b>4,772,755</b>	<b>358,963,597</b>
<b>Expenses</b>				
Premium Pass Through and Fees	66,163,712	31,535,517	919,579	98,618,808
Claims & Related Expenditures	225,918,915	24,699,120	-	250,618,035
Salaries and Fringe Benefits	-	-	1,973,649	1,973,649
Communications, Computer & Printing	-	-	918,884	918,884
Other Agency costs	-	-	145,894	145,894
Depreciation	-	-	46,427	46,427
Supplies	-	-	97,206	97,206
Indirect Costs	-	-	195,658	195,658
Other Expenses	-	-	167,031	167,031
<b>Total Expenses</b>	<b>292,082,627</b>	<b>56,234,637</b>	<b>4,464,328</b>	<b>352,781,592</b>
<b>Operating Income (Loss)</b>	<b>(14,142,400)</b>	<b>20,015,978</b>	<b>308,427</b>	<b>6,182,005</b>
<b>Transfer In (Out)</b>	<b>18,271,215</b>	<b>(18,672,897)</b>	<b>401,682</b>	<b>0</b>
<b>Investment Income</b>	<b>7,218,118</b>	<b>580,067</b>	<b>636,147</b>	<b>8,434,332</b>
<b>Net Profit (Loss)</b>	<b>11,346,933</b>	<b>1,923,148</b>	<b>1,346,256</b>	<b>14,616,337</b>
<b>Transfer from General Fund</b>	<b>2,375,000</b>			<b>2,375,000</b>
<b>Reserve for Claims - Beginning of Year</b>	<b>47,599,740</b>	<b>10,754,010</b>	<b>1,512,101</b>	<b>59,865,851</b>
<b>Reserve for Claims - End of Year</b>	<b>\$61,321,673</b>	<b>\$12,677,158</b>	<b>\$2,858,357</b>	<b>\$76,857,188</b>

File name - Segip00 w/s 10

K-9(a)

**STATE EMPLOYEE GROUP INSURANCE PROGRAM  
RESERVE ANALYSIS  
AS OF JUNE 30, 2000**

**DETAIL OF ACCOUNTS PAYABLE IN THE SEGIP FY 2000 FINANCIAL STATEMENTS  
AS REPORTED TO THE LEGISLATURE**

Medical IBNR	34,687,925
Reserve for MML	2,586,861
Delta Dental IBNR	2,160,600
Accounts Payable	<u>8,897,531</u>
<b>Total</b>	<b><u><u>48,332,917</u></u></b>

**COMPONENTS OF THE RESERVE ANALYSIS AS OF JUNE 30, 2000**

Reserve for unpaid retention costs	1,077,070
Reserve for unpaid claims	43,082,788
Reserve for claim fluctuations	
Reserve margin	53,853,485
PSR	10,770,697
Overlapping of fiscal years	<u>6,462,418</u>
<b>Total</b>	<b><u><u>115,246,458</u></u></b>

**SUMMARY**

	<u>Reported in Financial Statements</u>	<u>Reported in Reserve Calculation</u>	<u>Difference</u>
Reserve for unpaid retention costs	-	1,077,070	(1,077,070)
Reserve for unpaid claims	34,687,925	43,082,788	(8,394,863)
Reserve for claim fluctuations			
Reserve margin	-	53,853,485	(53,853,485)
PSR	-	10,770,697	(10,770,697)
Overlapping of fiscal years	-	<u>6,462,418</u>	<u>(6,462,418)</u>
<b>Total</b>	<b><u><u>34,687,925</u></u></b>	<b><u><u>115,246,458</u></u></b>	<b><u><u>(80,558,533)</u></u></b>

K-9(b)

**STATE HEALTH PLAN  
REQUIRED RESERVE CALCULATION  
12 MONTHS ENDED JUNE 30, 2000**

**Reserve For Unpaid Claims (Admin & Medical)**

1) Unpaid administrative fees

2) Performance Incentive:

Total claims for 2000	\$215,413,939
Performance incentive factor	<u>0.50%</u>
Retention Reserve Required	<u>1,077,070</u>

**Total Reserve for Unpaid Retention Costs** 1,077,070

**Reserve For Unpaid Claim Costs**

Total Claims paid in 2000	\$215,413,939
Percentage per established reserve policy	<u>20.00%</u>

**Total Reserve for Unpaid Claims** 43,082,788

**Reserve For Claim Fluctuations (Contingency Reserve)**

The Reserve for Claim Fluctuations for 2000 is 33 % of total Claims.

The 33 % figure is made up of the following three components:

- 1) The 2000 contract year was funded at the expected claim level plus retention.  
The 2000 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 2000 Reserve for Claim Fluctuations is as follows:

Total estimated claims for 2000	\$215,413,939
Percentage per established reserve policy	<u>33%</u>

**Total Reserve For Claim Flucuations** 71,086,600

**Total Required Reserve as of June 30, 2000** 115,246,458

K-9(c)

**STATE EMPLOYEE GROUP INSURANCE PROGRAM**  
**IBNR for Health Plans**  
**As of June 30, 2000**

<b>Self Funded Medical Plans</b>	<b><u>IBNR</u></b>
Blue Cross - Select	17,569,328
Blue Cross - P.O.S.	3,036,402
Health Partners	8,575,804
Preferred One	<u>5,506,391</u>
Total	<u><u>34,687,925</u></u>

K-9(d)

@ 6/30/00

STATE OF MINNESOTA S223 TOTAL NPW  
Plan # And Option # = 335  
Jun-2000

Select

Incurred Month	Manual C.F.	Paid Claims	Ultimate Liability	Required Reserves	Participants	Cost per Participant	Cumulative Reserves
Prior	1.0000	\$33,108,545	\$33,108,545	\$0	0	\$0.00	\$0
Jul-97	1.0000	\$3,738,897	\$3,738,897	\$0	0	\$0.00	\$0
Aug-97	0.9999	\$3,662,573	\$3,662,939	\$366	35,646	\$102.76	\$366
Sep-97	0.9999	\$3,718,918	\$3,719,290	\$372	35,869	\$103.69	\$738
Oct-97	0.9999	\$4,096,867	\$4,097,277	\$410	36,580	\$112.01	\$1,148
Nov-97	0.9999	\$3,966,847	\$3,967,244	\$397	37,085	\$106.98	\$1,545
Dec-97	0.9999	\$4,493,880	\$4,494,329	\$449	37,360	\$120.30	\$1,994
Jan-98	1.0000	\$7,549,624	\$7,549,624	\$0	63,476	\$118.94	\$1,994
Feb-98	0.9999	\$7,248,390	\$7,249,115	\$725	63,741	\$113.73	\$2,719
Mar-98	0.9998	\$8,127,075	\$8,128,700	\$1,626	63,976	\$127.06	\$4,345
Apr-98	0.9999	\$7,963,777	\$7,964,573	\$796	64,300	\$123.87	\$5,141
May-98	0.9998	\$7,344,646	\$7,346,115	\$1,469	64,472	\$113.94	\$6,610
Jun-98	0.9997	\$7,891,938	\$7,894,306	\$2,368	64,568	\$122.26	\$8,979
Jul-98	0.9997	\$8,213,661	\$8,216,126	\$2,465	64,540	\$127.30	\$11,444
Aug-98	0.9997	\$7,892,100	\$7,894,468	\$2,368	64,855	\$121.72	\$13,812
Sep-98	0.9996	\$7,908,947	\$7,912,112	\$3,165	65,078	\$121.58	\$16,977
Oct-98	0.9996	\$8,649,313	\$8,652,774	\$3,461	66,265	\$130.58	\$20,438
Nov-98	0.9993	\$8,424,751	\$8,430,653	\$5,901	66,659	\$126.47	\$26,339
Dec-98	1.0000	\$8,921,626	\$8,921,626	\$0	66,985	\$133.19	\$26,339
Jan-99	1.0000	\$10,100,379	\$10,100,379	\$0	72,475	\$139.36	\$26,339
Feb-99	0.9990	\$9,915,702	\$9,925,628	\$9,926	72,730	\$136.47	\$36,265
Mar-99	0.9983	\$11,382,476	\$11,401,859	\$19,383	73,155	\$155.86	\$55,648
Apr-99	0.9982	\$10,901,008	\$10,920,666	\$19,657	73,587	\$148.40	\$75,305
May-99	0.9976	\$10,558,158	\$10,583,559	\$25,401	73,700	\$143.60	\$100,706
Jun-99	0.9967	\$12,061,710	\$12,101,646	\$39,935	73,749	\$164.09	\$140,641
Jul-99	0.9959	\$10,679,982	\$10,723,950	\$43,968	73,761	\$145.39	\$184,609
Aug-99	0.9944	\$10,623,155	\$10,682,979	\$59,825	73,977	\$144.41	\$244,434
Sep-99	0.9927	\$10,433,776	\$10,510,503	\$76,727	74,578	\$140.93	\$321,161
Oct-99	0.9904	\$10,666,492	\$10,769,883	\$103,391	75,560	\$142.53	\$424,552
Nov-99	0.9835	\$10,643,189	\$10,821,747	\$178,559	75,775	\$142.81	\$603,111
Dec-99	0.9757	\$11,333,078	\$11,615,331	\$282,253	76,070	\$152.69	\$885,363
Jan-2000	0.9668	\$13,620,626	\$14,088,359	\$467,734	89,211	\$157.92	\$1,353,097
Feb-2000	0.9477	\$12,961,328	\$13,676,615	\$715,287	89,475	\$152.85	\$2,068,384
Mar-2000	0.9190	\$14,394,627	\$15,663,359	\$1,268,732	89,717	\$174.59	\$3,337,116
Apr-2000	0.8715	\$12,755,859	\$14,636,671	\$1,880,812	89,814	\$162.97	\$5,217,928
May-2000	0.7358	\$12,962,514	\$13,563,074	\$600,560	89,881	\$150.90	\$5,818,488
Jun-2000	0.2965	\$5,924,811	\$13,508,750	\$7,583,939	89,521	\$150.90	\$13,402,427

Total \$354,841,246 \$368,243,673 \$13,402,427 \$150.90 JAN 00  
\$153.21 JAN-DEC 99  
-1.5%

Applied Rate: 0.0%  
Base Cost per Contract: \$150.90  
Midpoint Projection Method  
(Jan-1999 to Apr-2000)

Projected Months:

Jun-2000 \$13,508,750  
May-2000 \$13,563,074  
Apr-2000  
Mar-2000  
Feb-2000

Required Reserves: \$13,402,427  
Last Month's Reserves: \$15,098,559  
Total Change: (\$1,696,132)

13,402,427

Set Up:

Jun-2000 (\$2,407,068)

Increase in 6/30/00 estimate  
Per 8/3/00 Report

4,166,901

Change in Projected Months:

May-2000 \$46,026  
Apr-2000  
Mar-2000  
Feb-2000

\$46,026

17,569,328

Total Change in Month Switching:

Apr-2000 \$1,119,322  
Mar-2000  
Feb-2000

\$1,119,322

Total Change in Liability prior to:

Apr-2000 (\$454,412)

Change in Add-on:

\$0

Total Change:

(\$1,696,132)

200 JUL 17 PM 1:27  
REPRODUCTION OF  
ORIGINALS

35-2

K-9(e)

BCBS + DNR

@ 6/30/00

SHOPS

STATE OF MINNESOTA S216 S218 S222 TOTAL NPW  
Plan # And Option # = 334  
Jun-2000

Incurred Month	Manual C.F.	Paid Claims	Ultimate Liability	Required Reserves	Participants	Cost per Participant	Cumulative Reserves
Prior	1.0000	\$55,358,832	\$55,358,832	\$0	0	\$0.00	\$0
Jul-97	1.0000	\$4,478,908	\$4,478,908	\$0	0	\$0.00	\$0
Aug-97	0.9999	\$4,380,707	\$4,381,145	\$438	25,785	\$169.91	\$438
Sep-97	0.9999	\$3,927,863	\$3,928,256	\$393	25,779	\$152.38	\$831
Oct-97	0.9999	\$4,261,036	\$4,261,462	\$426	25,883	\$164.64	\$1,257
Nov-97	0.9999	\$3,824,145	\$3,824,528	\$382	25,846	\$147.97	\$1,640
Dec-97	0.9999	\$3,896,227	\$3,896,616	\$390	24,912	\$156.42	\$2,029
Jan-98	1.0000	\$2,551,572	\$2,551,572	\$0	11,261	\$226.58	\$2,029
Feb-98	0.9999	\$2,227,839	\$2,228,061	\$223	11,204	\$198.86	\$2,252
Mar-98	0.9998	\$2,404,035	\$2,404,516	\$481	11,118	\$216.27	\$2,733
Apr-98	0.9999	\$2,270,937	\$2,271,164	\$227	11,026	\$205.98	\$2,960
May-98	0.9998	\$2,313,212	\$2,313,674	\$463	10,989	\$210.54	\$3,423
Jun-98	0.9997	\$2,685,911	\$2,686,717	\$806	10,916	\$246.13	\$4,229
Jul-98	0.9997	\$2,645,274	\$2,646,067	\$794	10,823	\$244.49	\$5,023
Aug-98	0.9997	\$2,496,847	\$2,497,597	\$749	10,732	\$232.72	\$5,772
Sep-98	0.9996	\$2,407,524	\$2,408,487	\$963	10,695	\$225.20	\$6,735
Oct-98	0.9996	\$2,751,202	\$2,752,303	\$1,101	10,765	\$255.67	\$7,836
Nov-98	0.9993	\$2,528,388	\$2,530,160	\$1,771	10,737	\$235.65	\$9,607
Dec-98	1.0000	\$2,516,101	\$2,516,101	\$0	10,732	\$262.40	\$9,607
Jan-99	1.0000	\$2,206,681	\$2,206,681	\$0	8,769	\$251.65	\$9,607
Feb-99	0.9990	\$2,131,120	\$2,133,253	\$2,133	8,706	\$245.03	\$11,741
Mar-99	0.9983	\$2,428,337	\$2,432,472	\$4,135	8,730	\$278.63	\$15,876
Apr-99	0.9982	\$2,190,578	\$2,194,528	\$3,950	8,685	\$252.68	\$19,826
May-99	0.9976	\$2,204,067	\$2,209,369	\$5,302	8,652	\$255.36	\$25,128
Jun-99	0.9967	\$2,236,480	\$2,243,885	\$7,405	8,579	\$261.56	\$32,533
Jul-99	0.9959	\$2,145,192	\$2,154,023	\$8,831	8,530	\$252.52	\$41,365
Aug-99	0.9944	\$2,308,509	\$2,321,509	\$13,000	8,513	\$272.70	\$54,365
Sep-99	0.9927	\$2,127,887	\$2,143,535	\$15,648	8,537	\$251.09	\$70,013
Oct-99	0.9904	\$2,129,683	\$2,150,326	\$20,643	8,527	\$252.18	\$90,656
Nov-99	0.9835	\$2,124,982	\$2,160,632	\$35,650	8,481	\$254.76	\$126,307
Dec-99	0.9757	\$2,457,175	\$2,518,371	\$61,196	8,435	\$298.56	\$187,503
Jan-2000	0.9668	\$2,080,731	\$2,152,184	\$71,453	8,650	\$248.81	\$258,955
Feb-2000	0.9477	\$2,063,796	\$2,177,690	\$113,893	8,599	\$253.25	\$372,849
Mar-2000	0.9190	\$2,064,697	\$2,246,678	\$181,981	8,533	\$263.29	\$554,830
Apr-2000	0.8715	\$1,739,953	\$1,996,503	\$256,551	8,530	\$234.06	\$811,380
May-2000	0.7358	\$1,928,313	\$2,193,186	\$264,873	8,506	\$257.84	\$1,076,253
Jun-2000	0.2965	\$872,775	\$2,184,162	\$1,311,387	8,471	\$257.84	\$2,387,640

Total \$147,667,515 \$150,055,155 \$2,387,640 \$257.84 JAN 00  
\$258.33 JAN-DEC 99  
-0.2%

Applied Rate: 0.0%  
Base Cost per Contract: \$257.84  
Midpoint Projection Method  
(Jan-1999 to Apr-2000)

Projected Months:

Jun-2000 \$2,184,162  
May-2000 \$2,193,186  
Apr-2000  
Mar-2000  
Feb-2000

Required Reserves:  
Last Month's Reserves:  
Total Change:

\$2,387,640  
\$2,146,942  
\$240,698

2,387,640

Set Up:

Jun-2000 \$357,214

Increase in 6/30/00  
estimate per 6/30/00 report

648,762  
3,036,402

Change in Projected Months:

May-2000 (\$10,903)  
Apr-2000  
Mar-2000  
Feb-2000

U.C.

Total Change in Month Switching:

Apr-2000 (\$211,465)  
Mar-2000  
Feb-2000

(\$10,903)

1,402,827.00  
2,387,640.00  
1,700,000.00

Total Change in Liability prior to:

Apr-2000 \$105,853

(\$211,465)

0.C

Change in Add-on:

\$0

Total Change:

\$240,698

K-9(f)

20  
35-4



8100 34th Avenue South  
P.O. Box 1309  
Minneapolis, MN 55440

October 2, 2000

Shari Horsman  
Minnesota Department of Employee Relations  
Employee Insurance Division  
200 Centennial Office Bldg.  
659 Cedar St.  
St. Paul, MN 55155

Dear Ms. Horsman:

You have requested the incurred but not reported (IBNR) claims figure as of 6/30/2000 for both of the state's plans. The IBNR figure for the HealthPartners Classic plan is \$6,697,166. The IBNR figure for the HealthPartners Health Plan is \$1,878,638.

Please let me know if you need any additional information.

Sincerely,

Tony Andersen,  
Director of Underwriting  
HealthPartners

Total

8,575,804



Proposed One

Minneapolis  
Department of Employee Relations  
Claims Incurred From 01/00 Through 06/00  
And Paid From 01/00 Through 06/00

2/10/00

Claims Summary

Enrollment					Claims Experience							Total PMPM	Completion Factor *	IBNR	Projected Claims	Projected Claims PMPM
Incurred Month & Year	Emp Only	Family	Total Contracts	Total Members	Hospital Inpatient	Hospital Outpatient	Medical Services	Mental Health & Chem Dep	Out-of-Area & Other	Pharmacy	Total					
Jan-00	2,154	3,512	5,666	13,611	\$496,783	\$387,802	\$855,496	\$71,213	\$24,386	\$392,857	\$2,228,537	\$163.73	0.9372	\$123,005	\$2,351,542	\$172.77
Feb-00	2,163	3,513	5,676	13,627	576,718	458,008	1,053,756	71,373	23,014	442,731	2,625,600	192.68	0.9154	201,738	2,827,337	\$207.48
Mar-00	2,187	3,533	5,720	13,727	683,340	447,420	1,070,769	66,137	15,672	521,929	2,805,268	204.36	0.8719	335,469	3,140,737	\$228.80
Apr-00	2,199	3,542	5,741	13,763	407,640	322,339	871,576	72,094	7,200	537,851	2,218,700	161.21	0.7571	539,266	2,757,966	\$200.39
May-00	2,215	3,565	5,780	13,767	187,216	175,081	735,189	71,154	6,002	569,915	1,744,535	126.72	0.4220	1,608,868	3,353,423	\$243.58
Jun-00	2,204	3,562	5,766	13,729	10,740	5,848	165,098	11,503	0	156	193,341	14.08	-	2,698,044	2,891,389	\$210.60
Jul-00	0	0	0	0	0	0	0	0	0	0	0	0.00	-	0	0	\$0.00
Aug-00	0	0	0	0	0	0	0	0	0	0	0	0.00	-	0	0	\$0.00
Sep-00	0	0	0	0	0	0	0	0	0	0	0	0.00	-	0	0	\$0.00
Oct-00	0	0	0	0	0	0	0	0	0	0	0	0.00	-	0	0	\$0.00
Nov-00	0	0	0	0	0	0	0	0	0	0	0	0.00	-	0	0	\$0.00
Dec-00	0	0	0	0	0	0	0	0	0	0	0	0.00	-	0	0	\$0.00
<b>Total</b>	<b>13,122</b>	<b>21,227</b>	<b>34,349</b>	<b>82,224</b>	<b>\$2,362,436</b>	<b>\$1,796,497</b>	<b>\$4,751,885</b>	<b>\$363,473</b>	<b>\$76,274</b>	<b>\$2,465,439</b>	<b>\$11,816,005</b>	<b>\$143.71</b>	-	<b>\$5,506,391</b>	<b>\$17,322,395</b>	<b>\$210.67</b>

\* Completion factors applied to non-Pharmacy claims only.

IBNR for June is based on the average of projected claims PMPM from the prior months.

TCPMPM:	Claims	\$186.68
	Admin.	\$16.22
	<b>Total</b>	<b>\$202.90</b>

**Reserve for Unpaid Retention Costs**

The retention costs are paid during the month based on an estimate of enrollment in the month fees are due. No reserve at month-end is required.

Total Retention Reserve Needed June 30, 2000

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 2000 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 2000 unpaid claims reserve:

Expected 2000 death claims per 2001 rate renewal	5,812,700	
Expected 2000 AD&D claims per 2001 rate renewal	287,800	
Total expected claims for 2000	6,100,500	
Reserve policy ratio	1/12	
Estimated unreported claims		508,375

2. Calculation of unpaid claims associated with waiver of premium disability

Expected 2000 waiver of premium disability increase per 2001 renewal	1,117,200	
Estimated reserve percentage	67.00%	
Estimated unpaid claims on waiver of premium disability claims		748,524

Total Unpaid Claims Reserve Needed June 30, 2000

1,256,899

**Reserve for Claim Fluctuations**

The reserve for Claims Fluctuations for 2000 is 19% of expected premium.

The 19% figure is made up of three components and is calculated as follows:

1. For 2000 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 2000 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 2000 claims fluctuation reserve:

Total Expected Premium for 2000	6,999,800
Percentage per established reserve policy	19.00%

Total Claims Fluctuation Reserve Needed June 30, 2000

1,329,962

Total June 30, 2000 Basic Life Trust Reserve

2,586,861

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Delta Dental

Delta Dental P... Minnesota  
Triangularization Method - June 2000  
Reserves for group # 0216

Claim Triangularization

Calculated Amount	1,999,341
Claim Inventory	0
Estimated EUCL	1,999,341
Margin	161,239
Total Estimated IBNR	2,160,600

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STATE OF MINNESOTA  
DEPARTMENT OF EMPLOYEE RELATIONS  
WORKERS' COMPENSATION REVOLVING FUND

Services Provided

This activity exists to consolidate the workers' compensation management of state agencies. This fund is used as a means to clear funds to pay claims and cover administrative expenses.

OMB A-87 Allowable Cost Standard No. 11.d.(6)

"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 actual cost of claims plus administrative expense for each state agency.

Note: Of the required information only the following was available at time of filing.

1. Payments made by state agencies into the revolving fund.

L-1

Workers Compensations Revolving Fund  
Fiscal Year 2000 Summary

Appropriation Unit	Administration WCA	Claims Paid WKR	Summary
Revenue:			
Receipts	<u>\$53,815</u>	<u>\$19,907,057</u>	<u>\$19,960,872</u>
	\$53,815	\$19,907,057	\$19,960,872
Expenses:			
Expenditures	3,891,741	16,329,186	20,220,927
Encumbrances	<u>52,300</u>	<u>52,300</u>	<u>52,300</u>
	<u>3,944,041</u>	<u>16,329,186</u>	<u>20,273,227</u>
Operating Income/(Loss)	(3,890,226)	3,577,871	(312,355)
Other Sources or Uses			
Transfers In/ (Out)	<u>4,032,036</u>	<u>(4,032,036)</u>	<u>-</u>
Net Income or (Loss)	141,810	(454,165)	(312,355)
Prior Balance Forward Out (Beginning Account Balance)	969,478	4,747,785	5,717,263
Adjustments to Prior Period Expenses	<u>21,537</u>	<u>21,537</u>	<u>21,537</u>
Current Balance Forward In	<u>991,015</u>	<u>4,747,785</u>	<u>5,738,800</u>
Balance Forward Out (Ending Account Balance)	1,132,825	4,293,620	5,426,445
Less: Original Appropriated Balance	<u>                    </u>	<u>3,000,000</u>	<u>3,000,000</u>
Accumulated Account Balance	<u>\$ 1,132,825</u>	<u>\$ 1,293,620</u>	<u>\$2,426,445</u>

State of Minnesota  
Department of Finance  
Appropriation Balance by Agency Report  
Fiscal Year 2000 as of 9/29/00

Agency: G24 EMPLOYEE RELATIONS DEPT  
Fund: 200 MISC SPECIAL REVENUE

Appropriation: WCOMP ADMINISTRATION

Legal Citation: MS 176 603

Fund:	200	Sec/Seq:	644	Approved Appr Amt	0	Actual Receipts	53,815	Reverted Amount	0	Encumbered	52,300
Org:	0000	Bud. Auth:	0	Current Mod. Amt.	0	Estimated Receipts	42,000	Canceled Amt.	0	Unobligated Bal.	0
Unit:	WCA	Ends:	6/30/00	Balance Forward In	991,015	Ded. Receipt Cap	0	Bud/Encumb. Auth.	3,944,041	Prior Year Exp.	0
Type:	04	Multi Yr:	N	Actual Transfers In	4,032,036	Bal. Forward Out	1,132,824	Spending Authority	3,944,041	Total Expended	3,891,741
Status:	A	Proj/Grant:	N/A	Antic. Transfers In	4,032,036	Act. Trans. Out	0	Total Allotments	3,944,041	Unexpended Bal.	52,300
						Antic. Trans. Out	0	Pre-Encumbered	0		

Appropriation: WCOMP STATE EMPLOYEES

Legal Citation: MS 176 611 006

Fund:	200	Sec/Seq:	644	Approved Appr Amt	0	Actual Receipts	19,907,057	Reverted Amount	0	Encumbered	0
Org:	0000	Bud. Auth:	0	Current Mod. Amt.	0	Estimated Receipts	21,562,600	Canceled Amt.	0	Unobligated Bal.	1,655,543
Unit:	WKR	Ends:	6/30/00	Balance Forward In	4,747,785	Ded. Receipt Cap	0	Bud/Encumb. Auth.	17,984,729	Prior Year Exp.	0
Type:	04	Multi Yr:	N	Actual Transfers In	0	Bal. Forward Out	4,293,620	Spending Authority	16,329,186	Total Expended	16,329,186
Status:	A	Proj/Grant:	N/A	Antic. Transfers In	0	Act. Trans. Out	4,032,036	Total Allotments	16,329,186	Unexpended Bal.	0
						Antic. Trans. Out	4,032,036	Pre-Encumbered	0		

Totals

Approved Appr. Amt	0	Actual Receipts	19,960,872	Reverted Amount	0	Encumbered	52,300
Current Mod. Amt.	0	Estimated Receipts	21,604,600	Canceled Amt.	0	Unobligated Bal.	1,655,543
Balance Forward In	5,738,799	Ded. Receipt Cap	0	Bud/Encumb. Auth.	21,928,771	Prior Year Exp.	0
Actual Transfers In	4,032,036	Bal. Forward Out	5,426,444	Spending Authority	20,273,228	Total Expended	20,220,927
Antic. Transfers In	4,032,036	Act. Trans. Out	4,032,036	Total Allotments	20,273,228	Unexpended Bal.	52,300
		Antic. Trans. Out	4,032,036	Pre-Encumbered	0		

## DEPARTMENT OF EMPLOYEE RELATIONS

## WORKERS COMPENSATION

Receipts for fiscal year 2000

AGENCY OR CUSTOMER NAME - SOURCE OF FUNDS	COLLECTED AMOUNT	APPROPRIATION UNIT NBR
COPY FEES	(918)	WCA
ITC	(52,926)	WCA
QUARTERLY EXP FY00	28	WCA
APPROPRIATION TOTAL	(53,815)	
ACCOUNTANCY BD	(214)	WKR
ADMIN DEPT	(519,686)	WKR
ADMIN HEARINGS	(46,049)	WKR
AGRICULTURE DEPT	(222,864)	WKR
AMATEUR SPORTS COMM	(428)	WKR
ANIMAL HEALTH BD	(2,484)	WKR
ARCHITECTS BD	(569)	WKR
ARTS BOARD	(690)	WKR
ASIAN PACIFIC MINN	(178)	WKR
ATTY GENERAL OFFICE	(32,671)	WKR
AUDITOR	(41,101)	WKR
BARBER EXAMINERS BD	(71)	WKR
BOXING BD	(71)	WKR
CAMPAIGN FIN & PUB DIS	(321)	WKR
CAPITOL AREA ARCH &	(143)	WKR
CENTER FOR ARTS EDUC	(2,456)	WKR
CHILDREN FAMILIES &	(258,813)	WKR
CHIROPRACTIC BD	(178)	WKR
COMMERCE DEPT	(80,857)	WKR
CORRECTIONS DEPT	(1,913,287)	WKR
COUNCIL ON BLACK MINN	(214)	WKR
COUNCIL ON DISABILITY	(392)	WKR
COURT OF APPEALS	(3,825)	WKR
CRIME VICTIMS SERVICE CENTER	(1,139)	WKR
DENTISTRY BD	(214)	WKR
DIETETIC & NUTRITN BD	(74)	WKR
DNR CENTRAL	(446,866)	WKR
DNR REGION	(924,978)	WKR
ECONOMIC SECURITY	(341,824)	WKR
ELECTRICITY BD	(888)	WKR
EMERG MED SERV REG BD	(541)	WKR
EMPLOYEE RELATIONS	(26,852)	WKR
ENVIRONMENTAL ASSISTAN	(11,696)	WKR
FINANCE DEPT	(23,177)	WKR
GAMBLING CONTROL BOARD	(37,256)	WKR
GOVERNORS OFFICE	(4,229)	WKR
GOVT INNOV & COOP BD	(71)	WKR
HEALTH DEPT A	(179,685)	WKR
HIGHER EDUC FACILITY	(107)	WKR
HIGHER EDUC SERV OFC	(15,735)	WKR
HISTORICAL SOCIETY	(56,681)	WKR
HOUSING FINANCE AGENCY	(9,825)	WKR
HUMAN RIGHTS DEPT	(4,015)	WKR
HUMAN SERVICES DEPT	(3,600,536)	WKR
INDIAN AFFAIRS DEPT	(1,098)	WKR
INVESTMENT BD	(854)	WKR
IRON RANGE RESOURCE	(118,089)	WKR
JUDICIAL STANDARDS BD	(71)	WKR
LABOR & INDUSTRY DEPT	(87,012)	WKR
LEGISLATIVE AUDIT COMM	(4,279)	WKR
LEGISLATIVE COORD COMM	(1,672)	WKR
LEGISLATURE HOUSE	(37,417)	WKR
LEGISLATURE SENATE	(20,537)	WKR

**DEPARTMENT OF EMPLOYEE RELATIONS**

**WORKERS COMPENSATION**

Receipts for fiscal year 2000

AGENCY OR CUSTOMER NAME - SOURCE OF FUNDS	COLLECTED AMOUNT	APPROPRIATE UNIT NBR
LOTTERY	(110,823)	WKR
MARRIAGE & FAMILY	(107)	WKR
MED EXAMINERS BD	(888)	WKR
MEDIATION SERVICES	(2,466)	WKR
MILITARY AFFAIRS	(260,763)	WKR
MNSCU	(2,219,548)	WKR
MUNICIPAL BOARD	(143)	WKR
NURSING BD	(1,068)	WKR
NURSING HOME ADMIN BD	(249)	WKR
OMBUDSMAN FOR CORR	(321)	WKR
OMBUDSMAN FOR CRIME VICTIM	(249)	WKR
OMBUDSMAN FOR FAMILIES	(625)	WKR
OMBUDSMAN FOR MENTAL	(212)	WKR
OMBUDSMAN MENTAL HLTH	(635)	WKR
OPTOMETRY BD	(71)	WKR
PEACE OFFICERS BD	(462)	WKR
PERPICH CENTER FOR ARTS EDUC	(1,380)	WKR
PHARMACY BD	(533)	WKR
POLLUTION CONTROL	(53,422)	WKR
PRIVATE DETECTIVE BD	(71)	WKR
PSYCHOLOGY BD	(321)	WKR
PUBLIC DEFENSE BD	(33,113)	WKR
PUBLIC EMPLOYEES	(2,954)	WKR
PUBLIC SAFETY DEPT	(1,067,826)	WKR
PUBLIC SERVICE	(19,759)	WKR
PUBLIC UTILITIES	(1,672)	WKR
RACING COMMISSION	(321)	WKR
RETIREMENT SYSTEM	(2,484)	WKR
REVENUE DEPT	(452,651)	WKR
REVISOR OF STATUTE	(1,519)	WKR
SECRETARY OF STATE	(14,764)	WKR
SENTENCING GUIDELINES	(386)	WKR
SOCIAL WORK BD	(392)	WKR
SPANISH SPEAKING	(685)	WKR
STATE FAIR	(49,312)	WKR
STRATEGIC & LONG RG	(4,077)	WKR
SUPREME COURT	(290,912)	WKR
TAX COURT DEPT	(2,242)	WKR
TEACHERS RETIREMENT	(2,768)	WKR
TECHNOLOGY OFFICE	(925)	WKR
TRADE & ECON DEV	(46,099)	WKR
TRANSPORTATION DEPT	(3,292,701)	WKR
TREASURER	(428)	WKR
VETERANS AFFAIRS	(19,941)	WKR
VETERANS HOME BOARD	(910,051)	WKR
VETERINARY MED BD	(71)	WKR
VOYAGEURS NATL PARK	-	WKR
WATER & SOIL RESOURCES	(10,306)	WKR
WORKERS COMPENSATION	(569)	WKR
WORLD TRADE CENTER CORP	(15)	WKR
ZOOLOGICAL BOARD	(69,218)	WKR
ZOOLOGICAL GARDEN	(94,374)	WKR
ITC	(92,256)	WKR
QUARTERLY EXP FY00	55	WKR
SUPP BENEFITS REIMBURSEMENTS	(1,419,065)	WKR
WC CLAIM ACCOUNT	(26,824)	WKR
INDIVIDUAL PAYMENTS	(237,101)	WKR
APPROPRIATION TOTAL	(19,907,057)	

*State of Minnesota*  
Department of Employee Relations  
Employee Insurance Division

Workers' Compensation  
**Bulletin**

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**WORKERS' COMPENSATION BULLETIN 99-6**

**July 14, 1999**

To: Workers' Compensation Coordinators and Accounting Coordinators

Subject: Administrative Fees for F.Y. 2000

**Background**

The Workers' Compensation Program is pleased to announce that its annual administrative fee will remain at \$2.73 million for F.Y. 2000.

The administrative fee will be reapportioned based on the following factors:

- Average number of employees in F.Y. '99
- Number of open claims as of 6-3-99
- Number of payment transactions in F.Y. '99

Please note, the transaction numbers do not include payments processed by the managed care vendor, only those benefit payments processed by the program.

The managed care administrative fee will continue to be \$1.58 per employee per month for F.Y. 2000.

**Administrative Fees**

The attached spreadsheet details each agency's administrative fees for F. Y. 2000. The spreadsheet contains the following information:

- F.Y. '99 employee average
- Percentage of the total number of employees
- Number of open claims as of 6-3-99
- Percentage of the total number of open claims
- Number of transactions processed in F.Y. '99

- Percentage of the total number of transactions
- Agency average percentage (Note: this percentage was derived by adding the three percentages then dividing the result by 3)
- Agency's F.Y. 2000 administrative fee is the agency's average percentage multiplied by \$2,731,300
- Monthly managed care administrative fee is \$1.58 multiplied by the average number of employees

The administrative fees will be invoiced monthly through the state's accounts receivable system. Because we operate out of a revolving fund, it is vital that you pay promptly.

If you have questions regarding your invoice, please contact Lois Koosman at (612) 296-1176.

### Requested Action

Please share this information with relevant staff in your agency. If you have any questions about this bulletin, please contact:

Allison Huiras  
EID/Workers' Compensation Program  
P.O. Box 64081  
St. Paul, MN 55164-0081  
612.297.1724

Sincerely,

s/Gary Westman, Manager  
Workers' Compensation Program  
Employee Insurance Division



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**WORKERS' COMPENSATION BULLETIN 99-5 (Attachment)**
**July 14, 1999**

<b>WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY</b>											
<b>F.Y. 2000</b>											
<b>GenComp Dept./Loc #</b>	<b>MAPS #</b>	<b>Department Name</b>	<b>F.Y. 99 Average  # of EE's</b>	<b>% of EE's</b>	<b># of OP Claims  6/3/99</b>	<b>% of OP Claims</b>	<b>F.Y.99 # of Trans.</b>	<b>% of Trans.</b>	<b>Avg. %</b>	<b>F.Y. 2000 Work Comp Yearly Admin Fee</b>	<b>F.Y. 2000 Managed Care Monthly Admin Fee</b>
01A	P01	Military Affairs	301	0.55%	28	1.44%	483	1.78%	1.26%	\$34,302	\$475.58
02 (All)	G02	Administration	893	1.63%	53	2.72%	1,073	3.95%	2.77%	\$75,629	\$1,410.94
03A	G03	State Lottery	214	0.39%	4	0.21%	54	0.20%	0.27%	\$7,240	\$338.12
04A	B04	Agriculture	527	0.96%	23	1.18%	368	1.36%	1.17%	\$31,863	\$832.66
05A	G05	Pari-Mutuel Racing	9	0.02%	0	0.00%	0	0.00%	0.01%	\$150	\$14.22
06A	G06	Attorney General	529	0.97%	6	0.31%	40	0.15%	0.47%	\$12,943	\$835.82
07 (All)	P07	Public Safety	1,888	3.45%	128	6.57%	1,340	4.94%	4.99%	\$136,201	\$2,983.04
08A	P08	Ombudsman-Corr	9	0.02%	0	0.00%	0	0.00%	0.01%	\$150	\$14.22
09A	G09	Gambling Control	37	0.07%	1	0.05%	16	0.06%	0.06%	\$1,620	\$58.46
10A	G10	Finance	179	0.33%	2	0.10%	1	0.00%	0.14%	\$3,945	\$282.82
11B	B11	Board of Barbers	2	0.00%	0	0.00%	0	0.00%	0.00%	\$33	\$3.16
7HH	H7H	Board of Chiro	5	0.01%	0	0.00%	0	0.00%	0.00%	\$83	\$7.90
7FH	H7F	Board of Dentistry	6	0.01%	0	0.00%	0	0.00%	0.00%	\$100	\$9.48
7AB	B7A	Board of Electricity	24	0.04%	0	0.00%	1	0.00%	0.02%	\$433	\$37.92
7TP	P7T	Bd of Peace Officers	13	0.02%	0	0.00%	0	0.00%	0.01%	\$216	\$20.54
7KH	H7K	Bd of Nursing Home Admin	7	0.01%	0	0.00%	0	0.00%	0.00%	\$116	\$11.06
7LH	H7L	Bd of Social Work	11	0.02%	0	0.00%	0	0.00%	0.01%	\$183	\$17.38
7MH	H7M	Bd of Marriage & Family Therapy	3	0.01%	0	0.00%	0	0.00%	0.00%	\$50	\$4.74
7BH	H7B	Bd of Medical Practice	24	0.04%	0	0.00%	1	0.00%	0.02%	\$433	\$37.92
7CH	H7C	Board of Nursing	30	0.05%	0	0.00%	0	0.00%	0.02%	\$499	\$47.40
7DH	H7D	Board of Pharmacy	15	0.03%	0	0.00%	0	0.00%	0.01%	\$249	\$23.70
7EB	B7E	Board of Architects	16	0.03%	0	0.00%	0	0.00%	0.01%	\$266	\$25.28
7VH	H7V	Board of Psychology	9	0.02%	0	0.00%	0	0.00%	0.01%	\$150	\$14.22
7JH	H7J	Board of Optometry	2	0.00%	0	0.00%	0	0.00%	0.00%	\$33	\$3.16
7PB	B7P	Board of Accountancy	6	0.01%	0	0.00%	0	0.00%	0.00%	\$100	\$9.48
7RH	H7R	Bd of Vet Medicine	2	0.00%	0	0.00%	0	0.00%	0.00%	\$33	\$3.16
7GB	B7G	Board of Boxing	2	0.00%	0	0.00%	0	0.00%	0.00%	\$33	\$3.16
7SB	B7S	Private Detective Board	2	0.00%	0	0.00%	0	0.00%	0.00%	\$33	\$3.16
7SH	H7S	Emergency Medical Svs Reg. Bd.	15	0.03%	0	0.00%	0	0.00%	0.01%	\$249	\$23.70
7UH	H7U	Dietetics & Nutrition Practice Bd.	3	0.01%	0	0.00%	0	0.00%	0.00%	\$50	\$4.74
12A	H12	Health	1,329	2.43%	14	0.72%	346	1.27%	1.47%	\$40,252	\$2,099.82
13A	B13	Commerce	243	0.44%	4	0.21%	52	0.19%	0.28%	\$7,655	\$383.94
14A	B14	Animal Health Board	32	0.06%	2	0.10%	11	0.04%	0.07%	\$1,836	\$50.56
17A	G17	Human Rights	62	0.11%	1	0.05%	7	0.03%	0.06%	\$1,733	\$97.96
18A	R18	Office of Environmental Ast. (Waste Mgt)	73	0.13%	7	0.36%	13	0.05%	0.18%	\$4,923	\$115.34
19A	G19	Indian Affairs Council	7	0.01%	1	0.05%	4	0.01%	0.03%	\$718	\$11.06

**WORKERS' COMPENSATION BULLETIN 99-5 (Attachment)**
**July 14, 1999**

<b>WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY</b>											
<b>F.Y. 2000</b>											
GenComp Dept./Loc #	MAPS #	Department Name	F.Y. 99 Average # of EE's	% of EE's	# of OP Claims 6/3/99	% of OP Claims	F.Y.99 # of Trans.	% of Trans.	Avg. %	F.Y. 2000 Work Comp Yearly Admin Fee	F.Y. 2000 Managed Care Monthly Admin Fee
21A	B21	Economic Security	1,872	3.42%	38	1.95%	549	2.02%	2.47%	\$67,313	\$2,957.76
22A	B22	Trade & Economic Dev.	248	0.45%	3	0.15%	11	0.04%	0.22%	\$5,895	\$391.84
24 (All)	G24	Employee Relations	293	0.54%	5	0.26%	23	0.08%	0.29%	\$7,981	\$462.94
25A	E25	Cntr for Arts Educ.	92	0.17%	0	0.00%	0	0.00%	0.06%	\$1,530	\$145.36
X00	E26	MNSCU-Central Office	246	0.45%	3	0.15%	5	0.02%	0.21%	\$5,661	\$388.68
X01	E26	MNSCU-State Univ-Bemidji	550	1.00%	9	0.46%	58	0.21%	0.56%	\$15,299	\$869.00
X02	E26	MNSCU-State Univ-Mankato	1,343	2.45%	38	1.95%	75	0.28%	1.56%	\$42,615	\$2,121.94
X03	E26	MNSCU-State Univ-Moorhead	725	1.32%	18	0.92%	164	0.60%	0.95%	\$25,974	\$1,145.50
X04	E26	MNSCU-State Univ-St Cloud	1,323	2.42%	41	2.11%	301	1.11%	1.88%	\$51,268	\$2,090.34
X05	E26	MNSCU-State Univ-Southwest	363	0.66%	10	0.51%	34	0.13%	0.43%	\$11,852	\$573.54
X06	E26	MNSCU-State Univ-Winona	754	1.38%	10	0.51%	54	0.20%	0.70%	\$19,025	\$1,191.32
X07	E26	MNSCU-State Univ-Metro	580	1.06%	5	0.26%	2	0.01%	0.44%	\$12,049	\$916.40
X08	E26	MNSCU-State Univ-Akita Japan	55	0.10%	0	0.00%	0	0.00%	0.03%	\$914	\$86.90
X99	E26	MNSCU-Student Workers-State Univ.	3,348	6.11%	0	0.00%	0	0.00%	2.04%	\$55,668	\$5,289.84
X20	E26	MNSCU-Comm C-Riverland Austin	115	0.21%	1	0.05%	60	0.22%	0.16%	\$4,393	\$181.70
X21	E26	MNSCU-Comm C-Brainerd	124	0.23%	1	0.05%	26	0.10%	0.13%	\$3,402	\$195.92
X22	E26	MNSCU-Comm C-Cambridge CC Center	73	0.13%	0	0.00%	0	0.00%	0.04%	\$1,214	\$115.34
X23	E26	MNSCU-Comm C-Fergus Falls	119	0.22%	0	0.00%	0	0.00%	0.07%	\$1,979	\$188.02
X24	E26	MNSCU-Comm C-Hibbing	96	0.18%	2	0.10%	50	0.18%	0.15%	\$4,209	\$151.68
X25	E26	MNSCU-Comm C-Itasca	125	0.23%	8	0.41%	126	0.46%	0.37%	\$10,046	\$197.50
X26	E26	MNSCU-Comm C-Ridgewater Willmar	107	0.20%	1	0.05%	0	0.00%	0.08%	\$2,247	\$169.06
X27	E26	MNSCU-Comm C-Worthington	88	0.16%	1	0.05%	0	0.00%	0.07%	\$1,931	\$139.04
X28	E26	MNSCU-Comm C-Laurentian Vermillion	102	0.19%	1	0.05%	11	0.04%	0.09%	\$2,533	\$161.16
X29	E26	MNSCU-Comm C-Rochester	259	0.47%	8	0.41%	40	0.15%	0.34%	\$9,389	\$409.22
X30	E26	MNSCU-Comm C-Northland	73	0.13%	2	0.10%	0	0.00%	0.08%	\$2,149	\$115.34
X31	E26	MNSCU-Comm C-Laurentian Mesabi	91	0.17%	4	0.21%	173	0.64%	0.34%	\$9,187	\$143.78
X32	E26	MNSCU-Comm C-Minneapolis	331	0.60%	5	0.26%	28	0.10%	0.32%	\$8,781	\$522.98
X33	E26	MNSCU-Comm C-Anoka/Ramsey	279	0.51%	4	0.21%	0	0.00%	0.24%	\$6,509	\$440.82
X34	E26	MNSCU-Comm C-N Hennepin	317	0.58%	11	0.56%	68	0.25%	0.47%	\$12,696	\$500.86
X35	E26	MNSCU-Comm C-Lakewood (CenturyW)	378	0.69%	8	0.41%	56	0.21%	0.44%	\$11,905	\$597.24
X36	E26	MNSCU-Comm C-Rainy River	69	0.13%	2	0.10%	0	0.00%	0.08%	\$2,082	\$109.02
X37	E26	MNSCU-Comm C-Normandale	414	0.76%	12	0.62%	16	0.06%	0.48%	\$13,032	\$654.12
X38	E26	MNSCU-Comm C-Inver Hills	301	0.55%	2	0.10%	4	0.01%	0.22%	\$6,074	\$475.58
X39	E26	MNSCU-Comm C-Arrowhead	17	0.03%	0	0.00%	0	0.00%	0.01%	\$283	\$26.86
X40	E26	MNSCU-Comm C-Law Enforcement	48	0.09%	0	0.00%	0	0.00%	0.03%	\$798	\$75.84
X41	E26	MNSCU-Comm C-Fond du Lac	77	1%	3	0.15%	29	0.11%	0.13%	\$3,656	\$121.66

# WORKERS' COMPENSATION BULLETIN 99-5 (Attachment)

July 14, 1999

## WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY F.Y. 2000

GenComp Dept./Loc #	MAPS #	Department Name	F.Y. 99 Average # of EE's	% of EE's	# of OP Claims 6/3/99	% of OP Claims	F.Y.99 # of Trans.	% of Trans.	Avg. %	F.Y. 2000 Work Comp Yearly Admin Fee	F.Y. 2000 Managed Care Monthly Admin Fee
X50	E26	MNSCU-Tech C-Minneapolis	228	0.42%	6	0.31%	110	0.41%	0.38%	\$10,287	\$360.24
X51	E26	MNSCU-Tech C-Anoka	251	0.46%	5	0.26%	60	0.22%	0.31%	\$8,524	\$396.58
X52	E26	MNSCU-Tech C-Alexandria	219	0.40%	7	0.36%	11	0.04%	0.27%	\$7,284	\$346.02
X53	E26	MNSCU-Tech C-Hennepin (Dist.Office)	74	0.14%	1	0.05%	25	0.09%	0.09%	\$2,537	\$116.92
X54	E26	MNSCU-Tech C-Pine City	93	0.17%	1	0.05%	0	0.00%	0.07%	\$2,014	\$146.94
X55	E26	MNSCU-Tech C-St Paul	364	0.66%	7	0.36%	68	0.25%	0.43%	\$11,607	\$575.12
X56	E26	MNSCU-Tech C-Duluth (Lake Superior)	286	0.52%	13	0.67%	30	0.11%	0.43%	\$11,841	\$451.88
X57	E26	MNSCU-Tech C-St. Cloud	223	0.41%	6	0.31%	94	0.35%	0.35%	\$9,667	\$352.34
X58	E26	MNSCU-Tech C-NE Metro (CenturyE)	187	0.34%	0	0.00%	0	0.00%	0.11%	\$3,109	\$295.46
X59	E26	MNSCU-Tech C-Dakota Co	299	0.55%	6	0.31%	23	0.08%	0.31%	\$8,549	\$472.42
X60	E26	MNSCU-Tech C-Hennepin North	230	0.42%	5	0.26%	12	0.04%	0.24%	\$6,565	\$363.40
X61	E26	MNSCU-Tech C-Hennepin South	199	0.36%	7	0.36%	46	0.17%	0.30%	\$8,125	\$314.42
X62	E26	MNSCU-Tech C-Canby	43	0.08%	0	0.00%	1	0.00%	0.03%	\$749	\$67.94
X63	E26	MNSCU-Tech C-Granite Falls	61	0.11%	0	0.00%	0	0.00%	0.04%	\$1,014	\$96.38
X64	E26	MNSCU-Tech C-Jackson	77	0.14%	0	0.00%	0	0.00%	0.05%	\$1,280	\$121.66
X65	E26	MNSCU-Tech C-Pipestone	52	0.09%	0	0.00%	0	0.00%	0.03%	\$865	\$82.16
X66	E26	MNSCU-Tech C-Laurentian Eveleth	56	0.10%	0	0.00%	0	0.00%	0.03%	\$931	\$88.48
X67	E26	MNSCU-Tech C-Hibbing	107	0.20%	1	0.05%	1	0.00%	0.08%	\$2,280	\$169.06
X68	E26	MNSCU-Tech C-Red Wing	60	0.11%	0	0.00%	1	0.00%	0.04%	\$1,031	\$94.80
X69	E26	MNSCU-Tech C-Winona	80	0.15%	0	0.00%	1	0.00%	0.05%	\$1,364	\$126.40
X70	E26	MNSCU-Tech C-Brainerd	91	0.17%	1	0.05%	2	0.01%	0.08%	\$2,048	\$143.78
X71	E26	MNSCU-Tech C-Staples	94	0.17%	1	0.05%	11	0.04%	0.09%	\$2,400	\$148.52
X72	E26	MNSCU-Tech C-Bemidji	77	0.14%	2	0.10%	0	0.00%	0.08%	\$2,216	\$121.66
X73	E26	MNSCU-Tech C-Detroit Lakes	77	0.14%	1	0.05%	1	0.00%	0.07%	\$1,781	\$121.66
X74	E26	MNSCU-Tech C-E Grand Forks	136	0.25%	0	0.00%	0	0.00%	0.08%	\$2,261	\$214.88
X75	E26	MNSCU-Tech C-Moorhead	118	0.22%	2	0.10%	0	0.00%	0.11%	\$2,897	\$186.44
X76	E26	MNSCU-Tech C-Thief River Falls	98	0.18%	9	0.46%	1	0.00%	0.22%	\$5,871	\$154.84
X77	E26	MNSCU-Tech C-Wadena	61	0.11%	2	0.10%	0	0.00%	0.07%	\$1,949	\$96.38
X78	E26	MNSCU-Tech C-Riverland Albert Lea	63	0.12%	2	0.10%	4	0.01%	0.08%	\$2,117	\$99.54
X79	E26	MNSCU-Tech C-Mankato	219	0.40%	3	0.15%	0	0.00%	0.19%	\$5,044	\$346.02
X80	E26	MNSCU-Tech C-Ridgewater Hutchinson	108	0.20%	3	0.15%	0	0.00%	0.12%	\$3,199	\$170.64
X81	E26	MNSCU-Tech C-Ridgewater Willmar	167	0.30%	3	0.15%	61	0.22%	0.23%	\$6,226	\$263.86
X82	E26	MNSCU-Tech C-Riverland Austin	121	0.22%	0	0.00%	0	0.00%	0.07%	\$2,012	\$191.18
X83	E26	MNSCU-Tech C-Faribault	109	0.20%	0	0.00%	0	0.00%	0.07%	\$1,812	\$172.22
X84	E26	MNSCU-Tech C-Rochester	120	0.22%	0	0.00%	0	0.00%	0.07%	\$1,995	\$189.60
27A	G27	Office of Technology	26	0.05%	0	0.00%	0	0.00%	0.02%	\$432	\$41.08

# WORKERS' COMPENSATION BULLETIN 99-5 (Attachment)

July 14, 1999

## WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY

F.Y. 2000

GenComp Dept./Loc #	MAPS #	Department Name	F.Y. 99 Average # of EE's	% of EE's	# of OP Claims 6/3/99	% of OP Claims	F.Y.99 # of Trans.	% of Trans.	Avg. %	F.Y. 2000 Work Comp Yearly Admin Fee	F.Y. 2000 Managed Care Monthly Admin Fee
28A	L28	State Senate	327	0.60%	2	0.10%	42	0.15%	0.29%	\$7,781	\$516.66
29 (All)	R29	DNR (All regions)	2,735	4.99%	132	6.78%	2,025	7.46%	6.41%	\$175,135	\$4,321.30
30A	G30	Strat. & Long Range Planning	84	0.15%	1	0.05%	13	0.05%	0.08%	\$2,300	\$132.72
31A	L31	Legislature-House of Rep	442	0.81%	8	0.41%	17	0.06%	0.43%	\$11,660	\$698.36
32A	R32	Pollution Control Agency	809	1.48%	10	0.51%	58	0.21%	0.74%	\$20,073	\$1,278.22
33A	J33	Trial Courts	875	1.60%	19	0.98%	318	1.17%	1.25%	\$34,102	\$1,382.50
34A	B34	Housing Finance	171	0.31%	2	0.10%	6	0.02%	0.15%	\$3,980	\$270.18
37A	E37	Education(Children,Families,&Learning)	526	0.96%	10	0.51%	88	0.32%	0.60%	\$16,374	\$831.08
38A	G38	Investment Board	24	0.04%	0	0.00%	0	0.00%	0.02%	\$399	\$37.92
39A	G39	Governor's Office	69	0.13%	2	0.10%	0	0.00%	0.08%	\$2,082	\$109.02
40A	E40	Historical Society	568	1.04%	7	0.36%	53	0.20%	0.53%	\$14,496	\$897.44
41A	B41	Work Comp Court of Appeals	16	0.03%	0	0.00%	0	0.00%	0.01%	\$266	\$25.28
42 (All)	B42	Labor & Industry	386	0.70%	16	0.82%	230	0.85%	0.79%	\$21,616	\$609.88
43A	B43	IRRRB	130	0.24%	7	0.36%	179	0.66%	0.42%	\$11,440	\$205.40
44B	E44	Faribault Academies	276	0.50%	6	0.31%	25	0.09%	0.30%	\$8,233	\$436.08
45A	G45	Mediation Services	24	0.04%	1	0.05%	30	0.11%	0.07%	\$1,873	\$37.92
49A	L49	Legislative Auditor	75	0.14%	1	0.05%	1	0.00%	0.06%	\$1,748	\$118.50
50A	E50	State Arts Board	19	0.03%	0	0.00%	0	0.00%	0.01%	\$316	\$30.02
5FA	L5F	Legislative Reference Library	0	0.00%	0	0.00%	0	0.00%	0.00%	\$0	\$0.00
5DA	L5D	Legislative Coord Committee	47	0.09%	0	0.00%	0	0.00%	0.03%	\$781	\$74.26
5GA	L5G	Revisor of Statutes	54	0.10%	2	0.10%	57	0.21%	0.14%	\$3,745	\$85.32
52A	J52	Public Defense Board	479	0.87%	0	0.00%	3	0.01%	0.30%	\$8,065	\$756.82
53A	G53	Secretary of State	77	0.14%	2	0.10%	17	0.06%	0.10%	\$2,786	\$121.66
55A	H55	Human Svs-Anoka RTC	650	1.19%	37	1.90%	415	1.53%	1.54%	\$42,032	\$1,027.00
55B	H55	Human Svs-Brainerd RTC	647	1.18%	68	3.49%	1,322	4.87%	3.18%	\$86,906	\$1,022.26
55C	H55	Human Svs-Cambridge RTC	307	0.56%	38	1.95%	713	2.63%	1.71%	\$46,794	\$485.06
55D	H55	Human Svs-Central Office	1,735	3.17%	22	1.13%	125	0.46%	1.59%	\$43,329	\$2,741.30
55E	H55	Human Svs-Fergus Falls RTC	540	0.99%	18	0.92%	209	0.77%	0.89%	\$24,407	\$853.20
55F	H55	Human Svs-Faribault RTC	730	1.33%	22	1.13%	738	2.72%	1.73%	\$47,184	\$1,153.40
55G	H55	Human Svs-AhGwahChing RTC	302	0.55%	39	2.00%	1,311	4.83%	2.46%	\$67,240	\$477.16
55H	H55	Human Svs-Hastings	0	0.00%	0	0.00%	0	0.00%	0.00%	\$0	\$0.00
55J	H55	Human Svs-EMSOCS	0	0.00%	17	0.87%	176	0.65%	0.51%	\$13,854	\$0.00
55K	H55	Human Svs-METO	0	0.00%	18	0.92%	57	0.21%	0.38%	\$10,329	\$0.00
55M	H55	Human Svs-Moose Lake RTC	0	0.00%	17	0.87%	526	1.94%	0.94%	\$25,596	\$0.00
55P	H55	Human Svs-Moose Lk Reg. St. OP Svs.	451	0.82%	23	1.18%	329	1.21%	1.07%	\$29,291	\$712.58
55R	H55	Human Svs-Rochester	0	0.00%	2	0.10%	209	0.77%	0.29%	\$7,947	\$0.00

# WORKERS' COMPENSATION BULLETIN 99-5 (Attachment)

July 14, 1999

## WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY F.Y. 2000

GenComp Dept./Loc #	MAPS #	Department Name	F.Y. 99 Average # of EE's	% of EE's	# of OP Claims 6/3/99	% of OP Claims	F.Y.99 # of Trans.	% of Trans.	Avg. %	F.Y. 2000 Work Comp Yearly Admin Fee	F.Y. 2000 Managed Care Monthly Admin Fee
55S	H55	Human Svs-St Peter RTC	766	1.40%	36	1.85%	531	1.96%	1.74%	\$47,384	\$1,210.28
55T	H55	Human Svs-Oak Terrace RTC	0	0.00%	8	0.41%	179	0.66%	0.36%	\$9,746	\$0.00
55W	H55	Human Svs-Willmar RTC	560	1.02%	27	1.39%	208	0.77%	1.06%	\$28,915	\$884.80
58A	J58	Court of Appeals	85	0.16%	1	0.05%	0	0.00%	0.07%	\$1,881	\$134.30
59G	G59	Govt. Innovation & Cooperation Bd.	2	0.00%	0	0.00%	0	0.00%	0.00%	\$33	\$3.16
60A	E60	Higher Educ Coord Board	65	0.12%	0	0.00%	0	0.00%	0.04%	\$1,081	\$102.70
61A	G61	State Auditor	132	0.24%	2	0.10%	14	0.05%	0.13%	\$3,600	\$208.56
62A	G62	MN State Retirement	46	0.08%	1	0.05%	2	0.01%	0.05%	\$1,300	\$72.68
63A	G63	Public EE Retirement Assoc.	83	0.15%	0	0.00%	0	0.00%	0.05%	\$1,380	\$131.14
64A	G64	State Treasurer	12	0.02%	0	0.00%	0	0.00%	0.01%	\$200	\$18.96
65A	J65	Judicial-Administration	0	0.00%	1	0.05%	7	0.03%	0.03%	\$702	\$0.00
65L	J65	Judicial-Law Library	0	0.00%	0	0.00%	0	0.00%	0.00%	\$0	\$0.00
65S	J65	Judicial-Supreme Court	298	0.54%	2	0.10%	13	0.05%	0.23%	\$6,326	\$470.84
66A	G66	MN Municipal Board	4	0.01%	0	0.00%	0	0.00%	0.00%	\$67	\$6.32
67A	G67	Revenue	1,233	2.25%	42	2.16%	742	2.73%	2.38%	\$65,034	\$1,948.14
68A	J68	Tax Court	6	0.01%	1	0.05%	9	0.03%	0.03%	\$869	\$9.48
69A	G69	Teachers Retirement Assoc.	72	0.13%	0	0.00%	0	0.00%	0.04%	\$1,197	\$113.76
70J	J70	Judicial Standards Board	2	0.00%	0	0.00%	0	0.00%	0.00%	\$33	\$3.16
75C	H75	Veterans Affairs-Benefits & Services	39	0.07%	2	0.10%	26	0.10%	0.09%	\$2,456	\$61.62
76A	H76	Veterans Home Board	12	0.02%	0	0.00%	0	0.00%	0.01%	\$200	\$18.96
76B	H76	Veterans Home Silver Bay	134	0.24%	12	0.62%	235	0.87%	0.58%	\$15,723	\$211.72
76F	H76	Veterans Home Fergus Falls	92	0.17%	9	0.46%	0	0.00%	0.21%	\$5,738	\$145.36
76H	H76	Veterans Home Hastings	87	0.16%	9	0.46%	72	0.27%	0.30%	\$8,071	\$137.46
76L	H76	Veterans Home Luverne	162	0.30%	10	0.51%	77	0.28%	0.36%	\$9,953	\$255.96
76M	H76	Veterans Home Minneapolis	498	0.91%	68	3.49%	1,024	3.77%	2.73%	\$74,431	\$786.84
77 (All)	E77	Minnesota Zoo	302	0.55%	9	0.46%	403	1.49%	0.83%	\$22,750	\$477.16
78A	P78	MCF-Central Office	603	1.10%	19	0.98%	163	0.60%	0.89%	\$24,379	\$952.74
78B	P78	MCF-St. Cloud	416	0.76%	13	0.67%	166	0.61%	0.68%	\$18,565	\$657.28
78C	P78	MCF-Sauk Center	95	0.17%	4	0.21%	98	0.36%	0.25%	\$6,738	\$150.10
78F	P78	MCF-Faribault	443	0.81%	20	1.03%	302	1.11%	0.98%	\$26,850	\$699.94
78H	P78	MCF-Shakopee	200	0.37%	8	0.41%	84	0.31%	0.36%	\$9,884	\$316.00
78L	P78	MCF-Lino Lakes	503	0.92%	27	1.39%	340	1.25%	1.19%	\$32,395	\$794.74
78P	P78	MCF-Oak Park Heights	322	0.59%	16	0.82%	373	1.37%	0.93%	\$25,349	\$508.76
78R	P78	MCF-Red Wing	184	0.34%	18	0.92%	339	1.25%	0.84%	\$22,849	\$290.72
78S	P78	MCF-Stillwater	545	1.00%	44	2.26%	1,081	3.98%	2.41%	\$65,902	\$861.10
78T	P78	MCF-Thistledew	57	0.10%	8	0.41%	220	0.81%	0.44%	\$12,069	\$90.06

# WORKERS' COMPENSATION BULLETIN 99-5 (Attachment)

July 14, 1999

## WORKERS' COMPENSATION ADMINISTRATION FEES by AGENCY

F.Y. 2000

GenComp Dept./Loc #	MAPS #	Department Name	F.Y. 99 Average # of EE's	% of EE's	# of OP Claims 6/3/99	% of OP Claims	F.Y.99 # of Trans.	% of Trans.	Avg. %	F.Y. 2000 Work Comp Yearly Admin Fee	F.Y. 2000 Managed Care Monthly Admin Fee
78W	P78	MCF-Willow River/Mooselake	346	0.63%	18	0.92%	113	0.42%	0.66%	\$17,961	\$546.68
790	T79	Transportation-Central Office	1,542	2.82%	37	1.90%	446	1.64%	2.12%	\$57,903	\$2,436.36
791	T79	Transportation-District 1-Duluth	377	0.69%	44	2.26%	611	2.25%	1.73%	\$47,341	\$595.66
792	T79	Transportation-District 2-Bemidji	245	0.45%	14	0.72%	278	1.02%	0.73%	\$19,947	\$387.10
793	T79	Transportation-District 3-Brainerd	436	0.80%	35	1.80%	546	2.01%	1.54%	\$41,933	\$688.88
794	T79	Transportation-District 4-Detroit Lakes	262	0.48%	22	1.13%	215	0.79%	0.80%	\$21,857	\$413.96
796	T79	Transportation-District 6-Rochester	404	0.74%	37	1.90%	644	2.37%	1.67%	\$45,624	\$638.32
797	T79	Transportation-District 7-Mankato	309	0.56%	25	1.28%	300	1.11%	0.99%	\$26,892	\$488.22
798	T79	Transportation-District 8-Willmar	229	0.42%	12	0.62%	163	0.60%	0.55%	\$14,887	\$361.82
799	T79	Transportation-District 9-Metro	1,463	2.67%	99	5.08%	1,265	4.66%	4.14%	\$113,057	\$2,311.54
80A	B80	Public Service	121	0.22%	3	0.15%	93	0.34%	0.24%	\$6,535	\$191.18
82A	B82	Public Utilities Comm	47	0.09%	0	0.00%	0	0.00%	0.03%	\$781	\$74.26
90A	NONE	State Fair	263	0.48%	7	0.36%	115	0.42%	0.42%	\$11,504	\$415.54
92A	G92	Ombudsperson for Families	6	0.01%	0	0.00%	0	0.00%	0.00%	\$100	\$9.48
9KG	G9K	Office of Admin Hearings	122	0.22%	3	0.15%	0	0.00%	0.13%	\$3,431	\$192.76
9GH	H9G	Ombudsman-Mental Health	20	0.04%	0	0.00%	4	0.01%	0.02%	\$467	\$31.60
9XG	G9X	Capitol Area Architect	4	0.01%	0	0.00%	0	0.00%	0.00%	\$67	\$6.32
9YG	G9Y	Disability Council	11	0.02%	0	0.00%	0	0.00%	0.01%	\$183	\$17.38
9JG	G9J	Campaign Financing & Public Dis. Bd	9	0.02%	0	0.00%	0	0.00%	0.01%	\$150	\$14.22
9WE	E9W	Higher Education Facility	3	0.01%	0	0.00%	0	0.00%	0.00%	\$50	\$4.74
9EP	P9E	Sentencing Guidelines	8	0.01%	0	0.00%	3	0.01%	0.01%	\$234	\$12.64
9LG	G9L	Black Minnesotans Council	6	0.01%	0	0.00%	0	0.00%	0.00%	\$100	\$9.48
9PR	R9P	Water & Soil Resources Board	63	0.12%	0	0.00%	0	0.00%	0.04%	\$1,048	\$99.54
9NG	G9N	Asian-Pacific Council	5	0.01%	0	0.00%	0	0.00%	0.00%	\$83	\$7.90
9MG	G9M	Chicano/Latino Affairs Council	5	0.01%	1	0.05%	6	0.02%	0.03%	\$752	\$7.90
9DB	B9D	Amateur Sports Commission	12	0.02%	0	0.00%	0	0.00%	0.01%	\$200	\$18.96
9AB	B9A	World Trade Center	5	0.01%	0	0.00%	0	0.00%	0.00%	\$83	\$7.90
		<b>TOTALS</b>	54,756	100.00%	1,947	100.00%	27,138	100.00%	100.00%	\$2,731,300	\$86,514.48



STATE OF MINNESOTA  
DEPARTMENT OF EMPLOYEE RELATIONS  
DOER TRAINING FUND

Services Provided

To provide training and professional development services for employees of all state agencies and departments.

