

STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
For Fiscal Year Ended June 30, 1980

Forward

This plan allocates indirect costs for use in the fiscal year ended June 30, 1982. Roll forward calculations are included in the allocations for fiscal year 1982.

Costs shown in this plan are actual costs incurred during the fiscal year ended June 30, 1980.

LEGISLATIVE REFERENCE LIBRARY
STATE OF MINNESOTA



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

612-296-5900

MEMORANDUM

DATE: November 10, 1981

TO: Governor Albert H. Quie
Secretary of the Senate
Chief Clerk of House of Representatives
Legislative Reference Library

FROM: Val Vikmanis *[Signature]*
Acting Commissioner

SUBJECT: F.Y. 1982 Statewide Cost Allocation Plan

Attached to this memorandum is a copy of the approved F.Y. 1982 Statewide Cost Allocation Plan. This plan is submitted in accordance with Minnesota Statutes 16A.127, subdivision 2.

The F.Y. 1983 plan is being prepared and will be submitted when negotiations with the Federal Department of Health and Human Services are completed.

/mk

Attachment



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

612 - 296 - 5900

MEMORANDUM

DATE: November 10, 1981

TO: Governor Albert H. Quie
130 State Capitol

Senator Gerald Willet, Chairman
Senate Finance Committee

Representative Michael R. Sieben, Chairman
House Appropriations Committee

FROM: Val Vikmanis *Val Vikmanis*
Acting Commissioner

SUBJECT: Non-General Fund Waivers

Attached are schedules showing information on the F.Y. 1980 Non-General Fund bills for central service indirect costs. Waivers of \$209,176 are reported as required by M.S. 16A.127, Subd. 3.

If you have any questions, please call Richard Hoeft - 296-8372.

/mk

Attachments

Department of Finance
Status of F.Y. 1980 Non-General Fund Billings

	F.Y. 1980 Non-General Fund Billings	Non-General Fund Receipts*	Non-General Fund Waivers
Administration	\$ 234,866	\$ 386,231**	\$ -0-
Agriculture	8,189	8,189	-0-
Attorney General	244	-0-	244
Auditor	772	772	-0-
Commerce	1,400	-0-	1,400
Community College System	5,859	2,661	3,198
Corrections	78,834	54,113	24,721
Economic Security	282,451	282,451	-0-
Education	11,226	52	11,174
Gillette Childrens Hospital	2,065	2,065	-0-
Health	(5,503)	(5,503)	-0-
Hearing Examiner	12,353	12,353	-0-
Higher Education Coordinating Board	7,393	7,393	-0-
Higher Education Facilities Authority	191	191	-0-
Housing Finance	29,214	29,214	-0-
Iron Range Resources	17,811	17,811	-0-
Labor and Industry	24,547	-0-	24,547
Natural Resources	157,255	156,470	785
Personnel	2,979	846	2,133
Pollution Control	152	152	-0-
Public Employees Retirement	19,987	19,987	-0-
Public Safety	436,585	373,042	63,543
Public Service	30	-0-	30
Revenue	6,122	4,437	1,685
Secretary of State	2,585	-0-	2,585
State Planning	2,667	2,667	-0-
State Retirement System	15,696	15,696	-0-
State University System	21,141	8,157	12,984
Supreme Court	11,135	-0-	11,135
Teachers Retirement Association	11,539	11,539	-0-
Transportation	987,627	979,174	8,453
Veterans Affairs	116	-0-	116
Welfare	39,597	-0-	39,597
Zoological Garden	1,723	877	846
	\$2,428,848	\$2,371,037	\$ 209,176

