

STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
For Fiscal Year Ended June 30, 1977

Forward

This plan allocates indirect costs for use in the fiscal year ended June 30, 1979. Roll forward calculations are included in the allocations for fiscal year 1979.

Costs shown in this plan are actual costs incurred during the fiscal year ended June 30, 1977.

LEGISLATIVE REFERENCE LIBRARY
STATE OF MINNESOTA



STATE OF MINNESOTA
DEPARTMENT OF FINANCE
309 STATE ADMINISTRATION BUILDING
SAINT PAUL, MINNESOTA 55155

612 -296 -5900

December 28, 1977

Mr. Robert Vernon, Chief
State and Local Negotiations Branch
Office of Regional Comptroller
Department of Health, Education
and Welfare
300 South Wacker Drive
Chicago, Illinois 60606

Dear Mr. Vernon:

We are enclosing the Minnesota Statewide Cost Allocation Plan for use in Fiscal Year 1979 beginning July 1, 1978. The plan is being submitted for your review in accordance with guidelines relative to the Federal Management Circular 74-4.

Sincerely,

A handwritten signature in cursive script that reads "Gerald W. Christenson".

Gerald W. Christenson
Commissioner of Finance

GWC:mk
Enclosure



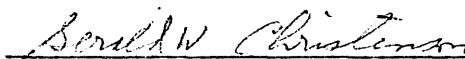
STATE OF MINNESOTA
DEPARTMENT OF FINANCE
309 STATE ADMINISTRATION BUILDING
SAINT PAUL, MINNESOTA 55155

612-296-5900

CERTIFICATION BY THE COMMISSIONER OF THE
DEPARTMENT OF FINANCE, RESPONSIBLE STATE OFFICIAL

MINNESOTA STATEWIDE COST ALLOCATION PLAN

I hereby certify that the information contained in the Minnesota Statewide Cost Allocation Plan for the fiscal year ended June 30, 1977 is correct and that the State of Minnesota has authorized me, as its representative, to file the plan. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect and that in no case have costs charged as direct to federal programs been included in the indirect costs reflected in the plan which I have submitted.


Gerald W. Christenson
Commissioner of Finance



AN EQUAL OPPORTUNITY EMPLOYER

STATE OF MINNESOTA

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Section II

STATE OF MINNESOTA
1976-1977
STATE DEPARTMENTS RECEIVING FEDERAL GRANTS

STATE AGENCY	FEDERAL GRANTOR
Administration	Dept. of Labor, National Foundation on the Arts and Humanities, Upper Great Lakes Regional Comm.
Agriculture	Dept. of Agriculture, H.E.W., Dept. of Interior, Dept. of Labor, Environmental Protection Agency
Arts Council	National Foundation on the Arts and Humanities
Attorney General	Dept. of Justice, Dept. of Transportation
Auditor	Dept. of Labor
Community College Board	H.E.W., Department of Labor
Corrections	H.E.W., Dept. of Justice, Dept. of Labor, National Foundation on the Arts and Humanities
County Attorneys Council	Department of Justice
Crime Control Planning Board	Department of Justice
Economic Development	Dept. of Commerce, H.E.W.
Economic Security	H.E.W., Dept. of Labor, Housing and Urban Develop. Dept. of Justice, Community Services Admin., Treasury
Education	Dept. of Agriculture, H.E.W., Dept. of Labor, Dept. of Transportation, Energy Research and Development Administration
Energy Agency	Federal Energy Administration
Finance	Dept. of Labor
Governor's Office	H.E.W., Action, Upper Great Lakes Regional Comm.
Handicapped, Council on	H.E.W.
Health	Dept. of Agriculture, H.E.W., Dept. of Transportation, Environmental Protection Agency
Higher Education Coord. Bd.	H.E.W., Dept. of Labor
Historical Society	Dept. of Interior, Dept. of Labor
Human Rights	Dept. of Labor, Equal Employment Opportunity
Iron Range Resources	Dept. of Labor
Labor and Industry	Dept. of Labor, Vets. Administration
Military Affairs	Dept. of Defense
MN Education Computing Consortium	H.E.W., Dept. of Justice, Dept. of Labor
Natural Resources	Dept. of Agriculture, Dept. of Labor, Dept. of Interior
Personnel	Civil Service Commission
Pollution Control	Environ. Protection Agency, Dept. of Labor
Public Safety	Dept. of Commerce, Dept. of Defense, H.E.W., Dept. of Housing and Urban Development, Dept. of Justice, Dept. of Transportation
Public Service	Dept. of Labor
Revenue	Dept. of Justice
Secretary of State	Dept. of Labor
State Planning	Dept. of Commerce, H.E.W., Housing and Urban Development, Dept. of Interior, Dept. of Transp.
State University Board	H.E.W., Dept. of Labor
Supreme Court	Dept. of Justice
Transportation	Dept. of Transportation
Welfare	Dept. of Agriculture, H.E.W., Dept. of Labor
Zoological Garden	Dept. of Interior, Dept. of Labor

STATE OF MINNESOTA
Fiscal Year 1977 Statewide Cost Allocation Plan Summary
with Roll Forward Calculation
Fixed Costs for Fiscal Year 1979

SECTION IV

	Total	Central Mail	Lease Administration	Management Services	Procurement	Telecomm.	Central Payroll	Financial Management	Statewide Accounting	Higher Education Coord. Comm.	Legislative Auditor	Personnel	Capital Security	Treasurer
Administration	\$ 490,029	\$ 3,260	\$ 8,370	\$ 48,649	\$ 45,712	\$ 28,454	\$ (5,565)	\$ 147,526	\$ 130,819	---	\$ (12,151)	\$ 77,135	\$ 11,407	\$ 6,413
Agriculture	169,874	3,235	3,461	(1,877)	8,049	24,906	2,790	38,541	19,106	---	25,664	45,217	(91)	873
Arts Board	10,732	---	441	4	174	3,019	(89)	3,006	1,752	---	848	1,494	---	83
Attorney General	42,851	958	3,402	(22)	2,022	13,379	583	15,846	3,378	---	(6,564)	7,071	2,638	160
Auditor	26,238	355	378	(514)	456	3,531	629	10,979	1,652	---	2,878	6,821	(1,010)	83
Commerce	74,069	3,722	814	1,825	2,542	9,496	880	27,829	18,701	---	(11,522)	18,887	---	895
Community College Board	580,286	1,307	3,334	(6,100)	78,820	91,778	36,497	62,728	71,652	151,803	23,676	61,268	141	3,382
Corrections	508,288	1,383	10,822	(350)	65,982	113,442	11,571	101,835	58,498	---	10,664	131,674	---	2,767
County Attorney Council	4,734	(20)	945	(64)	649	573	(97)	2,228	127	---	---	394	---	(1)
Economic Development	22,844	2,860	2,898	(358)	1,700	10,276	(166)	9,230	5,849	---	(12,919)	3,193	---	281
Economic Security	1,001,469	(2,717)	46,949	(5,655)	61,711	189,798	20,028	247,674	257,781	---	(37,177)	214,571	(4,000)	12,506
Education	461,521	15,824	4,338	(4,584)	114,337	87,882	(8,834)	100,673	116,029	---	(5,138)	34,960	748	5,286
Energy Agency	47,240	614	1,953	162	6,247	12,331	722	10,260	8,799	---	---	5,712	---	440
Gillette Hospital	(12,496)	---	---	---	---	---	(31)	---	---	---	---	(12,465)	---	---
Governor's Crime Commission	52,144	598	441	741	3,370	9,045	1,372	11,835	13,362	---	---	10,705	---	675
Governor's Office	35,557	1,594	882	(482)	1,988	17,106	108	3,538	2,363	---	---	4,096	4,268	96
Handicapped, Council on	9,420	733	441	(32)	862	2,402	16	2,266	1,615	---	---	1,038	---	79
Health	274,925	687	9,634	(87)	(1,325)	49,790	3,922	82,512	61,773	---	---	64,651	362	3,006
Hearing Examiners Office	26,933	142	441	204	1,818	3,016	476	9,584	7,666	---	---	3,194	---	392
Higher Educ. Facilities Auth.	(553)	---	---	(32)	(245)	---	(18)	(184)	(284)	---	---	225	---	(15)
Historical Society	(8,101)	---	441	67	4,717	(7,981)	(359)	2,925	1,325	---	(6,424)	---	(2,877)	65
Housing Finance Agency	88,391	1,415	882	(58)	6,611	9,826	786	18,944	10,758	---	31,602	7,089	---	536
Human Rights	25,946	470	945	2,221	740	7,399	699	4,384	3,059	---	---	5,817	60	152
Indian Affairs Board	5,262	19	1,386	(6)	196	1,311	15	1,398	916	---	---	534	(549)	42
Investment Board	12,151	60	441	(117)	488	2,461	278	2,525	1,183	---	2,498	2,272	---	62
Iron Range Resources	14,619	19	1,256	(347)	2,401	1,168	390	3,815	2,508	---	(577)	3,871	---	115
Labor and Industry	117,935	5,290	3,082	(856)	5,334	10,318	951	43,867	28,482	---	(2,444)	22,559	---	1,352
Lieutenant Governor	3,742	(52)	310	(38)	181	1,577	38	462	427	---	---	512	306	19
Military Affairs	35,550	25	58	(650)	2,896	1,289	1,147	12,777	7,429	---	(4,399)	15,675	(1,039)	342
Minn. Educ. Computing Consortium	88,601	189	504	(367)	5,719	38,112	718	7,632	9,424	---	19,301	6,883	---	486
Municipal Board	(829)	106	441	(12)	(20)	437	(54)	545	(112)	---	(2,444)	394	(92)	(18)
Natural Resources	780,608	14,205	24,966	(919)	39,362	150,007	8,008	140,285	109,057	---	147,327	149,342	(6,199)	5,167
Pollution Control Agency	125,620	175	5,035	(215)	15,200	34,067	2,529	30,057	23,853	---	(10,195)	23,927	---	1,187
Public Employees Retire. Assoc.	81,844	4,703	504	(260)	662	466	(425)	2,933	1,173	---	66,598	---	(66)	5,556
Public Safety	890,052	76,517	46,076	(5,898)	25,885	177,206	(12,827)	172,160	153,504	---	90,777	153,830	2,652	10,170
Public Service	56,227	296	814	200	4,129	10,899	716	16,473	9,770	---	4,666	10,769	(2,975)	470
Revenue	389,544	47,655	12,586	(3,585)	14,209	34,708	7,577	60,796	16,719	---	39,742	75,530	1,385	82,222
Secretary of State	23,880	1,172	441	856	1,549	1,141	(187)	12,597	7,640	---	(3,841)	2,378	(231)	365
State Planning Agency	162,465	4,416	2,457	1,056	11,978	39,760	2,865	40,021	31,419	---	1,448	24,859	602	1,534
State Retirement Assoc.	52,768	1,096	441	(228)	1,807	192	(155)	5,087	2,600	---	35,280	3,049	---	3,539
State University System	1,182,480	333	2,457	(16,920)	121,401	312,613	85,903	89,449	95,918	202,222	141,362	143,646	(242)	4,338
Supreme Court	52,974	1,074	1,386	(208)	5,239	5,522	445	23,387	6,955	---	(768)	5,599	3,992	351
Teachers Retirement Assoc.	44,738	2,106	441	(224)	1,275	562	259	2,436	1,034	---	29,481	4,105	(40)	3,303
Transportation	1,002,787	4,751	54,645	2,359	83,579	214,737	38,864	115,848	76,709	---	(22,502)	427,668	2,825	3,304
University of Minnesota	168,091	---	---	---	(254)	---	(113)	47,644	330	---	120,470	---	---	14
Veterans Affairs	15,457	127	441	(528)	(304)	(778)	(811)	8,587	3,106	---	3,678	3,689	(2,071)	321
Veterans Home	43,330	---	441	(427)	11,149	9,760	814	7,864	4,428	---	---	9,089	---	212
Welfare	1,844,700	33,361	5,598	354,744	157,686	214,449	65,703	160,091	148,053	---	76,417	609,034	3,718	15,846
Zoological Garden	45,764	(215)	814	3,869	14,427	6,812	481	7,960	7,467	---	(3,352)	7,444	(315)	372
Other	817,214	5,585	(5,020)	120,189	9,763	89,974	3,901	71,264	38,538	542,605	(196,980)	25,981	108,757	2,657
TOTAL	\$11,989,915	\$239,433	\$264,213	\$485,126	\$942,874	\$2,038,238	\$272,950	\$2,002,119	\$1,584,310	\$896,630	\$534,980	\$2,425,386	\$122,064	\$181,592

STATE OF MINNESOTA
Fiscal Year 1977 Statewide Cost Allocation Plan Summary
Actual Costs for Fiscal Year 1977

	Total	Central Mail	Lease Administration	Management Services	Procurement	Telecomm.	Central Payroll	Financial Management	Statewide Accounting	Higher Education Coord. Comm.	Legislative Auditor	Personnel	Capital Security	Treasurer
Administration	\$ 454,646	\$ 2,338	\$ 4,536	\$ 32,691	\$ 39,867	\$ 33,954	\$ 9,424	\$ 111,946	\$ 124,141	\$ ---	\$ ---	\$ 62,155	\$ 27,254	\$ 6,340
Agriculture	160,101	2,918	2,016	1,375	9,558	18,895	5,371	27,208	21,762	---	25,664	36,112	8,111	1,111
Arts Board	8,152	---	252	50	454	1,557	112	2,070	1,748	---	848	972	---	89
Attorney General	40,719	734	1,764	423	1,714	10,621	869	9,057	3,433	---	---	5,486	6,443	175
Auditor	24,723	305	252	273	870	2,760	930	6,572	2,491	---	3,717	6,111	315	127
Commerce	71,880	3,102	504	1,949	2,922	10,953	2,308	18,244	16,010	---	---	15,070	---	818
Community College Board	504,629	866	1,764	5,842	57,723	55,931	35,197	54,146	70,868	109,107	63,009	45,488	1,069	3,619
Corrections	505,528	1,091	6,048	9,199	55,645	67,284	16,901	69,473	57,790	---	112,198	106,948	---	2,951
County Attorney's Council	3,842	41	504	16	416	476	52	1,423	539	---	---	347	---	28
Economic Development	31,115	2,399	1,512	279	2,623	8,122	568	6,316	5,541	---	---	3,472	---	283
Economic Security	778,544	1,076	25,957	8,233	40,568	143,733	30,293	162,236	187,954	---	---	168,895	---	9,599
Education	380,389	10,638	2,520	2,011	60,060	60,396	4,871	84,650	110,794	---	212	27,918	10,661	5,658
Energy Agency	29,133	502	1,008	274	3,857	7,681	623	5,800	5,430	---	---	3,681	---	277
Governor's Crime Commission	36,947	741	252	780	2,480	7,933	1,297	7,206	8,663	---	---	7,153	---	442
Governor's Office	33,623	1,050	504	252	2,545	11,378	640	3,587	3,978	---	---	3,820	5,666	203
Handicapped, Council on	6,016	630	252	32	584	1,201	82	1,373	1,177	---	---	625	---	60
Health	255,014	437	5,040	3,258	17,895	44,742	7,796	54,090	50,627	---	---	49,655	18,888	2,586
Hearing Examiners Office	13,515	88	252	102	909	1,508	238	4,792	3,833	---	---	1,597	---	196
Higher Educ. Facilities Auth.	194	---	---	8	---	---	21	10	15	---	---	139	---	1
Historical Society	33,270	---	252	202	2,909	83	---	2,287	1,931	---	---	---	25,507	99
Housing Finance	66,240	954	504	260	4,039	6,334	683	10,348	6,727	---	31,602	4,445	---	344
Human Rights	18,236	388	504	1,255	584	5,168	583	2,656	2,243	---	---	3,959	782	114
Indian Affairs Board	4,175	35	756	21	312	845	69	905	775	---	---	417	---	40
Investment Board	35,218	30	252	110	519	2,604	261	1,520	988	---	27,148	1,736	---	50
Iron Range Resources	12,262	18	756	164	1,506	1,768	489	2,423	2,047	---	---	2,986	---	105
Labor and Industry	100,510	4,192	1,764	777	4,532	11,938	3,149	29,510	25,895	---	---	17,431	---	1,322
Lieutenant Governor	4,317	42	252	29	182	1,215	91	334	372	---	---	556	1,225	19
Military Affairs	44,192	21	252	615	3,221	8,460	1,894	8,811	7,441	---	---	12,639	458	380
Minn. Educ. Computing Consortium	62,235	154	252	708	4,052	20,193	777	5,053	6,615	---	19,301	4,792	---	338
Municipal Board	2,626	87	252	18	143	408	79	685	578	---	---	347	---	29
Natural Resources	701,736	11,590	14,869	8,770	46,126	99,350	21,939	103,851	106,378	---	152,215	116,532	14,683	5,433
Pollution Control Agency	101,101	113	2,772	1,194	11,116	27,691	3,080	18,585	17,397	---	---	18,265	---	888
Public Employees Retire. Assoc.	86,348	3,601	252	159	545	1,796	---	2,446	2,093	---	66,598	---	1,549	7,309
Public Safety	871,765	70,343	25,201	7,148	21,258	118,776	19,046	165,661	199,161	---	90,777	122,227	20,262	11,905
Public Service	46,307	521	504	784	3,169	7,690	1,305	10,542	8,431	---	4,666	8,264	---	431
Revenue	383,088	39,738	7,056	2,979	9,428	36,822	11,119	43,232	28,100	---	40,510	63,197	18,866	82,041
Secretary of State	23,301	1,198	252	621	1,325	1,802	331	7,948	6,357	---	---	2,014	1,128	325
State Planning Agency	99,481	2,488	1,260	868	9,129	22,015	2,400	21,728	18,351	---	1,909	15,487	2,909	937
State Retirement System	53,840	1,245	252	127	1,454	901	368	3,832	3,282	---	35,420	2,500	---	4,459
State University System	1,056,778	413	1,260	13,614	100,811	197,942	86,205	90,855	118,915	148,882	173,190	117,435	1,183	6,073
Supreme Court	48,876	860	756	378	3,078	5,224	683	12,518	4,746	---	---	4,375	16,016	242
Teachers Retirement	46,870	1,835	252	129	974	1,323	513	1,991	1,706	---	29,481	3,403	952	4,311
Transportation	1,005,275	4,842	32,257	38,134	84,137	163,528	54,649	109,773	118,107	---	---	358,763	35,053	6,032
University of Minnesota	145,167	---	---	---	26	---	---	24,080	562	---	120,470	---	---	29
Veterans Affairs	24,795	344	252	242	429	1,790	476	7,283	6,151	---	3,818	3,195	398	417
Veterans Home	31,986	---	252	365	8,051	4,880	1,052	5,530	4,672	---	---	6,945	---	239
Welfare	1,555,828	26,259	3,276	267,812	130,938	158,760	77,361	132,258	154,338	---	82,462	494,393	14,273	13,693
Zoological Garden	29,291	3	504	2,055	8,467	4,022	486	4,650	4,764	---	---	4,097	---	243
Other	1,050,582	3,591	6,302	65,709	11,454	82,638	5,619	47,196	37,057	511,151	63,628	20,279	193,075	2,883
TOTAL	\$11,084,406	\$203,861	\$158,262	\$482,294	\$774,604	\$1,485,091	\$412,300	\$1,508,690	\$1,572,974	\$769,140	\$1,148,843	\$1,956,323	\$426,726	\$185,298

STATE OF MINNESOTA
1976-1977
ALLOCATION BASES

Central Service

Allocation Base

Central Mail

Amount of postage used by department,

Lease Administration

Number of leases processed by land division.

Management Services

Actual manhours and adjusted F.Y. 1977 expenditures.

Procurement Division

Number of A44 transactions.

Telecommunications Division

Actual 202 expenditures.

Central Payroll

Total number of payroll warrants processed,

Financial Management

Number of transactions processed in the statewide accounting system,

Statewide Accounting

Number of transactions processed in statewide accounting system,

Higher Education Coord. Board

Total head count of student enrollment for Fall of 1976.

Legislative Auditor

Actual audit mandays.

Personnel Services

Average number of employees by agency.

Capitol Security

Cost per square foot by space occupied by department.

State Treasurer

Total number of transactions processed in the system, plus subsystem warrants,

STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN

Central Service Agencies

The State of Minnesota has identified thirteen areas which are cumulatively called the "Central Service Agencies". The principles for identifying the Central Service Agencies and regulating their allocated costs come from Federal Management Circular 74-4.

Minnesota Statutes 16A.127 regulates the State of Minnesota's use of indirect costs. Minnesota Statutes 16A.127, Subdivision 2 states, "Each year the commissioner (of Finance) shall prepare a statewide indirect cost plan showing the category and amount of statewide indirect costs attributable to each state agency for the current fiscal year ..."

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL

Services Provided

The Central Mail section performs four functions:

1. Collect and distributes interdepartment and federal mail.
2. Performs mail inserting.
3. Maintains addressograph files and operates addressograph unit.
4. Controls and operates Pitney Bowes Postage machines.

FMC 74-4 Allowable Cost Standard

"The cost of materials and supplies necessary to carry out the grant programs is allowable."

Allocable Services

All of the services performed by the central mail section are allowable.

Allocation Base

The actual amount of postage used by agency as a percent of postage used for all agencies.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
 Department of Administration
 Central Mail
 Year Ended June 30, 1977

<u>Costs to be Allocated</u>	<u>Appropriation Number</u>	<u>Account Number</u>	<u>Total Expenditures</u>	<u>Services or Costs not Allowable</u>	<u>Total Allowable</u>
Central Mail Operation	16000-52:10	083154	\$215,104	\$11,243 (1)	<u>\$203,861</u>
				Total Allowable	<u>\$203,861</u>

(1) Capital Expenditures \$11,243

Minnesota Statewide Cost Allocation Plan
Central Mail
Fiscal Year Ended June 30, 1977

	Allocation Base *	Percentage	F.Y. 1977 Allocation
Administration	\$ 37,217.95	1.15	\$ 2,338
Agriculture	46,453.18	1.43	2,918
Arts Board	--	--	--
Attorney General	11,681.98	.36	734
Auditor	4,855.71	.15	305
Commerce	49,384.30	1.52	3,102
Community College Board	13,783.19	.42	866
Corrections	17,359.61	.54	1,091
County Attorney's Council	654.17	.02	41
Economic Development	38,188.66	1.18	2,399
Economic Security	17,125.52	.53	1,076
Education	169,328.28	5.22	10,638
Energy Agency	7,993.44	.25	502
Governor's Crime Commission	11,793.70	.36	741
Governor's Office	16,712.10	.52	1,050
Handicapped, Council on	10,023.02	.31	630
Health	6,956.22	.21	437
Hearing Examiner's Office	1,397.02	.04	88
Higher Educ. Facilities Authority	--	--	--
Historical Society	--	--	--
Housing Finance Agency	15,179.92	.47	954
Human Rights	6,173.12	.19	388
Indian Affairs Board	551.42	.02	35
Investment Board	482.19	.01	30
Iron Range Resources	288.63	.01	18
Labor and Industry	66,729.56	2.06	4,192
Lieutenant Governor	671.17	.02	42
Military Affairs	332.82	.01	21
Minn. Educ. Computing Consortium	2,448.03	.08	154
Municipal Board	1,383.54	.04	87
Natural Resources	184,487.57	5.69	11,590
Pollution Control Agency	1,808.13	.06	113
Public Employees Retire. Assoc.	57,322.28	1.77	3,601
Public Safety	1,119,687.39	34.51	70,343
Public Service	8,299.27	.26	521
Revenue	632,531.63	19.49	39,738
Secretary of State	19,071.37	.59	1,198
State Planning Agency	39,597.31	1.22	2,488
State Retirement System	19,823.35	.61	1,245
State University System	6,570.22	.20	413
Supreme Court	13,687.27	.42	860
Teachers Retire. Assoc.	29,204.72	.90	1,835
Transportation	77,078.17	2.38	4,842
University of Minnesota	--	--	--
Veterans Affairs	5,472.92	.17	344
Veterans Home	--	--	--
Welfare	417,976.26	12.88	26,259
Zoological Garden	49.62	.00	3
Other	57,157.89	1.76	3,591
Total	\$3,244,973.82	100.00	\$ 203,861

* Based on actual amount of postage.