OMB A-87 Allowable Cost Standard No. 40

" The cost of training customarily provided for employee development is allowable".

How Rates are Computed

Rates are based on the actual cost of conducting courses and an estimate of the number of attendees in each class.

# DOER Training Revolving Fund Fiscal Year 2000 Summary

Appropriation Unit	Conference CON	Office of Special Events OSE	Human Resource Development HRD	Summary
Revenue:				
Receipts	\$239,504	\$84,962	\$432,855	\$757,321
	239,504	84,962	432,855	757,321
Expenses:				
Expenditures	253,316	86,403	560,524	900,243
Encumbrances	-	-	3,266	3,266
	253,316	86,403	563,790	903,509
Operating Income/(Loss)	(13,812)	(1,441)	(130,935)	(146,188)
Other Sources or Uses				
Transfers In/ (Out)	-	-	-	-
Net Income or (Loss)	(13,812)	(1,441)	(130,935)	(146,188)
Prior Balance Forward Out (Beginning Account Balance)	14,764	14,246	214,191	243,201
Adjustments to Prior Period Expenses	-		-110	(110)
Current Balance Forward In	14,764	14,246	214,081	243,091
Balance Forward Out (Ending Account Balance)	952	12,805	83,146	96,903
Less: Original Appropriated Balance	-	-	-	-
Accumulated Account Balance	\$ 952	\$ 12,805	\$ 83,146	\$ 96,903

M-2(a)

State Of Minnesota  
Department of Finance  
Appropriation Balance by Agency Report  
Fiscal Year 2000 as of 9/29/00

Agency: G24 EMPLOYEE RELATIONS DEPT  
Fund: 200 MISC SPECIAL REVENUE

Appropriation: CONFERENCE REVOLVING

Legal Citation: MS 043A 21 004

Fund:	200 Sec/Seq:	644	Approved Appr Amt	0	Actual Receipts	239,504	Reverted Amount	0	Encumbered	0
Org:	0000 Bud. Auth:		0 Current Mod. Amt.	0	Estimated Receipts	333,114	Canceled Amt.	0	Unobligated Bal.	93,609
Unit:	CON Ends:	6/30/00	Balance Forward In	14,764	Ded. Receipt Cap	0	Bud/Encumb. Auth.	346,925	Prior Year Exp.	0
Type:	04 Multi Yr:	N	Actual Transfers In	0	Bal. Forward Out	952	Spending Authority	253,316	Total Expended	253,316
Status:	A Proj/Grant:	N/A	Antic. Transfers In	0	Act. Trans. Out	0	Total Allotments	253,316	Unexpended Bal.	0
					Antic. Trans. Out	0	Pre-Encumbered	0		

Appropriation: TRNG & DEVELOPMENT RESOURCES

Legal Citation: MS 043A 21 004

Fund:	200 Sec/Seq:	644	Approved Appr Amt	0	Actual Receipts	432,855	Reverted Amount	0	Encumbered	3,266
Org:	0000 Bud. Auth:		0 Current Mod. Amt.	0	Estimated Receipts	553,450	Canceled Amt.	0	Unobligated Bal.	120,595
Unit:	HRD Ends:	6/30/00	Balance Forward In	214,081	Ded. Receipt Cap	0	Bud/Encumb. Auth.	684,384	Prior Year Exp.	0
Type:	04 Multi Yr:	N	Actual Transfers In	0	Bal. Forward Out	83,146	Spending Authority	563,789	Total Expended	560,524
Status:	A Proj/Grant:	N/A	Antic. Transfers In	0	Act. Trans. Out	0	Total Allotments	563,789	Unexpended Bal.	3,266
					Antic. Trans. Out	0	Pre-Encumbered	0		

Appropriation: OFFICE OF SPECIAL EVENTS

Legal Citation: MS 043A 21 004

Fund:	200 Sec/Seq:	644	Approved Appr Amt	0	Actual Receipts	84,962	Reverted Amount	0	Encumbered	0
Org:	0000 Bud. Auth:		0 Current Mod. Amt.	0	Estimated Receipts	204,116	Canceled Amt.	0	Unobligated Bal.	119,154
Unit:	OSE Ends:	6/30/00	Balance Forward In	14,246	Ded. Receipt Cap	0	Bud/Encumb. Auth.	205,557	Prior Year Exp.	0
Type:	04 Multi Yr:	N	Actual Transfers In	0	Bal. Forward Out	12,805	Spending Authority	86,403	Total Expended	86,403
Status:	A Proj/Grant:	N/A	Antic. Transfers In	0	Act. Trans. Out	0	Total Allotments	86,403	Unexpended Bal.	0
					Antic. Trans. Out	0	Pre-Encumbered	0		

Totals

Approved Appr. Amt	0	Actual Receipts	757,322	Reverted Amount	0	Encumbered	3,266
Current Mod. Amt.	0	Estimated Receipts	1,090,680	Canceled Amt.	0	Unobligated Bal.	333,358
Balance Forward In	243,090	Ded. Receipt Cap	0	Bud/Encumb. Auth.	1,236,866	Prior Year Exp.	0
Actual Transfers In	0	Bal. Forward Out	96,904	Spending Authority	903,508	Total Expended	900,243
Antic. Transfers In	0	Act. Trans. Out	0	Total Allotments	903,508	Unexpended Bal.	3,266
		Antic. Trans. Out	0	Pre-Encumbered	0		

M-2(b)

**Department of Employee Relations**  
**Training and Development Resource Center**

Class Fee Schedules for FY 2000

In-House Training Class Title	Date Held	Cost of Class
365 Days to Retirement	7/28/99	\$ 50.00
365 Days to Retirement	10/27/99	\$ 50.00
365 Days to Retirement	11/17/99	\$ 75.00
365 Days to Retirement	4/26/00	\$ 75.00
365 Days to Retirement	5/23/00	\$ 75.00
365 Days to Retirement	6/27/00	\$ 75.00
365 Days to Retirement	1/19/00	\$ 75.00
365 Days to Retirement	2/23/00	\$ 75.00
365 Days to Retirement	3/29/00	\$ 75.00
Administrative Support Core	9/7/99	\$ 75.00
American Sign Language	9/22/99	\$ 300.00
Attitude Plus	2/22/00	\$ 100.00
Attitude Plus	4/11/00	\$ 75.00
Challenges of Managing and Working With Human Behavior	9/3/99	\$ 75.00
Challenges of Managing and Working With Human Behavior	12/3/99	\$ 100.00
Challenges of Managing and Working With Human Behavior	4/13/00	\$ 100.00
Communicating Across Platforms	1/25/00	\$ 75.00
Communicating Across Platforms	5/15/00	\$ 75.00
Creativity	3/14/00	\$ 75.00
Creativity: Models Methods Mindsets	11/10/99	\$ 75.00
Defensive Driving	10/12/99	\$ 60.00
Defensive Driving	1/11/00	\$ 75.00
Dynamic Communication	12/10/99	\$ 75.00
Dynamic Communication	6/29/00	\$ 75.00
Effective Leadership	5/22/00	\$ 75.00
Effective Presentations	10/26/99	\$ 150.00
Even Eagles Need a Push	10/8/99	\$ 75.00
Even Eagles Need a Push	1/21/00	\$ 75.00
Fish	3/22/00	\$ 100.00
Great Moments in PD Writing	7/15/99	\$ 60.00
Great Moments in PD Writing	9/20/99	\$ 75.00
Great Moments in PD Writing	11/4/99	\$ 75.00
Guidelines for Accessible Web Design	2/24/00	\$ 40.00
Guidelines for Accessible Web Design	2/28/00	\$ 40.00
Guidelines for Accessible Web Design	3/13/00	\$ 40.00
Guidelines for Accessible Web Design	3/16/00	\$ 40.00
Guidelines for Accessible Web Design	3/20/00	\$ 40.00
Hello...How Can I Help You?	12/14/99	\$ 75.00
High Self Esteem & Peak Performance	4/14/00	\$ 75.00
How To Facilitate Learner-Centered Learning	8/23/99	\$ 275.00
How To Facilitate Learner-Centered Learning	10/18/99	\$ 350.00
How to Facilitate Learner-Centered Learning	12/6/99	\$ 350.00
Improving Communication: Lessons From Improv	9/16/99	\$ 60.00
Improving Your Writing Skills	9/20/99	\$ 75.00
Improving Your Writing Skills	11/29/99	\$ 100.00
Language Styles	1/10/00	\$ 75.00
Learning to Love a Lectern	1/24/00	\$ 100.00
Long Distance Supervision	10/27/99	\$ 75.00
Management Development Core	8/2/99	\$ 225.00
Managing Conflict	2/4/00	\$ 75.00

M-3(a)

**Department of Employee Relations**  
**Training and Development Resource Center**  
Class Fee Schedules for FY 2000

<b>In-House Training Class Title</b>	<b>Date Held</b>	<b>Cost of Class</b>
Managing Conflict	5/26/00	\$ 75.00
Managing Conflict: Strategies to Manage Our Differences	7/20/99	\$ 60.00
Managing Conflict: Strategies to Manage Our Differences	11/19/99	\$ 75.00
Maximize Your Memory Power	11/1/99	\$ 75.00
Maximize Your Memory Power	5/2/00	\$ 100.00
Memory Power	8/11/99	\$ 60.00
Mid-Career Retirement Planning	7/15/99	\$ 75.00
Mid-Career Retirement Planning	9/15/99	\$ 75.00
Mid-Career Retirement Planning	12/2/99	\$ 75.00
Mid-Career Retirement Planning	2/3/00	\$ 75.00
Mid-Career Retirement Planning	3/2/00	\$ 75.00
Mid-Career Retirement Planning	5/4/00	\$ 75.00
Myers-Briggs Type Indicator	1/11/00	\$ 75.00
Myers-Briggs Type Indicator	1/11/00	\$ 12.00
Myers-Briggs Type Indicator	5/8/00	\$ 75.00
Orientation for New Employees	12/16/99	\$ 75.00
Orientation for New Employees	4/13/00	\$ 75.00
Performance Evaluation and Appraisal	11/5/99	\$ 75.00
Preventing Sexual Harassment	7/9/99	\$ 60.00
Preventing Sexual Harassment	10/1/99	\$ 75.00
Preventing Sexual Harassment	12/22/99	\$ 75.00
Preventing Sexual Harassment	2/17/00	\$ 75.00
Preventing Sexual Harassment	4/7/00	\$ 75.00
Recruitment & Retention	2/18/00	\$ 75.00
Recruitment & Retention	5/12/00	\$ 75.00
Stand-up, Sit Down, Turn Your Workstation All Around	9/9/99	\$ 40.00
Stress Management	2/3/00	\$ 75.00
Styles of Decision Making	2/23/00	\$ 75.00
Successful Money Management	9/21/99	\$ 50.00
Supervisor as Coach	12/1/99	\$ 75.00
Supervisor As Coach	3/10/00	\$ 75.00
Supervisor Core	1/4/00	\$ 300.00
Supervisor Development Core	10/15/99	\$ 225.00
Supervisory Development Core	7/13/99	\$ 225.00
Supervisory Development Core	9/7/99	\$ 225.00
Supervisory Development Core	11/2/99	\$ 300.00
Team Building	5/2/00	\$ 75.00
The Interviewing Toolkit	4/18/00	\$ 75.00
Time Management	1/31/00	\$ 75.00
Time Management	4/20/00	\$ 75.00
Training Basics	1/18/00	\$ 100.00
Training Basics For Trainers	8/12/99	\$ 75.00
Training Basics For Trainers	5/9/00	\$ 100.00
Understanding & Respecting Diversity	11/2/99	\$ 75.00
Varrix Financial Planning	4/10/00	\$ 75.00
Varrix Financial Planning	5/15/00	\$ 75.00
Winning Ways to Listen Effectively	11/2/99	\$ 75.00
Working Across Generations	2/25/00	\$ 75.00
Working With Generation X	12/17/99	\$ 75.00

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 2000

(All Figures in 000's)

R/E Balance July 1, 1999 (End balance per Prior Year A-87 Rec)  
Adjustment to Retained Earnings Balance(Audit Adjustment)  
Adjusted Retained Earnings Balance

DOER  
TDRC  
FD 200

295  
0  
295

A-87 Revenues (Actual and Imputed)

From Attachment A

Other Revenues

758

0

Total Revenues

758

Expenditures (Actual Cash)

Per State's Financial Report

Operating Expense

904

0

Less A-87 Unallowable costs:

Capital Outlay

Projected Cost Increases/Replacement Reserve

Unallowable excess RE balance Refund

Bad Debt

0

0

0

Other- (e.g. Gain on disposal of Assets)

0

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)

Depreciation or Use Allowance (if not in actual cost above)

Other

0

0

0

Total OMB A-87 Allowable Expenditures

904

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balances

At State Treasury Avg. Rate of Return

13

Other

A-87 Excess Retained Settlement Earnings Refunded FFP

A-87 Excess Retained Settlement State Sources

-Total Adjustments

0

0

0

13

Net Increase to Retained Earnings Balance

(133)

A-87 R.E. BALANCE June 30, 2000

A)

162

Allowable Reserve (check formula for PY values)

B)

151

Excess Balance (A)-(B)

11

(If less than zero, the amount on (A) is the beginning A-87 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 govt, then the amount on B) will be the beginning balance for the next year).

## PART II A-87 CONTRIBUTED CAPITAL BALANCE

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 1999

0

TRANSFERS Per CAFR (per Accounting Records)

Plus: Transfers In (contributed capital)

0

Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)

0

Net Transfers

A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2000

C)

0

0

## PART III A-87 ADJUSTMENTS BALANCE

A-87 ADJUSTMENTS BALANCE JULY 1, 1999

ADJUSTMENTS

Less: A-87 Unallowable Costs

Plus: A-87 Allowable Costs

Accumulated Adjustments

Other- Current Adjustments - Temporary Adjustment until next CAFR

Other- Current Adjustments - Permanent Adjustment

Total Adjustments

0

0

(52)

(13)

(65)

A-87 ADJUSTMENTS BALANCE JUNE 30, 2000

D)

(A)

(65)

PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL AND ADJ BAL TO CAFR

(B)

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)  
(SHOULD TIE TO THE FUND BALANCE IN THE CAFR)

97

97

M-4



STATE OF MINNESOTA  
OFFICE OF ADMINISTRATIVE HEARINGS  
ADMINISTRATIVE HEARINGS

Services Provided

To provide the services of administrative law judges to state agencies and departments as well as other persons.

OMB A-87 Allowable Cost Standard No. 33.

" Cost of professional and consultant services rendered by persons or organizations that are members of a particular profession or possess a special skill, whether or not officers or employees of the governmental unit, are allowable..."

How Rates are Computed

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

10/3/00

Michael Lange

File: Central Services 2000  
Fund 904 - Administrative Hearings

Balance Sheet Worksheet - In Thousands

June 30, 1999

Account	Agency Amounts	Debit	Adjustments Credit	A/E#	Preliminary Amounts	6/30/99 Amounts	Change
ASSETS							
Cash in Treasury	809				809	776	33
Imprest Cash	0				0	0	0
Accounts Receivable	160				160	760	(600)
Equipment	379		379		0	0	0
Accumulated Depreciation	(310)	310			0	0	0
Fixed Assets (Net)	0	69			69	67	2
A.P.A. Rule Making Expense Paid	0				0	0	0
Total Assets	1,038	379	379		1,038	1,603	(565)
LIABILITIES AND EQUITY							
Liabilities:							
Accounts Payable	9		34	1	43	231	(188)
Salaries Payable	34	34		1	0	0	0
Due to Other Funds	0				0	0	0
Compensated Absences Payable	141				141	202	(61)
Total Liabilities	184	0	0		184	433	(249)
Equity:							
Contributed Capital	182				182	182	0
Yr 2000 Approp.	27	27		1	0	0	0
Unreserved Retained Earnings	645		27	1	672	988	(316)
Total Equity	854	27	27		854	1,170	(316)
Total Liabilities and Fund Equity	1,038	27	27		1,038	1,603	(565)
	0				0	0	

N-2

File: Central Services 2000  
Fund 904 - Administrative Hearings

Operating Statement Worksheet - In Thousands  
June 30, 1999

Account	Agency Amounts	Adjustments		Preliminary Amounts	6/30/99 Amounts	Change
		Debit	Credit			
<b>Operating Revenues:</b>						
Rental and Service Fees	1,936			1,936	5,175	(3,239)
Total Operating Revenues	1,936	0	0	1,936	5,175	(3,239)
<b>Operating Expenses:</b>						
Purchased Services	782			782	2,536	(1,754)
Salaries and Fringe Benefits	1,360			1,360	2,076	(716)
Depreciation	22			22	24	(2)
Supplies and Materials	16			16	62	(46)
Indirect Costs	47			47	35	12
Other Expenses	25			25	55	(30)
Total Operating Expenses	2,252	0	0	2,252	4,788	(2,536)
Operating Income (Loss) Before Transfers	(316)	0	0	(316)	387	(703)
Grant Revenue	0			0	27	(27)
Operating Transfers-In	0			0	0	0
Retained Earnings, Beginning	988			988	574	414
Prior Period Adj	0			0		
Retained Earnings, Ending	672	0	0	672	988	(316)
	645			672	988	
	27			0		

N-3

File: Central Services 2000  
Fund 904 - Administrative Hearings

## Statement of Cash Flow - In Thousands

June 30, 1999

Account	Agency Amounts	Adjustments		Preliminary Amounts
		Decrease	Increase	
			A/E#	
<b>Cash Flows from Operating Activities:</b>				
Operating Income (Loss)	(316)			(316)
Adjustments to Reconcile Operating Income to				
<b>Net Cash Flows from Operating Activities:</b>				
Depreciation	22			0
Accounts Receivable	600			0
Accounts Payable	(188)			0
Compensated Absences Payable	(61)			0
Net Reconciling Items to be Added (Deducted)				
from Operating Income	373			0
Net Cash Flows from Operating Activities	57			0
<b>Cash Flows from Noncapital Financing Activities:</b>				
Cash received from the General Fund				0
Grant Receipts	0			0
Due to Other Funds	0			0
Advances From Other Funds	0			0
Contributed Capital	0			0
Net Cash Flows from Noncapital Financing Activities	0			0
<b>Cash Flows from Capital Financing Activities:</b>				
Investment in Fixed Assets	(24)			0
Net Cash Flows from Capital Financing Activities	(24)			0
Net Increase (Decrease) in Cash and Cash Equivalents	33			0
Cash and Cash Equivalents, Beginning	776			0
Cash and Cash Equivalents, Ending	809			0
B/S Cash	809			0
	0			

N-4

# **RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES**

FOR YEAR ENDING JUNE 30, 2000

(All Figures in 000's)

ADMIN.  
HEARING  
FD 904

R/E Balance July 1, 1999 (End balance per Prior Year A-87 Rec)  
Adjustment to Retained Earnings Balance(Audit Adjustment)  
Adjusted Retained Earnings Balance

1,085  
0  
1,085

A-87 Revenues (Actual and Imputed)

From Attachment A

Other Revenues

1,936  
0

Total Revenues

1,936

Expenditures (Actual Cash)

Per State's Financial Report

Operating Expense

2,230  
0

Less A-87 Unallowable costs:

Capital Outlay

Projected Cost Increases/Replacement Reserve

Unallowable excess RE balance Refund

Bad Debt

0  
0  
0

Other- (e.g. Gain on disposal of Assets)

0

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)

Depreciation or Use Allowance (if not in actual cost above)

Other

0  
22  
0

Total OMB A-87 Allowable Expenditures

2,252

Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balances  
At State Treasury Avg. Rate of Return

53

Other

A-87 Excess Retained Settlement Earnings Refunded FFP

A-87 Excess Retained Settlement State Sources

0  
0  
0

-Total Adjustments

53

Net Increase to Retained Earnings Balance

(263)

A-87 R.E. BALANCE June 30, 2000

A)

822

Allowable Reserve (check formula for PY values)

B)

372

Excess Balance (A)-(B)

450

(If less than zero, the amount on (A) is the beginning A-87 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 govt, then the amount on B) will be the beginning balance for the next year).

## **PART II A-87 CONTRIBUTED CAPITAL BALANCE**

A-87 CONTRIBUTED CAPITAL BALANCE JULY 1, 1999

182

TRANSFERS Per CAFR (per Accounting Records)

Plus: Transfers In (contributed capital)

Less: Transfers Out(Payback of Contrib Capital, Other Users of Fund R.E.)

0  
0

Net Transfers

A-87 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2000

C)

182

## **PART III A-87 ADJUSTMENTS BALANCE**

A-87 ADJUSTMENTS BALANCE JULY 1, 1999

ADJUSTMENTS

Less: A-87 Unallowable Costs

Plus: A-87 Allowable Costs

Accumulated Adjustments

Other- Current Adjustments - Temporary Adjustment until next CAFR

Other- Current Adjustments - Permanent Adjustment

Total Adjustments

0  
0  
(97)  
(53)

(150)

A-87 ADJUSTMENTS BALANCE JUNE 30, 2000

D)

(A) 150

## **PART IV RECONCILIATION OF A-87 R.E. CONTRIBUTED CAPITAL AND ADJ BAL TO CAFR**

(B)

Prior period adjustments to Retained earnings balance

RECONCILIATION OF A-87 CONTR. CAPITAL AND ADJUST BALANCES TO CAFR (A)+(C)+(D)  
(SHOULD TIE TO THE FUND BALANCE IN THE CAFR)

354  
354

N-5



STATE OF MINNESOTA  
DEPARTMENT OF ECONOMIC SECURITY  
UNEMPLOYMENT COMPENSATION EXPENDABLE TRUST FUND

Services Provided

This activity exists to provide administration of unemployment compensation for all employers in the state of Minnesota both public and private. This activity collects employer taxes and pays employee unemployment benefits.

OMB A-87 Allowable Cost Standard No. 11.d.(6)

"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 by law and individual state agencies remit to the Department of Economic Security payment for the liability. The fund does not distinguish between state agencies and other public sector employers in determination of liability and reporting.

Note: Of the required information only the following was available as of filing date.

1. Financial Statements.

11/27/00

Balance Sht

1

File: Reemployment Insurance 00  
Expendable Trust Fund -Reemployment Insurance 2000

BS

June 30, 2000

## Balance Sheet Worksheet

Account	Agency Amounts	Adjustments		Preliminary Amounts	Audit Adjustments		Final Audit Amounts	30-Jun-99 Amounts	Change	Final Audit Amounts
		Debit	Credit	A/E#	Debit	Credit	AA/E#			
ASSETS										
Cash in U.S. Treasury	666,847,079				666,847,079			666,847,079	621,651,346	45,195,733
Cash Equivalent Investments	0				0			0	0	0
Accounts Receivable	11,106,013				11,106,013	1,234,115		9,871,898	14,388,821	(4,516,923)
Interfund Receivable	0				0	210,657		210,657	0	210,657
Federal Aid Receivable	45,967				45,967			45,967	94,084	(48,117)
Total Assets	<u>677,999,059</u>				<u>677,999,059</u>			<u>676,975,601</u>	<u>636,134,251</u>	<u>40,841,350</u>
LIABILITIES AND FUND BALANCE										
Liabilities:										
Accounts Payable	9,580,007		3,574		9,583,581			9,583,581	8,714,021	869,560
Interfund Payable	7,439,195	3,574			7,435,621			7,435,621	9,613,435	(2,177,814)
Deferred Revenue	<u>4,335,122</u>				<u>4,335,122</u>			<u>4,335,122</u>	<u>3,499,154</u>	<u>835,968</u>
Total Liabilities	<u>21,354,324</u>				<u>21,354,324</u>			<u>21,354,324</u>	<u>21,826,610</u>	<u>(472,286)</u>
Fund Balances:										
Reserved for Long-Term Receivables										0
Unreserved Designated for Fund Purposes	<u>656,644,735</u>				<u>656,644,735</u>	1,234,115	210,657	<u>655,621,277</u>	<u>614,307,641</u>	<u>41,313,636</u>
Total Fund Balances	<u>656,644,735</u>				<u>656,644,735</u>			<u>655,621,277</u>	<u>614,307,641</u>	<u>41,313,636</u>
Total Liabilities and Fund Balances	<u>677,999,059</u>				<u>677,999,059</u>			<u>676,975,601</u>	<u>636,134,251</u>	<u>40,841,350</u>
	0				0			0	0	0
						1,444,772	1,444,772			

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11/27/00

Operating Stmt

1

Expendable Trust Fund -Reemployment Insurance 2000  
Operating Statement Worksheet

OS

June 30, 2000

Account	Agency Amounts	Adjustments		Preliminary Amounts	Audit Adjustments			Final Audit Amounts	30-Jun-99 Amounts	Change	Rounded Final Audit Amounts
		Debit	Credit		A/E#	Debit	Credit				
Revenues:											
Reemployment Taxes	379,207,298			379,207,298	1,234,115	210,657		378,183,840	380,287,008	(2,103,168)	378,184
Federal Intergovernmental Revenues	4,270,119			4,270,119				4,270,119	4,469,151	(199,032)	4,270
Contingent Account Revenues	0			0				0	0	0	0
Other Income	652,633			652,633				652,633	391,875	260,758	653
Investment Income	43,046,673			43,046,673				43,046,673	39,905,998	3,140,675	43,046
Gross Revenues	427,176,723			427,176,723				426,153,265	425,054,032	1,099,233	426,153
Less Other Revenue Refunds	0			0				0	0	0	0
Net Revenues	427,176,723			427,176,723				426,153,265	425,054,032	1,099,233	426,153
Expenditures:											
Federal Grants and Subsidies-Individuals	384,839,247	382		384,839,629				384,839,629	369,114,867	15,724,762	384,840
Total Expenditures	384,839,247			384,839,629				384,839,629	369,114,867	16,823,995	384,840
Excess of Revenues over (under) Expenditure	42,337,476			42,337,094				41,313,636	55,939,165	(15,724,762)	41,313
Other Financing Sources (Uses):											
Operating Transfers-In	0			0				0	0	0	0
Other Operating Transfers-Out	0			0				0	0	0	0
Net Other Financing Sources (Uses)	0			0				0	0	0	0
Excess of Rev and Oth Sources over (under)	42,337,476			42,337,094				41,313,636	55,939,165	(15,724,762)	41,313
Fund Balance, Beginning, as Reported	614,307,641			614,307,641				614,307,641	558,368,476	55,939,165	614,308
Prior Period Adjustment	0			0				0	0	0	0
Fund Balance, Beginning, as Restated	614,307,641			614,307,641				614,307,641	558,368,476	55,939,165	614,308
Fund Balance, Ending	656,645,117	382		656,644,735				655,621,277	614,307,641	41,313,636	655,621

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STATE OF MINNESOTA  
OFFICE OF THE ATTORNEY GENERAL  
LEGAL SERVICES BILLED AND UNDER AGREEMENT

Services Provided

This activity exists to provide legal services for executive branch agencies, political subdivisions, or quasi-state for the benefit of the citizens of Minnesota.

OMB A-87 Allowable Cost Standard No. 14(1) and No. 33(a)

"(1) Costs incurred in defense of any civil or criminal proceeding ..."

"(a) Cost of professional and consultant services rendered by persons or organizations that are members of a particular profession or possess a special skill,..."

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.



STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN  
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## SUMMARY DATA

Roll Forward Costs by Department .....	Exhibit A
Stepdown Calculation .....	Exhibit B
Summary of Allocation Basis and Allocated Costs .....	Exhibit C
Allocation Statistics .....	Exhibit D (Actual 2000)

SCHEDULE NUMBER  
 1st STEP    2nd STEP

## EQUIPMENT USE CHARGE

Nature and Extent of Service .....	1.0	N/A
Schedule of Costs to be Allocated by Function .....	1.1	N/A
Allocation: Equipment Use Charge .....	1.2	N/A

## ADMINISTRATION - Department Allocated from Step 1

Nature and Extent of Services .....	N/A	16.0
Schedule of Costs to be Allocated by Function .....	N/A	16.1
Allocation: General Support .....	N/A	16.2

## ADMINISTRATION - BUREAU OF ADMINISTRATIVE MANAGEMENT

Nature and Extent of Services .....	2.0	17.0
Schedule of Costs to be Allocated by Function .....	2.1	17.1
Allocation: General Support .....	2.2	17.2
Allocation: Commissioner's Office .....	2.3	17.3
Allocation: Human Resources .....	2.5	17.5
Allocation: Financial Management and Reporting .....	2.6	17.6

## ADMINISTRATION - BUREAU OF FACILITIES MANAGEMENT

Nature and Extent of Services .....	3.0	18.0
Schedule of Costs to be Allocated by Function .....	3.1	18.1
Allocation: General Support .....	3.2	18.2
Allocation: Resource Recovery .....	3.3	18.3
Allocation: Leasing .....	3.4	18.4
Allocation: Plant Management Energy .....	3.5	18.5

## ADMINISTRATION - BUREAU OF OPERATIONS MANAGEMENT

Nature and Extent of Services .....	4.0	19.0
Schedule of Costs to be Allocated by Function .....	4.1	19.1
Allocation: General Support .....	4.2	19.2
Allocation: Materials Management Administration .....	4.3	19.3
Allocation: Central Mail .....	4.4	19.4

## ADMINISTRATION - INTERTECH

Nature and Extent of Services .....	5.0	20.0
Schedule of Costs to be Allocated by Function .....	5.1	20.1
Allocation: General Support .....	5.2	20.2
Allocation: Telecommunications .....	5.3	20.3
Allocation: Disaster Recovery .....	5.4	20.4
Allocation: Year 2000 Project-Systems Assurance .....	N/A	N/A
Allocation: Year 2000 Project - Risk Assessment .....	N/A	N/A
Allocation: Year 2000 Project- Abatements .....	N/A	N/A
Allocation: Year 2000 Project Office .....	N/A	N/A

STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

TABLE OF CONTENTS  
(Continued)

SCHEDULE NUMBER  
1st STEP    2nd STEP

ADMINISTRATION - TECHNOLOGY POLICY BUREAU

Nature and Extent of Services .....	6.0 .....	21.0
Schedule of Costs to be Allocated by Function .....	6.1 .....	21.1
Allocation: General Support .....	6.2 .....	21.2
Allocation: Intertech Receipts .....	6.3 .....	21.3
Allocation: IT expenditures .....	6.4 .....	21.4
Allocation: Project Funding .....	6.5 .....	21.5

FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION

Nature and Extent of Services .....	7.0 .....	22.0
Schedule of Costs to be Allocated by Function .....	7.1 .....	22.1
Allocation: General Support .....	7.2 .....	22.2

FINANCE - BUDGET DIVISION

Nature and Extent of Services .....	8.0 .....	23.0
Schedule of Costs to be Allocated by Function .....	8.1 .....	23.1
Allocation: General Support .....	8.2 .....	23.2
Allocation: Analysis and Control .....	8.3 .....	23.3
Allocation: Budget Operations and Planning .....	8.4 .....	23.4

FINANCE - ACCOUNTING DIVISION

Nature and Extent of Services .....	9.0 .....	24.0
Schedule of Costs to be Allocated by Function .....	9.1 .....	24.1
Allocation: General Support .....	9.2 .....	24.2
Allocation: Central Payroll .....	9.3 .....	24.3
Allocation: Accounting Services .....	9.4 .....	24.4
Allocation: Financial Reporting .....	9.5 .....	24.5
Allocation: Financial Reporting-Single Audit .....	9.6 .....	24.6

FINANCE – Information Technology- Management and Administration

Nature and Extent of Services .....	10.0 .....	25.0
Schedule of Costs to be Allocated by Function .....	10.1 .....	25.1
Allocation: General Support .....	10.2 .....	25.2
Allocation: Amortized SSP costs .....	10.3 .....	25.3
Allocation: MAPS Operations and System Support .....	10.4 .....	25.4
Allocation: SEMA 4 Operations and System Support .....	10.5 .....	25.5
Allocation: Budget Service-Computer Operations .....	10.6 .....	25.6
Allocation: SEMA 4 Operations-Special Billing .....	10.7 .....	25.7
Allocation: MAPS Operations-Special Billing .....	10.8 .....	25.8
Allocation: Y2000 Accounting .....	10.9 .....	25.9

STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS  
(Continued)

SCHEDULE NUMBER  
1st STEP    2nd STEP

## EMPLOYEE RELATIONS

Nature and Extent of Services.....	11.0	26.0
Schedule of Costs to be Allocated by Function .....	11.1	26.1
Allocation: Commissioners Office/General Support.....	11.2	26.2
Allocation: Personnel Administration.....	11.3	26.3
Allocation: Employee Assistance .....	11.4	26.4

## MEDIATION SERVICES

Nature and Extent of Services.....	12.0	27.0
Schedule of Costs to be Allocated by Function .....	12.1	27.1
Allocation: General Support .....	12.2	27.2
Allocation: State Agencies.....	12.3	27.3

## LEGISLATIVE AUDITOR

Nature and Extent of Services.....	13.0	28.0
Schedule of Costs to be Allocated by Function .....	13.1	28.1
Allocation: General Support .....	13.2	28.2
Allocation: Finance Audits .....	13.3	28.3
Allocation: Program Audits .....	N/A	N/A
Allocation: Single Audits.....	13.5	28.5

## TREASURER

Nature and Extent of Services.....	14.0	29.0
Schedule of Costs to be Allocated by Function .....	14.1	29.1
Allocation: General Support .....	14.2	29.2
Allocation: Treasury .....	14.3	29.3

## STATE AUDITOR - SINGLE AUDIT

Nature and Extent of Services.....	15.0	30.0
Schedule of Costs to be Allocated by Function .....	15.1	30.1
Allocation: Single Audit .....	15.2	30.2



**All State Agencies**  
**Budget Fiscal Year 2002**  
**Federal Version**

			G02-0005	G02-0008	G02-0009	G02-0010	G02-0011	G02-0012	G02-0013	G02-0014	G02-0015	G02-0016	G02-0017
			Materials Service and Distribution	Tornado Assistance	Building Construction	Oil Overcharge (Stripper Wells)	Administration Cost Allocation	STAR	Volunteer Services	Capital Group Parking	Travel Management	Development Disabilities	Risk Management
DEPARTMENT OF ADMINISTRATION	18		2,752	0	23,191	0	4,767	1,424	2,345	4,382	13,964	1,977	22,532
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	6,664	0	21,703	0	15,303	3,648	4,948	11,110	16,262	3,116	6,159
Human Resources	17.5	2.5	5,114	0	16,653	0	11,742	2,799	3,796	8,525	12,478	2,391	4,726
Financial Management and Reporting	17.6	2.6	5,676	4	30,897	54	3,303	4,072	7,388	42,137	134,692	5,655	13,588
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	103	0	864	0	178	53	87	163	520	74	840
Real Estate Management - Leasing	18.4	3.4	0	0	642	0	0	642	1,285	0	0	642	1,927
Plant Management - Energy	18.5	3.5	81	0	681	0	140	42	69	129	410	58	662
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	569	0	8,424	0	769	2,337	1,772	3,472	7,447	2,418	1,700
Central Mail	19.4	4.4	97	0	239	0	0	638	1,920	55	229	144	108
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Abatelements	20.7	5.7	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project Office	20.8	5.8	0	0	0	0	0	0	0	0	0	0	0
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	0	0	0	0	0	0	0	0	0	0	0
IT Expenditures	21.4	6.4	0	0	0	0	0	0	0	0	0	0	0
Project Funding	21.5	6.5	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	467	0	2,543	4	272	335	608	3,468	11,086	465	1,118
Budget Operations and Planning	23.4	8.4	398	0	1,262	34	569	193	830	246	470	326	326
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	400	0	1,302	0	918	219	297	666	975	187	369
Accounting Services	24.4	9.4	695	1	3,781	7	404	498	904	5,156	16,482	692	1,663
Financial Reporting	24.5	9.5	508	0	2,768	5	296	365	662	3,775	12,066	507	1,217
Financial Reporting - Single Audit	24.6	9.6	0	0	3	0	0	1	0	0	0	4	0
FINANCE I.T. - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	974	1	5,305	9	567	699	1,268	7,235	23,126	971	2,333
MAPS Operations and System Support	25.4	10.4	1,569	1	8,542	15	913	1,126	2,043	11,650	37,240	1,564	3,757
SEMA4 Operations and System Support	25.5	10.5	760	0	2,475	0	1,745	416	564	1,267	1,854	355	702
Budget Service - Computer Operations	25.6	10.6	329	0	1,043	28	470	160	686	204	388	269	269
SEMA4 Operations Special Billing	25.7	10.7	756	0	2,463	0	1,737	414	562	1,281	1,846	354	699
MAPS Operations Special Billing	25.8	10.8	1,199	1	6,524	11	697	860	1,560	8,898	28,442	1,194	2,869
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	1,376	0	4,480	0	3,159	753	1,021	2,294	3,357	643	1,271
Employee Assistance	26.4	11.4	138	0	448	0	316	75	102	229	336	64	127
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	19	0	62	0	44	10	14	32	46	9	18
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	0	0	0	0	0	0	0	0	0	0	0
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	127	0	692	1	74	91	165	943	3,015	127	304
STATE AUDITOR	30.2	15.2	0	0	16	0	0	6	0	0	0	17	0
Allocation to General Support Agencies													
Total Budget Plan Allocation			30,769	8	147,003	170	48,381	21,877	34,896	117,298	326,731	24,224	69,285
Rollforward Adjustment			-10,111	-1,651	18,522	-239	4,963	570	5,275	-4,892	-11,006	-6,871	10,725
Final Budget Plan Allocation			20,659	-1,643	165,525	-69	53,344	22,447	40,171	112,405	315,725	17,352	80,010

**All State Agencies**  
**Budget Fiscal Year 2002**  
**Federal Version**

		G02-0021a	G02-0021b	G02-0021c	G02-0021d	G02-0021e	G02-0021f Plant Management (Facilities Repair & Replacement)	G02-0024	G02-0025	G02-0026	G02-0027	G02-0028
		Plant Management (Leases)	Plant Management (Repairs)	Plant Management (Materials Transfer)	Plant Management (Energy)	Plant Management (Parking Surcharge)		-RE.COMM	Docu.Comm	Management Analysis	Print.Comm	Central Stores
DEPARTMENT OF ADMINISTRATION	16	65,061	626	2,045	458	1,049	0	5,606	0	5,339	15,090	22,089
BUREAU OF MANAGEMENT SERVICES	17.2 2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3 2.3	152,360	2,230	10,066	0	567	0	10,620	0	18,346	32,881	9,737
Human Resources	17.5 2.5	116,907	1,711	7,724	0	435	0	8,149	0	14,077	25,230	7,471
Financial Management and Reporting	17.6 2.6	142,485	6,962	9,483	336	7,171	23	19,529	0	8,568	40,825	89,165
BUREAU OF FACILITIES MANAGEMENT	18.2 3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3 3.3	2,425	23	76	17	39	0	209	38	199	562	823
Real Estate Management - Leasing	18.4 3.4	12,206	642	642	642	0	0	0	0	642	0	642
Plant Management - Energy	18.5 3.5	1,911	18	60	13	31	0	165	30	157	443	649
BUREAU OF OPERATIONS MANAGEMENT	19.2 4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3 4.3	46,586	404	1,326	21	167	0	6,174	780	4,125	4,792	755
Central Mail	19.4 4.4	38	0	6	0	94	0	3,107	121	391	999	436
ADMINISTRATION - INTERTECH	20.2 5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3 5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4 5.4	0	0	0	0	0	0	0	11	0	0	0
Year 2000 Project - Systems Assurance	20.5 5.5	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Risk Assess	20.6 5.6	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Abatelements	20.7 5.7	0	0	0	0	0	0	0	3	0	0	0
Year 2000 Project Office	20.8 5.8	0	0	0	0	0	0	0	0	0	0	0
TECHNOLOGY POLICY BUREAU (FORMER)	21.2 6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3 6.3	0	0	0	0	0	0	0	86	0	0	0
IT Expenditures	21.4 6.4	0	0	0	0	0	0	0	58	0	0	0
Project Funding	21.5 6.5	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22 7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2 8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3 8.3	11,727	573	780	28	590	2	1,607	207	705	3,360	7,339
Budget Operations and Planning	23.4 8.4	1,679	95	470	95	349	53	940	417	428	387	243
FINANCE-ACCOUNTING DIVISION	24.2 9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3 9.3	9,138	134	604	0	34	0	637	234	1,100	1,972	584
Accounting Services	24.4 9.4	17,435	852	1,160	41	878	3	2,390	308	1,048	4,996	10,911
Financial Reporting	24.5 9.5	12,764	624	850	30	642	2	1,749	226	768	3,657	7,988
Financial Reporting - Single Audit	24.6 9.6	0	0	0	0	0	0	0	0	0	0	0
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	25.2 10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3 10.3	24,464	1,195	1,628	58	1,231	4	3,353	432	1,471	7,009	15,309
MAPS Operations and System Support	25.4 10.4	39,394	1,925	2,622	93	1,983	6	5,399	696	2,369	11,287	24,653
SEMA4 Operations and System Support	25.5 10.5	17,373	254	1,148	0	65	0	1,211	446	2,092	3,749	1,110
Budget Service - Computer Operations	25.6 10.6	1,387	78	388	78	288	44	777	344	354	319	200
SEMA4 Operations Special Billing	25.7 10.7	17,292	253	1,142	0	64	0	1,205	444	2,082	3,732	1,105
MAPS Operations Special Billing	25.8 10.8	30,088	1,470	2,002	71	1,514	5	4,124	532	1,809	8,621	18,829
Y2000 Accounting	25.9 10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2 11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3 11.3	31,453	460	2,078	0	117	0	2,192	807	3,787	6,788	2,010
Employee Assistance	26.4 11.4	3,145	46	208	0	12	0	219	81	379	679	201
MEDIATION SERVICES	27.2 12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3 12.3	434	6	29	0	2	0	30	11	52	94	28
LEGISLATIVE AUDITOR	28.2 13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3 13.3	0	0	0	0	0	0	0	2,943	0	0	0
Program Audits	28.4 13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5 13.5	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2 14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3 14.3	3,189	156	212	8	161	1	437	56	192	914	1,996
STATE AUDITOR	30.2 15.2	0	0	0	0	0	0	0	0	0	0	0
Allocation to General Support Agencies												
Total Budget Plan Allocation		760,943	20,741	46,750	1,989	17,483	141	79,830	9,314	70,481	178,386	224,272
Rollforward Adjustment		-83,812	-40,018	-4,876	1,501	15,218	121	-13,119	-8,755	-456	-28,187	-18,449
Final Budget Plan Allocation		677,131	-19,277	41,874	3,491	32,701	263	66,710	560	70,025	150,200	205,823

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		G02-0029	G02-0030	G02-0030a	G02-0031	B04	B11	B13	B14	B21	B22 Trade & Economic Development Department (DTED)	B42 Labor & Industry Department
		Cooperative Purchasing	InterTechnologie s Group	InterTechnologie s Group 911	MAIL.COMM	Agriculture Department	Barber Examiners Board	Commerce Department	Animal Health Board	Economic Security		
DEPARTMENT OF ADMINISTRATION	16	3,653	198,895	14,525	32,189							
BUREAU OF MANAGEMENT SERVICES	17.2 2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3 2.3	9,104	207,458	2,255	5,947	0	0	0	0	0	0	0
Human Resources	17.5 2.5	6,986	159,184	1,730	4,563	0	0	0	0	0	0	0
Financial Management and Reporting	17.6 2.6	4,279	200,804	24,255	31,193	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2 3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3 3.3	136	7,412	541	1,200	3,991	17	5,325	438	13,618	2,532	2,924
Real Estate Management - Leasing	18.4 3.4	0	2,570	0	0	9,636	642	6,424	0	28,266	3,855	1,927
Plant Management - Energy	18.5 3.5	107	5,843	427	946	3,146	13	4,198	345	10,735	1,996	2,305
BUREAU OF OPERATIONS MANAGEMEN	19.2 4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3 4.3	1,080	28,760	3,435	706	58,116	53	24,925	11,170	30,560	40,935	47,954
Central Mail	19.4 4.4	262	4,159	34	227	11,311	274	10,238	945	333	18,272	13,482
ADMINISTRATION - INTERTECH	20.2 5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3 5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4 5.4	0	0	0	0	480	1	295	60	4,374	361	615
Year 2000 Project - Systems Assurance	20.5 5.5	0	0	0	0	33	0	5	3	166	0	3
Year 2000 Project - Risk Assess	20.6 5.6	0	0	0	0	14	0	2	1	68	0	1
Year 2000 Project - Abatements	20.7 5.7	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project Office	20.8 5.8	0	0	0	0	2	0	2	0	20	4	7
TECHNOLOGY POLICY BUREAU (FORME	21.2 6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3 6.3	0	0	0	0	3,654	11	2,247	460	33,274	2,747	4,675
IT Expenditures	21.4 6.4	0	0	0	0	3,360	5	17,973	726	29,489	4,970	4,611
Project Funding	21.5 6.5	0	0	0	0	35,698	0	21,539	0	14,428	9,007	15,242
DEPARTMENT OF FINANCE	22 7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2 8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3 8.3	352	16,527	1,996	2,567	18,137	110	10,988	2,608	64,926	10,502	10,351
Budget Operations and Planning	23.4 8.4	337	6,353	1,168	572	48,156	114	6,137	4,071	5,000	22,816	4,890
FINANCE-ACCOUNTING DIVISION	24.2 9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3 9.3	546	12,442	135	357	21,154	90	13,310	1,524	80,158	9,698	17,037
Accounting Services	24.4 9.4	524	24,571	2,968	3,817	26,964	164	16,337	3,877	96,527	15,614	15,388
Financial Reporting	24.5 9.5	383	17,989	2,173	2,794	19,741	120	11,960	2,839	70,668	11,431	11,266
Financial Reporting - Single Audit	24.6 9.6	0	0	0	0	6	0	2	10	595	157	48
FINANCE I.T - MANAGEMENT AND ADMIN	25.2 10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3 10.3	735	34,476	4,164	5,356	37,834	230	22,922	5,440	135,439	21,908	21,592
MAPS Operations and System Support	25.4 10.4	1,183	55,519	6,706	8,624	60,925	370	36,913	8,760	218,101	35,279	34,770
SEMA4 Operations and System Support	25.5 10.5	1,038	23,656	257	678	40,219	171	25,305	2,898	152,402	18,439	32,393
Budget Service - Computer Operations	25.6 10.6	279	5,248	964	473	39,778	94	5,069	3,363	4,130	18,846	4,039
SEMA4 Operations Special Billing	25.7 10.7	1,033	23,546	256	675	40,031	170	25,187	2,885	151,692	18,353	32,242
MAPS Operations Special Billing	25.8 10.8	904	42,403	5,122	6,587	46,532	283	28,192	6,691	166,576	26,944	26,556
Y2000 Accounting	25.9 10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2 11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3 11.3	1,879	42,827	466	1,228	72,812	310	45,813	5,247	275,909	33,382	58,644
Employee Assistance	26.4 11.4	188	4,283	47	123	7,281	31	4,581	525	27,590	3,338	5,864
MEDIATION SERVICES	27.2 12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3 12.3	26	590	6	17	1,004	4	632	72	3,804	460	808
LEGISLATIVE AUDITOR	28.2 13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3 13.3	0	0	0	0	16,952	0	38,437	7,005	64,690	26,370	57,332
Program Audits	28.4 13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5 13.5	0	0	0	0	0	0	7,162	0	88,699	23,554	0
TREASURER'S OFFICE	29.2 14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3 14.3	96	4,494	543	698	4,932	30	2,988	709	18,298	2,856	2,983
STATE AUDITOR	30.2 15.2	0	0	0	0	27	0	10	46	2,705	715	220
Allocation to General Support Agencies												
Total Budget Plan Allocation		35,111	1,130,010	74,172	111,535	631,926	3,309	395,120	72,720	1,793,241	385,342	430,170
Rollforward Adjustment		6,507	46,388	58,204	5,285	-34,987	-3,114	12,391	-7,003	-568,396	-2,287	-136,864
Final Budget Plan Allocation		41,617	1,176,399	132,376	116,820	596,939	195	407,510	65,716	1,224,845	383,056	293,306

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			Public Service Department	MN Technology Institute	Center for Arts Education	MN State Colleges & Universities	Children, Families & Learning Department	Faribault Academies	MN State Arts Board	Higher Education Services Office	Zoological Garden	Attorney General	Gambling Control Board
DEPARTMENT OF ADMINISTRATION	16												
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	594	1,042	745	107,885	6,740	1,194	148	2,409	1,667	3,953	254
Real Estate Management - Leasing	18.4	3.4	0	0	0	1,285	3,855	1,285	1,285	6,424	642	5,782	642
Plant Management - Energy	18.5	3.5	468	821	587	85,049	5,313	941	116	1,899	1,314	3,116	200
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	6,724	0	14,875	274	114,697	5,651	4,701	19,550	30,509	25,013	2,004
Central Mail	19.4	4.4	172	0	1,367	14,696	0	0	0	3,912	0	8,029	374
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	128	85	74	14,796	774	0	32	91	50	510	50
Year 2000 Project - Systems Assurance	20.5	5.5	4	0	0	0	26	7	0	0	6	0	0
Year 2000 Project - Risk Assess	20.6	5.6	2	0	0	0	11	3	0	0	3	0	0
Year 2000 Project - Abatements	20.7	5.7	0	0	0	0	0	0	12	0	0	0	0
Year 2000 Project Office	20.8	5.8	6	0	0	45	5	0	0	6	0	3	0
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	977	644	560	112,553	5,891	1	246	689	378	3,877	378
IT Expenditures	21.4	6.4	3,330	1,624	200	69,142	3,562	629	251	757	844	3,668	173
Project Funding	21.5	6.5	0	0	9,945	0	28,485	7,008	0	66,388	0	19,611	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	1,442	3,309	3,392	184,247	24,111	3,424	874	5,066	8,696	5,671	658
Budget Operations and Planning	23.4	8.4	3,749	2,221	2,843	51,295	26,830	4,310	970	2,634	8,859	7,839	591
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	2,578	0	3,374	608,842	24,198	7,654	866	3,238	9,123	19,999	1,585
Accounting Services	24.4	9.4	2,144	4,920	5,043	273,925	35,847	5,091	1,300	7,531	12,929	8,431	979
Financial Reporting	24.5	9.5	1,570	3,602	3,692	200,543	26,244	3,727	952	5,514	9,465	6,172	717
Financial Reporting - Single Audit	24.6	9.6	4	0	0	119	1,689	(0)	3	8	0	6	0
FINANCE I.T. - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	3,009	6,904	7,076	384,348	50,297	7,143	1,824	10,567	18,141	11,830	1,374
MAPS Operations and System Support	25.4	10.4	4,845	11,117	11,394	618,928	80,995	11,503	2,937	17,016	29,212	19,050	2,212
SEMA4 Operations and System Support	25.5	10.5	4,902	0	6,416	1,157,569	46,008	14,552	1,646	6,157	17,346	38,024	3,013
Budget Service - Computer Operations	25.6	10.6	3,097	1,835	2,348	42,371	22,162	3,560	802	2,176	7,317	6,475	488
SEMA4 Operations Special Billing	25.7	10.7	4,879	0	6,386	1,152,177	45,793	14,485	1,638	6,128	17,265	37,847	2,999
MAPS Operations Special Billing	25.8	10.8	3,701	8,491	8,703	472,711	61,860	8,785	2,243	12,996	22,311	14,549	1,689
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	8,874	0	11,615	2,095,672	83,293	26,346	2,980	11,147	31,404	68,839	5,454
Employee Assistance	26.4	11.4	887	0	1,161	209,560	8,329	2,635	298	1,115	3,140	6,884	545
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	122	0	160	28,890	1,148	363	41	154	433	949	75
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	5,769	6,298	3,414	507,335	61,452	6,357	9,536	2,296	15,069	27,312	6,710
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	177,610	69,548	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	392	900	922	50,104	7,034	931	238	1,457	2,365	1,718	179
STATE AUDITOR	30.2	15.2	19	0	0	539	7,675	(0)	12	37	0	28	0
Allocation to General Support Agencies													
Total Budget Plan Allocation			64,390	53,812	106,293	8,622,507	853,872	137,586	35,951	197,362	248,488	355,184	33,344
Rollforward Adjustment			-158,654	-22,495	-17,268	-296,812	-167,606	-16,377	10,809	-30,644	-65,506	-96,097	-12,177
Final Budget Plan Allocation			-94,265	31,317	89,025	8,325,695	686,266	121,209	46,760	166,718	182,982	259,087	21,167