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

**Amount consists of \$151,365 in agency indirect cost receipts and \$234,866 in statewide indirect cost receipts.

Department of Finance
Non-General Fund Waiver Explanations
F.Y. 1980

Department	Amount	Explanation
Attorney General	\$ 244	Restrictions in statutes, Fund 20 and 61.
Commerce	1,400	Fund 20 balance at fiscal year end is transferred to the General Fund.
Community Colleges	3,198	Fund 61 activities are non-state entities and did not receive all services allocated and billed. Fund 85 is a gift fund.
Corrections	24,721	Fund 20 did not received all services billed, Fund 61 contains deposits of inmate money held by the state.
Education	11,174	Fund 20 consists of Federal Veterans Administration funds, which federal regulations exempt from paying indirect cost. Fund 61 includes employee annuities and social welfare accounts for the State Residential and Braille and Sightsaving Schools. Fund 85 is a gift fund. Fund 90 has statutory restrictions on payment.
Labor and Industry	24,547	Restrictions in statutes dealing with workers compensation.
Natural Resources	785	Funds 83, 86 and 87 restrictions in the statutes, which prevent indirect cost transfers.
Employee Relations	2,133	Fund 61 contains employee social security payments.
Public Safety	63,543	Fund 20 balance at year end is transferred to the General Fund. No authority to spend security deposits for administrative purposes - Fund 61.
Public Service	30	Waived because of small amount of bill.
Revenue	1,685	Funds 20 and 90 waived because of smallness of bills. Fund 61 contains tax collection accounts.
Secretary of State	2,585	Fund 61 contains only filing fees sent directly to counties.
State University System	12,984	Funds 61 activities are non-state entities and did not receive all services allocated and billed. Fund 85 is a gift fund.
Supreme Court	11,135	Not an executive branch agency, restrictions in statutes.
Transportation	8,453	Fund 29 and 61 contain federal money with no provision for indirect cost.
Veterans Affairs	116	Fund 61 accounts have restrictions in the statutes. Fund 85 is a gift account.
Welfare	39,597	Fund 61 and 90 contain only patients' moneys.
Zoological Garden	<u>846</u>	Fund 61 accounts are used for the collection of sales and property taxes.
	\$ 209,176	

Department of Finance
November 10, 1981

NEGOTIATION AGREEMENT

STATE/LOCAL-WIDE COST ALLOCATIONS

JUL 13 1981

DATE _____

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

FILING REG.: This replaces
Negotiation Agreement
dated May 5, 1981

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, 1982 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:

- | | |
|-------------------------|-------------------------------------|
| 1. Addressograph | 7. Central Stores |
| 2. Building Space Costs | 8. Documents |
| 3. Capitol WATTS | 9. Information Service Bureau (ISB) |
| 4. Central Duplicating | 10. Mail Inserting |
| 5. Central Maintenance | 11. Office Equipment and Repair |
| 6. Central Motor Pool | |

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.

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/Localty 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:

As a result of our review, deductions were made from the allocations in this State-wide Cost Allocation Plan to refund interest costs that resulted from the use of the Minnesota State Information Systems Bureau (ISB) billing rate for the fiscal year 1980.

State of Minnesota
St. Paul, Minnesota 55155

BY THE STATE/LOCALITY

Wayne S. Burggraaff /s/

Mr. Allen A. Yozamp Wayne S. Burggraaff
Name

Director, Planning and Control Commissioner
Title

7-22-81
Date

By the Cognizant Negotiation Agency
on Behalf of the Federal Government

Department of Health and Human
Services
Agency

Ralph A. Detloff /s/

Ralph A. Detloff
Name

Director, Division of Cost Allocation
Title

JUL 13 1981
Date

Negotiated by Stan J. Porembski

Telephone (312)353-8330

STATE OF MINNESOTA
Statewide Cost Allocation Plan
Fixed Costs for Fiscal Year June 30, 1982