State of Minnesota Roll Forward Calculation
Central Mail
Fiscal Year Ended June 30, 1977

	Adjusted Fixed F.Y. 1977	Actual F.Y. 1977	Adjustment Roll Forward	Fixed F.Y. 1979
Administration	\$ 1,416	\$ 2,338	\$ 922	\$ 3,260
Agriculture	2,601	2,918	317	3,235
Arts Board	--	--	--	--
Attorney General	510	734	224	958
Auditor	255	305	50	355
Commerce	2,482	3,102	620	3,722
Community College Board	425	866	441	1,307
Corrections	799	1,091	292	1,383
County Attorney's Council	102	41	(61)	(20)
Economic Development	1,938	2,399	461	2,860
Economic Security	4,869	1,076	(3,793)	(2,717)
Education	5,452	10,638	5,186	15,824
Energy Agency	390	502	112	614
Gillette Hospital	--	--	--	--
Governor's Crime Commission	884	741	(143)	598
Governor's Office	506	1,050	544	1,594
Handicapped, Council on	527	630	103	733
Health	187	437	250	687
Hearing Examiner's Office	34	88	54	142
Higher Educ. Facilities Authority	--	--	--	--
Historical Society	--	--	--	--
Housing Finance Agency	493	954	461	1,415
Human Rights	306	388	82	470
Indian Affairs Board	51	35	(16)	19
Investment Board	--	30	30	60
Iron Range Resources	17	18	1	19
Labor and Industry	3,094	4,192	1,098	5,290
Lieutenant Governor	136	42	(94)	(52)
Military Affairs	17	21	4	25
Minn. Educ. Computing Consortium	119	154	35	189
Municipal Board	68	87	19	106
Natural Resources	8,975	11,590	2,615	14,205
Pollution Control Agency	51	113	62	175
Public Employees Retire. Assoc.	2,499	3,601	1,102	4,703
Public Safety	64,169	70,343	6,174	76,517
Public Service	746	521	(225)	296
Revenue	31,821	39,738	7,917	47,655
Secretary of State	1,224	1,198	(26)	1,172
State Planning Agency	560	2,488	1,928	4,416
State Retirement System	1,394	1,245	(149)	1,096
State University System	493	413	(80)	333
Supreme Court	646	860	214	1,074
Teachers Retire. Assoc.	1,564	1,835	271	2,106
Transportation	4,933	4,842	(91)	4,751
University of Minnesota	--	--	--	--
Veterans Affairs	561	344	(217)	127
Veterans Home	--	--	--	--
Welfare	19,157	26,259	7,102	33,361
Zoological Garden	221	3	(218)	(215)
Other	1,597	3,591	1,994	5,585
Total	\$ 168,289	\$ 203,861	\$ 35,572	\$ 239,433

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
REAL ESTATE MANAGEMENT - LEASE ADMINISTRATION

Services Provided

This department administers the leasing of space and land for state use. This involves the efforts of one senior clerk typist and two lease specialists.

FNC 74-4 Allowable Cost Standard

"The administrative cost for lease management which includes review of lease proposals, maintenance of a list of available property for lease, and related activities is allowable."

Allocable Services

All lease management services are allowable.

Allocation Base

Lease administration costs are allocated to users based upon the number of leases processed for each agency as a percent of the total number of leases processed for all agencies.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
 Department of Administration
 Lease Administration
 Year Ended June 30, 1977

<u>Costs to be Allocated</u>	<u>Appropriation Number</u>	<u>Account Number</u>	<u>Total Expenditures</u>	<u>Services or Costs not Allowable -</u>	<u>Total Allowable</u>
Real Property Leasing and Space Management	16000-52:10	081661	\$162,072	\$3810 (1)	\$158,262
				Total Allowable	<u>\$158,262</u>

(1) Capital Expenditures \$2,845, Interest Expense \$965.

Minnesota Statewide Cost Allocation Plan

B-3

Lease Administration
Fiscal Year Ended June 30, 1977

	Allocation Base *	Percentage	F.Y. 1977 Allocation
Administration	18	2.8662	\$ 4,536
Agriculture	8	1.2739	2,016
Arts Board	1	.1592	252
Attorney General	7	1.1146	1,764
Auditor	1	.1592	252
Commerce	2	.3185	504
Community College Board	7	1.1146	1,764
Corrections	24	3.8217	6,048
County Attorney's Council	2	.3185	504
Economic Development	6	.9554	1,512
Economic Security	103	16.4013	25,957
Education	10	1.5924	2,520
Gillette Hospital	-	-	-
Energy Agency	4	.6369	1,008
Governor's Crime Commission	1	.1592	252
Governor's Office	2	.3185	504
Handicapped, Council on	1	.1592	252
Health	20	3.1847	5,040
Hearing Examiner's Office	1	.1592	252
Higher Educ. Facilities Authority	-	-	-
Historical Society	1	.1592	252
Housing Finance Agency	2	.3185	504
Human Rights	2	.3185	504
Indian Affairs Board	3	.4777	756
Investment Board	1	.1592	252
Iron Range Resources	3	.4777	756
Labor and Industry	7	1.1146	1,764
Lieutenant Governor	1	.1592	252
Military Affairs	1	.1592	252
Minn. Educ. Computing Consortium	1	.1592	252
Municipal Board	1	.1592	252
Natural Resources	59	9.3949	14,869
Pollution Control Agency	11	1.7516	2,772
Public Employees Retire. Assoc.	1	.1592	252
Public Safety	100	15.9236	25,201
Public Service	2	.3185	504
Revenue	28	4.4586	7,056
Secretary of State	1	.1592	252
State Planning Agency	5	.7962	1,260
State Retirement System	1	.1592	252
State University System	5	.7962	1,260
Supreme Court	3	.4777	756
Teachers Retire. Assoc.	1	.1592	252
Transportation	128	20.3822	32,257
University of Minnesota	-	-	-
Veterans Affairs	1	.1592	252
Veterans Home	1	.1592	252
Welfare	13	2.0701	3,276
Zoological Garden	2	.3185	504
Other	25	3.9809	6,302
Total	628	100.00	\$ 158,262

* Based on actual number of leases.

State of Minnesota Roll Forward Calculation
Lease Administration
Fiscal Year Ended June 30, 1977

B-4

	Adjusted Fixed F.Y. 1977	Actual F.Y. 1977	Adjustment Roll Forward	Fixed F.Y. 1979
Administration	\$ 702	\$ 4,536	\$ 3,834	\$ 8,370
Agriculture	571	2,016	1,445	3,461
Arts Board	63	252	189	441
Attorney General	126	1,764	1,638	3,402
Auditor	126	252	126	378
Commerce	194	504	310	814
Community College Board	194	1,764	1,570	3,334
Corrections	1,274	6,048	4,774	10,822
County Attorney's Council	63	504	441	945
Economic Development	126	1,512	1,386	2,898
Economic Security	4,965	25,957	20,992	46,949
Education	702	2,520	1,818	4,338
Gillette Hospital	-	-	-	-
Energy Agency	63	1,008	945	1,953
Governor's Crime Commission	63	252	189	441
Governor's Office	126	504	378	882
Handicapped, Council on	63	252	189	441
Health	446	5,040	4,594	9,634
Hearing Examiner's Office	63	252	189	441
Higher Educ. Facilities Authority	-	-	-	-
Historical Society	63	252	189	441
Housing Finance Agency	126	504	378	882
Human Rights	63	504	441	945
Indian Affairs Board	126	756	630	1,386
Investment Board	63	252	189	441
Iron Range Resources	256	756	500	1,256
Labor and Industry	446	1,764	1,318	3,082
Lieutenant Governor	194	252	58	310
Military Affairs	446	252	(194)	58
Minn. Educ. Computing Consortium	-	252	252	504
Municipal Board	63	252	189	441
Natural Resources	4,772	14,869	10,097	24,966
Pollution Control Agency	509	2,772	2,263	5,035
Public Employees Retire. Assoc.	-	252	252	504
Public Safety	4,326	25,201	20,875	46,076
Public Service	194	504	310	814
Revenue	1,526	7,056	5,530	12,586
Secretary of State	63	252	189	441
State Planning Agency	63	1,260	1,197	2,457
State Retirement System	63	252	189	441
State University System	63	1,260	1,197	2,457
Supreme Court	126	756	630	1,386
Teachers Retire. Assoc.	63	252	189	441
Transportation	9,869	32,257	22,388	54,645
University of Minnesota	-	-	-	-
Veterans Affairs	63	252	189	441
Veterans Home	63	252	189	441
Welfare	954	3,276	2,322	5,598
Zoological Garden	194	504	310	814
Other	17,624	6,302	(11,322)	(5,020)
Total	\$52,311	\$158,262	\$105,951	\$264,213

STATE OF MINNESOTA
MANAGEMENT SERVICES DIVISION

Services Provided

The Management Services Division includes ten sub-activities, all of which provide services to all state departments and agencies, to accomplish the purposes of improving the management and reducing the cost of state government. The activities of the division include management improvement studies, organization analyses, executive projects, legislation review, contract management, CETA administration, cost improvement program, records and forms control, data privacy services, and micrographic services.

FMC 74-4 Allowable Cost Standard

The cost of management studies to improve the effectiveness and efficiency of grant management for ongoing programs is allowable

Allocable Services

All of the services of the division are allocable except those project hours spent on legislation review and on projects for non-state agencies.

Allocation Base

Total manhours by agency as a percentage of total manhours for all state agencies for the projects that could be directly allocated to an agency.
Total expenditures by agency as a percentage of total expenditures for all state agencies for those projects where it was not feasible to allocate based on manhours.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
 Department of Administration
 Management Services
 Year Ended June 30, 1977

<u>Costs to be Allocated</u>	<u>Appropriation Number</u>	<u>Account Number</u>	<u>Total Expenditures</u>	<u>Services or Costs not Allowable -</u>	<u>Total Allowable</u>
Management Systems	16000-50;10	056184	\$529,894	\$47,600 (1)	<u>\$482,294</u>
				Total Allowable	<u>\$482,294</u>

(1) General Cost of Government \$40,204
 Unallowable Expenditures 418
 Capital Expenditures 4,061
 Interest in rent 2,917

Minnesota Statewide Cost Allocation Plan
Management Services - Hours Base
Fiscal Year Ended June 30, 1977

C-3

	Allocation Base *	Percentage	F.Y. 1977 Allocation
Administration	1,434.0	9.3448	\$ 27,524
Agriculture	.5	.0033	10
Arts Board			
Attorney General	5.0	.0326	96
Auditor			
Commerce	68.0	.4431	1,305
Community College Board			
Corrections	166.0	1.0818	3,186
County Attorney's Council			
Economic Development	1.0	.0065	19
Economic Security	25.5	.1662	490
Education	2.5	.0163	48
Energy Agency	1.0	.0065	19
Governor's Crime Commission	23.0	.1499	442
Governor's Office			
Handicapped, Council on			
Health	39.5	.2574	758
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights	57.0	.3714	1,094
Indian Affairs Board			
Investment Board			
Iron Range Resources	1.0	.0065	19
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium	4.0	.0261	77
Municipal Board			
Natural Resources	11.5	.0749	221
Pollution Control Agency	10.0	.0652	192
Public Employees Retire. Assoc.			
Public Safety	48.0	.3128	921
Public Service	16.5	.1075	317
Revenue	7.0	.0456	134
Secretary of State	28.5	.1857	547
State Planning Agency	7.0	.0456	134
State Retirement System			
State University System	16.0	.1043	307
Supreme Court	.5	.0033	10
Teachers Retire. Assoc.			
Transportation	150.0	.9775	2,879
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare	10,042.0	65.4394	192,743
Zoological Garden	4.5	.0293	86
Other	3,176	20.6966	60,959
Total	15,345.5	100.0	\$294,537

* Based on actual manhours.

Minnesota Statewide Cost Allocation Plan
Management Services - Expenditures Base
Fiscal Year Ended June 30, 1977

C-4

	Allocation Base *	Percentage	F.Y. 1977 Allocation
Administration	\$ 33,437,767	2.7518	\$ 5,167
Agriculture	8,833,213	.7269	1,365
Arts Board	320,760	.0264	50
Attorney General	2,119,526	.1744	327
Auditor	1,767,872	.1455	273
Commerce	4,165,917	.3428	644
Community College Board	37,806,125	3.1113	5,842
Corrections	38,914,124	3.2024	6,013
County Attorney's Council	104,619	.0086	16
Economic Development	1,681,220	.1384	260
Economic Security	50,108,430	4.1237	7,743
Education	12,705,985	1.0456	1,963
Energy Agency	1,653,045	.1360	255
Governor's Crime Commission	2,188,287	.1801	338
Governor's Office	1,632,761	.1344	252
Handicapped, Council on	208,169	.0171	32
Health	16,182,743	1.3318	2,500
Hearing Examiner's Office	660,325	.0543	102
Higher Educ. Facilities Authority	48,606	.0040	8
Historical Society	1,309,860	.1078	202
Housing Finance Agency	1,683,890	.1386	260
Human Rights	1,044,938	.0860	161
Indian Affairs Board	135,008	.0111	21
Investment Board	711,842	.0586	110
Iron Range Resources	939,228	.0773	145
Labor and Industry	5,030,396	.4140	777
Lieutenant Governor	184,529	.0152	29
Military Affairs	3,981,715	.3277	615
Minn. Educ. Computing Consortium	4,081,987	.3359	631
Municipal Board	115,418	.0095	18
Natural Resources	55,331,113	4.5535	8,549
Pollution Control Agency	6,487,465	.5339	1,002
Public Employees Retire. Assoc.	1,027,890	.0846	159
Public Safety	40,299,491	3.3165	6,227
Public Service	3,024,279	.2489	467
Revenue	18,410,922	1.5151	2,845
Secretary of State	476,845	.0392	74
State Planning Agency	4,751,843	.3911	734
State Retirement System	819,412	.0674	127
State University System	86,120,318	7.0873	13,307
Supreme Court	2,381,846	.1960	368
Teachers Retire. Assoc.	834,347	.0687	129
Transportation	228,164,265	18.7768	35,255
University of Minnesota	-0-	-0-	-0-
Veterans Affairs	1,568,057	.1290	242
Veterans Home	2,362,957	.1945	365
Welfare	485,836,983	39.9821	75,069
Zoological Garden	12,740,397	1.0485	1,969
Other	30,740,933	2.5298	4,750
Total	\$1,215,137,668	100.00	\$187,757

* Based on actual liquidations for those projects where it was not feasible to allocate based on manhours.

Minnesota Statewide Cost Allocation Plan
Management Services - Total
Fiscal Year Ended June 30, 1977

C-5

	F.Y. 1977 Allocation (hours)	F.Y. 1977 Allocation (expenditures)	Total F.Y. 1977 Allocation
Administration	\$ 27,524	\$ 5,167	\$ 32,691
Agriculture	10	1,365	1,375
Arts Board		50	50
Attorney General	96	327	423
Auditor		273	273
Commerce	1,305	644	1,949
Community College Board		5,842	5,842
Corrections	3,186	6,013	9,199
County Attorney's Council		16	16
Economic Development	19	260	279
Economic Security	490	7,743	8,233
Education	48	1,963	2,011
Energy Agency	19	255	274
Governor's Crime Commission	442	338	780
Governor's Office		252	252
Handicapped, Council on		32	32
Health	758	2,500	3,258
Hearing Examiner's Office		102	102
Higher Educ. Facilities Authority		8	8
Historical Society		202	202
Housing Finance Agency		260	260
Human Rights	1,094	161	1,255
Indian Affairs Board		21	21
Investment Board		110	110
Iron Range Resources	19	145	164
Labor and Industry		777	777
Lieutenant Governor		29	29
Military Affairs		615	615
Minn. Educ. Computing Consortium	77	631	708
Municipal Board		18	18
Natural Resources	221	8,549	8,770
Pollution Control Agency	192	1,002	1,194
Public Employees Retire. Assoc.		159	159
Public Safety	921	6,227	7,148
Public Service	317	467	784
Revenue	134	2,845	2,979
Secretary of State	547	74	621
State Planning Agency	134	734	868
State Retirement System		127	127
State University System	307	13,307	13,614
Supreme Court	10	368	378
Teachers Retire. Assoc.		129	129
Transportation	2,879	35,255	38,134
University of Minnesota	-0-	-0-	-0-
Veterans Affairs		242	242
Veterans Home		365	365
Welfare	192,743	75,069	267,812
Zoological Garden	86	1,969	2,055
Other	60,959	4,750	65,709
Total	\$294,537	\$187,757	\$482,294

State of Minnesota Roll Forward Calculation
Management Services
Fiscal Year Ended June 30, 1977

C-6

	Adjusted Fixed F.Y. 1977	Actual F.Y. 1977	Adjustment Roll Forward	Fixed F.Y. 1979
Administration	\$ 16,733	\$ 32,691	\$ 15,958	\$ 48,649
Agriculture	4,627	1,375	(3,252)	(1,877)
Arts Board	96	50	(46)	4
Attorney General	868	423	(445)	(22)
Auditor	1,060	273	(787)	(514)
Commerce	2,073	1,949	(124)	(1,825)
Community College Board	17,784	5,842	(11,942)	(6,100)
Corrections	18,748	9,199	(9,549)	(350)
County Attorney's Council	96	16	(80)	(64)
Economic Development	916	279	(637)	(358)
Economic Security	22,121	8,233	(13,888)	(5,655)
Education	8,606	2,011	(6,595)	(4,584)
Energy Agency	386	274	(112)	162
Governor's Crime Commission	819	780	(39)	741
Governor's Office	986	252	(734)	(482)
Handicapped, Council on	96	32	(64)	(32)
Health	6,603	3,258	(3,345)	(87)
Hearing Examiner's Office	-0-	102	102	204
Higher Educ. Facilities Authority	48	8	(40)	(32)
Historical Society	337	202	(135)	67
Housing Finance Agency	578	260	(318)	(58)
Human Rights	289	1,255	966	2,221
Indian Affairs Board	48	21	(27)	(6)
Investment Board	337	110	(227)	(117)
Iron Range Resources	675	164	(511)	(347)
Labor and Industry	2,410	777	(1,633)	(856)
Lieutenant Governor	96	29	(67)	(38)
Military Affairs	1,880	615	(1,265)	(650)
Minn. Educ. Computing Consortium	1,783	708	(1,075)	(367)
Municipal Board	48	18	(30)	(12)
Natural Resources	18,459	8,770	(9,689)	(919)
Pollution Control Agency	2,603	1,194	(1,409)	(215)
Public Employees Retire. Assoc.	578	159	(419)	(260)
Public Safety	20,194	7,148	(13,046)	(5,898)
Public Service	1,368	784	(584)	200
Revenue	9,543	2,979	(6,564)	(3,585)
Secretary of State	386	621	235	856
State Planning Agency	680	868	188	1,056
State Retirement System	482	127	(355)	(228)
State University System	44,148	13,614	(30,534)	(16,920)
Supreme Court	964	378	(586)	(208)
Teachers Retire. Assoc.	482	129	(353)	(224)
Transportation	73,909	38,134	(35,775)	2,359
University of Minnesota	-0-	-0-	-0-	-0-
Veterans Affairs	1,012	242	(770)	(528)
Veterans Home	1,157	365	(792)	(427)
Welfare	180,880	267,812	86,932	354,744
Zoological Garden	241	2,055	1,814	3,869
Other	11,229	65,709	54,480	120,189
Total	\$479,462	\$482,294	\$ 2,832	\$485,126

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
PROCUREMENT DIVISION

Services Provided

The Procurement Division provides central purchasing services for other State agencies. These services include vendor selection, establishment of materials standards, initiation and administration of the competitive bidding process, and issuance of purchase orders.

FNC 74-4 Allowable Cost Standard

"The cost of procurement service including solicitation of bids, preparation and award of contracts, and all phases of contract administration in providing goods, facilities and services for grant programs, is allowable."

Allocable Services

All procurement services are allocable.

Allocation Base

The number of A.44* transactions processed by Procurement for each State agency as a percentage of total A.44* transactions processed by Procurement for all state agencies.

* An A.44 transaction is an Encumbrance or Encumbrance Increase non automatic.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
 Department of Administration
 Procurement Division
 Year Ended June 30, 1977

<u>Costs to be Allocated</u>	<u>Appropriation Number</u>	<u>Account Number</u>	<u>Total Expenditures</u>	<u>Services or Costs not Allowable</u>	<u>Total Allowable</u>
Procurement	16000-52:10	082958	\$ 779,362	\$ 4,758 (1)	<u>\$774,604</u>
				Total Allowable	<u>\$774,604</u>

(1). Interest Expense

Minnesota Statewide Cost Allocation Plan
Procurement

Fiscal Year Ended June 30, 1977

	Allocation Base *	Percentage	F.Y. 1977 Allocation
Administration	3,070	5.1468	\$ 39,867
Agriculture	736	1.2339	9,558
Arts Board	35	.0587	454
Attorney General	132	.2213	1,714
Auditor	67	.1123	870
Commerce	225	.3772	2,922
Community College Board	4,445	7.4519	57,723
Corrections	4,285	7.1837	55,645
County Attorney's Council	32	.0536	416
Economic Development	202	.3386	2,623
Economic Security	3,124	5.2373	40,568
Education	4,625	7.7537	60,060
Energy Agency	297	.4979	3,857
Governor's Crime Commission	191	.3202	2,480
Governor's Office	196	.3286	2,545
Handicapped, Council on	45	.0754	584
Health	1,378	2.3102	17,895
Hearing Examiner's Office	70	.1174	909
Higher Educ. Facilities Authority	---	---	---
Historical Society	224	.3755	2,909
Housing Finance Agency	311	.5214	4,039
Human Rights	45	.0754	584
Indian Affairs Board	24	.0402	312
Investment Board	40	.0671	519
Iron Range Resources	716	.1945	1,506
Labor and Industry	349	.5851	4,532
Lieutenant Governor	14	.0235	182
Military Affairs	248	.4158	3,221
Minn. Educ. Computing Consortium	312	.5231	4,052
Municipal Board	11	.0184	143
Natural Resources	3,552	5.9548	46,126
Pollution Control Agency	856	1.4351	11,116
Public Employees Retire. Assoc.	42	.0704	545
Public Safety	1,637	2.7444	21,258
Public Service	244	.4091	3,169
Revenue	726	1.2171	9,428
Secretary of State	102	.1710	1,325
State Planning Agency	703	1.1786	9,129
State Retirement System	112	.1878	1,454
State University System	7,763	13.0145	100,811
Supreme Court	237	.3973	3,078
Teachers Retire. Assoc.	75	.1257	974
Transportation	6,479	10.8619	84,137
University of Minnesota	2	.0034	26
Veterans Affairs	33	.0553	429
Veterans Home	620	1.0394	8,051
Welfare	10,083	16.9039	130,938
Zoological Garden	652	1.0931	8,467
Other	882	1.4787	11,454
Total	59,649	100.00	\$ 774,604

*Based on the number of A44 transactions processed.