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			Human Rights Department	Indian Affairs Council	Strategic & Long Range Planning Office	Mediation Services (Non Allocable)	Revenue Department	Ombudsperson for Families	Black Minnesotans Council	Asian Pacific Minnesotans Council	Finance - Non- Operating	Disability Council	Health Department
DEPARTMENT OF ADMINISTRATION	16												
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	433	59	718	0	10,175	38	40	38	95	72	12,042
Real Estate Management - Leasing	18.4	3.4	0	1,927	1,927	1,285	7,067	0	642	0	0	642	10,921
Plant Management - Energy	18.5	3.5	342	47	566	0	8,021	30	31	30	75	57	9,493
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	5,442	372	15,783	618	65,962	780	1,075	1,538	439	3,751	150,776
Central Mail	19.4	4.4	1,944	21	2,491	158	83,854	121	96	321	0	387	8,992
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	87	12	100	30	4,301	11	11	14	0	15	1,551
Year 2000 Project - Systems Assurance	20.5	5.5	1	0	0	0	54	0	0	0	0	0	0
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	22	0	0	0	0	0	0
Year 2000 Project - Abatements	20.7	5.7	0	2	0	0	0	3	3	4	0	12	0
Year 2000 Project Office	20.8	5.8	1	0	1	0	23	0	0	0	0	0	18
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	664	91	761	231	32,718	86	82	103	0	114	11,797
IT Expenditures	21.4	6.4	397	76	598	0	49,794	58	54	51	3	76	16,186
Project Funding	21.5	6.5	0	0	5,153	0	82,444	0	0	0	0	0	40,707
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	957	428	3,088	312	14,512	207	270	326	91,933	622	41,670
Budget Operations and Planning	23.4	8.4	1,421	713	7,024	1,077	16,516	417	436	455	4,192	474	58,221
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	2,730	316	3,732	141	52,566	234	187	216	0	432	55,344
Accounting Services	24.4	9.4	1,423	636	4,592	464	21,575	308	401	484	136,679	925	61,951
Financial Reporting	24.5	9.5	1,042	466	3,361	340	15,795	226	294	355	100,064	677	45,355
Financial Reporting - Single Audit	24.6	9.6	0	0	0	(0)	0	0	0	0	15	0	438
FINANCE I.T. - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	1,996	893	6,442	651	30,272	432	563	679	191,776	1,298	86,925
MAPS Operations and System Support	25.4	10.4	3,214	1,438	10,374	1,049	48,749	696	907	1,094	308,823	2,091	139,978
SEMA4 Operations and System Support	25.5	10.5	5,191	601	7,096	267	99,942	446	356	410	0	821	105,224
Budget Service - Computer Operations	25.6	10.6	1,174	589	5,802	889	13,642	344	360	376	3,463	391	48,091
SEMA4 Operations Special Billing	25.7	10.7	5,167	598	7,063	266	99,476	444	355	408	0	817	104,734
MAPS Operations Special Billing	25.8	10.8	2,455	1,098	7,924	801	37,232	532	692	836	235,866	1,597	106,909
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	9,398	1,088	12,847	484	180,935	807	645	743	0	1,486	190,498
Employee Assistance	26.4	11.4	940	109	1,285	48	18,093	81	64	74	0	149	19,049
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	130	15	177	7	2,494	11	9	10	0	20	2,626
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	8,770	10,124	5,651	0	155,102	2,943	7,181	12,655	0	3,826	7,063
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0	31,936
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	260	116	840	85	3,946	56	73	89	25,000	169	11,332
STATE AUDITOR	30.2	15.2	0	1	1	(0)	0	0	0	0	68	0	1,991
Allocation to General Support Agencies													
Total Budget Plan Allocation			55,580	21,836	115,396	9,203	1,155,283	9,314	14,830	21,308	1,098,492	20,924	1,381,818
Rollforward Adjustment			-4,469	2,665	11,472	4,470	-274,548	-33	-6,511	3,178	994,911	3,374	-214,039
Final Budget Plan Allocation			51,112	24,501	126,868	13,673	880,735	9,281	8,319	24,486	2,093,403	24,298	1,167,778

**All State Agencies**  
**Budget Fiscal Year 2002**  
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			H55	H55(b)	H75	H7S	J33	J52	J65	P01	P07	P78	P9Z
			Human Services - Central Office	Human Service- Institutions	Veterans Affairs Department	Emergency Medical Svs Reg Bd	Trial Courts	Public Defense Board	Supreme Court	Military Affairs Department	Public Safety Department	Corrections Department	Automobile Theft Prevention Board
DEPARTMENT OF ADMINISTRATION	16												
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	59,333	0	0	125	8,502	3,320	2,568	2,711	16,962	29,196	17
Real Estate Management - Leasing	18.4	3.4	31,479	43,685	0	0	0	0	4,497	1,927	34,691	0	642
Plant Management - Energy	18.5	3.5	46,774	0	0	98	6,702	2,617	2,025	2,137	13,371	23,016	13
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	104,575	145,666	0	2,964	6,016	4,460	13,207	6,160	147,610	313,644	708
Central Mail	19.4	4.4	59,969	0	0	0	82	0	5,623	0	144,843	3,163	49
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	39,719	0	0	20	56	501	770	1,132	5,513	1,863	0
Year 2000 Project - Systems Assurance	20.5	5.5	189	0	0	0	0	0	0	0	35	0	0
Year 2000 Project - Risk Assess	20.6	5.6	77	0	0	0	0	0	0	0	14	0	0
Year 2000 Project - Abatements	20.7	5.7	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project Office	20.8	5.8	76	0	0	0	4	1	3	2	12	8	0
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	302,148	0	0	154	425	3,809	5,859	8,615	41,935	14,175	0
IT Expenditures	21.4	6.4	164,898	8,962	0	209	3,424	3,334	10,086	4,508	39,018	26,723	11
Project Funding	21.5	6.5	0	0	0	8,038	0	5,410	59,865	0	139,135	47,673	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	49,859	71,271	0	925	8,161	3,929	6,344	12,053	139,568	73,515	190
Budget Operations and Planning	23.4	8.4	46,917	68,876	0	1,133	9,207	5,417	5,144	4,549	49,290	57,883	390
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	78,609	195,158	0	649	36,725	21,685	9,990	13,101	91,131	163,867	116
Accounting Services	24.4	9.4	74,126	105,960	0	1,375	12,134	5,842	9,432	17,919	207,499	109,296	283
Financial Reporting	24.5	9.5	54,268	77,574	0	1,007	8,883	4,277	6,905	13,119	151,912	80,017	207
Financial Reporting - Single Audit	24.6	9.6	8,869	0	0	1	0	(0)	1	58	465	21	0
FINANCE I.T. - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	104,008	148,674	0	1,930	17,025	8,197	13,234	25,143	291,145	153,355	397
MAPS Operations and System Support	25.4	10.4	167,487	239,415	0	3,108	27,416	13,199	21,311	40,488	468,840	246,952	640
SEMA4 Operations and System Support	25.5	10.5	149,456	371,047	0	1,234	69,825	41,230	18,994	24,908	173,264	311,554	220
Budget Service - Computer Operations	25.6	10.6	38,754	56,893	0	936	7,606	4,474	4,249	3,757	40,714	47,812	323
SEMA4 Operations Special Billing	25.7	10.7	148,760	369,319	0	1,228	69,499	41,038	18,906	24,792	172,457	310,103	219
MAPS Operations Special Billing	25.8	10.8	127,919	182,855	0	2,374	20,939	10,081	16,277	30,923	358,080	188,612	489
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	270,577	671,747	0	2,234	126,411	74,642	34,387	45,094	313,678	564,041	398
Employee Assistance	26.4	11.4	27,057	67,172	0	223	12,641	7,464	3,439	4,509	31,367	56,402	40
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	3,730	9,260	0	31	1,743	1,029	474	622	4,324	7,776	5
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	165,109	0	0	3,355	0	12,126	12,243	942	49,091	66,750	5,239
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	100,317	0	0	0	0	0	0	0	25,994	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	20,025	19,381	0	252	2,219	1,069	1,725	3,278	38,632	19,992	52
STATE AUDITOR	30.2	15.2	40,302	0	0	4	0	(1)	6	262	2,111	95	1
Allocation to General Support Agencies													
Total Budget Plan Allocation			2,485,385	2,852,918	0	33,607	455,644	279,148	287,568	292,708	3,192,700	2,917,503	10,651
Rollforward Adjustment			-334,465	-447,004	-68,107	-4,158	-9,233	-37,050	-20,602	-117,749	-503,213	-525,519	4,627
Final Budget Plan Allocation			2,150,921	2,405,914	-68,107	29,449	446,411	242,099	266,966	174,959	2,689,487	2,391,984	15,278

**All State Agencies**  
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		R18	R29	R32	R9P	T79			
		Environmental Assistance, Office of	Natural Resources Department	Pollution Control Agency	Water & Soil Resources Board	Transportation Department	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
DEPARTMENT OF ADMINISTRATION	16						443,958	19,673	463,632
BUREAU OF MANAGEMENT SERVICES	17.2 2.2	0	0	0	0	0	0	0	0
Commissioner's Office	17.3 2.3	0	0	0	0	0	550,483	49,705	600,188
Human Resources	17.5 2.5	0	0	0	0	0	422,391	38,139	460,530
Financial Management and Reporting	17.6 2.6	0	0	0	0	0	832,543	41,194	873,737
BUREAU OF FACILITIES MANAGEMENT	18.2 3.2	0	0	0	0	0	0	0	0
Resource Recovery	18.3 3.3	585	22,503	8,692	559	49,409	400,249	79,868	480,117
Real Estate Management - Leasing	18.4 3.4	1,285	19,915	7,709	3,212	18,630	287,162	69,381	356,543
Plant Management - Energy	18.5 3.5	461	17,740	6,852	440	38,951	315,526	62,962	378,488
BUREAU OF OPERATIONS MANAGEMENT	19.2 4.2	0	0	0	0	0	0	0	0
Materials Management	19.3 4.3	19,446	84,697	97,837	13,040	1,107,873	2,880,171	268,444	3,148,614
Central Mail	19.4 4.4	1,423	35,585	8,792	1,466	17,584	473,674	82,622	556,295
ADMINISTRATION - INTERTECH	20.2 5.2	0	0	0	0	0	0	0	0
Telecommunications	20.3 5.3	0	0	0	0	0	0	0	0
Disaster Recovery	20.4 5.4	84	2,597	1,274	107	6,046	88,602	21,683	110,285
Year 2000 Project - Systems Assurance	20.5 5.5	0	185	8	8	88	822	124	946
Year 2000 Project - Risk Assess	20.6 5.6	0	75	3	3	36	334	51	384
Year 2000 Project - Abatements	20.7 5.7	0	0	0	0	0	40	115	155
Year 2000 Project Office	20.8 5.8	1	14	10	0	33	307	9	316
TECHNOLOGY POLICY BUREAU (FORMER)	21.2 6.2	0	0	0	0	0	0	0	0
InterTech Receipts	21.3 6.3	643	19,753	9,688	810	45,989	673,998	164,947	838,945
IT Expenditures	21.4 6.4	496	19,125	10,390	530	57,291	561,670	50,610	612,280
Project Funding	21.5 6.5	0	47,622	16,932	10,460	51,528	742,319	26,063	768,382
DEPARTMENT OF FINANCE	22 7.2	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2 8.2	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3 8.3	3,610	122,288	26,291	2,126	318,856	1,420,552	95,147	1,515,699
Budget Operations and Planning	23.4 8.4	7,179	169,533	66,696	4,113	69,892	878,732	100,509	979,241
FINANCE-ACCOUNTING DIVISION	24.2 9.2	0	0	0	0	0	0	0	0
Central Payroll	24.3 9.3	3,003	127,939	35,922	2,968	244,393	1,998,837	116,773	2,115,611
Accounting Services	24.4 9.4	5,367	181,809	39,087	3,161	474,053	2,111,976	141,458	2,253,435
Financial Reporting	24.5 9.5	3,929	133,104	28,616	2,314	347,058	1,546,195	103,563	1,649,758
Financial Reporting - Single Audit	24.6 9.6	0	461	208	4	562	13,760	26	13,786
FINANCE I.T. - MANAGEMENT AND ADMINISTRATION	25.2 10.2	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3 10.3	7,530	255,099	54,843	4,435	665,150	2,963,343	198,482	3,161,825
MAPS Operations and System Support	25.4 10.4	12,127	410,794	88,316	7,141	1,071,112	4,771,966	319,622	5,091,588
SEMA4 Operations and System Support	25.5 10.5	5,710	243,245	68,298	5,643	464,655	3,800,313	222,017	4,022,330
Budget Service - Computer Operations	25.6 10.6	5,930	140,037	55,092	3,397	57,732	725,848	83,022	808,870
SEMA4 Operations Special Billing	25.7 10.7	5,684	242,112	67,980	5,616	462,491	3,782,612	220,983	4,003,595
MAPS Operations Special Billing	25.8 10.8	9,262	313,747	67,452	5,454	818,070	3,644,624	244,114	3,888,738
Y2000 Accounting	25.9 10.9	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2 11.2	0	0	0	0	0	0	0	0
Personnel Administration	26.3 11.3	10,338	440,374	123,647	10,216	841,216	6,880,118	401,941	7,282,060
Employee Assistance	26.4 11.4	1,034	44,036	12,364	1,022	84,119	687,987	40,193	728,180
MEDIATION SERVICES	27.2 12.2	0	0	0	0	0	0	0	0
State Agencies	27.3 12.3	143	6,071	1,705	141	11,597	94,846	5,541	100,387
LEGISLATIVE AUDITOR	28.2 13.2	0	0	0	0	0	0	0	0
Financial Audits	28.3 13.3	14,951	31,903	11,596	8,358	85,821	1,546,080	1,085,835	2,631,915
Program Audits	28.4 13.4	0	0	0	0	0	0	0	0
Single Audits	28.5 13.5	0	17,188	0	0	5,040	547,049	29,549	576,597
TREASURER'S OFFICE	29.2 14.2	0	0	0	0	0	0	0	0
Treasury	29.3 14.3	982	33,389	7,149	578	86,807	395,222	35,516	430,738
STATE AUDITOR	30.2 15.2	1	2,095	944	18	2,554	62,527	117	62,644
Allocation to General Support Agencies							0	941,622	941,622
Total Budget Plan Allocation		121,205	3,185,034	924,393	97,338	7,504,634	46,546,835	5,361,621	51,908,456
Rollforward Adjustment		9,513	-143,523	-75,791	-2,461	-1,003,057	-4,429,570	1,701,088	-2,728,482
Final Budget Plan Allocation		130,717	3,041,511	848,602	94,878	6,501,577	42,117,265	7,062,709	49,179,974



**All State Agencies**  
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**State Version (shows all agencies)**

			G02-0001	G02-0002	G02-0003	G02-0005	G02-0006	G02-0007	G02-0008	G02-0009	G02-0010	G02-0011	G02-0012
			IISAC Financial Report (Sunsets 1999)	State Archaeology	Public Broadcasting	Materials Service and Distribution	State Building Code	Public Info Policy Analysis - PIPA	Tornado Assistance	Building Construction	Oil Overcharge (Stripper Wells)	Administration Cost Allocation	STAR
DEPARTMENT OF ADMINISTRATION	16		0	598	1,156	2,752	11,674	1,922	0	23,191	0	4,767	1,424
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	1,501	0	6,664	30,844	4,702	0	21,703	0	15,303	3,648
Human Resources	17.5	2.5	0	1,152	0	5,114	23,667	3,608	0	16,653	0	11,742	2,799
Financial Management and Reporting	17.6	2.6	24	1,908	231	5,676	24,287	2,372	4	30,897	54	3,303	4,072
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	0	22	43	103	435	72	0	864	0	178	53
Real Estate Management - Leasing	18.4	3.4	0	0	0	0	0	642	0	642	0	0	642
Plant Management - Energy	18.5	3.5	0	18	34	81	343	56	0	681	0	140	42
BUREAU OF OPERATIONS MANAGEMENT	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	16	943	9	569	11,546	1,212	0	8,424	0	769	2,337
Central Mail	19.4	4.4	0	0	0	97	1,311	225	0	239	0	0	638
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Abatement	20.7	5.7	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project Office	20.8	5.8	0	0	0	0	0	0	0	0	0	0	0
TECHNOLOGY POLICY BUREAU (FORMER)	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
InterTech Receipts	21.3	6.3	0	0	0	0	0	0	0	0	0	0	0
IT Expenditures	21.4	6.4	0	0	0	0	0	0	0	0	0	0	0
Project Funding	21.5	6.5	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	2	157	19	467	1,999	195	0	2,543	4	272	335
Budget Operations and Planning	23.4	8.4	0	174	83	398	292	174	0	1,262	34	569	193
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	0	90	0	400	1,850	282	0	1,302	0	918	219
Accounting Services	24.4	9.4	3	233	28	695	2,972	290	1	3,781	7	404	498
Financial Reporting	24.5	9.5	2	171	21	508	2,176	212	0	2,768	5	296	365
Financial Reporting - Single Audit	24.6	9.6	0	0	0	0	0	0	0	3	0	0	1
FINANCE I.T. - MANAGEMENT AND ADMINISTRATION	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 / 1	25.3	10.3	4	328	40	974	4,170	407	1	5,305	9	567	699
MAPS Operations and System Support	25.4	10.4	7	527	64	1,569	6,715	656	1	8,542	15	913	1,126
SEMA4 Operations and System Support	25.5	10.5	0	171	0	760	3,517	536	0	2,475	0	1,745	416
Budget Service - Computer Operations	25.6	10.6	0	144	69	329	241	144	0	1,043	28	470	160
SEMA4 Operations Special Billing	25.7	10.7	0	170	0	756	3,501	534	0	2,463	0	1,737	414
MAPS Operations Special Billing	25.8	10.8	5	403	49	1,199	5,128	501	1	6,524	11	697	860
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	0	310	0	1,376	6,367	971	0	4,480	0	3,159	753
Employee Assistance	26.4	11.4	0	31	0	138	637	97	0	448	0	316	75
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	0	4	0	19	88	13	0	62	0	44	10
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	0	0	0	0	0	0	0	0	0	0	0
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	1	43	5	127	544	53	0	692	1	74	91
STATE AUDITOR	30.2	15.2	0	0	0	0	0	0	0	16	0	0	6
Allocation to General Support Agencies													
Total Budget Plan Allocation			63	9,098	1,850	30,769	144,303	19,878	8	147,003	170	48,381	21,877
Rollforward Adjustment			-9,553	1,034	199	-10,111	18,722	1,597	-1,651	18,522	-239	4,963	570
Final Budget Plan Allocation			-9,490	10,132	2,050	20,659	163,024	21,475	-1,643	165,525	-69	53,344	22,447

## All State Agencies

## Budget Fiscal Year 2002

## State Version (shows all agencies)

		G02-0013	G02-0014	G02-0015	G02-0016	G02-0017	G02-0018	G02-0021a	G02-0021b	G02-0021c	G02-0021d	G02-0021e
		Volunteer Services	Capital Group Parking	Travel Management	Development Disabilities	Risk Management	Gov's Res Cndl (Ceremonial Hse Gift)	Plant Management (Leases)	Plant Management (Repairs)	Plant Management (Materials Transfer)	Plant Management (Energy)	Plant Management (Parking Surcharge)
DEPARTMENT OF ADMINISTRATION	16	2,345	4,382	13,964	1,977	22,532	116	65,061	626	2,045	458	1,049
BUREAU OF MANAGEMENT SERVICES	17.2 2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3 2.3	4,948	11,110	16,262	3,116	6,159	0	152,360	2,230	10,066	0	567
Human Resources	17.5 2.5	3,796	8,525	12,478	2,391	4,726	0	116,907	1,711	7,724	0	435
Financial Management and Reporting	17.6 2.6	7,388	42,137	134,692	5,655	13,588	699	142,485	6,962	9,483	336	7,171
BUREAU OF FACILITIES MANAGEMENT	18.2 3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3 3.3	87	163	520	74	840	4	2,425	23	76	17	39
Real Estate Management - Leasing	18.4 3.4	1,285	0	0	642	1,927	0	12,206	642	642	642	0
Plant Management - Energy	18.5 3.5	69	129	410	58	662	3	1,911	18	60	13	31
BUREAU OF OPERATIONS MANAGEMEN	19.2 4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3 4.3	1,772	3,472	7,447	2,418	1,700	286	46,586	404	1,326	21	167
Central Mail	19.4 4.4	1,920	55	229	144	108	0	38	0	6	0	94
ADMINISTRATION - INTERTECH	20.2 5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3 5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4 5.4	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Systems Assurance	20.5 5.5	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Risk Assess	20.6 5.6	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Abatements	20.7 5.7	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project Office	20.8 5.8	0	0	0	0	0	0	0	0	0	0	0
TECHNOLOGY POLICY BUREAU (FORME	21.2 6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3 6.3	0	0	0	0	0	0	0	0	0	0	0
IT Expenditures	21.4 6.4	0	0	0	0	0	0	0	0	0	0	0
Project Funding	21.5 6.5	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22 7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2 8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3 8.3	608	3,468	11,086	465	1,118	58	11,727	573	780	28	590
Budget Operations and Planning	23.4 8.4	830	246	470	326	326	459	1,679	95	470	95	349
FINANCE-ACCOUNTING DIVISION	24.2 9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3 9.3	297	666	975	187	369	0	9,138	134	604	0	34
Accounting Services	24.4 9.4	904	5,156	16,482	692	1,663	85	17,435	852	1,160	41	878
Financial Reporting	24.5 9.5	662	3,775	12,066	507	1,217	63	12,764	624	850	30	642
Financial Reporting - Single Audit	24.6 9.6	0	0	0	4	0	0	0	0	0	0	0
FINANCE I.T. - MANAGEMENT AND ADMIN	25.2 10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3 10.3	1,268	7,235	23,126	971	2,333	120	24,464	1,195	1,628	58	1,231
MAPS Operations and System Support	25.4 10.4	2,043	11,650	37,240	1,564	3,757	193	39,394	1,925	2,622	93	1,983
SEMA4 Operations and System Support	25.5 10.5	564	1,267	1,854	355	702	0	17,373	254	1,148	0	65
Budget Service - Computer Operations	25.6 10.6	686	204	388	269	269	379	1,387	78	388	78	288
SEMA4 Operations Special Billing	25.7 10.7	562	1,261	1,846	354	699	0	17,292	253	1,142	0	64
MAPS Operations Special Billing	25.8 10.8	1,560	8,898	28,442	1,194	2,869	148	30,088	1,470	2,002	71	1,514
Y2000 Accounting	25.9 10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2 11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3 11.3	1,021	2,294	3,357	643	1,271	0	31,453	460	2,078	0	117
Employee Assistance	26.4 11.4	102	229	336	64	127	0	3,145	46	208	0	12
MEDIATION SERVICES	27.2 12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3 12.3	14	32	46	9	18	0	434	6	29	0	2
LEGISLATIVE AUDITOR	28.2 13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3 13.3	0	0	0	0	0	2,119	0	0	0	0	0
Program Audits	28.4 13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5 13.5	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2 14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3 14.3	165	943	3,015	127	304	16	3,189	156	212	8	161
STATE AUDITOR	30.2 15.2	0	0	0	17	0	0	0	0	0	0	0
Allocation to General Support Agencies												
Total Budget Plan Allocation		34,896	117,298	326,731	24,224	69,285	4,747	760,943	20,741	46,750	1,989	17,483
Rollforward Adjustment		5,275	-4,892	-11,006	-6,871	10,725	1,665	-83,812	-40,018	-4,876	1,501	15,218
Final Budget Plan Allocation		40,171	112,405	315,725	17,352	80,010	6,412	677,131	-19,277	41,874	3,491	32,701

**All State Agencies**  
**Budget Fiscal Year 2002**  
**State Version (shows all agencies)**

			G02-0021f	G02-0024	G02-0025	G02-0026	G02-0027	G02-0028	G02-0029	G02-0030	G02-0030a	G02-0031	G02-0032
			Plant Management (Facilities Repair & Replacement)	RE.COMM	Docu.Comm	Management Analysis	Print.Comm	Central Stores	Cooperative Purchasing	InterTechnologie s Group	InterTechnologie s Group 911	MAIL.COMM	LCMR 130 Fund (Grants Completed)
DEPARTMENT OF ADMINISTRATION	16		0	5,606	3,984	5,339	15,090	22,089	3,653	198,895	14,525	32,189	0
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	10,620	12,657	18,346	32,881	9,737	9,104	207,458	2,255	5,947	0
Human Resources	17.5	2.5	0	8,149	9,712	14,077	25,230	7,471	6,986	159,184	1,730	4,563	0
Financial Management and Reporting	17.6	2.6	23	19,529	11,061	8,568	40,825	89,165	4,279	200,804	24,255	31,193	9
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	0	209	148	199	562	823	136	7,412	541	1,200	0
Real Estate Management - Leasing	18.4	3.4	0	0	642	642	0	642	0	2,570	0	0	0
Plant Management - Energy	18.5	3.5	0	165	117	157	443	649	107	5,843	427	946	0
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	0	6,174	1,582	4,125	4,792	755	1,080	28,760	3,435	706	2
Central Mail	19.4	4.4	0	3,107	81	391	999	436	262	4,159	34	227	0
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Abatements	20.7	5.7	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project Office	20.8	5.8	0	0	0	0	0	0	0	0	0	0	0
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	0	0	0	0	0	0	0	0	0	0	0
IT Expenditures	21.4	6.4	0	0	0	0	0	0	0	0	0	0	0
Project Funding	21.5	6.5	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	2	1,607	910	705	3,360	7,339	352	16,527	1,996	2,567	1
Budget Operations and Planning	23.4	8.4	53	940	409	428	387	243	337	6,353	1,168	572	0
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	0	637	759	1,100	1,972	584	546	12,442	135	357	0
Accounting Services	24.4	9.4	3	2,390	1,354	1,048	4,996	10,911	524	24,571	2,968	3,817	1
Financial Reporting	24.5	9.5	2	1,749	991	768	3,657	7,988	383	17,989	2,173	2,794	1
Financial Reporting - Single Audit	24.6	9.6	0	0	0	0	0	0	0	0	0	0	0
FINANCE I.T - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	4	3,353	1,899	1,471	7,009	15,309	735	34,476	4,164	5,356	2
MAPS Operations and System Support	25.4	10.4	6	5,399	3,058	2,369	11,287	24,653	1,183	55,519	6,706	8,624	3
SEMA4 Operations and System Support	25.5	10.5	0	1,211	1,443	2,092	3,749	1,110	1,038	23,656	257	678	0
Budget Service - Computer Operations	25.6	10.6	44	777	338	354	319	200	279	5,248	964	473	0
SEMA4 Operations Special Billing	25.7	10.7	0	1,205	1,437	2,082	3,732	1,105	1,033	23,546	256	675	0
MAPS Operations Special Billing	25.8	10.8	5	4,124	2,336	1,809	8,621	18,829	904	42,403	5,122	6,587	2
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	0	2,192	2,613	3,787	6,788	2,010	1,879	42,827	466	1,228	0
Employee Assistance	26.4	11.4	0	219	261	379	679	201	188	4,283	47	123	0
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	0	30	36	52	94	28	26	590	6	17	0
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	0	0	0	0	0	0	0	0	0	0	0
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	1	437	248	192	914	1,996	96	4,494	543	698	0
STATE AUDITOR	30.2	15.2	0	0	0	0	0	0	0	0	0	0	0
Allocation to General Support Agencies													
Total Budget Plan Allocation			141	79,830	58,078	70,481	178,386	224,272	35,111	1,130,010	74,172	111,535	21
Rollforward Adjustment			121	-13,119	-8,755	-456	-28,187	-18,449	6,507	46,388	58,204	5,285	-246
Final Budget Plan Allocation			263	66,710	49,323	70,025	150,200	205,823	41,617	1,176,399	132,376	116,820	-226

**All State Agencies**  
**Budget Fiscal Year 2002**  
**State Version (shows all agencies)**

		G02-0033	G02-0034	B04	B11	B13	B14	B21	B22 Trade & Economic Development Department (DTED)	B34 Housing Finance Agency	B41 Workers' Compensation Court of Appeals	B42 Labor & Industry Department
		Office of Technology	Other Non- allocable	Agriculture Department	Barber Examiners Board	Commerce Department	Animal Health Board	Economic Security				
DEPARTMENT OF ADMINISTRATION	16	172	52									
BUREAU OF MANAGEMENT SERVICES	17.2 2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3 2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5 2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6 2.6	382	222	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2 3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3 3.3	6	2	3,991	17	5,325	438	13,618	2,532	1,814	142	2,924
Real Estate Management - Leasing	18.4 3.4	0	0	9,636	642	6,424	0	28,266	3,855	1,927	642	1,927
Plant Management - Energy	18.5 3.5	5	2	3,146	13	4,198	345	10,735	1,996	1,430	112	2,305
BUREAU OF OPERATIONS MANAGEMENT	19.2 4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3 4.3	235	26	58,116	53	24,925	11,170	30,560	40,935	11,070	634	47,954
Central Mail	19.4 4.4	0	0	11,311	274	10,238	945	333	18,272	5,545	135	13,482
ADMINISTRATION - INTERTECH	20.2 5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3 5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4 5.4	0	0	480	1	295	60	4,374	361	266	14	615
Year 2000 Project - Systems Assurance	20.5 5.5	0	0	33	0	5	3	166	0	0	0	3
Year 2000 Project - Risk Assess	20.6 5.6	0	0	14	0	2	1	68	0	0	0	1
Year 2000 Project - Abatements	20.7 5.7	0	0	0	0	0	0	0	0	0	9	0
Year 2000 Project Office	20.8 5.8	0	0	2	0	2	0	20	4	0	0	7
TECHNOLOGY POLICY BUREAU (FORMER)	21.2 6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3 6.3	0	0	3,654	11	2,247	460	33,274	2,747	2,023	109	4,675
IT Expenditures	21.4 6.4	0	0	3,360	5	17,973	726	29,489	4,970	13,275	75	4,611
Project Funding	21.5 6.5	0	0	35,698	0	21,539	0	14,428	9,007	0	0	15,242
DEPARTMENT OF FINANCE	22 7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2 8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3 8.3	31	18	18,137	110	10,988	2,608	64,926	10,502	8,574	163	10,351
Budget Operations and Planning	23.4 8.4	205	394	48,156	114	6,137	4,071	5,000	22,816	7,919	106	4,890
FINANCE-ACCOUNTING DIVISION	24.2 9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3 9.3	0	0	21,154	90	13,310	1,524	80,158	9,698	7,491	660	17,037
Accounting Services	24.4 9.4	47	27	26,964	164	16,337	3,877	96,527	15,614	12,747	243	15,388
Financial Reporting	24.5 9.5	34	20	19,741	120	11,960	2,839	70,668	11,431	9,332	178	11,266
Financial Reporting - Single Audit	24.6 9.6	0	0	6	0	2	10	595	157	3	0	48
FINANCE I.T. - MANAGEMENT AND ADMINISTRATION	25.2 10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 / 1	25.3 10.3	66	38	37,834	230	22,922	5,440	135,439	21,908	17,885	341	21,592
MAPS Operations and System Support	25.4 10.4	106	61	60,925	370	36,913	8,760	218,101	35,279	28,801	549	34,770
SEMA4 Operations and System Support	25.5 10.5	0	0	40,219	171	25,305	2,898	152,402	18,439	14,242	1,255	32,393
Budget Service - Computer Operations	25.6 10.6	169	326	39,778	94	5,069	3,363	4,130	18,846	6,541	88	4,039
SEMA4 Operations Special Billing	25.7 10.7	0	0	40,031	170	25,187	2,885	151,692	18,353	14,176	1,249	32,242
MAPS Operations Special Billing	25.8 10.8	81	47	46,532	283	28,192	6,691	166,576	26,944	21,997	419	26,556
Y2000 Accounting	25.9 10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2 11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3 11.3	0	0	72,812	310	45,813	5,247	275,909	33,382	25,784	2,272	58,644
Employee Assistance	26.4 11.4	0	0	7,281	31	4,581	525	27,590	3,338	2,578	227	5,864
MEDIATION SERVICES	27.2 12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3 12.3	0	0	1,004	4	632	72	3,804	460	355	31	808
LEGISLATIVE AUDITOR	28.2 13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3 13.3	28,784	0	16,952	0	38,437	7,005	64,690	26,370	12,479	2,825	57,332
Program Audits	28.4 13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5 13.5	0	0	0	0	7,162	0	88,699	23,554	0	7,162	0
TREASURER'S OFFICE	29.2 14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3 14.3	9	5	4,932	30	2,988	709	18,298	2,856	2,331	44	2,983
STATE AUDITOR	30.2 15.2	0	0	27	0	10	46	2,705	715	13	0	220
Allocation to General Support Agencies												
Total Budget Plan Allocation		30,330	1,240	631,926	3,309	395,120	72,720	1,793,241	385,342	230,596	19,687	430,170
Rollforward Adjustment		28,050	-45,294	-34,987	-3,114	12,391	-7,003	-568,396	-2,287	2,306	6,857	-136,864
Final Budget Plan Allocation		58,380	-44,054	596,939	195	407,510	65,716	1,224,845	383,056	232,902	26,544	293,306

**All State Agencies**  
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**State Version (shows all agencies)**

		B43	B7A	B7E	B7G	B7N	B7P	B7S	B80	B82	B9A	B9D
		Iron Range Resources & Rehab. Board (IRRRB)	Electricity Board	Architecture, Engineering, Land Surveying & Landscape Architecture	Boxing Board	Horticulture Society - Grant Agency	Accountancy Board	Private Detective & Protective Agent Services Brd	Public Service Department	Public Utilities Commission	World Trade Center Corp.	Amateur Sports Commission
DEPARTMENT OF ADMINISTRATION	16											
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	1,777	802	65	6	62	14	594	415	0	68
Real Estate Management - Leasing	18.4	3.4	1,285	0	0	0	1,285	0	0	0	0	0
Plant Management - Energy	18.5	3.5	1,401	633	51	5	49	11	468	327	0	54
BUREAU OF OPERATIONS MANAGEMENT	19.2	4.2	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	41,611	2,989	1,856	121	1,496	297	6,724	1,521	100	439
Central Mail	19.4	4.4	0	421	553	12	1,617	120	172	216	0	0
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	155	38	16	1	10	1	128	99	0	13
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	2	0	2	0	4	0	0	0
Year 2000 Project - Risk Assess	20.6	5.6	0	0	1	0	1	0	2	0	0	0
Year 2000 Project - Abatements	20.7	5.7	0	0	1	0	4	0	0	0	0	4
Year 2000 Project Office	20.8	5.8	0	0	0	0	0	0	6	0	0	0
TECHNOLOGY POLICY BUREAU (FORMER)	21.2	6.2	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	1,177	288	123	10	78	5	977	755	0	98
IT Expenditures	21.4	6.4	888	3,733	100	5	173	9	3,330	419	0	67
Project Funding	21.5	6.5	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	10,098	2,324	1,051	64	681	143	1,442	847	8	230
Budget Operations and Planning	23.4	8.4	3,957	417	265	76	163	171	3,749	951	174	311
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	5,820	1,134	348	43	230	89	2,578	2,039	0	468
Accounting Services	24.4	9.4	15,014	3,455	1,562	95	1,013	212	2,144	1,260	12	341
Financial Reporting	24.5	9.5	10,992	2,529	1,144	70	742	155	1,570	922	9	250
Financial Reporting - Single Audit	24.6	9.6	0	0	0	0	0	0	4	0	0	0
FINANCE I.T. - MANAGEMENT AND ADMINISTRATION	25.2	10.2	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 / 1	25.3	10.3	21,066	4,848	2,192	134	1,422	297	3,009	1,768	17	479
MAPS Operations and System Support	25.4	10.4	33,923	7,806	3,530	216	2,289	479	4,845	2,846	27	772
SEMA4 Operations and System Support	25.5	10.5	11,065	2,155	662	82	437	170	4,902	3,877	0	889
Budget Service - Computer Operations	25.6	10.6	3,269	344	219	63	135	141	3,097	786	144	257
SEMA4 Operations Special Billing	25.7	10.7	11,014	2,145	659	81	435	169	4,879	3,858	0	885
MAPS Operations Special Billing	25.8	10.8	25,909	5,962	2,696	165	1,748	366	3,701	2,174	20	589
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2	11.2	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	20,033	3,902	1,198	148	790	308	8,874	7,018	0	1,610
Employee Assistance	26.4	11.4	2,003	390	120	15	79	31	887	702	0	161
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	276	54	17	2	11	4	122	97	0	22
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	18,483	13,597	6,651	2,119	3,296	0	5,769	15,422	0	7,181
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	2,746	632	286	17	185	39	392	230	2	62
STATE AUDITOR	30.2	15.2	0	0	0	0	0	0	19	0	0	0
Allocation to General Support Agencies												
Total Budget Plan Allocation			243,962	60,601	25,365	3,548	106	18,432	3,231	64,390	48,549	15,251
Rollforward Adjustment			12,653	39	3,841	-1,867	-42	-2,950	-300	-158,654	-1,313	-545
Final Budget Plan Allocation			256,614	60,640	29,206	1,681	64	15,482	2,931	-94,265	47,236	14,706

**All State Agencies**  
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		B9U	B9V	E25	E26	E37	E40	E44	E48	E50	E60	E77
		MN Technology Institute	Agriculture Utilization Research Institute - Grant Agency	Center for Arts Education	MN State Colleges & Universities	Children, Families & Learning Department	Historical Society	Faribault Academies	Labor Interpretive Center	MN State Arts Board	Higher Education Services Office	Zoological Garden
DEPARTMENT OF ADMINISTRATION	16											
BUREAU OF MANAGEMENT SERVICES	17.2 2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3 2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5 2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6 2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2 3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3 3.3	1,042	0	745	107,885	6,740	0	1,194	2	148	2,409	1,667
Real Estate Management - Leasing	18.4 3.4	0	0	0	1,285	3,855	0	1,285	0	1,285	6,424	642
Plant Management - Energy	18.5 3.5	821	0	587	85,049	5,313	0	941	2	116	1,899	1,314
BUREAU OF OPERATIONS MANAGEMENT	19.2 4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3 4.3	0	9	14,875	274	114,697	149	5,651	77	4,701	19,550	30,509
Central Mail	19.4 4.4	0	0	1,367	14,696	0	0	0	0	0	3,912	0
ADMINISTRATION - INTERTECH	20.2 5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3 5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4 5.4	85	0	74	14,796	774	312	0	1	32	91	50
Year 2000 Project - Systems Assurance	20.5 5.5	0	0	0	0	26	1	7	0	0	0	6
Year 2000 Project - Risk Assess	20.6 5.6	0	0	0	0	11	1	3	0	0	0	3
Year 2000 Project - Abatements	20.7 5.7	0	0	0	0	0	0	0	0	12	0	0
Year 2000 Project Office	20.8 5.8	0	0	0	45	5	0	0	0	0	6	0
TECHNOLOGY POLICY BUREAU (FORMER)	21.2 6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3 6.3	644	0	560	112,553	5,891	2,375	1	11	246	689	378
IT Expenditures	21.4 6.4	1,624	0	200	69,142	3,562	0	629	6	251	757	844
Project Funding	21.5 6.5	0	0	9,945	0	28,485	7,585	7,008	0	0	66,388	0
DEPARTMENT OF FINANCE	22 7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2 8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3 8.3	3,309	6	3,392	184,247	24,111	207	3,424	23	874	5,066	8,696
Budget Operations and Planning	23.4 8.4	2,221	68	2,843	51,295	26,830	508	4,310	102	970	2,634	8,859
FINANCE-ACCOUNTING DIVISION	24.2 9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3 9.3	0	0	3,374	608,842	24,198	0	7,654	0	866	3,238	9,123
Accounting Services	24.4 9.4	4,920	9	5,043	273,925	35,847	308	5,091	34	1,300	7,531	12,929
Financial Reporting	24.5 9.5	3,602	7	3,692	200,543	26,244	225	3,727	25	952	5,514	9,465
Financial Reporting - Single Audit	24.6 9.6	0	0	0	119	1,689	0	(0)	0	3	8	0
FINANCE I.T. - MANAGEMENT AND ADMINISTRATION	25.2 10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3 10.3	6,904	13	7,076	384,348	50,297	431	7,143	47	1,824	10,567	18,141
MAPS Operations and System Support	25.4 10.4	11,117	21	11,394	618,928	80,995	695	11,503	76	2,937	17,016	29,212
SEMA4 Operations and System Support	25.5 10.5	0	0	6,416	1,157,569	46,008	0	14,552	0	1,646	6,157	17,346
Budget Service - Computer Operations	25.6 10.6	1,835	56	2,348	42,371	22,162	420	3,560	85	802	2,176	7,317
SEMA4 Operations Special Billing	25.7 10.7	0	0	6,386	1,152,177	45,793	0	14,485	0	1,638	6,128	17,265
MAPS Operations Special Billing	25.8 10.8	8,491	16	8,703	472,711	61,860	531	8,785	58	2,243	12,996	22,311
Y2000 Accounting	25.9 10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2 11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3 11.3	0	0	11,615	2,095,672	83,293	0	26,346	0	2,980	11,147	31,404
Employee Assistance	26.4 11.4	0	0	1,161	209,560	8,329	0	2,635	0	298	1,115	3,140
MEDIATION SERVICES	27.2 12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3 12.3	0	0	160	28,890	1,148	0	363	0	41	154	433
LEGISLATIVE AUDITOR	28.2 13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3 13.3	6,298	10,301	3,414	507,335	61,452	7,770	6,357	1,118	9,536	2,296	15,069
Program Audits	28.4 13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5 13.5	0	0	0	177,610	69,548	0	0	0	0	0	0
TREASURER'S OFFICE	29.2 14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3 14.3	900	2	922	50,104	7,034	56	931	6	238	1,457	2,365
STATE AUDITOR	30.2 15.2	0	0	0	539	7,675	0	(0)	0	12	37	0
Allocation to General Support Agencies												
Total Budget Plan Allocation		53,812	10,509	106,293	8,622,507	853,872	21,572	137,586	1,675	35,951	197,362	248,488
Rollforward Adjustment		-22,495	10,338	-17,268	-296,812	-167,606	-42,404	-16,377	-1,785	10,809	-30,644	-65,506
Final Budget Plan Allocation		31,317	20,847	89,025	8,325,695	686,266	-20,832	121,209	-111	46,760	166,718	182,982

**All State Agencies**  
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		E81	E91	E95	E97	E9W	G03	G05	G06	G09	G16	G17
		University of Minnesota - Grant Agency	Academy of Science	Humanities Commission - Grant Agency	Science Museum of Minnesota - Grant Agency	Higher Ed Facilities Authority	Lottery	Racing Commission	Attorney General	Gambling Control Board	Adm Cap Projects	Human Rights Department
DEPARTMENT OF ADMINISTRATION	16											
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	159	0	0	21	1,224	73	3,953	254	27	433
Real Estate Management - Leasing	18.4	3.4	0	0	0	0	5,782	0	5,782	642	0	0
Plant Management - Energy	18.5	3.5	125	0	0	17	965	58	3,116	200	21	342
BUREAU OF OPERATIONS MANAGEMENT	19.2	4.2	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	207	46	5	0	5	1,113	25,013	2,004	1,066	5,442
Central Mail	19.4	4.4	0	0	0	0	0	0	8,029	374	0	1,944
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	900	0	0	2	1,016	2	510	50	0	87
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	0	0	0	0	0	1
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	0	0	0	0	0	0
Year 2000 Project - Abatements	20.7	5.7	0	0	0	0	0	6	0	0	0	0
Year 2000 Project Office	20.8	5.8	0	0	0	0	0	0	3	0	0	1
TECHNOLOGY POLICY BUREAU (FORMER)	21.2	6.2	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	6,843	0	0	16	7,729	18	3,877	378	0	664
IT Expenditures	21.4	6.4	0	0	0	0	0	188	3,668	173	0	397
Project Funding	21.5	6.5	0	0	0	0	0	0	19,611	0	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	187	3	3	9	357	1,188	5,671	658	186	957
Budget Operations and Planning	23.4	8.4	508	23	15	38	879	1,190	7,839	591	106	1,421
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	0	0	0	111	9,151	266	19,999	1,585	0	2,730
Accounting Services	24.4	9.4	279	5	4	2	531	1,767	8,431	979	277	1,423
Financial Reporting	24.5	9.5	204	3	3	1	389	1,294	6,172	717	202	1,042
Financial Reporting - Single Audit	24.6	9.6	0	0	0	0	0	0	6	0	0	0
FINANCE I.T. - MANAGEMENT AND ADMINISTRATION	25.2	10.2	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	391	7	5	3	746	2,479	11,830	1,374	388	1,996
MAPS Operations and System Support	25.4	10.4	630	11	8	5	1,201	3,992	19,050	2,212	625	3,214
SEMA4 Operations and System Support	25.5	10.5	0	0	0	0	17,398	505	38,024	3,013	0	5,191
Budget Service - Computer Operations	25.6	10.6	420	19	13	31	726	983	6,475	488	88	1,174
SEMA4 Operations Special Billing	25.7	10.7	0	0	0	0	17,317	503	37,847	2,999	0	5,167
MAPS Operations Special Billing	25.8	10.8	481	8	6	3	917	3,049	14,549	1,689	477	2,455
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2	11.2	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	0	0	0	384	31,497	915	68,839	5,454	0	9,398
Employee Assistance	26.4	11.4	0	0	0	38	3,150	91	6,884	545	0	940
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	0	0	0	5	434	13	949	75	0	130
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	12,302	0	0	0	11,360	10,654	27,312	6,710	0	8,770
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	51	1	1	0	97	323	1,718	179	51	260
STATE AUDITOR	30.2	15.2	0	0	0	0	0	0	28	0	0	0
Allocation to General Support Agencies												
Total Budget Plan Allocation			23,686	126	62	85	112,872	30,670	355,184	33,344	3,514	55,580
Rollforward Adjustment			-33,903	7	1	12	-26,185	3,438	-96,097	-12,177	-3,789	-4,469
Final Budget Plan Allocation			-10,217	133	64	97	86,686	34,108	259,087	21,167	-275	51,112

**All State Agencies**  
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			G19	G24	G30	G39	G45	G53	G59	G61	G62	G63	G64
			Indian Affairs Council	Department of Employee Relations (all but 100 fund)	Strategic & Long Range Planning Office	Governor's Office	Mediation Services (Non Allocable)	Secretary of State	Government Innovation and Cooperation Board	State Auditor (all but 100 fund)	MN State Retirement System (MSRS)	Public Employees Retirement Association (PERA)	State Treasurer's Office
DEPARTMENT OF ADMINISTRATION	16												
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	59	43,739	718	444	0	860	17	976	511	994	0
Real Estate Management - Leasing	18.4	3.4	1,927	642	1,927	0	1,285	3,855	0	3,855	0	642	1,285
Plant Management - Energy	18.5	3.5	47	34,480	566	350	0	678	13	769	403	783	0
BUREAU OF OPERATIONS MANAGEMENT	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	372	14,865	15,783	7,307	618	9,089	216	9,337	2,690	5,944	0
Central Mail	19.4	4.4	21	8,892	2,491	644	158	8,173	54	1,859	11,210	22,339	0
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	12	580	100	102	30	717	2	100	328	163	24
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	0	78	0	0	0	0	0
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	0	32	0	0	0	0	0
Year 2000 Project - Abatements	20.7	5.7	2	0	0	0	0	0	0	0	0	0	0
Year 2000 Project Office	20.8	5.8	0	0	1	0	0	2	0	0	1	0	0
TECHNOLOGY POLICY BUREAU (FORMERLY)	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	91	4,413	761	778	231	5,455	12	760	2,493	1,244	182
IT Expenditures	21.4	6.4	76	0	598	620	0	5,952	6	242	1,325	967	223
Project Funding	21.5	6.5	0	0	5,153	0	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	428	9,504	3,088	2,031	312	2,150	61	1,876	1,153	1,953	438
Budget Operations and Planning	23.4	8.4	713	12,581	7,024	982	1,077	5,337	171	2,312	735	932	1,005
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	316	4,323	3,732	2,393	141	3,432	87	6,175	2,074	3,764	0
Accounting Services	24.4	9.4	636	14,131	4,592	3,020	464	3,197	91	2,789	1,714	2,903	652
Financial Reporting	24.5	9.5	466	10,345	3,361	2,211	340	2,341	66	2,042	1,255	2,125	477
Financial Reporting - Single Audit	24.6	9.6	0	0	0	0	(0)	0	0	0	0	0	0
FINANCE I.T. - MANAGEMENT AND ADMINISTRATION	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 / 1	25.3	10.3	893	19,827	6,442	4,237	651	4,486	127	3,913	2,405	4,074	914
MAPS Operations and System Support	25.4	10.4	1,438	31,928	10,374	6,823	1,049	7,224	205	6,301	3,873	6,560	1,473
SEMA4 Operations and System Support	25.5	10.5	601	8,219	7,096	4,549	267	6,525	165	11,740	3,944	7,156	0
Budget Service - Computer Operations	25.6	10.6	589	10,392	5,802	811	889	4,409	141	1,910	607	770	830
SEMA4 Operations Special Billing	25.7	10.7	598	8,181	7,063	4,528	266	6,494	164	11,685	3,925	7,123	0
MAPS Operations Special Billing	25.8	10.8	1,098	24,385	7,924	5,211	801	5,517	156	4,812	2,958	5,010	1,125
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	1,088	14,880	12,847	8,236	484	11,813	299	21,254	7,140	12,955	0
Employee Assistance	26.4	11.4	109	1,488	1,285	824	48	1,181	30	2,125	714	1,295	0
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	15	205	177	114	7	163	4	293	98	179	0
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	10,124	21,073	5,651	16,481	0	18,424	2,001	15,599	55,036	45,030	0
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	116	3,069	840	552	85	1,156	17	510	1,811	4,723	119
STATE AUDITOR	30.2	15.2	1	0	1	0	(0)	0	0	0	0	0	0
Allocation to General Support Agencies													
Total Budget Plan Allocation			21,836	302,141	115,396	73,248	9,203	118,738	4,104	113,231	108,403	139,629	8,747
Rollforward Adjustment			2,665	63,718	11,472	-2,943	4,470	5,169	-624	27,036	-11,776	-28,589	7,551
Final Budget Plan Allocation			24,501	365,859	126,868	70,306	13,673	123,907	3,480	140,266	96,626	111,040	16,298

**All State Agencies**  
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			G67	G69	G92	G93	G96	G98	G99	G9J	G9K	G9L	G9M
			Revenue Department	Teachers Retirement Association (TRA)	Ombudsperson for Families	Military Order of the Purple Heart Grant Agency	Uniform Laws Commission - Grant Agency	Veterans of Foreign Wars - Grant Agency	Disabled American Veterans - Grant Agency	Campaign Finance and Public Disclosure Board	Administrative Hearings	Black Minnesotans Council	Chicano-Latino People Affairs Council
DEPARTMENT OF ADMINISTRATION	16												
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	10,175	838	38	0	4	0	0	70	1,025	40	31
Real Estate Management - Leasing	18.4	3.4	7,067	1,927	0	642	0	642	642	642	2,570	642	0
Plant Management - Energy	18.5	3.5	8,021	660	30	0	3	0	0	56	808	31	24
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	65,962	4,076	780	0	0	0	0	1,577	1,740	1,075	1,368
Central Mail	19.4	4.4	83,854	6,478	121	0	0	0	0	685	0	96	440
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	4,301	261	11	0	0	0	9	6	190	11	8
Year 2000 Project - Systems Assurance	20.5	5.5	54	0	0	0	0	0	0	0	8	0	0
Year 2000 Project - Risk Assess	20.6	5.6	22	0	0	0	0	0	0	0	3	0	0
Year 2000 Project - Abatements	20.7	5.7	0	0	3	0	0	0	0	10	0	3	5
Year 2000 Project Office	20.8	5.8	23	0	0	0	0	0	0	0	1	0	0
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	32,718	1,983	86	0	0	0	68	43	1,447	82	59
IT Expenditures	21.4	6.4	49,794	12,156	58	0	0	0	0	21	1,508	54	43
Project Funding	21.5	6.5	82,444	0	0	0	0	0	0	4,163	0	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	14,512	1,129	207	1	6	1	1	372	1,449	270	316
Budget Operations and Planning	23.4	8.4	16,516	307	417	15	34	15	23	1,740	1,054	436	277
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	52,566	3,683	234	0	0	0	0	380	4,437	187	172
Accounting Services	24.4	9.4	21,575	1,679	308	1	9	2	1	554	2,154	401	470
Financial Reporting	24.5	9.5	15,795	1,229	226	1	6	1	1	405	1,577	294	344
Financial Reporting - Single Audit	24.6	9.6	0	0	0	0	0	0	0	0	0	0	0
FINANCE I.T. - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	30,272	2,355	432	1	12	2	2	777	3,023	563	659
MAPS Operations and System Support	25.4	10.4	48,749	3,793	696	2	20	4	3	1,251	4,867	907	1,062
SEMA4 Operations and System Support	25.5	10.5	99,942	7,002	446	0	0	0	0	722	8,437	356	328
Budget Service - Computer Operations	25.6	10.6	13,642	254	344	13	28	13	19	1,437	870	360	229
SEMA4 Operations Special Billing	25.7	10.7	99,476	6,969	444	0	0	0	0	719	8,398	355	326
MAPS Operations Special Billing	25.8	10.8	37,232	2,897	532	2	15	3	2	955	3,718	692	811
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	180,935	12,676	807	0	0	0	0	1,307	15,274	645	593
Employee Assistance	26.4	11.4	18,093	1,268	81	0	0	0	0	131	1,527	64	59
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	2,494	175	11	0	0	0	0	18	211	9	8
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	155,102	34,964	2,943	0	0	0	0	6,298	3,355	7,181	10,831
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	3,946	2,958	56	0	2	0	0	101	394	73	86
STATE AUDITOR	30.2	15.2	0	0	0	0	0	0	0	0	0	0	0
Allocation to General Support Agencies													
Total Budget Plan Allocation			1,155,283	111,715	9,314	678	140	684	771	24,442	70,044	14,830	18,547
Rollforward Adjustment			-274,548	-10,366	-33	36	-30	42	3	1,886	-18,860	-6,511	635
Final Budget Plan Allocation			880,735	101,349	9,281	714	109	726	774	26,328	51,183	8,319	19,182

**All State Agencies**  
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			G9N	G9X	G9Y	H12	H55	H55(b)	H75	H76	H7B	H7C	H7D
			Asian Pacific Minnesotans Council	Capitol Area Architectural & Planning Board	Disability Council	Health Department	Human Services Central Office	Human Service- Institutions	Veterans Affairs Department	Veterans Homes Board	Medical Practices Board	Nursing Board	Pharmacy Board
DEPARTMENT OF ADMINISTRATION	16												
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	38	31	72	12,042	59,333	0	271	5,423	197	203	128
Real Estate Management - Leasing	18.4	3.4	0	642	642	10,921	31,479	43,685	642	1,927	642	642	0
Plant Management - Energy	18.5	3.5	30	24	57	9,493	46,774	0	213	4,275	156	160	101
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	1,538	325	3,751	150,776	104,575	145,666	3,029	84,142	4,062	3,101	3,064
Central Mail	19.4	4.4	321	10	387	8,992	59,969	0	711	223	802	3,878	64
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	14	3	15	1,551	39,719	0	31	466	41	24	17
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	189	0	0	0	2	1	3
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	77	0	0	0	1	0	1
Year 2000 Project - Abatements	20.7	5.7	4	0	12	0	0	0	0	0	0	0	7
Year 2000 Project Office	20.8	5.8	0	0	0	18	76	0	0	0	0	1	0
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	103	23	114	11,797	302,148	0	233	3,548	310	184	133
IT Expenditures	21.4	6.4	51	12	76	16,186	164,898	8,962	136	2,162	510	332	264
Project Funding	21.5	6.5	0	0	0	40,707	0	0	0	0	5,781	4,122	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	326	115	622	41,670	49,859	71,271	2,582	20,130	1,547	1,351	842
Budget Operations and Planning	23.4	8.4	455	212	474	58,221	46,917	68,876	1,145	20,511	675	470	751
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	216	179	432	55,344	78,609	195,158	1,531	39,945	964	1,309	651
Accounting Services	24.4	9.4	484	170	925	61,951	74,126	105,960	3,839	29,927	2,300	2,009	1,252
Financial Reporting	24.5	9.5	355	125	677	45,355	54,268	77,574	2,811	21,910	1,683	1,471	917
Financial Reporting - Single Audit	24.6	9.6	0	0	0	438	8,869	0	0	0	0	0	0
FINANCE I.T - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	679	239	1,298	86,925	104,008	148,674	5,387	41,991	3,226	2,819	1,757
MAPS Operations and System Support	25.4	10.4	1,094	385	2,091	139,978	167,487	239,415	8,675	67,620	5,196	4,539	2,829
SEMA4 Operations and System Support	25.5	10.5	410	340	821	105,224	149,456	371,047	2,911	75,946	1,832	2,488	1,237
Budget Service - Computer Operations	25.6	10.6	376	175	391	48,091	38,754	56,893	946	16,943	557	388	620
SEMA4 Operations Special Billing	25.7	10.7	408	339	817	104,734	148,760	369,319	2,897	75,592	1,824	2,477	1,232
MAPS Operations Special Billing	25.8	10.8	836	294	1,597	106,909	127,919	182,855	6,625	51,645	3,968	3,467	2,161
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	743	616	1,486	190,498	270,577	671,747	5,270	137,493	3,318	4,505	2,240
Employee Assistance	26.4	11.4	74	62	149	19,049	27,057	67,172	527	13,749	332	450	224
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	10	8	20	2,626	3,730	9,260	73	1,895	46	62	31
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	12,655	7,476	3,826	7,063	165,109	0	13,479	36,377	177	2,649	0
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	31,936	100,317	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	89	31	169	11,332	20,025	19,381	702	5,474	421	367	229
STATE AUDITOR	30.2	15.2	0	0	0	1,991	40,302	0	0	0	0	0	0
Allocation to General Support Agencies													
Total Budget Plan Allocation			21,308	11,837	20,924	1,381,818	2,485,385	2,852,918	64,666	759,315	40,569	43,471	20,754
Rollforward Adjustment			3,178	-7,298	3,374	-214,039	-334,465	-447,004	-68,107	21,365	-24,137	-6,239	-6,814
Final Budget Plan Allocation			24,486	4,539	24,298	1,167,778	2,150,921	2,405,914	-3,441	780,681	16,433	37,233	13,940