Exhibit A

	Total	Central Mail	Lease Administration	Procurement	Tele- Communications	Central Payroll	Financial Management	Statewide Accounting	Employee Relations	Treasurer	ISB Credit
Administration	\$ 519,370	\$ 6,768	\$ 26,778	\$ 81,976	\$ 32,463	\$ 24,875	\$ 139,861	\$ 126,806	\$ 75,148	\$ 7,252	(2,507)
Agriculture	203,609	2,805	6,711	29,015	33,700	20,429	34,764	24,885	50,690	1,430	(920)
Arts Board	12,256	-	(299)	1,094	5,215	389	2,079	1,998	1,665	115	-0-
Attorney General	138,380	2,195	18,522	6,203	37,042	6,268	19,665	14,339	33,406	784	(94)
Auditor	24,025	537	2,127	1,415	3,346	1,744	3,897	2,807	8,117	160	(125)
CETA Central	(17,413)	(66)	1,212	109	(1,062)	(2,536)	430	(103)	(15,442)	15	-0-
Commerce	82,616	3,820	1,529	7,707	17,547	6,886	10,327	17,491	23,603	995	(7,299)
Community College Board	602,236	2,157	6,097	76,421	99,480	29,794	72,176	69,194	243,242	3,985	(310)
Corrections	557,019	1,839	11,045	72,252	80,019	59,333	93,007	76,604	158,379	4,320	(4,729)
County Attorney's Council	3,579	486	(299)	836	531	80	904	530	480	31	-0-
Crime Control Planning Board	17,599	503	1,529	1,122	3,691	1,048	3,921	2,332	2,941	188	(76)
Economic Development	63,624	6,407	6,080	7,913	16,870	1,545	8,792	8,367	7,593	460	(433)
Economic Security	976,428	488	59,535	82,917	254,815	55,368	157,988	129,470	232,063	7,822	(4,028)
Education	452,952	15,286	(3,839)	29,036	73,055	20,304	125,709	120,487	70,170	6,806	(4,062)
Energy Agency	120,410	2,984	(598)	11,011	32,150	3,931	32,227	23,212	15,154	1,247	(903)
Finance	31,763	339	-	837	1,917	400	17,368	10,239	1,932	546	(1,815)
Governor's Office	26,592	478	2,741	1,559	11,213	923	4,299	1,362	3,931	96	-0-
Handicapped, Council on	8,792	527	315	1,021	2,770	213	1,762	1,154	961	69	-0-
Health	309,851	826	3,986	36,139	58,102	19,083	73,359	50,410	71,676	2,883	(5,663)
Hearing Examiners Office	11,975	88	913	2,116	1,238	495	4,466	3,190	2,236	193	-0-
Higher Education Coordinating Board	56,894	4,323	3,656	3,835	8,242	2,960	8,723	8,375	7,893	5,678	(2,041)
Higher Education Facilities Authority	387	--	--	--	--	38	76	77	193	3	-0-
Housing Finance Agency	56,590	1,552	(897)	5,991	15,657	3,365	8,493	11,121	11,000	615	(307)
Human Rights	25,181	495	4,254	1,464	6,633	1,332	3,166	2,174	5,543	124	(4)