State of Minnesota Roll Forward Calculation
Procurement

Fiscal Year Ended June 30, 1977

	Adjusted Fixed F.Y. 1977	Actual F.Y. 1977	Adjustment Roll Forward	Fixed F.Y. 1979
Administration	\$ 34,022	\$ 39,867	\$ 5,845	\$ 45,712
Agriculture	11,067	9,558	(1,509)	8,049
Arts Board	734	454	(280)	174
Attorney General	1,406	1,714	308	2,022
Auditor	1,284	870	(414)	456
Commerce	3,302	2,922	(380)	2,542
Community College Board	36,626	57,723	21,097	78,820
Corrections	45,308	55,645	10,337	65,982
County Attorney's Council	183	416	233	649
Economic Development	3,546	2,623	(923)	1,700
Economic Security	19,425	40,568	21,143	61,711
Education	5,783	60,060	54,277	114,337
Energy Agency	1,467	3,857	2,390	6,247
Gillette Hospital	--	--	--	--
Governor's Crime Commission	1,590	2,480	890	3,370
Governor's Office	3,102	2,545	(557)	1,988
Handicapped, Council on	306	584	278	862
Health	37,115	17,895	(19,220)	(1,325)
Hearing Examiner's Office	--	909	909	1,818
Higher Educ. Facilities Authority	245	--	(245)	(245)
Historical Society	1,101	2,909	1,808	4,717
Housing Finance Agency	1,467	4,039	2,572	6,611
Human Rights	428	584	156	740
Indian Affairs Board	428	312	(116)	196
Investment Board	550	519	(31)	488
Iron Range Resources	611	1,506	895	2,401
Labor and Industry	3,730	4,532	802	5,334
Lieutenant Governor	183	182	(1)	181
Military Affairs	3,546	3,221	(325)	2,896
Minn. Educ. Computing Consortium	2,385	4,052	1,667	5,719
Municipal Board	306	143	(163)	(20)
Natural Resources	52,890	46,126	(6,764)	39,362
Pollution Control Agency	7,032	11,116	4,084	15,200
Public Employees Retire. Assoc.	428	545	117	662
Public Safety	16,631	21,258	4,627	25,885
Public Service	2,209	3,169	960	4,129
Revenue	4,647	9,428	4,781	14,209
Secretary of State	1,101	1,325	224	1,549
State Planning Agency	6,280	9,129	2,849	11,978
State Retirement System	1,101	1,454	353	1,807
State University System	80,221	100,811	20,590	121,401
Supreme Court	917	3,078	2,161	5,239
Teachers Retire. Assoc.	673	974	301	1,275
Transportation	84,695	84,137	(558)	83,579
University of Minnesota	306	26	(280)	(254)
Veterans Affairs	1,162	429	(733)	(304)
Veterans Home	4,953	8,051	3,098	11,149
Welfare	104,190	130,938	26,748	157,686
Zoological Garden	2,507	8,467	5,960	14,427
Other	13,145	11,454	(1,691)	9,763
Total	\$606,334	\$774,604	\$168,270	\$942,874

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
TELECOMMUNICATIONS DIVISION

Services Provided

The major costs in the operation of the Telecommunications Division support the following services available to all State agencies.

State Telephone Network

WATS located in major outstate cities

Communications systems design and consultation including telephone systems, voice and data networks, audio and video systems

Capitol operator services and common equipment

State Telephone Directory

Billing for shared services

TELPAC (partially)

FMC 74-4 Allowable Cost Standard

"Communication costs incurred for telephone calls or service, telegraph, teletype service, wide area telephone service (WATS), contrex telpac phone lines, postage, messenger service and similar expense are allowable."

Allocable Services

All telephone service is allocable, except the WATS service which is billed directly to the users.

Allocation Base

Actual expenditures for telephone as a percentage of total expenditures for telephone except in Minnesota Education Computing Consortium for which actual expenditures are adjusted to include only non-data network telephone expense.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
 DEPARTMENT OF ADMINISTRATION
 TELECOMMUNICATIONS DIVISION
 Year Ended June 30, 1977

<u>Costs to be Allocated</u>	<u>Appropriation Number</u>	<u>Account Number</u>	<u>Total Expenditures</u>	<u>Services or Costs not Allowable</u>	<u>Total Allowable</u>
Telecommunication - General	16000-52:10	083519	\$1,494,599	\$9,508 (1)	<u>\$1,485,091</u>
				Total allowable	<u>\$1,485,091</u>

(1) Capital Expenditures \$7,299, Interest Expense \$2,209

Minnesota Statewide Cost Allocation Plan
Telecommunications Division
Fiscal Year Ended June 30, 1977

E-3

	Allocation Base*	Percentage	F.Y. 1977 Allocation
Administration	\$ 132,030	2.3112	\$ 33,954
Agriculture	73,474	1.2862	18,895
Arts Board	6,054	.1060	1,557
Attorney General	41,300	.7230	10,621
Auditor	10,734	.1879	2,760
Commerce	42,590	.7455	10,953
Community College Board	217,490	3.8071	55,931
Corrections	261,634	4.5799	67,284
County Attorney's Council	1,852	.0324	476
Economic Development	31,583	.5529	8,122
Economic Security	558,908	9.7836	143,733
Education	234,850	4.1110	60,396
Energy Agency	29,869	.5229	7,681
Governor's Crime Commission	30,849	.5400	7,933
Governor's Office	44,244	.7745	11,378
Handicapped, Council on	4,672	.0818	1,201
Health	173,979	3.0455	44,742
Hearing Examiner's Office	5,864	.1026	1,508
Higher Educ. Facilities Authority	-----	-----	-----
Historical Society	322	.0056	83
Housing Finance Agency	24,629	.4311	6,334
Human Rights	20,095	.3518	5,168
Indian Affairs Board	3,285	.0575	845
Investment Board	10,125	.1772	2,604
Iron Range Resources	6,877	.1204	1,768
Labor and Industry	46,422	.8126	11,938
Lieutenant Governor	4,725	.0827	1,215
Military Affairs	32,898	.5759	8,460
Minn. Educ. Computing Consortium	** 16,400	.2871	20,193 +
Municipal Board	1,585	.0277	408
Natural Resources	386,325	6.7626	99,350
Pollution Control Agency	107,677	1.8849	27,691
Public Employees Retire. Assoc.	6,983	.1222	1,796
Public Safety	461,863	8.0849	118,776
Public Service	29,903	.5234	7,690
Revenue	143,183	2.5064	36,822
Secretary of State	7,009	.1227	1,802
State Planning Agency	85,608	1.4986	22,015
State Retirement System	3,504	.0613	901
State University System	769,702	13.4735	197,942
Supreme Court	20,313	.3556	5,224
Teachers Retire. Assoc.	5,144	.0900	1,323
Transportation	635,882	11.1310	163,528
University of Minnesota	-----	-----	-----
Veterans Affairs	6,961	.1219	1,790
Veterans Home	18,975	.3322	4,880
Welfare	617,343	10.8065	158,760
Zoological Garden	15,638	.2737	4,022
Other	321,341	5.6250	82,638
Total	\$5,712,693	100.00	\$1,485,091

*Based on expenditure object code 202 liquidations.

+Includes \$15,976 as a direct allocation

**Non-data network telephone costs.

State of Minnesota Roll Forward Calculation

E-4

Telecommunications Division
Fiscal Year Ended June 30, 1977

	Adjusted Fixed F.Y. 1977	Actual F.Y. 1977	Adjustment Roll Forward	Fixed F.Y. 1979
Administration	\$ 39,454	\$ 33,954	\$ (5,500)	\$ 28,454
Agriculture	12,884	18,895	6,011	24,906
Arts Board	95	1,557	1,462	3,019
Attorney General	7,863	10,621	2,758	13,379
Auditor	1,989	2,760	771	3,531
Commerce	12,410	10,953	(1,457)	9,496
Community College Board	20,084	55,931	35,847	91,778
Corrections	21,126	67,284	46,158	113,442
County Attorney's Council	379	476	97	573
Economic Development	5,968	8,122	2,154	10,276
Economic Security	97,668	143,733	46,065	189,798
Education	32,910	60,396	27,486	87,882
Energy Agency	3,031	7,681	4,650	12,331
Governor's Crime Commission	6,821	7,933	1,112	9,045
Governor's Office	5,650	11,378	5,728	17,106
Handicapped, Council on	-	1,201	1,201	2,402
Health	39,694	44,742	5,048	49,790
Hearing Examiner's Office	-	1,508	1,508	3,016
Higher Educ. Facilities Authority	-	-	-	-
Historical Society	8,147	83	(8,064)	(7,981)
Housing Finance Agency	2,842	6,334	3,492	9,826
Human Rights	2,937	5,168	2,231	7,399
Indian Affairs Board	379	845	466	1,311
Investment Board	2,747	2,604	(143)	2,461
Iron Range Resources	2,368	1,768	(600)	1,168
Labor and Industry	13,558	11,938	(1,620)	10,318
Lieutenant Governor	853	1,215	362	1,577
Military Affairs	15,631	8,460	(7,171)	1,289
Minn. Educ. Computing Consortium	2,274	20,193	17,919	38,112
Municipal Board	379	408	29	437
Natural Resources	48,693	99,350	50,657	150,007
Pollution Control Agency	21,315	27,691	6,376	34,067
Public Employees Retire. Assoc.	3,126	1,796	(1,330)	466
Public Safety	60,346	118,776	58,430	177,206
Public Service	4,481	7,690	3,209	10,899
Revenue	38,936	36,822	(2,114)	34,708
Secretary of State	2,463	1,802	(661)	1,141
State Planning Agency	4,270	22,015	17,745	39,760
State Retirement System	1,610	901	(709)	192
State University System	83,271	197,942	114,671	312,613
Supreme Court	4,926	5,224	298	5,522
Teachers Retire. Assoc.	2,084	1,323	(761)	562
Transportation	112,319	163,528	51,209	214,737
University of Minnesota	-	-	-	-
Veterans Affairs	4,358	1,790	(2,568)	(778)
Veterans Home	-	4,880	4,880	9,760
Welfare	103,071	158,760	55,689	214,449
Zoological Garden	1,232	4,022	2,790	6,812
Other	75,302	82,638	7,336	89,974
Total	\$931,944	\$1,485,091	\$553,147	\$2,038,238

STATE OF MINNESOTA
DEPARTMENT OF FINANCE
CENTRAL PAYROLL

Services Provided

The Central Payroll Activity provides for bi-weekly warrant payments to state employees, computes, withholds, and properly distributes all authorized deductions and enters transactions in the Staffing-Position Control System.

FMC 74-4 Allowable Cost Standard

The cost of preparing payrolls and maintaining necessary related wage records is allowable.

Allocable Services

All of Central Payroll is allocable.

Allocation Base

Central Payroll costs are distributed based on payroll warrants processed for each agency as a percent of payroll warrants processed for all state agencies.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
 Department of Finance
 Central Payroll
 Year Ended June 30, 1977

<u>Costs to be Allocated</u>	<u>Appropriation Number</u>	<u>Account Number</u>	<u>Total Expenditures</u>	<u>Services or Costs not Allowable</u>	<u>Total Allowable</u>
Central Employee Payroll Revolving	11000-90-90	871459	\$ 121,115	---	\$ 121,115
Gen. Fund Approp. Payroll Warrant Processing	11000-11-10	871475	\$ 291,532	\$ 347 (1)	\$ 291,185
				Total Allowable	<u>\$ 412,300</u>

(1) Interest Expense

F-3

Minnesota Statewide Cost Allocation Plan
Central Payroll

Fiscal Year Ended June 30, 1977

	Allocation Base*	Percentage	F.Y. 1977 Allocation
Administration	22,486.71	2.2856	\$ 9,424
Agriculture	12,817.00	1.3028	5,371
Arts Board	267.00	.0271	112
Attorney General	2,074.04	.2108	869
Auditor	2,219.00	.2255	930
Commerce	5,506.25	.5597	2,308
Community College Board	83,986.25	8.5367	35,197
Corrections	40,328.53	4.0991	16,901
County Attorney's Council	124.00	.0126	52
Economic Development	1,356.46	.1379	568
Economic Security	72,284.67	7.3473	30,293
Education	11,623.75	1.1815	4,871
Energy Agency	1,486.55	.1511	623
Governor's Crime Commission	3,095.00	.3146	1,297
Governor's Office	1,527.11	.1552	640
Handicapped, Council on	195.82	.0199	82
Health	18,603.00	1.8909	7,796
Hearing Examiner's Office	567.90	.0577	238
Higher Educ. Facilities Authority	51.00	.0052	21
Historical Society	---	---	---
Housing Finance Agency	1,630.00	.1657	683
Human Rights	1,391.00	.1414	583
Indian Affairs Board	164.60	.0167	69
Investment Board	622.00	.0632	261
Iron Range Resources	1,166.25	.1185	489
Labor and Industry	7,515.00	.7639	3,149
Lieutenant Governor	216.40	.0220	91
Military Affairs	4,520.00	.4594	1,894
Minn. Educ. Computing Consortium	1,854.25	.1885	777
Municipal Board	188.00	.0191	79
Natural Resources	52,351.82	5.3212	21,939
Pollution Control Agency	7,349.37	.7470	3,080
Public Employees Retire. Assoc.	---	---	---
Public Safety	45,447.50	4.6194	19,046
Public Service	3,113.00	.3164	1,305
Revenue	26,532.25	2.6968	11,119
Secretary of State	790.00	.0803	331
State Planning Agency	5,726.00	.5820	2,400
State Retirement System	879.00	.0893	368
State University System	205,703.00	20.9084	86,205
Supreme Court	1,630.00	.1657	683
Teachers Retire. Assoc.	1,225.00	.1245	513
Transportation	130,402.87	13.2546	54,649
University of Minnesota	---	---	---
Veterans Affairs	1,136.00	.1155	476
Veterans Home	2,511.00	.2552	1,052
Welfare	184,598.48	18.7632	77,361
Zoological Garden	1,160.00	.1179	486
Other	13,408.15	1.3629	5,619
Total	983,830.98	100.00	\$ 412,300

* Based on number of payroll warrants..

State of Minnesota Roll Forward Calculation
Central Payroll
Fiscal Year Ended June 30, 1977

	Adjusted Fixed F.Y. 1977	Actual F.Y. 1977	Adjustment Roll Forward	Fixed F.Y. 1979
Administration	\$ 24,413	\$ 9,424	\$ (14,989)	\$ (5,565)
Agriculture	7,952	5,371	(2,581)	2,790
Arts Board	313	112	(201)	(89)
Attorney General	1,155	869	(286)	583
Auditor	1,231	930	(301)	629
Commerce	3,736	2,308	(1,428)	880
Community College Board	33,897	35,197	1,300	36,497
Corrections	22,231	16,901	(5,330)	11,571
County Attorney's Council	201	52	(149)	(97)
Economic Development	1,302	568	(734)	(166)
Economic Security	40,558	30,293	(10,265)	20,028
Education	18,576	4,871	(13,705)	(8,834)
Energy Agency	524	623	99	722
Gillette Hospital	31	0	(31)	(31)
Governor's Crime Commission	1,222	1,297	75	1,372
Governor's Office	1,172	640	(532)	108
Handicapped, Council on	148	82	(66)	16
Health	11,670	7,796	(3,874)	3,922
Hearing Examiner's Office	---	238	238	476
Higher Educ. Facilities Authority	60	21	(39)	(18)
Historical Society	359	0	(359)	(359)
Housing Finance Agency	580	683	103	786
Human Rights	467	583	116	699
Indian Affairs Board	123	69	(54)	15
Investment Board	244	261	17	278
Iron Range Resources	588	489	(99)	390
Labor and Industry	5,347	3,149	(2,198)	951
Lieutenant Governor	144	91	(53)	38
Military Affairs	2,641	1,894	(747)	1,147
Minn. Educ. Computing Consortium	836	777	(59)	718
Municipal Board	212	79	(133)	(54)
Natural Resources	35,870	21,939	(13,931)	8,008
Pollution Control Agency	3,631	3,080	(551)	2,529
Public Employees Retire. Assoc.	425	0	(425)	(425)
Public Safety	50,919	19,046	(31,873)	(12,827)
Public Service	1,894	1,305	(589)	716
Revenue	14,661	11,119	(3,542)	7,577
Secretary of State	849	331	(518)	(187)
State Planning Agency	1,935	2,400	465	2,865
State Retirement System	891	368	(523)	(155)
State University System	86,507	86,205	(302)	85,903
Supreme Court	921	683	(238)	445
Teachers Retire. Assoc.	767	513	(254)	259
Transportation	70,434	54,649	(15,785)	38,864
University of Minnesota	113	0	(113)	(113)
Veterans Affairs	1,763	476	(1,287)	(811)
Veterans Home	1,290	1,052	(238)	814
Welfare	89,019	77,361	(11,658)	65,703
Zoological Garden	491	486	(5)	481
Other	7,337	5,619	(1,718)	3,901
Total	\$ 551,650	\$ 412,300	\$ (139,350)	\$ 272,950

STATE OF MINNESOTA
DEPARTMENT OF FINANCE
FINANCIAL MANAGEMENT

Services Provided

Financial Management provides for the development and modification of the biennial budget system, the continuing development of Statewide Accounting and payroll systems, position control, revenue forecasting for the State, and active participation at the agency level by controllers.

FMC 74-4 Allowable Cost Standard

"Costs incurred for the development, preparation, presentation, and execution of budgets are allowable. Costs for services of a central budget office are generally not allowable since these are costs of general government. However, where employees of the central budget office actively participate in the grantee agency's budget process, the cost of identifiable services is allowable."

Allocable Services

Federal Relations; Budget, Planning and Control; controllers; and Financial Systems are 100% allowable. Economic Analysis is not allowable. General Support is 79.07% allowable, the rest being general cost of government.

Allocation Base

Number of transactions processed for each agency as a percentage of transactions processed for all state agencies. Controllers actual salaries are allocated to only those agencies to which they are assigned.

STATE OF MINNESOTA STA. DE COST ALLOCATION PLAN
 Department of Finance
 Financial Management
 Year Ended June 30, 1977

<u>Costs to be Allocated</u>	<u>Appropriation Number</u>	<u>Account Number</u>	<u>Total Expenditures</u>	<u>Services or Costs not Allowable</u>	<u>Total Allowable</u>
Finance Agency Controller Services	11000-21:10	872259	\$ 535,031		\$ 535,031
Budget, Planning and Control	11000-21:10	872358	325,346		325,346
Federal Relations	11000-21:10	872275	23,972		23,972
Fin. Economic Analysis State Funding	11000-21:10	863274	21,742	\$ 21,742 ^{1/}	-0-
Fin. Systems Development and Maintenance	11000-21:10	872457	284,726		284,726
Dept. General Support Services	11000-31:10	873158	447,684	100,735 ^{2/}	346,949
					<u>\$1,516,024</u>
			Less interest in rent		7,334
			Total allowable		<u>\$1,508,690</u>

^{1/} General Cost of Government

^{2/} Capital Expenditures \$8,897, General Cost of Government \$91,838

Minnesota Statewide Cost Allocation Plan
Financial Management
Fiscal Year Ended June 30, 1977

	Allocation Base *	Percentage	F.Y. 1977 Allocation
Administration	154,715	7.8921	\$ 86,610
Agriculture	27,121	1.3835	15,183
Arts Board	2,179	.1112	1,220
Attorney General	4,279	.2183	2,395
Auditor	3,104	.1583	1,738
Commerce	19,953	1.0178	11,170
Community College Board	88,322	4.5054	49,443
Corrections	72,022	3.6739	40,318
County Attorney's Council	672	.0343	376
Economic Development	6,906	.3523	3,866
Economic Security	234,244	11.9490	131,131
Education	138,081	7.0436	77,299
Energy Agency	6,767	.3452	3,788
Governor's Crime Commission	10,796	.5507	6,044
Governor's Office	4,957	.2529	2,775
Handicapped, Council on	1,467	.0748	821
Health	63,096	3.2186	35,322
Hearing Examiner's Office	4,777	.2437	2,674
Higher Educ. Facilities Authority	18	.0009	10
Historical Society	2,407	.1228	1,348
Housing Finance Agency	8,384	.4277	4,693
Human Rights	2,795	.1426	1,555
Indian Affairs Board	966	.0493	541
Investment Board	1,231	.0628	689
Iron Range Resources	2,551	.1301	1,428
Labor and Industry	32,272	1.6462	18,066
Lieutenant Governor	463	.0236	259
Military Affairs	9,274	.4731	5,192
Minn. Educ. Computing Consortium	8,244	.4205	4,615
Municipal Board	.720	.0367	403
Natural Resources	132,577	6.7629	74,217
Pollution Control Agency	21,681	1.1060	12,137
Public Employees Retire. Assoc.	2,609	.1331	1,461
Public Safety	248,211	12.6614	138,950
Public Service	10,507	.5360	5,882
Revenue	35,021	1.7864	19,605
Secretary of State	7,923	.4042	4,435
State Planning Agency	22,871	1.1667	12,803
State Retirement System	4,090	.2086	2,290
State University System	148,202	7.5599	82,964
Supreme Court	5,915	.3017	3,311
Teachers Retire. Assoc.	2,126	.1084	1,190
Transportation	147,195	7.5085	82,401
University of Minnesota	700	.0357	392
Veterans Affairs	7,666	.3910	4,292
Veterans Home	5,822	.2970	3,259
Welfare	192,349	9.8119	107,678
Zoological Garden	5,937	.3029	3,324
Other	46,184	2.3559	25,854
Total	1,960,369	100.00	\$ 1,097,427

*Based on number of transactions.