**All State Agencies**  
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		H7F	H7H	H7J	H7K	H7L	H7M	H7Q	H7R	H7S	H7U	H7V
		Dentistry Board	Chiropractors Board	Optometry Board	Nursing Home Administrators Board	Social Work Board	Marriage & Family Therapy Board	Podiatric Medicine Board	Veterinary Medicine Board	Emergency Medical Svs Reg Bd	Dietetics & Nutrition Practices Board	Psychology Board
DEPARTMENT OF ADMINISTRATION	16											
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	73	38	9	59	76	13	5	19	125	7
Real Estate Management - Leasing	18.4	3.4	642	0	0	0	0	0	0	0	0	0
Plant Management - Energy	18.5	3.5	57	30	7	47	60	10	4	15	98	5
BUREAU OF OPERATIONS MANAGEMENT	19.2	4.2	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	1,649	1,410	813	1,821	1,638	595	495	757	2,964	676
Central Mail	19.4	4.4	1,126	93	0	241	384	0	0	0	0	0
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	7	4	1	7	16	1	1	1	20	1
Year 2000 Project - Systems Assurance	20.5	5.5	2	3	0	0	4	1	0	0	0	0
Year 2000 Project - Risk Assess	20.6	5.6	1	1	0	0	2	0	0	0	0	0
Year 2000 Project - Abatements	20.7	5.7	5	3	2	8	6	0	0	0	2	2
Year 2000 Project Office	20.8	5.8	0	0	0	0	0	0	0	0	0	0
TECHNOLOGY POLICY BUREAU (FORMER)	21.2	6.2	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	54	34	9	51	124	8	7	10	154	8
IT Expenditures	21.4	6.4	427	35	22	93	616	5	4	6	209	19
Project Funding	21.5	6.5	0	0	0	0	0	0	0	8,038	0	0
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	638	476	219	445	812	224	127	227	925	149
Budget Operations and Planning	23.4	8.4	444	341	231	728	618	281	258	269	1,133	155
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	342	218	45	328	408	72	23	79	649	34
Accounting Services	24.4	9.4	948	707	325	661	1,207	333	189	337	1,375	221
Financial Reporting	24.5	9.5	694	518	238	484	884	244	139	247	1,007	162
Financial Reporting - Single Audit	24.6	9.6	0	0	0	0	0	0	0	1	0	0
FINANCE I.T. - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	1,330	992	456	928	1,694	468	266	473	1,930	310
MAPS Operations and System Support	25.4	10.4	2,143	1,598	735	1,494	2,728	753	428	761	3,108	499
SEMA4 Operations and System Support	25.5	10.5	650	414	85	624	775	137	43	150	1,234	64
Budget Service - Computer Operations	25.6	10.6	366	282	191	601	510	232	213	222	936	128
SEMA4 Operations Special Billing	25.7	10.7	647	412	85	621	772	136	43	149	1,228	64
MAPS Operations Special Billing	25.8	10.8	1,636	1,220	561	1,141	2,083	575	327	581	2,374	381
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2	11.2	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	1,177	749	155	1,130	1,404	247	78	272	2,234	116
Employee Assistance	26.4	11.4	118	75	15	113	140	25	8	27	223	12
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	16	10	2	16	19	3	1	4	31	2
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	2,060	2,119	0	1,825	0	1,766	1,236	1,472	3,355	4,179
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	173	129	59	121	221	61	35	62	252	40
STATE AUDITOR	30.2	15.2	0	0	0	0	0	0	0	4	0	0
Allocation to General Support Agencies												
Total Budget Plan Allocation			17,427	11,911	4,267	13,586	17,202	6,191	3,928	6,139	33,607	7,235
Rollforward Adjustment			-1,868	-2,125	-4,617	3,865	-4,299	323	-462	-572	-4,158	-58
Final Budget Plan Allocation			15,559	9,786	-351	17,451	12,903	6,514	3,466	5,567	29,449	7,177

**All State Agencies**  
**Budget Fiscal Year 2002**  
**State Version (shows all agencies)**

			H7W	H9G	J33	J52	J58	J65	J68	J70	L5N	P01	P07
			Physical Therapy Board	Ombudsman - Mental Health and Mental Retardation	Trial Courts	Public Defense Board	Court of Appeals	Supreme Court	Tax Court of Appeals	Judicial Standards Board	Leg Commission on MN Resources (LCMR)	Military Affairs Department	Public Safety Department
DEPARTMENT OF ADMINISTRATION	16												
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	14	153	8,502	3,320	716	2,568	76	25	53	2,711	16,962
Real Estate Management - Leasing	18.4	3.4	0	642	0	0	642	4,497	642	0	0	1,927	34,691
Plant Management - Energy	18.5	3.5	11	121	6,702	2,617	564	2,025	60	20	42	2,137	13,371
BUREAU OF OPERATIONS MANAGEMENT	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	499	2,708	6,016	4,460	894	13,207	685	813	0	6,160	147,610
Central Mail	19.4	4.4	108	378	82	0	1,061	5,623	61	0	0	0	144,843
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	0	27	56	501	83	770	6	0	5	1,132	5,513
Year 2000 Project - Systems Assurance	20.5	5.5	0	0	0	0	0	0	7	0	0	0	35
Year 2000 Project - Risk Assess	20.6	5.6	0	0	0	0	0	0	3	0	0	0	14
Year 2000 Project - Abatements	20.7	5.7	0	31	0	0	0	0	4	1	0	0	0
Year 2000 Project Office	20.8	5.8	0	0	4	1	0	3	0	0	0	2	12
TECHNOLOGY POLICY BUREAU (FORMERLY)	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	0	202	425	3,809	632	5,859	46	1	41	8,615	41,935
IT Expenditures	21.4	6.4	4	177	3,424	3,334	660	10,086	94	67	0	4,508	39,018
Project Funding	21.5	6.5	0	0	0	5,410	0	59,865	0	0	0	0	139,135
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	267	494	8,161	3,929	321	6,344	186	177	17	12,053	139,568
Budget Operations and Planning	23.4	8.4	212	531	9,207	5,417	197	5,144	273	201	53	4,549	49,290
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	85	829	36,725	21,685	3,682	9,990	251	90	0	13,101	91,131
Accounting Services	24.4	9.4	398	734	12,134	5,842	478	9,432	276	264	25	17,919	207,499
Financial Reporting	24.5	9.5	291	537	8,883	4,277	350	6,905	202	193	18	13,119	151,912
Financial Reporting - Single Audit	24.6	9.6	0	0	0	(0)	0	1	0	0	0	58	465
FINANCE I.T. - MANAGEMENT AND ADMINISTRATION	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 / 1	25.3	10.3	558	1,030	17,025	8,197	670	13,234	388	370	35	25,143	291,145
MAPS Operations and System Support	25.4	10.4	898	1,658	27,416	13,199	1,079	21,311	624	595	56	40,488	468,840
SEMA4 Operations and System Support	25.5	10.5	162	1,576	69,825	41,230	7,000	18,994	478	171	0	24,908	173,264
Budget Service - Computer Operations	25.6	10.6	175	438	7,606	4,474	163	4,249	225	166	44	3,757	40,714
SEMA4 Operations Special Billing	25.7	10.7	161	1,569	69,499	41,038	6,967	18,906	476	170	0	24,792	172,457
MAPS Operations Special Billing	25.8	10.8	686	1,266	20,939	10,081	824	16,277	477	455	43	30,923	358,080
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	293	2,854	126,411	74,642	12,673	34,387	866	310	0	45,094	313,678
Employee Assistance	26.4	11.4	29	285	12,641	7,464	1,267	3,439	87	31	0	4,509	31,367
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	4	39	1,743	1,029	175	474	12	4	0	622	4,324
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	0	3,708	0	12,126	0	12,243	3,120	2,413	10,948	942	49,091
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	0	25,994
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	73	134	2,219	1,069	87	1,725	51	48	5	3,278	38,632
STATE AUDITOR	30.2	15.2	0	0	0	(1)	0	6	0	0	0	262	2,111
Allocation to General Support Agencies													
Total Budget Plan Allocation			4,930	22,122	455,644	279,148	41,185	287,568	9,674	6,586	11,384	292,708	3,192,700
Rollforward Adjustment			4,535	6,496	-9,233	-37,050	-8,201	-20,602	-411	3,689	138	-117,749	-503,213
Final Budget Plan Allocation			9,465	28,618	446,411	242,099	32,984	266,966	9,263	10,275	11,522	174,959	2,689,487

**All State Agencies**  
**Budget Fiscal Year 2002**  
**State Version (shows all agencies)**

Budget Fiscal Year 2002			P08	P0C	P0V	P78	P7T	P94	P9E	P9Z	R18	R29	R32
State Version (shows all agencies)													
			Ombudsman - Corrections	Crime Victims Services Center	Crime Victim Obudsman	Corrections Department	Peace Officer Standards & Training Board (POST)	MN Safety Council - Grant Agency	Sentencing Guidelines Commission	Automobile Theft Prevention Board	Environmental Assistance, Office of	Natural Resources Department	Pollution Control Agency
DEPARTMENT OF ADMINISTRATION	16												
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3	2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5	2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6	2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3	3.3	50	485	43	29,196	102	1,690	64	17	585	22,503	8,692
Real Estate Management - Leasing	18.4	3.4	24,412	0	642	0	0	0	0	642	1,285	19,915	7,709
Plant Management - Energy	18.5	3.5	39	382	34	23,016	80	1,332	50	13	461	17,740	6,852
BUREAU OF OPERATIONS MANAGEMEN	19.2	4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3	4.3	430	10,436	560	313,644	1,305	5	887	708	19,446	84,697	97,837
Central Mail	19.4	4.4	25	1,285	97	3,163	822	0	101	49	1,423	35,585	8,792
ADMINISTRATION - INTERTECH	20.2	5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3	5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4	5.4	13	0	0	1,863	15	0	12	0	84	2,597	1,274
Year 2000 Project - Systems Assurance	20.5	5.5	2	0	0	0	0	0	0	0	0	185	8
Year 2000 Project - Risk Assess	20.6	5.6	1	0	0	0	0	0	0	0	0	75	3
Year 2000 Project - Abatements	20.7	5.7	4	0	0	0	0	0	4	0	0	0	0
Year 2000 Project Office	20.8	5.8	0	0	0	8	1	0	0	0	1	14	10
TECHNOLOGY POLICY BUREAU (FORME	21.2	6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3	6.3	98	0	0	14,175	111	0	95	0	643	19,753	9,688
IT Expenditures	21.4	6.4	58	791	81	26,723	100	0	53	11	496	19,125	10,390
Project Funding	21.5	6.5	0	2,144	206	47,673	0	0	2,061	0	0	47,622	16,932
DEPARTMENT OF FINANCE	22	7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2	8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3	8.3	134	3,493	145	73,515	671	2	164	190	3,610	122,288	26,291
Budget Operations and Planning	23.4	8.4	375	5,830	262	57,883	770	15	299	390	7,179	169,533	66,696
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3	9.3	258	1,307	295	163,867	596	0	360	116	3,003	127,939	35,922
Accounting Services	24.4	9.4	200	5,193	216	109,296	997	2	244	283	5,367	181,809	39,087
Financial Reporting	24.5	9.5	146	3,802	158	80,017	730	2	179	207	3,929	133,104	28,616
Financial Reporting - Single Audit	24.6	9.6	0	23	0	21	0	0	0	0	0	461	208
FINANCE I.T - MANAGEMENT AND ADMIN	25.2	10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	280	7,286	303	153,355	1,399	3	342	397	7,530	255,099	54,843
MAPS Operations and System Support	25.4	10.4	451	11,733	489	246,952	2,253	5	551	640	12,127	410,794	88,316
SEMA4 Operations and System Support	25.5	10.5	491	2,485	562	311,554	1,133	0	685	220	5,710	243,245	68,298
Budget Service - Computer Operations	25.6	10.6	310	4,816	216	47,812	636	13	247	323	5,930	140,037	55,092
SEMA4 Operations Special Billing	25.7	10.7	489	2,474	559	310,103	1,127	0	681	219	5,684	242,112	67,980
MAPS Operations Special Billing	25.8	10.8	345	8,961	373	188,612	1,721	4	421	489	9,262	313,747	67,452
Y2000 Accounting	25.9	10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2	11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3	11.3	889	4,499	1,017	564,041	2,051	0	1,239	398	10,338	440,374	123,647
Employee Assistance	26.4	11.4	89	450	102	56,402	205	0	124	40	1,034	44,036	12,364
MEDIATION SERVICES	27.2	12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3	12.3	12	62	14	7,776	28	0	17	5	143	6,071	1,705
LEGISLATIVE AUDITOR	28.2	13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3	13.3	6,475	0	0	66,750	4,179	0	3,826	5,239	14,951	31,903	11,596
Program Audits	28.4	13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5	13.5	0	0	0	0	0	0	0	0	0	17,188	0
TREASURER'S OFFICE	29.2	14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3	14.3	37	950	40	19,992	182	0	45	52	982	33,389	7,149
STATE AUDITOR	30.2	15.2	0	104	0	95	0	0	0	1	1	2,095	944
Allocation to General Support Agencies													
Total Budget Plan Allocation			36,111	78,988	6,414	2,917,503	21,214	3,073	12,751	10,651	121,205	3,185,034	924,393
Rollforward Adjustment			25,170	69,713	5,610	-525,519	-3,022	2,825	-992	4,627	9,513	-143,523	-75,791
Final Budget Plan Allocation			61,281	148,702	12,023	2,391,984	18,192	5,898	11,759	15,278	130,717	3,041,511	848,602

**All State Agencies**  
**Budget Fiscal Year 2002**  
**State Version (shows all agencies)**

		R9C	R9F	R9P	T79	T9B	G38	G90	G9Q	G9R	L10	Z99
		Voyageurs National Park	MNIWisc. Boundary Area Commission - Grant Agency	Water & Soil Resources Board	Transportation Department	Metro Council Transit Commission - Grant Agency	Investment Board	Revenue Intergovernmental Payments	Finance - Debt Service	Finance - Non- Operating	Legislature	Other
DEPARTMENT OF ADMINISTRATION	16											
BUREAU OF MANAGEMENT SERVICES	17.2 2.2	0	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	17.3 2.3	0	0	0	0	0	0	0	0	0	0	0
Human Resources	17.5 2.5	0	0	0	0	0	0	0	0	0	0	0
Financial Management and Reporting	17.6 2.6	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	18.2 3.2	0	0	0	0	0	0	0	0	0	0	0
Resource Recovery	18.3 3.3	132	0	559	49,409	0	244	206	6,225	95	6,107	0
Real Estate Management - Leasing	18.4 3.4	0	0	3,212	18,630	0	0	0	0	0	0	7,709
Plant Management - Energy	18.5 3.5	104	0	440	38,951	0	192	163	4,907	75	4,814	0
BUREAU OF OPERATIONS MANAGEMEN	19.2 4.2	0	0	0	0	0	0	0	0	0	0	0
Materials Management	19.3 4.3	23	5	13,040	1,107,873	5	1,991	0	0	439	0	0
Central Mail	19.4 4.4	0	0	1,466	17,584	0	265	0	0	0	0	0
ADMINISTRATION - INTERTECH	20.2 5.2	0	0	0	0	0	0	0	0	0	0	0
Telecommunications	20.3 5.3	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery	20.4 5.4	0	0	107	6,046	0	51	0	0	0	0	15,510
Year 2000 Project - Systems Assurance	20.5 5.5	0	0	8	88	0	0	0	0	0	0	3
Year 2000 Project - Risk Assess	20.6 5.6	0	0	3	36	0	0	0	0	0	0	1
Year 2000 Project - Abatelements	20.7 5.7	0	0	0	0	0	0	0	0	0	0	0
Year 2000 Project Office	20.8 5.8	0	0	0	33	0	0	0	0	0	0	0
TECHNOLOGY POLICY BUREAU (FORME	21.2 6.2	0	0	0	0	0	0	0	0	0	0	0
Intertech Receipts	21.3 6.3	0	0	810	45,989	0	391	0	0	0	0	117,982
IT Expenditures	21.4 6.4	0	0	530	57,291	0	1,898	0	0	3	0	0
Project Funding	21.5 6.5	0	0	10,460	51,528	0	0	0	0	0	0	0
DEPARTMENT OF FINANCE	22 7.2	0	0	0	0	0	0	0	0	0	0	0
FINANCE - BUDGET DIVISION	23.2 8.2	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control (EBO's)	23.3 8.3	2	14	2,126	318,856	6	527	5,458	470	91,933	213	0
Budget Operations and Planning	23.4 8.4	8	45	4,113	69,892	76	497	4,935	10,193	4,192	986	0
FINANCE-ACCOUNTING DIVISION	24.2 9.2	0	0	0	0	0	0	0	0	0	0	0
Central Payroll	24.3 9.3	0	0	2,968	244,393	0	1,053	0	0	0	0	0
Accounting Services	24.4 9.4	2	21	3,161	474,053	8	783	8,115	699	136,679	317	0
Financial Reporting	24.5 9.5	2	16	2,314	347,058	6	573	5,941	512	100,064	232	0
Financial Reporting - Single Audit	24.6 9.6	0	0	4	562	0	0	0	0	15	0	0
FINANCE I.T - MANAGEMENT AND ADMIN	25.2 10.2	0	0	0	0	0	0	0	0	0	0	0
Amortized SSP Development 31,820,000 /1	25.3 10.3	3	30	4,435	665,150	12	1,098	11,386	981	191,776	444	0
MAPS Operations and System Support	25.4 10.4	5	48	7,141	1,071,112	19	1,769	18,335	1,579	308,823	715	0
SEMA4 Operations and System Support	25.5 10.5	0	0	5,643	464,655	0	2,002	0	0	0	0	0
Budget Service - Computer Operations	25.6 10.6	6	38	3,397	57,732	63	410	4,077	8,420	3,463	814	0
SEMA4 Operations Special Billing	25.7 10.7	0	0	5,616	462,491	0	1,992	0	0	0	0	0
MAPS Operations Special Billing	25.8 10.8	4	37	5,454	818,070	14	1,351	14,004	1,206	235,866	546	0
Y2000 Accounting	25.9 10.9	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	26.2 11.2	0	0	0	0	0	0	0	0	0	0	0
Personnel Administration	26.3 11.3	0	0	10,216	841,216	0	3,624	0	0	0	0	0
Employee Assistance	26.4 11.4	0	0	1,022	84,119	0	362	0	0	0	0	0
MEDIATION SERVICES	27.2 12.2	0	0	0	0	0	0	0	0	0	0	0
State Agencies	27.3 12.3	0	0	141	11,597	0	50	0	0	0	0	0
LEGISLATIVE AUDITOR	28.2 13.2	0	0	0	0	0	0	0	0	0	0	0
Financial Audits	28.3 13.3	2,472	0	8,358	85,821	0	141,152	0	0	0	0	435,111
Program Audits	28.4 13.4	0	0	0	0	0	0	0	0	0	0	0
Single Audits	28.5 13.5	0	0	0	5,040	0	0	0	0	0	0	22,387
TREASURER'S OFFICE	29.2 14.2	0	0	0	0	0	0	0	0	0	0	0
Treasury	29.3 14.3	0	4	578	86,807	2	143	1,730	128	25,000	58	0
STATE AUDITOR	30.2 15.2	0	0	18	2,554	0	0	0	0	68	0	0
Allocation to General Support Agencies												941,622
Total Budget Plan Allocation		2,764	258	97,338	7,504,634	209	162,418	74,350	35,320	1,098,492	15,245	1,540,324
Rollforward Adjustment		642	-63	-2,461	-1,003,057	111	-25,480	29,361	11,686	994,911	615,837	1,055,339
Final Budget Plan Allocation		3,406	195	94,878	6,501,577	320	136,937	103,711	47,006	2,093,403	631,082	2,595,663

**All State Agencies**  
**Budget Fiscal Year 2002**  
**State Version (shows all agencies)**

			Total
DEPARTMENT OF ADMINISTRATION	16		463,632
BUREAU OF MANAGEMENT SERVICES	17.2	2.2	0
Commissioner's Office	17.3	2.3	600,188
Human Resources	17.5	2.5	460,530
Financial Management and Reporting	17.6	2.6	873,737
BUREAU OF FACILITIES MANAGEMENT	18.2	3.2	0
Resource Recovery	18.3	3.3	480,117
Real Estate Management - Leasing	18.4	3.4	356,543
Plant Management - Energy	18.5	3.5	378,488
BUREAU OF OPERATIONS MANAGEMENT	19.2	4.2	0
Materials Management	19.3	4.3	3,148,614
Central Mail	19.4	4.4	556,295
ADMINISTRATION - INTERTECH	20.2	5.2	0
Telecommunications	20.3	5.3	0
Disaster Recovery	20.4	5.4	110,285
Year 2000 Project - Systems Assurance	20.5	5.5	946
Year 2000 Project - Risk Assess	20.6	5.6	384
Year 2000 Project - Abatements	20.7	5.7	155
Year 2000 Project Office	20.8	5.8	316
TECHNOLOGY POLICY BUREAU (FORMER)	21.2	6.2	0
Intertech Receipts	21.3	6.3	838,945
IT Expenditures	21.4	6.4	612,280
Project Funding	21.5	6.5	768,382
DEPARTMENT OF FINANCE	22	7.2	0
FINANCE - BUDGET DIVISION	23.2	8.2	0
Analysis & Control (EBO's)	23.3	8.3	1,515,699
Budget Operations and Planning	23.4	8.4	979,241
FINANCE-ACCOUNTING DIVISION	24.2	9.2	0
Central Payroll	24.3	9.3	2,115,611
Accounting Services	24.4	9.4	2,253,435
Financial Reporting	24.5	9.5	1,649,758
Financial Reporting - Single Audit	24.6	9.6	13,786
FINANCE I.T. - MANAGEMENT AND ADMINISTRATION	25.2	10.2	0
Amortized SSP Development 31,820,000 /1	25.3	10.3	3,161,825
MAPS Operations and System Support	25.4	10.4	5,091,588
SEMA4 Operations and System Support	25.5	10.5	4,022,330
Budget Service - Computer Operations	25.6	10.6	808,870
SEMA4 Operations Special Billing	25.7	10.7	4,003,595
MAPS Operations Special Billing	25.8	10.8	3,888,738
Y2000 Accounting	25.9	10.9	0
DEPARTMENT OF EMPLOYEE RELATIONS	26.2	11.2	0
Personnel Administration	26.3	11.3	7,282,060
Employee Assistance	26.4	11.4	728,180
MEDIATION SERVICES	27.2	12.2	0
State Agencies	27.3	12.3	100,387
LEGISLATIVE AUDITOR	28.2	13.2	0
Financial Audits	28.3	13.3	2,631,915
Program Audits	28.4	13.4	0
Single Audits	28.5	13.5	576,597
TREASURER'S OFFICE	29.2	14.2	0
Treasury	29.3	14.3	430,738
STATE AUDITOR	30.2	15.2	62,644
Allocation to General Support Agencies			941,622
Total Budget Plan Allocation			51,908,456
Rollforward Adjustment			-2,728,482
Final Budget Plan Allocation			49,179,974



	DP#	Name First Stepdown	Asset Inventory 1.2	Net Admin. Cost 2.2	Admin. FTE's 2.3	Admin. FTE's 2.5	Ack'd Time 2.6	Net Admin. Cost 3.2	Fiscal Year 3.3	Leases 3.4 Real	Tax-Exempt 3.5	Net Admin. Cost 4.2	Purchase Orders 4.3	Mail Charges 4.4
Schedule No.		Allocable costs and applicable credits	Equipment Use Charge	BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Estate Management -	Plant Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail
1.2	1.2	Equipment Use Charge	759,769	(759,769)										
	G02-2.0	DEPARTMENT OF ADMINISTRATION	0	0										
2.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES	0	21,289	(21,289)									
2.3	G02-2.3	Commissioner's Office	654,000	0	6,777	(660,777)								
2.5	G02-2.5	Human Resources	501,000	0	5,528	0	(506,528)							
2.6	G02-2.6	Financial Management and Reporting	882,697	0	8,722	0	0	(891,419)						
	G02-2.7	Fiscal Agent - Non allocable	0	0	224	0	0	0						
	G02-2.8	Admin Mgmt - Non allocable	0	0	37	0	0	0						
3.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT	0	9,504	0	12,575	9,640	8,343	(40,062)					
3.3	G02-3.3	Resource Recovery	449,773	0	0	0	0	20,659	(470,432)					
3.4	G02-3.4	Real Estate Management - Leasing	383,568	0	0	0	0	9,755	0	(393,323)				
3.5	G02-3.5	Plant Management - Energy	366,000	0	0	0	0	9,648	0	0	(375,648)			
4.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT	0	29,573	0	39,010	29,903	10,156	0	369	1,891	295	(111,197)	
4.3	G02-4.3	Materials Management	3,059,206	0	0	0	0	0	0	0	0	0	94,872	(3,154,078)
4.4	G02-4.4	Central Mail	578,665	0	0	0	0	0	0	0	0	0	16,325	0
5.2	G02-5.2	ADMINISTRATION - INTERTECH	0	29,905	0	3,384	2,594	1,311	0	194	2,521	155	0	541
5.3	G02-5.3	Telecommunications	0	0	0	0	0	0	0	0	0	0	0	0
5.4	G02-5.4	Disaster Recovery	123,522	0	0	0	0	0	0	0	0	0	0	0
5.5	G02-5.5	Year 2000 Project - Systems Assurance	0	0	0	0	0	0	0	0	0	0	0	0
5.6	G02-5.6	Year 2000 Project - Risk Assess	0	0	0	0	0	0	0	0	0	0	0	0
5.7	G02-5.7	Year 2000 Project - Abatements	0	0	0	0	0	0	0	0	0	0	0	0
5.8	G02-5.8	Year 2000 Project Office	0	0	0	0	0	0	0	0	0	0	0	0
	G02-5.9	Year 2000 Project - Network Telecomm (nc	0	0	0	0	0	0	0	0	0	0	0	0
6.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMI	0	5,764	0	14,757	11,312	10,569	0	284	2,521	226	0	5,520
6.3	G02-6.3	Intertech Receipts	914,333	0	0	0	0	0	0	0	0	0	0	0
6.4	G02-6.4	IT Expenditures	914,333	0	0	0	0	0	0	0	0	0	0	0
6.5	G02-6.5	Project Funding	914,333	0	0	0	0	0	0	0	0	0	0	0
	G02-6.6	Technology Policy Bureau - Non Allocable	0	0	0	0	0	0	0	0	0	0	0	0
7.2	G10-7.2	DEPARTMENT OF FINANCE	2,061,324	283,203	0	0	0	0	1,983	2,521	1,583	0	13,468	37,609
8.2	G10-8.2	FINANCE - BUDGET DIVISION	125,001	0	0	0	0	0	0	0	0	0	0	0
8.3	G10-8.3	Analysis & Control (EBO's)	1,264,896	0	0	0	0	0	0	0	0	0	0	0
8.4	G10-8.4	Budget Operations and Planning	821,629	0	0	0	0	0	0	0	0	0	0	0
	G10-8.5	Budget Division - Non Allocable	0	0	0	0	0	0	0	0	0	0	0	0
9.2	G10-9.2	FINANCE-ACCOUNTING DIVISION	0	0										

Schedule No.	DP#	Name First Stepdown	Asset Inventory	Not Admin. Cost	Admin. FTE's	Admin. FTE's	Acctg Time	Not Admin. Cost	Proj Cost	Leases	Proj Cost	Not Admin. Cost	Purchase Orders	Material	
			1.2	2.2	2.3	2.5	2.6	3.2	3.3	3.4 Real	3.5	4.2	4.3	4.4	
			Allocable costs and applicable credits	Equipment Use Charge	BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Estate Managem ent -	Plant Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail
	G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
15.2	G61-15.2	STATE AUDITOR	57,783	0	0	0	0	0	0	4	3,782	4	0	147	5
	0	Second Stepdown													
16	G02-2.0	DEPARTMENT OF ADMINISTRATION	0	0	0	0	0	0	0	0	18,910	0	0	0	0
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES	0	0	0	0	0	0	0	210	2,521	167	0	3,630	144
17.3	G02-2.3	Commissioner's Office	0	0	0	0	0	0	0	0	0	0	0	0	0
17.5	G02-2.5	Human Resources	0	0	0	0	0	0	0	0	0	0	0	0	0
17.6	G02-2.6	Financial Management and Reporting	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-2.7	Fiscal Agent - Non allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-2.8	Admin Mgmt - Non allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	154	4,412	123	0	2,922	241	
18.3	G02-3.3	Resource Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0
18.4	G02-3.4	Real Estate Management - Leasing	0	0	0	0	0	0	0	0	0	0	0	0	0
18.5	G02-3.5	Plant Management - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0	3,114	1,098	
19.3	G02-4.3	Materials Management	0	0	0	0	0	0	0	0	0	0	0	0	0
19.4	G02-4.4	Central Mail	0	0	0	0	0	0	0	0	0	0	0	0	0
20.2	G02-5.2	ADMINISTRATION - INTERTECH	0	0	0	0	0	0	0	0	0	0	0	0	0
20.3	G02-5.3	Telecommunications	0	0	0	0	0	0	0	0	0	0	0	0	0
20.4	G02-5.4	Disaster Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0
20.5	G02-5.5	Year 2000 Project - Systems Assurance	0	0	0	0	0	0	0	0	0	0	0	0	0
20.6	G02-5.6	Year 2000 Project - Risk Assess	0	0	0	0	0	0	0	0	0	0	0	0	0
20.7	G02-5.7	Year 2000 Project - Abatements	0	0	0	0	0	0	0	0	0	0	0	0	0
20.8	G02-5.8	Year 2000 Project Office	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-5.9	Year 2000 Project - Network Telecomm (non - allocable)	0	0	0	0	0	0	0	0	0	0	0	0	0
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMERLY OFFICE OF	0	0	0	0	0	0	0	0	0	0	0	0	0
21.3	G02-6.3	Intertech Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
21.4	G02-6.4	IT Expenditures	0	0	0	0	0								

**Allocation of General S 2002  
Multiple Rate Method  
State Fiscal Year**

Schedule No.	DP#	Name First Stepdown	Asset Inventory	Net Admin. Cost	Admin. FTE's	Admin. FTE's	Acctg Tms	Net Admin. Cost	1xx-2xx	Leases	1xx-2xx	Net Admin. Cost	Purch. base Orders	Mail's Charges		
			1.2	2.2	2.3	2.5	2.6	3.2	3.3	3.4 Real	3.5	4.2	4.3	4.4		
			Allocable costs and applicable credits	Equipment Use Charge	BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Estate Management	Plant Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail	
30.2	G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G61-15.2	STATE AUDITOR	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Consumer Agencies														
	G02-	Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G02-0001	IISAC Financial Report (Sunsets 1999)	0	0	0	0	23	0	0	0	0	0	0	16	0	
	G02-0002	State Archaeology	0	0	1,478	1,133	1,880	0	22	0	17	0	931	0	0	
	G02-0003	Public Broadcasting	0	0	0	0	227	0	42	0	33	0	9	0	0	
	G02-0005	Materials Service and Distribution	0	0	6,563	5,031	5,593	0	99	0	79	0	562	96	0	
	G02-0006	State Building Code	0	0	30,375	23,284	23,934	0	422	0	337	0	11,399	1,296	0	
	G02-0007	Public Info Policy Analysis - PIPA	0	0	4,631	3,550	2,337	0	69	630	55	0	1,197	222	0	
	G02-0008	Tornado Assistance	0	0	0	0	4	0	0	0	0	0	0	0	0	
	G02-0009	Building Construction	0	0	21,373	16,383	30,448	0	838	630	669	0	8,317	236	0	
	G02-0010	Oil Overcharge (Stripper Wells)	0	0	0	0	54	0	0	0	0	0	0	0	0	
	G02-0011	Administration Cost Allocation	0	0	15,070	11,552	3,255	0	172	0	138	0	759	0	0	
	G02-0012	STAR	0	0	3,592	2,754	4,013	0	51	630	41	0	2,307	631	0	
	G02-0013	Volunteer Services	0	0	4,872	3,735	7,280	0	85	1,261	68	0	1,750	1,898	0	
	G02-0014	Capital Group Parking	0	0	10,941	8,387	41,525	0	158	0	126	0	3,428	55	0	
	G02-0015	Travel Management	0	0	16,015	12,276	132,734	0	504	0	403	0	7,352	227	0	
	G02-0016	Development Disabilities	0	0	3,069	2,352	5,573	0	71	630	57	0	2,387	143	0	
	G02-0017	Risk Management	0	0	6,065	4,649	13,390	0	814	1,891	650	0	1,679	106	0	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	0	0	689	0	4	0	3	0	282	0	0	
	G02-0021a	Plant Management (Leases)	0	0	150,040	115,015	140,414	0	2,350	11,976	1,876	0	45,994	38	0	
	G02-0021b	Plant Management (Repairs)	0	0	2,196	1,684	6,861	0	23	630	18	0	399	0	0	
	G02-0021c	Plant Management (Materials Transfer)	0	0	9,913	7,599	9,345	0	74	630	59	0	1,309	6	0	
	G02-0021d	Plant Management (Energy)	0	0	0	0	331	0	17	630	13	0	21	0	0	
	G02-0021e	Plant Management (Parking Surcharge)	0	0	558	428	7,067	0	38	0	30	0	165	93	0	
	G02-0021f	Plant Management (Facilities Repair & Replacement)	0	0	0	0	22	0	0	0	0	0	0	0	0	
	G02-0024	RE.COMM	0	0	10,458	8,017	19,245	0	202	0	162	0	6,095	3,071	0	
	G02-0025	Docu.Comm	0	0	12,465	9,555	10,901	0	144	630	115	0	1,562	80	0	
	G02-0026	Management Analysis	0	0	18,067	13,849	8,443	0	193	630	154	0	4,073	387	0	
	G02-0027	Print.Comm	0	0	32,381	24,822	40,232	0	545	0	435	0	4,731	987	0	
	G02-0028	Central Stores	0	0	9,589	7,350	87,870	0	798	630	637	0	745	431	0	
	G02-0029	Cooperative Purchasing	0	0	8,966	6,873	4,217	0	132	0	105	0	1,066	259	0	
	G02-0030	InterTechnologies Group	0	0	204,300	156,609	197,886	0	7,184	2,521	5,737	0	28,394	4,111	0	
	G02-0030a	InterTechnologies Group 911	0	0	2,221	1,702	23,902	0	525	0	419	0	3,392	33	0	
	G02-0031	MAIL.COMM	0	0	5,856	4,489	30,739	0	1,163	0	928	0	697	224	0	
	G02-0032	LCMR 130 Fund (Grants Completed)	0	0	0	0	9	0	0	0	0	0	2	0	0	
	G02-0033	Office of Technology	0	0	0	0	377	0	6	0	5	0	232	0	0	
	G02-0034	Other Non-allocable	0	0	0	0	219	0	2	0	1	0	25	0	0	
		B04	Agriculture Department	0	0	0	0	0	0	3,868	9,455	3,089	0	57,378	11,180	0
		B11	Barber Examiners Board	0	0	0	0	0	0	16	630	13	0	53	270	0
		B13	Commerce Department	0	0	0	0	0	0	5,161	6,303	4,121	0	24,608	10,119	0
		B14	Animal Health Board	0	0	0	0	0	0	425	0	339	0	11,028	934	0
		B21	Economic Security	0	0	0	0	0	0	13,198	27,734	10,539	0	30,171	330	0
		B22	Trade & Economic Development Department (DTED)	0	0	0	0	0	0	2,454	3,782	1,960	0	40,415	18,060	0
		B34	Housing Finance Agency	0	0	0	0	0	0	1,758	1,891	1,404	0	10,929	5,480	0
		B41	Workers' Compensation Court of Appeals	0	0	0	0	0	0	138	630	110	0	626	134	0
		B42	Labor & Industry Department	0	0	0	0	0	0	2,834	1,891	2,263	0	47,345	13,325	0
		B43	Iron Range Resources & Rehab. Board (IRRRB)	0	0	0	0	0	0	1,722	1,261	1,375	0	41,082	0	0
		B7A	Electricity Board	0	0	0	0	0	0	778	0	621	0	2,951	416	0
	B7E	Architecture, Engineering, Land Surveying & Landscape Arch	0	0	0	0	0	0	63	0	50	0	1,832	547	0	
	B7G	Boxing Board	0	0	0	0	0	0	6	0	4	0	119	12	0	
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	
	B7P	Accountancy Board	0	0	0	0	0	0	60	1,261	48	0	1,477	1,598	0	
	B7S	Private Detective & Protective Agent Services Brd	0	0	0	0	0	0	14	0	11	0	294	119	0	
	B80	Public Service Department	0	0	0	0	0	0	575	0	460	0	6,639	170	0	
	B82	Public Utilities Commission	0	0	0	0	0	0	402	0	321	0	1,502	213	0	
	B9A	World Trade Center Corp.	0	0	0	0	0	0	0	0	0	0	99	0	0	
	B9D	Amateur Sports Commission	0	0	0	0	0	0	66	0	53	0	433	0	0	
	B9U	MN Technology Institute	0	0	0	0	0	0	1,009	0	806	0	0	0	0	
	B9V	Agriculture Utilization Research Institute - Grant Agency	0	0	0	0	0	0	0	0	0	0	9	0	0	
	E25	Center for Arts Education	0	0	0	0	0	0	722	0	576	0	14,686	1,352	0	
	E26	MN State Colleges & Universities	0	0	0	0	0	0	104,561	1,261	83,493	0	271	14,525	0	
	E37	Children, Families & Learning Department	0	0	0	0	0	0	6,532	3,782	5,216	0	113,240	0	0	
	E40	Historical Society	0	0	0	0	0	0	0	0	0	0	147	0	0	
	E44	Fairbault Academies	0	0	0	0	0	0	1,157	1,261	924	0	5,579	0	0	

**Allocation of General Services 2002  
Multiple Rate Method  
State Fiscal Year**

DP#	Name	Asset Inventory	Net Admin. Cost	Admin. FTE's	Admin. FTE's	Accr. Type	Net Admin. Cost	1xx-2xx	Leases	1xx-2xx	Net Admin. Cost	Purchase Orders	Other Charges
	First Stepdown	1.2	2.2	2.3	2.5	2.6	3.2	3.3	3.4 Real Estate	3.5	4.2	4.3	4.4
Schedule No.		Allocable costs and applicable credits	Equipment Use Charge	BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail
E48	Labor Interpretive Center	0	0	0	0	0	0	0	2	0	0	76	0
E50	MN State Arts Board	0	0	0	0	0	0	0	143	1,261	114	4,641	0
E60	Higher Education Services Office	0	0	0	0	0	0	0	2,335	6,303	1,864	19,302	3,866
E77	Zoological Garden	0	0	0	0	0	0	0	1,615	630	1,290	30,121	0
E81	University of Minnesota - Grant Agency	0	0	0	0	0	0	0	154	0	123	204	0
E91	Academy of Science	0	0	0	0	0	0	0	0	0	0	46	0
E95	Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	5	0
E97	Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0
E9W	Higher Ed Facilities Authority	0	0	0	0	0	0	0	21	0	17	0	0
G03	Lottery	0	0	0	0	0	0	0	1,186	5,673	947	5	0
G05	Racing Commission	0	0	0	0	0	0	0	71	0	57	1,098	0
G06	Attorney General	0	0	0	0	0	0	0	3,831	5,673	3,059	24,695	7,936
G09	Gambling Control Board	0	0	0	0	0	0	0	246	630	196	1,979	370
G16	Adm Cap Projects	0	0	0	0	0	0	0	26	0	21	1,053	0
G17	Human Rights Department	0	0	0	0	0	0	0	420	0	335	5,373	1,922
G19	Indian Affairs Council	0	0	0	0	0	0	0	57	1,891	46	367	21
G24	Department of Employee Relations (all but 100 fund)	0	0	0	0	0	0	0	42,391	630	33,850	14,676	8,789
G30	Strategic & Long Range Planning Office	0	0	0	0	0	0	0	696	1,891	556	15,582	2,462
G39	Governor's Office	0	0	0	0	0	0	0	430	0	343	7,214	636
G45	Mediation Services (Non Allocable)	0	0	0	0	0	0	0	35	1,261	28	610	156
G53	Secretary of State	0	0	0	0	0	0	0	834	3,782	666	8,973	8,078
G59	Government Innovation and Cooperation Board	0	0	0	0	0	0	0	16	0	13	213	54
G61	State Auditor (all but 100 fund)	0	0	0	0	0	0	0	945	3,782	755	9,219	1,837
G62	MN State Retirement System (MSRS)	0	0	0	0	0	0	0	495	0	395	2,656	11,080
G63	Public Employees Retirement Association (PERA)	0	0	0	0	0	0	0	963	630	769	5,868	22,080
G64	State Treasurer's Office	0	0	0	0	0	0	0	0	1,261	0	0	0
G67	Revenue Department	0	0	0	0	0	0	0	9,861	6,934	7,874	65,124	82,881
G69	Teachers Retirement Association (TRA)	0	0	0	0	0	0	0	812	1,891	648	4,025	6,403
G92	Ombudsperson for Families	0	0	0	0	0	0	0	37	0	30	771	119
G93	Military Order of the Purple Heart - Grant Agency	0	0	0	0	0	0	0	0	630	0	0	0
G96	Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	4	0	3	0	0
G98	Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	0	630	0	0	0
G99	Disabled American Veterans - Grant Agency	0	0	0	0	0	0	0	0	630	0	0	0
G9J	Campaign Finance and Public Disclosure Board	0	0	0	0	0	0	0	68	630	55	1,557	678
G9K	Administrative Hearings	0	0	0	0	0	0	0	993	2,521	793	1,718	0
G9L	Black Minnesotans Council	0	0	0	0	0	0	0	38	630	31	1,062	95
G9M	Chicano-Latino People Affairs Council	0	0	0	0	0	0	0	30	0	24	1,351	435
G9N	Asian Pacific Minnesotans Council	0	0	0	0	0	0	0	36	0	29	1,518	317
G9X	Capitol Area Architectural & Planning Board	0	0	0	0	0	0	0	30	630	24	321	9
G9Y	Disability Council	0	0	0	0	0	0	0	70	630	56	3,703	382
H12	Health Department	0	0	0	0	0	0	0	11,671	10,716	9,319	148,860	8,887
H55	Human Services -Central Office	0	0	0	0	0	0	0	57,505	30,886	45,919	103,246	59,273
H55(b)	Human Service-Institutions	0	0	0	0	0	0	0	0	42,862	0	143,815	0
H75	Veterans Affairs Department	0	0	0	0	0	0	0	262	630	210	2,990	702
H76	Veterans Homes Board	0	0	0	0	0	0	0	5,255	1,891	4,197	83,073	220
H7B	Medical Practices Board	0	0	0	0	0	0	0	191	630	153	4,011	793
H7C	Nursing Board	0	0	0	0	0	0	0	196	630	157	3,061	3,833
H7D	Pharmacy Board	0	0	0	0	0	0	0	124	0	99	3,025	63
H7F	Dentistry Board	0	0	0	0	0	0	0	70	630	56	1,628	1,113
H7H	Chiropractors Board	0	0	0	0	0	0	0	37	0	29	1,392	92
H7J	Optometry Board	0	0	0	0	0	0	0	8	0	7	803	0
H7K	Nursing Home Administrators Board	0	0	0	0	0	0	0	58	0	46	1,798	238
H7L	Social Work Board	0	0	0	0	0	0	0	74	0	59	1,617	379
H7M	Marriage & Family Therapy Board	0	0	0	0	0	0	0	13	0	10	587	0
H7Q	Podiatric Medicine Board	0	0	0	0	0	0	0	5	0	4	488	0
H7R	Veterinary Medicine Board	0	0	0	0	0	0	0	18	0	15	748	0
H7S	Emergency Medical Svs Reg Bd	0	0	0	0	0	0	0	121	0	96	2,926	0
H7U	Dietetics & Nutrition Practices Board	0	0	0	0	0	0	0	7	0	5	667	0
H7V	Psychology Board	0	0	0	0	0	0	0	60	0	48	1,507	0
H7W	Physical Therapy Board	0	0	0	0	0	0	0	14	0	11	493	107
H9G	Ombudsman - Mental Health and Mental Retardation	0	0	0	0	0	0	0	148	630	119	2,674	373
J33	Trial Courts	0	0	0	0	0	0	0	8,240	0	6,579	5,939	81
J52	Public Defense Board	0	0	0	0	0	0	0	3,218	0	2,569	4,403	0
J58	Court of Appeals	0	0	0	0	0	0	0	694	630	554	883	1,049
J65	Supreme Court	0	0	0	0	0	0	0	2,489	4,412	1,988	13,039	5,558
J68	Tax Court of Appeals	0	0	0	0	0	0	0	73	630	59	676	61

**Allocation of General S 2002  
Multiple Rate Method  
State Fiscal Year**

DP#	Name	Asset Inventory	Net Admin. Cost	Admin. FTE's	Admin. FTE's	Admin. FTE's	Net Admin. Cost	3 3	3 4	3 5	4 2	4 3	4 4	
	First Stepdown	1.2	2.2	2.3	2.5	2 6	3 2	3 3	3 4	3 5	4 2	4 3	4 4	
Schedule No.		Allocable costs and applicable credits	Equipment Use Charge	BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Financial Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Estate Management	Plant Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail
J70	Judicial Standards Board	0	0	0	0	0	0	0	24	0	19	0	803	0
L5N	Leg Commission on MN Resources (LCMR)	0	0	0	0	0	0	0	51	0	41	0	0	0
P01	Military Affairs Department	0	0	0	0	0	0	0	2,628	1,891	2,098	0	6,082	0
P07	Public Safety Department	0	0	0	0	0	0	0	16,439	34,038	13,127	0	145,734	143,163
P08	Ombudsman - Corrections	0	0	0	0	0	0	0	48	23,952	39	0	424	24
P0C	Crime Victims Services Center	0	0	0	0	0	0	0	470	0	375	0	10,303	1,270
P0V	Crime Victim Ombudsman	0	0	0	0	0	0	0	42	630	33	0	553	95
P78	Corrections Department	0	0	0	0	0	0	0	28,296	0	22,595	0	309,657	3,126
P7T	Peace Officer Standards & Training Board (POST)	0	0	0	0	0	0	0	98	0	79	0	1,289	813
P94	MN Safety Council - Grant Agency	0	0	0	0	0	0	0	1,638	0	1,308	0	5	0
P9E	Sentencing Guidelines Commission	0	0	0	0	0	0	0	62	0	49	0	876	100
P9Z	Automobile Theft Prevention Board	0	0	0	0	0	0	0	17	630	13	0	699	48
R18	Environmental Assistance, Office of	0	0	0	0	0	0	0	567	1,261	453	0	19,199	1,406
R29	Natural Resources Department	0	0	0	0	0	0	0	21,810	19,540	17,415	0	83,621	35,172
R32	Pollution Control Agency	0	0	0	0	0	0	0	8,424	7,564	6,727	0	96,593	8,690
R9C	Voyageurs National Park	0	0	0	0	0	0	0	128	0	102	0	23	0
R9F	MNIWisc. Boundary Area Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	5	0
R9P	Water & Soil Resources Board	0	0	0	0	0	0	0	541	3,152	432	0	12,874	1,449
T79	Transportation Department	0	0	0	0	0	0	0	47,887	18,279	38,238	0	1,093,792	17,380
T9B	Metro Council Transit Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	5	0
G38	Investment Board	0	0	0	0	0	0	0	236	0	189	0	1,965	262
G90	Revenue Intergovernmental Payments	0	0	0	0	0	0	0	200	0	160	0	0	0
G9Q	Finance - Debt Service	0	0	0	0	0	0	0	6,033	0	4,818	0	0	0
G9R	Finance - Non-Operating	0	0	0	0	0	0	0	92	0	73	0	433	0
L10	Legislature	0	0	0	0	0	0	0	5,918	0	4,726	0	0	0
Z99	Other	0	0	0	0	0	0	0	0	7,564	0	0	0	0
	Total	51,908,456	0	(0)	(0)	(0)	(0)	0	(0)	(0)	0	0	0	(0)

Schedule No.	DP#	Name First Stepdown	Net Admin Cost 5.2	Phone Charges 5.3	Intertech Billing 5.4	2000 Project Alloc. 5.5 Year 2000 Project - Assurance	2000 Project Alloc. 5.6 Year 2000 Project - Risk Assess	IT Exp - SA 5.7 Year 2000 Project - Abatelements	IT Exp 5.8 Year 2000 Project Office	Net Admin Cost 6.2 TECHNOLOGY POLICY BUREAU (FORMERLY	Intertech Billings 6.3 Intertech Receipts	MAPS IT Exp 6.4 IT Expenditures	2000-01 Approved Projects 6.5 Project Funding	Net Admin Cost 7.2 DEPARTMENT OF FINANCE	1999-2000 Alloc. Projects 8.2 FINANCE - BUDGET DIVISION
1.2	1.2	Equipment Use Charge													
2.2	G02-2.0	DEPARTMENT OF ADMINISTRATION													
2.3	G02-2.2	BUREAU OF MANAGEMENT SERVICES													
2.5	G02-2.3	Commissioner's Office													
2.6	G02-2.5	Human Resources													
	G02-2.6	Financial Management and Reporting													
	G02-2.7	Fiscal Agent - Non allocable													
	G02-2.8	Admin Mgmt - Non allocable													
3.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT													
3.3	G02-3.3	Resource Recovery													
3.4	G02-3.4	Real Estate Management - Leasing													
3.5	G02-3.5	Plant Management - Energy													
4.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMENT													
4.3	G02-4.3	Materials Management													
4.4	G02-4.4	Central Mail													
5.2	G02-5.2	ADMINISTRATION - INTERTECH	(40,627)												
5.3	G02-5.3	Telecommunications	0	(0)											
5.4	G02-5.4	Disaster Recovery	685	0	(124,207)										
5.5	G02-5.5	Year 2000 Project - Systems Assurance	5,911	0	0										
5.6	G02-5.6	Year 2000 Project - Risk Assess	2,402	0	0	0									
5.7	G02-5.7	Year 2000 Project - Abatelements	800	0	0	0									
5.8	G02-5.8	Year 2000 Project Office	1,477	0	0	0	0	0							
	G02-5.9	Year 2000 Project - Network Telecomm (nc	29,353	0	0	0	0	0	0						
6.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMI	0	0	6	0	0	0	0	(51,205)					
6.3	G02-6.3	Intertech Receipts	0	0	0	0	0	0	0	13,976	(928,309)				
6.4	G02-6.4	IT Expenditures	0	0	0	0	0	0	0	13,976		(928,309)			
6.5	G02-6.5	Project Funding	0	0	0	0	0	0	0	13,976	0	0	(928,309)		
	G02-6.6	Technology Policy Bureau - Non Allocable	0	0	0	0	0	0	0	9,277	0	0	0		
7.2	G10-7.2	DEPARTMENT OF FINANCE	0	0	10,945	0	0	0	0	0	81,802	65,026	48,207	(2,607,670)	
8.2	G10-8.2	FINANCE - BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0	0	355,601	(480,602)
8.3	G10-8.3	Analysis & Control (EBO's)	0	0	0	0	0	0	0	0	0	0	0	0	241,582
8.4	G10-8.4	Budget Operations and Planning	0	0	0	0	0	0	0	0	0	0	0	0	156,923
	G10-8.5	Budget Division - Non Allocable													

	DP#	Name First Stepdown	Not Admin Cost 5.2	Phone Charges 5.3	Intertech Billing 5.4	2000 Project Alloc. 5.5	2000 Project Alloc. 5.6	IT Exp - SA 5.7	IT Exp. 5.8	Not Admin Cost 6.2	Intertech Billings 6.3	MAPS IT Exp. 6.4	2000-01 Approved Projects 6.5	Not Admin Cost 7.2	Per Alloc'd 8.2
Schedule No.			ADMINISTRATION INTERTECH	Telecommunications	Disaster Recovery	Year 2000 Project - Systems Assurance	Year 2000 Project - Risk Assess	Year 2000 Project - Abatelements	Year 2000 Project Office	TECHNOLOGY POLICY BUREAU (FORMERLY)	Intertech Receipts	IT Expenditures	Project Funding	DEPARTMENT OF FINANCE	FINANCE - BUDGET DIVISION
	G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
15.2	G61-15.2	STATE AUDITOR	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	Second Stepdown													
16	G02-2.0	DEPARTMENT OF ADMINISTRATION	0	0	3,116	0	0	0	0	0	23,286	262,750	92,147	0	0
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
17.3	G02-2.3	Commissioner's Office	0	0	0	0	0	0	0	0	0	0	0	0	0
17.5	G02-2.5	Human Resources	0	0	0	0	0	0	0	0	0	0	0	0	0
17.6	G02-2.6	Financial Management and Reporting	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-2.7	Fiscal Agent - Non allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-2.8	Admin Mgmt - Non allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
18.3	G02-3.3	Resource Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0
18.4	G02-3.4	Real Estate Management - Leasing	0	0	0	0	0	0	0	0	0	0	0	0	0
18.5	G02-3.5	Plant Management - Eriergy	0	0	0	0	0	0	0	0	0	0	0	0	0
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMEN	0	0	0	0	0	0	0	0	0	0	0	0	0
19.3	G02-4.3	Materials Management	0	0	0	0	0	0	0	0	0	0	0	0	0
19.4	G02-4.4	Central Mail	0	0	0	0	0	0	0	0	0	0	0	0	0
20.2	G02-5.2	ADMINISTRATION - INTERTECH	0	0	0	0	0	0	0	0	0	0	0	0	0
20.3	G02-5.3	Telecommunications	0	0	0	0	0	0	0	0	0	0	0	0	0
20.4	G02-5.4	Disaster Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0
20.5	G02-5.5	Year 2000 Project - Systems Assurance	0	0	0	0	0	0	0	0	0	0	0	0	0
20.6	G02-5.6	Year 2000 Project - Risk Assess	0	0	0	0	0	0	0	0	0	0	0	0	0
20.7	G02-5.7	Year 2000 Project - Abatelements	0	0	0	0	0	0	0	0	0	0	0	0	0
20.8	G02-5.8	Year 2000 Project Office	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-5.9	Year 2000 Project - Network Telecomm (no	0	0	0	0	0	0	0	0	0	0	0	0	0
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORME	0	0	0	0	0	0	0	0	46	0	35,094	0	0
21.3	G02-6.3	Intertech Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
21.4	G02-6.4	IT Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
21.5	G02-6.5	Project Funding	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-6.6	Technology Policy Bureau - Non Allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
22	G10-7.2	DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
23.2	G10-8.2	FINANCE - BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0	0	0	0
23.3	G10-8.3	Analysis & Control (EBO's)	0	0	0	0									

**Allocation of General Fund 2002**  
**Multiple Rate Method -**  
**State Fiscal Year**

DP#	Name	Not Admin. Cost	Phone Charges	InterTech Billing	2000 Project Alloc.	2000 Project Alloc.	IT Exp - SA	IT Exp.	Not Admin. Cost	InterTech Billings	MAPS IT Exp	2000-01 Approved Projects	Not Admin. Cost	2000-01 Approved Projects
DP#	First Stepdown	5.2	5.3	5.4	5.5	5.6	5.7	5.8	6.2	6.3	6.4	6.5	7.2	8.2
Schedule No.		ADMINISTRATION	Telecommunications	Disaster Recovery	Year 2000 Project - Systems Assurance	Year 2000 Project - Risk Assess	Year 2000 Project - Abatements	Year 2000 Project Office	TECHNOLOGY POLICY BUREAU (FORMERLY)	InterTech Receipts	IT Expenditures	Project Funding	DEPARTMENT OF FINANCE	FINANCE - BUDGET DIVISION
G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
30.2	G61-15.2	0	0	0	0	0	0	0	0	0	0	0	0	0
	Consumer Agencies													
G02-	Administration	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0001	IISAC Financial Report (Sunsets 1999)	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0002	State Archaeology	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0003	Public Broadcasting	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0005	Materials Service and Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0006	State Building Code	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0007	Public Info Policy Analysis - PIPA	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0008	Tornado Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0009	Building Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0010	Oil Overcharge (Stripper Wells)	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0011	Administration Cost Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0012	STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0013	Volunteer Services	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0014	Capital Group Parking	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0015	Travel Management	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0016	Development Disabilities	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0017	Risk Management	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0021a	Plant Management (Leases)	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0021b	Plant Management (Repairs)	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0021c	Plant Management (Materials Transfer)	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0021d	Plant Management (Energy)	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0021e	Plant Management (Parking Surcharge)	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0021f	Plant Management (Facilities Repair & Rep	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0024	RE.COMM	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0025	Docu.Comm	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0026	Management Analysis	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0027	Print.Comm	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0028	Central Stores	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0029	Cooperative Purchasing	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0030	InterTechnologies Group	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0030a	InterTechnologies Group 911	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0031	MAIL.COMM	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0032	LCMR 130 Fund (Grants Completed)	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0033	Office of Technology	0	0	0	0	0	0	0	0	0	0	0	0	0
G02-0034	Other Non-allocable	0	0	0	0	0	0	0	0	0	0	0	0	0
B04	Agriculture Department	0	0	480	0	0	0	0	480	3,585	3,275	34,942	0	0
B11	Barber Examiners Board	0	0	1	0	0	0	0	0	10	5	0	0	0
B13	Commerce Department	0	0	295	0	0	0	0	0	2,205	17,517	21,082	0	0
B14	Animal Health Board	0	0	60	0	0	0	0	0	451	708	0	0	0
B21	Economic Security	0	0	4,368	0	0	0	0	0	32,649	28,740	14,122	0	0
B22	Trade & Economic Development Departme	0	0	361	0	0	0	0	0	2,695	4,844	8,816	0	0
B34	Housing Finance Agency	0	0	266	0	0	0	0	0	1,985	12,938	0	0	0
B41	Workers' Compensation Court of Appeals	0	0	14	0	0	0	0	0	107	73	0	0	0
B42	Labor & Industry Department	0	0	614	0	0	0	0	0	4,587	4,494	14,919	0	0
B43	Iron Range Resources & Rehab. Board (IR)	0	0	155	0	0	0	0	0	1,155	865	0	0	0
B7A	Electricity Board	0	0	38	0	0	0	0	0	283	3,638	0	0	0
B7E	Architecture, Engineering, Land Surveying	0	0	16	0	0	0	0	0	120	98	0	0	0
B7G	Boxing Board	0	0	1	0	0	0	0	0	10	5	0	0	0
B7N	Horticulture Society - Grant Agency	0	0	8	0	0	0	0	0	61	0	0	0	0
B7P	Accountancy Board	0	0	10	0	0	0	0	0	77	169	0	0	0
B7S	Private Detective & Protective Agent Servic	0	0	1	0	0	0	0	0	5	9	0	0	0
B80	Public Service Department	0	0	128	0	0	0	0	0	959	3,246	0	0	0
B82	Public Utilities Commission	0	0	99	0	0	0	0	0	740	408	0	0	0
B9A	World Trade Center Corp.	0	0	0	0	0	0	0	0	0	0	0	0	0
B9D	Amateur Sports Commission	0	0	13	0	0	0	0	0	96	65	0	0	0
B9U	MN Technology Institute	0	0	85	0	0	0	0	0	632	1,582	0	0	0
B9V	Agriculture Utilization Research Institute - C	0	0	0	0	0	0	0	0	0	0	0	0	0
E25	Center for Arts Education	0	0	74	0	0	0	0	0	550	195	9,734	0	0
E26	MN State Colleges & Universities	0	0	14,776	0	0	0	0	0	110,437	67,387	0	0	0
E37	Children, Families & Learning Department	0	0	773	0	0	0	0	0	5,781	3,472	27,881	0	0
E40	Historical Society	0	0	312	0	0	0	0	0	2,330	0	7,424	0	0
E44	Faribault Academies	0	0	0	0	0	0	0	0	1	613	6,859	0	0