Iron Range Resources	42,487	40	1,828	12,923	3,609	1,558	8,064	7,933	6,205	427	-0-
Laser and Industry	138,761	5,712	7,907	10,425	15,743	8,650	35,659	32,562	25,078	1,835	(4,810)
Military Affairs	61,781	58	2,127	3,495	5,671	5,851	14,985	11,446	17,516	632	-0-
MN Educ. Computing Consortium	60,888	27	(299)	17,325	5,449	2,232	14,941	14,326	6,098	789	-0-
Natural Resources	716,782	19,317	19,981	91,966	161,864	51,015	130,042	125,655	113,638	7,085	(3,782)
Personnel	5,791	190	-	1,355	(84)	305	2,490	719	1,176	48	(408)
Pollution Control Agency	156,378	64	11,860	18,806	45,204	7,775	23,672	16,182	32,052	916	(153)
Public Employees Retirement Association	25,327	4,160	913	2,152	3,425	-	3,193	3,746	-	8,312	(74)
Public Safety	942,412	64,465	28,601	56,572	130,739	48,775	252,132	266,992	167,908	15,732	(89,504)
Public Service	48,527	1,304	315	4,044	13,510	2,780	8,572	5,796	11,993	332	(24)
Revenue	374,534	57,389	12,541	20,939	61,047	19,067	58,110	32,958	92,631	99,155	(74,354)
Secretary of State	34,770	2,754	913	1,133	3,904	711	12,448	9,045	3,375	500	(13)
State Planning Agency	81,461	1,852	2,442	15,893	12,131	7,640	21,790	10,430	10,453	629	(1,954)
State Retirement System	12,484	2,142	(299)	3,102	1,258	782	2,392	3,176	3,631	6,371	(10,071)
State University System	1,224,865	698	13,389	135,777	282,409	66,991	101,522	97,330	518,462	5,631	(1,344)
Supreme Court	63,249	2,079	946	7,438	12,724	2,313	17,341	10,501	11,866	582	(2,541)
Teachers Retirement Association	20,880	2,455	913	2,175	1,691	507	2,092	2,001	3,876	5,936	(766)
Transportation	1,224,529	7,358	14,413	142,590	161,311	174,299	132,235	134,311	478,164	7,633	(28,235)
University of Minnesota	1,249	-	-	26	-	-	611	573	-	34	-0-
Veterans Affairs	85,435	327	913	(1,274)	13,065	7,962	22,662	16,111	24,778	897	(6)
Welfare	1,516,814	30,825	7,941	105,308	199,507	268,382	162,237	135,513	667,757	15,161	(75,817)
Zoological Garden	97,565	-	(299)	13,722	7,348	6,513	26,156	18,442	24,630	1,012	(509)
Other	371,545	5,013	38,970	25,115	120,749	24,920	55,672	52,469	55,848	4,153	(11,369)
	<u>\$ 11,601,699</u>	<u>\$263,066</u>	<u>\$317,114</u>	<u>\$1,162,526</u>	<u>\$2,057,408</u>	<u>\$967,295</u>	<u>\$1,941,527</u>	<u>\$1,715,243</u>	<u>\$3,298,619</u>	<u>\$229,806</u>	<u>(341,905)</u>