Minnesota Statewide Cost Allocation Plan
Financial Management
Fiscal Year Ended June 30, 1977

	Financial Management Allocation	Controllers Salaries	Total Financial Management Allocation
Administration	\$ 86,610	\$ 25,336	\$ 111,946
Agriculture	15,183	12,025	27,208
Arts Board	1,220	850	2,070
Attorney General	2,395	6,662	9,057
Auditor	1,738	4,834	6,572
Commerce	11,170	7,074	18,244
Community College Board	49,443	4,703	54,146
Corrections	40,318	29,155	69,473
County Attorney's Council	376	1,047	1,423
Economic Development	3,866	2,450	6,316
Economic Security	131,131	31,105	162,236
Education	77,299	7,351	84,650
Energy Agency	3,788	2,012	5,800
Governor's Crime Commission	6,044	1,162	7,206
Governor's Office	2,775	812	3,587
Handicapped, Council on	821	552	1,373
Health	35,322	18,768	54,090
Hearing Examiner's Office	2,674	2,118	4,792
Higher Educ. Facilities Authority	10	-	10
Historical Society	1,348	939	2,287
Housing Finance Agency	4,693	5,655	10,348
Human Rights	1,565	1,091	2,656
Indian Affairs Board	541	364	905
Investment Board	689	831	1,520
Iron Range Resources	1,428	995	2,423
Labor and Industry	18,066	11,444	29,510
Lieutenant Governor	259	75	334
Military Affairs	5,192	3,619	8,811
Minn. Educ. Computing Consortium	4,615	438	5,053
Municipal Board	403	282	685
Natural Resources	74,217	29,634	103,851
Pollution Control Agency	12,137	6,448	18,585
Public Employees Retire. Assoc.	1,461	985	2,446
Public Safety	138,950	26,711	165,661
Public Service	5,882	4,660	10,542
Revenue	19,605	23,627	43,232
Secretary of State	4,435	3,513	7,948
State Planning Agency	12,803	8,925	21,728
State Retirement System	2,290	1,542	3,832
State University System	82,964	7,891	90,855
Supreme Court	3,311	9,207	12,518
Teachers Retire. Assoc.	1,190	801	1,991
Transportation	82,401	27,372	109,773
University of Minnesota	392	23,688	24,080
Veterans Affairs	4,292	2,991	7,283
Veterans Home	3,259	2,271	5,530
Welfare	107,678	24,580	132,258
Zoological Garden	3,324	1,326	4,650
Other	25,854	21,342	47,196
Total	\$ 1,097,427	\$ 411,263	\$ 1,508,690

State of Minnesota Roll Forward Calculation
Financial Management
Fiscal Year Ended June 30, 1977

G-5

	Adjusted Fixed F.Y. 1977	Actual F.Y. 1977	Adjustment Roll Forward	Fixed F.Y. 1979
Administration	\$ 76,366	\$ 111,946	\$ 35,580	\$ 147,526
Agriculture	15,875	27,208	11,333	38,541
Arts Board	1,134	2,070	936	3,006
Attorney General	2,268	9,057	6,789	15,846
Auditor	2,165	6,572	4,407	10,979
Commerce	8,659	18,244	9,585	27,829
Community College Board	45,564	54,146	8,582	62,728
Corrections	37,111	69,473	32,362	101,835
County Attorney's Council	618	1,423	805	2,228
Economic Development	3,402	6,316	2,914	9,230
Economic Security	76,798	162,236	85,438	247,674
Education	68,627	84,650	16,023	100,673
Energy Agency	1,340	5,800	4,460	10,260
Governor's Crime Commission	2,577	7,206	4,629	11,835
Governor's Office	3,636	3,587	(49)	3,538
Handicapped, Council on	480	1,373	893	2,266
Health	25,668	54,090	28,422	82,512
Hearing Examiner's Office	-	4,792	4,792	9,584
Higher Educ. Facilities Authority	204	10	(194)	(184)
Historical Society	1,649	2,287	638	2,925
Housing Finance Agency	1,752	10,348	8,596	18,944
Human Rights	928	2,656	1,728	4,384
Indian Affairs Board	412	905	493	1,398
Investment Board	515	1,520	1,005	2,525
Iron Range Resources	1,031	2,423	1,392	3,815
Labor and Industry	15,153	29,510	14,357	43,867
Lieutenant Governor	206	334	128	462
Military Affairs	4,845	8,811	3,966	12,777
Minn. Educ. Computing Consortium	2,474	5,053	2,579	7,632
Municipal Board	825	685	(140)	545
Natural Resources	67,417	103,851	36,434	140,285
Pollution Control Agency	7,113	18,585	11,472	30,057
Public Employees Retire. Assoc.	1,959	2,446	487	2,933
Public Safety	159,162	165,661	6,499	172,160
Public Service	4,611	10,542	5,931	16,473
Revenue	25,668	43,232	17,564	60,796
Secretary of State	3,299	7,948	4,649	12,597
State Planning Agency	3,435	21,728	18,293	40,021
State Retirement System	2,577	3,832	1,255	5,087
State University System	92,261	90,855	(1,406)	89,449
Supreme Court	1,649	12,518	10,869	23,387
Teachers Retire. Assoc.	1,546	1,991	445	2,436
Transportation	103,698	109,773	6,075	115,848
University of Minnesota	516	24,080	23,564	47,644
Veterans Affairs	5,979	7,283	1,304	8,587
Veterans Home	3,196	5,530	2,334	7,864
Welfare	104,425	132,258	27,833	160,091
Zoological Garden	1,340	4,650	3,310	7,960
Other	23,128	47,196	24,068	71,264
Total	\$ 1,015,261	\$1,508,690	\$ 493,429	\$2,002,119

STATE OF MINNESOTA
DEPARTMENT OF FINANCE
STATEWIDE ACCOUNTING

Services Provided

This section provides for the accounting and reporting of all revenues and disbursements made by state agencies. It provides comprehensive, timely, and accurate financial information for all state agencies and is capable of providing daily reports of revenues, expenditures, cash balances, and outstanding obligations.

FMC 74-4 Allowable Cost Standard

"The cost of establishing and maintaining accounting and other information systems required for the management of grant programs is allowable. This includes cost incurred by central service agencies for these purposes. The cost of maintaining central accounting records required for overall State or local government purposes, such as appropriation and fund accounts by the treasurer, comptroller, or similar officials, is considered to be a general expense of government and is not allowable.

Allocable Services

Statewide Accounting operations is 89.85% allowable, the rest being general cost of government; cash management is not allowable.

Allocation Base

Number of transactions processed for each agency as a percentage of transactions processed for all state agencies.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
 Department of Finance
 Statewide Accounting
 Year Ended June 30, 1977

<u>Costs to be Allocated</u>	<u>Appropriation Number</u>	<u>Account Number</u>	<u>Total Expenditures</u>	<u>Services or Costs not Allowable</u>	<u>Total Allowable</u>
Accounting Operations	11000-11:10	871152	\$ 241,315	\$ 24,493 (1)	\$ 216,822
General Accounting	11000-11:10	871160	119,060	12,085 (1)	106,975
Quality Control	11000-11:10	871178	236,146	23,969 (1)	212,177
Accounting System Support Operations	11000-11:10	871186	1,159,050	122,050 (2)	1,037,000
Banking Relations and Cash Management	11000-11:10	871350	35,917	35,917 (1)	-0-
				Total Allowable	<u>\$ 1,572,974</u>

(1) General Cost of Government

(2) General Cost of Government \$117,146, Capital Expenditure \$4,904.

Minnesota Statewide Cost Allocation Plan
Statewide Accounting
Fiscal Year Ended June 30, 1977

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	Allocation Base *	Percentage	F.Y. 1977 Allocation
Administration	154,715	7.8921	\$ 124,141
Agriculture	27,121	1.3835	21,762
Arts Board	2,179	.1112	1,748
Attorney General	4,279	.2183	3,433
Auditor	3,104	.1583	2,491
Commerce	19,953	1.0178	16,010
Community College Board	88,322	4.5054	70,868
Corrections	72,022	3.6739	57,790
County Attorney's Council	672	.0343	539
Economic Development	6,906	.3523	5,541
Economic Security	234,244	11.9490	187,954
Education	138,081	7.0436	110,794
Energy Agency	6,767	.3452	5,430
Governor's Crime Commission	10,796	.5507	8,663
Governor's Office	4,957	.2529	3,978
Handicapped, Council on	1,467	.0748	1,177
Health	63,096	3.2186	50,627
Hearing Examiner's Office	4,777	.2437	3,833
Higher Educ. Facilities Authority	18	.0009	15
Historical Society	2,407	.1228	1,931
Housing Finance Agency	8,384	.4277	6,727
Human Rights	2,795	.1426	2,243
Indian Affairs Board	966	.0493	775
Investment Board	1,231	.0628	988
Iron Range Resources	2,551	.1301	2,047
Labor and Industry	32,272	1.6462	25,895
Lieutenant Governor	463	.0236	372
Military Affairs	9,274	.4731	7,441
Minn. Educ. Computing Consortium	8,244	.4205	6,615
Municipal Board	720	.0367	578
Natural Resources	132,577	6.7629	106,378
Pollution Control Agency	21,681	1.1060	17,397
Public Employees Retire. Assoc.	2,609	.1331	2,093
Public Safety	248,211	12.6614	199,161
Public Service	10,507	.5360	8,431
Revenue	35,021	1.7864	28,100
Secretary of State	7,923	.4042	6,357
State Planning Agency	22,871	1.1667	18,351
State Retirement System	4,090	.2086	3,282
State University System	148,202	7.5599	118,915
Supreme Court	5,915	.3017	4,746
Teachers Retire. Assoc.	2,126	.1084	1,706
Transportation	147,195	7.5085	118,107
University of Minnesota	700	.0357	562
Veterans Affairs	7,666	.3910	6,151
Veterans Home	5,822	.2970	4,672
Welfare	192,349	9.8119	154,338
Zoological Garden	5,937	.3029	4,764
Other	46,184	2.3559	37,057
Total	1,960,369	100.00	\$ 1,572,974

*Based on number of transactions.

State of Minnesota Roll Forward Calculation
Statewide Accounting
Fiscal Year Ended June 30, 1977

H-4

	Adjusted Fixed F.Y. 1977	Actual F.Y. 1977	Adjustment Roll Forward	Fixed F.Y. 1979
Administration	\$ 117,463	\$ 124,141	\$ 6,678	\$ 130,819
Agriculture	24,418	21,762	(2,656)	19,106
Arts Board	1,744	1,748	4	1,752
Attorney General	3,488	3,433	(55)	3,378
Auditor	3,330	2,491	(839)	1,652
Commerce	13,319	16,010	2,691	18,701
Community College Board	70,084	70,868	784	71,652
Corrections	57,082	57,790	708	58,498
County Attorney's Council	951	539	(412)	127
Economic Development	5,233	5,541	308	5,849
Economic Security	118,127	187,954	69,827	257,781
Education	105,559	110,794	5,235	116,029
Energy Agency	2,061	5,430	3,369	8,799
Gillette Hospital	-	-	-	-
Governor's Crime Commission	3,964	8,663	4,699	13,362
Governor's Office	5,593	3,978	(1,615)	2,363
Handicapped, Council on	739	1,177	438	1,615
Health	39,481	50,627	11,146	61,773
Hearing Examiner's Office	-	3,833	3,833	7,666
Higher Educ. Facilities Authority	314	15	(299)	(284)
Historical Society	2,537	1,931	(606)	1,325
Housing Finance Agency	2,696	6,727	4,031	10,758
Human Rights	1,427	2,243	816	3,059
Indian Affairs Board	634	775	141	916
Investment Board	793	988	195	1,183
Iron Range Resources	1,586	2,047	461	2,508
Labor and Industry	23,308	25,895	2,587	28,482
Lieutenant Governor	317	372	55	427
Military Affairs	7,453	7,441	(12)	7,429
Minn. Educ. Computing Consortium	3,806	6,615	2,809	9,424
Municipal Board	1,268	578	(690)	(112)
Natural Resources	103,699	106,378	2,679	109,057
Pollution Control Agency	10,941	17,397	6,456	23,853
Public Employees Retire. Assoc.	3,013	2,093	(920)	1,173
Public Safety	244,818	199,161	(45,657)	153,504
Public Service	7,092	8,431	1,339	9,770
Revenue	39,481	28,100	(11,381)	16,719
Secretary of State	5,074	6,357	1,283	7,640
State Planning Agency	5,283	18,351	13,068	31,419
State Retirement System	3,964	3,282	(682)	2,600
State University System	141,912	118,915	(22,997)	95,918
Supreme Court	2,537	4,746	2,209	6,955
Teachers Retire. Assoc.	2,378	1,706	(672)	1,034
Transportation	159,505	118,107	(41,398)	76,709
University of Minnesota	794	562	(232)	330
Veterans Affairs	9,196	6,151	(3,045)	3,106
Veterans Home	4,916	4,672	(244)	4,428
Welfare	160,623	154,338	(6,285)	148,053
Zoological Garden	2,061	4,764	2,703	7,467
Other	35,576	37,057	1,481	38,538
Total	\$1,561,638	\$ 1,572,974	\$ 11,336	\$1,584,310

STATE OF MINNESOTA
HIGHER EDUCATION COORDINATING BOARD

It is composed of two groups - the Board itself and the staff of the Board. The Board represents the various State education systems, private colleges and the general public.

Services Provided

The Board incurs little expense and is primarily a forum and policy setting body. The staff performs research for the Board and administers programs and funds authorized by the State Legislature for scholarships, grants, student loans, interstate tuition reciprocity, work study, private college contracts, and tuition reimbursement for students.

FMC 74-4 Allocable Cost Standard

"Costs incurred by State Advisory Councils or Committees established pursuant to Federal requirements to carry out grant programs are allowable. The cost of like organizations is allowable when provided for in the grant agreement."

Allocable Services

The administration of programs and funds authorized by the State Legislature are allocable. The administration of federal grant program are allocable. Research beneficial to State education agencies is allocable if it is not supported by federal funds.

Allocation Base

Allocations are made to higher education institutions based upon student enrollments.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
Higher Education Coordinating Board
Year Ended June 30, 1977

<u>Costs to be Allocated</u>	<u>Appropriation Number</u>	<u>Account Number</u>	<u>Total Expenditures</u>	<u>Services or Costs not Allowable</u>	<u>Total Allowable</u>
Salaries & Expenses	69000-00:10	-----	\$788,333	\$ 19,193 (1)	\$ 769,140
				Total Allowable	<u>\$ 769,140</u>

(1) Capital Expenditures \$ 6094, Interest Expense \$13,099.

Minnesota Statewide Cost Allocation Plan
Higher Education Coordinating Board
Fiscal Year Ended June 30, 1977

	<u>Allocation Base*</u>	<u>Percentage</u>	<u>F.Y. 1977 Allocation</u>
Administration			
Agriculture			
Arts Board			
Attorney General			
Auditor			
Commerce			
Community College Board	27,253	14.1856	\$109,107
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue			
Secretary of State			
State Planning Agency			
State Retirement System	37,188	19.3570	148,882
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden			
Other	127,676	66.4574	511,151
Total	192,117	100.00	\$ 769,140

*Based on head count of student enrollments fall of 1976.

State of Minnesota Roll Forward Calculation
Higher Education Coordinating Board
Fiscal Year Ended June 30, 1977

	<u>Adjusted Fixed F.Y. 1977</u>	<u>Actual F.Y. 1977</u>	<u>Adjustment Roll Forward</u>	<u>Fixed F.Y. 1979</u>
Administration				
Agriculture				
Arts Board				
Attorney General				
Auditor				
Commerce				
Community College Board	\$ 66,411	\$ 109,107	\$ 42,696	\$ 151,803
Corrections				
County Attorney's Council				
Economic Development				
Economic Security				
Education				
Energy Agency				
Governor's Crime Commission				
Governor's Office				
Handicapped, Council on				
Health				
Hearing Examiner's Office				
Higher Educ. Facilities Authority				
Historical Society				
Housing Finance Agency				
Human Rights				
Indian Affairs Board				
Investment Board				
Iron Range Resources				
Labor and Industry				
Lieutenant Governor				
Military Affairs				
Minn. Educ. Computing Consortium				
Municipal Board				
Natural Resources				
Pollution Control Agency				
Public Employees Retire. Assoc.				
Public Safety				
Public Service				
Revenue				
Secretary of State				
State Planning Agency				
State Retirement System				
State University System	95,542	148,882	53,340	202,222
Supreme Court				
Teachers Retire. Assoc.				
Transportation				
University of Minnesota				
Veterans Affairs				
Veterans Home				
Welfare				
Zoological Garden				
Other	479,697	511,151	31,454	542,605
Total	<u>\$ 641,650</u>	<u>\$ 769,140</u>	<u>\$ 127,490</u>	<u>\$ 896,630</u>

STATE OF MINNESOTA
LEGISLATIVE AUDITOR

Services Provided

The Legislative Auditor is the post-audit agency of the state government.

The department performs the following services:

1. Examines financial records of all state agencies.
2. Performs post-audit investigations.
3. Investigates and recommends fidelity bonding limits.

FMC 74-4 Allowable Cost Standard

"The cost of audits necessary for the administration and management of functions related to grant programs is allowable."

Allocable Services

The examination of state agency financial records and the post-audit or fidelity bonding investigations for state agencies are an allowable service.

Allocation Base

The allocation base used for the allocation of the Legislative Auditor cost are the actual direct audit man days for the Fiscal Year 1977. Only those departments audited during the year receive an allocation of the costs.

STATE OF MINNESOTA STATE OF COST ALLOCATION PLAN

Legislative Audit Commission

Year Ended June 30, 1977

<u>Costs to be Allocated</u>	<u>Appropriation Number</u>	<u>Account Number</u>	<u>Total Expenditures</u>	<u>Services or Costs not Allowable</u>	<u>Total Allowable</u>
Leg. Aud - Sal, Suppl, & Expense	13200-00:10	ALL	\$1,204,429	\$10,547	\$1,193,882
			less direct billings		45,039
			Total Allowable		<u>\$1,148,843</u>

(1) Capital Expenditures \$4462, Interest in rent \$6085

Minnesota Statewide Cost Allocation Plan
Legislative Audit Commission
Fiscal Year Ended June 30, 1977

	Allocation Base	Percentage	F.Y. 1977 Allocation
Administration	-	-	-
Agriculture	121	2.15	\$ 25,664
Arts Board	4	.07	848
Attorney General	-	-	-
Auditor	31	.55	3,717
Commerce	-	-	-
Community College Board	358	6.36	63,009
Corrections	529	9.40	112,198
County Attorney's Council	-	-	-
Economic Development	-	-	-
Economic Security	-	-	-
Education	1	.02	212
Energy Agency	-	-	-
Governor's Crime Commission	-	-	-
Governor's Office	-	-	-
Handicapped, Council on	-	-	-
Health	-	-	-
Hearing Examiner's Office	-	-	-
Higher Educ. Facilities Authority	-	-	-
Historical Society	-	-	-
Housing Finance Agency	149	2.65	31,602
Human Rights	-	-	-
Indian Affairs Board	-	-	-
Investment Board	128	2.27	27,148
Iron Range Resources	-	-	-
Labor and Industry	-	-	-
Lieutenant Governor	-	-	-
Military Affairs	-	-	-
Minn. Educ. Computing Consortium	91	1.62	19,301
Municipal Board	-	-	-
Natural Resources	720	12.79	152,215
Pollution Control Agency	-	-	-
Public Employees Retire. Assoc.	314	5.58	66,598
Public Safety	428	7.60	90,777
Public Service	22	.39	4,666
Revenue	191	3.39	40,510
Secretary of State	-	-	-
State Planning Agency	9	.16	1,909
State Retirement System	167	2.97	35,420
State University System	932	16.56	173,190
Supreme Court	-	-	-
Teachers Retire. Assoc.	139	2.47	29,481
Transportation	-	-	-
University of Minnesota	568	10.09	120,470
Veterans Affairs	18	.32	3,818
Veterans Home	-	-	-
Welfare	409	7.27	82,462
Zoological Garden	-	-	-
Other	300	5.33	63,628
Total	5,629	100.00	\$1,148,843

*Based on actual audit mandays.

Legislative Audit Commission Billings
for Fiscal Year 1977

Auditor	<u>Allocation</u>		<u>Amount Billed</u>	<u>Allocation Less Billing</u>
	\$ 6,575		\$ 2,858	\$ 3,717
Anoka-Ramsey Community College		\$ 2,550		
Metropolitan Community College		1,549		
Normandale Community College		3,945		
Rainy River Community College		1,346		
Rochester Community College		2,639		
Vermillion Community College		892		
Total Community College Board	75,930		\$12,921	63,009
Office of Economic Opportunity		4,285		
Total Welfare	86,747		4,285	82,462
Natural Resources	152,708		493	152,215
State University Board		6,900		
Mankato State University		17,582		
Total University Board	197,672		24,482	173,190
	<u>\$519,632</u>		<u>\$45,039</u>	<u>\$474,593</u>

State of Minnesota Roll Forward Calculation

Legislative Audit Commission
Fiscal Year Ended June 30, 1977

	Adjusted Fixed F.Y. 1977	Actual F.Y. 1977	Adjustment Roll Forward	Fixed F.Y. 1979
Administration	\$ 12,151	\$ -	\$(12,151)	\$(12,151)
Agriculture	-	25,664	25,664	25,664
Arts Board	-	848	848	848
Attorney General	6,564	-	(6,564)	(6,564)
Auditor	839	3,717	2,878	2,878
Commerce	11,522	-	(11,522)	(11,522)
Community College Board	39,333	63,009	23,676	23,676
Corrections	101,534	112,198	10,664	10,664
County Attorney's Council	-	-	-	-
Economic Development	12,919	-	(12,919)	(12,919)
Economic Security	37,177	-	(37,177)	(37,177)
Education	5,350	212	(5,138)	(5,138)
Energy Agency	-	-	-	-
Governor's Crime Commission	-	-	-	-
Governor's Office	-	-	-	-
Handicapped, Council on	-	-	-	-
Health	-	-	-	-
Hearing Examiner's Office	-	-	-	-
Higher Educ. Facilities Authority	-	-	-	-
Historical Society	6,424	-	(6,424)	(6,424)
Housing Finance Agency	-	31,602	31,602	31,602
Human Rights	-	-	-	-
Indian Affairs Board	-	-	-	-
Investment Board	24,650	27,148	2,498	2,498
Iron Range Resources	577	-	(577)	(577)
Labor and Industry	2,444	-	(2,444)	(2,444)
Lieutenant Governor	-	-	-	-
Military Affairs	4,399	-	(4,399)	(4,399)
Minn. Educ. Computing Consortium	-	19,301	19,301	19,301
Municipal Board	2,444	-	(2,444)	(2,444)
Natural Resources	4,888	152,215	147,327	147,327
Pollution Control Agency	10,195	-	(10,195)	(10,195)
Public Employees Retire. Assoc.	-	66,598	66,598	66,598
Public Safety	-	90,777	90,777	90,777
Public Service	-	4,666	4,666	4,666
Revenue	768	40,510	39,742	39,742
Secretary of State	3,841	-	(3,841)	(3,841)
State Planning Agency	461	1,909	1,448	1,448
State Retirement System	140	35,420	35,280	35,280
State University System	31,828	173,190	141,362	141,362
Supreme Court	768	-	(768)	(768)
Teachers Retire. Assoc.	-	29,481	29,481	29,481
Transportation	22,502	-	(22,502)	(22,502)
University of Minnesota	-	120,470	120,470	120,470
Veterans Affairs	140	3,818	3,678	3,678
Veterans Home	-	-	-	-
Welfare	6,045	82,462	76,417	76,417
Zoological Garden	3,352	-	(3,352)	(3,352)
Other	260,608	63,628	(196,980)	(196,980)
Total	\$613,863	\$1,148,843	\$534,980	\$534,980

STATE OF MINNESOTA
PERSONNEL DEPARTMENT

Services Provided

The Personnel Department is responsible for directing and coordinating a comprehensive personnel system for the executive branch of Minnesota state government. It's services include recruitment, examination, training and placement. It classifies positions, conducts salary studies and establishes pay rates. In addition, the department administers the Federal Social Security Program, the Federal Intergovernmental Personnel Act, the Labor Relations function, and the administering of employee benefits, which include hospitalization, major medical, dental and life insurance programs.

FMC 74-4 Allocable Cost Standard

"Costs for the recruitment, examination, certification, classification, training, performance appraisal, job classification, establishment of pay standards and related activities for grant programs, are allowable."

Allocable Services

All of the services of the Personnel Department applicable to state agencies are allocable.

Allocation Base

Personnel Department costs are allocated based upon the number of employees for each agency.