**Allocation of General S 2002  
Multiple Rate Method  
State Fiscal Year**

	DP#	Name First Stepdown	Not Admin. Cost 5.2	Phone Charges 5.3	Intertech Billing 5.4	2000 Project Alloc. 5.5	2000 Project Alloc. 5.6	IT Exp - SA 5.7	IT Exp. 5.8	Not Admin. Cost 6.2	Intertech Billings 6.3	MAPS IT Exp 6.4	2000-01 Approved Projects 6.5	Not Admin. Cost 7.2	1st-2nd Allocation Costs 8.2
Schedule No.			ADMINISTRATION INTERTECH	Telecommunications	Disaster Recovery	Systems Assurance	Project - Risk Assess	Project - Abatement	Year 2000 Project Office	TECHNOLOGY POLICY BUREAU (FORMERLY	Intertech Receipts	IT Expenses	Project Funding	DEPARTMENT OF FINANCE	FINANCE - BUDGET DIVISION
	E48	Labor Interpretive Center	0	0	1	0	0	0	0	0	11	6	0	0	0
	E50	MN State Arts Board	0	0	32	0	0	0	0	0	241	244	0	0	0
	E60	Higher Education Services Office	0	0	90	0	0	0	0	0	676	738	64,982	0	0
	E77	Zoological Garden	0	0	50	0	0	0	0	0	371	822	0	0	0
	E81	University of Minnesota - Grant Agency	0	0	898	0	0	0	0	0	6,714	0	0	0	0
	E91	Academy of Science	0	0	0	0	0	0	0	0	0	0	0	0	0
	E95	Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
	E97	Science Museum of Minnesota - Grant Age	0	0	0	0	0	0	0	0	0	0	0	0	0
	E9W	Higher Ed Facilities Authority	0	0	2	0	0	0	0	0	15	0	0	0	0
	G03	Lottery	0	0	1,015	0	0	0	0	0	7,584	0	0	0	0
	G05	Racing Commission	0	0	2	0	0	0	0	0	18	183	0	0	0
	G06	Attorney General	0	0	509	0	0	0	0	0	3,804	3,575	19,196	0	0
	G09	Gambling Control Board	0	0	50	0	0	0	0	0	371	169	0	0	0
	G16	Adm Cap Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
	G17	Human Rights Department	0	0	87	0	0	0	0	0	652	387	0	0	0
	G19	Indian Affairs Council	0	0	12	0	0	0	0	0	89	74	0	0	0
	G24	Department of Employee Relations (all but	0	0	579	0	0	0	0	0	4,330	0	0	0	0
	G30	Strategic & Long Range Planning Office	0	0	100	0	0	0	0	0	747	582	5,044	0	0
	G39	Governor's Office	0	0	102	0	0	0	0	0	763	604	0	0	0
	G45	Mediation Services (Non Allocable)	0	0	30	0	0	0	0	0	227	0	0	0	0
	G53	Secretary of State	0	0	716	0	0	0	0	0	5,352	5,801	0	0	0
	G59	Government Innovation and Cooperation B	0	0	2	0	0	0	0	0	11	6	0	0	0
	G61	State Auditor (all but 100 fund)	0	0	100	0	0	0	0	0	746	236	0	0	0
	G62	MN State Retirement System (MSRS)	0	0	327	0	0	0	0	0	2,447	1,291	0	0	0
	G63	Public Employees Retirement Association (	0	0	163	0	0	0	0	0	1,220	943	0	0	0
	G64	State Treasurer's Office	0	0	24	0	0	0	0	0	179	218	0	0	0
	G67	Revenue Department	0	0	4,295	0	0	0	0	0	32,103	48,530	80,698	0	0
	G69	Teachers Retirement Association (TRA)	0	0	260	0	0	0	0	0	1,946	11,847	0	0	0
	G92	Ombudsperson for Families	0	0	11	0	0	0	0	0	85	57	0	0	0
	G93	Military Order of the Purple Heart - Grant A	0	0	0	0	0	0	0	0	0	0	0	0	0
	G96	Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
	G98	Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
	G99	Disabled American Veterans - Grant Agenc	0	0	9	0	0	0	0	0	67	0	0	0	0
	G9J	Campaign Finance and Public Disclosure B	0	0	6	0	0	0	0	0	42	21	4,075	0	0
	G9K	Administrative Hearings	0	0	190	0	0	0	0	0	1,420	1,470	0	0	0
	G9L	Black Minnesotans Council	0	0	11	0	0	0	0	0	81	53	0	0	0
	G9M	Chicano-Latino People Affairs Council	0	0	8	0	0	0	0	0	58	42	0	0	0
	G9N	Asian Pacific Minnesotans Council	0	0	14	0	0	0	0	0	101	50	0	0	0
	G9X	Capitol Area Architectural & Planning Boar	0	0	3	0	0	0	0	0	23	11	0	0	0
	G9Y	Disability Council	0	0	15	0	0	0	0	0	112	74	0	0	0
	H12	Health Department	0	0	1,549	0	0	0	0	0	11,575	15,775	39,845	0	0
	H55	Human Services - Central Office	0	0	39,667	0	0	0	0	0	296,468	160,712	0	0	0
	H55(b)	Human Service-Institutions	0	0	0	0	0	0	0	0	0	8,734	0	0	0
	H75	Veterans Affairs Department	0	0	31	0	0	0	0	0	229	132	0	0	0
	H76	Veterans Homes Board	0	0	466	0	0	0	0	0	3,481	2,107	0	0	0
	H7B	Medical Practices Board	0	0	41	0	0	0	0	0	304	497	5,659	0	0
	H7C	Nursing Board	0	0	24	0	0	0	0	0	181	324	4,035	0	0
	H7D	Pharmacy Board	0	0	17	0	0	0	0	0	130	257	0	0	0
	H7F	Dentistry Board	0	0	7	0	0	0	0	0	53	416	0	0	0
	H7H	Chiropractors Board	0	0	4	0	0	0	0	0	33	35	0	0	0
	H7J	Optometry Board	0	0	1	0	0	0	0	0	9	21	0	0	0
	H7K	Nursing Home Administrators Board	0	0	7	0	0	0	0	0	50	91	0	0	0
	H7L	Social Work Board	0	0	16	0	0	0	0	0	121	601	0	0	0
	H7M	Marriage & Family Therapy Board	0	0	1	0	0	0	0	0	8	4	0	0	0
	H7Q	Podiatric Medicine Board	0	0	1	0	0	0	0	0	7	4	0	0	0
	H7R	Veterinary Medicine Board	0	0	1	0	0	0	0	0	10	5	0	0	0
	H7S	Emergency Medical Svs Reg Bd	0	0	20	0	0	0	0	0	152	204	7,868	0	0
	H7U	Dietetics & Nutrition Practices Board	0	0	1	0	0	0	0	0	8	19	0	0	0
	H7V	Psychology Board	0	0	6	0	0	0	0	0	41	41	0	0	0
	H7W	Physical Therapy Board	0	0	0	0	0	0	0	0	0	4	0	0	0
	H9G	Ombudsman - Mental Health and Mental R	0	0	27	0	0	0	0	0	198	172	0	0	0
	J33	Trial Courts	0	0	56	0	0	0	0	0	417	3,337	0	0	0
	J52	Public Defense Board	0	0	500	0	0	0	0	0	3,737	3,249	5,296	0	0
	J58	Court of Appeals	0	0	83	0	0	0	0	0	621	643	0	0	0
	J65	Supreme Court	0	0	769	0	0	0	0	0	5,749	9,830	58,597	0	0
	J68	Tax Court of Appeals	0	0	6	0	0	0	0	0	45	91	0	0	0

**Allocation of General Fund 2002  
Multiple Rate Method  
State Fiscal Year**

DP#	Name First Stepdown	Net Admin. Cost 5.2	Phone Charges 5.3	Intertech Billing 5.4	2000 Project Alloc. 5.5 Year 2000 Project - Systems Assurance	2000 Project Alloc. 5.6 Year 2000 Project - Risk Assess	IT Exp. - SA 5.7	IT Exp. 5.8	Net Admin. Cost 6.2 POLICY BUREAU (FORMERLY TECHNOLOGY	Intertech Receipts 6.3	MAFSD IT Exp. 6.4	2000 Project Funding 6.5	DEPARTMENT OF FINANCE 6.7	FINANCE - BUDGET DIVISION 6.8
Schedule No.		ADMINISTRATION INTERTECH	Telecommunica- tions	Disaster Recovery			Year 2000 Project - Abatelements	Year 2000 Project Office			IT Expendi- tures	Project Funding		
J70	Judicial Standards Board	0	0	0	0	0	0	0	0	1	65	0	0	0
L5N	Leg Commission on MN Resources (LCMR)	0	0	5	0	0	0	0	0	40	0	0	0	0
P01	Military Affairs Department	0	0	1,131	0	0	0	0	0	8,453	4,394	0	0	0
P07	Public Safety Department	0	0	5,505	0	0	0	0	0	41,147	38,028	136,188	0	0
P08	Ombudsman - Corrections	0	0	13	0	0	0	0	0	96	57	0	0	0
P0C	Crime Victims Services Center	0	0	0	0	0	0	0	0	0	771	2,098	0	0
P0V	Crime Victim Ombudsman	0	0	0	0	0	0	0	0	0	79	202	0	0
P78	Corrections Department	0	0	1,861	0	0	0	0	0	13,909	26,045	46,664	0	0
P7T	Peace Officer Standards & Training Board	0	0	15	0	0	0	0	0	108	98	0	0	0
P94	MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
P9E	Sentencing Guidelines Commission	0	0	12	0	0	0	0	0	93	52	2,017	0	0
P9Z	Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0	11	0	0	0
R18	Environmental Assistance, Office of	0	0	84	0	0	0	0	0	631	483	0	0	0
R29	Natural Resources Department	0	0	2,593	0	0	0	0	0	19,382	18,639	46,613	0	0
R32	Pollution Control Agency	0	0	1,272	0	0	0	0	0	9,506	10,126	16,573	0	0
R9C	Voyageurs National Park	0	0	0	0	0	0	0	0	0	0	0	0	0
R9F	MNIWisc. Boundary Area Commission - Gr	0	0	0	0	0	0	0	0	0	0	0	0	0
R9P	Water & Soil Resources Board	0	0	106	0	0	0	0	0	795	516	10,239	0	0
T79	Transportation Department	0	0	6,038	0	0	0	0	0	45,124	55,836	50,436	0	0
T9B	Metro Council Transit Commission - Grant /	0	0	0	0	0	0	0	0	0	0	0	0	0
G38	Investment Board	0	0	51	0	0	0	0	0	383	1,849	0	0	0
G90	Revenue Intergovernmental Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
G9Q	Finance - Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
G9R	Finance - Non-Operating	0	0	0	0	0	0	0	0	0	3	0	0	0
L10	Legislature	0	0	0	0	0	0	0	0	0	0	0	0	0
Z99	Other	0	0	15,489	0	0	0	0	0	115,765	0	0	0	0
	Total	0	0	0	0	0	0	0	(0)	0	(0)	0	(0)	0

Schedule No.	DP#	Name First Stepdown	Acctg Trns 8.3	Budget Trns. 8.4 Budget	Net Admin Cost 9.2 FINANCE- ACCOUNTING DIVISION	FTE's 9.3 Central Payroll	Acctg Trns 9.4 Accounting Services	Acctg Trns 9.5 Financial Reporting	Fid Receipts 9.6 Financial Reporting - Single Audit	Net Admin Cost 10.2 FINANCE I.T - MANAGEMENT AND ADMINISTRATI	Acctg Trns 10.3 Amortized SSP Development Costs	Acctg Trns 10.4 MAPS System Support	FTE's 10.5 SEMA4 Operations and System Support	Budget Trns 10.6 Computer Operations	FTE's 10.7 SEMA4 Operations Special Billing
1.2	1.2	Equipment Use Charge													
2.2	G02-2.0	DEPARTMENT OF ADMINISTRATION													
2.3	G02-2.2	BUREAU OF MANAGEMENT SERVICES													
2.5	G02-2.3	Commissioner's Office													
2.6	G02-2.5	Human Resources													
	G02-2.6	Financial Management and Reporting													
	G02-2.7	Fiscal Agent - Non allocable													
	G02-2.8	Admin Mgmt - Non allocable													
3.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT													
3.3	G02-3.3	Resource Recovery													
3.4	G02-3.4	Real Estate Management - Leasing													
3.5	G02-3.5	Plant Management - Energy													
4.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMET													
4.3	G02-4.3	Materials Management													
4.4	G02-4.4	Central Mail													
5.2	G02-5.2	ADMINISTRATION - INTERTECH													
5.3	G02-5.3	Telecommunications													
5.4	G02-5.4	Disaster Recovery													
5.5	G02-5.5	Year 2000 Project - Systems Assurance													
5.6	G02-5.6	Year 2000 Project - Risk Assess													
5.7	G02-5.7	Year 2000 Project - Abatelements													
5.8	G02-5.8	Year 2000 Project Office													
	G02-5.9	Year 2000 Project - Network Telecomm (nc													
6.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMI													
6.3	G02-6.3	Intertech Receipts													
6.4	G02-6.4	IT Expenditures													
6.5	G02-6.5	Project Funding													
	G02-6.6	Technology Policy Bureau - Non Allocable													
7.2	G10-7.2	DEPARTMENT OF FINANCE													
8.2	G10-8.2	FINANCE - BUDGET DIVISION													
8.3	G10-8.3	Analysis & Control (EBO's)	(1,506,478)												
8.4	G10-8.4	Budget Operations and Planning	0	(978,552)											
	G10-8.5	Budget Division - Non Allocable	0	0											
9.2	G10-9.2	FINANCE-ACCOUNTING DIVISION	0	0	(749,097)										
9.3	G10-9.3	Central Payroll	0	0	268,690	(2,110,998)									
9.4	G10-9.4	Accounting Services	0	0	288,501		(2,238,342)								
9.5	G10-9.5	Financial Reporting	0	0	190,323			(1,640,842)							
9.6	G10-9.6	Financial Reporting - Single Audit	0	0	1,583			0	(13,625)						
	G10-9.7	Accounting Services - Non Allocable	0	0	0			0	0						
10.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMII	0	0	0			0	0	(3,058,536)					
10.3	G10-10.3	Amortized SSP Development 31,820,000 /	0	0	0			0	0	0	(3,182,000)				</

	DP#	Name	Actual Time 8.3	Budget Time 8.4	Net Admin. Cost 9.2	FTE's 9.3	Actual Time 9.4	Actual Time 9.5	Cost Reimburs. 9.6	Not Admin. Cost 10.2	Actual Time 10.3	Actual Time 10.4	FTE's 10.5	Budget Time 10.6	FTE's 10.7
		First Stepdown		Budget Operations and Planning	FINANCE- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MANAGEMENT AND ADMINISTRATIVE Development Costs	Operations and System Support	Operations and System Support	Budget Service - Computer Operations	SEMA4 Special Billing	
Schedule No.			Analysis & Control (EBO's)												
	G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	
15.2	G61-15.2	STATE AUDITOR	38	101	0	24	56	41	0	0	79	126	45	84	
	0	Second Stepdown													
16	G02-2.0	DEPARTMENT OF ADMINISTRATION	0	0	0	0	0	0	0	0	1	1	0	0	
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES	734	1,247	0	993	1,090	799	0	0	1,550	2,460	1,884	1,030	
17.3	G02-2.3	Commissioner's Office	0	0	0	0	0	0	0	0	0	0	0	0	
17.5	G02-2.5	Human Resources	0	0	0	0	0	0	0	0	0	0	0	0	
17.6	G02-2.6	Financial Management and Reporting	0	0	0	0	0	0	0	0	0	0	0	0	
	G02-2.7	Fiscal Agent - Non allocable	0	0	0	0	0	0	0	0	0	0	0	0	
	G02-2.8	Admin Mgmt - Non allocable	0	0	0	0	0	0	0	0	0	0	0	0	
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT	688	687	0	756	1,023	750	0	0	1,454	2,307	1,435	733	
18.3	G02-3.3	Resource Recovery	0	0	0	0	0	0	0	0	0	0	0	0	
18.4	G02-3.4	Real Estate Management - Leasing	0	0	0	0	0	0	0	0	0	0	0	0	
18.5	G02-3.5	Plant Management - Energy	0	0	0	0	0	0	0	0	0	0	0	0	
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMEN	838	782	0	2,345	1,245	912	0	0	1,769	2,808	4,450	647	
19.3	G02-4.3	Materials Management	0	0	0	0	0	0	0	0	0	0	0	0	
19.4	G02-4.4	Central Mail	0	0	0	0	0	0	0	0	0	0	0	0	
20.2	G02-5.2	ADMINISTRATION - INTERTECH	108	472	0	203	161	118	0	0	228	363	386	390	
20.3	G02-5.3	Telecommunications	0	0	0	0	0	0	0	0	0	0	0	0	
20.4	G02-5.4	Disaster Recovery	0	0	0	0	0	0	0	0	0	0	0	0	
20.5	G02-5.5	Year 2000 Project - Systems Assurance	0	0	0	0	0	0	0	0	0	0	0	0	
20.6	G02-5.6	Year 2000 Project - Risk Assess	0	0	0	0	0	0	0	0	0	0	0	0	
20.7	G02-5.7	Year 2000 Project - Abatelements	0	0	0	0	0	0	0	0	0	0	0	0	
20.8	G02-5.8	Year 2000 Project Office	0	0	0	0	0	0	0	0	0	0	0	0	
	G02-5.9	Year 2000 Project - Network Telecomm (no	0	0	0	0	0	0	0	0	0	0	0	0	
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORMER	872	962	0	887	1,295	949	0	0	1,841	2,923	1,684	795	
21.3	G02-6.3	Intertech Receipts	0	0	0	0	0	0	0	0	0	0	0	0	
21.4	G02-6.4	IT Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	
21.5	G02-6.5	Project Funding	0	0	0	0	0	0	0	0	0	0	0	0	
	G02-6.6	Technology Policy Bureau - Non Allocable	0	0	0	0	0	0	0	0	0	0	0	0	
22	G10-7.2	DEPARTMENT OF FINANCE	44	37	0	8,025	3,902	2,861	0	0	5,548	8,805	15,229	2,892	
23.2	G10-8.2	FINANCE - BUDGET DIVISION	939	932	0	0	0	0	0	0	0	0	0	0	
23.3	G10-8.3	Analysis & Control (EBO's)	0												

## Allocation of General S 2002

## Multiple Rate Method

## State Fiscal Year

Schedule No.	DP#	Name First Stepdown	Acctg Trns	Budget Trns	Net Admin Cost	FTE's	Acctg Trns	Acctg Trns	Fed Receipts	Net Admin Cost	Acctg Trns	Acctg Trns	FTE's	Budget Trns	FTE's
			8.3	8.4	9.2	9.3	9.4	9.5	9.6	10.2	10.3	10.4	10.5	10.6	10.7
			Analysis & Control (EBO's)	Operations and Planning	FINANCE-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MANAGEMENT AND ADMINISTRATIVE	Amortized SSP Costs	Operations and System Support	Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing
	G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
30.2	G61-15.2	STATE AUDITOR	0	0	0	0	0	0	0	0	0	0	0	0	0
		Consumer Agencies													
	G02-	Administration	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0001	IIISAC Financial Report (Sunsets 1999)	2	0	0	0	3	2	0	0	4	6	0	0	0
	G02-0002	State Archaeology	155	172	0	89	230	169	0	0	328	520	169	142	170
	G02-0003	Public Broadcasting	19	82	0	0	28	20	0	0	40	63	0	68	0
	G02-0005	Materials Service and Distribution	461	393	0	395	685	502	0	0	974	1,547	749	325	756
	G02-0006	State Building Code	1,974	288	0	1,826	2,933	2,150	0	0	4,170	6,618	3,465	238	3,501
	G02-0007	Public Info Policy Analysis - PIPA	193	172	0	278	286	210	0	0	407	646	528	142	534
	G02-0008	Tornado Assistance	0	0	0	0	0	0	0	0	1	1	0	0	0
	G02-0009	Building Construction	2,511	1,247	0	1,285	3,732	2,735	3	0	5,305	8,420	2,438	1,030	2,463
	G02-0010	Oil Overcharge (Stripper Wells)	4	34	0	0	7	5	0	0	9	15	0	28	0
	G02-0011	Administration Cost Allocation	268	562	0	906	399	292	0	0	567	900	1,719	464	1,737
	G02-0012	STAR	331	191	0	216	492	361	1	0	699	1,110	410	158	414
	G02-0013	Volunteer Services	601	820	0	293	892	654	0	0	1,268	2,013	556	677	562
	G02-0014	Capital Group Parking	3,425	243	0	658	5,089	3,731	0	0	7,235	11,483	1,248	201	1,261
	G02-0015	Travel Management	10,948	464	0	963	16,267	11,925	0	0	23,126	36,705	1,827	384	1,846
	G02-0016	Development Disabilities	460	322	0	184	683	501	4	0	971	1,541	350	266	354
	G02-0017	Risk Management	1,104	322	0	365	1,641	1,203	0	0	2,333	3,703	692	266	699
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	57	453	0	0	84	62	0	0	120	190	0	374	0
	G02-0021a	Plant Management (Leases)	11,582	1,658	0	9,020	17,209	12,615	0	0	24,464	38,829	17,117	1,370	17,292
	G02-0021b	Plant Management (Repairs)	566	94	0	132	841	616	0	0	1,195	1,897	251	77	253
	G02-0021c	Plant Management (Materials Transfer)	771	464	0	596	1,145	840	0	0	1,628	2,584	1,131	384	1,142
	G02-0021d	Plant Management (Energy)	27	94	0	0	41	30	0	0	58	92	0	77	0
	G02-0021e	Plant Management (Parking Surcharge)	583	344	0	34	866	635	0	0	1,231	1,954	64	285	64
	G02-0021f	Plant Management (Facilities Repair & Rep	2	52	0	0	3	2	0	0	4	6	0	43	0
	G02-0024	RE.COMM	1,587	928	0	629	2,359	1,729	0	0	3,353	5,322	1,193	767	1,205
	G02-0025	Docu.Comm	899	404	0	749	1,336	979	0	0	1,899	3,014	1,422	334	1,437
	G02-0026	Management Analysis	696	423	0	1,086	1,035	759	0	0	1,471	2,335	2,061	350	2,082
	G02-0027	Print.Comm	3,318	382	0	1,947	4,931	3,614	0	0	7,009	11,125	3,694	316	3,732
	G02-0028	Central Stores	7,248	240	0	576	10,769	7,894	0	0	15,309	24,299	1,094	198	1,105
	G02-0029	Cooperative Purchasing	348	333	0	539	517	379	0	0	735	1,166	1,023	275	1,033
	G02-0030	InterTechnologies Group	16,322	6,274	0	12,282	24,252	17,778	0	0	34,476	54,721	23,307	5,185	23,546
	G02-0030a	InterTechnologies Group 911	1,972	1,153	0	134	2,929	2,147	0	0	4,164	6,610	253	953	256
	G02-0031	MAIL.COMM	2,536	565	0	352	3,767	2,762	0	0	5,356	8,500	668	467	675
	G02-0032	LCMR 130 Fund (Grants Completed)	1	0	0	0	1	1	0	0	2	3	0	0	0
	G02-0033	Office of Technology	31	202	0	0	46	34	0	0	66	104	0	167	0
	G02-0034	Other Non-allocable	18	389	0	0	27	20	0	0	38	61	0	322	0
	B04	Agriculture Department	17,912	47,557	0	20,882	26,614	19,509	6	0	37,834	60,050	39,626	39,299	40,031
	B11	Barber Examiners Board	109	112	0	89	162	119	0	0	230	365	169	93	170
	B13	Commerce Department	10,852	6,061	0	13,138	16,124	11,820	2	0	22,922	36,382	24,932	5,008	25,187
	B14	Animal Health Board	2,576	4,021	0	1,505	3,827	2,805	10	0	5,440	8,635	2,856	3,322	2,885
	B21	Economic Security	64,122	4,938	0	79,127	95,273	69,841	588	0	135,439	214,989	150,154	4,080	151,692
	B22	Trade & Economic Development Departme	10,372	22,532	0	9,574	15,411	11,297	156	0	21,908	34,772	18,167	18,619	18,353
	B34	Housing Finance Agency	8,467	7,820	0	7,395	12,581	9,223	3	0	17,885	28,387	14,032	6,462	14,176
	B41	Workers' Compensation Court of Appeals	161	105	0	652	240	176	0	0	341	541	1,236	87	1,249
	B42	Labor & Industry Department	10,222	4,829	0	16,818	15,188	11,134	48	0	21,592	34,270	31,915	3,991	32,242
	B43	Iron Range Resources & Rehab. Board (IRI)	9,973	3,908	0	5,745	14,819	10,863	0	0	21,066	33,436	10,902	3,230	11,014
	B7A	Electricity Board	2,295	412	0	1,119	3,410	2,500	0	0	4,848	7,694	2,124	340	2,145
	B7E	Architecture, Engineering, Land Surveying	1,038	262	0	344	1,542	1,130	0	0	2,192	3,479	652	217	659
	B7G	Boxing Board	63	75	0	42	94	69	0	0	134	212	80	62	81
	B7N	Horticulture Society - Grant Agency	1	15	0	0	1	1	0	0	1	2	0	12	0
	B7P	Accountancy Board	673	161	0	227	1,000	733	0	0	1,422	2,256	430	133	435
	B7S	Private Detective & Protective Agent Servic	141	168	0	88	209	153	0	0	297	472	167	139	169
	B80	Public Service Department	1,425	3,702	0	2,545	2,117	1,552	4	0	3,009	4,776	4,830	3,059	4,879
	B82	Public Utilities Commission	837	940	0	2,013	1,243	911	0	0	1,768	2,806	3,819	776	3,858
	B9A	World Trade Center Corp.	8	172	0	0	12	9	0	0	17	26	0	142	0
	B9D	Amateur Sports Commission	227	307	0	462	337	247	0	0	479	760	876	254	885
	B9U	MN Technology Institute	3,268	2,194	0	0	4,856	3,560	0	0	6,904	10,957	0	1,813	0
	B9V	Agriculture Utilization Research Institute - C	6	67	0	0	9	7	0	0	13	21	0	56	0
	E25	Center for Arts Education	3,350	2,808	0	3,331	4,977	3,649	0	0	7,076	11,231	6,321	2,320	6,386
	E26	MN State Colleges & Universities	181,965	50,657	0	601,009	270,365	198,194	117	0	384,348	610,039	1,140,498	41,860	1,152,177
	E37	Children, Families & Learning Department	23,812	26,497	0	23,887	35,381	25,936	1,669	0	50,297	79,831	45,329	21,895	45,793
	E40	Historical Society	204	502	0	0	304	222	0	0	431	685	0	415	0
	E44	Faribault Academies	3,382	4,256	0	7,556	5,025	3,683	(0)	0	7,143	11,338	14,338	3,517	14,485

**Allocation of G I S 2002**  
**Multiple Rate Method**  
**State Fiscal Year**

DP#	Name	Acctg Tms 8.3	Budget Tms 8.4 Budget	Net Admin Cost 9.2	FTE's 9.3	Acctg Tms 9.4	Acctg Tms 9.5	Fed. Receipts 9.6	Net Admin Cost 10.2 FINANCE I.I - MANAGEMENT AND ADMINISTRATIVE	Acctg Tms 10.3 Amortized SSP	Acctg Tms 10.4 MAPS	FTE's 10.5 SEMA4	Budget Tms 10.6	FTE's 10.7
Schedule No.	First Stepdown	Analysis & Control (EBO's)	Operations and Planning	FINANCE- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	Development Costs	System Support	System Support	Computer Operations	SEMA4 Operations Special Billing	
E48	Labor Interpretive Center	22	101	0	0	33	24	0	0	47	75	0	84	0
E50	MN State Arts Board	863	958	0	855	1,283	941	3	0	1,824	2,895	1,622	792	1,638
E60	Higher Education Services Office	5,003	2,602	0	3,197	7,433	5,449	8	0	10,567	16,772	6,066	2,150	6,128
E77	Zoological Garden	8,588	8,749	0	9,006	12,761	9,354	0	0	18,141	28,793	17,090	7,229	17,265
E81	University of Minnesota - Grant Agency	185	502	0	0	275	202	0	0	391	621	0	415	0
E91	Academy of Science	3	22	0	0	5	3	0	0	7	11	0	19	0
E95	Humanities Commission - Grant Agency	2	15	0	0	4	3	0	0	5	8	0	12	0
E97	Science Museum of Minnesota - Grant Age	1	37	0	0	2	1	0	0	3	4	0	31	0
E9W	Higher Ed Facilities Authority	9	30	0	110	14	10	0	0	20	31	209	25	211
G03	Lottery	353	868	0	9,033	525	384	0	0	746	1,183	17,141	718	17,317
G05	Racing Commission	1,174	1,175	0	262	1,744	1,278	0	0	2,479	3,935	498	971	503
G06	Attorney General	5,601	7,742	0	19,742	8,321	6,100	6	0	11,830	18,776	37,463	6,397	37,847
G09	Gambling Control Board	650	584	0	1,564	966	708	0	0	1,374	2,180	2,968	483	2,999
G16	Adm Cap Projects	184	105	0	0	273	200	0	0	388	616	0	87	0
G17	Human Rights Department	945	1,404	0	2,695	1,404	1,029	0	0	1,996	3,168	5,115	1,160	5,167
G19	Indian Affairs Council	423	704	0	312	628	460	0	0	893	1,417	592	582	598
G24	Department of Employee Relations (all but	9,387	12,425	0	4,267	13,947	10,224	0	0	19,827	31,469	8,098	10,267	8,181
G30	Strategic & Long Range Planning Office	3,050	6,937	0	3,684	4,532	3,322	0	0	6,442	10,225	6,991	5,732	7,063
G39	Governor's Office	2,006	970	0	2,362	2,980	2,185	0	0	4,237	6,725	4,482	801	4,528
G45	Mediation Services (Non Allocable)	308	1,063	0	139	458	336	(0)	0	651	1,034	263	879	266
G53	Secretary of State	2,124	5,271	0	3,388	3,155	2,313	0	0	4,486	7,120	6,429	4,356	6,494
G59	Government Innovation and Cooperation B	60	168	0	86	89	65	0	0	127	202	163	139	164
G61	State Auditor (all but 100 fund)	1,852	2,284	0	6,095	2,752	2,018	0	0	3,913	6,210	11,567	1,887	11,685
G62	MN State Retirement System (MSRS)	1,139	726	0	2,048	1,892	1,240	0	0	2,405	3,817	3,886	600	3,925
G63	Public Employees Retirement Association (	1,929	921	0	3,715	2,866	2,101	0	0	4,074	6,466	7,051	761	7,123
G64	State Treasurer's Office	433	992	0	0	643	472	0	0	914	1,451	0	820	0
G67	Revenue Department	14,332	16,310	0	51,890	21,295	15,610	0	0	30,272	48,048	98,468	13,478	99,476
G69	Teachers Retirement Association (TRA)	1,115	303	0	3,635	1,657	1,215	0	0	2,355	3,739	6,898	251	6,969
G92	Ombudsperson for Families	205	412	0	231	304	223	0	0	432	686	439	340	444
G93	Military Order of the Purple Heart - Grant A	1	15	0	0	1	1	0	0	1	2	0	12	0
G96	Uniform Laws Commission - Grant Agency	6	34	0	0	9	6	0	0	12	20	0	28	0
G98	Veterans of Foreign Wars - Grant Agency	1	15	0	0	2	1	0	0	2	4	0	12	0
G99	Disabled American Veterans - Grant Agenc	1	22	0	0	1	1	0	0	2	3	0	19	0
G9J	Campaign Finance and Public Disclosure B	368	1,718	0	375	546	401	0	0	777	1,233	711	1,420	719
G9K	Administrative Hearings	1,431	1,041	0	4,380	2,126	1,559	0	0	3,023	4,798	8,312	860	8,398
G9L	Black Minnesotans Council	267	431	0	185	396	290	0	0	563	894	351	356	355
G9M	Chicano-Latino People Affairs Council	312	273	0	170	464	340	0	0	659	1,046	323	226	326
G9N	Asian Pacific Minnesotans Council	322	449	0	213	478	350	0	0	679	1,078	404	371	408
G9X	Capitol Area Architectural & Planning Boar	113	210	0	177	168	123	0	0	239	380	335	173	339
G9Y	Disability Council	615	468	0	426	913	669	0	0	1,298	2,061	809	387	817
H12	Health Department	41,153	57,496	0	54,632	61,146	44,824	433	0	86,925	137,968	103,672	47,512	104,734
H55	Human Services -Central Office	49,241	46,333	0	77,598	73,163	53,633	8,765	0	104,008	165,082	147,252	38,287	148,760
H55(b)	Human Service-Institutions	70,388	68,019	0	192,648	104,583	76,666	0	0	148,674	235,977	365,576	56,208	369,319
H75	Veterans Affairs Department	2,550	1,131	0	1,511	3,789	2,778	0	0	5,387	8,550	2,868	934	2,897
H76	Veterans Homes Board	19,880	20,256	0	39,431	29,538	21,653	0	0	41,991	66,649	74,826	16,739	75,592
H7B	Medical Practices Board	1,528	666	0	951	2,270	1,664	0	0	3,226	5,121	1,805	551	1,824
H7C	Nursing Board	1,335	464	0	1,292	1,983	1,454	0	0	2,819	4,474	2,452	384	2,477
H7D	Pharmacy Board	832	741	0	643	1,236	906	0	0	1,757	2,788	1,219	612	1,232
H7F	Dentistry Board	630	438	0	338	936	686	0	0	1,330	2,112	641	362	647
H7H	Chiropractors Board	470	337	0	215	698	512	0	0	992	1,575	408	278	412
H7J	Optometry Board	216	228	0	44	321	235	0	0	456	724	84	189	85
H7K	Nursing Home Administrators Board	439	719	0	324	652	478	0	0	928	1,472	615	594	621
H7L	Social Work Board	802	610	0	403	1,192	873	0	0	1,694	2,689	764	504	772
H7M	Marriage & Family Therapy Board	221	277	0	71	329	241	0	0	468	742	135	229	136
H7Q	Podiatric Medicine Board	126	255	0	22	187	137	0	0	266	422	42	210	43
H7R	Veterinary Medicine Board	224	266	0	78	332	244	0	0	473	750	148	220	149
H7S	Emergency Medical Svs Reg Bd	914	1,119	0	641	1,358	995	1	0	1,930	3,063	1,216	925	1,228
H7U	Dietetics & Nutrition Practices Board	147	153	0	33	218	160	0	0	310	492	63	127	64
H7V	Psychology Board	519	371	0	321	770	565	0	0	1,095	1,738	609	306	615
H7W	Physical Therapy Board	264	210	0	84	392	288	0	0	558	885	160	173	161
H9G	Ombudsman - Mental Health and Mental R	487	524	0	818	724	531	0	0	1,030	1,634	1,553	433	1,569
J33	Trial Courts	8,060	9,093	0	36,253	11,976	8,779	0	0	17,025	27,022	68,795	7,514	69,499
J52	Public Defense Board	3,881	5,349	0	21,406	5,766	4,227	(0)	0	8,197	13,010	40,622	4,421	41,038
J58	Court of Appeals	317	195	0	3,634	471	345	0	0	670	1,063	6,897	161	6,967
J65	Supreme Court	6,266	5,380	0	9,862	9,309	6,824	1	0	13,234	21,005	18,714	4,198	18,906
J68	Tax Court of Appeals	183	270	0	248	273	200	0	0	388	615	471	223	476

**Allocation of General S 2002  
Multiple Rate Method  
State Fiscal Year**

Schedule No.	DP#	Name First Stepdown	Acctg Trns	Budget Trns	Not Admin. Cost	FTE's	Acctg Trns	Acctg Trns	Not Admin. Cost	Acctg Trns	Acctg Trns	Not Admin. Cost	Acctg Trns	Acctg Trns	Not Admin. Cost	Acctg Trns	Acctg Trns	Not Admin. Cost
			8.3	8.4	9.2	9.3	9.4	9.5	9.6	10.2	10.3	10.4	10.5	10.6	10.7			
			Analysis & Control (EBO's)	Operations and Planning	FINANCE- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MANAGEMENT AND ADMINISTRATIVE	SSP Development Costs	Operations and System Support	Operations and System Support	Budget Service - Computer Operations	SE MA4 Operations Special Billing			
J70		Judicial Standards Board	175	198	0	89	260	191	0	0	370	587	169	164	170			
L5N		Leg Commission on MN Resources (LCMR)	16	52	0	0	24	18	0	0	35	55	0	43	0			
P01		Military Affairs Department	11,903	4,492	0	12,932	17,686	12,965	57	0	25,143	39,907	24,541	3,712	24,792			
P07		Public Safety Department	137,839	48,677	0	89,958	204,803	150,133	459	0	291,145	462,107	170,709	40,224	172,457			
P08		Ombudsman - Corrections	133	371	0	255	197	144	0	0	280	445	484	306	489			
P0C		Crime Victims Services Center	3,449	5,758	0	1,290	5,125	3,757	23	0	7,286	11,564	2,448	4,758	2,474			
P0V		Crime Victim Ombudsman	144	258	0	292	213	156	0	0	303	482	553	213	559			
P78		Corrections Department	72,604	57,163	0	161,759	107,876	79,080	21	0	153,355	243,406	306,960	47,237	310,103			
P7T		Peace Officer Standards & Training Board	662	760	0	588	984	722	0	0	1,399	2,221	1,116	628	1,127			
P94		MN Safety Council - Grant Agency	1	15	0	0	2	2	0	0	3	5	0	12	0			
P9E		Sentencing Guidelines Commission	162	296	0	355	241	176	0	0	342	543	674	244	681			
P9Z		Automobile Theft Prevention Board	188	386	0	114	280	205	0	0	397	631	217	319	219			
R18		Environmental Assistance, Office of	3,565	7,090	0	2,965	5,297	3,883	0	0	7,530	11,952	5,626	5,859	5,684			
R29		Natural Resources Department	120,773	167,424	0	126,293	179,446	131,545	456	0	255,099	404,894	239,658	138,351	242,112			
R32		Pollution Control Agency	25,965	65,867	0	35,460	38,579	28,281	205	0	54,843	87,048	67,291	54,429	67,980			
R9C		Voyageurs National Park	1	7	0	0	2	2	0	0	3	5	0	6	0			
R9F		MNIWisc. Boundary Area Commission - Gr	14	45	0	0	21	15	0	0	30	47	0	37	0			
R9P		Water & Soil Resources Board	2,100	4,062	0	2,930	3,120	2,287	4	0	4,435	7,039	5,559	3,356	5,616			
T79		Transportation Department	314,907	69,023	0	241,249	467,892	342,994	556	0	665,150	1,055,730	457,803	57,037	462,491			
T9B		Metro Council Transit Commission - Grant /	5	75	0	0	8	6	0	0	12	18	0	62	0			
G38		Investment Board	520	490	0	1,039	773	566	0	0	1,098	1,744	1,972	405	1,992			
G90		Revenue Intergovernmental Payments	5,391	4,874	0	0	8,009	5,871	0	0	11,386	18,072	0	4,028	0			
G9Q		Finance - Debt Service	464	10,066	0	0	690	506	0	0	981	1,557	0	8,318	0			
G9R		Finance - Non-Operating	90,794	4,140	0	0	134,903	98,892	15	0	191,776	304,388	0	3,421	0			
L10		Legislature	210	973	0	0	312	229	0	0	444	705	0	804	0			
Z99		Other	0	0	0	0	0	0	0	0	0	0	0	0	0			
		Total	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	(0)	(0)	(0)			

Schedule No.		Name First Stepdown	Acdg Tms 10.8	Acdg Tms 10.9	FTE's 11.2	FTE's 11.3	FTE's 11.4	Net Admin Cost 12.2	FTE's 12.3	Net Admin Cost 13.2	Average Audit Hours 13.3	Not Allocable on Budget 13.4	Federal Programs 13.5	Net Admin Cost 14.2	Avg FTE's X Work hours 14.3
			MAPS Operations Special Billing	Y2000 Accounting	DEPARTMENT OF EMPLOYEE RELATIONS	Personnel Administration	Employee Assistance	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	TREASURER'S OFFICE	Treasury
1.2	1.2	Equipment Use Charge													
G02-2.0		DEPARTMENT OF ADMINISTRATION													
G02-2.2		BUREAU OF MANAGEMENT SERVICES													
G02-2.3		Commissioner's Office													
G02-2.5		Human Resources													
G02-2.6		Financial Management and Reporting													
G02-2.7		Fiscal Agent - Non allocable													
G02-2.8		Admin Mgmt - Non allocable													
G02-3.2		BUREAU OF FACILITIES MANAGEMENT													
G02-3.3		Resource Recovery													
G02-3.4		Real Estate Management - Leasing													
G02-3.5		Plant Management - Energy													
G02-4.2		BUREAU OF OPERATIONS MANAGEMEN													
G02-4.3		Materials Management													
G02-4.4		Central Mail													
G02-5.2		ADMINISTRATION - INTERTECH													
G02-5.3		Telecommunications													
G02-5.4		Disaster Recovery													
G02-5.5		Year 2000 Project - Systems Assurance													
G02-5.6		Year 2000 Project - Risk Assess													
G02-5.7		Year 2000 Project - Abatements													
G02-5.8		Year 2000 Project Office													
G02-5.9		Year 2000 Project - Network Telecomm (nc													
G02-6.2		TECHNOLOGY POLICY BUREAU (FORMI													
G02-6.3		Intertech Receipts													
G02-6.4		IT Expenditures													
G02-6.5		Project Funding													
G02-6.6		Technology Policy Bureau - Non Allocable													
G10-7.2		DEPARTMENT OF FINANCE													
G10-8.2		FINANCE - BUDGET DIVISION													
G10-8.3		Analysis & Control (EBO's)													
G10-8.4		Budget Operations and Planning													
G10-8.5		Budget Division - Non Allocable													
G10-9.2		FINANCE-ACCOUNTING DIVISION													
G10-9.3		Central Payroll													
G10-9.4		Accounting Services													
G10-9.5		Financial Reporting													
G10-9.6		Financial Reporting - Single Audit													
G10-9.7		Accounting Services - Non Allocable													
G10-10.2		FINANCE I.T. - MANAGEMENT AND ADMII													
G10-10.3		Amortized SSP Development \$1,820,000 /													
G10-10.4		MAPS Operations and System Support:													
G10-10.5		SEMA4 Operations and System Support													
G10-10.6		Budget Service - Computer Operations													
G10-10.7		SEMA4 Operations Special													



Allocation of General Services 2002  
Multiple Rate Method -  
State Fiscal Year

DP#	Name	Avgg Trns 10.8	Avgg Trns 10.9	Net Admin. Cost 11.2	FTE's 11.3	FTE's 11.4	Net Admin. Cost 12.2	FTE's 12.3	Net Admin. Cost 13.2	Average Audit Hours 13.3	Net Allocated on Budget 13.4	Federal Receipts 13.5	Net Admin. Cost 14.2	Avgg Trns & Warrants 14.3
Schedule No.	First Stepdown	MAPS Operations Special Billing	Y2000 Accounting	DEPARTMENT OF EMPLOYEE RELATIONS	Personnel Administration	Employee Assistance	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	TREASURE R'S OFFICE	Treasury
G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
30.2	G61-15.2	0	0	0	0	0	0	0	0	0	0	0	0	0
	Consumer Agencies													
	G02-Administration	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0001 IISAC Financial Report (Sunsets 1999)	5	0	0	0	0	0	0	0	0	0	0	0	1
	G02-0002 State Archaeology	403	0	0	307	31	0	4	0	0	0	0	0	43
	G02-0003 Public Broadcasting	49	0	0	0	0	0	0	0	0	0	0	0	5
	G02-0005 Materials Service and Distribution	1,199	0	0	1,361	136	0	17	0	0	0	0	0	127
	G02-0006 State Building Code	5,128	0	0	6,300	630	0	80	0	0	0	0	0	543
	G02-0007 Public Info Policy Analysis - PIPA	501	0	0	960	96	0	12	0	0	0	0	0	53
	G02-0008 Tomado Assistance	1	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0009 Building Construction	6,524	0	0	4,433	443	0	57	0	0	0	0	0	691
	G02-0010 Oil Overcharge (Stripper Wells)	11	0	0	0	0	0	0	0	0	0	0	0	1
	G02-0011 Administration Cost Allocation	697	0	0	3,126	313	0	40	0	0	0	0	0	74
	G02-0012 STAR	860	0	0	745	75	0	10	0	0	0	0	0	91
	G02-0013 Volunteer Services	1,560	0	0	1,011	101	0	13	0	0	0	0	0	165
	G02-0014 Capital Group Parking	8,898	0	0	2,269	227	0	29	0	0	0	0	0	943
	G02-0015 Travel Management	28,442	0	0	3,322	332	0	42	0	0	0	0	0	3,014
	G02-0016 Development Disabilities	1,194	0	0	636	64	0	8	0	0	0	0	0	127
	G02-0017 Risk Management	2,869	0	0	1,258	126	0	16	0	0	0	0	0	304
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	148	0	0	0	0	0	0	0	2,119	0	0	0	16
	G02-0021a Plant Management (Leases)	30,088	0	0	31,120	3,113	0	397	0	0	0	0	0	3,189
	G02-0021b Plant Management (Repairs)	1,470	0	0	456	46	0	6	0	0	0	0	0	156
	G02-0021c Plant Management (Materials Transfer)	2,002	0	0	2,056	206	0	26	0	0	0	0	0	212
	G02-0021d Plant Management (Energy)	71	0	0	0	0	0	0	0	0	0	0	0	8
	G02-0021e Plant Management (Parking Surcharge)	1,514	0	0	116	12	0	1	0	0	0	0	0	160
	G02-0021f Plant Management (Facilities Repair & Rep	5	0	0	0	0	0	0	0	0	0	0	0	1
	G02-0024 RE.COMM	4,124	0	0	2,169	217	0	28	0	0	0	0	0	437
	G02-0025 Docu.Comm	2,336	0	0	2,585	259	0	33	0	0	0	0	0	248
	G02-0026 Management Analysis	1,809	0	0	3,747	375	0	48	0	0	0	0	0	192
	G02-0027 Print.Comm	8,621	0	0	6,716	672	0	86	0	0	0	0	0	914
	G02-0028 Central Stores	18,829	0	0	1,989	199	0	25	0	0	0	0	0	1,995
	G02-0029 Cooperative Purchasing	904	0	0	1,860	186	0	24	0	0	0	0	0	96
	G02-0030 InterTechnologies Group	42,403	0	0	42,373	4,239	0	541	0	0	0	0	0	4,494
	G02-0030a InterTechnologies Group 911	5,122	0	0	461	46	0	6	0	0	0	0	0	543
	G02-0031 MAIL.COMM	6,587	0	0	1,215	122	0	16	0	0	0	0	0	698
	G02-0032 LCMR 130 Fund (Grants Completed)	2	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0033 Office of Technology	81	0	0	0	0	0	0	0	28,780	0	0	0	9
	G02-0034 Other Non-allocable	47	0	0	0	0	0	0	0	0	0	0	0	5
	B04 Agriculture Department	46,532	0	0	72,041	7,207	0	920	0	16,950	0	0	0	4,931
	B11 Barber Examiners Board	283	0	0	307	31	0	4	0	0	0	0	0	30
	B13 Commerce Department	28,192	0	0	45,327	4,535	0	579	0	38,432	0	7,161	0	2,988
	B14 Animal Health Board	6,691	0	0	5,191	519	0	66	0	7,004	0	0	0	709
	B21 Economic Security	166,576	0	0	272,985	27,311	0	3,485	0	64,680	0	88,685	0	18,295
	B22 Trade & Economic Development Departme	26,944	0	0	33,029	3,304	0	422	0	26,367	0	23,550	0	2,855
	B34 Housing Finance Agency	21,997	0	0	25,511	2,552	0	326	0	12,477	0	0	0	2,331
	B41 Workers' Compensation Court of Appeals	419	0	0	2,248	225	0	29	0	2,825	0	7,161	0	44
	B42 Labor & Industry Department	26,556	0	0	58,023	5,805	0	741	0	57,324	0	0	0	2,982
	B43 Iron Range Resources & Rehab. Board (IRI	25,909	0	0	19,820	1,983	0	253	0	18,480	0	0	0	2,746
	B7A Electricity Board	5,962	0	0	3,861	386	0	49	0	13,595	0	0	0	632
	B7E Architecture, Engineering, Land Surveying	2,696	0	0	1,185	119	0	15	0	6,650	0	0	0	286
	B7G Boxing Board	165	0	0	146	15	0	2	0	2,119	0	0	0	17
	B7N Horticulture Society - Grant Agency	2	0	0	0	0	0	0	0	0	0	0	0	0
	B7P Accountancy Board	1,748	0	0	782	78	0	10	0	3,296	0	0	0	185
	B7S Private Detective & Protective Agent Servic	366	0	0	304	30	0	4	0	0	0	0	0	39
	B80 Public Service Department	3,701	0	0	8,780	878	0	112	0	5,768	0	0	0	392
	B82 Public Utilities Commission	2,174	0	0	6,944	695	0	89	0	15,420	0	0	0	230
	B9A World Trade Center Corp.	20	0	0	0	0	0	0	0	0	0	0	0	2
	B9D Amateur Sports Commission	589	0	0	1,593	159	0	20	0	7,180	0	0	0	62
	B9U MN Technology Institute	8,491	0	0	0	0	0	0	0	6,297	0	0	0	900
	B9V Agriculture Utilization Research Institute - C	16	0	0	0	0	0	0	0	10,299	0	0	0	2
	E25 Center for Arts Education	8,703	0	0	11,492	1,150	0	147	0	3,414	0	0	0	922
	E26 MN State Colleges & Universities	472,711	0	0	2,073,465	207,439	0	26,472	0	507,261	0	177,583	0	50,096
	E37 Children, Families & Learning Department	61,860	0	0	82,410	8,245	0	1,052	0	61,443	0	69,537	0	7,033
	E40 Historical Society	531	0	0	0	0	0	0	0	7,769	0	0	0	56
	E44 Faribault Academies	8,785	0	0	26,067	2,608	0	333	0	6,356	0	0	0	931

**Allocation of General S 2002**  
**Multiple Rate Method**  
**State Fiscal Year**

DP#	Name First Stepdown	Acctg Tms 10.8	Acctg Tms 10.9	Not Admin. Cost 11.2	FTE's 11.3	FTE's 11.4	Not Admin. Cost 12.2	FTE's 12.3	Not Admin. Cost 13.2	Average Audit Hours 13.3	Not Allocated on Budget 13.4	Federal Receipts 13.5	Not Admin Cost 14.2	Acctg Tms & Warrants 14.3
Schedule No.		MAPS Operations Special Billing	Y2000 Accounting	DEPARTMENT OF EMPLOYEE RELATIONS	Personnel Administration	Employee Assistance	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	TREASURE R'S OFFICE	Treasury
E48	Labor Interpretive Center	58	0	0	0	0	0	0	0	1,118	0	0	0	6
E50	MN State Arts Board	2,243	0	0	2,949	295	0	38	0	9,534	0	0	0	238
E60	Higher Education Services Office	12,996	0	0	11,028	1,103	0	141	0	2,295	0	0	0	1,456
E77	Zoological Garden	22,311	0	0	31,071	3,108	0	397	0	15,067	0	0	0	2,364
E81	University of Minnesota - Grant Agency	481	0	0	0	0	0	0	0	12,300	0	0	0	51
E91	Academy of Science	8	0	0	0	0	0	0	0	0	0	0	0	1
E95	Humanities Commission - Grant Agency	6	0	0	0	0	0	0	0	0	0	0	0	1
E97	Science Museum of Minnesota - Grant Age	3	0	0	0	0	0	0	0	0	0	0	0	0
E9W	Higher Ed Facilities Authority	24	0	0	380	38	0	5	0	0	0	0	0	3
G03	Lottery	917	0	0	31,163	3,118	0	398	0	11,359	0	0	0	97
G05	Racing Commission	3,049	0	0	905	91	0	12	0	10,653	0	0	0	323
G06	Attorney General	14,549	0	0	68,109	6,814	0	870	0	27,308	0	0	0	1,718
G09	Gambling Control Board	1,689	0	0	5,396	540	0	69	0	6,709	0	0	0	179
G16	Adm Cap Projects	477	0	0	0	0	0	0	0	0	0	0	0	51
G17	Human Rights Department	2,455	0	0	9,299	930	0	119	0	8,769	0	0	0	260
G19	Indian Affairs Council	1,098	0	0	1,077	108	0	14	0	10,123	0	0	0	116
G24	Department of Employee Relations (all but	24,385	0	0	14,722	1,473	0	188	0	21,070	0	0	0	3,068
G30	Strategic & Long Range Planning Office	7,924	0	0	12,710	1,272	0	162	0	5,650	0	0	0	840
G39	Governor's Office	5,211	0	0	8,149	815	0	104	0	16,479	0	0	0	552
G45	Mediation Services (Non Allocable)	801	0	0	479	48	5,625	6	0	0	0	0	0	85
G53	Secretary of State	5,517	0	0	11,687	1,169	0	149	0	18,421	0	0	0	1,156
G59	Government Innovation and Cooperation B	156	0	0	296	30	0	4	0	2,001	0	0	0	17
G61	State Auditor (all but 100 fund)	4,812	0	0	21,028	2,104	0	268	0	15,596	0	0	0	510
G62	MN State Retirement System (MSRS)	2,958	0	0	7,064	707	0	90	0	55,028	0	0	0	1,811
G63	Public Employees Retirement Association (	5,010	0	0	12,818	1,282	0	164	0	45,023	0	0	0	4,722
G64	State Treasurer's Office	1,125	0	0	0	0	0	0	0	0	0	0	0	119
G67	Revenue Department	37,232	0	0	179,018	17,910	0	2,286	0	155,080	0	0	0	3,946
G69	Teachers Retirement Association (TRA)	2,897	0	0	12,541	1,255	0	160	0	34,959	0	0	0	2,957
G92	Ombudsperson for Families	532	0	0	798	80	0	10	0	2,943	0	0	0	56
G93	Military Order of the Purple Heart - Grant A	2	0	0	0	0	0	0	0	0	0	0	0	0
G96	Uniform Laws Commission - Grant Agency	15	0	0	0	0	0	0	0	0	0	0	0	2
G98	Veterans of Foreign Wars - Grant Agency	3	0	0	0	0	0	0	0	0	0	0	0	0
G99	Disabled American Veterans - Grant Agenc	2	0	0	0	0	0	0	0	0	0	0	0	0
G9J	Campaign Finance and Public Disclosure B	955	0	0	1,293	129	0	17	0	6,297	0	0	0	101
G9K	Administrative Hearings	3,718	0	0	15,112	1,512	0	193	0	3,355	0	0	0	394
G9L	Black Minnesotans Council	692	0	0	638	64	0	8	0	7,180	0	0	0	73
G9M	Chicano-Latino People Affairs Council	811	0	0	587	59	0	7	0	10,829	0	0	0	86
G9N	Asian Pacific Minnesotans Council	836	0	0	735	74	0	9	0	12,654	0	0	0	89
G9X	Capitol Area Architectural & Planning Boar	294	0	0	609	61	0	8	0	7,474	0	0	0	31
G9Y	Disability Council	1,597	0	0	1,471	147	0	19	0	3,825	0	0	0	169
H12	Health Department	106,909	0	0	188,479	18,856	0	2,406	0	7,062	0	31,931	0	11,330
H55	Human Services -Central Office	127,919	0	0	267,709	26,783	0	3,418	0	165,085	0	100,301	0	20,021
H55(b)	Human Service-Institutions	182,855	0	0	664,629	66,493	0	8,485	0	0	0	0	0	19,378
H75	Veterans Affairs Department	6,625	0	0	5,214	522	0	67	0	13,478	0	0	0	702
H76	Veterans Homes Board	51,645	0	0	136,036	13,610	0	1,737	0	36,372	0	0	0	5,473
H7B	Medical Practices Board	3,968	0	0	3,282	328	0	42	0	177	0	0	0	421
H7C	Nursing Board	3,467	0	0	4,457	446	0	57	0	2,648	0	0	0	367
H7D	Pharmacy Board	2,161	0	0	2,217	222	0	28	0	0	0	0	0	229
H7F	Dentistry Board	1,636	0	0	1,165	117	0	15	0	2,060	0	0	0	173
H7H	Chiropractors Board	1,220	0	0	741	74	0	9	0	2,119	0	0	0	129
H7J	Optometry Board	561	0	0	153	15	0	2	0	0	0	0	0	59
H7K	Nursing Home Administrators Board	1,141	0	0	1,118	112	0	14	0	1,824	0	0	0	121
H7L	Social Work Board	2,083	0	0	1,389	139	0	18	0	0	0	0	0	221
H7M	Marriage & Family Therapy Board	575	0	0	245	24	0	3	0	1,766	0	0	0	61
H7Q	Podiatric Medicine Board	327	0	0	77	8	0	1	0	1,236	0	0	0	35
H7R	Veterinary Medicine Board	581	0	0	269	27	0	3	0	1,471	0	0	0	62
H7S	Emergency Medical Svs Reg Bd	2,374	0	0	2,210	221	0	28	0	3,355	0	0	0	252
H7U	Dietetics & Nutrition Practices Board	381	0	0	115	12	0	1	0	4,179	0	0	0	40
H7V	Psychology Board	1,347	0	0	1,107	111	0	14	0	5,003	0	0	0	143
H7W	Physical Therapy Board	686	0	0	290	29	0	4	0	0	0	0	0	73
H9G	Ombudsman - Mental Health and Mental R	1,266	0	0	2,823	282	0	36	0	3,708	0	0	0	134
J33	Trial Courts	20,939	0	0	125,072	12,513	0	1,597	0	0	0	0	0	2,219
J52	Public Defense Board	10,081	0	0	73,851	7,388	0	943	0	12,124	0	0	0	1,068
J58	Court of Appeals	824	0	0	12,538	1,254	0	160	0	0	0	0	0	87
J65	Supreme Court	16,277	0	0	34,023	3,404	0	434	0	12,242	0	0	0	1,725
J68	Tax Court of Appeals	477	0	0	856	86	0	11	0	3,119	0	0	0	51