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

612-296-5900

December 31, 1980

Mr. Ralph A. Detloff, Director
Division of Cost Allocation
Department of Health and Human Services
300 South Wacker Drive
Chicago, Illinois 60606

Dear Mr. Detloff:

We are enclosing the Minnesota Statewide Cost Allocation Plan for use in fiscal year 1982, beginning July 1, 1981. The plan is submitted for your review in accordance with guidelines relative to Federal Management Circular 74-4.

There are three differences between this plan and plans submitted in prior years.

The Central Payroll allocation base was changed from payroll warrants to payroll transactions for the following reasons: 1) the state's new personnel payroll system did not accumulate payroll warrant count information for the entire fiscal year (only the last six months); 2) the warrant count report would be more difficult and expensive to program and produce, and 3) we also believe the new allocation base results in a more equitable and fair distribution of Central Payroll costs.

Computer Services retained earnings generated during fiscal years 1975, 1976, 1977 and 1978 that relate to Section I central services have been deducted from their allocable costs. These deductions are a portion of the ISB refund proposal.

Three billed service areas have been added to Section II costs; Central Maintenance, Micrographics, and State Register.

Sincerely,

Wayne S. Burggraaff
Wayne S. Burggraaff
Commissioner

WSB:sys
Enc.



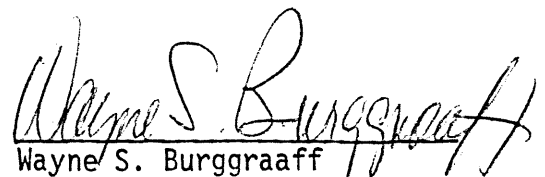
STATE OF MINNESOTA
DEPARTMENT OF FINANCE
309 STATE ADMINISTRATION BUILDING
SAINT PAUL, MINNESOTA 55155

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, 1980 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.


Wayne S. Burggraaff
Commissioner of Finance

STATE OF MINNESOTA

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STATE OF MINNESOTA
1979-1980
STATE DEPARTMENTS RECEIVING FEDERAL GRANTS

STATE AGENCY	FEDERAL GRANTOR
Administration	Depts. of Labor, Transportation; Upper Great Lakes Regional Comm.; Veterans Administration
Agriculture	Depts. of Agriculture, HEW, Interior; Environmental Protection Agency; Water Resources Cncl.
Arts Board	National Foundation on the Arts & Humanities
Attorney General	Department of Justice
CETA Central	Department of Labor
Community College System	Depts. of Agriculture, HEW, Labor; Nat'l. Foundation on the Arts & Humanities; Nat'l. Science Foundation; Upper Great Lakes Regional Comm.
Corrections	Depts. of HEW, Justice, Labor; Nat'l. Foundation on the Arts and Humanities
County Attorney's Council	Depts. of Justice, Transportation
Crime Control Planning Board	Dept. of Justice
Economic Development	Depts. of Agriculture, Commerce, Labor; Community Service Admin; Upper Great Lakes Regional Comm.
Economic Security	Depts. of HEW, Labor; Community Services Admin.
Education	Depts. of Agriculture, Commerce, Energy, HEW, Labor Transportation; Nat'l. Foundation on the Arts and Humanities; Upper Great Lakes Regional Comm.
Employee Relations	Office of Personnel Management
Energy Agency	Dept. of Energy
Governor	Upper Great Lakes Regional Comm.
Handicapped, Council on	Dept. of HEW
Health	Depts. of Agriculture, HEW, Labor, Transportation; Environmental Protection Agency
Higher Education Coordinating Board	Depts. of HEW, Labor; Nat'l. Science Foundation
Historical Society	Depts. of Interior, Labor
Housing Finance	Dept. of HUD
Human Rights	Dept. of HEW; Equal Employment Opportunity Comm.
Indian Affairs	Dept. of HUD
Labor and Industry	Dept. of Labor
Legislature	National Science Foundation
Mediation Services	Office of Personnel Management
Military Affairs	Dept. of Defense
MECC	Dept. of Justice; Nat'l. Science Foundation
Natural Resources	Depts. of Agriculture, Commerce, Defense, Energy, HEW, HUD, Interior, Transportation; Environmental Protection Agency; Nat'l. Science Foundation; Upper Great Lakes Regional Comm.; Water Resources Cncl.
Pollution Control	Environmental Protection Agency
Public Defender	Dept. of Justice
Public Safety	Depts. of Commerce, Defense, HEW, HUD, Justice, Transportation
Public Service	Dept. of Energy; Office of Personnel Management
Revenue	Dept. of HUD
State Planning	Depts. of Commerce, HEW, HUD, Interior; Nat'l. Aeronautics and Space Admin.
State University System	Dept. of HEW
Supreme Court	Depts. of Justice, Transportation
Transportation	Dept. of Transportation
Veterans Affairs	Dept. of Labor
Water Planning Board	Water Resources Council
Welfare	Depts. of Agriculture, HEW, Labor
Zoological Garden	Dept. of Interior