STATE OF MINNESOTA STATE OF COST ALLOCATION PLAN

Personnel Services

Year Ended June 30, 1977

<u>Costs to be Allocated</u>	<u>Appropriation Number</u>	<u>Account Number</u>	<u>Total Expenditures</u>	<u>Services or Costs not Allowable</u>	<u>Total Allowable</u>
Recruitment and Selection	16400-12:10	A11	\$ 455,383	\$ 27,094 (1)	\$ 428,289
Personnel Management	16400-14:10	A11	609,313	6,267 (2)	603,096
General Support	16400-15:10	A11	692,094	14,985 (3)	677,109
Training	16400-03:10	A11	266,158	15,057 (4)	251,101
					<u>\$1,959,545</u>
			Less Interest Expense		3,272
			Total Allowable		<u><u>\$1,956,273</u></u>

(1) Capital Expenditures	\$ 1,369, IPA Match	\$ 25,725
(2) Capital Expenditures	5,480, IPA Match	787
(3) Capital Expenditures	7,202, IPA Match	7,783
(4) Capital Expenditures	10,179, IPA Match	4,878

Minnesota Statewide Cost Allocation Plan
Personnel Services
Fiscal Year Ended June 30, 1977

	Allocation Base *	Percentage	F.Y. 1977 Allocation
Administration	855	3.1771	\$ 62,155
Agriculture	520	1.8459	36,112
Arts Board	14	.0497	972
Attorney General	79	.2804	5,486
Auditor	88	.3124	6,111
Commerce	217	.7703	15,070
Community College Board	655	2.3252	45,488
Corrections	1,540	5.4668	106,948
County Attorney's Council	5	.0177	347
Economic Development	50	.1775	3,472
Economic Security	2,432	8.6333	168,895
Education	402	1.4271	27,918
Energy Agency	53	.1881	3,681
Gillette Hospital	---	---	---
Governor's Crime Commission	103	.3656	7,153
Governor's Office	55	.1952	3,820
Handicapped, Council on	9	.0319	625
Health	715	2.5382	49,655
Hearing Examiner's Office	23	.0816	1,597
Higher Educ. Facilities Authority	2	.0071	139
Historical Society	---	---	---
Housing Finance Agency	64	.2272	4,445
Human Rights	57	.2023	3,959
Indian Affairs Board	6	.0213	417
Investment Board	25	.0887	1,736
Iron Range Resources	43	.1526	2,986
Labor and Industry	251	.8910	17,431
Lieutenant Governor	8	.0284	556
Military Affairs	182	.6461	12,639
Minn. Educ. Computing Consortium	69	.2449	4,792
Municipal Board	5	.0177	347
Natural Resources	1,678	5.9567	116,532
Pollution Control Agency	263	.9336	18,265
Public Employees Retire. Assoc.	---	---	---
Public Safety	1,760	6.2478	122,227
Public Service	119	.4224	8,264
Revenue	910	3.2304	63,197
Secretary of State	29	.1029	2,014
State Planning Agency	223	.7916	15,487
State Retirement System	36	.1278	2,500
State University System	1,691	6.0028	117,435
Supreme Court	63	.2236	4,375
Teachers Retire. Assoc.	49	.1739	3,403
Transportation	5,166	18.3387	358,763
University of Minnesota	---	---	---
Veterans Affairs	46	.1633	3,195
Veterans Home	100	.3550	6,945
Welfare	7,119	25.2716	494,393
Zoological Garden	59	.2094	4,097
Other	292	1.0366	20,279
Total	28,170	100.00	\$ 1,956,323

*Based upon average number of personnel.

State of Minnesota Roll Forward Calculation
Personnel Services
Fiscal Year Ended June 30, 1977

	Adjusted Fixed F.Y. 1977	Actual F.Y. 1977	Adjustment Roll Forward	Fixed F.Y. 1979
Administration	\$ 47,175	\$ 62,155	\$ 14,980	\$ 77,135
Agriculture	27,007	36,112	9,105	45,217
Arts Board	450	972	522	1,494
Attorney General	3,901	5,486	1,585	7,071
Auditor	5,401	6,111	710	6,821
Commerce	11,253	15,070	3,817	18,887
Community College Board	29,708	45,488	15,780	61,268
Corrections	82,222	106,948	24,726	131,674
County Attorney's Council	300	347	47	394
Economic Development	3,751	3,472	(279)	3,193
Economic Security	123,219	168,895	45,676	214,571
Education	20,876	27,918	7,042	34,960
Energy Agency	1,650	3,681	2,031	5,712
Gillette Hospital	12,465	---	(12,465)	(12,465)
Governor's Crime Commission	3,601	7,153	3,552	10,705
Governor's Office	3,544	3,820	276	4,096
Handicapped, Council on	212	625	413	1,038
Health	34,659	49,655	14,996	64,651
Hearing Examiner's Office	---	1,597	1,597	3,194
Higher Educ. Facilities Authority	53	139	86	225
Historical Society	---	---	---	---
Housing Finance Agency	1,801	4,445	2,644	7,089
Human Rights	2,101	3,959	1,858	5,817
Indian Affairs Board	300	417	117	534
Investment Board	1,200	1,736	536	2,272
Iron Range Resources	2,101	2,986	885	3,871
Labor and Industry	12,303	17,431	5,128	22,559
Lieutenant Governor	600	556	(44)	512
Military Affairs	9,603	12,639	3,036	15,675
Minn. Educ. Computing Consortium	2,701	4,792	2,091	6,883
Municipal Board	300	347	47	394
Natural Resources	83,722	116,532	32,810	149,342
Pollution Control Agency	12,603	18,265	5,662	23,927
Public Employees Retire. Assoc.	---	---	---	---
Public Safety	90,624	122,227	31,603	153,830
Public Service	5,759	8,264	2,505	10,769
Revenue	50,864	63,197	12,333	75,530
Secretary of State	1,650	2,014	364	2,378
State Planning Agency	6,115	15,487	9,372	24,859
State Retirement System	1,951	2,500	549	3,049
State University System	91,224	117,435	26,211	143,646
Supreme Court	3,151	4,375	1,224	5,599
Teachers Retire. Assoc.	2,701	3,403	702	4,105
Transportation	289,858	358,763	68,905	427,668
University of Minnesota	---	---	---	---
Veterans Affairs	2,701	3,195	494	3,689
Veterans Home	4,801	6,945	2,144	9,089
Welfare	379,752	494,393	114,641	609,034
Zoological Garden	750	4,097	3,347	7,444
Other	14,577	20,279	5,702	25,981
Total	\$ 1,487,260	\$ 1,956,323	\$ 469,063	\$ 2,425,386

STATE OF MINNESOTA
DEPARTMENT OF PUBLIC SAFETY
CAPITOL SECURITY

Services Provided

The Capitol Security Division provides security services for the buildings in the capitol complex, the Capitol Square Building and the Health Building. The service is provided twenty-four hours per day.

FMC 74-4 Allowable Cost Standard

"The cost of utilities, insurance, security, janitorial services, elevator services, upkeep of grounds, normal repairs and alterations and the like are allowable to the extent they are not otherwise included in rental of other charges for space."

Allocable Services

All of the services of this division are allocable.

Allocation Base

All of the security services are allocated to buildings based on actual time reporting by building. These costs are then allocated to agencies located in the respective buildings based on the number of square feet occupied.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

Capitol Security

Year Ended June 30, 1977

<u>Costs to be Allocated</u>	<u>Appropriation Number</u>	<u>Account Number</u>	<u>Total Expenditures</u>	<u>Services or Costs not Allowable -</u>	<u>Total Allowable</u>
Cap. Complex & Mansion Security - Salary	23000-01:10	529313	\$398,969	-	\$398,969
Cap. Complex & Mansion Security - Supplies and Expense	23000-02:10	529347	27,757	-	<u>27,757</u>
				Total Allowable	<u>\$426,726</u>

Minnesota Statewide Cost Allocation Plan
Capitol Security
Fiscal Year Ended June 30, 1977

M-3

	Total Allocation	Base *	Percentage	Allocation of Service Centers
Administration	\$ 26,136	\$ 26,136	6.3867	\$ 1,1
Agriculture	7,779	7,779	1.9009	332
Arts Board	-	-	-	-
Attorney General	6,179	6,179	1.5099	264
Auditor	302	302	.0738	13
Commerce	-	-	-	-
Procurement	3,773	-	-	-
Community College Board	1,025	1,025	.2505	44
Corrections	-	-	-	-
County Attorney's Council	-	-	-	-
Economic Development	-	-	-	-
Economic Security	-	-	-	-
Education	10,224	10,224	2.4984	437
Finance	5,521	-	-	-
Energy Agency	-	-	-	-
Governor's Crime Commission	-	-	-	-
Governor's Office	5,434	5,434	1.3279	232
Handicapped, Council on	-	-	-	-
Health	18,113	18,113	4.4262	775
Hearing Examiner's Office	-	-	-	-
Lease Administration	672	-	-	-
Higher Educ. Facilities Authority	-	-	-	-
Historical Society	24,461	24,461	5.9774	1,046
Housing Finance Agency	-	-	-	-
Human Rights	750	750	.1833	32
Indian Affairs Board	-	-	-	-
Investment Board	-	-	-	-
Mn Higher Ed. Coord. Com.	1,095	-	-	-
Iron Range Resources	-	-	-	-
Labor and Industry	-	-	-	-
Lieutenant Governor	1,175	1,175	.2871	6
Military Affairs	439	439	.1073	19
Minn. Educ. Computing Consortium	-	-	-	-
Municipal Board	-	-	-	-
Mgmt. Services	2,030	-	-	-
Natural Resources	14,081	14,081	3.4409	602
Pollution Control Agency	-	-	-	-
Public Employees Retire. Assoc.	1,485	1,485	.3629	64
Public Safety	19,431	19,431	4.7482	831
Public Service	-	-	-	-
Revenue	18,092	18,092	4.4210	774
Central Mail	597	-	-	-
Secretary of State	1,082	1,082	.2644	46
State Planning Agency	2,790	2,790	.6818	119
State Retirement System	-	-	-	-
State University System	1,134	1,134	.2771	49
Supreme Court	15,359	15,359	3.7532	657
Teachers Retire. Assoc.	913	913	.2231	39
Treasurer	2,275	-	-	-
Transportation	33,615	33,615	8.2143	1,438
University of Minnesota	-	-	-	-
Veterans Affairs	382	382	.0933	16
Veterans Home	-	-	-	-
Welfare	13,688	13,688	3.3449	585
Zoological Garden	-	-	-	-
Other	185,157	185,157	45.2457	7,918
Telecommunications	1,537	-	-	-
Total	<u>\$ 426,726</u>	<u>\$409,226</u>	<u>100.00</u>	<u>\$17,500</u>

*-Based on all agency allocations for Capitol Security except service centers.

Minnesota Statewide Cost Allocation Plan
Capitol Security
Fiscal Year Ended June 30, 1977

M-4

	Allocation	Allocation of Service Centers	Total F.Y. 1977 Allocation
Administration	\$ 26,136	\$ 1,118	\$ 27,254
Agriculture	7,779	332	8,111
Arts Board	-	-	-
Attorney General	6,179	264	6,443
Auditor	302	13	315
Commerce	-	-	-
Community College Board	1,025	44	1,069
Corrections	-	-	-
County Attorney's Council	-	-	-
Economic Development	-	-	-
Economic Security	-	-	-
Education	10,224	437	10,661
Energy Agency	-	-	-
Governor's Crime Commission	-	-	-
Governor's Office	5,434	232	5,666
Handicapped, Council on	-	-	-
Health	18,113	775	18,888
Hearing Examiner's Office	-	-	-
Higher Educ. Facilities Authority	-	-	-
Historical Society	24,461	1,046	25,507
Housing Finance Agency	-	-	-
Human Rights	750	32	782
Indian Affairs Board	-	-	-
Investment Board	-	-	-
Iron Range Resources	-	-	-
Labor and Industry	-	-	-
Lieutenant Governor	1,175	50	1,225
Military Affairs	439	19	458
Minn. Educ. Computing Consortium	-	-	-
Municipal Board	-	-	-
Natural Resources	14,081	602	14,683
Pollution Control Agency	-	-	-
Public Employees Retire. Assoc.	1,485	64	1,549
Public Safety	19,431	831	20,262
Public Service	-	-	-
Revenue	18,092	774	18,866
Secretary of State	1,082	46	1,128
State Planning Agency	2,790	119	2,909
State Retirement System	-	-	-
State University System	1,134	49	1,183
Supreme Court	15,359	657	16,016
Teachers Retire. Assoc.	913	39	952
Transportation	33,615	1,438	35,053
University of Minnesota	-	-	-
Veterans Affairs	382	16	398
Veterans Home	-	-	-
Welfare	13,688	585	14,273
Zoological Garden	-	-	-
Other	185,157	7,918	193,075
Total	<u>\$409,226</u>	<u>\$17,500</u>	<u>\$426,726</u>

Minnesota Statewide Cost Allocation Plan
State Administration Building
Fiscal Year Ended June 30, 1977

M-5

	<u>Square Feet Occupied</u>	<u>Cost Per Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration	13,603	.5080	\$ 6,911
Agriculture			
Arts Board			
Attorney General			
Auditor			
Commerce			
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Lease Administration	1,322	.5080	672
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Finance	10,046	.5080	5,104
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Mgmt. Services	3,996	.5080	2,030
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Telecommunications	3,026	.5080	1,537
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue			
Procurement	7,426	.5080	3,773
Secretary of State			
State Planning Agency			
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
State Treasurer	4,478	.5080	2,275
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden			
Other	<u>10,330</u>	<u>.5080</u>	<u>5,248</u>
Total	<u>54,227</u>	<u>.5080</u>	<u>\$27,550</u>

Minnesota Statewide Cost Allocation Plan
State Capitol
Fiscal Year Ended June 30, 1977

M-6

	<u>Square Feet Occunied</u>	<u>Cost Per Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration			
Agriculture			
Arts Board			
Attorney General	5,160	.7331	\$ 3,783
Auditor			
Commerce			
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office	6,600	.7331	4,839
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor	1,603	.7331	1,175
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety	11,297	.7331	8,282
Public Service			
Revenue			
Secretary of State			
State Planning Agency			
State Retirement System			
State University System			
Supreme Court	20,950	.7331	15,359
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden			
Other	97,680	.7331	71,610
Total	<u>143,290</u>	<u>.7331</u>	<u>\$105,048</u>

Minnesota Statewide Cost Allocation Plan
 Capitol Square Building
 Fiscal Year Ended June 30, 1977

M-7

	<u>Square Feet Occupied</u>	<u>Cost Per Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration	3,179	.1363	\$ 433
Agriculture			
Arts Board			
Attorney General	2,430	.1363	331
Auditor			
Commerce			
Community College Board	7,520	.1363	1,025
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education	75,011	.1363	10,224
Finance	1,548	.1363	211
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Education Coord. Board	8,038	.1363	1,095
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights	5,505	.1363	750
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.	10,898	.1363	1,485
Public Safety			
Public Service			
Revenue	14,407	.1363	1,964
Secretary of State			
State Planning Agency	20,107	.1363	2,740
State Retirement System			
State University System	8,322	.1363	1,134
Supreme Court			
Teachers Retire. Assoc.	6,700	.1363	913
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden			
Other	<u>11,551</u>	<u>.1363</u>	<u>1,574</u>
Total	<u>175,216</u>	<u>.1363</u>	<u>\$23,879</u>

	<u>Square Feet Occupied</u>	<u>Cost Per Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration	46,473	.2142	\$ 9,954
Agriculture			
Arts Board			
Attorney General			
Auditor			
Commerce			
Finance	963	.2142	206
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources	53,006	.2142	11,354
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue	75,297	.2142	16,128
Secretary of State			
State Planning Agency			
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare	53,281	.2142	11,413
Zoological Garden			
Other	<u>14,661</u>	<u>.2142</u>	<u>3,140</u>
Total	<u>243,681</u>	<u>.2142</u>	<u>\$52,195</u>

	Square Feet Occupied	Cost Per •Square Foot	F.Y. 1977 Allocation
Administration	36,637	.0621	\$ 2,275
Agriculture			
Arts Board			
Attorney General			
Auditor			
Commerce			
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue			
Secretary of State			
State Planning Agency			
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden			
Other			
Total	<u>36,637</u>	<u>.0621</u>	<u>\$ 2,275</u>

Minnesota Statewide Cost Allocation Plan
117 University Avenue (Ford Building)
Fiscal Year Ended June 30, 1977

M-10

	<u>Square Feet Occupied</u>	<u>Cost Per Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration	11,727	.0517	\$ 606
Agriculture			
Arts Board			
Attorney General			
Auditor			
Commerce			
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society	11,261	.0517	582
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources	104	.0517	6
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue			
Secretary of State			
State Planning Agency	960	.0517	50
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden			
Other	19,941	.0517	1,031
Total	43,993	.0517	\$2,275

Minnesota Statewide Cost Allocation Plan
Health Building
Fiscal Year Ended June 30, 1977

M-11

	<u>Square Feet Occupied</u>	<u>Cost Per Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration			
Agriculture			
Arts Board			
Attorney General			
Auditor			
Commerce			
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health	108,922	.1663	\$18,113
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue			
Secretary of State			
State Planning Agency			
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden			
Other	<u>34,680</u>	<u>.1663</u>	<u>5,766</u>
Total	<u>143,602</u>	<u>.1663</u>	<u>\$23,879</u>

Minnesota Statewide Cost Allocation Plan
State Highway Building
Fiscal Year Ended June 30, 1977

M-12

	<u>Square Feet Occupied</u>	<u>Cost Per Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration	3,248	.1930	\$ 626
Agriculture			
Arts Board			
Attorney General	5,745	.1930	1,109
Auditor			
Commerce			
Central Mail	3,096	.1930	597
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety	57,776	.1930	11,149
Public Service			
Revenue			
Secretary of State			
State Planning Agency			
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation	174,205	.1930	33,615
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden			
Other	45,735	.1930	8,825
Total	<u>289,805</u>	<u>.1930</u>	<u>\$55,921</u>

Minnesota Statewide Cost Allocation Plan
Historical Building
Fiscal Year Ended June 30, 1977

M-13

	<u>Square Feet Occupied</u>	<u>Cost Per Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration			
Agriculture			
Arts Board			
Attorney General			
Auditor			
Commerce			
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society	54,599	.4374	\$23,879
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue			
Secretary of State			
State Planning Agency			
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden			
Other			
Total	<u>54,599</u>	<u>.4374</u>	<u>\$23,879</u>

Minnesota Statewide Cost Allocation Plan
State Office Building
Fiscal Year Ended June 30, 1977

M-14

	<u>Square Feet Occupied</u>	<u>Cost Per Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration	8,334	.1455	\$ 1,213
Agriculture	53,468	.1455	7,779
Arts Board			
Attorney General	5,486	.1455	798
Auditor			
Commerce			
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue			
Secretary of State	7,440	.1455	1,082
State Planning Agency			
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden			
Other	106,932	.1455	15,559
Total	<u>181,660</u>	<u>.1455</u>	<u>\$26,431</u>

Minnesota Statewide Cost Allocation Plan
Vets Service Building
Fiscal Year Ended June 30, 1977

M-15

	<u>Square Feet Occupied</u>	<u>Cost Per Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration			
Agriculture			
Arts Board			
Attorney General	4,137	.0382	158
Auditor	7,946	.0382	\$ 302
Commerce			
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs	11,485	.0382	439
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue			
Secretary of State			
State Planning Agency			
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs	9,996	.0382	382
Veterans Home			
Welfare			
Zoological Garden	28,971	.0382	1,107
Other			
Total	<u>62,535</u>	<u>.0382</u>	<u>\$2,388</u>

	<u>Square Feet Occupied</u>	<u>Cost Per Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration	2,020	.5180	\$1,046
Agriculture			
Arts Board			
Attorney General			
Auditor			
Commerce			
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue			
Secretary of State			
State Planning Agency			
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden			
Other	2,372	.5180	1,129
Total	<u>4,392</u>	<u>.5180</u>	<u>\$2,275</u>

Minnesota Statewide Cost Allocation Plan
504-506 Rice Street
Fiscal Year Ended June 30, 1977

M-17

	<u>Square Feet Occupied</u>	<u>Cost Per • Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration	1,525	1.2781	\$1,949
Agriculture			
Arts Board			
Attorney General			
Auditor			
Commerce			
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue			
Secretary of State			
State Planning Agency			
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden			
Other	255	1.2781	326
Total	<u>1,780</u>	<u>1.2781</u>	<u>\$2,275</u>

Minnesota Statewide Cost Allocation Plan
License Center 625 No. Robert
Fiscal Year Ended June 30, 1977

M-18

	<u>Square Feet Occupied</u>	<u>Cost Per Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration			
Agriculture			
Arts Board			
Attorney General			
Auditor			
Commerce			
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources	5,200	.5233	\$2,721
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue			
Secretary of State			
State Planning Agency			
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden			
Other			
Total	<u>5,200</u>	<u>.5233</u>	<u>\$2,721</u>

	<u>Square Feet Occupied</u>	<u>Cost Per Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration	3,850	.2917	\$1,123
Agriculture			
Arts Board			
Attorney General			
Auditor			
Commerce			
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue			
Secretary of State			
State Planning Agency			
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden			
Other	3,950	.2917	1,152
Total	<u>7,800</u>	<u>.2917</u>	<u>\$2,275</u>

	<u>Square Feet Occupied</u>	<u>Cost Per • Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration			
Agriculture			
Arts Board			
Attorney General			
Auditor			
Commerce			
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue			
Secretary of State			
State Planning Agency			
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare	20,000	.1137	\$2,275
Zoological Garden			
Other			
Total	<u>20,000</u>	<u>.1137</u>	<u>\$2,275</u>

Minnesota Statewide Cost Allocation Plan
127 University Ave.
Fiscal Year Ended June 30, 1977

M-21

	<u>Square Feet Occupied</u>	<u>Cost Per Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration			
Agriculture			
Arts Board			
Attorney General			
Auditor			
Commerce			
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office	900	.6608	\$ 595
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue			
Secretary of State			
State Planning Agency			
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden			
Other	<u>2,543</u>	<u>.6608</u>	<u>1,680</u>
Total	<u>3,443</u>	<u>.6608</u>	<u>\$2,275</u>

Minnesota Statewide Cost Allocation Plan
Complex Parking Lots and Grounds
Fiscal Year Ended June 30, 1977

M-22

	<u>Square Feet Occupied</u>	<u>Cost Per Square Foot</u>	<u>F.Y. 1977 Allocation</u>
Administration			
Agriculture			
Arts Board			
Attorney General			
Auditor			
Commerce			
Community College Board			
Corrections			
County Attorney's Council			
Economic Development			
Economic Security			
Education			
Energy Agency			
Governor's Crime Commission			
Governor's Office			
Handicapped, Council on			
Health			
Hearing Examiner's Office			
Higher Educ. Facilities Authority			
Historical Society			
Housing Finance Agency			
Human Rights			
Indian Affairs Board			
Investment Board			
Iron Range Resources			
Labor and Industry			
Lieutenant Governor			
Military Affairs			
Minn. Educ. Computing Consortium			
Municipal Board			
Natural Resources			
Pollution Control Agency			
Public Employees Retire. Assoc.			
Public Safety			
Public Service			
Revenue			
Secretary of State			
State Planning Agency			
State Retirement System			
State University System			
Supreme Court			
Teachers Retire. Assoc.			
Transportation			
University of Minnesota			
Veterans Affairs			
Veterans Home			
Welfare			
Zoological Garden		100.00	\$66,910
Other			
Total		<u>100.00</u>	<u>\$66,910</u>

State of Minnesota Roll Forward Calculation
Capitol Security
Fiscal Year Ended June 30, 1977

M-23

	Adjusted Fixed F.Y. 1977	Actual F.Y. 1977	Adjustment Roll Forward	Fixed F.Y. 1979
Administration	\$ 15,847	\$ 27,254	\$ 11,407	\$ 11,407
Agriculture	8,202	8,111	(91)	(91)
Arts Board	-	-	-	-
Attorney General	3,805	6,443	2,638	2,638
Auditor	1,325	315	(1,010)	(1,010)
Commerce	-	-	-	-
Community College Board	928	1,069	141	141
Corrections	-	-	-	-
County Attorney's Council	-	-	-	-
Economic Development	-	-	-	-
Economic Security	4,000	-	(4,000)	(4,000)
Education	9,913	10,661	748	748
Energy Agency	-	-	-	-
Governor's Crime Commission	-	-	-	-
Governor's Office	1,398	5,666	4,268	4,268
Handicapped, Council on	-	-	-	-
Health	18,526	18,888	362	362
Hearing Examiner's Office	-	-	-	-
Higher Educ. Facilities Authority	-	-	-	-
Historical Society	28,384	25,507	(2,877)	(2,877)
Housing Finance Agency	-	-	-	-
Human Rights	722	782	60	60
Indian Affairs Board	549	-	(549)	(549)
Investment Board	-	-	-	-
Iron Range Resources	-	-	-	-
Labor and Industry	-	-	-	-
Lieutenant Governor	919	1,225	306	306
Military Affairs	1,497	458	(1,039)	(1,039)
Minn. Educ. Computing Consortium	-	-	-	-
Municipal Board	92	-	(92)	(92)
Natural Resources	20,882	14,683	(6,199)	(6,199)
Pollution Control Agency	-	-	-	-
Public Employees Retire. Assoc.	1,615	1,549	(66)	(66)
Public Safety	17,610	20,262	2,652	2,652
Public Service	2,975	-	(2,975)	(2,975)
Revenue	17,481	18,866	1,385	1,385
Secretary of State	1,359	1,128	(231)	(231)
State Planning Agency	2,307	2,909	602	602
State Retirement System	-	-	-	-
State University System	1,425	1,183	(242)	(242)
Supreme Court	12,024	16,016	3,992	3,992
Teachers Retire. Assoc.	992	952	(40)	(40)
Transportation	32,228	35,053	2,825	2,825
University of Minnesota	-	-	-	-
Veterans Affairs	2,469	398	(2,071)	(2,071)
Veterans Home	-	-	-	-
Welfare	10,555	14,273	3,718	3,718
Zoological Garden	315	-	(315)	(315)
Other	84,318	193,075	108,757	108,757
Total	<u>\$304,662</u>	<u>\$426,726</u>	<u>\$122,064</u>	<u>\$122,064</u>

STATE OF MINNESOTA
TREASURER

Services Provided

The Treasurer is the custodian of all State funds. The functions of this department include:

- | | |
|------------------------------|-----------------------|
| 1. Cash Receipt Processing | 5. Debt Service |
| 2. Warrant Redemption | 6. Unclaimed Property |
| 3. Safekeeping of Securities | |
| 4. Investing State Funds | |

FMC 74-4 Allowable Cost Standard

"The cost of disbursing grant program funds by the Treasurer or other designated officer is allowable. Disbursing services cover the processing of checks or warrants, from preparation to redemption, including the necessary records of accountability and reconciliation of such records with related cash accounts."