**Allocation of General Fund S 2002  
Multiple Rate Method  
State Fiscal Year**

DP#	Name First Stepdown	Acctg Trms 10.8	Acctg Trms 10.9	Net Admin. Cost 11.2	FTE's 11.3	FTE's 11.4	Net Admin. Cost 12.2	FTE's 12.3	Net Admin. Cost 13.2	Average Audit 13.3	Net Admin. Cost 13.4	Net Admin. Cost 13.5	Net Admin. Cost 14.2	Net Admin. Cost 14.1
Schedule No.		MAPS Operations	Y2000 Accounting	DEPARTMENT OF EMPLOYEE RELATIONS	Personnel Administration	Employee Assistance	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	TREASURE R'S OFFICE	Treasury
		Special Billing												
J70	Judicial Standards Board	455	0	0	307	31	0	4	0	2,413	0	0	0	48
L5N	Leg Commission on MN Resources (LCMR)	43	0	0	0	0	0	0	0	10,947	0	0	0	5
P01	Military Affairs Department	30,923	0	0	44,616	4,464	0	570	0	942	0	0	0	3,277
P07	Public Safety Department	358,080	0	0	310,354	31,049	0	3,962	0	49,084	0	25,990	0	38,626
P08	Ombudsman - Corrections	345	0	0	879	88	0	11	0	6,474	0	0	0	37
P0C	Crime Victims Services Center	8,961	0	0	4,451	445	0	57	0	0	0	0	0	950
P0V	Crime Victim Ombudsman	373	0	0	1,006	101	0	13	0	0	0	0	0	40
P78	Corrections Department	188,612	0	0	558,064	55,831	0	7,125	0	66,740	0	0	0	19,988
P7T	Peace Officer Standards & Training Board	1,721	0	0	2,029	203	0	26	0	4,179	0	0	0	182
P94	MN Safety Council - Grant Agency	4	0	0	0	0	0	0	0	0	0	0	0	0
P9E	Sentencing Guidelines Commission	421	0	0	1,226	123	0	16	0	3,825	0	0	0	45
P9Z	Automobile Theft Prevention Board	499	0	0	394	39	0	5	0	5,238	0	0	0	52
R18	Environmental Assistance, Office of	9,262	0	0	10,229	1,023	0	131	0	14,949	0	0	0	982
R29	Natural Resources Department	313,747	0	0	435,707	43,590	0	5,563	0	31,899	0	17,185	0	33,383
R32	Pollution Control Agency	67,452	0	0	122,337	12,239	0	1,562	0	11,594	0	0	0	7,148
R8C	Voyageurs National Park	4	0	0	0	0	0	0	0	2,472	0	0	0	0
R9F	MNIWisc. Boundary Area Commission - Gr	37	0	0	0	0	0	0	0	0	0	0	0	4
R9P	Water & Soil Resources Board	5,454	0	0	10,107	1,011	0	129	0	8,357	0	0	0	578
T79	Transportation Department	818,070	0	0	832,302	83,267	0	10,626	0	85,809	0	5,039	0	86,793
T9B	Metro Council Transit Commission - Grant /	14	0	0	0	0	0	0	0	0	0	0	0	2
G38	Investment Board	1,351	0	0	3,585	359	0	46	0	141,131	0	0	0	143
G90	Revenue Intergovernmental Payments	14,004	0	0	0	0	0	0	0	0	0	0	0	1,730
G9Q	Finance - Debt Service	1,206	0	0	0	0	0	0	0	0	0	0	0	128
G9R	Finance - Non-Operating	235,866	0	0	0	0	0	0	0	0	0	0	0	24,996
L10	Legislature	546	0	0	0	0	0	0	0	0	0	0	0	58
Z99	Other	0	0	0	0	0	0	0	0	435,047	0	22,383	0	0
	Total	(0)	(0)	0	0	(0)	0	0	(0)	0	0	(0)	0	0



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**Allocation of General S 2002**  
**Multiple Rate Method**  
**State Fiscal Year**

Schedule No.	DP#	Name First Stepdown	Federal Receipts 15.2	Net Admin. Cost 16	Net Admin. Cost 17.2	Admin. FTE's 17.3	Admin. FTE's 17.5	Acctg. Trans 17.6 Financial	Net Admin. Cost 18.2	Tax-2xx 18.3	Leases 18.4	Tax-2xx 18.5 Plant	Net Admin. Cost 19.2	Purchase Orders 19.3	Net Charges 19.4	Net Admin. Cost 20.2
			State Auditor	Administration	BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Real Estate Management - Leasing	Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail	ADMINISTRATI ON - INTERTECH
	G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30.2	G61-15.2	STATE AUDITOR	0	0	0	0	0	0	0	0	73	0	0	2	0	0
		Consumer Agencies														
	G02-	Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0001	IISAC Financial Report (Sunsets 1999)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0002	State Archaeology	0	598	0	23	19	28	0	1	0	0	0	12	0	0
	G02-0003	Public Broadcasting	0	1,156	0	0	0	3	0	1	0	1	0	0	0	0
	G02-0005	Materials Service and Distribution	0	2,752	0	101	83	82	0	3	0	1	0	7	1	0
	G02-0006	State Building Code	0	11,674	0	470	383	353	0	13	0	6	0	147	15	0
	G02-0007	Public Info Policy Analysis - PIPA	0	1,922	0	72	58	34	0	2	12	1	0	15	3	0
	G02-0008	Tornado Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0009	Building Construction	16	23,191	0	330	269	449	0	27	12	12	0	107	3	0
	G02-0010	Oil Overcharge (Stripper Wells)	0	0	0	0	0	1	0	0	0	0	0	0	0	0
	G02-0011	Administration Cost Allocation	0	4,767	0	233	190	48	0	5	0	3	0	10	0	0
	G02-0012	STAR	5	1,424	0	56	45	59	0	2	12	1	0	30	7	0
	G02-0013	Volunteer Services	0	2,345	0	75	61	107	0	3	24	1	0	23	22	0
	G02-0014	Capital Group Parking	0	4,382	0	169	138	612	0	5	0	2	0	44	1	0
	G02-0015	Travel Management	0	13,964	0	248	202	1,957	0	16	0	7	0	95	3	0
	G02-0016	Development Disabilities	17	1,977	0	47	39	82	0	2	12	1	0	31	2	0
	G02-0017	Risk Management	0	22,532	0	94	76	197	0	26	36	12	0	22	1	0
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	116	0	0	0	10	0	0	0	0	0	4	0	0
	G02-0021a	Plant Management (Leases)	0	65,061	0	2,319	1,892	2,071	0	75	230	35	0	592	0	0
	G02-0021b	Plant Management (Repairs)	0	626	0	34	28	101	0	1	12	0	0	5	0	0
	G02-0021c	Plant Management (Materials Transfer)	0	2,045	0	153	125	138	0	2	12	1	0	17	0	0
	G02-0021d	Plant Management (Energy)	0	458	0	0	0	5	0	1	12	0	0	0	0	0
	G02-0021e	Plant Management (Parking Surcharge)	0	1,049	0	9	7	104	0	1	0	1	0	2	1	0
	G02-0021f	Plant Management (Facilities Repair & Rep	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0024	RE.COMM	0	5,606	0	162	132	284	0	6	0	3	0	78	36	0
	G02-0025	Docu.Comm	0	3,984	0	193	157	161	0	5	12	2	0	20	1	0
	G02-0026	Management Analysis	0	5,339	0	279	228	125	0	6	12	3	0	52	5	0
	G02-0027	Print.Comm	0	15,090	0	501	408	593	0	17	0	8	0	61	12	0
	G02-0028	Central Stores	0	22,089	0	148	121	1,296	0	25	12	12	0	10	5	0
	G02-0029	Cooperative Purchasing	0	3,653	0	139	113	62	0	4	0	2	0	14	3	0
	G02-0030	InterTechnologies Group	0	198,895	0	3,158	2,576	2,918	0	228	48	106	0	366	48	0
	G02-0030a	InterTechnologies Group 911	0	14,525	0	34	28	352	0	17	0	8	0	44	0	0
	G02-0031	MAIL.COMM	0	32,189	0	91	74	453	0	37	0	17	0	9	3	0
	G02-0032	LCMR 130 Fund (Grants Completed)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0033	Office of Technology	0	172	0	0	0	6	0	0	0	0	0	3	0	0
	G02-0034	Other Non-allocable	0	52	0	0	0	3	0	0	0	0	0	0	0	0
	B04	Agriculture Department	27	0	0	0	0	0	0	123	181	57	0	739	131	0
	B11	Barber Examiners Board	0	0	0	0	0	0	0	1	12	0	0	1	3	0
	B13	Commerce Department	9	0	0	0	0	0	0	164	121	76	0	317	119	0
	B14	Animal Health Board	46	0	0	0	0	0	0	13	0	6	0	142	11	0
	B21	Economic Security	2,702	0	0	0	0	0	0	419	532	195	0	388	4	0
	B22	Trade & Economic Development Departme	715	0	0	0	0	0	0	78	73	36	0	520	212	0
	B34	Housing Finance Agency	13	0	0	0	0	0	0	56	38	26	0	141	64	0
	B41	Workers' Compensation Court of Appeals	0	0	0	0	0	0	0	4	12	2	0	8	2	0
	B42	Labor & Industry Department	220	0	0	0	0	0	0	90	36	42	0	609	156	0
	B43	Iron Range Resources & Rehab. Board (IRI	0	0	0	0	0	0	0	55	24	26	0	529	0	0
	B7A	Electricity Board	0	0	0	0	0	0	0	25	0	12	0	38	5	0
	B7E	Architecture, Engineering, Land Surveying	0	0	0	0	0	0	0	2	0	1	0	24	6	0
	B7G	Boxing Board	0	0	0	0	0	0	0	0	0	0	0	2	0	0
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	B7P	Accountancy Board	0	0	0	0	0	0	0	2	24	1	0	19	19	0
	B7S	Private Detective & Protective Agent Servic	0	0	0	0	0	0	0	0	0	0	0	4	1	0
	B80	Public Service Department	19	0	0	0	0	0	0	18	0	9	0	85	2	0
	B82	Public Utilities Commission	0	0	0	0	0	0	0	13	0	6	0	19	3	0
	B9A	World Trade Center Corp.	0	0	0	0	0	0	0	0	0	0	0	1	0	0
	B9D	Amateur Sports Commission	0	0	0	0	0	0	0	2	0	1	0	6	0	0
	B9U	MN Technology Institute	0	0	0	0	0	0	0	32	0	15	0	0	0	0
	B9V	Agriculture Utilization Research Institute - C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	E25	Center for Arts Education	0	0	0	0	0	0	0	23	0	11	0	189	16	0
	E26	MN State Colleges & Universities	539	0	0	0	0	0	0	3,316	24	1,549	0	3	170	0
	E37	Children, Families & Learning Department	7,665	0	0	0	0	0	0	207	73	97	0	1,458	0	0
	E40	Historical Society	0	0	0	0	0	0	0	0	0	0	0	2	0	0
	E44	Faribault Academies	(0)	0	0	0	0	0	0	37	24	17	0	72	0	0

**Allocation of G. S 2002  
Multiple Rate Method  
State Fiscal Year**

	DP#	Name	Federal Receipts	Net Admin. Cost	Net Admin. Cost	Admin. FTE's	Admin. FTE's	Avgg Time	Net Admin. Cost	Exp-Drx	Leases	Exp-Drx	Net Admin. Cost	Purchase Orders	Mail Changes	Net Admin. Cost
		First Stepdown	15.2	16	17.2	17.3	17.5	17.6	18.2	18.3	18.4	18.5	19.2	19.3	19.4	20.2
					BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Real Estate Management - Leasing	Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail	ADMINISTRATION - INTERTECH
Schedule No.	E48	Labor Interpretive Center	0	0	0	0	0	0	0	0	0	0	0	1	0	0
	E50	MN State Arts Board	12	0	0	0	0	0	0	5	24	2	0	60	0	0
	E60	Higher Education Services Office	37	0	0	0	0	0	0	74	121	35	0	248	45	0
	E77	Zoological Garden	0	0	0	0	0	0	0	51	12	24	0	388	0	0
	E81	University of Minnesota - Grant Agency	0	0	0	0	0	0	0	5	0	2	0	3	0	0
	E91	Academy of Science	0	0	0	0	0	0	0	0	0	0	0	1	0	0
	E95	Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	E97	Science Museum of Minnesota - Grant Age	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	E9W	Higher Ed Facilities Authority	0	0	0	0	0	0	0	1	0	0	0	0	0	0
	G03	Lottery	0	0	0	0	0	0	0	38	109	18	0	0	0	0
	G05	Racing Commission	0	0	0	0	0	0	0	2	0	1	0	14	0	0
	G06	Attorney General	28	0	0	0	0	0	0	122	109	57	0	318	93	0
	G09	Gambling Control Board	0	0	0	0	0	0	0	8	12	4	0	25	4	0
	G16	Adm Cap Projects	0	0	0	0	0	0	0	1	0	0	0	14	0	0
	G17	Human Rights Department	0	0	0	0	0	0	0	13	0	6	0	69	23	0
	G19	Indian Affairs Council	1	0	0	0	0	0	0	2	36	1	0	5	0	0
	G24	Department of Employee Relations (all but	0	0	0	0	0	0	0	1,345	12	628	0	189	103	0
	G30	Strategic & Long Range Planning Office	1	0	0	0	0	0	0	22	36	10	0	201	29	0
	G39	Governor's Office	0	0	0	0	0	0	0	14	0	6	0	93	7	0
	G45	Mediation Services (Non Allocable)	(0)	0	0	0	0	0	0	1	24	1	0	8	2	0
	G53	Secretary of State	0	0	0	0	0	0	0	26	73	12	0	116	95	0
	G59	Government Innovation and Cooperation B-	0	0	0	0	0	0	0	1	0	0	0	3	1	0
	G61	State Auditor (all but 100 fund)	0	0	0	0	0	0	0	30	73	14	0	119	22	0
	G62	MN State Retirement System (MSRS)	0	0	0	0	0	0	0	16	0	7	0	34	130	0
	G63	Public Employees Retirement Association (	0	0	0	0	0	0	0	31	12	14	0	76	259	0
	G84	State Treasurer's Office	0	0	0	0	0	0	0	0	24	0	0	0	0	0
	G67	Revenue Department	0	0	0	0	0	0	0	313	133	146	0	838	973	0
	G69	Teachers Retirement Association (TRA)	0	0	0	0	0	0	0	26	36	12	0	52	75	0
	G92	Ombudsperson for Families	0	0	0	0	0	0	0	1	0	1	0	10	1	0
	G93	Military Order of the Purple Heart - Grant A	0	0	0	0	0	0	0	0	12	0	0	0	0	0
	G96	Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G98	Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	0	12	0	0	0	0	0
	G99	Disabled American Veterans - Grant Agenc	0	0	0	0	0	0	0	0	12	0	0	0	0	0
	G9J	Campaign Finance and Public Disclosure B	0	0	0	0	0	0	0	2	12	1	0	20	8	0
	G9K	Administrative Hearings	0	0	0	0	0	0	0	31	48	15	0	22	0	0
	G9L	Black Minnesotans Council	0	0	0	0	0	0	0	1	12	1	0	14	1	0
	G9M	Chicano-Latino People Affairs Council	0	0	0	0	0	0	0	1	0	0	0	17	5	0
	G9N	Asian Pacific Minnesotans Council	0	0	0	0	0	0	0	1	0	1	0	20	4	0
	G9X	Capitol Area Architectural & Planning Board	0	0	0	0	0	0	0	1	12	0	0	4	0	0
	G9Y	Disability Council	0	0	0	0	0	0	0	2	12	1	0	48	4	0
H12	Health Department	1,989	0	0	0	0	0	0	370	206	173	0	1,916	104	0	
H55	Human Services -Central Office	40,248	0	0	0	0	0	0	1,824	593	852	0	1,329	696	0	
H55(b)	Human Service-Institutions	0	0	0	0	0	0	0	0	822	0	0	1,851	0	0	
H75	Veterans Affairs Department	0	0	0	0	0	0	0	8	12	4	0	38	8	0	
H76	Veterans Homes Board	0	0	0	0	0	0	0	167	36	78	0	1,069	3	0	
H7B	Medical Practices Board	0	0	0	0	0	0	0	6	12	3	0	52	9	0	
H7C	Nursing Board	0	0	0	0	0	0	0	6	12	3	0	39	45	0	
H7D	Pharmacy Board	0	0	0	0	0	0	0	4	0	2	0	39	1	0	
H7F	Dentistry Board	0	0	0	0	0	0	0	2	12	1	0	21	13	0	
H7H	Chiropractors Board	0	0	0	0	0	0	0	1	0	1	0	18	1	0	
H7J	Optometry Board	0	0	0	0	0	0	0	0	0	0	0	10	0	0	
H7K	Nursing Home Administrators Board	0	0	0	0	0	0	0	2	0	1	0	23	3	0	
H7L	Social Work Board	0	0	0	0	0	0	0	2	0	1	0	21	4	0	
H7M	Marriage & Family Therapy Board	0	0	0	0	0	0	0	0	0	0	0	8	0	0	
H7Q	Podiatric Medicine Board	0	0	0	0	0	0	0	0	0	0	0	6	0	0	
H7R	Veterinary Medicine Board	0	0	0	0	0	0	0	1	0	0	0	10	0	0	
H7S	Emergency Medical Svs Reg Bd	4	0	0	0	0	0	0	4	0	2	0	38	0	0	
H7U	Dietetics & Nutrition Practices Board	0	0	0	0	0	0	0	0	0	0	0	9	0	0	
H7V	Psychology Board	0	0	0	0	0	0	0	2	0	1	0	19	0	0	
H7W	Physical Therapy Board	0	0	0	0	0	0	0	0	0	0	0	6	1	0	
H9G	Ombudsman - Mental Health and Mental Ri	0	0	0	0	0	0	0	5	12	2	0	34	4	0	
J33	Trial Courts	0	0	0	0	0	0	0	0	261	0	122	0	76	1	0
J52	Public Defense Board	(1)	0	0	0	0	0	0	0	102	0	48	0	57	0	0
J58	Court of Appeals	0	0	0	0	0	0	0	0	22	12	10	0	11	12	0
J65	Supreme Court	6	0	0	0	0	0	0	0	79	85	37	0	168	65	0
J68	Tax Court of Appeals	0	0	0	0	0	0	0	0	2	12	1	0	9	1	0

**Allocation of General S 2002  
Multiple Rate Method  
State Fiscal Year**

DP#	Name First Stepdown	Federal Receipts 15.2	Net Admin. Cost 16	Net Admin. Cost 17.2	Admin. FTE's 17.3	Admin. FTE's 17.5	Admin. FTE's 17.6 Financial	Net Admin. Cost 18.2	Net Admin. Cost 18.3	Net Admin. Cost 18.4	Net Admin. Cost 18.5 Plant	Net Admin. Cost 19.2	Net Admin. Cost 19.3	Net Admin. Cost 19.4	Net Admin. Cost 20.2
Schedule No.				BUREAU OF MANAGEMENT SERVICES	Commissioner's Office	Human Resources	Management and Reporting	BUREAU OF FACILITIES MANAGEMENT	Resource Recovery	Real Estate Management - Leasing	Management - Energy	BUREAU OF OPERATIONS MANAGEMENT	Materials Management	Central Mail	ADMINISTRATIVE ON - INTERTECH
J70	Judicial Standards Board	0	0	0	0	0	0	0	1	0	0	0	10	0	0
L5N	Leg Commission on MN Resources (LCMR)	0	0	0	0	0	0	0	2	0	1	0	0	0	0
P01	Military Affairs Department	261	0	0	0	0	0	0	83	36	39	0	78	0	0
P07	Public Safety Department	2,108	0	0	0	0	0	0	521	653	243	0	1,876	1,680	0
P08	Ombudsman - Corrections	0	0	0	0	0	0	0	2	460	1	0	5	0	0
P0C	Crime Victims Services Center	104	0	0	0	0	0	0	15	0	7	0	133	15	0
P0V	Crime Victim Ombudsman	0	0	0	0	0	0	0	1	12	1	0	7	1	0
P78	Corrections Department	95	0	0	0	0	0	0	897	0	419	0	3,986	37	0
P7T	Peace Officer Standards & Training Board	0	0	0	0	0	0	0	3	0	1	0	17	10	0
P94	MN Safety Council - Grant Agency	0	0	0	0	0	0	0	52	0	24	0	0	0	0
P9E	Sentencing Guidelines Commission	0	0	0	0	0	0	0	2	0	1	0	11	1	0
P9Z	Automobile Theft Prevention Board	1	0	0	0	0	0	0	1	12	0	0	9	1	0
R18	Environmental Assistance, Office of	1	0	0	0	0	0	0	18	24	8	0	247	17	0
R29	Natural Resources Department	2,092	0	0	0	0	0	0	692	375	323	0	1,076	413	0
R32	Pollution Control Agency	943	0	0	0	0	0	0	267	145	125	0	1,243	102	0
R9C	Voyageurs National Park	0	0	0	0	0	0	0	4	0	2	0	0	0	0
R9F	MN/Wisc. Boundary Area Commission - Gr	0	0	0	0	0	0	0	0	0	0	0	0	0	0
R9P	Water & Soil Resources Board	17	0	0	0	0	0	0	17	60	8	0	166	17	0
T79	Transportation Department	2,551	0	0	0	0	0	0	1,519	351	709	0	14,080	204	0
T9B	Metro Council Transit Commission - Grant /	0	0	0	0	0	0	0	0	0	0	0	0	0	0
G38	Investment Board	0	0	0	0	0	0	0	7	0	4	0	25	3	0
G90	Revenue Intergovernmental Payments	0	0	0	0	0	0	0	6	0	3	0	0	0	0
G9Q	Finance - Debt Service	0	0	0	0	0	0	0	191	0	89	0	0	0	0
G9R	Finance - Non-Operating	68	0	0	0	0	0	0	3	0	1	0	6	0	0
L10	Legislature	0	0	0	0	0	0	0	188	0	88	0	0	0	0
Z99	Other	0	0	0	0	0	0	0	0	145	0	0	0	0	0
	Total	0	(0)	0	0	(0)	(0)	(0)	0	0	0	0	(0)	(0)	0



Schedule No.	DP#	Name First Stepdown	Phone Charges 20.3	Intertech Bldg 20.4	2000 Project Alloc 20.5 Year 2000	2000 Project Alloc 20.6 Project - Risk Assess	IT Exp - SA 20.7 Project - Abatements	IT Exp 20.8 Project Office	Net Admin Cost 21.2 TECHNOLOGY POLICY BUREAU (FORMERLY	Intertech Billings 21.3 Receipts	MAPS IT Exp 21.4 Expenditures	Projects 21.5 Funding	Net Admin Cost 22.2 DEPARTMENT OF FINANCE	Costs 23.2 FINANCE - BUDGET DIVISION	Audit Fees 23.3 Analysis & Control (EBO's)	Budget Fees 23.4 Budget Operations and Planning
15.2	G64-14.4	Treasurer - Other														
16	G61-15.2	STATE AUDITOR														
17.2	G02-2.0	Second Stepdown														
17.3	G02-2.2	DEPARTMENT OF ADMINISTRATION														
17.5	G02-2.3	BUREAU OF MANAGEMENT SERVICES														
17.6	G02-2.5	Commissioner's Office														
	G02-2.6	Human Resources														
	G02-2.7	Financial Management and Reporting														
	G02-2.8	Fiscal Agent - Non allocable														
18.2	G02-3.2	Admin Mgmt - Non allocable														
18.3	G02-3.3	BUREAU OF FACILITIES MANAGEMENT														
18.4	G02-3.4	Resource Recovery														
18.5	G02-3.5	Real Estate Management - Leasing														
19.2	G02-4.2	Plant Management - Energy														
19.3	G02-4.3	BUREAU OF OPERATIONS MANAGEMEN														
19.4	G02-4.4	Materials Management														
20.2	G02-5.2	Central Mail														
20.3	G02-5.3	ADMINISTRATION - INTERTECH	(0)													
20.4	G02-5.4	Telecommunications	0	(159)												
20.5	G02-5.5	Disaster Recovery	0	0	(1,376)											
20.6	G02-5.6	Year 2000 Project - Systems Assurance	0	0	0	(559)										
20.7	G02-5.7	Year 2000 Project - Risk Assess	0	0	0	0	(186)									
20.8	G02-5.8	Year 2000 Project - Abatements	0	0	0	0	0	(344)								
	G02-5.9	Year 2000 Project Office	0	0	0	0	0	0								
	G02-6.2	Year 2000 Project - Network Telecomm (no	0	0	0	0	0	0	(63,515)							
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORME	0	0	0	0	0	0	17,336	(17,336)						
21.3	G02-6.3	Intertech Receipts	0	0	0	0	0	0	17,336	0	(17,336)					
21.4	G02-6.4	IT Expenditures	0	0	0	0	0	0	17,336	0	0	(17,336)				
21.5	G02-6.5	Project Funding	0	0	0	0	0	0	17,336	0	0	0				
	G02-6.6	Technology Policy Bureau - Non Allocable	0	0	0	0	0	0	11,507	0	0	0				
22	G10-7.2	DEPARTMENT OF FINANCE	0	14	398	162	0	24	0	1,567	1,694	1,043	(260,823)			
23.2	G10-8.2	FINANCE - BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0	35,568	(37,439)		
23.3	G10-8.3	Analysis & Control (EBO's)	0	0	0	0	0	0	0	0	0	0	0	18,819	(18,819)	
23.4	G10-8.4	Budget Operations and Planning	0	0	0	0	0	0	0	0	0	0	0	12,224	0	(12,224)
	G10-8.5	Budget Division - Non Allocable	0	0	0	0	0	0	0	0	0	0	0	6,395	0	0
24.2	G10-9.2	FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0	0	74,926	0	0	0
24.3	G10-9.3															

Allocation of General Fund 2002  
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Schedule No.	DP#	Name First Stepdown	Phone Charges	InterTech Billing	2000 Project Alloc	2000 Project Alloc	IT Exp - SA	IT Exp	Int Admin Cost	InterTech Billings	MAPS IT Exp	2000-01 Approved Projects	Not Admin Cost	1st-2nd Allocable Costs	Acctg Tms	Budget Tms
			20.3	20.4	20.5 Year 2000	20.6	20.7	20.8	21.2 TECHNOLOGY BUREAU (FORMERLY	21.3	21.4	21.5	22.2	23.2	23.3	23.4
			Telecommunic ations	Disaster Recovery	Project - Systems Assurance	Year 2000 Project - Risk Assess	Year 2000 Project - Abatements	Year 2000 Project Office	POLICY BUREAU (FORMERLY	InterTech Receipts	IT Expenditures	Project Funding	DEPARTMENT OF FINANCE	FINANCE - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
30.2	G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G61-15.2	STATE AUDITOR	0	0	0	0	0	1	0	0	0	0	0	0	0	1
		Consumer Agencies														
	G02-	Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0001	IISAC Financial Report (Sunsels 1999)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0002	State Archaeology	0	0	0	0	0	0	0	0	0	0	0	0	2	2
	G02-0003	Public Broadcasting	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	G02-0005	Materials Service and Distribution	0	0	0	0	0	0	0	0	0	0	0	0	6	5
	G02-0006	State Building Code	0	0	0	0	0	0	0	0	0	0	0	0	25	4
	G02-0007	Public Info Policy Analysis - PIPA	0	0	0	0	0	0	0	0	0	0	0	0	2	2
	G02-0008	Tornado Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0009	Building Construction	0	0	0	0	0	0	0	0	0	0	0	0	31	16
	G02-0010	Oil Overcharge (Stripper Wells)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0011	Administration Cost Allocation	0	0	0	0	0	0	0	0	0	0	0	0	3	7
	G02-0012	STAR	0	0	0	0	0	0	0	0	0	0	0	0	4	2
	G02-0013	Volunteer Services	0	0	0	0	0	0	0	0	0	0	0	0	8	10
	G02-0014	Capital Group Parking	0	0	0	0	0	0	0	0	0	0	0	0	43	3
	G02-0015	Travel Management	0	0	0	0	0	0	0	0	0	0	0	0	137	6
	G02-0016	Development Disabilities	0	0	0	0	0	0	0	0	0	0	0	0	6	4
	G02-0017	Risk Management	0	0	0	0	0	0	0	0	0	0	0	0	14	4
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	0	0	0	0	0	0	0	0	0	0	1	6
	G02-0021a	Plant Management (Leases)	0	0	0	0	0	0	0	0	0	0	0	0	145	21
	G02-0021b	Plant Management (Repairs)	0	0	0	0	0	0	0	0	0	0	0	0	7	1
	G02-0021c	Plant Management (Materials Transfer)	0	0	0	0	0	0	0	0	0	0	0	0	10	6
	G02-0021d	Plant Management (Energy)	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	G02-0021e	Plant Management (Parking Surcharge)	0	0	0	0	0	0	0	0	0	0	0	0	7	4
	G02-0021f	Plant Management (Facilities Repair & Rep	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	G02-0024	RE.COMM	0	0	0	0	0	0	0	0	0	0	0	0	20	12
	G02-0025	Docu.Comm	0	0	0	0	0	0	0	0	0	0	0	0	11	5
	G02-0026	Management Analysis	0	0	0	0	0	0	0	0	0	0	0	0	9	5
	G02-0027	Print.Comm	0	0	0	0	0	0	0	0	0	0	0	0	42	5
	G02-0028	Central Stores	0	0	0	0	0	0	0	0	0	0	0	0	91	3
	G02-0029	Cooperative Purchasing	0	0	0	0	0	0	0	0	0	0	0	0	4	4
	G02-0030	InterTechnologies Group	0	0	0	0	0	0	0	0	0	0	0	0	205	79
	G02-0030a	InterTechnologies Group 911	0	0	0	0	0	0	0	0	0	0	0	0	25	15
	G02-0031	MAIL.COMM	0	0	0	0	0	0	0	0	0	0	0	0	32	7
	G02-0032	LCMR 130 Fund (Grants Completed)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0033	Office of Technology	0	0	0	0	0	0	0	0	0	0	0	0	0	3
	G02-0034	Other Non-allocable	0	0	0	0	0	0	0	0	0	0	0	0	0	5
	B04	Agriculture Department	0	1	33	14	0	2	0	69	85	756	0	0	225	599
	B11	Barber Examiners Board	0	0	0	0	0	0	0	0	0	0	0	0	1	1
	B13	Commerce Department	0	0	5	2	0	2	0	42	456	456	0	0	136	76
	B14	Animal Health Board	0	0	3	1	0	0	0	9	18	0	0	0	32	51
	B21	Economic Security	0	6	166	68	0	20	0	625	749	306	0	0	804	62
	B22	Trade & Economic Development Departme	0	0	0	0	0	4	0	52	126	191	0	0	130	284
	B34	Housing Finance Agency	0	0	0	0	0	0	0	38	337	0	0	0	106	98
	B41	Workers' Compensation Court of Appeals	0	0	0	0	0	9	0	2	2	0	0	0	2	1
	B42	Labor & Industry Department	0	1	3	1	0	7	0	88	117	323	0	0	128	61
	B43	Iron Range Resources & Rehab. Board (IRI	0	0	0	0	0	0	0	22	23	0	0	0	125	49
	B7A	Electricity Board	0	0	0	0	0	0	0	5	95	0	0	0	29	5
	B7E	Architecture, Engineering, Land Surveying	0	0	2	1	0	0	0	2	3	0	0	0	13	3
	B7G	Boxing Board	0	0	0	0	1	0	0	0	0	0	0	0	1	1
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	1	0	0	0	0	0	0
	B7P	Accountancy Board	0	0	2	1	4	0	0	1	4	0	0	0	8	2
	B7S	Private Detective & Protective Agent Servic	0	0	0	0	0	0	0	0	0	0	0	0	2	2
	B80	Public Service Department	0	0	4	2	0	6	0	18	85	0	0	0	18	47
	B82	Public Utilities Commission	0	0	0	0	0	0	0	14	11	0	0	0	10	12
	B9A	World Trade Center Corp.	0	0	0	0	0	0	0	0	0	0	0	0	0	2
	B9D	Amateur Sports Commission	0	0	0	0	4	0	0	2	2	0	0	0	3	4
	B9U	MN Technology Institute	0	0	0	0	0	0	0	12	41	0	0	0	41	28
	B9V	Agriculture Utilization Research Institute - C	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	E25	Center for Arts Education	0	0	0	0	0	0	0	11	5	211	0	0	42	35
	E26	MN State Colleges & Universities	0	19	0	0	0	45	0	2,116	1,755	0	0	0	2,282	638
	E37	Children, Families & Learning Department	0	1	26	11	0	5	0	111	90	603	0	0	299	334
	E40	Historical Society	0	0	1	1	0	0	0	45	0	161	0	0	3	6
	E44	Faribault Academies	0	0	7	3	0	0	0	0	16	148	0	0	42	54

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Schedule No.	DP#	Name First Stepdown	Phone Charges	Interftech Billing	2000 Project Alloc	2000 Project Alloc	IT Exp - SA	IT Exp.	Not Admin Cost	Interftech Billings	MAPS IT Exp.	2000-01 Approved Projects	Not Admin Cost	1xx-2xx Allocable Costs	Alloc Trans	Budget Trans
			20.3	20.4	20.5 Year 2000	20.6 Year 2000	20.7 Year 2000	20.8 Year 2000	21.2 TECHNOLOGY BUREAU (FORMERLY	21.3	21.4	21.5	22.2	23.2	23.3	23.4
			Telecommunic ations	Disaster Recovery	Project - Systems Assurance	Project - Risk Assess	Project - Abatements	Project Office		Interftech Receipts	IT Expenditures	Project Funding	DEPARTMENT OF FINANCE	FINANCE - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	E48	Labor Interpretive Center	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	E50	MN State Arts Board	0	0	0	0	12	0	0	5	6	0	0	0	11	12
	E60	Higher Education Services Office	0	0	0	0	0	6	0	.13	19	1,406	0	0	63	33
	E77	Zoological Garden	0	0	6	3	0	0	0	7	21	0	0	0	108	110
	E81	University of Minnesota - Grant Agency	0	1	0	0	0	0	0	129	0	0	0	0	2	6
	E91	Academy of Science	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	E95	Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	E97	Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	E9W	Higher Ed Facilities Authority	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G03	Lottery	0	1	0	0	0	0	0	145	0	0	0	0	4	11
	G05	Racing Commission	0	0	0	0	6	0	0	0	5	0	0	0	15	15
	G06	Attorney General	0	1	0	0	0	3	0	73	93	415	0	0	70	97
	G09	Gambling Control Board	0	0	0	0	0	0	0	7	4	0	0	0	8	7
	G16	Adm Cap Projects	0	0	0	0	0	0	0	0	0	0	0	0	2	1
	G17	Human Rights Department	0	0	1	0	0	1	0	12	10	0	0	0	12	18
	G19	Indian Affairs Council	0	0	0	0	2	0	0	2	2	0	0	0	5	9
	G24	Department of Employee Relations (all but	0	1	0	0	0	0	0	83	0	0	0	0	118	156
	G30	Strategic & Long Range Planning Office	0	0	0	0	0	1	0	14	15	109	0	0	38	87
	G39	Governor's Office	0	0	0	0	0	0	0	15	16	0	0	0	25	12
	G45	Mediation Services (Non Allocable)	0	0	0	0	0	0	0	4	0	0	0	0	4	13
	G53	Secretary of State	0	1	78	32	0	2	0	103	151	0	0	0	27	66
	G59	Government Innovation and Cooperation B	0	0	0	0	0	0	0	0	0	0	0	0	1	2
	G61	State Auditor (all but 100 fund)	0	0	0	0	0	0	0	14	6	0	0	0	23	29
	G62	MN State Retirement System (MSRS)	0	0	0	0	0	1	0	47	34	0	0	0	14	9
	G63	Public Employees Retirement Association (	0	0	0	0	0	0	0	23	25	0	0	0	24	12
	G64	State Treasurer's Office	0	0	0	0	0	0	0	3	6	0	0	0	5	12
	G67	Revenue Department	0	6	54	22	0	23	0	615	1,264	1,746	0	0	180	205
	G69	Teachers Retirement Association (TRA)	0	0	0	0	0	0	0	37	309	0	0	0	14	4
	G82	Ombudsperson for Families	0	0	0	0	3	0	0	2	1	0	0	0	3	5
	G93	Military Order of the Purple Heart - Grant A	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G96	Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G98	Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G99	Disabled American Veterans - Grant Agency	0	0	0	0	0	0	0	1	0	0	0	0	0	0
	G9J	Campaign Finance and Public Disclosure B	0	0	0	0	10	0	0	1	88	0	0	0	5	22
	G9K	Administrative Hearings	0	0	8	3	0	1	0	27	38	0	0	0	18	13
	G9L	Black Minnesotans Council	0	0	0	0	3	0	0	2	1	0	0	0	3	5
	G9M	Chicano-Latino People Affairs Council	0	0	0	0	5	0	0	1	1	0	0	0	4	3
	G9N	Asian Pacific Minnesotans Council	0	0	0	0	4	0	0	2	1	0	0	0	4	6
	G9X	Capitol Area Architectural & Planning Boar	0	0	0	0	0	0	0	0	0	0	0	0	1	3
	G9Y	Disability Council	0	0	0	0	12	0	0	2	2	0	0	0	8	6
	H12	Health Department	0	2	0	0	0	18	0	222	411	862	0	0	516	724
	H55	Human Services -Central Office	0	52	189	77	0	76	0	5,679	4,186	0	0	0	618	583
	H55(b)	Human Service-Institutions	0	0	0	0	0	0	0	0	228	0	0	0	883	857
	H75	Veterans Affairs Department	0	0	0	0	0	0	0	4	3	0	0	0	32	14
	H76	Veterans Homes Board	0	1	0	0	0	0	0	67	55	0	0	0	249	255
	H7B	Medical Practices Board	0	0	2	1	0	0	0	6	13	122	0	0	19	8
	H7C	Nursing Board	0	0	1	0	0	1	0	3	8	87	0	0	17	6
	H7D	Pharmacy Board	0	0	3	1	7	0	0	2	7	0	0	0	10	9
	H7F	Dentistry Board	0	0	2	1	5	0	0	1	11	0	0	0	8	6
	H7H	Chiropractors Board	0	0	3	1	3	0	0	1	1	0	0	0	6	4
	H7J	Optometry Board	0	0	0	0	2	0	0	0	1	0	0	0	3	3
	H7K	Nursing Home Administrators Board	0	0	0	0	8	0	0	1	2	0	0	0	6	9
	H7L	Social Work Board	0	0	4	2	6	0	0	2	16	0	0	0	10	8
	H7M	Marriage & Family Therapy Board	0	0	1	0	0	0	0	0	0	0	0	0	3	3
	H7Q	Podiatric Medicine Board	0	0	0	0	0	0	0	0	0	0	0	0	2	3
	H7R	Veterinary Medicine Board	0	0	0	0	0	0	0	0	0	0	0	0	3	3
	H7S	Emergency Medical Svs Reg Bd	0	0	0	0	0	0	0	3	5	170	0	0	11	14
	H7U	Dietetics & Nutrition Practices Board	0	0	0	0	2	0	0	0	0	0	0	0	2	2
	H7V	Psychology Board	0	0	4	2	2	0	0	1	1	0	0	0	7	5
	H7W	Physical Therapy Board	0	0	0	0	0	0	0	0	0	0	0	0	3	3
	H9G	Ombudsman - Mental Health and Mental R	0	0	0	0	31	0	0	4	4	0	0	0	6	7
	J33	Trial Courts	0	0	0	0	0	4	0	8	87	0	0	0	101	115
	J52	Public Defense Board	0	1	0	0	0	1	0	72	85	115	0	0	49	67
	J58	Court of Appeals	0	0	0	0	0	0	0	12	17	0	0	0	4	2
	J65	Supreme Court	0	1	0	0	0	3	0	110	256	1,268	0	0	79	64
	J68	Tax Court of Appeals	0	0	7	3	4	0	0	1	2	0	0	0	2	3

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Schedule No.	DP#	Name First Stepdown	Phone Charges	Interitech Billing	2000 Project Alloc	2000 Project Alloc	IT Exp - SA	IT Exp	Not Admin Cost	Interitech Billing	2000-01 Approved	2000-01 Approved	2000-01 Approved	2000-01 Approved	2000-01 Approved	2000-01 Approved
			20.3	20.4	20.5 Year 2000 Project - Systems Assurance	20.6 Year 2000 Project - Risk Assess	20.7 Year 2000 Project - Abatements	20.8 Year 2000 Project Office	21.2 TECHNOLOGY POLICY BUREAU (FORMERLY	21.3 Interitech Receipts	21.4 IT Expenditures	21.5 Project Funding	22.2 DEPARTMENT OF FINANCE	21.7 FINANCE - BUDGET DIVISION	23.3 Analysis & Control (EBO's)	23.4 Budget Operations and Planning
			Telecommunic ations	Disaster Recovery												
	J70	Judicial Standards Board	0	0	0	0	1	0	0	0	2	0	0	0	2	2
	L5N	Leg Commission on MN Resources (LCMR	0	0	0	0	0	0	0	1	0	0	0	0	0	1
	P01	Military Affairs Department	0	1	0	0	0	2	0	162	114	0	0	0	149	57
	P07	Public Safety Department	0	7	35	14	0	12	0	788	991	2,947	0	0	1,729	613
	P08	Ombudsman - Corrections	0	0	2	1	4	0	0	2	1	0	0	0	2	5
	P0C	Crime Victims Services Center	0	0	0	0	0	0	0	0	20	45	0	0	43	73
	P0V	Crime Victim Ombudsman	0	0	0	0	0	0	0	0	2	4	0	0	2	3
	P78	Corrections Department	0	2	0	0	0	8	0	266	678	1,010	0	0	911	720
	P7T	Peace Officer Standards & Training Board	0	0	0	0	0	1	0	2	3	0	0	0	8	10
	P94	MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	P9E	Sentencing Guidelines Commission	0	0	0	0	4	0	0	2	1	44	0	0	2	4
	P9Z	Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0	0	0	0	2	5
	R18	Environmental Assistance, Office of	0	0	0	0	0	1	0	12	13	0	0	0	45	89
	R29	Natural Resources Department	0	3	185	75	0	14	0	371	486	1,009	0	0	1,515	2,108
	R32	Pollution Control Agency	0	2	8	3	0	10	0	182	264	359	0	0	326	829
	R9C	Voyageurs National Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	R9F	MNIWisc. Boundary Area Commission - Gr	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	R9P	Water & Soil Resources Board	0	0	8	3	0	0	0	15	13	222	0	0	26	51
	T79	Transportation Department	0	8	88	36	0	33	0	864	1,454	1,091	0	0	3,949	869
	T9B	Metro Council Transit Commission - Grant /	0	0	0	0	0	0	0	0	0	0	0	0	0	1
	G38	Investment Board	0	0	0	0	0	0	0	7	48	0	0	0	7	6
	G90	Revenue Intergovernmental Payments	0	0	0	0	0	0	0	0	0	0	0	0	68	61
	G9Q	Finance - Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	6	127
	G9R	Finance - Non-Operating	0	0	0	0	0	0	0	0	0	0	0	0	1,139	52
	L10	Legislature	0	0	0	0	0	0	0	0	0	0	0	0	3	12
	Z99	Other	0	20	3	1	0	0	0	2,218	0	0	0	0	0	0
		Total	0	0	0	0	(0)	0	(0)	(0)	0	0	(0)	0	(0)	(0)



Schedule No.	DP#	Name First Stepdown	Net Admin. Cost	FTE's	Acctg Tms	Acctg Tms	Fnd. Receipts	Net Admin. Cost	Acctg Tms	Acctg Tms	FTE's	Budget Tms	FTE's	Acctg Tms	Acctg Tms
			24.2	24.3	24.4	24.5	24.6	25.2	25.3	25.4	25.5	25.6	25.7	25.8	25.9
			FINANCE-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	FINANCE I.T. - MANAGEMENT AND ADMINISTRATIO	SSP Development Costs	Operations and System	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Y2000 Accounting
15.2	G64-14.4	Treasurer - Other													
16	G61-15.2	STATE AUDITOR													
17.2	0	Second Stepdown													
17.3	G02-2.0	DEPARTMENT OF ADMINISTRATION													
17.5	G02-2.2	BUREAU OF MANAGEMENT SERVICES													
17.6	G02-2.3	Commissioner's Office													
	G02-2.5	Human Resources													
	G02-2.6	Financial Management and Reporting													
	G02-2.7	Fiscal Agent - Non allocable													
	G02-2.8	Admin Mgmt - Non allocable													
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT													
18.3	G02-3.3	Resource Recovery													
18.4	G02-3.4	Real Estate Management - Leasing													
19.2	G02-3.5	Plant Management - Energy													
19.3	G02-4.2	BUREAU OF OPERATIONS MANAGEMEN													
19.4	G02-4.3	Materials Management													
20.2	G02-4.4	Central Mail													
20.3	G02-5.2	ADMINISTRATION - INTERTECH													
20.4	G02-5.3	Telecommunications													
20.5	G02-5.4	Disaster Recovery													
20.6	G02-5.5	Year 2000 Project - Systems Assurance													
20.7	G02-5.6	Year 2000 Project - Risk Assess													
20.8	G02-5.7	Year 2000 Project - Abatements													
	G02-5.8	Year 2000 Project Office													
	G02-5.9	Year 2000 Project - Network Telecomm (no													
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORME													
21.3	G02-6.3	Intertech Receipts													
21.4	G02-6.4	IT Expenditures													
21.5	G02-6.5	Project Funding													
	G02-6.6	Technology Policy Bureau - Non Allocable													
22	G10-7.2	DEPARTMENT OF FINANCE													
23.2	G10-8.2	FINANCE - BUDGET DIVISION													
23.3	G10-8.3	Analysis & Control (EBO's)													
23.4	G10-8.4	Budget Operations and Planning													
	G10-8.5	Budget Division - Non Allocable													
24.2	G10-9.2	FINANCE-ACCOUNTING DIVISION	(76,225)												
24.3	G10-9.3	Central Payroll	27,341	(27,341)											
24.4	G10-9.4	Accounting Services	29,357	0	(29,357)										
24.5	G10-9.5	Financial Reporting	19,367	0	0	(19,367)									
24.6	G10-9.6	Financial Reporting - Single Audit	161	0	0	0	{161}								
	G10-9.7	Accounting Services - Non Allocable	0	0	0	0	0								
25.2	G10-10.2	FINANCE I.T. - MANAGEMENT AND ADMIN	0	0	0	0	0	(142,663)							

## Allocation of General S 2002

## Multiple Rate Method

## State Fiscal Year

Schedule No.	DP#	Name First Stepdown	Not Admin. Cost 24.2	FTE's 24.3	Acctg Tms 24.4	Acctg Tms 24.5	Pod Receipts 24.6	Not Admin. Cost 25.2 FINANCE I.I. - MANAGEMENT AND ADMINISTRATIO	Acctg Tms 25.3 Amortized SSP Development Costs	Acctg Tms 25.4 MAPS Operations and System	FTE's 25.5	Budget Tms 25.6 - Computer Operations	FTE's 25.7 SEMA4 Operations Special Billing	Acctg Tms 25.8 MAPS Operations Special Billing	Acctg Tms 25.9 Y2000 Accounting
		FINANCE- ACCOUNTING DIVISION		Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit				SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Y2000 Accounting
	G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
30.2	G61-15.2	STATE AUDITOR	0	0	1	0	0	0	0	2	1	1	0	0	0
		Consumer Agencies													
	G02-	Administration	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0001	IISAC Financial Report (Sunssets 1999)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0002	State Archaeology	0	1	3	2	0	0	0	8	3	2	0	0	0
	G02-0003	Public Broadcasting	0	0	0	0	0	0	0	1	0	1	0	0	0
	G02-0005	Materials Service and Distribution	0	5	9	6	0	0	0	23	11	4	0	0	0
	G02-0006	State Building Code	0	24	39	25	0	0	0	96	52	3	0	0	0
	G02-0007	Public Info Policy Analysis - PIPA	0	4	4	2	0	0	0	9	8	2	0	0	0
	G02-0008	Tornado Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0009	Building Construction	0	17	49	32	0	0	0	123	36	13	0	0	0
	G02-0010	Oil Overcharge (Stripper Wells)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0011	Administration Cost Allocation	0	12	5	3	0	0	0	13	26	6	0	0	0
	G02-0012	STAR	0	3	6	4	0	0	0	16	6	2	0	0	0
	G02-0013	Volunteer Services	0	4	12	8	0	0	0	29	8	8	0	0	0
	G02-0014	Capital Group Parking	0	9	67	44	0	0	0	167	19	2	0	0	0
	G02-0015	Travel Management	0	13	214	141	0	0	0	535	27	5	0	0	0
	G02-0016	Development Disabilities	0	2	9	6	0	0	0	22	5	3	0	0	0
	G02-0017	Risk Management	0	5	22	14	0	0	0	54	10	3	0	0	0
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	1	1	0	0	0	3	0	5	0	0	0
	G02-0021a	Plant Management (Leases)	0	118	227	149	0	0	0	566	256	17	0	0	0
	G02-0021b	Plant Management (Repairs)	0	2	11	7	0	0	0	28	4	1	0	0	0
	G02-0021c	Plant Management (Materials Transfer)	0	8	15	10	0	0	0	38	17	5	0	0	0
	G02-0021d	Plant Management (Energy)	0	0	1	0	0	0	0	1	0	1	0	0	0
	G02-0021e	Plant Management (Parking Surcharge)	0	0	11	8	0	0	0	28	1	3	0	0	0
	G02-0021f	Plant Management (Facilities Repair & Rep	0	0	0	0	0	0	0	0	0	1	0	0	0
	G02-0024	RE.COMM	0	8	31	20	0	0	0	78	18	9	0	0	0
	G02-0025	Docu.Comm	0	10	18	12	0	0	0	44	21	4	0	0	0
	G02-0026	Management Analysis	0	14	14	9	0	0	0	34	31	4	0	0	0
	G02-0027	Print.Comm	0	25	65	43	0	0	0	162	55	4	0	0	0
	G02-0028	Central Stores	0	8	142	94	0	0	0	354	16	2	0	0	0
	G02-0029	Cooperative Purchasing	0	7	7	4	0	0	0	17	15	3	0	0	0
	G02-0030	InterTechnologies Group	0	160	319	211	0	0	0	797	349	63	0	0	0
	G02-0030a	InterTechnologies Group 911	0	2	39	25	0	0	0	96	4	12	0	0	0
	G02-0031	MAIL.COMM	0	5	50	33	0	0	0	124	10	6	0	0	0
	G02-0032	LCMR 130 Fund (Grants Completed)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0033	Office of Technology	0	0	1	0	0	0	0	2	0	2	0	0	0
	G02-0034	Other Non-allocable	0	0	0	0	0	0	0	1	0	4	0	0	0
	B04	Agriculture Department	0	272	350	231	0	0	0	875	593	479	0	0	0
	B11	Barber Examiners Board	0	1	2	1	0	0	0	5	3	1	0	0	0
	B13	Commerce Department	0	171	212	140	0	0	0	530	373	61	0	0	0
	B14	Animal Health Board	0	20	50	33	0	0	0	126	43	40	0	0	0
	B21	Economic Security	0	1,031	1,254	828	7	0	0	3,132	2,247	50	0	0	0
	B22	Trade & Economic Development Departme	0	125	203	134	2	0	0	507	272	227	0	0	0
	B34	Housing Finance Agency	0	96	166	109	0	0	0	414	210	79	0	0	0
	B41	Workers' Compensation Court of Appeals	0	8	3	2	0	0	0	8	19	1	0	0	0
	B42	Labor & Industry Department	0	219	200	132	1	0	0	499	478	49	0	0	0
	B43	Iron Range Resources & Rehab. Board (IRI	0	75	195	129	0	0	0	487	163	39	0	0	0
	B7A	Electricity Board	0	15	45	30	0	0	0	112	32	4	0	0	0
	B7E	Architecture, Engineering, Land Surveying	0	4	20	13	0	0	0	51	10	3	0	0	0
	B7G	Boxing Board	0	1	1	1	0	0	0	3	1	1	0	0	0
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
	B7P	Accountancy Board	0	3	13	9	0	0	0	33	6	2	0	0	0
	B7S	Private Detective & Protective Agent Servic	0	1	3	2	0	0	0	7	3	2	0	0	0
	B80	Public Service Department	0	33	28	18	0	0	0	70	72	37	0	0	0
	B82	Public Utilities Commission	0	26	16	11	0	0	0	41	57	9	0	0	0
	B9A	World Trade Center Corp.	0	0	0	0	0	0	0	0	0	2	0	0	0
	B9D	Amateur Sports Commission	0	6	4	3	0	0	0	11	13	3	0	0	0
	B9U	MN Technology Institute	0	0	64	42	0	0	0	160	0	22	0	0	0
	B9V	Agriculture Utilization Research Institute - C	0	0	0	0	0	0	0	0	0	1	0	0	0
	E25	Center for Arts Education	0	43	66	43	0	0	0	164	95	28	0	0	0
	E26	MN State Colleges & Universities	0	7,833	3,560	2,348	1	0	0	8,888	17,071	510	0	0	0
	E37	Children, Families & Learning Department	0	311	466	307	20	0	0	1,163	678	267	0	0	0
	E40	Historical Society	0	0	4	3	0	0	0	10	0	5	0	0	0
	E44	Faribault Academies	0	98	66	44	(0)	0	0	165	215	43	0	0	0

**Allocation of General Fund 2002  
Multiple Rate Method  
State Fiscal Year**

DP#	Name	Not Admin. Cost	FTE's	Acctg Tms	Acctg Tms	Fed Receipts	Not Admin. Cost	Acctg Tms	Acctg Tms	FTE's	Budget Tms	FTE's	Acctg Tms	Acctg Tms
	First Stepdown	24.2	24.3	24.4	24.5	24.6	25.2	25.3	25.4	25.5	25.6	25.7	25.8	25.9
Schedule No.		FINANCE- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MANAGEMENT AND ADMINISTRATIO	SSP Development Costs	Operations and System	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Y2000 Accounting
E48	Labor Interpretive Center	0	0	0	0	0	0	0	1	0	1	0	0	0
E50	MN State Arts Board	0	11	17	11	0	0	0	42	24	10	0	0	0
E60	Higher Education Services Office	0	42	98	65	0	0	0	244	91	26	0	0	0
E77	Zoological Garden	0	117	168	111	0	0	0	420	256	88	0	0	0
E81	University of Minnesota - Grant Agency	0	0	4	2	0	0	0	9	0	5	0	0	0
E91	Academy of Science	0	0	0	0	0	0	0	0	0	0	0	0	0
E95	Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
E97	Science Museum of Minnesota - Grant Age	0	0	0	0	0	0	0	0	0	0	0	0	0
E9W	Higher Ed Facilities Authority	0	1	0	0	0	0	0	0	3	0	0	0	0
G03	Lottery	0	118	7	5	0	0	0	17	257	9	0	0	0
G05	Racing Commission	0	3	23	15	0	0	0	57	7	12	0	0	0
G06	Attorney General	0	257	110	72	0	0	0	274	561	78	0	0	0
G09	Gambling Control Board	0	20	13	8	0	0	0	32	44	6	0	0	0
G16	Adm Cap Projects	0	0	4	2	0	0	0	9	0	1	0	0	0
G17	Human Rights Department	0	35	18	12	0	0	0	46	77	14	0	0	0
G19	Indian Affairs Council	0	4	8	5	0	0	0	21	9	7	0	0	0
G24	Department of Employee Relations (all but	0	56	184	121	0	0	0	459	121	125	0	0	0
G30	Strategic & Long Range Planning Office	0	48	60	39	0	0	0	149	105	70	0	0	0
G39	Governor's Office	0	31	39	26	0	0	0	98	67	10	0	0	0
G45	Mediation Services (Non Allocable)	0	2	6	4	(0)	0	0	15	4	11	0	0	0
G53	Secretary of State	0	44	42	27	0	0	0	104	96	53	0	0	0
G59	Government Innovation and Cooperation B	0	1	1	1	0	0	0	3	2	2	0	0	0
G61	State Auditor (all but 100 fund)	0	79	36	24	0	0	0	90	173	23	0	0	0
G62	MN State Retirement System (MSRS)	0	27	22	15	0	0	0	56	58	7	0	0	0
G63	Public Employees Retirement Association (	0	48	38	25	0	0	0	94	106	9	0	0	0
G64	State Treasurer's Office	0	0	8	6	0	0	0	21	0	10	0	0	0
G67	Revenue Department	0	676	280	185	0	0	0	700	1,474	164	0	0	0
G69	Teachers Retirement Association (TRA)	0	47	22	14	0	0	0	54	103	3	0	0	0
G92	Ombudsperson for Families	0	3	4	3	0	0	0	10	7	4	0	0	0
G93	Military Order of the Purple Heart - Grant A	0	0	0	0	0	0	0	0	0	0	0	0	0
G96	Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
G98	Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
G99	Disabled American Veterans - Grant Agenc	0	0	0	0	0	0	0	0	0	0	0	0	0
G9J	Campaign Finance and Public Disclosure B	0	5	7	5	0	0	0	18	11	17	0	0	0
G9K	Administrative Hearings	0	57	28	18	0	0	0	70	124	10	0	0	0
G9L	Black Minnesotans Council	0	2	5	3	0	0	0	13	5	4	0	0	0
G9M	Chicano-Latino People Affairs Council	0	2	6	4	0	0	0	15	5	3	0	0	0
G9N	Asian Pacific Minnesotans Council	0	3	6	4	0	0	0	16	6	5	0	0	0
G9X	Capitol Area Architectural & Planning Boar	0	2	2	1	0	0	0	6	5	2	0	0	0
G9Y	Disability Council	0	6	12	8	0	0	0	30	12	5	0	0	0
H12	Health Department	0	712	805	531	5	0	0	2,010	1,552	579	0	0	0
H55	Human Services -Central Office	0	1,011	963	635	104	0	0	2,405	2,204	467	0	0	0
H55(b)	Human Service-Institutions	0	2,511	1,377	908	0	0	0	3,438	5,472	685	0	0	0
H75	Veterans Affairs Department	0	20	50	33	0	0	0	125	43	11	0	0	0
H76	Veterans Homes Board	0	514	389	257	0	0	0	971	1,120	204	0	0	0
H7B	Medical Practices Board	0	12	30	20	0	0	0	75	27	7	0	0	0
H7C	Nursing Board	0	17	26	17	0	0	0	65	37	5	0	0	0
H7D	Pharmacy Board	0	8	16	11	0	0	0	41	18	7	0	0	0
H7F	Dentistry Board	0	4	12	8	0	0	0	31	10	4	0	0	0
H7H	Chiropractors Board	0	3	9	6	0	0	0	23	6	3	0	0	0
H7J	Optometry Board	0	1	4	3	0	0	0	11	1	2	0	0	0
H7K	Nursing Home Administrators Board	0	4	9	6	0	0	0	21	9	7	0	0	0
H7L	Social Work Board	0	5	16	10	0	0	0	39	11	6	0	0	0
H7M	Marriage & Family Therapy Board	0	1	4	3	0	0	0	11	2	3	0	0	0
H7Q	Podiatric Medicine Board	0	0	2	2	0	0	0	6	1	3	0	0	0
H7R	Veterinary Medicine Board	0	1	4	3	0	0	0	11	2	3	0	0	0
H7S	Emergency Medical Svs Reg Bd	0	8	18	12	0	0	0	45	18	11	0	0	0
H7U	Dietetics & Nutrition Practices Board	0	0	3	2	0	0	0	7	1	2	0	0	0
H7V	Psychology Board	0	4	10	7	0	0	0	25	9	4	0	0	0
H7W	Physical Therapy Board	0	1	5	3	0	0	0	13	2	2	0	0	0
H9C	Ombudsman - Mental Health and Mental R	0	11	10	6	0	0	0	24	23	5	0	0	0
J33	Trial Courts	0	472	158	104	0	0	0	394	1,030	92	0	0	0
J52	Public Defense Board	0	279	76	50	(0)	0	0	190	608	54	0	0	0
J58	Court of Appeals	0	47	6	4	0	0	0	15	103	2	0	0	0
J65	Supreme Court	0	129	123	81	0	0	0	306	280	51	0	0	0
J68	Tax Court of Appeals	0	3	4	2	0	0	0	9	7	3	0	0	0