STATE OF MINNESOTA
Fiscal Year 1980 Statewide Cost Allocation Plan Summary
with Rollforward Calculation
Fixed Costs for Fiscal Year 1982

	Total	Central Mail	Lease Administration	Procurement	Tele- Communications	Central Payroll	Financial Management	Statewide Accounting	Employee Relations	Treasurer
Administration	\$ 521,877	\$ 6,768	\$ 26,778	\$ 81,926	\$ 32,463	\$ 24,875	\$ 139,861	\$ 126,806	\$ 75,148	\$ 7,252
Agriculture	204,429	2,805	6,711	29,015	33,700	20,429	34,764	24,885	50,690	1,430
Arts Board	12,256	-	(299)	1,094	5,215	389	2,079	1,998	1,665	115
Attorney General	138,474	2,195	18,522	6,203	37,042	6,268	19,665	14,389	33,406	784
Auditor	24,150	537	2,127	1,415	3,346	1,744	3,897	2,807	8,117	160
CETA Central	(17,443)	(66)	1,212	109	(1,062)	(2,536)	430	(103)	(15,442)	15
Commerce	89,905	3,820	1,529	7,707	17,547	6,886	10,327	17,491	23,603	595
Community College Board	602,546	2,157	6,097	76,421	99,480	29,794	72,176	69,194	243,242	3,985
Corrections	561,808	1,839	11,045	72,262	80,019	59,333	98,007	76,604	158,379	4,320
County Attorney's Council	3,579	486	(299)	836	531	80	904	530	480	31
Crime Control Planning Board	17,675	503	1,529	1,122	3,691	1,048	3,921	2,832	2,841	188
Economic Development	64,057	6,407	6,080	7,943	16,870	1,545	8,792	8,367	7,593	460
Economic Security	980,456	488	59,535	82,907	254,815	55,368	157,988	129,470	232,063	7,822
Education	457,014	15,286	(3,839)	29,036	73,055	20,304	125,709	120,487	70,170	6,806
Energy Agency	121,318	2,984	(598)	11,011	32,150	3,931	32,227	23,212	15,154	1,247
Finance	33,578	339	-	837	1,917	400	17,368	10,239	1,932	546
Governor's Office	26,592	478	2,741	1,559	11,213	923	4,299	1,362	3,931	86
Handicapped, Council on	8,792	527	315	1,021	2,770	213	1,762	1,154	961	69
Health	316,514	826	3,986	36,189	58,102	19,083	73,359	50,410	71,676	2,883
Hearing Examiners Office	14,975	88	913	2,116	1,238	495	4,466	3,190	2,286	183
Higher Education Coordinating Board	58,935	4,323	3,656	8,885	8,242	2,960	8,723	8,375	7,893	5,878
Higher Education Facilities Authority	387	-	-	-	-	38	76	77	193	3
Housing Finance Agency	56,897	1,552	(897)	5,991	15,657	3,365	8,493	11,121	11,000	615
Human Rights	25,185	495	4,254	1,464	6,633	1,332	3,166	2,174	5,543	124
Iron Range Resources	42,487	40	1,828	12,923	3,609	1,558	8,064	7,833	6,205	427
Labor and Industry	143,571	5,712	7,907	10,425	15,743	8,650	35,659	32,562	25,078	1,835
Military Affairs	61,781	58	2,127	3,495	5,671	5,851	14,985	11,446	17,516	632
Mn. Educ. Computing Consortium	60,888	27	(299)	17,325	5,449	2,232	14,941	14,326	6,098	789
Natural Resources	720,564	19,317	19,981	91,966	161,864	51,015	130,042	125,655	113,638	7,086
Personnel	6,199	190	-	1,355	(84)	305	2,490	719	1,176	48
Pollution Control Agency	156,531	64	11,860	18,806	45,204	7,775	23,672	16,182	32,052	916
Public Employees Retirement Association	25,901	4,160	913	2,152	3,425	-	3,193	3,746	-	8,312
Public Safety	1,031,916	64,465	28,601	56,572	130,739	48,775	252,132	266,992	167,908	15,732
Public Service	48,551	1,304	315	4,044	13,510	2,780	8,572	5,796	11,898	332
Revenue	453,888	57,389	12,541	20,989	61,047	19,067	58,110	32,958	92,631	99,156
Secretary of State	34,783	2,754	913	1,133	3,904	711	12,448	9,045	3,375	500
State Planning Agency	83,315	1,852	2,442	15,893	12,131	7,640	21,790	10,480	10,458	629
State Retirement System	22,555	2,142	(299)	3,102	1,258	782	2,392	3,176	3,631	6,371
State University System	1,226,209	698	13,389	139,777	282,409	66,991	101,522	97,330	518,462	5,631
Supreme Court	65,790	2,079	946	7,438	12,724	2,313	17,341	10,501	11,866	582
Teachers Retirement Association	21,646	2,455	913	2,175	1,691	507	2,092	2,001	3,876	5,936
Transportation	1,252,764	7,358	14,413	142,990	161,311	174,299	132,285	134,311	478,164	7,633
University of Minnesota	1,249	-	-	26	-	-	611	578	-	34
Veterans Affairs	85,441	327	913	(1,274)	13,065	7,962	22,662	16,111	24,778	897
Welfare	1,592,631	30,825	7,941	105,308	199,507	268,382	162,237	135,513	667,757	15,161
Zoological Garden	98,074	-	(299)	13,722	7,848	6,513	26,156	18,442	24,680	1,012
Other	382,914	5,013	38,970	25,115	120,749	24,920	55,672	52,469	55,848	4,153
	<u>\$11,943,604</u>	<u>\$263,066</u>	<u>\$317,114</u>	<u>\$1,162,526</u>	<u>\$2,057,408</u>	<u>\$967,295</u>	<u>\$1,941,527</u>	<u>\$1,715,243</u>	<u>\$3,289,619</u>	<u>\$229,806</u>

AL 11/1/82

STATE OF MINNESOTA
Fiscal Year 1980 Statewide Cost Allocation Plan Summary
Actual Costs for Fiscal Year 1980