Allocable Services

The warrant redemption and cash receipt functions are allocable. The actual salaries of the employees performing these two functions were used in arriving at total allowable costs.

Allocation Base

The allocation base used is the total number of transactions plus subsystem warrants processed for each agency as a percentage of total transactions plus subsystem warrants processed for all State agencies.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

State Treasurer

Year Ended June 30, 1977

<u>Costs to be Allocated</u>	<u>Appropriation Number</u>	<u>Account Number</u>	<u>Total Expenditures</u>	<u>Services or Costs not Allowable</u>	<u>Total Allowable</u>
Treas-Operations-Salaries	13100-01:10	658401	\$ 287,095	\$ 154,115 ^{1/}	\$ 132,980
Treas-Operations-Supp & Exp	13100-02:10	658476	121,820	69,502 ^{2/}	<u>52,318</u>
				Total Allowable	<u>\$ 185,298</u>

^{1/} Salaries not applicable to the cash receipt and warrant redemption function. Allowable salaries are actual salaries of employees working in these two functions.

^{2/} Supplies and expense not applicable to cash receipt and warrant redemption \$36,718, Capital Expenditures \$31,757, interest in rent \$1,027.

Minnesota Statewide Cost Allocation Plan
State Treasurer
Fiscal Year Ended June 30, 1977

	Allocation Base *	Percentage	F.Y. 1977 Allocation
Administration	154,715	3.4215	\$ 6,340
Agriculture	27,121	.5998	1,111
Arts Board	2,179	.0482	89
Attorney General	4,279	.0946	175
Auditor	3,104	.0686	127
Commerce	19,953	.4413	818
Community College Board	88,322	1.9532	3,619
Corrections	72,022	1.5928	2,951
County Attorney's Council	672	.0149	28
Economic Development	6,906	.1527	283
Economic Security	234,244	5.1803	9,599
Education	138,081	3.0537	5,658
Energy Agency	6,767	.1497	277
Governor's Crime Commission	10,796	.2388	442
Governor's Office	4,957	.1096	203
Handicapped, Council on	1,467	.0324	60
Health	63,096	1.3954	2,586
Hearing Examiner's Office	4,777	.1056	196
Higher Educ. Facilities Authority	18	.0004	1
Historical Society	2,407	.0532	99
Housing Finance Agency	8,384	.1854	344
Human Rights	2,795	.0618	114
Indian Affairs Board	966	.0214	40
Investment Board	1,231	.0272	50
Iron Range Resources	2,551	.0564	105
Labor and Industry	32,272	.7137	1,322
Lieutenant Governor	463	.0102	19
Military Affairs	9,274	.2051	380
Minn. Educ. Computing Consortium	8,244	.1823	338
Municipal Board	720	.0159	29
Natural Resources	132,577	2.9319	5,433
Pollution Control Agency	21,681	.4795	888
Public Employees Retire. Assoc.	178,374	3.9447	7,309
Public Safety	290,507	6.4246	11,905
Public Service	10,507	.2324	431
Revenue	2,002,031	44.2749	82,041
Secretary of State	7,923	.1752	325
State Planning Agency	22,871	.5058	937
State Retirement System	108,820	2.4066	4,459
State University System	148,202	3.2775	6,073
Supreme Court	5,915	.1308	242
Teachers Retire. Assoc.	105,193	2.3263	4,311
Transportation	147,195	3.2552	6,032
University of Minnesota	700	.0155	29
Veterans Affairs	10,167	.2248	417
Veterans Home	5,822	.1288	239
Welfare	334,264	7.3922	13,698
Zoological Garden	5,937	.1313	243
Other	70,348	1.5557	2,883
Total	4,521,817	100.00	\$ 185,298

* Based on number of transactions plus number of subsystem warrants.

State of Minnesota Roll Forward Calculation

N-4

State Treasurer
Fiscal Year Ended June 30, 1977

	Adjusted Fixed F.Y. 1977	Actual F.Y. 1977	Adjustment Roll Forward	Fixed F.Y. 1979
Administration	\$ 6,267	\$ 6,340	\$ 73	\$ 6,413
Agriculture	1,349	1,111	(238)	873
Arts Board	95	89	(6)	83
Attorney General	190	175	(15)	160
Auditor	171	127	(44)	83
Commerce	741	818	77	895
Community College Board	3,856	3,619	(237)	3,382
Corrections	3,135	2,951	(184)	2,767
County Attorney's Council	57	28	(29)	(1)
Economic Development	285	283	(2)	281
Economic Security	6,692	9,599	2,907	12,506
Education	6,030	5,658	(372)	5,286
Energy Agency	114	277	163	440
Gillette Hospital	-	-	-	-
Governor's Crime Commission	209	442	233	675
Governor's Office	310	203	(107)	96
Handicapped, Council on	41	60	19	79
Health	2,166	2,586	420	3,006
Hearing Examiner's Office	-	196	196	392
Higher Educ. Facilities Authority	17	1	(16)	(15)
Historical Society	133	99	(34)	65
Housing Finance Agency	152	344	192	536
Human Rights	76	114	38	152
Indian Affairs Board	38	40	2	42
Investment Board	38	50	12	62
Iron Range Resources	95	105	10	115
Labor and Industry	1,292	1,322	30	1,352
Lieutenant Governor	19	19	0	19
Military Affairs	418	380	(38)	342
Minn. Educ. Computing Consortium	190	338	148	486
Municipal Board	76	29	(47)	(18)
Natural Resources	5,699	5,433	(266)	5,167
Pollution Control Agency	589	888	299	1,187
Public Employees Retire. Assoc.	9,062	7,309	(1,753)	5,556
Public Safety	13,640	11,905	(1,735)	10,170
Public Service	392	431	39	470
Revenue	81,860	82,041	181	82,222
Secretary of State	285	325	40	365
State Planning Agency	290	937	647	1,584
State Retirement System	5,319	4,459	(860)	3,599
State University System	7,808	6,073	(1,735)	4,338
Supreme Court	133	242	109	351
Teachers Retire. Assoc.	5,319	4,311	(1,008)	3,303
Transportation	8,760	6,032	(2,728)	3,304
University of Minnesota	44	29	(15)	14
Veterans Affairs	513	417	(96)	321
Veterans Home	266	239	(27)	212
Welfare	11,550	13,698	2,148	15,846
Zoological Garden	114	243	129	372
Other	3,109	2,883	(226)	2,657
Total	\$ 189,004	\$ 185,298	\$ (3,706)	\$ 181,592

STATE OF MINNESOTA

Table of Contents
1976-1977

Billed Central Service Agencies

VIII

Administration, Department of

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STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
ADDRESSOGRAPH

Services Provided

To provide the addressing of envelopes, newsletters, and labels for all state agencies and departments.

FMC 74-4 Allowable Cost Standard

"Cost of professional services rendered by individuals or organizations not a part of the grantee department is allowable subject to such prior authorization as may be required by the Federal grantor agency."

How Rates are Computed

Rates are based on historical costs of operating expenses, labor, materials, overhead, markup, and Capital Reserve used for replacement costs on new assets.

Department of Administration
Addressograph
Income Statement
For Fiscal Year

	1976 (actual)	1977 (actual)	1978 (estimate)
Sales:			
Gross Sales	\$ 15,333	\$ 16,100	\$ 18,000
Cost of Goods Sold	981	1,646	1,800
Gross Profit	<u>14,352</u>	<u>14,514</u>	<u>16,200</u>
Expenses:			
Salaries and Fringe	13,295	22,458	26,050
Purchased Services	1,291	3,197	3,200
Supplies	122	92	100
Overhead and Depreciation	3,646		
Depreciation		2,610	2,600
Overhead		4,956	5,720
Total Expenses	<u>18,354</u>	<u>33,403</u>	<u>37,670</u>
Net Income (loss)	<u>\$ (4,002)</u>	<u>\$ (18,889)</u>	<u>\$ (21,470)</u>

Department of Administration
Addressograph
Balance Sheet
June 30, 19

	1976 (actual)	1977 (actual)	1978 (estimate)
Assets:			
Inventory	\$ 960	\$ 633	\$ 700
Fixed Assets	36,256	36,256	36,256
Accumulated Depreciation	(11,156)	(13,766)	(16,300)
Total Assets	<u>\$ 25,060</u>	<u>\$ 23,123</u>	<u>\$ 20,656</u>
Liabilities and Capital:			
Loan from 98 Fund	\$ 25,062	\$ 41,014	\$ 60,016
Investment	12,850	12,850	12,850
Retained Earnings	(11,852)	(30,741)	(52,200)
Total Liabilities and Capital	<u>\$ 25,060</u>	<u>\$ 23,123</u>	<u>\$ 20,656</u>

C. ADDRESSING SERVICE CHARGES

These rates are subject to change without notice

ADDRESSING LETTER SIZE ENVELOPES OR NEWSLETTER:

500 or less (minimum charge)	6.65
600	7.48
700	8.31
800	9.14
900	9.97
1,000	10.80
Each additional 10080

ADDRESSING KRAFT ENVELOPES 6½ x 9½ or larger

500 or less (minimum charge)	9.40
600	11.08
700	12.64
800	14.19
900	15.66
1,000	16.73
Each additional 100	1.44

SERVICE CHARGES

Addressograph

These rates are subject to change without notice

To address labels and put material in order before addressing. Hourly rate will be used. (Addressing).

Minimum Charge	6.65
Hourly Rate	12.84
Cutting New Plates28
Frame Card Holder08

Cheshire

Material to be put in order before addressing, hourly rate will be used.

Minimum Charge	6.65
Hourly Rate	12.84
Purchase of cards05

Addressing labels — the price of addressing letter size envelopes will apply.

LEGISLATIVE REFERENCE LIBRARY
STATE OF MINNESOTA

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS

Services Provided

To provide office and storage space for state agencies to perform their functions.

FMC 74-4 Allowable Cost Standard

"The cost of space in privately or publicly owned buildings used for the benefit of the grant program is allowable subject to the conditions stated below. The total cost of space, whether in a privately or publicly owned building, may not exceed the rental cost of comparable space and facilities in a privately owned building in the same locality. The cost of space procured for grant program usage may not be charged to the program for periods of nonoccupancy, without authorization of the grantor Federal agency"

How Rates are Computed

Rates are based on Historical costs plus projected expenses plus/minus income/loss generated each year by building.

Department of Administration
 Building Space Costs - Summary
 Income Statement
 For Fiscal Year 1976

Revenues:	(with interest)	(without interest)
Rent Revenue	\$5,506,066	\$5,506,066
Expenses:		
Salaries and Fringe	1,837,784	
Overhead Expenses	405,264	
Utilities and Supplies	1,442,271	
Power House Steam	706,434	
Security Expense	367,704	
Depreciation Expense	647,661	
Interest Expense	796,307	
Total Expenses	6,203,425*	5,407,118
Net Income (loss)	\$ (697,359)	\$ 98,948

*Includes \$181,926 in expenses for the Historical Society Building for which no rent is charged.

Department of Administration
Building Space Costs
Income Statements
For Fiscal Year 1976

	<u>Administration Building</u> (with interest)	(without interest)
Revenues:		
Rent Revenue	\$307,613	\$307,613
Expenses:		
Salaries & Fringe	88,029	
Overhead	16,432	
Utilities & Supplies	61,413	
Power House Steam	49,082	
Security Expense	25,349	
Depreciation Expense	60,796	
Interest Expense	43,465	
Total Expenses	<u>344,566</u>	<u>301,101</u>
Net Income (loss)	<u>\$ (36,953)</u>	<u>\$ 6,512</u>

	<u>State Capitol</u>	
Revenues:		
Rent Revenue	\$875,678	\$875,678
Expenses:		
Salaries & Fringe	319,800	
Overhead	37,999	
Utilities and Supplies	136,690	
Power House Steam	178,421	
Security Expense	94,247	
Depreciation Expense	48,072	
Interest Expense	192,630	
Total Expenses	<u>1,007,859</u>	<u>815,229</u>
Net Income (loss)	<u>\$ (132,181)</u>	<u>\$ 60,449</u>

	<u>Capitol Square Building</u>	
Revenues:		
Rent Revenue	\$814,665	\$814,665
Expenses:		
Salaries & Fringe	193,058	
Overhead	44,504	
Utilities and Supplies	169,850	
Security Expense	24,678	
Depreciation Expense	153,798	
Interest Expense	309,333	
Total Expenses	<u>895,221</u>	<u>585,888</u>
Net Income (loss)	<u>\$ (80,556)</u>	<u>\$228 7</u>

Department of Administration
Building Space Costs
Income Statements
For Fiscal Year 1976

	<u>Centennial Building</u>	
	(with interest)	(without interest)
Revenues:		
Rent Revenue	\$ 942,257	\$ 942,257
Expenses:		
Salaries and Fringe	316,002	
Overhead	66,413	
Utilities and Supplies	312,443	
Power House Steam	123,803	
Security Expense	50,988	
Depreciation Expense	156,754	
Interest Expense	95,617	
Total Expenses	<u>1,122,020</u>	<u>1,026,403</u>
Net Income (loss)	<u>\$ (179,763)</u>	<u>\$ (84,146)</u>

	<u>Champion Chevrolet Building</u>	
	<u>610 N. Robert</u>	
Revenues:		
Rent Revenue	\$ 54,399	
Expenses:		
Salaries and Fringe	10,743	
Overhead	8,285	
Utilities and Supplies	17,874	
Security Expenses	6,080	
Depreciation Expense	24,000	
Total Expenses	<u>66,982</u>	
Net Income (loss)	<u>\$ (12,583)</u>	

	<u>Health Building</u>	
Revenues:		
Rent Revenue	\$ 525,756	\$ 525,756
Expenses:		
Salaries and Fringe	53,568	
Overhead	40,740	
Utilities and Supplies	219,128	
Security Expense	24,678	
Depreciation Expense	82,727	
Interest Expense	59,633	
Total Expenses:	<u>480,474</u>	<u>420,841</u>
Net Income	<u>\$ 45,282</u>	<u>\$ 104,915</u>

Department of Administration
Building Space Costs
Income Statements
For Fiscal Year 1976

Historical Building
(with interest)

(without interest)

Revenues:

Rent Revenue	\$	0
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Expenses:

Salaries and Fringe		57,054
Overhead		16,432
Utilities and Supplies		30,121
Power House Steam		53,506
Security Expense		24,813
Total Expenses		<u>181,926</u>
Net Income (loss)		<u><u>\$ (181,926)</u></u>

State Office Building

Revenues:

Rent Revenue	\$436,606	\$436,606
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Expenses:

Salaries and Fringe	218,870	
Overhead	44,299	
Utilities and Supplies	103,324	
Power House Steam	59,569	
Security Expense	26,464	
Depreciation Expense	52,602	
Interest Expense	17,860	
Total Expenses	<u>522,988</u>	<u>505,128</u>
Net Income (loss)	<u><u>\$ (86,382)</u></u>	<u><u>\$ (68,522)</u></u>

117 University (Ford Building)

Revenues:

Rent Revenue	\$100,044	\$100,044
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Expenses:

Salaries and Fringe	38,649	
Overhead	11,572	
Utilities and Supplies	24,428	
Security Expense	6,548	
Depreciation Expense	8,584	
Interest Expense	7,072	
Total Expenses	<u>96,853</u>	<u>89,781</u>
Net Income (loss)	<u><u>\$ 3,191</u></u>	<u><u>\$ 10,263</u></u>

Department of Administration
Building Space Costs
Income Statements
For Fiscal Year 1976

	<u>127 University</u>	
Revenues:	(with interest)	(without interest)
Rent Revenue	\$ 8,568	

Expenses:	
Salaries and Fringe	3,702
Overhead	3,759
Utilities and Supplies	1,500
Security Expense	6,080
Total Expenses	<u>15,041</u>
Net Income (Loss)	<u>\$ (6,473)</u>

625 North Robert

Revenues:	
Rent Revenue	\$ 12,844

Expenses:	
Salaries and Fringe	5,133
Overhead	1,096
Utilities and Supplies	5,070
Security Expense	6,464
Depreciation Expense	1,530
Total Expenses	<u>19,293</u>
Net Income (Loss)	<u>\$ (6,449)</u>

635 North Robert

Revenues:		
Rent Revenue	\$ 10,452	\$ 10,452

Expenses:		
Salaries and Fringe	7,080	
Overhead	1,467	
Utilities and Supplies	927	
Depreciation Expense	1,183	
Interest Expense	851	
Total Expenses	<u>11,508</u>	<u>10,657</u>
Net Income (Loss)	<u>\$ (1,056)</u>	<u>\$ (205)</u>

Department of Administration
Building Space Costs
Income Statements
For Fiscal Year 1976

Transportation Building

	(with interest)	(without interest)
Revenues:		
Rent Revenue	\$949,944	
Expenses:		
Salaries and Fringe	376,213	
Overhead	75,861	
Utilities and Supplies	256,996	
Power House Steam	186,480	
Security Expense	52,421	
Total Expenses	<u>947,971</u>	
Net Income (loss)	<u>\$ 1,973</u>	

Veterans Service Building

	(with interest)	(without interest)
Revenues:		
Rent Revenue	\$267,552	\$267,552
Expenses:		
Salaries and Fringe	98,327	
Overhead	17,527	
Utilities and Supplies	50,861	
Power House Steam	55,573	
Security Expense	6,734	
Depreciation Expense	29,169	
Interest Expense	61,739	
Total Expenses	<u>319,930</u>	<u>258,191</u>
Net Income (loss)	<u>\$ (52,378)</u>	<u>\$ 9,361</u>

671 No. Robert

	(with interest)	(without interest)
Revenues:		
Rent Revenue	\$ 19,686	\$ 19,686
Expsnses:		
Salaries and Fringe	4,501	
Overhead	2,054	
Utilities and Supplies	3,628	
Depreciation Expense	2,656	
Interest Expense	4,961	
Total Expenses	<u>17,800</u>	<u>12,839</u>
Net Income (loss)	<u>\$ 1,886</u>	<u>\$ 6,847</u>

Department of Administration
Building Space Costs
Income Statements
For Fiscal Year 1976

	<u>1246 University</u>	(with interest)	(without interest)
Revenues:			
Rent Revenue		\$147,228	\$147,228
Expenses:			
Salaries and Fringe		38,966	
Overhead		14,995	
Utilities and Supplies		41,174	
Depreciation Expense		11,080	
Interest Expense		403	
Total Expense		<u>106,618</u>	<u>106,215</u>
Net Income		<u>\$ 40,610</u>	<u>\$ 41,013</u>

	<u>500 Rice (Osborne Building)</u>	
Revenues:		
Rent Revenue	\$ 16,808	\$ 16,808
Expenses:		
Salaries and Fringe	2,995	
Overhead	818	
Utilities and Supplies	4,277	
Security Expense	6,080	
Depreciation Expense	7,950	
Interest Expense	1,401	
Total Expenses	<u>23,521</u>	<u>22,120</u>
Net Income (loss)	<u>\$ (6,713)</u>	<u>\$ (5,312)</u>

	<u>504-506 Rice</u>	
Revenues:		
Rent Revenue	\$ 15,966	\$ 15,966
Expenses:		
Salaries and Fringe	5,094	
Overhead	1,011	
Utilities and Supplies	2,567	
Security Expense	6,080	
Depreciation Expense	6,760	
Interest Expense	1,342	
Total Expenses	<u>22,854</u>	<u>21,512</u>
Net Income (loss)	<u>\$ (6,888)</u>	<u>\$ (5,546)</u>

Rental rates for State-owned Buildings: Net Assigned Space Rate

Rate per square foot per Year

<u>Building</u>	<u>Storage</u>	<u>Fiscal 1978</u>		<u>Storage</u>	<u>Fiscal 1979</u>	
		<u>Office</u>	<u>Federal Rate</u>		<u>Office</u>	<u>Federal Rate</u>
Administration	\$1.59	\$6.54	\$6.10	\$1.69	\$6.93	\$6.55
Capitol	1.59	6.47	4.77	1.69	6.85	5.29
Capitol Square	1.59	5.30	3.78	1.69	5.62	4.21
Centennial	1.59	4.58	4.27	1.69	4.85	4.57
Health	1.59	4.36	4.12	1.69	4.62	4.41
Highway	1.59	3.98	3.98	1.67	4.21	4.21
State Office	1.59	3.07	2.90	1.69	3.26	3.10
Vets Service	1.59	5.81	5.15	1.69	6.16	5.56
625 Robert	1.59	2.96	2.96	1.69	3.13	3.13
635 Robert	1.53	1.53	1.44	1.62	1.62	1.54
671 Robert	1.59	2.23	1.80	1.69	2.35	1.96
610 Robert						
139 E. 12th St.	1.59	2.40	1.89	1.69	2.54	2.06
117 University	1.59	2.16	2.10	1.69	2.29	2.26
127 University	1.59	4.44	4.44	1.69	4.71	4.71
1246 University	1.59	3.61	3.61	1.69	3.83	3.83
00 Rice	1.59	4.09	3.83	1.69	4.34	4.10
504-506 Rice	1.59	5.55	5.30	1.69	5.89	5.65
Other Buildings	1.59	2.33	2.33	1.69	2.47	2.47

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CAPITOL WATS

Services Provided

To provide state agencies with long distance calling capability at substantially less cost than direct distance dialing.

FMC 74-4 Allowable Cost Standard

"Communication costs incurred for telephone calls or service, telegraph, telegraph service, wide area telephone service (WATS), centrex, telpak (tie lines), postage, messenger service, and similar expenses are allowable."