**Allocation of General S 2002**  
**Multiple Rate Method**  
**State Fiscal Year**

Schedule No.	DP#	Name First Stepdown	Net Admin Cost	PTE's	Acctg Tms	Acctg Tms	Fed Receipts	Net Admin Cost	Acctg Tms	Acctg Tms	PTE's	Budget Tms	PTE's	Acctg Tms	Acctg Tms
			24.2	24.3	24.4	24.5	24.6	25.2	25.3	25.4	25.5	25.6	25.7	25.8	25.9
			FINANCE- ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MANAGEMENT AND ADMINISTRATIO	SSP Development Costs	Operations and System	SEMA4 Operations and System Support	Budget Service - Computer Operations	SEMA4 Operations Special Billing	MAPS Operations Special Billing	Y2000 Accounting
	J70	Judicial Standards Board	0	1	3	2	0	0	0	9	3	2	0	0	0
	L5N	Leg Commission on MN Resources (LCMR)	0	0	0	0	0	0	0	1	0	1	0	0	0
	P01	Military Affairs Department	0	169	233	154	1	0	0	581	367	45	0	0	0
	P07	Public Safety Department	0	1,172	2,697	1,779	5	0	0	6,733	2,555	490	0	0	0
	P08	Ombudsman - Corrections	0	3	3	2	0	0	0	6	7	4	0	0	0
	P0C	Crime Victims Services Center	0	17	67	45	0	0	0	168	37	58	0	0	0
	P0V	Crime Victim Ombudsman	0	4	3	2	0	0	0	7	8	3	0	0	0
	P78	Corrections Department	0	2,108	1,420	937	0	0	0	3,547	4,595	576	0	0	0
	P7T	Peace Officer Standards & Training Board	0	8	13	9	0	0	0	32	17	8	0	0	0
	P94	MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	0
	P9E	Sentencing Guidelines Commission	0	5	3	2	0	0	0	8	10	3	0	0	0
	P9Z	Automobile Theft Prevention Board	0	1	4	2	0	0	0	9	3	4	0	0	0
	R18	Environmental Assistance, Office of	0	39	70	46	0	0	0	174	84	71	0	0	0
	R29	Natural Resources Department	0	1,646	2,363	1,559	5	0	0	5,899	3,587	1,686	0	0	0
	R32	Pollution Control Agency	0	462	508	335	2	0	0	1,268	1,007	663	0	0	0
	R9C	Voyageurs National Park	0	0	0	0	0	0	0	0	0	0	0	0	0
	R9F	MNIWisc. Boundary Area Commission - Gr	0	0	0	0	0	0	0	1	0	0	0	0	0
	R9P	Water & Soil Resources Board	0	38	41	27	0	0	0	103	83	41	0	0	0
	T79	Transportation Department	0	3,144	6,161	4,064	7	0	0	15,382	6,852	695	0	0	0
	T9B	Metro Council Transit Commission - Grant /	0	0	0	0	0	0	0	0	0	1	0	0	0
	G38	Investment Board	0	14	10	7	0	0	0	25	30	5	0	0	0
	G90	Revenue Intergovernmental Payments	0	0	105	70	0	0	0	263	0	49	0	0	0
	G9Q	Finance - Debt Service	0	0	9	6	0	0	0	23	0	101	0	0	0
	G9R	Finance - Non-Operating	0	0	1,776	1,172	0	0	0	4,435	0	42	0	0	0
	L10	Legislature	0	0	4	3	0	0	0	10	0	10	0	0	0
	Z99	Other	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	(0)	(0)	0	0	(0)	0	(0)	(0)	(0)	0	0	0	(0)

**Allocation of Grants S 2002  
Multiple Rate Method  
State Fiscal Year**

[illegible]

**Allocation of General S 2002  
Multiple Rate Method  
State Fiscal Year**

DP#	Name First Stepdown	Net Admin. Cost 26.2	FTE's 26.3	FTE's 26.4	Net Admin. Cost 27.2	FTE's 27.3	Net Admin. Cost 28.2	Average Audit Hours 28.3	Not allocated on budget plan 28.4	Federal Receipts 28.5	Net Admin. Cost 29.2	Acc'd Trns & Warrants 29.3	Federal Receipts 30.2	0
Schedule No.		DEPARTMENT OF EMPLOYEE	Personnel Administration	Employee Assistance	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	TREASURER'S OFFICE	Treasury	State Auditor	Total
	G64-14.4	Treasurer - Other												258,934
15.2	G61-15.2	STATE AUDITOR												0
	0	Second Stepdown												0
16	G02-2.0	DEPARTMENT OF ADMINISTRATION												0
17.2	G02-2.2	BUREAU OF MANAGEMENT SERVICES												0
17.3	G02-2.3	Commissioner's Office												0
17.5	G02-2.5	Human Resources												0
17.6	G02-2.6	Financial Management and Reporting												0
	G02-2.7	Fiscal Agent - Non allocable												338
	G02-2.8	Admin Mgmt - Non allocable												56
18.2	G02-3.2	BUREAU OF FACILITIES MANAGEMENT												0
18.3	G02-3.3	Resource Recovery												0
18.4	G02-3.4	Real Estate Management - Leasing												0
18.5	G02-3.5	Plant Management - Energy												0
19.2	G02-4.2	BUREAU OF OPERATIONS MANAGEMEN												0
19.3	G02-4.3	Materials Management												0
19.4	G02-4.4	Central Mail												0
20.2	G02-5.2	ADMINISTRATION - INTERTECH												0
20.3	G02-5.3	Telecommunications												0
20.4	G02-5.4	Disaster Recovery												0
20.5	G02-5.5	Year 2000 Project - Systems Assurance												0
20.6	G02-5.6	Year 2000 Project - Risk Assess												0
20.7	G02-5.7	Year 2000 Project - Abatements												0
20.8	G02-5.8	Year 2000 Project Office												0
	G02-5.9	Year 2000 Project - Network Telecomm (no												6,835
21.2	G02-6.2	TECHNOLOGY POLICY BUREAU (FORME												0
21.3	G02-6.3	Intertech Receipts												0
21.4	G02-6.4	IT Expenditures												0
21.5	G02-6.5	Project Funding												0
	G02-6.6	Technology Policy Bureau - Non Allocable												11,507
22	G10-7.2	DEPARTMENT OF FINANCE												0
23.2	G10-8.2	FINANCE - BUDGET DIVISION												0
23.3	G10-8.3	Analysis & Control (EBO's)												0
23.4	G10-8.4	Budget Operations and Planning												0
	G10-8.5	Budget Division - Non Allocable												6,395
24.2	G10-9.2	FINANCE-ACCOUNTING DIVISION												0
24.3	G10-9.3	Central Payroll												0
24.4	G10-9.4	Accounting Services												0
24.5	G10-9.5	Financial Reporting												0
24.6	G10-9.6	Financial Reporting - Single Audit												0
	G10-9.7	Accounting Services - Non Allocable												0
25.2	G10-10.2	FINANCE I.T - MANAGEMENT AND ADMIN												0
25.3	G10-10.3	Amortized SSP Development 31,820,000 /												0
25.4	G10-10.4	MAPS Operations and System Support												0
25.5	G10-10.5	SEMA4 Operations and System Support												0
25.6	G10-10.6	Budget Service - Computer Operations												0
25.7	G10-10.7	SEMA4 Operations Special Billing												0
25.8	G10-10.8	MAPS Operations Special Billing												0
25.9	G10-10.9	Y2000 Accounting												0
	G10-10.92	Non-allocable												0
	G10-10.93	FINANCE - OTHER - Non-Allocable												10,540
	G10-10.94	Finance - Non Allocable												0
26.2	G24-11.2	DEPARTMENT OF EMPLOYEE RELATION	(94,414)											0
26.3	G24-11.3	Personnel Administration	77,342	(77,342)										0
26.4	G24-11.4	Employee Assistance	7,386		(7,386)									0
	G24-11.5	Employee Relations - Non Allocable	9,685	0	0									9,685
27.2	G45-12.2	MEDIATION SERVICES	0	31	3	(8,165)								0
27.3	G45-12.3	State Agencies	0	0	0	1,561	(1,561)							0
	G45-12.4	Mediation/Representation - General	0	0	0	0	0							0
28.2	L49-13.2	LEGISLATIVE AUDITOR	0	125	12	0	3	(670)						0
28.3	L49-13.3	Financial Audits	0	0	0	0	0	391	(391)					0
28.4	L49-13.4	Program Audits	0	0	0	0	0	190	0					190
28.5	L49-13.5	Single Audits	0	0	0	0	0	89	0	0	(89)			0
	L49-13.6	Audit Comm	0	0	0	0	0	0	0	0	0			0
29.2	G64-14.2	TREASURER'S OFFICE	0	21	2	0	0	0	12	0	0	(477)		0
29.3	G64-14.3	Treasury	0	0	0	0	0	0	0	0	69	(69)		0

## Allocation of General Fund 2002

## Multiple Rate Method

## State Fiscal Year

DP#	Name	Net Admin. Cost 26.2	FTE's 26.3	FTE's 26.4	Net Admin. Cost 27.2	FTE's 27.3	Net Admin. Cost 28.2	Average Audit Hours 28.3	Not allocated on budget plan 28.4	Federal Receipts 28.5	Net Admin. Cost 29.2	Acctg. Trans. & Warrants 29.3	Federal Receipts 30.2	0
First Stepdown		26.2	26.3	26.4	27.2	27.3	28.2	28.3	28.4	28.5	29.2	29.3	30.2	0
Schedule No.		DEPARTMENT OF EMPLOYMENT	Personnel Administration	Employee Assistance	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	TREASURER'S OFFICE	Treasury	State Auditor	Total
G64-14.4	Treasurer - Other	0	0	0	0	0	0	0	0	0	408	0	0	408
30.2	G61-15.2	0	1	0	0	0	0	0	0	0	0	0	(83)	0
	Consumer Agencies	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02- Administration	0	0	0	0	0	0	0	0	0	0	0	0	0
	G02-0001 IISAC Financial Report (Sunsets 1999)	0	0	0	0	0	0	0	0	0	0	0	0	63
	G02-0002 State Archaeology	0	3	0	0	0	0	0	0	0	0	0	0	9,098
	G02-0003 Public Broadcasting	0	0	0	0	0	0	0	0	0	0	0	0	1,850
	G02-0005 Materials Service and Distribution	0	15	1	0	0	0	0	0	0	0	0	0	30,768
	G02-0006 State Building Code	0	67	6	0	1	0	0	0	0	0	0	0	144,296
	G02-0007 Public Info Policy Analysis - PIPA	0	10	1	0	0	0	0	0	0	0	0	0	19,877
	G02-0008 Tornado Assistance	0	0	0	0	0	0	0	0	0	0	0	0	8
	G02-0009 Building Construction	0	47	5	0	1	0	0	0	0	0	0	0	146,998
	G02-0010 Oil Overcharge (Stripper Wells)	0	0	0	0	0	0	0	0	0	0	0	0	170
	G02-0011 Administration Cost Allocation	0	33	3	0	1	0	0	0	0	0	0	0	48,378
	G02-0012 STAR	0	8	1	0	0	0	0	0	0	0	0	0	21,875
	G02-0013 Volunteer Services	0	11	1	0	0	0	0	0	0	0	0	0	34,895
	G02-0014 Capital Group Parking	0	24	2	0	0	0	0	0	0	0	0	0	117,296
	G02-0015 Travel Management	0	36	3	0	1	0	0	0	0	0	0	0	328,728
	G02-0016 Development Disabilities	0	7	1	0	0	0	0	0	0	0	0	0	24,223
	G02-0017 Risk Management	0	13	1	0	0	0	0	0	0	0	0	0	69,284
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	0	0	0	0	0	0	0	0	0	0	0	0	4,747
	G02-0021a Plant Management (Leases)	0	333	32	0	7	0	0	0	0	0	1	0	760,913
	G02-0021b Plant Management (Repairs)	0	5	0	0	0	0	0	0	0	0	0	0	20,740
	G02-0021c Plant Management (Materials Transfer)	0	22	2	0	0	0	0	0	0	0	0	0	46,748
	G02-0021d Plant Management (Energy)	0	0	0	0	0	0	0	0	0	0	0	0	1,989
	G02-0021e Plant Management (Parking Surcharge)	0	1	0	0	0	0	0	0	0	0	0	0	17,483
	G02-0021f Plant Management (Facilities Repair & Rep	0	0	0	0	0	0	0	0	0	0	0	0	141
	G02-0024 RE.COMM	0	23	2	0	0	0	0	0	0	0	0	0	79,827
	G02-0025 Docu.Comm	0	29	3	0	1	0	0	0	0	0	0	0	58,075
	G02-0026 Management Analysis	0	40	4	0	1	0	0	0	0	0	0	0	70,478
	G02-0027 Print.Comm	0	72	7	0	1	0	0	0	0	0	0	0	178,380
	G02-0028 Central Stores	0	21	2	0	0	0	0	0	0	0	0	0	224,270
	G02-0029 Cooperative Purchasing	0	20	2	0	0	0	0	0	0	0	0	0	35,109
	G02-0030 InterTechnologies Group	0	454	43	0	9	0	0	0	0	0	1	0	1,129,969
	G02-0030a InterTechnologies Group 911	0	5	0	0	0	0	0	0	0	0	0	0	74,172
	G02-0031 MAIL.COMM	0	13	1	0	0	0	0	0	0	0	0	0	111,533
	G02-0032 LCMR 130 Fund (Grants Completed)	0	0	0	0	0	0	0	0	0	0	0	0	21
	G02-0033 Office of Technology	0	0	0	0	0	0	4	0	0	0	0	0	30,330
	G02-0034 Other Non-allocable	0	0	0	0	0	0	0	0	0	0	0	0	1,240
	B04 Agriculture Department	0	772	74	0	16	0	2	0	0	0	1	0	631,857
	B11 Barber Examiners Board	0	3	0	0	0	0	0	0	0	0	0	0	3,309
	B13 Commerce Department	0	485	46	0	10	0	6	0	1	0	0	0	395,076
	B14 Animal Health Board	0	56	5	0	1	0	1	0	0	0	0	0	72,715
	B21 Economic Security	0	2,924	279	0	59	0	9	0	14	0	3	4	1,792,979
	B22 Trade & Economic Development Departme	0	354	34	0	7	0	4	0	4	0	0	1	385,311
	B34 Housing Finance Agency	0	273	26	0	6	0	2	0	0	0	0	0	230,571
	B41 Workers' Compensation Court of Appeals	0	24	2	0	0	0	0	0	1	0	0	0	19,685
	B42 Labor & Industry Department	0	621	59	0	13	0	8	0	0	0	0	0	430,114
	B43 Iron Range Resources & Rehab. Board (IRI	0	212	20	0	4	0	3	0	0	0	0	0	243,942
	B7A Electricity Board	0	41	4	0	1	0	2	0	0	0	0	0	60,597
	B7E Architecture, Engineering, Land Surveying	0	13	1	0	0	0	1	0	0	0	0	0	25,364
	B7G Boxing Board	0	2	0	0	0	0	0	0	0	0	0	0	3,548
	B7N Horticulture Society - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	106
	B7P Accountancy Board	0	8	1	0	0	0	0	0	0	0	0	0	18,431
	B7S Private Detective & Protective Agent Servic	0	3	0	0	0	0	0	0	0	0	0	0	3,231
	B80 Public Service Department	0	94	9	0	2	0	1	0	0	0	0	0	64,381
	B82 Public Utilities Commission	0	74	7	0	2	0	2	0	0	0	0	0	48,543
	B9A World Trade Center Corp.	0	0	0	0	0	0	0	0	0	0	0	0	512
	B9D Amateur Sports Commission	0	17	2	0	0	0	1	0	0	0	0	0	15,250
	B9U MN Technology Institute	0	0	0	0	0	0	1	0	0	0	0	0	53,812
	B9V Agriculture Utilization Research Institute - C	0	0	0	0	0	0	1	0	0	0	0	0	10,509
	E25 Center for Arts Education	0	123	12	0	2	0	0	0	0	0	0	0	106,282
	E26 MN State Colleges & Universities	0	22,207	2,121	0	449	0	73	0	27	0	8	1	8,620,521
	E37 Children, Families & Learning Department	0	883	84	0	18	0	9	0	11	0	1	10	853,793
	E40 Historical Society	0	0	0	0	0	0	1	0	0	0	0	0	21,572
	E44 Faribault Academies	0	279	27	0	6	0	1	0	0	0	0	(0)	137,561

Schedule No.	DP#	Name First Stepdown	Net Admin. Cost	FTE's	FTE's	Net Admin. Cost	FTE's	Net Admin. Cost	Average Audit Hours	Net allocated on budget plan	Federal Receipts	Net Admin. Cost	Acctg. Trans. & Warrants	Federal Receipts	Total
			26.2	26.3	26.4	27.2	27.3	28.2	28.3	28.4	28.5	29.2	29.3	30.2	
			DEPARTMENT	Personnel	Employee Assistance	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	TREASURER'S OFFICE	Treasury	State Auditor	
	E48	Labor Interpretive Center	0	0	0	0	0	0	0	0	0	0	0	0	1,675
	E50	MN State Arts Board	0	32	3	1	0	1	0	0	0	0	0	0	35,948
	E60	Higher Education Services Office	0	118	11	0	2	0	0	0	0	0	0	0	197,351
	E77	Zoological Garder	0	333	32	0	7	0	2	0	0	0	0	0	248,458
	E81	University of Minnesota - Grant Agency	0	0	0	0	0	0	2	0	0	0	0	0	23,686
	E81	Academy of Science	0	0	0	0	0	0	0	0	0	0	0	0	126
	E95	Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	62
	E97	Science Museum of Minnesota - Grant Age	0	0	0	0	0	0	0	0	0	0	0	0	85
	E9W	Higher Ed Facilities Authority	0	4	0	0	0	0	0	0	0	0	0	0	1,184
	G03	Lottery	0	334	32	0	7	0	2	0	0	0	0	0	112,842
	G05	Racing Commission	0	10	1	0	0	0	2	0	0	0	0	0	30,669
	G06	Attorney General	0	729	70	0	15	0	4	0	0	0	0	0	355,119
	G09	Gambling Control Board	0	58	6	0	1	0	1	0	0	0	0	0	33,339
	G16	Adm Cap Projects	0	0	0	0	0	0	0	0	0	0	0	0	3,514
	G17	Human Rights Department	0	100	10	0	2	0	1	0	0	0	0	0	55,572
	G19	Indian Affairs Council	0	12	1	0	0	0	1	0	0	0	0	0	21,835
	G24	Department of Employee Relations (all but	0	158	15	0	3	0	3	0	0	0	0	0	302,121
	G30	Strategic & Long Range Planning Office	0	136	13	0	3	0	1	0	0	0	0	0	115,384
	G39	Governor's Office	0	87	8	0	2	0	2	0	0	0	0	0	73,240
	G45	Mediation Services (Non Allocable)	0	5	0	6,603	0	0	0	0	0	0	0	(0)	21,496
	G53	Secretary of State	0	125	12	0	3	0	3	0	0	0	0	0	118,727
	G59	Government Innovation and Cooperation B	0	3	0	0	0	0	0	0	0	0	0	0	4,103
	G61	State Auditor (all but 100 fund)	0	225	22	0	5	0	2	0	0	0	0	0	113,211
	G62	MN State Retirement System (MSRS)	0	76	7	0	2	0	8	0	0	0	0	0	108,396
	G63	Public Employees Retirement Association (	0	137	13	0	3	0	6	0	0	0	1	0	139,616
	G64	State Treasurer's Office	0	0	0	0	0	0	0	0	0	0	0	0	8,747
	G67	Revenue Department	0	1,917	183	0	39	0	22	0	0	0	1	0	1,155,111
	G69	Teachers Retirement Association (TRA)	0	134	13	0	3	0	5	0	0	0	0	0	111,703
	G92	Ombudsperson for Families	0	9	1	0	0	0	0	0	0	0	0	0	9,313
	G93	Military Order of the Purple Heart - Grant A	0	0	0	0	0	0	0	0	0	0	0	0	678
	G96	Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	140
	G98	Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	684
	G99	Disabled American Veterans - Grant Agenc	0	0	0	0	0	0	0	0	0	0	0	0	771
	G9J	Campaign Finance and Public Disclosure B													

**Allocation of Gen. S 2002  
Multiple Rate Method  
State Fiscal Year**

Schedule No.	DP#	Name First Stepdown	Net Admin. Cost	FTE's	FTE's	Net Admin. Cost	FTE's	Net Admin. Cost	Average Audit Hours	Not allocated on budget plan	Federal Reimburse	Net Admin. Cost	Alloc. Trans. & Warrants	Federal Reimburse	0
			26.2	26.3	26.4	27.2	27.3	28.2	28.3	28.4	28.5	29.2	29.3	30.2	0
			DEPARTMENT OF EMPLOYEE ASSISTANCE	Personnel Administration	Employee Assistance	MEDIATION SERVICES	State Agencies	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	TREASURER'S OFFICE	Treasury	State Auditor	Total
	J70	Judicial Standards Board	0	3	0	0	0	0	0	0	0	0	0	0	6,586
	L5N	Leg Commission on MN Resources (LCMR)	0	0	0	0	0	0	2	0	0	0	0	0	11,384
	P01	Military Affairs Department	0	478	46	0	10	0	0	0	0	0	1	0	292,665
	P07	Public Safety Department	0	3,324	317	0	67	0	7	0	4	0	6	3	3,192,403
	P08	Ombudsman - Corrections	0	9	1	0	0	0	1	0	0	0	0	0	36,110
	P0C	Crime Victims Services Center	0	48	5	0	1	0	0	0	0	0	0	0	78,984
	P0V	Crime Victim Ombudsman	0	11	1	0	0	0	0	0	0	0	0	0	6,413
	P78	Corrections Department	0	5,977	571	0	121	0	10	0	0	0	3	0	2,916,969
	P7T	Peace Officer Standards & Training Board	0	22	2	0	0	0	1	0	0	0	0	0	21,212
	P94	MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	0	0	0	0	3,073
	P9E	Sentencing Guidelines Commission	0	13	1	0	0	0	1	2	0	0	0	0	12,750
	P9Z	Automobile Theft Prevention Board	0	4	0	0	0	0	1	0	0	0	0	0	10,650
	R18	Environmental Assistance, Office of	0	110	10	0	2	0	2	0	0	0	0	0	121,195
	R29	Natural Resources Department	0	4,666	446	0	94	0	5	0	0	0	5	3	3,184,617
	R32	Pollution Control Agency	0	1,310	125	0	26	0	2	0	0	0	1	1	924,276
	R9C	Voyageurs National Park	0	0	0	0	0	0	0	0	0	0	0	0	2,764
	R9F	MNIWisc. Boundary Area Commission - Gr.	0	0	0	0	0	0	0	0	0	0	0	0	258
	R9P	Water & Soil Resources Board	0	108	10	0	2	0	1	0	0	0	0	0	97,328
	T79	Transportation Department	0	8,914	851	0	180	0	12	0	1	0	14	3	7,503,836
	T9B	Metro Council Transit Commission - Grant /	0	0	0	0	0	0	0	0	0	0	0	0	209
	G38	Investment Board	0	38	4	0	1	0	20	0	0	0	0	0	162,414
	G90	Revenue Intergovernmental Payments	0	0	0	0	0	0	0	0	0	0	0	0	74,350
	G9Q	Finance - Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	35,319
	G9R	Finance - Non-Operating	0	0	0	0	0	0	0	0	0	0	4	0	1,098,492
	L10	Legislature	0	0	0	0	0	0	0	5	0	0	0	0	15,244
	Z99	Other	0	0	0	0	0	0	63	0	3	0	0	0	598,701
															0
		Total	0	0	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)	51,908,456



**SUMMARY OF ALLOCATION BASIS**  
**Fiscal Year 2002 BUDGET**  
**Exhibit C**

DEPARTMENT		
Schedule #	Pool	BASIS OF ALLOCATION
1.2	Equipment Use Charge	Asset Inventory
16.2	<b>ADMINISTRATION</b>	Object 1xx-2xx Operating Costs by Division.
2.2	17.2 <b>BUREAU OF MANAGEMENT SERVICES</b>	Object 1xx-2xx Operating Costs by Division.
2.3	17.3 Commissioner's Office	Full Time Equivalents - Admin only
2.5	17.5 Human Resources	Full Time Equivalents - Admin only
2.6	17.6 Financial Management and Reporting	Budled/Genled-Admin only
3.2	18.2 <b>BUREAU OF FACILITIES MANAGEMENT</b>	Object 1xx-2xx Operating Costs by Division.
3.3	18.3 Resource Recovery	Object 1xx-2xx Operating Costs
3.4	18.4 Real Estate Management - Leasing	Leases
3.5	18.5 Plant Management - Energy	Object 1xx-2xx Operating Costs
4.2	19.2 <b>BUREAU OF OPERATIONS MANAGEMENT</b>	Object 1xx-2xx Operating Costs by Division.
4.3	19.3 Materials Management	Purchase Orders
4.4	19.4 Central Mail	Mail Charges
5.2	20.2 <b>INTERTECHNOLOGY GROUP</b>	Object 1xx-2xx Operating Costs by Division.
5.3	20.3 Telecommunications	Phone Charges
5.4	20.4 Disaster Recovery	Intertech Billing
5.5	20.5 Year 2000 Project - Systems Assurance	(THIS PROGRAM IS TERMINATED)
5.6	20.6 Year 2000 Project - Risk Assess	(THIS PROGRAM IS TERMINATED)
5.7	20.7 Year 2000 Project - Abatements	(THIS PROGRAM IS TERMINATED)
5.8	20.8 Year 2000 Project Office	(THIS PROGRAM IS TERMINATED)
6.2	21.2 <b>TECHNOLOGY POLICY BUREAU</b>	Object 1xx-2xx Operating Costs by Division.
6.3	21.3 Intertech Receipts	Intertech Billing
6.4	21.4 IT Expenditures	MAPS IT Exp
6.5	21.5 Project Funding	2000-01 Approved Projects

**SUMMARY OF ALLOCATION BASIS**  
**Fiscal Year 2002 BUDGET**  
**Exhibit C**

		DEPARTMENT	
Schedule #		Pool	BASIS OF ALLOCATION
7.2	22.2	<b>DEPARTMENT OF FINANCE</b>	Object 1xx-2xx Operating Costs by Division.
8.2	23.2	<b>FINANCE - BUDGET DIVISION</b>	Object 1xx-2xx Allocable Costs by Unit.
8.3	23.3	Analysis & Control (EBO's)	Budled/Genled Transactions
8.4	23.4	Budget Operations and Planning	Budget Trans
9.2	24.2	<b>FINANCE-ACCOUNTING DIVISION</b>	Object 1xx-2xx Operating Costs by Division.
9.3	24.3	Central Payroll	Full Time Equivalents
9.4	24.4	Accounting Services	Budled/Genled Transactions
9.5	24.5	Financial Reporting	Budled/Genled Transactions
9.6	24.6	Financial Reporting - Single Audit	Federal Receipts
10.2	25.2	<b>FINANCE I.T - MANAGEMENT AND ADMINISTRATION</b>	Object 1xx-2xx Operating Costs by Division.
10.3	25.3	Amortized SSP Development Costs	Budled/Genled Transactions
10.4	25.4	MAPS Operations and System Support	Budled/Genled Transactions
10.5	25.5	SEMA4 Operations and System Support	Full Time Equivalents
10.6	25.6	Budget Service - Computer Operations	Budget Transactions
10.7	25.7	SEMA4 Operations Special Billing	Full Time Equivalents
10.8	25.8	MAPS Operations Special Billing	Budled/Genled Transactions
10.9	25.9	Y2000 Accounting	Budled/Genled Transactions
11.2	26.2	<b>DEPARTMENT OF EMPLOYEE RELATIONS</b>	Object 1xx-2xx Operating Costs by Division.
11.3	26.3	Personnel Administration	Full Time Equivalents
11.4	26.4	Employee Assistance	Full Time Equivalents
12.2	27.2	<b>MEDIATION SERVICES</b>	Object 1xx-2xx Operating Costs by Division.
12.3	27.3	State Agencies	Full Time Equivalents
13.2	28.2	<b>LEGISLATIVE AUDITOR</b>	Object 1xx-2xx Operating Costs by Division.
13.3	28.3	Financial Audits	Average OLA Hrs.
13.4	28.4	Program Audits	(NOT ALLOCATED IN BUDGET PLAN)
13.5	28.5	Single Audits	Federal Receipts
14.2	29.2	<b>TREASURER'S OFFICE</b>	Object 1xx-2xx Operating Costs by Division.
14.3	29.3	Treasury	Budled/Genled Transactions w/ Warrants
15.2	30.2	<b>STATE AUDITOR</b>	Federal Receipts



**STATE OF MINNESOTA  
EQUIPMENT USE CHARGE  
NATURE AND EXTENT OF SERVICES**

An equipment use charge is allowable for plan purposes in lieu of depreciation. The state does not depreciate its equipment. The accumulation of assets to be included in the equipment use charge is based on all purchases of equipment over \$5000.

A use charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on June 30, 2000. Equipment use charges are not included for units of Administration funded through revolving funds.

Ref.: OMB A-87, Attachment B, Part 15.

Exhibit C

State of Minnesota  
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Schedule No. 1.1

**Equipment**

		1.2 General Support Allocation
	<u>Equipment Use Charge</u>	<u>Allocation</u>
Total Eligible Direct Costs:	759,769	759,769
Add: Allocated Costs		
Sum of Allocated Costs	759,769	759,769
Distribution of Allocated Costs	0	0
Total Allocated Costs	759,769	759,769
Less: Disallowed Costs	0	
Net Allocable Costs	759,769	759,769

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF MANAGEMENT SERVICES  
NATURE AND EXTENT OF SERVICES**

The Department of Administration provides management, procurement, and related services to state agencies that are funded by the state General Fund. It also provides a number of services, (including printing, a central motor pool, plant maintenance, micrographics, central stores, and data processing) which are operated as internal service funds and are funded through direct billings to state agencies. The department also provides services to the public in connection with Cable TV, and 911 Emergency Communications, among others.

All general funded general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2000 net cost of these sub-centers.

The Administrative Management Bureau includes the Office of the Commissioner, the department's personnel office, and the fiscal services division. Costs of the personnel 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 2000. Costs of the fiscal services division have been allocated to units *within the department* based on accounting transactions in each cost center within the department in FY 2000.

Ref.: OMB A-87, Attachment B, parts 1, 17, and 33.

Exhibit C

State of Minnesota  
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Schedule No. 2.1

**ADMINISTRATION**

	2.2	2.3	2.5	2.6	2.7	2.8
	General	Commissioner's	Human	Financial	Fiscal Agent	Fiscal Agent
	Support	Office	Resources	Management	Non- Allocable	Non- Allocable
	<u>Bureau of</u>	<u>Allocation</u>	<u>Office</u>	<u>and Reporting</u>	<u>Non- Allocable</u>	<u>Non- Allocable</u>
Total Eligible Direct Costs	2,037,697	654,000	501,000	882,697	0	0
Add: Allocated Costs						
Equipment Use Charge	21,289	21,289				
Sum of Allocated Costs	2,058,986	21,289	654,000	501,000	882,697	0
Distribution of Allocated Costs	-21,289	6,777	5,528	8,722	224	37
Total Allocated Costs	2,058,986	0	660,777	506,528	891,419	37
Less: Disallowed Costs	262				224	37
Net Allocable Costs	2,058,724	0	660,777	506,528	891,419	0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF FACILITIES MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

The Department of Administration is responsible for the management and maintenance of the Capitol Complex in St. Paul, and the Duluth Center in Duluth Minnesota. This activity also includes management of the state's building code, state building design and construction activities, federally funded energy conservation services, leasing of state-owned property and the leasing of property for use by the state. Certain of these costs are allowable for plan purposes and have been divided into functional units and allocated as follows:

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

- Leasing - the Real Estate Division is responsible for leasing state property to other state agencies or private individuals, and for acquiring property (by lease) for state agencies. Costs are allowable for plan purposes and have been allocated based on the number of leases processed in FY 2000.
- Resource Recovery-The Plant Management Division is responsible for insuring that state agencies recycle pop cans, paper etc. The recycled items are then delivered to a recycling center where the State does recover some of its expenditures for Resource Recovery.
- Energy - The Plant Management Division operate and office designated to assist state agencies in matters of energy conservation. The staff performs consultation on design, management, and financing of agency energy needs.

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

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

Ref.: OMB A-87, Attachment B, parts 28, 33, 38, and 10.

## Exhibit C

State of Minnesota  
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Schedule No. 3.1

**ADMINISTRATION**

	Bureau of Facilities Mgmt	3.2 General Support	3.3 Resource Recovery	3.4 Real Estate Management	3.5 Plant Mgmt. Energy
Total Eligible Direct Costs	749,568		449,773	383,568	366,000
Add: Allocated Costs					
Equipment Use Charge	9,504	9,504			
Admin Mgmt-Commissioner's Office	12,575	12,575			
Admin Mgmt-Personnel Office	9,640	9,640			
Admin Mgmt-Fiscal Services	8,343	8,343			
	0				
	0				
	0				
Sum of Allocated Costs	789,630	40,062	449,773	383,568	366,000
Distribution of Allocated Costs		(40,062)	20,659	9,755	9,648
Total Allocated Costs	789,630	0	470,432	393,323	375,648
Less: Disallowed Costs					
Net Allocable Costs	789,630	0	470,432	393,323	375,648

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF OPERATIONS MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

The department provides services to state agencies that are allowable for plan purposes. These functions are identified and allocated as follows:

- Materials Management - Activities relating to the purchase, handling and management of state owned materials are included in this activity. Costs of Materials Management have been allocated based on the number of purchase order transactions processed in FY 2000.
- Central Mail - provides interdepartmental mail delivery and processing of outside mail received or mailed by state agencies. Costs of postage are directly charged through a revolving fund. Costs of postal clerks have been allocated based on FY 2000 postage charges.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities. The costs of other general fund activities have been disallowed as general government.

Ref.: OMB A-87, Attachment B, parts 10, 16, 29, and 33.

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Schedule No. 4.1

**ADMINISTRATION**

	Bureau of <u>Operations Management</u>	4.2 General <u>Support</u>	4.3 Materials <u>Management</u>	4.4 Central <u>Mail</u>
Total Eligible Direct Costs	3,637,871		3,059,206	578,665
Add: Allocated Costs				
Equipment Use Charge	29,573	29,573		
Admin Mgmt-Commissioner's Office	39,010	39,010		
Admin Mgmt-Personnel Office	29,903	29,903		
Admin Mgmt-Fiscal Services	10,156	10,156		
Resource Recovery	369	369		
Real Estate Management - Leasing	1,891	1,891		
Plant Mgmt - Energy	295	295		
Sum of Allocated Costs	3,749,068	111,197	3,059,206	578,665
Distribution of Allocated Costs		-111,197	94,872	16,325
Total Allocated Costs	3,749,068	0	3,154,078	594,990
Less: Disallowed Costs				
Net Allocable Costs	3,749,068	0	3,154,078	594,990

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
INTERTECHNOLOGIES GROUP  
NATURE AND EXTENT OF SERVICES**

Information Services includes several divisions which provide services to state departments. Several of these services are allowable for plan purposes and have been functionalized and allocated as follows:

- Telecommunications - this division is responsible for providing telephone and communications services to all state agencies. The actual costs of departmental telephone service and long distance calls are directly charged to departments through a revolving fund. Costs of telephone operators, installation and repair, and central statewide switchboard and lines are charged to the General Fund and have been allocated based on total direct telephone billings in FY 2000.
- Disaster Recovery- This cost is for insuring that state systems are properly safeguarded and can be recovered if some disaster occurred. Costs were allocated based on Intertech billings in FY 2000.
- Year 2000 project- This cost center is not allocated for the fiscal year 2002 as the project is expected to be fully completed.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Ref.: OMB A-87, Attachment B, part 10.

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Schedule No.5.1

ADMINISTRATION

	Administration <u>Intertech</u>	5.2 General <u>Support</u>	5.3 Telecom- <u>munciations</u>	5.4 Disaster <u>Recovery</u>	5.5 Yr 2000- System <u>Assurance</u>	5.6 Year 2002-Project <u>Assessment</u>	5.7 Year 2002-Project <u>Abatements</u>	5.8 Project <u>Office</u>	Year 2002 <u>Non Allocable</u>
Total Eligible Direct Costs	123,522		0	123,522	0	0	0	0	0
Add: Allocated Costs									
Equipment Use Charge	29,905	29,905							
Admin Mgmt-Commissioner's Office	3,384	3,384							
Admin Mgmt-Personnel Office	2,594	2,594							
Admin Mgmt-Fiscal Services	1,311	1,311							
Resource Recovery	194	194							
Real Estate Management - Leasing	2,521	2,521							
Plant Mgmt - Energy	155	155							
Materials Management	541	541							
Central Mail	21	21							
		0							
Sum of Allocated Costs	164,149	40,627	0	123,522	0	0	0	0	0
Distribution of Allocated Costs		-40,627	0	685	5,911	2,402	800	1,477	29,353
Total Allocated Costs	164,149	0	0	124,207	5,911	2,402	800	1,477	29,353
Less: Disallowed/ Non-Allocable Costs	39,942				5,911	2,402	800	1,477	29,353
Net Allocable Costs	124,207	0	0	124,207	0	0	0	0	0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
TECHNOLOGY POLICY BUREAU  
NATURE AND EXTENT OF SERVICES**

The Department of Administration's Technology Policy Bureau is the former MN Office of Technology. The duties of the MN Office of Technology were moved to the Department of Administration in FY 2000. This organization plans, promotes, and controls coordination of state information architecture, standards and guidelines, information needs, analysis techniques, and contracts.

It's also responsible for training state agency personnel on issues relating to these areas. It ensures that state information management systems are developed in a consistent manner, and that compatible technology is used for new or expanding systems. For FY 2000, we used three different allocation methods to distribute costs to agencies: Intertech billings by agency, information technology expenditures for each agency, and approved I.T. project totals by agency.

Ref.: OMB A-87, Attachment B, part 6

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Schedule No.6.1

**ADMINISTRATION**

	6.2	6.3	6.4	6.5	OT
	Office	General	Intertech	OT	OT
	<u>of Technology</u>	<u>Support</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Funding</u>
					<u>Allocable</u>
Total Eligible Direct Costs	2,742,999		914,333	914,333	914,333
Add: Allocated Costs					
Equipment Use Charge	5,764	5,764			
Admin Mgmt-Commissioner's Office	14,757	14,757			
Admin Mgmt-Personnel Office	11,312	11,312			
Admin Mgmt-Fiscal Services	10,569	10,569			
Resource Recovery	284	284			
Real Estate Management - Leasing	2,521	2,521			
Plant Mgmt - Energy	226	226			
Materials Management	5,520	5,520			
Central Mail	246	246			
Telecommunications	0	0			
Disaster Recovery	6	6			
Year 2002 Project - Systems Assurance	0	0			
Year 2002 Project - Risk Assess	0	0			
Year 2002 Project - Abatements	0	0			
Year 2002 Project Office	0	0			
Sum of Allocated Costs	2,794,204	51,205	914,333	914,333	914,333
Distribution of Allocated Costs		-51,205	13,976	13,976	13,976
Total Allocated Costs	2,794,204	0	928,309	928,309	928,309
Less: Disallowed Costs	9,277				
Net Allocable Costs	2,784,927	0	928,309	928,309	928,309

SCHEDULE 7.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE**

**NATURE AND EXTENT OF SERVICES**

This function includes the costs of the Office of the Commissioner of Finance (which includes personnel and accounting services.) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2000.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

OMB A-87 Attachment B, parts 1, 9, and 11.

Exhibit C

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Schedule No.7.1

	Finance	7.2	8.2	9.2	10.2	
	Department of Finance	General Support	Finance- Budget Division	Finance- Accounting Division	Finance- Management and Administration	Finance- Other
Total Eligible Direct Costs	2,061,324	2,061,324				
Add: Allocated Costs						
Equipment Use Charge	283,203	283,203				
Admin Mgmt-Commissioner's Office	0	0				
Admin Mgmt-Employee Assistance	0	0				
Admin Mgmt-Personnel Office	0	0				
Admin Mgmt-Fiscal Services	0	0				
Resource Recovery	1,983	1,983				
Real Estate Management - Leasing	2,521	2,521				
Plant Mgmt - Energy	1,583	1,583				
Materials Management	13,468	13,468				
Central Mail	37,609	37,609				
Telecommunications	0	0				
Disaster Recovery	10,945	10,945				
Year 2002 Project - Systems Assurance	0	0				
Year 2002 Project - Risk Assess	0	0				
Year 2002 Project - Abatements	0	0				
Year 2002 Project Office	0	0				
Intertech Receipts	81,802	81,802				
IT Expenditures	65,026	65,026				
Project Funding	48,207	48,207				
	0	0				
Sum of Allocated Costs	2,607,670	2,607,670	0	0	0	0
Distribution of Allocated Costs		-2,607,670	355,601	749,097	1,402,135	100,838
Total Allocated Costs	2,607,670	0	355,601	749,097	1,402,135	100,838
Less: Disallowed Costs	100,838					100,838
Net Allocable Costs	2,506,833	0	355,601	749,097	1,402,135	0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
BUDGET DIVISION  
NATURE AND EXTENT OF SERVICES**

The Finance Department is responsible for preparation of the 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 insure 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 2000. 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 general government and disallowed 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 staff in this unit have completed their first year of positive time reporting of non-allowable general government activities.

The Budget Support Unit prepares the budget document, reviews budget and grant funding changes, and other related services to insure that state and federal laws and regulations concerning revenues, expenditures, and authorized positions are followed. This unit is also responsible for the preparation of the statewide cost allocation plan. 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 2000. . The staff in this unit have completed their first year of positive time reporting of non-allowable general government activities.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Ref.: OMB A-87, Attachment B, parts 1, 6, 9, and 11,

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Schedule 8.1

	<b>Finance</b>	8.2	8.3	8.4	Finance- Budget
	<u>Finance Budget Division</u>	<u>General Support</u>	<u>Analysis &amp; Controls</u>	<u>Budget Planning &amp; Oper</u>	<u>Division-Gen Govt</u>
Total Eligible Direct Costs	2,211,526	125,001	1,264,896	821,629	0
Add: Allocated Costs Finance Department		355,601			
Sum of Allocated Costs	2,211,526	480,602	1,264,896	821,629	0
Distribution of Allocated Costs		-480,602	241,582	156,923	82,098
Total Allocated Costs	2,211,526	0	1,506,478	978,552	82,098
Less: Disallowed Costs	82,098				82,098
Net Allocable Costs	2,129,428	0	1,506,478	978,552	0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
ACCOUNTING DIVISION  
NATURE AND EXTENT OF SERVICES**

The Accounting Division of the Finance Department manages the state's accounting system and other related activities. The Accounting division also includes the Financial Reporting and Internal Control sections. The Financial Reporting section reviews and reports on expenditures and revenues to complete the annual financial statements. The Internal Control Unit reviews internal control procedures at agencies and insures that agencies are properly following Finance procedures. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2000.

The Department of Finance 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 2000.

The cost of central payroll is allowable and has been allocated based on total FY 2000 FTE's.

Agency assistance is also included in these costs. This group is responsible for assisting agencies with accounting and payroll system questions. They also set up training for agencies on these systems.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

All of the above sections, with the exception of Central Payroll, are allocated based on the number of accounting transactions processed for each department in FY 2000. The payroll system (SEMA 4) is based upon FTE's by agency.

Ref.: OMB A-87, Attachment B, parts 1, 5, 6, and 11.

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## Schedule 9.1

**Finance**

	Finance <u>Accounting Division</u>	9.2 <u>General Support</u>	9.3 <u>Central Payroll</u>	9.4 <u>Accounting Services</u>	9.5 <u>Financial Reporting</u>	9.6 <u>Fin Report Single Audit</u>	<u>Accounting-Services Non-Allocable</u>
Total Eligible Direct Costs	5,254,710	0	1,842,308	1,949,841	1,450,519	12,042	0
Add: Allocated Costs							
Finance Actual	749,097	749,097					
Sum of Allocated Costs	6,003,807	749,097	1,842,308	1,949,841	1,450,519	12,042	0
Distribution of Allocated Costs		-749,097	268,690	288,501	190,323	1,583	0
Total Allocated Costs	6,003,807	0	2,110,998	2,238,342	1,640,842	13,625	0
Less: Disallowed Costs	0						0
Net Allocable Costs	6,003,807	0	2,110,998	2,238,342	1,640,842	13,625	0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
MANAGEMENT AND ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The Management and Administration Division provides technical systems support and related services for the statewide administrative systems. These systems include: accounting and procurement (MAPS), payroll and human resources (SEMA4), biennial budget, capital budget, fiscal notes, performance reporting (BIS), and information access (IA). The IS division also provides the Department of Finance programs Local Area Network (LAN) support and voice communications support. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2000.

The amortized SSP development costs are also included in these costs. We are amortizing the 31 million dollar development costs for the Statewide Systems project for the MAPS and SEMA 4 systems over 10 years. (The systems were implemented in FY 1996 and we are amortizing the costs from FY 1997 to FY 2006.)

The MAPS costs are based upon accounting transactions, the SEMA 4 costs are based upon FTE counts and BIS costs are based upon budget transactions. The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Ref.: OMB A-87, Attachment B, parts 1, 6, 9,10, 11, Circular A-102, Attachment P.

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Schedule 10.1

### Finance

	Finance	10.2 General Support	10.3 Amortized SSP Develop	10.4 MAPS Operations & System Support	10.5 SEMA 4 Operations & System Support	10.6 Budget Services Computer Operations	10.7 SEMA 4 Special Billing	10.8 MAPS Special Billing	10.9 YR 2000 Accounting	Non- Allocable
Total Eligible Direct Costs	19,605,371	1,656,401	3,182,000	3,478,999	2,728,487	599,000	4,046,932	3,913,552	0	0
Add: Allocated Costs Department of Finance	1,402,135	1,402,135								
Sum of Allocated Costs	21,007,506	3,058,536	3,182,000	3,478,999	2,728,487	599,000	4,046,932	3,913,552	0	0
Distribution of Allocated Costs		-3,058,536	0	1,571,490	1,277,423	209,623	0	0	0	0
Total Allocated Costs	21,007,506	0	3,182,000	5,050,489	4,005,910	808,623	4,046,932	3,913,552	0	0
Less: Disallowed Costs	0									0
Net Allocable Costs	21,007,506	0	3,182,000	5,050,489	4,005,910	808,623	4,046,932	3,913,552	0	0

**STATE OF MINNESOTA  
DEPARTMENT OF EMPLOYEE RELATIONS  
NATURE AND EXTENT OF SERVICES**

The Department of Employee Relations administers the civil service system, the worker's compensation insurance program, and the state employee insurance program. It's also responsible for general personnel administration, labor negotiations, and also provides work-related training to state employees.

Costs of administration of the civil service system, personnel administration and labor negotiations are allowable for plan purposes and have been allocated based on actual positions for FY 2000.

The Employee Assistance unit provides assistance to any state employee with medical, psychiatric or other personal problems. Costs have been allocated *to all agencies* based on each agencies actual full time equivalent positions for FY 2000. The Employee Assistance unit was transferred to the Department of Employee Relations effective in FY 2000.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Because training costs, and the costs of administering the employee's insurance, and workers compensation programs are billed directly to agencies, these costs have been excluded from the allocable cost pool prior to the allocation.

Ref.: OMB A-87, Attachment B, parts 2, 6, 10, 11, 17, 33, and 40.

State of Minnesota  
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Schedule No. 11.1

**Employee Relations**

	Department Of Employee Relations	11.2 General Support	11.3 Personnel Administration	11.4 Employee Assistance
Total Eligible Direct Costs	7,792,453	568,000	6,564,453	660,000
Add: Allocated Costs				
Equipment Use Charge	244,955	244,955		
Admin Mgmt-Commissioner's Office	0	0		
Admin Mgmt-Employee Assistance	0	0		
Admin Mgmt-Personnel Office	0	0		
Admin Mgmt-Fiscal Services	0	0		
Resource Recovery	868	868		
Real Estate Management - Leasing	1,261	1,261		
Plant Mgmt - Energy	694	694		
Materials Management	8,478	8,478		
Central Mail	4,411	4,411		
Telecommunications	0	0		
Disaster Recovery	0	0		
Year 2002 Project - Systems Assurance	0	0		
Year 2002 Project - Risk Assess	0	0		
Year 2002 Project - Abatements	0	0		
Year 2002 Project Office	0	0		
Intertech Receipts	0	0		
IT Expenditures	3,301	3,301		
Project Funding	0	0		
FINANCE -BUDGET DIVISION	0	0		
Analysis & Control (EBO's)	1,709	1,709		
Budget Operations and Planning	1,707	1,707		
FINANCE-ACCOUNTING DIVISION	0	0		
Central Payroll	4,576	4,576		
Accounting Services	2,540	2,540		
Financial Reporting	1,862	1,862		
Financial Reporting - Single Audit	0	0		
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0		
Amortized SSP Development Costs	3,611	3,611		
MAPS-Operations and System Support	5,731	5,731		
SEMA4 Operations and System Support	8,683	8,683		
Budget Service - Computer Operations	1,411	1,411		
SEMA4 Operations Special Billing	8,772	8,772		
MAPS Operations Special Billing	4,441	4,441		
Y2000 Accounting	0	0		
Sum of Allocated Costs	8,101,463	877,010	6,564,453	660,000
Distribution of Allocated Costs		-877,010	718,431	68,613
Total Allocated Costs	8,101,463	0	7,282,884	728,613
Less: Disallowed Costs	89,967			
Net Allocable Costs	8,011,497	0	7,282,884	728,613

**STATE OF MINNESOTA  
DEPARTMENT OF MEDIATION SERVICES  
NATURE AND EXTENT OF SERVICES**

The state Mediation Services Bureau 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's General Fund and 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 2000.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Costs of services to other public and private sector employees are considered general government and have not been allocated.

Ref.: OMB A-87, Attachment B, part 11.

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Schedule No.12.1

**Mediation Services**

	Department of Mediation <u>Services</u>	12.2 <u>General Support</u>	12.3 <u>Services State Agencies</u>	Mediation Services <u>Other</u>	G45 Other Agency <u>Operations</u>
Total Eligible Direct Costs	91,651	0	91,651	0	
Add: Allocated Costs					
Equipment Use Charge	18,927	18,927			
Admin Mgmt-Commissioner's Office	0	0			
Admin Mgmt-Employee Assistance	0	0			
Admin Mgmt-Personnel Office	0	0			
Admin Mgmt-Fiscal Services	0	0			
Resource Recovery	184	184			
Real Estate Management - Leasing	1,261	1,261			
Plant Mgmt - Energy	147	147			
Materials Management	2,103	2,103			
Central Mail	491	491			
Telecommunications	0	0			
Disaster Recovery	0	0			
Year 2002 Project - Systems Assurance	0	0			
Year 2002 Project - Risk Assess	0	0			
Year 2002 Project - Abatements	0	0			
Year 2002 Project Office	0	0			
Intertech Receipts	0	0			
IT Expenditures	134	134			
Project Funding	0	0			
FINANCE -BUDGET DIVISION	0	0			
Analysis & Control (EBO's)	334	334			
Budget Operations and Planning	401	401			
FINANCE-ACCOUNTING DIVISION	0	0			
Central Payroll	828	828			
Accounting Services	496	496			
Financial Reporting	363	363			
Financial Reporting - Single Audit	0	0			
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0			
Amortized SSP Development Costs	704	704			
MAPS Operations and System Support	1,118	1,118			
SEMA4 Operations and System Support	1,570	1,570			
Budget Service - Computer Operations	331	331			
SEMA4 Operations Special Billing	1,586	1,586			
MAPS Operations Special Billing	866	866			
Y2000 Accounting	0	0			
DEPARTMENT OF EMPLOYEE RELATIONS	0	0			
Personnel Administration	2,855	2,855			
Employee Assistance	286	286			
Sum of Allocated Costs	126,636	34,985	91,651	0	
Distribution of Allocated Costs		-34,985	1,330	28,030	5,625
Total Allocated Costs	126,636	0	92,981	28,030	5,625
Less: Disallowed or Unallocable Costs	-33,655			-28,030	-5,625
Net Allocable Costs	92,981	0	92,981	0	0

**STATE OF MINNESOTA  
OFFICE OF THE LEGISLATIVE AUDITOR  
NATURE AND EXTENT OF SERVICES**

The Legislative Auditor is responsible for annual audits of all state revenues and expenditures. Audits are conducted to insure conformance with generally accepted accounting principles, federal audit requirements, and state law. This office also conducts certain special audits to assist in improving the efficiency and dependability of department and agency accounting practices. Costs are allowable for plan purposes and 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 2000 allocation statistic.

The Legislative Auditor is also responsible for coordinating audit services at the state agency level for federal single audit purposes. These costs are budgeted in the Finance Audits section but has been separated for allocation purposes. Costs are allowable for plan purposes and have been allocated based on actual hours of service for FY 2000.

The department also has a Program Evaluation Unit this cost center is not used in the budget plan. Since this division can have a material impact on agencies it is not allocated. This is primarily due to inability to anticipate the planned programs to be audited and the number of hours of service.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2000 net cost of these activities.

Ref.: OMB A-87, Attachment B, part 5, and Circular A-102, Attachment P.

## Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2002  
 First Stepdown

Schedule No.13.1

	Legislative Auditor					
	Office Of Legislative Auditor	13.2 General Support	13.3 OLA Financial Audits	13.4 OLA Program Audits	13.5 OLA Single Audits	OLA General Govt
Total Eligible Direct Costs	3,777,964	861,791	2,451,858	0	464,315	0
Add: Allocated Costs						
Equipment Use Charge	80,658	80,658				
Admin Mgmt-Commissioner's Office	0	0				
Admin Mgmt-Employee Assistance	0	0				
Admin Mgmt-Personnel Office	0	0				
Admin Mgmt-Fiscal Services	0	0				
Resource Recovery	569	569				
Real Estate Management - Leasing	630	630				
Plant Mgmt - Energy	455	455				
Materials Management	4,061	4,061				
Central Mail	573	573				
Telecommunications	0	0				
Disaster Recovery	0	0				
Year 2002 Project - Systems Assurance	0	0				
Year 2002 Project - Risk Assess	0	0				
Year 2002 Project - Abatements	0	0				
Year 2002 Project Office	0	0				
Intertech Receipts	0	0				
IT Expenditures	361	361				
Project Funding	0	0				
FINANCE -BUDGET DIVISION	0	0				
Analysis & Control (EBO's)	749	749				
Budget Operations and Planning	281	281				
FINANCE-ACCOUNTING DIVISION	0	0				
Central Payroll	3,387	3,387				
Accounting Services	1,113	1,113				
Financial Reporting	816	816				
Financial Reporting - Single Audit	0	0				
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0				
Amortized SSP Development Costs	1,582	1,582				
MAPS Operations and System Support	2,512	2,512				
SEMA4 Operations and System Support	6,428	6,428				
Budget Service - Computer Operations	232	232				
SEMA4 Operations Special Billing	6,493	6,493				
MAPS Operations Special Billing	1,946	1,946				
Y2000 Accounting	0	0				
DEPARTMENT OF EMPLOYEE RELATIONS	0	0				
Personnel Administration	11,685	11,685				
Employee Assistance	1,169	1,169				
MEDIATION SERVICES	0	0				
State Agencies	149	149				
Sum of Allocated Costs	3,903,814	987,641	2,451,858	0	464,315	0
Distribution of Allocated Costs		(987,641)	575,464	280,227	131,234	717
Total Allocated Costs	3,903,814	(0)	3,027,322	280,227	595,549	717
Less: Disallowed Costs	-280,944			-280,227		-717
Net Allocable Costs	3,622,870	(0)	3,027,322	0	595,549	0

**STATE OF MINNESOTA  
OFFICE OF THE STATE TREASURER  
NATURE AND EXTENT OF SERVICES**

The State Treasurer is responsible for cash management, bank account administration and reconciliation, check (warrant) signing and processing, and other related activities. Costs of these services are allowable for plan purposes and have been allocated based on the total number of sub-system warrants and 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 2000 net cost of these activities.

Services relating to accounting for state debt and investment records, etc., are considered general government and have not been allocated.

Ref.: OMB A-87, Attachment B, part 16.

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2002  
 First Stepdown

Schedule No. 14.1

**Treasurer's Office**

	14.2	14.3	14.4
	Treasurer's	General	Treasurer's
	Office	Support	Office
			Office
			Allocable
			Non-Allocable
Total Eligible Direct Costs	554,475	165,083	389,392
			0
Add: Allocated Costs			
Equipment Use Charge	35,991	35,991	
Admin Mgmt-Commissioner's Office	0	0	
Admin Mgmt-Employee Assistance	0	0	
Admin Mgmt-Personnel Office	0	0	
Admin Mgmt-Fiscal Services	0	0	
Resource Recovery	254	254	
Real Estate Management - Leasing	1,261	1,261	
Plant Mgmt - Energy	203	203	
Materials Management	1,497	1,497	
Central Mail	310	310	
Telecommunications	0	0	
Disaster Recovery	0	0	
Year 2002 Project - Systems Assurance	0	0	
Year 2002 Project - Risk Assess	0	0	
Year 2002 Project - Abatements	0	0	
Year 2002 Project Office	0	0	
Intertech Receipts	0	0	
IT Expenditures	0	0	
Project Funding	757	757	
FINANCE -BUDGET DIVISION	0	0	
Analysis & Control (EBO's)	856	856	
Budget Operations and Planning	1,149	1,149	
FINANCE-ACCOUNTING DIVISION	0	0	
Central Payroll	582	582	
Accounting Services	1,271	1,271	
Financial Reporting	932	932	
Financial Reporting - Single Audit	0	0	
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0	
Amortized SSP Development Costs	1,807	1,807	
MAPS Operations and System Support	2,868	2,868	
SEMA4 Operations and System Support	1,104	1,104	
Budget Service - Computer Operations	950	950	
SEMA4 Operations Special Billing	1,115	1,115	
MAPS Operations Special Billing	2,223	2,223	
Y2000 Accounting	0	0	
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	
Personnel Administration	2,007	2,007	
Employee Assistance	201	201	
MEDIATION SERVICES	0	0	
State Agencies	26	26	
LEGISLATIVE AUDITOR	0	0	
Financial Audits	80,394	80,394	
Program Audits	0	0	
Single Audits	0	0	
Sum of Allocated Costs	692,232	302,840	389,392
			0
Distribution of Allocated Costs		-302,840	43,906
			258,934
Total Allocated Costs	692,232	0	433,298
			258,934
Less: Disallowed Costs	-258,934		
			-258,934
Net Allocable Costs	433,298	0	433,298
			0

**STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
SINGLE AUDIT  
NATURE AND EXTENT OF SERVICES**

The single audit cost center is designed to meet the federal requirements of Attachment P, to OMB Circular A-102. The requirement is for organization wide, rather than grant by grant audits of federal funds.

The organization audits are to 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 2000.

Ref.: OMB A-87 Attachment B, part 5, and OMB A-102, Attachment P.