	<u>Total</u>	<u>Central Mail</u>	<u>Lease Administration</u>	<u>Procurement</u>	<u>Tele- Communications</u>	<u>Central Payroll</u>	<u>Financial Management</u>	<u>Statewide Accounting</u>	<u>Employee Relations</u>	<u>Treasurer</u>
Administration	\$ 457,619	\$ 4,877	\$ 16,978	\$ 62,174	\$ 34,186	\$ 17,379	\$ 120,838	\$ 123,786	\$ 70,908	\$ 6,493
Agriculture	189,412	3,094	4,851	34,815	29,469	13,113	33,574	24,934	44,254	1,368
Arts Board	10,461	-	-	802	3,801	261	2,147	2,061	1,281	178
Attorney General	96,604	1,642	10,308	4,384	28,298	4,166	13,598	10,099	23,579	530
Auditor	20,867	413	1,213	1,174	3,208	1,353	3,457	2,567	7,347	135
CETA Central	31,797	-	606	215	259	3,930	1,912	1,962	22,810	103
Commerce	82,231	3,598	1,213	5,362	14,411	4,591	16,075	16,468	19,649	844
Community College Board	478,768	1,712	4,245	67,830	84,643	29,014	73,461	70,390	143,781	3,492
Corrections	498,044	1,624	10,308	75,325	77,929	38,602	85,140	68,735	136,776	3,435
County Attorney's Council	3,477	298	-	724	528	71	852	548	427	29
Crime Control Planning Board	27,056	450	1,213	1,683	5,323	1,101	6,759	5,457	4,784	286
Economic Development	45,755	4,851	3,638	5,480	12,558	1,038	6,080	6,230	5,553	327
Economic Security	922,341	1,053	44,871	67,634	220,427	43,379	164,335	168,478	203,327	8,837
Education	420,641	13,554	1,819	30,060	70,737	14,096	113,826	109,061	61,767	5,721
Energy Agency	79,387	1,966	-	8,063	21,579	2,370	19,871	14,687	10,081	770
Finance	20,573	471	-	528	1,939	270	9,503	6,091	1,452	319
Governor's Office	27,127	747	1,819	1,683	11,946	837	3,427	2,196	4,357	115
Handicapped, Council on	8,642	541	606	802	2,464	160	1,776	1,367	854	72
Health	277,541	684	3,638	27,946	53,409	13,498	63,877	49,201	62,707	2,551
Hearing Examiners Office	14,437	102	606	1,918	1,547	368	4,451	3,307	1,965	173
Higher Education Coordinating Board	47,630	3,280	2,426	5,754	7,911	1,906	7,657	7,341	6,749	4,606
Higher Education Facilities Authority	289	-	-	-	-	30	42	44	171	2
Housing Finance Agency	48,803	1,389	-	5,167	13,413	2,161	8,642	8,853	8,714	464
Human Rights	20,299	463	2,426	1,213	5,651	985	2,779	2,142	4,528	112
Iron Range Resources	30,081	34	1,213	7,926	3,142	1,068	5,581	5,449	5,382	286
Labor and Industry	119,819	5,082	4,851	7,945	15,201	5,873	28,335	29,052	21,956	1,524
Military Affairs	53,888	43	1,213	3,620	7,995	3,924	12,045	8,945	15,634	469
MN Educ. Computing Consortium	57,933	148	-	11,723	16,106	1,600	11,352	10,880	5,553	571
Natural Resources	640,333	14,675	20,010	71,333	136,991	37,707	115,296	112,575	125,841	5,935
Personnel	6,534	241	-	1,253	270	235	2,046	1,309	1,111	49
Pollution Control Agency	126,772	238	7,276	13,797	38,287	5,463	19,958	14,751	26,228	774
Public Employees Retirement Association	23,783	4,931	606	1,331	2,684	-	3,262	3,121	-	7,848
Public Safety	929,236	68,434	29,105	42,174	154,946	34,365	205,196	232,896	149,164	12,956
Public Service	42,253	753	606	3,523	11,256	2,096	7,600	5,616	10,508	295
Revenue	390,394	48,809	10,308	16,302	55,122	15,373	48,801	31,271	79,537	84,671
Secretary of State	27,221	2,019	606	1,135	3,057	506	9,635	7,154	2,734	375
State Planning Agency	86,691	1,913	1,819	14,169	16,463	4,993	20,615	13,211	12,815	693
State Retirement System	21,361	1,809	-	2,564	1,302	586	3,331	3,188	3,161	5,420
State University System	977,105	549	8,489	125,288	245,139	64,934	106,022	101,586	319,770	5,328
Supreme Court	52,691	1,528	1,819	5,832	10,930	1,601	13,198	8,455	8,885	443
Teachers Retirement Association	19,356	2,304	606	1,663	1,653	534	1,934	1,850	3,844	4,948
Transportation	1,130,153	7,047	24,254	122,763	177,844	115,507	124,149	126,260	425,706	6,423
University of Minnesota	1,375	-	-	20	-	-	676	645	-	34
Veterans Affairs	69,749	285	606	3,757	10,548	4,845	17,310	13,331	18,358	699
Welfare	1,399,582	30,490	6,064	119,632	192,554	173,682	144,033	139,049	580,593	13,455
Zoological Garden	77,600	-	-	15,969	7,532	3,947	18,598	13,747	17,086	721
Other	353,025	4,843	25,467	19,844	124,980	16,602	61,112	47,573	49,038	3,446
Total	\$10,466,736	\$242,984	\$257,702	\$1,024,299	\$1,939,638	\$690,120	\$1,744,164	\$1,637,919	\$2,730,735	\$199,175