How Rates are Computed

Cost of lines plus cost of taxes plus data processing charges equals the total costs. Total costs divided by total minutes equals the rate per minute. Present rate for Intrastate Wats is 11.6¢/minute, and the Interstate rate for Wats is 23.0¢/minute.

Department of Administration
Telecommunications - Capitol WATS
Income Statement
For Fiscal Years

	<u>1976</u> <u>(actual)</u>	<u>1977</u> <u>(actual)</u>	<u>1978</u> <u>(estimate)</u>
Sales:			
Gross Sales	\$754,780	\$939,597	\$ 962,000
Cost of Goods Sold	772,762	850,902	957,000
Net Income (loss)	<u><u>\$(17,982)</u></u>	<u><u>\$ 88,695</u></u>	<u><u>\$ 5,000</u></u>

Department of Administration
Telecommunications - Capitol WATS
Balance Sheet
June 30, 19

	<u>1976</u> <u>(actual)</u>	<u>1977</u> <u>(actual)</u>	<u>1978</u> <u>(estimate)</u>
Assets:			
Cash	\$ 17,198	\$ 94,027	\$ 96,327
Accounts Receivable	6,434	18,300	21,000
Total Assets	<u><u>\$ 23,632</u></u>	<u><u>\$112,327</u></u>	<u><u>\$ 117,327</u></u>
Liabilities and Capital:			
Retained Earnings	\$ 23,632	\$112,327	\$ 117,327
Total Liabilities & Capital	<u><u>\$ 23,632</u></u>	<u><u>\$112,327</u></u>	<u><u>\$ 117,327</u></u>

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL DUPLICATING

Services Provided

In-house printing includes composition, plate making, press, and binding.

FMC 74-4 Allowable Cost Standard

"Cost for printing and reproduction services necessary for grant administration, including, but not limited to, forms, reports, manuals, and informational literature, are allowable. Publication costs of reports or other media relating to grant program accomplishments or results are allowable when provided for in the grant agreement."

How Rates are Computed

Rates are based on historical costs of operating expenses, labor, materials, overhead, markup, and Capital Reserve used for replacement costs on new assets.

Department of Administration
Central Duplicating
Income Statement
For Fiscal Years

	1976 (actual)	1977 (actual)	1978 (estimate)
Sales:			
Gross Sales	\$1,099,370	\$1,454,113	\$1,570,000
Cost of Goods Sold	<u>428,995</u>	<u>602,986</u>	<u>675,000</u>
Gross Profit	<u>670,375</u>	<u>851,127</u>	<u>895,000</u>
Expenses:			
Salaries and Fringe	427,543	496,693	511,420
Purchased Services	49,531	70,299	69,000
Communications	1,794	3,492	4,000
Supplies	12,520	45,518	55,300
Overhead and Depreciation	144,467	.	
Overhead		127,763	177,400
Depreciation		46,855	51,700
Total Expenses	<u>635,855</u>	<u>790,620</u>	<u>868,820</u>
Net Income (loss)	<u>\$ 34,520</u>	<u>\$ 60,507</u>	<u>\$ 26,180</u>

Department of Administration
Central Duplicating
Balance Sheet
June 30, 19

	1976 (actual)	1977 (actual)	1978 (estimate)
Assets:			
Cash	\$ 233,163	\$ 280,179	\$ 264,200
Accounts Receivable	34,901	33,600	39,000
Inventory	59,367	84,516	93,000
Fixed Assets	344,935	376,433	456,400
Accumulated Depreciation	(210,766)	(257,621)	(309,300)
Total Assets	<u>\$ 461,600</u>	<u>\$ 517,107</u>	<u>\$ 543,300</u>
Liabilities and Capital:			
Investment	\$ 25,700	\$ 25,700	\$ 25,700
Retained Earnings	435,900	491,407	517,600
Total Liabilities and Capital	<u>\$ 461,600</u>	<u>\$ 517,107</u>	<u>\$ 543,300</u>

6.7 Price Schedule for Central Duplicating Billing (Tentative) prices may change without notice.

a) Material

Paper stock and bindery supplies: Cost plus 10% for handling and spoilage

Negatives:

Line Stripped

8 x 10 = 2.75

10 x 12 = 3.00

11 x 14 = 4.00

12 x 18 = 6.00

Halftone stripped

8 x 10 = 4.70

10 x 12 = 5.20

11 x 14 = 5.70

12 x 18 = 7.50

b) Copy Preparation

Composition, ruling, keylining, paste-up \$15.00 per hour

c) Plate Room

Plates:

8½ x 11

11 x 17

Paper — Short Run25

.50

Metal Plate (10 x 16) 3.00

(11 x 18) 4.00

Extra burns and extra stripping or opaquing at \$10.00 per hour.

d) Press Room

Set up charge: \$1.00

Short runs up to 500 copies: \$.015 per impression, including paper stock, 16 & 20 lb.
Sulphite or 50 & 60 lb. offset — white.

Over 500 copies run @ \$15.00 per hour (press time only)

e) Xerox

\$.04 per impression — includes stock and labor.

(On the 9200 xerox — 25¢ per original — .02 per impression & .005 per sheet if collated.
includes paper).

f) Bindery

Machine time at \$15.00 per hour

Hand time at \$10.00 per hour

g) Delivery

1st parcel or package — \$1.00

2nd or more on same order — \$.25

h) Overhead

Add 10% to total cost.

THESE PRICES ARE
SUBJECT TO
CHANGE WITHOUT
NOTICE.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL MOTOR POOL

Services Provided

Central Motor Pool 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.

FMC 74-4 Allowable Cost Standard

"The cost of a service organization which provides automobiles to user grantee agencies at a mileage or fixed rate and/or provides vehicle maintenance, inspection and repair services are allowable."

How Rates are Computed

Basis of operating cost of present fleet plus vehicle replacement cost, and estimated miles driven.

Department of Administration

Central Motor Pool
Income Statements
For Fiscal Years

	<u>1976</u> <u>(Actual)</u>	<u>1977</u> <u>(Actual)</u>	<u>1978</u> <u>(Estimate)</u>
<u>Revenues:</u>			
Auto Rental	\$ 2,056,367	\$ 1,928,620	\$ 2,084,661
Gain on Sale of Autos	32,407	52,357	41,600
Other	58,079	37,936	37,000
Total Revenues	<u>\$ 2,146,853</u>	<u>\$ 2,018,913</u>	<u>\$ 2,163,261</u>
<u>Expenses:</u>			
Salaries and Fringe	259,005	226,896	275,078
Rents and Leases	76,563	39,850	37,000
Repairs	88,026	78,450	93,280
Insurance	26,440	27,566	36,000
Supplies - Parts and Fuel	698,479	773,036	860,169
Depreciation	477,560	592,042	625,000
Telephone and Postage	3,829	3,272	4,000
Indirect Cost Transfer	31,236	27,364	33,000
Other	14,136	20,556	16,450
Total Expenses	<u>\$ 1,675,274</u>	<u>\$ 1,789,032</u>	<u>\$ 1,979,977</u>
Net Income	<u>\$ 471,579</u>	<u>\$ 229,881</u>	<u>\$ 183,284</u>

Department of Administration

Central Motor Pool
Balance Sheets
June 30, 19

	<u>1976</u> <u>(Actual)</u>	<u>1977</u> <u>(Actual)</u>	<u>1978</u> <u>(Estimate)</u>
<u>Assets:</u>			
Cash	\$ 258,571	\$ 460,987	\$ 450,000
Inventory	12,800	15,713	18,000
Accounts Receivable	-0-	646	-0-
Prepaid Insurance	13,220	13,783	18,000
Automobiles and Equipment (Book Value)	<u>1,637,913</u>	<u>1,602,064</u>	<u>1,770,463</u>
Total Assets	<u>\$ 1,922,504</u>	<u>\$ 2,093,193</u>	<u>\$ 2,256,463</u>
<u>Liabilities and Capital:</u>			
Original Appropriation	\$ 637,570	\$ 637,570	\$ 637,570
Accounts Payable	-0-	25,650	-0-
Transfers Payable	31,236	27,364	33,000
Retained Earnings	<u>1,253,698</u>	<u>1,402,609</u>	<u>1,585,893</u>
Total Liabilities and Capital	<u>\$ 1,922,504</u>	<u>\$ 2,093,193</u>	<u>\$ 2,256,463</u>

DEPARTMENT Administration

Office Memorandum

TO : All Departments and Agencies

DATE: 4/28/75

FROM : Richard L. Brubacher
CommissionerSUBJECT: INCREASE IN RATES FOR CENTRAL MOTOR POOL VEHICLES

Effective July 1, 1975 vehicle rates for Motor Pool vehicles will be:

	<u>Compacts</u>	<u>Intermediate and Full Size Sedans</u>	<u>Station Wagons, Buses, CA</u>
Daily	\$ 5	\$ 6	\$ 7
Weekly	\$25	\$30	\$35
Monthly	\$85	\$100	\$115
Mileage	5.5¢ p/m	6¢ p/m	7¢ p/m

All rates include a daily, weekly, or monthly rate plus a mileage rate.

These rates include gasoline, oil, tires, bodily injury and property damage liability insurance, and all normal operating maintenance except accident damage to the rental vehicle, which is the responsibility of the renting department or agency. There will be no minimum mileage charge.

These rates are necessary because of the increased cost of purchasing vehicles and operating expenses.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL STORES

Services Provided

Central Stores maintains a Distribution Center Operation for the purpose of supplying 431 state offices with office supplies and forms in an economical and timely manner..

FMC 74-4 Allowable Cost Standard

"The cost of maintaining and operating a central stores organization for supplies, equipment, and materials used either directly or indirectly for grant programs is allowable."

How Rates are Computed

The price charged is the cost of the supply plus applicable markup. Markup is determined by calculating the percentage of the cost of operation to the estimated cost of goods sold. Markup is presently 18%.

Department of Administration
Central Stores
Income Statement
For Fiscal Years

	1976 (actual)	1977 (actual)	1978 (estimate)
Sales:			
Gross Sales	\$1,556,955	\$1,582,578	\$1,610,000
Cost of Goods Sold	<u>1,230,479</u>	<u>1,286,339</u>	<u>1,298,500</u>
Gross Profit	326,476	296,239	311,500
Expenses:			
Salaries and Fringe	181,820	191,176	170,400
Purchased Services	96,310	101,951	101,000
Communications	2,492	5,084	5,600
Supplies	2,729	2,497	3,000
Overhead and Depreciation	27,883		
Depreciation		5,627	5,900
Overhead		23,264	20,550
Total Expenses	<u>311,234</u>	<u>329,599</u>	<u>306,450</u>
Net Income (loss)	<u>\$ 15,242</u>	<u>\$ (33,360)</u>	<u>\$ 5,050</u>

Department of Administration
Central Stores
Balance Sheet
June 30, 19

	1976 (actual)	1977 (actual)	1978 (estimate)
Assets:			
Cash	\$ 498,081	\$ 463,569	\$ 454,900
Accounts Receivable	31,212	9,750	11,000
Inventory	248,377	275,703	290,000
Fixed Assets	71,986	72,901	76,900
Accumulated Depreciation	(43,310)	(48,937)	(54,800)
Total Assets	<u>\$ 806,346</u>	<u>\$ 772,986</u>	<u>\$ 778,000</u>
Liabilities and Capital:			
Investment	\$ 25,700	\$ 25,700	\$ 25,700
Retained Earnings	780,646	747,286	752,300
Total Liabilities and Capital	<u>\$ 806,346</u>	<u>\$ 772,986</u>	<u>\$ 778,000</u>

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
DOCUMENTS

Services Provided

Documents provides for the sale and distribution of 400-500 state publications, assists state agencies with preparation of copy and publishing the Manual of State Agency Rules, administers the sale and distribution of all statutes and session laws, and maintains and reproduces copies of 3,500 original contour lake maps.

FMC 74-4 Allowable Cost Standard

"Costs of exhibits relating specifically to the grant programs are allowable."

How Rates are Computed

Rates are calculated on the printing costs of the documents, markup, labor, overhead, and Capital Reserve used for replacement costs on new assets.

Department of Administration
Documents
Income Statement
For Fiscal Years

	1976 (actual)	1977 (actual)	1978 (estimate)
Sales:			
Gross Sales	\$513,878	\$668,431	\$690,000
Cost of Goods Sold	288,804	431,796	465,000
Gross Profit	<u>225,074</u>	<u>236,635</u>	<u>225,000</u>
Expenses:			
Salaries and Fringe	105,504	102,704	112,620
Purchased Services	23,435	23,191	22,000
Communications	12,747	15,527	16,000
Supplies	2,617	4,008	10,500
Overhead and Depreciation	40,896		
Depreciation		1,797	1,900
Overhead		41,164	24,750
Total Expenses	<u>185,199</u>	<u>193,391</u>	<u>187,770</u>
Net Income (loss)	<u>\$ 39,875</u>	<u>\$ 43,244</u>	<u>\$ 37,230</u>

Department of Administration
Documents
Balance Sheet
June 30, 19

	1976 (actual)	1977 (actual)	1978 (estimate)
Assets:			
Cash	\$307,052	\$314,947	\$344,600
Accounts Receivable	13,315	9,311	4,000
Inventory	188,615	212,409	217,000
Fixed Assets	20,197	11,591	12,500
Accumulated Depreciation	(16,082)	(9,559)	(11,400)
Total Assets	<u>\$513,097</u>	<u>\$538,699</u>	<u>\$566,700</u>
Liabilities and Capital:			
Customer Deposits	\$ 46,841	\$ 29,600	\$ 21,500
Investment	27,200	27,200	27,200
Retained Earnings	439,056	481,899	518,000
Total Liabilities and Capital	<u>\$513,097</u>	<u>\$538,699</u>	<u>\$566,700</u>

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
INFORMATION SYSTEMS DIVISION

Services Provided

Management Information Services consists of activities whose purposes are to provide managers in state and local government with assistance in the collection, use, analysis, and storage of information.

FMC 74-4 Allowable Cost Standard

"The cost of data processing services to grant programs is allowable. This cost may include rental of equipment or depreciation on grantee-owned equipment. The acquisition of equipment, whether by outright purchase, rental-purchase agreement or other method of purchase, is allowable only upon specific prior approval of the grantor Federal agency as provided under the selected item for capital expenditures."

How Rates are Computed

Anticipated costs are divided by hours of anticipated utilization, and the resulting figure is the rate for that particular item or resource.

FUND 97
INCOME STATEMENT
FOR FISCAL YEAR ENDED JUNE 30, 1977

REVENUE: (ACCRUAL BASIS)		
SALES - SCHEDULE 1	<u>11,933,324.45</u>	11,933,324.45
TOTAL REVENUE		
 EXPENSES: (ACCRUAL BASIS)		
OPERATING EXPENSES - SCHEDULE 2	<u>11,053,858.22</u>	11,053,858.22
TOTAL EXPENSES		
 NET INCOME FROM OPERATIONS		879,466.23
 OTHER: (CASH BASIS)		
MINCIS - REJIS		
INCOME - SCHEDULE 1	94,367.07	
LESS: EXPENSES - SCHEDULE 2	<u>56,717.27</u>	
OTHER INCOME		37,649.80
 EXTRAORDINARY ITEMS: (ACCRUAL BASIS)		
MISCELLANEOUS RECEIPTS	1,647.18	
LOSS ON FIXED ASSETS	<u>9,304.84</u>	
EXTRAORDINARY LOSS		<u>(7,657.66)</u>
 NET INCOME		<u><u>909,458.37</u></u>

FUND 97
SCHEDULE 1 - SALES
FISCAL YEAR 1977

REVENUE FROM SALES: (ACCRUAL BASIS)	ISD	MICROFILM	FUND 97
SALES - JULY	898,438.80	16,706.75	915,145.55
SALES - AUGUST	1,036,013.81	16,365.27	1,052,379.08
SALES - SEPTEMBER	883,017.67	17,444.69	900,462.36
SALES - OCTOBER	896,630.11	19,152.40	915,782.51
SALES - NOVEMBER	928,464.45	19,495.34	947,959.79
SALES - DECEMBER	946,846.59	20,092.69	966,939.28
SALES - JANUARY	967,909.96	12,783.57	980,693.53
SALES - FEBRUARY	906,996.69	13,779.23	920,775.92
SALES - MARCH	1,042,454.30	17,882.33	1,060,336.63
SALES - APRIL	1,061,281.05	16,946.91	1,078,227.96
SALES - MAY	1,051,788.38	15,585.48	1,067,373.86
SALES - JUNE	1,091,232.44	36,015.54	1,127,247.98
TOTAL SALES	11,711,074.25	222,250.20	11,933,324.45

OTHER INCOME: (CASH BASIS)

MINCIS - REJIS			
RECEIPTS - JULY	10,377.35	.00	10,377.35
RECEIPTS - AUGUST	8,942.11	.00	8,942.11
RECEIPTS - SEPTEMBER	5,704.61	.00	5,704.61
RECEIPTS - OCTOBER	14,678.14	.00	14,678.14
RECEIPTS - NOVEMBER	5,557.99	.00	5,557.99
RECEIPTS - DECEMBER	5,288.66	.00	5,288.66
RECEIPTS - JANUARY	8,094.12	.00	8,094.12
RECEIPTS - FEBRUARY	7,976.74	.00	7,976.74
RECEIPTS - MARCH	7,423.99	.00	7,423.99
RECEIPTS - APRIL	8,098.87	.00	8,098.87
RECEIPTS - MAY	6,598.00	.00	6,598.00
RECEIPTS - JUNE	5,626.49	.00	5,626.49
TOTAL OTHER INCOME	94,367.07	.00	94,367.07

EXTRAORDINARY ITEMS: (ACCRUAL BASIS)

MISCELLANEOUS RECEIPTS	1,647.18	.00	1,647.18
TOTAL EXTRAORDINARY INCOME	1,647.18	.00	1,647.18

FUND 97
SCHEDULE 2 - EXPENSES
FISCAL YEAR 1977

EXPENSES: (ACCRUAL BASIS)	ISD	MICROFILM	FUND 97
OPERATING EXPENSES:			
PAYROLL	5,106,655.06	151,611.00	5,258,266.06
RENT - FLOOR SPACE	186,966.84	16,260.84	203,227.68
RENT - DATA PROCESSING EQUIP.	3,661,361.15	155.00	3,661,516.15
RENT - OFFICE EQUIPMENT	16,107.30	1,479.65	17,586.95
RENT - SOFTWARE	13,864.31	.00	13,864.31
REPAIRS	15,533.87	184.81	15,718.68
MAINTENANCE CONTRACTS	114,944.98	8,964.64	123,909.62
PRINTING	234,897.27	243.25	235,140.52
MICROFILMING	153,448.00	10,881.43	164,329.43
CONSULTANTS	81,326.11	.00	81,326.11
PURCHASED SERVICES	42,594.69	1,206.28	43,800.97
DATA PROCESSING - STATE.	9,328.00	5,616.22	14,944.22
DATA PROCESSING - NONSTATE	253,475.03	.00	253,475.03
COMMUNICATIONS	67,226.84	1,760.27	68,987.11
TRAVEL - IN STATE	8,220.23	147.61	8,367.84
TRAVEL - OUT STATE	25,435.86	1,363.24	26,799.10
ELECTRIC POWER	73,664.80	.00	73,664.80
FREIGHT	14,785.67	6.90	14,792.57
MEMBERSHIPS	8,518.00	.00	8,518.00
PRINTING SUPPLIES	32,966.91	.00	32,966.91
OFFICE SUPPLIES	16,436.42	3,764.45	20,200.87
ELECTRICAL SUPPLIES	10,942.61	226.73	11,169.34
PHOTOGRAPHIC SUPPLIES	30.00	49,351.95	49,381.95
TRAINING AIDS	42,107.25	3,044.92	45,152.17
DEPRECIATION	362,870.25	23,565.22	386,435.47
DEPT. OF ADMIN. INDIRECT COST	213,963.86	6,352.50	220,316.36
TOTAL OPERATING EXPENSES	10,767,671.31	286,186.91	11,053,858.22
OTHER EXPENSES: (CASH BASIS)			
MINCIS - REJIS			
RENT - DATA PROCESSING EQUIP.	38,525.01	.00	38,525.01
REPAIRS	2,518.00	.00	2,518.00
COMMUNICATIONS	15,674.26	.00	15,674.26
TOTAL OTHER EXPENSES	56,717.27	.00	56,717.27
EXTRAORDINARY ITEMS: (ACCRUAL BASIS)			
LOSS ON FIXED ASSETS	9,304.84	.00	9,304.84
TOTAL EXTRAORDINARY EXPENSES	9,304.84	.00	9,304.84

FUND 97
BALANCE SHEET
JUNE 30, 1977

ASSETS

CURRENT ASSETS:

CASH	3,338,745.15	
ACCOUNTS RECEIVABLE - SCHEDULE 3	<u>1,373,107.81</u>	
TOTAL CURRENT ASSETS		4,711,852.96

FIXED ASSETS:

FIXED ASSETS	1,710,536.00	
LESS: ACCUMMULATED DEPRECIATION	<u>1,014,576.13</u>	
TOTAL FIXED ASSETS		695,959.87

TOTAL ASSETS

5,407,812.83

LIABILITIES

CURRENT LIABILITIES:

ACCOUNTS PAYABLE - SCHEDULE 4	499,151.40	
SALARIES PAYABLE	<u>343,621.66</u>	
TOTAL CURRENT LIABILITIES		842,773.06

CONTINGENT LIABILITIES:

EQUIPMENT RENTAL - SCHEDULE 5	614,879.45	
TOTAL CONTINGENT LIABILITIES	<u>614,879.45</u>	

TOTAL LIABILITIES

842,773.06

CAPITAL

PAID-IN CAPITAL:

INVESTMENT FROM GENERAL FUND	<u>250,000.00</u>	
TOTAL PAID-IN CAPITAL		250,000.00

RETAINED EARNINGS:

APPROPRIATED: FOR EQUIPMENT		
RENTAL LIABILITY	614,879.45	
UNAPPROPRIATED	<u>3,700,160.32</u>	
TOTAL RETAINED EARNINGS		<u>4,315,039.77</u>

TOTAL CAPITAL

4,565,039.77

TOTAL LIABILITIES AND CAPITAL

5,407,812.83

INFORMATION SYSTEMS DIVISION

RATE SCHEDULE FOR FISCAL YEARS 1977-78

	PROPOSED RATES 1978	1977
<u>MANPOWER</u>		
Manager	\$ 22.26	\$ 21.10
Systems Analyst/User Assistance	18.00	16.85
Software Specialist/Data Adm.	18.00	16.85
Programmer	14.50	13.57
Data Entry/10 K Key Strokes	8.78	8.21
Documentation	8.88	8.32
Production Control/Staging	8.88	8.32
Typing/Clerical	7.62	7.12
<u>EQUIPMENT</u>		
<u>Batch Processing</u>		
Central Processor	249.00	286.00
Selector Channel	19.84	17.00
Multiplexor Channel	20.14	12.00
Main Core Occup. (K/Core Hr.)	0.22	0.24
Tape Occupancy	17.82	23.00
Tape Storage (Reel/Month)	0.50	0.50
Tape Mounts (Volume)	0.25	0.25
Disk Occupancy (Mod. 11)	9.94	13.85
Disk Occupancy (Mod. 1)	-0-	9.75
Disk Storage	0.06	0.12
Spooling (Dedicated)	9.00	9.00
Spooling (HASP)		
Cards Read Local/Thousand	0.54	0.70
Lines Printed Local/Thousand	0.76	0.90
Cards Punched Local/Thousand	1.08	1.35
Optical Charac. Reader (OCR)		
Documents (up to 81/2X11) ea.	0.015	0.015
Mark Sense Pages ea.	0.0375	0.0375
Pages (81/2X11)/Line	0.0035	0.0035
Bursting/Decollating(5% of Total)	13.65	13.00
<u>Shared Teleprocessing</u>		
Transaction	0.0274	0.026
Terminals (Basic Unit Rate	113.55	113.55
Special Features, and		
Zone Charges, extra)		

WRBACKS

Equipment that is dedicated to a specific user is billed back at cost plus a three percent charge for recovery of administrative and support expenses.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
INSERTING

Services Provided

This section performs mail inserting for all state agencies and departments.