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2002  
 First Stepdown

Schedule No. 15.1

State Auditor

	15.2		
	State Auditor	General Support	Non Allocable
Total Eligible Direct Costs	57,783	57,783	0
Add: Allocated Costs			
Equipment Use Charge	0	0	
Admin Mgmt-Commissioner's Office	0	0	
Admin Mgmt-Employee Assistance	0	0	
Admin Mgmt-Personnel Office	0	0	
Admin Mgmt-Fiscal Services	0	0	
Resource Recovery	4	4	
Real Estate Management - Leasing	3,782	3,782	
Plant Mgmt - Energy	4	4	
Materials Management	147	147	
Central Mail	5	5	
Telecommunications	0	0	
Disaster Recovery	0	0	
Year 2002 Project - Systems Assurance	0	0	
Year 2002 Project - Risk Assess	0	0	
Year 2002 Project - Abatements	0	0	
Year 2002 Project Office	0	0	
Intertech Receipts	0	0	
IT Expenditures	0	0	
Project Funding	0	0	
FINANCE -BUDGET DIVISION	0	0	
Analysis & Control (EBO's)	38	38	
Budget Operations and Planning	101	101	
FINANCE-ACCOUNTING DIVISION	0	0	
Central Payroll	24	24	
Accounting Services	56	56	
Financial Reporting	41	41	
Financial Reporting - Single Audit	0	0	
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0	
Amortized SSP Development Costs	79	79	
MAPS Operations and System Support	126	126	
SEMA4 Operations and System Support	45	45	
Budget Service - Computer Operations	84	84	
SEMA4 Operations Special Billing	45	45	
MAPS Operations Special Billing	98	98	
Y2000 Accounting	0	0	
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	
Personnel Administration	81	81	
Employee Assistance	8	8	
MEDIATION SERVICES	0	0	
State Agencies	1	1	
LEGISLATIVE AUDITOR	0	0	
Financial Audits	0	0	
Program Audits	0	0	
Single Audits	0	0	
TREASURER'S OFFICE	0	0	
Treasury	10	10	
Sum of Allocated Costs	62,561	62,561	0
Distribution of Allocated Costs	0		
Total Allocated Costs	62,561	62,561	0
Less: Disallowed Costs	0		
Net Allocable Costs	62,561	62,561	0

FY 2002 BUDGET

SCHEDULE 16.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION**

**NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
Summary of Allocated Costs  
Budget State Fiscal Year 2002  
Second Stepdown

Schedule No.16.1

ADMINISTRATION

	16.2 General Support Allocation	17.2 Bureau of Management Services	18.2 Bureau of Facilities Management	19.2 Bureau of Operations Management	20.2 Intertech- nologies	21.2 Technology Policy Bureau	Admin Consumer Activities
Department of Administration							
Total Eligible Direct Costs							
Add: Allocated Costs							
Admin Mgmt-Commissioner's Office	0	0					
Admin Mgmt-Personnel Office	0	0					
Admin Mgmt-Fiscal Services	0	0					
Resource Recovery	0	0					
Real Estate Management - Leasing	18,910	18,910					
Plant Mgmt - Energy	0	0					
Materials Management	0	0					
Central Mail	0	0					
Telecommunications	0	0					
Disaster Recovery	3,116	3,116					
Year 2002 Project - Systems Assurance	0	0					
Year 2002 Project - Risk Assess	0	0					
Year 2002 Project - Abatements	0	0					
Year 2002 Project Office	0	0					
Intertech Receipts	23,286	23,286					
IT Expenditures	262,750	262,750					
Project Funding	92,147	92,147					
FINANCE -BUDGET DIVISION	0	0					
Analysis & Control (EBO's)	0	0					
Budget Operations and Planning	0	0					
FINANCE-ACCOUNTING DIVISION	0	0					
Central Payroll	0	0					
Accounting Services	0	0					
Financial Reporting	0	0					
Financial Reporting - Single Audit	0	0					
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0					
Amortized SSP Development Costs	1	1					
MAPS Operations and System Support	1	1					
SEMA4 Operations and System Support	0	0					
Budget Service - Computer Operations	0	0					
SEMA4 Operations Special Billing	0	0					
MAPS Operations Special Billing	1	1					
Y2000 Accounting	0	0					
DEPARTMENT OF EMPLOYEE RELATIONS	0	0					
Personnel Administration	0	0					
Employee Assistance	0	0					
MEDIATION SERVICES	0	0					
State Agencies	0	0					
LEGISLATIVE AUDITOR	0	0					
Financial Audits	93,224	93,224					
Program Audits	0	0					
Single Audits	3,713	3,713					
TREASURER'S OFFICE	0	0					
Treasury	0	0					
STATE AUDITOR	0	0					
Sum of Allocated Costs	497,150	497,150	0	0	0	0	0
Distribution of Allocated Costs		497,150	5,800	4,267	10,230	5,370	7,851 463,632
Total Allocated Costs	497,150	(0)	5,800	4,267	10,230	5,370	7,851 463,632
Less: Disallowed Costs	-463,632						463,632
Net Allocable Costs	33,518	(0)	5,800	4,267	10,230	5,370	7,851 0

FY 2002 BUDGET

SCHEDULE 17.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF ADMINISTRATIVE MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

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

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

## Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2002  
 Second Stepdown

Schedule No.17.1

**ADMINISTRATION**

	17.2 General Bureau of Admin Mgmt.	17.3 Commissioner's Office	17.5 Personnel Services	17.6 Financial Management and Reporting	Fiscal Agency Non- Allocable	Admin Mgmt Non- Allocable	
Total Eligible Direct Costs							
Add: Allocated Costs							
Resource Recovery	210	210					
Real Estate Management - Leasing	2,521	2,521					
Plant Mgmt - Energy	167	167					
Materials Management	3,630	3,630					
Central Mail	144	144					
Telecommunications	0	0					
Disaster Recovery	0	0					
Year 2002 Project - Systems Assurance	0	0					
Year 2002 Project - Risk Assess	0	0					
Year 2002 Project - Abatements	0	0					
Year 2002 Project Office	0	0					
Intertech Receipts	0	0					
IT Expenditures	0	0					
Project Funding	0	0					
FINANCE -BUDGET DIVISION	0	0					
Analysis & Control (EBO's)	734	734					
Budget Operations and Planning	1,247	1,247					
FINANCE-ACCOUNTING DIVISION	0	0					
Central Payroll	993	993					
Accounting Services	1,090	1,090					
Financial Reporting	799	799					
Financial Reporting - Single Audit	0	0					
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0					
Amortized SSP Development Costs	1,550	1,550					
MAPS Operations and System Support	2,460	2,460					
SEMA4 Operations and System Support	1,884	1,884					
Budget Service - Computer Operations	1,030	1,030					
SEMA4 Operations Special Billing	1,904	1,904					
MAPS Operations Special Billing	1,906	1,906					
Y2000 Accounting	0	0					
DEPARTMENT OF EMPLOYEE RELATIONS	0	0					
Personnel Administration	3,426	3,426					
Employee Assistance	343	343					
MEDIATION SERVICES	0	0					
State Agencies	44	44					
LEGISLATIVE AUDITOR	0	0					
Financial Audits	0	0					
Program Audits	0	0					
Single Audits	0	0					
TREASURER'S OFFICE	0	0					
Treasury	202	202					
STATE AUDITOR	0	0					
DEPARTMENT OF ADMINISTRATION	5,800	5,800					
Sum of Allocated Costs	32,084	32,084	0	0	0	0	
Distribution of Allocated Costs		32,084	10,214	8,331	13,145	338	56
Total Allocated Costs	32,084	0	10,214	8,331	13,145	338	56
Less: Disallowed Costs	394					338	56
Net Allocable Costs	31,690	0	10,214	8,331	13,145	0	0

FY 2002 BUDGET

SCHEDULE 18.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF FACILITIES MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
Summary of Allocated Costs  
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Second Stepdown

Schedule No. 18.1

**ADMINISTRATION**

	18.2	18.3	18.4	18.5
Bureau of	General	Resource	Real Estate	Plant Mgmt
<u>Facilities Management</u>	<u>Support Allocation</u>	<u>Recovery</u>	<u>Management</u>	<u>Energy</u>
Total Eligible Direct Costs				
Add: Allocated Costs				
Resource Recovery	154	154		
Real Estate Management - Leasing	4,412	4,412		
Plant Mgmt - Energy	123	123		
Materials Management	2,922	2,922		
Central Mail	241	241		
Telecommunications	0	0		
Disaster Recovery	0	0		
Year 2002 Project - Systems Assurance	0	0		
Year 2002 Project - Risk Assess	0	0		
Year 2002 Project - Abatements	0	0		
Year 2002 Project Office	0	0		
Intertech Receipts	0	0		
IT Expenditures	0	0		
Project Funding	0	0		
FINANCE -BUDGET DIVISION	0	0		
Analysis & Control (EBO's)	688	688		
Budget Operations and Planning	887	887		
FINANCE-ACCOUNTING DIVISION	0	0		
Central Payroll	756	756		
Accounting Services	1,023	1,023		
Financial Reporting	750	750		
Financial Reporting - Single Audit	0	0		
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0		
Amortized SSP Development Costs	1,454	1,454		
MAPS Operations and System Support	2,307	2,307		
SEMA4 Operations and System Support	1,435	1,435		
Budget Service - Computer Operations	733	733		
SEMA4 Operations Special Billing	1,449	1,449		
MAPS Operations Special Billing	1,788	1,788		
Y2000 Accounting	0	0		
DEPARTMENT OF EMPLOYEE RELATIONS	0	0		
Personnel Administration	2,608	2,608		
Employee Assistance	261	261		
MEDIATION SERVICES	0	0		
State Agencies	33	33		
LEGISLATIVE AUDITOR	0	0		
Financial Audits	0	0		
Program Audits	0	0		
Single Audits	0	0		
TREASURER'S OFFICE	0	0		
Treasury	189	189		
STATE AUDITOR	0	0		
DEPARTMENT OF ADMINISTRATION	4,267	4,267		
Admin Mgmt-Commissioner's Office	194	194		
Admin Mgmt-Personnel Office	159	159		
Admin Mgmt-Fiscal Services	123	123		
Sum of Allocated Costs	28,957	28,957	0	0
Distribution of Allocated Costs		-28,957	14,932	7,051
Total Allocated Costs	28,957	0	14,932	7,051
Less: Disallowed Costs	0			
Net Allocable Costs	28,957	0	14,932	7,051

FY 2002 BUDGET

SCHEDULE 19.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF OPERATIONS MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
 Summary of Allocated Costs  
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 Second Stepdown

Schedule No.19.1

**ADMINISTRATION**

	19.2	19.3	19.4
Bureau of	General	Operations	Operations
	Support	Materials	Central
<u>Operations</u>			
<u>Management</u>	<u>Allocation</u>	<u>Management</u>	<u>Mail</u>
Total Eligible Direct Costs			
Add: Allocated Costs			
Materials Management	3,114	3,114	
Central Mail	1,098	1,098	
Telecommunications	0	0	
Disaster Recovery	0	0	
Year 2002 Project - Systems Assurance	0	0	
Year 2002 Project - Risk Assess	0	0	
Year 2002 Project - Abatements	0	0	
Year 2002 Project Office	0	0	
Intertech Receipts	0	0	
IT Expenditures	0	0	
Project Funding	0	0	
FINANCE -BUDGET DIVISION	0	0	
Analysis & Control (EBO's)	838	838	
Budget Operations and Planning	782	782	
FINANCE-ACCOUNTING DIVISION	0	0	
Central Payroll	2,345	2,345	
Accounting Services	1,245	1,245	
Financial Reporting	912	912	
Financial Reporting - Single Audit	0	0	
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0	
Amortized SSP Development Costs	1,769	1,769	
MAPS Operations and System Support	2,808	2,808	
SEMA4 Operations and System Support	4,450	4,450	
Budget Service - Computer Operations	647	647	
SEMA4 Operations Special Billing	4,496	4,496	
MAPS Operations Special Billing	2,176	2,176	
Y2000 Accounting	0	0	
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	
Personnel Administration	8,091	8,091	
Employee Assistance	809	809	
MEDIATION SERVICES	0	0	
State Agencies	103	103	
LEGISLATIVE AUDITOR	0	0	
Financial Audits	0	0	
Program Audits	0	0	
Single Audits	0	0	
TREASURER'S OFFICE	0	0	
Treasury	231	231	
STATE AUDITOR	0	0	
DEPARTMENT OF ADMINISTRATION	10,230	10,230	
Admin Mgmt-Commissioner's Office	603	603	
Admin Mgmt-Personnel Office	492	492	
Admin Mgmt-Fiscal Services	150	150	
Resource Recovery	12	12	
Real Estate Management - Leasing	36	36	
Plant Mgmt - Energy	5	5	
Sum of Allocated Costs	47,443	47,443	0
Distribution of Allocated Costs		-47,443	40,478
Total Allocated Costs	47,443	0	40,478
Less: Disallowed Costs	0		
Net Allocable Costs	47,443	0	40,478

6,965

FY 2002 BUDGET

SCHEDULE 20.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
INTERTECHNOLOGY GROUP  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
 Summary of Allocated Costs  
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 Second Stepdown

Schedule No. 20.1

**ADMINISTRATION**

	20.2	20.3	20.4	20.5	20.6	20.7	20.8		
	General								
	Support								
	Allocation	Telecommunications	Disaster Recovery	Systems Assurance	Risk Assess	Abatement	Project Office	Non-Allocable	
Administration- Intertech									
Total Eligible Direct Costs									
Add: Allocated Costs									
Intertech Receipts	0	0							
IT Expenditures	0	0							
Project Funding	0	0							
FINANCE -BUDGET DIVISION	0	0							
Analysis & Control (EBO's)	108	108							
Budget Operations and Planning	472	472							
FINANCE-ACCOUNTING DIVISION	0	0							
Central Payroll	203	203							
Accounting Services	161	161							
Financial Reporting	118	118							
Financial Reporting - Single Audit	0	0							
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0							
Amortized SSP Development Costs	228	228							
MAPS Operations and System Support	363	363							
SEMA4 Operations and System Support	386	386							
Budget Service - Computer Operations	390	390							
SEMA4 Operations Special Billing	390	390							
MAPS Operations Special Billing	281	281							
Y2000 Accounting	0	0							
DEPARTMENT OF EMPLOYEE RELATIONS	0	0							
Personnel Administration	702	702							
Employee Assistance	70	70							
MEDIATION SERVICES	0	0							
State Agencies	9	9							
LEGISLATIVE AUDITOR	0	0							
Financial Audits	0	0							
Program Audits	0	0							
Single Audits	0	0							
TREASURER'S OFFICE	0	0							
Treasury	30	30							
STATE AUDITOR	0	0							
DEPARTMENT OF ADMINISTRATION	5,370	5,370							
Admin Mgmt-Commissioner's Office	52	52							
Admin Mgmt-Personnel Office	43	43							
Admin Mgmt-Fiscal Services	19	19							
Resource Recovery	6	6							
Real Estate Management - Leasing	48	48							
Plant Mgmt - Energy	3	3							
Materials Management	7	7							
Central Mail	0	0							
Sum of Allocated Costs	9,460	9,460	0	0	0	0	0	0	
Distribution of Allocated Costs	-9,460		0	159	1,376	559	186	344	6,835
Total Allocated Costs	9,460	0	0	159	1,376	559	186	344	6,835
Less: Disallowed Costs	6,835								6,835
Net Allocable Costs	2,625	0	0	159	1,376	559	186	344	0

FY 2002 BUDGET

SCHEDULE 21.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
TECHNOLOGY POLICY BUREAU  
NATURE AND EXTENT OF 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

# ADMINISTRATION

	21.2 General Technology Policy <u>Bureau</u>	21.3 Support <u>Allocation</u>	21.4 Intertech <u>Receipts</u>	21.5 IT <u>Expenditures</u>	21.5 Project <u>Funding</u>	Non- <u>Allocable</u>
Total Eligible Direct Costs						
Add: Allocated Costs						
Intertech Receipts	46	46				
IT Expenditures	0	0				
Project Funding	35,094	35,094				
FINANCE -BUDGET DIVISION	0	0				
Analysis & Control (EBO's)	872	872				
Budget Operations and Planning	962	962				
FINANCE-ACCOUNTING DIVISION	0	0				
Central Payroll	887	887				
Accounting Services	1,295	1,295				
Financial Reporting	949	949				
Financial Reporting - Single Audit	0	0				
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0				
Amortized SSP Development Costs	1,841	1,841				
MAPS Operations and System Support	2,923	2,923				
SEMA4 Operations and System Support	1,684	1,684				
Budget Service - Computer Operations	795	795				
SEMA4 Operations Special Billing	1,701	1,701				
MAPS Operations Special Billing	2,265	2,265				
Y2000 Accounting	0	0				
DEPARTMENT OF EMPLOYEE RELATIONS	0	0				
Personnel Administration	3,061	3,061				
Employee Assistance	306	306				
MEDIATION SERVICES	0	0				
State Agencies	39	39				
LEGISLATIVE AUDITOR	0	0				
Financial Audits	0	0				
Program Audits	0	0				
Single Audits	0	0				
TREASURER'S OFFICE	0	0				
Treasury	240	240				
STATE AUDITOR	0	0				
DEPARTMENT OF ADMINISTRATION	7,851	7,851				
Admin Mgmt-Commissioner's Office	228	228				
Admin Mgmt-Personnel Office	186	186				
Admin Mgmt-Fiscal Services	156	156				
Resource Recovery	9	9				
Real Estate Management - Leasing	48	48				
Plant Mgmt - Energy	4	4				
Materials Management	71	71				
Central Mail	3	3				
Telecommunications	0	0				
Disaster Recovery	0	0				
Year 2002 Project - Systems Assurance	0	0				
Year 2002 Project - Risk Assess	0	0				
Year 2002 Project - Abateements	0	0				
Year 2002 Project Office	0	0				
Sum of Allocated Costs	63,515	63,515	0	0	0	0
Distribution of Allocated Costs		-63,515	17,336	17,336	17,336	11,507
Total Allocated Costs	63,515	0	17,336	17,336	17,336	11,507
Less: Disallowed Costs	11,507					11,507
Net Allocable Costs	52,008	0	17,336	17,336	17,336	0

FY 2002 BUDGET

SCHEDULE 22.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE**

**NATURE AND EXTENT OF 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.

**FINANCE**

	22.2	23.2	24.2	25.2	
Department of	General Support	Finance-	Finance-	Finance- Mgmt. and Administrative	Finance-
	<u>Finance</u>	<u>Allocation</u>	<u>Budget Division</u>	<u>Accounting Division</u>	<u>Other</u>
Total Eligible Direct Costs					
Add: Allocated Costs					
FINANCE -BUDGET DIVISION	0	0			
Analysis & Control (EBO's)	44	44			
Budget Operations and Planning	37	37			
FINANCE-ACCOUNTING DIVISION	0	0			
Central Payroll	8,025	8,025			
Accounting Services	3,902	3,902			
Financial Reporting	2,861	2,861			
Financial Reporting - Single Audit	0	0			
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0			
Amortized SSP Development Costs	5,548	5,548			
MAPS Operations and System Support	8,805	8,805			
SEMA4 Operations and System Support	15,229	15,229			
Budget Service - Computer Operations	2,892	2,892			
SEMA4 Operations Special Billing	15,385	15,385			
MAPS Operations Special Billing	6,823	6,823			
Y2000 Accounting	0	0			
DEPARTMENT OF EMPLOYEE RELATIONS	0	0			
Personnel Administration	27,687	27,687			
Employee Assistance	2,770	2,770			
MEDIATION SERVICES	0	0			
State Agencies	353	353			
LEGISLATIVE AUDITOR	0	0			
Financial Audits	138,718	138,718			
Program Audits	0	0			
Single Audits	15,329	15,329			
TREASURER'S OFFICE	0	0			
Treasury	723	723			
STATE AUDITOR	0	0			
DEPARTMENT OF ADMINISTRATION	0	0			
Admin Mgmt-Commissioner's Office	0	0			
Admin Mgmt-Personnel Office	0	0			
Admin Mgmt-Fiscal Services	0	0			
Resource Recovery	86	86			
Real Estate Management - Leasing	48	48			
Plant Mgmt - Energy	40	40			
Materials Management	173	173			
Central Mail	441	441			
Telecommunications	0	0			
Disaster Recovery	0	0			
Year 2002 Project - Systems Assurance	14	14			
Year 2002 Project - Risk Assess	398	398			
Year 2002 Project - Abatelements	162	162			
Year 2002 Project Office	24	24			
Intertech Receipts	1,567	1,567			
IT Expenditures	1,694	1,694			
Project Funding	1,043	1,043			
Sum of Allocated Costs	260,823	260,823	0	0	0
Distribution of Allocated Costs		-260,823	35,568	74,926	140,244
Total Allocated Costs	260,823	0	35,568	74,926	140,244
Less: Disallowed Costs	10,086				10,086
Net Allocable Costs	250,737	0	35,568	74,926	140,244

FY 2002 BUDGET

SCHEDULE 23.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
BUDGET DIVISION  
NATURE AND EXTENT OF 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 2002  
 Second Stepdown

## Schedule No.23.1

	Finance Budget Division	23.2 General Support Allocation	23.3 Analysis & Control	23.4 Budget Planning & Operations	General Gov't
Total Eligible Direct Costs					
Add: Allocated Costs					
FINANCE -BUDGET DIVISION	0	0			
Analysis & Control (EBO's)	939	939			
Budget Operations and Planning	932	932			
FINANCE-ACCOUNTING DIVISION	0	0			
Central Payroll	0	0			
Accounting Services	0	0			
Financial Reporting	0	0			
Financial Reporting - Single Audit	0	0			
FINANCE I.T - MANAGEMENT AND A	0	0			
Amortized SSP Development Costs	0	0			
MAPS Operations and System Support	0	0			
SEMA4 Operations and System Suppo	0	0			
Budget Service - Computer Operations	0	0			
SEMA4 Operations Special Billing	0	0			
MAPS Operations Special Billing	0	0			
Y2000 Accounting	0	0			
DEPARTMENT OF EMPLOYEE RELA	0	0			
Personnel Administration	0	0			
Employee Assistance	0	0			
MEDIATION SERVICES	0	0			
State Agencies	0	0			
LEGISLATIVE AUDITOR	0	0			
Financial Audits	0	0			
Program Audits	0	0			
Single Audits	0	0			
TREASURER'S OFFICE	0	0			
Treasury	0	0			
STATE AUDITOR	0	0			
DEPARTMENT OF ADMINISTRATION	0	0			
Admin Mgmt-Commissioner's Office	0	0			
Admin Mgmt-Personnel Office	0	0			
Admin Mgmt-Fiscal Services	0	0			
Resource Recovery	0	0			
Real Estate Management - Leasing	0	0			
Plant Mgmt - Energy	0	0			
Materials Management	0	0			
Central Mail	0	0			
Telecommunications	0	0			
Disaster Recovery	0	0			
Year 2002 Project - Systems Assuranc	0	0			
Year 2002 Project - Risk Assess	0	0			
Year 2002 Project - Abatements	0	0			
Year 2002 Project Office	0	0			
Intertech Receipts	0	0			
IT Expenditures	0	0			
Project Funding	0	0			
Department of Finance	35,568	35,568			
Sum of Allocated Costs	37,439	37,439	0	0	0
Distribution of Allocated Costs		-37,439	18,819	12,224	6,395
Total Allocated Costs	37,439	0	18,819	12,224	6,395
Less: Disallowed Costs	6,395				6,395
Net Allocable Costs	31,044	0	18,819	12,224	0

FY 2002 BUDGET

SCHEDULE 24.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
ACCOUNTING DIVISION  
NATURE AND EXTENT OF 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 2002  
 Second Stepdown

## Schedule No.24.1

	Finance Accounting Division	24.2 General Support Allocation	24.3 Central Payroll	24.4 Accounting Services	24.5 Financial Reporting	24.6 Financial Reporting Single Audit	24.7 Accounting Services Non-Allocable
Total Eligible Direct Costs							
Add: Allocated Costs							
FINANCE -BUDGET DIVISION	0	0					
Analysis & Control (EBO's)	513	513					
Budget Operations and Planning	786	786					
FINANCE-ACCOUNTING DIVISION	0	0					
Central Payroll	0	0					
Accounting Services	0	0					
Financial Reporting	0	0					
Financial Reporting - Single Audit	0	0					
FINANCE I.T - MANAGEMENT AND ADMIN	0	0					
Amortized SSP Development Costs	0	0					
MAPS Operations and System Support	0	0					
SEMA4 Operations and System Support	0	0					
Budget Service - Computer Operations	0	0					
SEMA4 Operations Special Billing	0	0					
MAPS Operations Special Billing	0	0					
Y2000 Accounting	0	0					
DEPARTMENT OF EMPLOYEE RELATION	0	0					
Personnel Administration	0	0					
Employee Assistance	0	0					
MEDIATION SERVICES	0	0					
State Agencies	0	0					
LEGISLATIVE AUDITOR	0	0					
Financial Audits	0	0					
Program Audits	0	0					
Single Audits	0	0					
TREASURER'S OFFICE	0	0					
Treasury	0	0					
STATE AUDITOR	0	0					
DEPARTMENT OF ADMINISTRATION	0	0					
Admin Mgmt-Commissioner's Office	0	0					
Admin Mgmt-Personnel Office	0	0					
Admin Mgmt-Fiscal Services	0	0					
Resource Recovery	0	0					
Real Estate Management - Leasing	0	0					
Plant Mgmt - Energy	0	0					
Materials Management	0	0					
Central Mail	0	0					
Telecommunications	0	0					
Disaster Recovery	0	0					
Year 2002 Project - Systems Assurance	0	0					
Year 2002 Project - Risk Assess	0	0					
Year 2002 Project - Abatements	0	0					
Year 2002 Project Office	0	0					
Intertech Receipts	0	0					
IT Expenditures	0	0					
Project Funding	0	0					
Department of Finance	74,926	74,926					
Sum of Allocated Costs	76,225	76,225	0	0	0	0	0
Distribution of Allocated Costs		-76,225	27,341	29,357	19,367	161	0
Total Allocated Costs	76,225	0	27,341	29,357	19,367	161	0
Less: Disallowed Costs	0						0
Net Allocable Costs	76,225	0	27,341	29,357	19,367	161	0

SCHEDULE 25.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
MANAGEMENT AND ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
Summary of Allocated Costs  
Budget State Fiscal Year 2002  
Second Stepdown

Schedule No.25.1

	Finance Management & Administration	25.2 General Support Allocation	25.3 Amortized SSP Development Costs	25.4 MAPS Operations & System Support	25.5 SEMA 4 Operations & Support	25.6 Bud Service Computer Operations	25.7 SEMA 4 Special Billing	25.8 MAPS Special Billing	25.9 Y 2000 Accounting	Non Allocable
Total Eligible Direct Costs										
Add: Allocated Costs										
FINANCE -BUDGET DIVISION	0	0								
Analysis & Control (EBO's)	1,075	1,075								
Budget Operations and Planning	1,344	1,344								
FINANCE-ACCOUNTING DIVISION	0	0								
Central Payroll	0	0								
Accounting Services	0	0								
Financial Reporting	0	0								
Financial Reporting - Single Audit	0	0								
FINANCE I.T - MANAGEMENT AND AC	0	0								
Amortized SSP Development Costs	0	0								
MAPS Operations and System Support	0	0								
SEMA4 Operations and System Support	0	0								
Budget Service - Computer Operations	0	0								
SEMA4 Operations Special Billing	0	0								
MAPS Operations Special Billing	0	0								
Y2000 Accounting	0	0								
DEPARTMENT OF EMPLOYEE RELAT	0	0								
Personnel Administration	0	0								
Employee Assistance	0	0								
MEDIATION SERVICES	0	0								
State Agencies	0	0								
LEGISLATIVE AUDITOR	0	0								
Financial Audits	0	0								
Program Audits	0	0								
Single Audits	0	0								
TREASURER'S OFFICE	0	0								
Treasury	0	0								
STATE AUDITOR	0	0								
DEPARTMENT OF ADMINISTRATION	0	0								
Admin Mgmt-Commissioner's Office	0	0								
Admin Mgmt-Personnel Office	0	0								
Admin Mgmt-Fiscal Services	0	0								
Resource Recovery	0	0								
Real Estate Management - Leasing	0	0								
Plant Mgmt - Energy	0	0								
Materials Management	0	0								
Central Mail	0	0								
Telecommunications	0	0								
Disaster Recovery	0	0								
Year 2002 Project - Systems Assurance	0	0								
Year 2002 Project - Risk Assess	0	0								
Year 2002 Project - Abatements	0	0								
Year 2002 Project Office	0	0								
Intertech Receipts	0	0								
IT Expenditures	0	0								
Project Funding	0	0								
Department of Finance	140,244	140,244								
Sum of Allocated Costs	142,663	142,663	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		-142,663	0	73,301	59,584	9,778	0	0	0	0
Total Allocated Costs	142,663	0	0	73,301	59,584	9,778	0	0	0	0
Less: Disallowed Costs	0						0	0	0	0
Net Allocable Costs	142,663	0	0	73,301	59,584	9,778	0	0	0	0

SCHEDULE 26.0

**STATE OF MINNESOTA  
DEPARTMENT OF EMPLOYEE RELATIONS  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2002  
 Second Stepdown  
 Schedule No. 26.1

## EMPLOYEE RELATIONS

	26.2	26.3			
Department of	General	Employee	Employee		
of Employee	Support	Relations-	Relations-		
Relations	Allocation	Personnel Admin	All Others		
Total Eligible Direct Costs					
Add: Allocated Costs					
DEPARTMENT OF EMPLOYEE RELATIONS	0	0			
Personnel Administration	15,786	15,786			
Employee Assistance	1,579	1,579			
MEDIATION SERVICES	0	0			
State Agencies	202	202			
LEGISLATIVE AUDITOR	0	0			
Financial Audits	75,627	75,627			
Program Audits	0	0			
Single Audits	0	0			
TREASURER'S OFFICE	0	0			
Treasury	471	471			
STATE AUDITOR	0	0			
DEPARTMENT OF ADMINISTRATION	0	0			
Admin Mgmt-Commissioner's Office	0	0			
Admin Mgmt-Personnel Office	0	0			
Admin Mgmt-Fiscal Services	0	0			
Resource Recovery	28	28			
Real Estate Management - Leasing	24	24			
Plant Mgmt - Energy	13	13			
Materials Management	109	109			
Central Mail	52	52			
Telecommunications	0	0			
Disaster Recovery	0	0			
Year 2002 Project - Systems Assurance	0	0			
Year 2002 Project - Risk Assess	33	33			
Year 2002 Project - Abatements	13	13			
Year 2002 Project Office	3	3			
Intertech Receipts	0	0			
IT Expenditures	86	86			
Project Funding	0	0			
Department of Finance	0	0			
FINANCE -BUDGET DIVISION	0	0			
Analysis & Control (EBO's)	21	21			
Budget Operations and Planning	21	21			
FINANCE-ACCOUNTING DIVISION	0	0			
Central Payroll	60	60			
Accounting Services	33	33			
Financial Reporting	22	22			
Financial Reporting - Single Audit	0	0			
FINANCE I.T - MANAGEMENT AND ADMINISTRATI	0	0			
Amortized SSP Development Costs	0	0			
MAPS Operations and System Support	84	84			
SEMA4 Operations and System Support	130	130			
Budget Service - Computer Operations	17	17			
SEMA4 Operations Special Billing	0	0			
MAPS Operations Special Billing	0	0			
Y2000 Accounting	0	0			
Sum of Allocated Costs	94,414	94,414	0	0	0
Distribution of Allocated Costs		-94,414	77,342	7,386	9,685
Total Allocated Costs	94,414	0	77,342	7,386	9,685
Less: Disallowed Costs	9,685				9,685
Net Allocable Costs	84,729	0	77,342	7,386	0

FY 2002 BUDGET

SCHEDULE 27.0

**STATE OF MINNESOTA  
DEPARTMENT OF MEDIATION SERVICES  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2002  
 Second Stepdown

Schedule No.27.1

**Mediation Services**

	27.2	27.3	G45
Department of Mediation <u>Services</u>	General Support <u>Allocation</u>	Mediation Services-State <u>Agencies</u>	Mediation Services- <u>All Others</u>
Total Eligible Direct Costs			
Add: Allocated Costs			
MEDIATION SERVICES	0	0	
State Agencies	36	36	
LEGISLATIVE AUDITOR	0	0	
Financial Audits	7,828	7,828	
Program Audits	0	0	
Single Audits	0	0	
TREASURER'S OFFICE	0	0	
Treasury	92	92	
STATE AUDITOR	0	0	
DEPARTMENT OF ADMINISTRATION	0	0	
Admin Mgmt-Commissioner's Office	0	0	
Admin Mgmt-Personnel Office	0	0	
Admin Mgmt-Fiscal Services	0	0	
Resource Recovery	6	6	
Real Estate Management - Leasing	24	24	
Plant Mgmt - Energy	3	3	
Materials Management	27	27	
Central Mail	6	6	
Telecommunications	0	0	
Disaster Recovery	0	0	
Year 2002 Project - Systems Assurance	0	0	
Year 2002 Project - Risk Assess	0	0	
Year 2002 Project - Abatements	31	31	
Year 2002 Project Office	0	0	
Intertech Receipts	0	0	
IT Expenditures	3	3	
Project Funding	0	0	
Department of Finance	0	0	
FINANCE -BUDGET DIVISION	0	0	
Analysis & Control (EBO's)	4	4	
Budget Operations and Planning	5	5	
FINANCE-ACCOUNTING DIVISION	0	0	
Central Payroll	11	11	
Accounting Services	7	7	
Financial Reporting	4	4	
Financial Reporting - Single Audit	0	0	
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0	
Amortized SSP Development Costs	0	0	
MAPS Operations and System Support	16	16	
SEMA4 Operations and System Support	24	24	
Budget Service - Computer Operations	4	4	
SEMA4 Operations Special Billing	0	0	
MAPS Operations Special Billing	0	0	
Y2000 Accounting	0	0	
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	
Personnel Administration	31	31	
Employee Assistance	3	3	
Sum of Allocated Costs	8,165	8,165	0
Distribution of Allocated Costs		-8,165	1,561
Total Allocated Costs	8,165	0	1,561
Less: Costs not Allocated to other Agencies	6,603		6,603
Net Allocable Costs	1,561	0	1,561

FY 2002 BUDGET

SCHEDULE 28.0

**STATE OF MINNESOTA  
OFFICE OF THE LEGISLATIVE AUDITOR  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2002  
 Second Stepdown  
 Schedule No. 28.1

	Office of the Legislative Auditor					
	Office of the Legislative Auditor	28.2 General Support Allocation	28.3 OLA Financial Audits	28.4 OLA Program Audits	28.5 OLA Single Audits	28.6 OLA Audit Comm
Total Eligible Direct Costs						
Add: Allocated Costs						
LEGISLATIVE AUDITOR	0	0				
Financial Audits	0	0				
Program Audits	0	0				
Single Audits	0	0				
TREASURER'S OFFICE	0	0				
Treasury	206	206				
STATE AUDITOR	0	0				
DEPARTMENT OF ADMINISTRATION	0	0				
Admin Mgmt-Commissioner's Office	0	0				
Admin Mgmt-Personnel Office	0	0				
Admin Mgmt-Fiscal Services	0	0				
Resource Recovery	18	18				
Real Estate Management - Leasing	12	12				
Plant Mgmt - Energy	8	8				
Materials Management	52	52				
Central Mail	7	7				
Telecommunications	0	0				
Disaster Recovery	0	0				
Year 2002 Project - Systems Assurance	0	0				
Year 2002 Project - Risk Assess	0	0				
Year 2002 Project - Abatements	0	0				
Year 2002 Project Office	0	0				
Intertech Receipts	0	0				
IT Expenditures	9	9				
Project Funding	0	0				
Department of Finance	0	0				
FINANCE -BUDGET DIVISION	0	0				
Analysis & Control (EBO's)	9	9				
Budget Operations and Planning	4	4				
FINANCE-ACCOUNTING DIVISION	0	0				
Central Payroll	44	44				
Accounting Services	15	15				
Financial Reporting	10	10				
Financial Reporting - Single Audit	0	0				
FINANCE I.T. - MANAGEMENT AND ADMINISTRATIO	0	0				
Amortized SSP Development Costs	0	0				
MAPS Operations and System Support	37	37				
SEMA4 Operations and System Support	96	96				
Budget Service - Computer Operations	3	3				
SEMA4 Operations Special Billing	0	0				
MAPS Operations Special Billing	0	0				
Y2000 Accounting	0	0				
DEPARTMENT OF EMPLOYEE RELATIONS	0	0				
Personnel Administration	125	125				
Employee Assistance	12	12				
MEDIATION SERVICES	0	0				
State Agencies	3	3				
Sum of Allocated Costs	670	670	0	0	0	0
Distribution of Allocated Costs		-670	391	190	89	0
Total Allocated Costs	670	0	391	190	89	0
Less: Disallowed Costs						0
Net Allocable Costs	670	0	391	190	89	0

FY 2002 BUDGET

SCHEDULE 29.0

**STATE OF MINNESOTA  
OFFICE OF THE STATE TREASURER  
NATURE AND EXTENT OF SERVICES**

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2002  
 Second Stepdown

Schedule No.29.1

**Treasurer's Office**

29.2 29.3

General

Treasurer's Support Treasurer  
Office Allocation Treasurer Other

## Total Eligible Direct Costs

Add: Allocated Costs				
TREASURER'S OFFICE	0	0		
Treasury	236	236		
STATE AUDITOR	0	0		
DEPARTMENT OF ADMINISTRATION	0	0		
Admin Mgmt-Commissioner's Office	0	0		
Admin Mgmt-Personnel Office	0	0		
Admin Mgmt-Fiscal Services	0	0		
Resource Recovery	8	8		
Real Estate Management - Leasing	24	24		
Plant Mgmt - Energy	4	4		
Materials Management	19	19		
Central Mail	4	4		
Telecommunications	0	0		
Disaster Recovery	0	0		
Year 2002 Project - Systems Assurance	0	0		
Year 2002 Project - Risk Assess	0	0		
Year 2002 Project - Abatements	0	0		
Year 2002 Project Office	0	0		
Intertech Receipts	0	0		
IT Expenditures	0	0		
Project Funding	16	16		
Department of Finance	0	0		
FINANCE -BUDGET DIVISION	0	0		
Analysis & Control (EBO's)	11	11		
Budget Operations and Planning	14	14		
FINANCE-ACCOUNTING DIVISION	0	0		
Central Payroll	8	8		
Accounting Services	17	17		
Financial Reporting	11	11		
Financial Reporting - Single Audit	0	0		
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0		
Amortized SSP Development Costs	0	0		
MAPS Operations and System Support	42	42		
SEMA4 Operations and System Support	17	17		
Budget Service - Computer Operations	12	12		
SEMA4 Operations Special Billing	0	0		
MAPS Operations Special Billing	0	0		
Y2000 Accounting	0	0		
DEPARTMENT OF EMPLOYEE RELATIONS	0	0		
Personnel Administration	21	21		
Employee Assistance	2	2		
MEDIATION SERVICES	0	0		
State Agencies	0	0		
LEGISLATIVE AUDITOR	0	0		
Financial Audits	12	12		
Program Audits	0	0		
Single Audits	0	0		
Sum of Allocated Costs	477	477	0	0
Distribution of Allocated Costs		-477	69	408
Total Allocated Costs	477	0	69	408
Less: Disallowed Costs	408			408
Net Allocable Costs	69	0	69	0

**STATE OF MINNESOTA  
OFFICE OF THE STATE AUDITOR  
SINGLE AUDIT  
NATURE AND EXTENT OF SERVICES**

The single audit cost center is designed to meet the federal requirements of Attachment P, to OMB Circular A-102. The requirement is for organization wide, rather than grant by grant audits of federal funds.

The organization audits are to 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 2000.

Ref.: OMB A-87 Attachment B, part 5, and OMB A-102, Attachment P.

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2002  
 Second Stepdown

Schedule No. 30.1

State Auditor

30.1

State Auditor  
Auditor      General Support

Total Eligible Direct Costs

Add: Allocated Costs		
STATE AUDITOR*	0	0
DEPARTMENT OF ADMINISTRATION	0	0
Admin Mgmt-Commissioner's Office	0	0
Admin Mgmt-Personnel Office	0	0
Admin Mgmt-Fiscal Services	0	0
Resource Recovery	0	0
Real Estate Management - Leasing	73	73
Plant Mgmt - Energy	0	0
Materials Management	2	2
Central Mail	0	0
Telecommunications	0	0
Disaster Recovery	0	0
Year 2002 Project - Systems Assurance	0	0
Year 2002 Project - Risk Assess	0	0
Year 2002 Project - Abatements	0	0
Year 2002 Project Office	1	1
Intertech Receipts	0	0
IT Expenditures	0	0
Project Funding	0	0
Department of Finance	0	0
FINANCE -BUDGET DIVISION	0	0
Analysis & Control (EBO's)	0	0
Budget Operations and Planning	1	1
FINANCE-ACCOUNTING DIVISION	0	0
Central Payroll	0	0
Accounting Services	1	1
Financial Reporting	0	0
Financial Reporting - Single Audit	0	0
FINANCE I.T - MANAGEMENT AND ADMINISTRATION	0	0
Amortized SSP Development Costs	0	0
MAPS Operations and System Support	2	2
SEMA4 Operations and System Support	1	1
Budget Service - Computer Operations	1	1
SEMA4 Operations Special Billing	0	0
MAPS Operations Special Billing	0	0
Y2000 Accounting	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0
Personnel Administration	1	1
Employee Assistance	0	0
MEDIATION SERVICES	0	0
State Agencies	0	0
LEGISLATIVE AUDITOR	0	0
Financial Audits	0	0
Program Audits	0	0
Single Audits	0	0
TREASURER'S OFFICE	0	0
Treasury	0	0
Sum of Allocated Costs	83	83
Distribution of Allocated Costs		0
Total Allocated Costs	83	83
Less: Disallowed Costs	0	
Net Allocable Costs	83	83



Cap Line	Current SWCAP Line	NA	NBR	AP ORG	AP UNIT	FUN D	AL ORG	AL Total	Excluded Obj	Cap Equip	Group 1 Allocable	Group 2 Allocable	Net Allocable Costs	Schedule Gross Total	Applicable Credits	Audit Adjustments	Schedule Reclassifications	Adjusted Schedule Total	Actual FY 2000 Plan Allocated Costs	Budget FY 2002	FY 2002 Plan Allocated Budget Costs
	1.2	EQUIPMENT USE CHARGE												759,769				759,769	759,769		759,769
G02-2.3	2.3	ADMINISTRATION DEPT	G02	2100	210	100	4100	614,866.35	0.00	0.00	428,303	186,563	614,866								
Total														614,866				614,866	614,866	654,000	654,000
G02-2.5		ADMINISTRATION DEPT	G02	2100	210	100	4140	485,013.18	0.00	0.00	407,608	77,403	485,011								
G02-2.5		ADMINISTRATION DEPT	G02	2100	210	100	4141	11,874.40	0.00	0.00	0	11,874	11,874								
Total	2.5													496,885				496,885	496,885	501,000	500,998
G02-2.6		ADMINISTRATION DEPT	G02	2100	210	100	3150	792,280.88	-8,263.00	0.00	691,364	92,654	784,018								
Total	2.6													784,018				784,018	784,018	892,000	882,697
G02-2.7		ADMINISTRATION DEPT	G02	2100	212	100	3120	2,000.00	-1,796.35	0.00	0	204	204								
G02-2.7		ADMINISTRATION DEPT	G02	2100	219	100	4167	19,975.00	0.00	0.00	0	19,975	19,975								
Total	2.7													20,179				20,179	0	0	0
G02-2.8		ADMINISTRATION DEPT	G02	2100	212	100	4150	260,000.00	-260,000.00	0.00	0	0	0								
G02-2.8		ADMINISTRATION DEPT	G02	2100	210	100	4101	3,348.36	0.00	0.00	0	3,348	3,348								
Total	2.8													3,348				3,348	0	0	0
G02-3.3		ADMINISTRATION DEPT	G02	2300	230	100	4721	170,795.67	0.00	0.00	107,970	62,824	170,794								
G02-3.3		ADMINISTRATION DEPT	G02	2300	230	100	4723	101,658.82	0.00	0.00	48,807	52,852	101,659								
G02-3.3		ADMINISTRATION DEPT	G02	2300	230	100	4722	461,982.51	0.00	0.00	224,839	237,142	461,981								
Total	3.3													734,434	-186,567	-123,825		424,042	424,042	779,000	449,773
G02-3.4		ADMINISTRATION DEPT	G02	2300	230	100	4312	5,447,000.00	0.00	0.00	0	5,447,000	5,447,000								
G02-3.4		ADMINISTRATION DEPT	G02	2300	230	100	4320	369,676.93	0.00	-19,561.56	274,577	75,537	350,114								
Total	3.4													5,797,114				5,797,114	350,114	405,000	383,568
G02-3.5		ADMINISTRATION DEPT	G02	2300	230	100	4728	1,121,844.76	-45,670.00	0.00	0	1,076,175	1,076,175								
G02-3.5		ADMINISTRATION DEPT	G02	2300	230	100	4718	339,049.56	0.00	0.00	252,123	86,926	339,049								
Total	3.5													1,415,224				1,415,224	339,049	366,000	365,999
G02-5.3		ADMINISTRATION DEPT	G02	2200	220	100	5212	425,122.48	0.00	0.00	425,122	0	425,122								
G02-5.3		ADMINISTRATION DEPT	G02	2200	220	100	5211	720,953.09	0.00	0.00	720,953	0	720,953								
G02-5.3		ADMINISTRATION DEPT	G02	2200	220	100	5214	332,070.68	0.00	0.00	286,321	45,751	332,072								
G02-5.3		ADMINISTRATION DEPT	G02	2200	220	100	5213	1,401,989.93	0.00	0.00	1,034,291	367,698	1,401,989								
G02-5.3		ADMINISTRATION DEPT	G02	2200	220	100	5218	38,054.58	0.00	-5,517.00	0	32,538	32,538								
Total	4.3													2,912,674				2,912,674	2,912,674	3,065,000	3,059,206
G02-5.4		ADMINISTRATION DEPT	G02	2200	220	100	4222	535,145.76	0.00	-15,564.05	380,196	139,385	519,581								
Total	4.4													519,581				519,581	519,581	596,000	578,665
G02-6.4		ADMINISTRATION DEPT	G02	2400	240	100	4463	45,765.83	0.00	-14,006.80	839	30,920	31,759								
Total	5.4													31,759				31,759	31,759	178,000	123,522
G02-6.5x		ADMINISTRATION DEPT	G02	2400	240	100	4452	494,077.07	0.00	0.00	321,257	172,821	494,078								
Total	5.5													494,078			-236,317	257,760	257,760	0	0
	5.6																104,744	104,744	104,744	0	0

Line	SWCAP Line	NUM	NBR	AP ORG	AP UNIT	FUN D	AL ORG	AL Total	Excluded Obj	Cap Equip	Group Allocable	Cost Allocable	Allocable Costs	Schedule Gross Total	Applicable Credits	Alloc Adjustments	Schedule Reallocations	Adjusted Schedule Total	Alloc FY 2000 Plant Allocable Costs	Budget FY 2002	Allocated Budget Costs
	5.7																34,882	34,882	34,882	0	0
	5.8																64,428	64,428	64,428	0	0
G02-6.9	non-	ADMINISTRATION DEPT	G02	2400	240	100	4497	1,276,829.08	0.00	0.00	1,692	1,275,137	1,276,829							0	0
Total	allocable												1,276,829				32,263	1,309,092	0		0
G02-16.3	6.3	ADMINISTRATION DEPT	G02	2500	250	100	30SL	263,746.38	0.00	0.00	0	263,747	263,747							0	0
G02-16.3		ADMINISTRATION DEPT	G02	2500	250	100	M	1,814,909.18	-36.00	0.00	1,277,044	537,829	1,814,873							2,311,000	
G02-16.3		ADMINISTRATION DEPT	G02	2500	255	100	S	73,500.00	0.00	0.00	0	73,500	73,500							432,000	
Total														2,152,120		-1,781,927	-359,211	10,982	10,982		914,333
Total	6.4																10,982	10,982	10,982		914,333
Total	6.5																10,982	10,982	10,982		914,333
G02-16.6	non-	ADMINISTRATION DEPT	G02	2500	254	100	3ISK	24,750.00	0.00	0.00	23,542	1,208	24,750							0	0
G02-16.6	allocable	ADMINISTRATION DEPT	G02	2500	250	100	O	444,493.75	0.00	0.00	111,558	332,936	444,494							468,000	0
Total	16.6													469,244			337,247	806,491	0		
G10-8.2x	8.2	FINANCE DEPT	G10	2000	020	100	2000	2,214,849.58	0.00	-7,204.00	2,104,342	103,302	2,207,644								
Total														2,207,644			-2,103,169	104,475	104,475	2,650,000	125,001
Total	8.3																1,057,190	1,057,190	1,057,190		1,264,896
Total	8.4																686,711	686,711	686,711		821,629
Total																	359,268	359,268	0		0
G10-8.4	7	FINANCE DEPT	G10	6000	060	100	6000	1,981,128.93	-22,498.00	0.00	1,012,052	946,580	1,958,632							2,085,000	2,061,324
Total														1,958,632				1,958,632	1,958,632		
G10-9.3	9.3	FINANCE DEPT	G10	1000	010	100	1100	1,673,068.23	0.00	-6,056.00	1,194,339	472,674	1,667,013								
Total														1,667,013				1,667,013	1,667,013	1,849,000	1,842,308
G10-9.4	9.4	FINANCE DEPT	G10	1000	010	100	1000	66,205.67	0.00	0.00	55,019	11,187	66,206								
Total														66,206				66,206	66,206	123,000	123,001
G10-9.4x		FINANCE DEPT	G10	1000	010	100	1300	1,737,151.95	0.00	-15,230.00	1,357,047	364,874	1,721,921								
Total	9.4													1,721,921				1,721,921	1,721,921	1,843,000	1,826,841
G10-9.5x	9.5	FINANCE DEPT	G10	1000	010	100	1200	1,196,813.53	0.00	-6,056.00	1,145,610	45,147	1,190,757								
Total														1,190,757			-9,804	1,180,953	1,180,953	1,470,000	1,450,519
Total	9.6																9,804	9,804	9,804		12,042
G10-10.2		FINANCE DEPT	G10	4000	040	100	4000	498,042.31	0.00	0.00	347,571	150,472	498,043							417,000	417,000
G10-10.2		FINANCE DEPT	G10	4000	040	100	4400	1,287,543.18	0.00	-141,971.00	722,079	423,493	1,145,572							1,393,000	1,239,401

Line	SWCAP Line	NM	NBR	AP ORG	AP UNIT	FUN D	AL ORG	AL Total	Excluded Obj	Cap Equip	Group 1 Allocable	Group 2 Allocable	Net Allocable Costs	Schedule Gross Total	Applicable Credits	Audit Adjustments	Schedule Reallocations	Adjusted Schedule Total	Actual FY 2000 Plan Allocable Costs	Budget FY 2002	Budget FY 2000
Total	10.2													1,643,615				1,643,615	1,643,615		
Total	10.3	SSP Amortized Costs						3,182,000.00				3,182,000	3,182,000	3,182,000				3,182,000	3,182,000	3,182,000	3,182,000
G10-10.4		FINANCE DEPT	G10	4000	040	100	4500	906,996.58	0.00	0.00	726,405	180,591	906,996							944,000	943,999
G10-10.4		FINANCE DEPT	G10	4000	040	100	4200	2,173,598.90	0.00	0.00	1,513,794	659,804	2,173,598							2,535,000	2,534,999
Total	10.4													3,080,594				3,080,594	3,080,594		
G10-10.5		FINANCE DEPT	G10	4000	040	100	4100	1,421,313.32	0.00	0.00	744,906	676,407	1,421,313							1,834,000	1,834,000
G10-10.5		FINANCE DEPT	G10	4000	046	100	4100	1,696,138.05	0.00	-158,981.84	385,058	1,152,098	1,537,156							987,000	894,487
Total	10.5													2,958,469				2,958,469	2,958,469		
G10-10.6x		FINANCE DEPT	G10	4000	040	100	4300	454,932.03	0.00	0.00	272,825	182,107	454,932								
Total	10.6													454,932				454,932	454,932	599,000	599,000
G10-10.7		FINANCE DEPT	G10	4000	042	100	4000	7,707.00	0.00	0.00	0	7,707	7,707							0	0
G10-10.4		FINANCE DEPT	G10	4000	042	100	4500	558,005.18	0.00	0.00	0	558,005	558,005							786,000	786,000
G10-10.7		FINANCE DEPT	G10	4000	042	100	4100	2,796,861.04	0.00	0.00	0	2,796,861	2,796,861							3,037,000	3,037,000
Total	10.7													3,362,573				3,362,573	3,362,573		
G10-8.4	10.6	FINANCE DEPT	G10	4000	042	100	4300	30,425.00	0.00	0.00	0	0	30,425						30,425	0	0
G10-10.8		FINANCE DEPT	G10	4000	042	100	4200	3,823,756.09	0.00	0.00	0	3,823,756	3,823,756								
Total	10.8													3,854,181				3,854,181	3,823,756	3,697,000	3,697,000
G10-11.3	non-	FINANCE DEPT	G10	5000	050	100	5000	190,948.83	0.00	0.00	189,922	1,026	190,948						0	201,000	
G10-11.3	allocable	FINANCE DEPT	G10	3000	030	100	3000	333,750.62	0.00	0.00	221,574	112,176	333,750						0	357,000	
G10-11.3		FINANCE DEPT	G10	2000	023	100	2000	99,928.88	0.00	0.00	98,011	1,918	99,929						0	0	
Total	10.93													624,628				624,628	0		
G24-2.4		EMPLOYEE RELATIONS DEPT	G24	0000	EAP	100	2201	109,319.24	0.00	0.00	0	109,319	109,319							150,000	150,000
G24-2.4		EMPLOYEE RELATIONS DEPT	G24	0000	EAP	100	2200	470,313.92	0.00	0.00	408,859	61,455	470,314							510,000	510,001
Total	11.4													579,633				579,633	579,633		
G24-12.2		EMPLOYEE RELATIONS DEPT	G24	0000	HRA	100	1100	524,083.90	0.00	0.00	466,476	57,608	524,084								
Total	11.2													524,084				524,084	524,084	568,000	568,000
G24-12.3		EMPLOYEE RELATIONS DEPT	G24	0000	HRA	100	1200	1,639,043.42	-6,568.80	0.00	954,380	678,095	1,632,475							1,804,000	
G24-12.3		EMPLOYEE RELATIONS DEPT	G24	0000	HRA	100	2000	1,641,351.02	0.00	0.00	1,410,528	230,824	1,641,352							1,899,000	
G24-12.3		EMPLOYEE RELATIONS DEPT	G24	0000	HRA	100	1300	1,056,306.59	0.00	0.00	988,674	67,633	1,056,307							1,244,000	
G24-12.3		EMPLOYEE RELATIONS DEPT	G24	0000	HRA	100	5101	790,340.37	0.00	0.00	719,621	70,721	790,342							955,000	
G24-12.3		EMPLOYEE RELATIONS DEPT	G24	0000	HRA	100	3000	449,875.52	0.00	0.00	420,614	29,262	449,876							383,000	
G24-12.3		EMPLOYEE RELATIONS DEPT	G24	0000	HRA	100	5102	58,795.13	0.00	0.00	57,615	1,180	58,795							64,000	
G24-12.3		EMPLOYEE RELATIONS DEPT	G24	0000	HRA	100	1400	463,297.69	0.00	0.00	458,126	5,173	463,299							604,000	
G24-12.3		EMPLOYEE RELATIONS DEPT	G24	0000	HRA	100	1900	2,079.87	0.00	0.00	0	2,080	2,080							2,000	
Total	11.3													6,094,526		-336,033		5,758,493	5,758,493	6,955,000	6,564,454
G24-12.4		EMPLOYEE RELATIONS DEPT	G24	0000	CCB	100	1610	20,431.56	0.00	0.00	20,432	0	20,432								0
G24-12.4		EMPLOYEE RELATIONS DEPT	G24	0000	HRA	100	1101	123,000.00	0.00	0.00	0	123,000	123,000							115,000	0

Line	SWCAP Line	NUM	NBR	AP ORG	AP UNIT	FUN D	AL ORG	AL Total	Excluded Obj	Cap Equip	Group 1 Allocable	Group 2 Allocable	Non-Allocable Costs	Schedule Gross Total	Operating Credits	Alloc Adjustments	Reallocations	Adjusted Schedule Total	Actual Allocable Costs	Budget FY 2002	Allocated Budget Costs
G24-12.4		EMPLOYEE RELATIONS DEPT	G24	0000	STU	100	6500	254,869.43	0.00	0.00	92,970	161,901	254,871								0
G24-12.4		EMPLOYEE RELATIONS DEPT	G24	0000	RTK	100	6201	50,425.00	0.00	0.00	0	50,425	50,425							70,000	0
G24-12.4		EMPLOYEE RELATIONS DEPT	G24	0000	WRA	100	9804	311,300.99	0.00	0.00	0	311,301	311,301							0	0
Total														760,028				760,028	0		
G45-13.3x		MEDIATION SERVICES DEPT	G45	0000	MED	100	3000	1,551,233.49	0.00	0.00	1,291,397	259,835	1,551,232							1,698,000	85,554
G45-13.3x		MEDIATION SERVICES DEPT	G45	0000	ODR	100	4000	115,999.83	0.00	0.00	104,924	11,075	115,999							121,000	6,097
G45-13.3x		MEDIATION SERVICES DEPT	G45	0000	SAI	100	5000	57,081.35	0.00	-35,247.00	0	21,835	21,835							0	0
Total	12.3													1,689,067			-1,608,045	81,022	81,022		
G45-13.4																	1,496,164				
G45-13.4																	111,881	1,608,045	0		0
Total																					
L49-14.2		LEGISLATIVE AUDITOR	L49	0000	AP1	100	1300	994,809.52	-49,381.00	-30,469.00	507,247	407,713	914,960								
Total	13.2													914,960				914,960	914,960	937,000	861,791
L49-14.3x		LEGISLATIVE AUDITOR	L49	0000	AP1	100	1100	3,070,549.52	0.00	0.00	2,947,295	123,255	3,070,550								
Total	13.3													3,070,550			-570,201	2,500,349	2,500,349	3,011,000	2,451,858
L49-14.4		LEGISLATIVE AUDITOR	L49	0000	AP1	100	1200	1,217,566.71	0.00	0.00	1,168,118	49,448	1,217,566								
Total	13.4													1,217,566				1,217,566	1,217,566	1,312,000	0
Total	13.5	LEGISLATIVE AUDITOR															570,201	570,201	570,201		464,315
L49-4.6	non-	LEGISLATIVE AUDITOR	L49	0000	AP2	100	0100	3,113.36	0.00	0.00	2,184	929	3,113								
Total	allocable													3,113				3,113	0	15,000	0
G64-15.2	14.2	STATE TREASURER															143,046	143,046	143,046		165,083
G64-15.3x		STATE TREASURER	G64	1001	101	100	1001	1,090,069.58	0.00	-10,088.88	752,826	327,155	1,079,981								
Total	14.3													1,079,981			-742,569	337,412	337,412	1,258,000	389,392
G64-15.4		STATE TREASURER	G64	1001	102	100	1001	1,030,000.00	0.00	0.00	0	1,030,000	1,030,000							1,093,000	0
G64-15.4		STATE TREASURER	G64	1001	103	100	1001	235,229.48	0.00	0.00	0	235,229	235,229							0	0
G64-15.4	non-	STATE TREASURER	G64	1002	217	100	1002	4,145.00	-4,145.00	0.00	0	0	0							0	0
Total	allocable	STATE TREASURER												1,265,229			599,523	1,864,752	0		
G61-17.2		STATE AUDITOR	G61	0000	AUD	100	1001	40,733.59	-152.00	0.00	33,183	7,398	40,581								
Total	15.2													40,581				40,581	40,581	58,000	57,783
Total														63,694,608	-186,567	-2,241,785	0	61,266,256	47,384,134	58,507,000	51,467,969
Access Table Total								86,467,673.01	-4,799,390.31	-583,483.19	43,511,685	37,542,686	81,084,796								