FMC 74-4 Allowable Cost Standard

"Cost of professional services rendered by individuals or organizations not a part of the grantee department is allowable subject to such prior authorization as may be required by the Federal grantor agency."

How Rates are Computed

Rates are based on historical costs of operating expenses, labor, materials, overhead, markup, and Capital Reserve used for replacement costs on new assets.

Department of Administration
Inserting
Income Statement
For Fiscal Years

	1976 (actual)	1977 (actual)	1978 (estimate)
Sales:			
Gross Sales	\$ 77,876	\$ 81,772	\$ 90,000
Gross Profit	77,876	81,772	90,000
Expenses:			
Salaries and Fringe	43,313	41,892	44,140
Purchased Services	2,348	2,199	2,500
Supplies	665	112	200
Overhead and Depreciation	12,435		
Depreciation		3,817	4,500
Overhead		9,208	9,700
Total Expenses	<u>58,761</u>	<u>57,228</u>	<u>61,040</u>
Net Income (loss)	<u>\$ 19,115</u>	<u>\$ 24,544</u>	<u>\$ 28,960</u>

Department of Administration
Inserting
Balance Sheet
June 30, 19

	1976 (actual)	1977 (actual)	1978 (estimate)
Assets:			
Cash	\$ 89,057	\$117,418	\$124,950
Fixed Assets	40,110	40,110	66,000
Accumulated Depreciation	(27,949)	(31,766)	(36,300)
Total Assets	<u>\$101,218</u>	<u>\$125,762</u>	<u>\$154,650</u>
Liabilities and Capital:			
Investment	\$ 12,850	\$ 12,850	\$ 12,850
Retained Earnings	88,368	112,912	141,800
Total Liabilities and Capital	<u>\$101,218</u>	<u>\$125,762</u>	<u>\$154,650</u>

C. ORDERING FOR MECHANIZED MAILING

1. Use inter-office memo stating clearly:
 - a. type of inserts
 - b. approximate volume
 - c. completion date
 - d. Mail slip, Admin. Form 613
 - e. Dept/Division/Sequence number to be charged
2. Be sure to include supplies necessary to carry out instructions, e.g. envelopes, inserts, etc.

CURRENT INSERTING RATES INSERTING SECTION PUBLICATIONS & GENERAL SERVICES DIVISION

These rates are subject to change without notice

<u>NO. OF PIECES</u>	<u>PRICE FOR FIRST 1,000 OR LESS PER SET UP</u>	<u>EACH ADDITIONAL 1,000 PRO-RATED</u>
1 Piece	\$ 7.42	\$ 6.42
2 Pieces	8.75	6.75
3 Pieces	10.74	7.74
4 Pieces	11.72	8.72
5 Pieces	15.29	10.29
6 Pieces	17.93	11.93

For further details or help in proceduring your mailing operations for mechanized mailing, call the Supervisor of Central Mailing, Ext. 6801.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
OFFICE EQUIPMENT REPAIR AND RENTAL

Services Provided

This activity exists to provide prompt, low cost rental and repair service for all state departments and agencies. Services include service of all brands of manual and electric typewriters and adding machines, inspection of trade-in machines, instruction in machine operation, and many advisory services concerning office equipment.

FMC 74-4 Allowable Cost Standard

"Costs incurred for necessary maintenance, repair, or upkeep of property which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable."

How Rates are Computed

Rates are based on historical costs of operating expenses, labor, materials, overhead, markup, and Capital Reserve used for replacement costs on new assets.

Department of Administration
Office Equipment Repair
Income Statement
For Fiscal Years

	1976 (actual)	1977 (actual)	1978 (estimate)
Sales:			
Gross Sales	\$333,510	\$350,631	\$380,400
Cost of Goods Sold	<u>94,413</u>	<u>96,669</u>	<u>114,000</u>
Gross Profit	239,097	253,962	266,400
Expenses:			
Salaries and Fringe	97,136	118,570	138,900
Purchased Services	8,504	6,637	8,700
Communications	460	1,436	2,000
Supplies	742	3,015	4,000
Overhead and Depreciation	100,546		
Depreciation		73,833	69,500
Overhead		<u>44,652</u>	<u>30,500</u>
Total Expenses	<u>207,388</u>	<u>248,143</u>	<u>253,600</u>
Net Income (loss)	<u>\$ 31,709</u>	<u>\$ 5,819</u>	<u>\$ 12,800</u>

Department of Administration
Office Equipment Repair
Balance Sheet
June 30, 19

	1976 (actual)	1977 (actual)	1978 (estimate)
Assets:			
Cash	\$ 87,795	\$ 27,423	\$ 39,200
Accounts Receivable	4,895	2,700	3,200
Inventory	7,174	8,879	9,300
Fixed Assets	177,335	291,101	240,000
Accumulated Depreciation	(124,145)	(171,230)	(123,000)
Total Assets	<u>\$153,054</u>	<u>\$158,873</u>	<u>\$168,700</u>
Liabilities and Capital:			
Investment	\$ 25,700	\$ 25,700	\$ 25,700
Retained Earnings	127,354	133,173	143,000
Total Liabilities and Capital	<u>\$153,054</u>	<u>\$158,873</u>	<u>\$168,700</u>

EXHIBIT A

EQUIPMENT REPAIR RATES and RENTAL MACHINES AVAILABLE

1) Equipment Maintenance:

Typewriter, manual	\$ 16.00
Typewriter, electric	38.00
Adding machine	25.00

2) General Overhaul:

Typewriter, manual	\$ 37.50 plus parts
Typewriter, electric (call for estimate)	106.00 plus parts
Adding machine, electric	52.25 plus parts
Adding machine, manual	40.00 plus parts
Numbering machines	15.00 plus parts

3) Service Call \$ 15.00 per hour

4) Platen, recovered \$ 1.00 per carriage inch plus 1.00

5) Rental Machines Available:

Typewriter, manual	
Typewriter, electric	
Adding machine, full keyboard	
Adding machine, ten-key	
Calculators:	Electric, printers
	Electronic, printers
	Electronic, display
	Electronic, display/printers

Because of a wide variation in the age and cost of equipment, standard rates cannot be established for any category of machine. Information as to price and availability of specific equipment can be obtained by telephone. All prices are subject to change without notice.

EXHIBIT B

REPAIR/RENTAL PICK-UP/DELIVERY RECEIPT

1. Determines the type of service rendered. The type of service is circled so that the serviceman knows and has a record of the work to be performed. This includes:
 - a) Repair delivery: Delivery of a machine that has been repaired.
 - b) Repair Receipt: Receipt of a machine that is brought into our shop for repairs.
 - c) Rental Pick-Up: Pick-up of a rental machine from a department or agency.
 - d) Rental Delivery: Delivery of a rental machine to a department or agency.
2. Date when service call is taken.
3. Name of department or agency for which services are rendered. Address or location is also included.
4. Name of person to contact regarding the equipment being serviced or rented.
5. Telephone number or extension of person to contact.

DEPARTMENT of Finance

Office Memorandum

TO : Senator Roger Moe, Chairman
Senate Finance Committee

DATE: February 9, 1978

Representative Fred Norton, Chairman
House Appropriations Committee

FROM

W Gerald W. Christenson
Commissioner

PHONE: _____

SUBJECT: Non-General Fund Waivers

Attached are schedules showing information on the F.Y. 1977 Non-General Fund bills for central service indirect costs. Waivers of \$181,839 are reported as required by M.S. 16A.127, Subd. 3. Payment of the outstanding amount is scheduled in March, 1978.

If you have any questions, please call Arvin Herman, 296-8372.

/ls

Attch.

Department of Finance
Status of F.Y. 1977 Non-General Fund Billings
As of January 10, 1977

Department	F.Y. 1977 Non-Gen. Fund Billing	Non-General Fund Receipts To Date *	Non-General Fund Waivers	Non-General Fund Billings Outstanding
Administration	\$ 189,334	\$ 468,909 1)	\$ 28,731	\$ -
Aeronautics	14,123	14,123	-	-
Agriculture	20,462	20,462	-	-
Attorney General	128	-	128	-
Commerce	255	255	-	-
Corrections	24,747	19,178	5,569	-
Economic Development	1,816	1,816	-	-
Education	7,871	-	7,871	-
Employment Services	190,973	-	-	190,973
Health	2,357	-	2,357	-
Higher Educ. Fac. Auth.	746	327	419	-
Highway	834,395	811,165	23,230	-
Iron Range Resources	9,210	9,210	-	-
Labor and Industry	30,673	-	30,673	-
Military Affairs	5	-	5	-
MN Community Colleges	6,119	2,655	3,464	-
MN Housing Finance	12,487	12,396	91	-
MN State Retire. System	18,543	18,543	-	-
Natural Resources	27,099	26,678	421	-
Pollution Control	45	45	-	-
Public Employees Retire.	21,090	21,090	-	-
Public Safety	75,459	27,957	47,502	-
Public Service	732	732	-	-
Public Welfare	2,922	-	2,922	-
Gillette Hospital	179	179	-	-
Revenue	3,453	3,176	277	-
Secretary of State	501	-	501	-
State Auditor	15,740	15,740	-	-
State University Bd.	36,542	8,864	27,678	-
Teachers Retirement	17,577	17,577	-	-
Zoological Garden	946	946	-	-
TOTAL	\$1,566,529	\$1,502,023	\$181,839	\$190,973

*Deposited to the General Fund as a non-dedicated receipt.

- 1) Amount includes \$285,422 of agency indirect cost receipts as well as statewide indirect cost receipts of \$183,487. Of the amount waived, \$22,884 was for agency billings and \$5,847 was for statewide indirect costs.

Department of Finance
Non-General Fund Waivers Explanations
F.Y. 1977

<u>Department</u>	<u>Explanation</u>
Administration	Cash flow problems in fund 94, Federal Surplus Property.
Attorney General	Restrictions in statutes in fund 20.
Corrections	Funds 20 and 61 are deposits of inmate money held by the state.
Education	Fund 20 is supported by federal government and no indirect costs are received. Fund 21 is an endowment account not eligible for indirect cost
Health	Agency no longer has a fund 20.
Higher Educ. Fac. Auth.	Did not receive services from all central service areas billed to 20 fund.
Highway	Fund 61 contains federal monies paid directly to counties with no provisions for indirect costs.
Labor & Industry	Restrictions in statutes dealing with worker's compensation.
Military Affairs	No longer has fund 20 account.
MN Community Colleges	Restrictions in statutes on tax sheltered annuity, fund 61.
MN Housing Finance	No longer has fund 20 account.
Natural Resources	Deposit clearance account containing only refunds, fund 60.
Public Safety	Total balance at year end transferred to General Fund from fund 20. No authority to spend security deposits, fund 61, for administrative purposes.
Public Welfare	Fund 61 and 90 contains only patient funds.
Revenue	Fund 61 activity did not receive services from the Treasurer as allocated and billed.
Secretary of State	Fund 61 has only monies for filing fees received from corporations which are sent directly to counties.
State University Board	Fund 61 activities are non-state entities and did not receive all services allocated and billed.

NEGOTIATION AGREEMENT

STATE/LOCAL-WIDE COST ALLOCATIONS

DATE April 27, 1979

STATE/LOCALITY: State of Minnesota
St. Paul, Minnesota 55155

FILING REG.: This replaces
Negotiation Agreement
dated April 1, 1979

Pursuant to General Services Administration FMC-74-4, the Department of Health, Education, and Welfare approves the central service costs cited in this agreement. This approval is subject to the conditions contained in Section III.

SECTION I: COSTS DISTRIBUTED THROUGH STATE/LOCAL-WIDE COST ALLOCATIONS

The central service costs listed in Exhibit A, attached, are approved on a fixed basis for the fiscal year ending June 30, 1979 and may be included as part of the costs of the departments/agencies indicated in Exhibit A for further allocation to Federal grants and contracts performed by the respective departments/agencies.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING MECHANISMS

In addition to the costs distributed through State/local-wide cost allocations cited in Section I, the costs of the central services listed below may be billed to user departments/agencies:

See Attachment

Direct charges from the above centers will be billed in accordance with rates established by the State and recorded on the books of the operating agency responsible for providing the services. Department/agency indirect cost rate proposals must clearly identify costs that have been distributed through billing mechanisms as-well-as costs included in Section I of this Agreement.

ROV-1395
7/20/77

SECTION III: GENERAL

- A. **LIMITATIONS:** Use of the amounts contained in this agreement are subject to any statutory or administrative limitations and when ultimately allocated to individual grants or contracts through the indirect cost rates of each State/local department/agency, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the State/locality were included for distribution in its State/local-wide cost allocation plan as finally accepted and that such costs are legal obligations of the State/locality and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, (3) that the information provided by the State/locality which was used as the basis for acceptance of the amounts or rates agreed to herein is not subsequently found to be materially incomplete or inaccurate.
- B. **CHANGES:** If fixed or predetermined amounts are contained in this agreement, they are based on the organizational structure and the accounting system in effect at the time the plan was prepared and the agreement was negotiated. These amounts are subject to modification if changes are made in the organizational structure or in the method of accounting for costs which affect the amount of reimbursement resulting from use of the amounts. The authorized representative of the responsible negotiation agency must be notified of such changes prior to their effective date. Failure to provide this notification may result in subsequent cost disallowances.
- C. **FIXED AMOUNTS:** If fixed amounts are contained in this agreement, they are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for such period are determined, adjustments will be made in a subsequent negotiation to compensate for the differences between the costs used to establish the fixed amounts and the actual costs.
- D. **BILLED COSTS:** Charges for the services cited in Section II will be billed in accordance with rates established by the State/Locality and recorded on the books of the operating department/agency responsible for providing the services. Such charges will be based on the actual, allowable costs, as defined in FMC 74-4, incurred by the operating department/agency responsible for providing the services. Variances resulting from differences between billed allowable costs and the actual allowable costs for a particular accounting period will be compensated for by adjusting the rates in a subsequent accounting period.
- E. **NOTIFICATION TO FEDERAL AGENCIES:** Copies of this document may be provided to other Federal agencies as a means of notifying them of the agreement contained herein.

F. SPECIAL REMARKS: See Attachment

BY THE STATE/LOCALITY

W. S. Burggraaff /s/

Wayne S. Burggraaff
Name

Commissioner of Finance
Title

May 25, 1979
Date

By the Cognizant Negotiation Agency
on Behalf of the Federal Government

Department of Health, Education, and
Welfare
Agency

Ralph A. Detloff /s/

Name Ralph A. Detloff

Director, Division of Cost Allocation
Title

April 27, 1979
Date

Negotiated by Robert J. Vernon

Telephone (312) 353-8330

STATE OF MINNESOTA
Fiscal Year 1977 Statewide Cost Allocation Plan Summary
Fixed Costs for Fiscal Year 1979

Exhibit A

	Total	Central Mail	Lease Admini- stration	Manage- ment Services	Pro- curement	Telecomm.	Central Payroll	Financial Management	Statewide Accounting	Legislative Auditor	Personnel	Capital Security	Treasurer
Administration	\$ 437,919	\$ 3,260	\$ 8,370	\$(3,461)	\$ 45,712	\$ 28,454	\$ (5,565)	\$ 147,526	\$ 130,819	\$(12,151)	\$ 77,135	\$ 11,407	\$ 6,413
Agriculture	164,385	3,235	3,461	(1,121)	8,049	24,906	2,790	38,541	19,106	19,419	45,217	(91)	873
Arts Board	10,543	--0--	441	31	174	3,019	(89)	3,006	1,752	632	1,494	--0--	83
Attorney General	42,846	958	3,402	(27)	2,022	13,379	583	15,846	3,378	(6,564)	7,071	2,638	160
Auditor	27,645	355	378	(358)	456	3,531	629	10,979	1,652	4,129	6,821	(1,010)	83
Commerce	71,824	3,722	814	(420)	2,542	9,496	880	27,829	18,701	(11,522)	18,887	--0--	895
Community College Board	426,239	1,307	3,334	(2,778)	78,820	91,778	36,497	62,728	71,652	18,110	61,268	141	3,392
Corrections	478,037	1,383	10,822	(3,303)	65,982	113,442	11,571	101,835	58,498	(16,634)	131,674	--0--	2,767
County Attorney Council	4,744	(20)	945	(54)	649	573	(97)	2,228	127	--0--	394	--0--	(1)
Economic Development	22,954	2,860	2,898	(248)	1,700	10,276	(166)	9,230	5,849	(12,919)	3,193	--0--	281
Economic Security	1,004,891	(2,717)	46,949	(2,233)	61,711	189,798	20,028	247,674	257,781	(37,177)	214,571	(4,000)	12,506
Education	462,511	15,824	4,338	(3,563)	114,337	87,882	(3,834)	100,673	116,029	(5,169)	34,960	748	5,286
Energy Agency	47,348	614	1,953	270	6,247	12,331	722	10,260	8,799	--0--	5,712	--0--	440
Gillette Hospital	(12,496)	--0--	--0--	--0--	--0--	--0--	(31)	--0--	--0--	--0--	(12,465)	--0--	--0--
Governor's Crime Commission	51,453	598	441	50	3,370	9,045	1,372	11,835	13,362	--0--	10,705	--0--	675
Governor's Office	35,701	1,594	882	(338)	1,988	17,106	108	3,538	2,363	--0--	4,096	4,268	96
Handicapped, Council on	9,439	733	441	(13)	862	2,402	16	2,266	1,115	--0--	1,038	--0--	79
Health	274,832	687	9,634	(180)	(1,325)	49,790	3,922	82,512	61,773	--0--	64,651	362	3,006
Hearing Examiners Office	26,991	142	441	262	1,818	3,016	476	9,584	7,666	--0--	3,194	--0--	392
Higher Education Facilities Auth.	(550)	--0--	--0--	(29)	(245)	--0--	(18)	(184)	(284)	--0--	225	--0--	(15)
Historical Society	(7,985)	--0--	441	183	4,717	(7,981)	(359)	2,925	1,325	(6,424)	--0--	(2,877)	65
Housing Finance Agency	80,872	1,415	882	90	6,611	9,826	786	18,944	10,758	23,935	7,089	--0--	536
Human Rights	23,851	470	945	126	740	7,399	699	4,384	3,059	--0--	5,817	60	152
Indian Affairs Board	5,274	19	1,386	6	196	1,311	15	1,398	916	--0--	534	(549)	42
Investment Board	5,569	60	441	(54)	488	2,461	278	2,525	1,183	(4,147)	2,272	--0--	62
Iron Range Resources	14,664	19	1,256	(302)	2,401	1,168	390	3,815	2,508	(577)	3,871	--0--	115
Labor and Industry	118,378	5,290	3,082	(413)	5,334	10,318	951	43,867	28,482	(2,444)	22,559	--0--	1,352
Lieutenant Governor	3,757	(52)	310	(23)	181	1,577	38	462	427	--0--	512	306	19
Military Affairs	35,900	25	58	(300)	2,896	1,289	1,147	12,777	7,429	(4,399)	15,675	(1,039)	342
Minn. Education Computing Consortium	84,136	189	504	(163)	5,719	38,112	718	7,632	9,424	14,632	6,883	--0--	486
Municipal Board	(819)	106	441	(2)	(20)	437	(54)	545	(112)	(2,444)	394	(92)	(18)
Natural Resources	748,333	14,205	24,966	3,502	39,362	150,007	8,008	140,285	109,057	110,631	149,342	(6,199)	5,167
Pollution Control Agency	125,807	175	5,035	(28)	15,200	34,067	2,529	30,057	23,853	(10,195)	23,927	--0--	1,187
Public Employees Retire. Assoc.	65,734	4,703	504	(170)	662	466	(425)	2,933	1,173	50,398	--0--	(66)	5,556
Public Safety	869,617	76,517	46,076	(4,199)	25,885	177,206	(12,827)	172,160	153,504	68,643	153,830	2,652	10,170
Public Service	54,715	296	814	(168)	4,129	10,899	716	16,473	9,770	3,522	10,769	(2,975)	470
Revenue	381,001	47,655	12,586	(2,236)	14,209	34,708	7,577	60,796	16,719	29,850	75,530	1,385	82,222
Secretary's State	22,827	1,172	441	(197)	1,549	1,141	(187)	12,597	7,640	(3,841)	2,378	(231)	365
State Planning Agency	162,151	4,416	2,457	1,206	11,978	39,760	2,865	40,021	31,419	984	24,859	602	1,584
State Retirement Assoc.	44,244	1,096	441	(157)	1,807	192	(155)	5,087	2,600	26,685	3,049	--0--	3,599
State University System	963,591	333	2,457	(9,966)	121,401	312,613	85,903	89,449	95,918	117,741	143,646	(242)	4,338
Supreme Court	53,163	1,074	1,386	(19)	5,239	5,522	445	23,387	6,955	(768)	5,549	3,992	351
Teachers Retirement Association	37,639	2,106	441	(151)	1,275	562	259	2,436	1,034	22,309	4,105	(40)	3,303
Transportation	1,017,078	4,751	54,645	16,650	83,579	214,737	38,864	115,848	76,709	(22,502)	427,668	2,825	3,304
University of Minnesota	138,753	--0--	--0--	--0--	(254)	--0--	(113)	47,644	330	91,132	--0--	--0--	14
Veterans Affairs	14,667	127	441	(390)	(304)	(778)	(811)	8,587	3,106	2,750	3,689	(2,071)	321
Veterans Home	43,538	--0--	441	(219)	11,149	9,760	814	7,864	4,428	--0--	9,089	--0--	212
Welfare	1,485,107	33,361	5,598	11,951	157,686	214,449	65,703	160,091	148,053	59,617	609,034	3,718	15,846
Zoological Garden	46,711	(215)	814	4,816	14,427	6,812	481	7,960	7,467	(3,352)	7,444	(315)	372
Other	139,814	5,585	(5,020)	972	9,763	89,974	3,901	71,264	38,538	(212,558)	25,921	108,757	2,657
TOTAL	\$10,365,343	\$239,433	\$264,213	\$2,832	\$942,874	\$2,038,238	\$272,950	\$2,002,119	\$1,584,310	\$289,332	\$2,425,386	\$122,064	\$181,592

State of Minnesota
St. Paul, Minnesota 55155

ATTACHMENT

Section II Costs: Cost Distributed Through Billing Mechanisms

1. Central Motor Pool
2. Central Stores
3. Central Duplicating
4. Inserting Services
5. Office Equipment Repair
6. Documents
7. Addressograph
8. Capitol WATS
9. Occupancy Costs - Office Space

<u>Building</u>	FYE 1979 <u>Rate Per Square Foot</u>
a) Administration	\$6.55
b) Capitol	5.29
c) Capitol Square	4.21
d) Centennial	4.57
e) Health	4.41
f) State Office	3.10
g) Transportation	4.21
h) Veterans Service	5.56
i) 117 University	2.26
j) 127 University	4.71
K) 500 Rice	4.10
l) 504-506 Rice	5.65
m) 625 Robert	3.13
n) 635 Robert	1.54
o) 671 Robert	1.96
p) 1246 University	3.83

The DHEW is in process of reviewing the State of Minnesota's direct billing mechanism and charges for computer services furnished by the Minnesota State Information Systems Division (ISD). Upon completion of this review and subsequent negotiation of this item this office will publish a revised State-wide Cost Allocation Plan.