STATE OF MINNESOTA

1979 - 1980

ALLOCATION BASES

<u>Central Service</u>	<u>Allocation Base</u>
Central Mail	Amount of postage used by department
Lease Administration	Number of leases processed by the land division
Procurement Division	Number of A44 transactions
Telecommunication Division	Actual 202 expenditures
Central Payroll	Number of payroll transactions processed
Financial Management	Number of transactions processed in the statewide accounting system
Statewide Accounting	Number of transactions processed in the statewide accounting system
Personnel Services	Average number of employees
State Treasurer	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 nine areas which are cummulatively called the "Central Service Agencies." The principles for identifying the 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. Collects and distributes interdepartmental and federal mail.
2. Mail inserting
3. Maintains addressograph files and operates addressograph unit.
4. Controls and operates Pittney Bowes postage machines.

FMC 74-4 Allowable Cost Standard

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

Allocable Services

All of the services performed by the Central Mail Section, which are not billed, are allocable.

Allocation Base

The actual amount of postage used by each agency as a percentage of postage used by all agencies.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

Department of Administration
 Central Mail
 YEAR ENDED JUNE 30, 1980

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
16000-54:10		
083154 Central Mail Operation	\$ 243,429	\$ 445 (1)
	Total Allowable	\$ <u>242,984</u>

(1) Capital Expenditure \$445

Minnesota Statewide Cost Allocation Plan
Central Mail
Fiscal Year Ended June 30, 1980

	Allocation Base*	Percentage	F.Y. 1980 Allocation
Administration	\$ 82,962	2.0070	\$ 4,877
Agriculture	52,636	1.2734	3,094
Arts Board	-	-	-
Attorney General	27,940	.6759	1,642
Auditor	7,023	.1699	413
CETA Central	-	-	-
Commerce	61,216	1.4809	3,598
Community College Board	29,125	.7046	1,712
Corrections	27,633	.6685	1,624
County Attorney's Council	5,069	.1226	298
Crime Control Planning Board	7,653	.1851	450
Economic Development	82,530	1.9965	4,851
Economic Security	17,919	.4335	1,053
Education	230,575	5.5780	13,554
Energy Agency	33,444	.8091	1,966
Finance	8,006	.1937	471
Governor's Office	12,704	.3073	747
Handicapped, Council on	9,204	.2227	541
Health	11,634	.2814	684
Hearing Examiners Office	1,735	.0420	102
Higher Educ. Coord. Board	55,793	1.3497	3,280
Higher Educ. Facilities Auth.	-	-	-
Housing Finance Agency	23,634	.5718	1,389
Human Rights	7,879	.1906	463
Iron Range Resources	576	.0139	34
Labor and Industry	86,448	2.0913	5,082
Military Affairs	733	.0177	43
MN. Educ. Computing Consortium	2,524	.0611	148
Natural Resources	249,658	6.0397	14,675
Personnel	4,098	.0991	241
Pollution Control Agency	4,047	.0979	238
Public Employees Retire. Assoc.	83,892	2.0295	4,931
Public Safety	1,164,202	28.1640	68,434
Public Service	12,812	.3099	753
Revenue	830,339	20.0873	48,809
Secretary of State	34,336	.8306	2,019
State Planning Agency	32,551	.7875	1,913
State Retirement System	30,779	.7446	1,809
State University System	9,343	.2260	549
Supreme Court	25,985	.6286	1,528
Teachers Retirement Assoc.	39,200	.9483	2,304
Transportation	119,879	2.9001	7,047
University of Minnesota	-	-	-
Veterans Affairs	4,843	.1172	285
Welfare	518,701	12.5483	30,490
Zoological Garden	-	-	-
Other	82,393	1.9932	4,843
TOTAL	\$4,133,653	100.0000	\$ 242,984

* Based on actual amount of postage.

State of Minnesota Roll Forward Calculation
Central Mail
Fiscal Year Ended June 30, 1980

	Adjusted Fixed F.Y. 1980*	Actual F.Y. 1980	Adjustment Roll Forward	Fixed F.Y. 1982
Administration	\$ 2,986	\$ 4,877	\$ 1,891	\$ 6,768
Agriculture	3,383	3,094	(289)	2,805
Arts Board	-	-	-	-
Attorney General	1,089	1,642	553	2,195
Auditor	289	413	124	537
CETA Central	66	-	(66)	(66)
Commerce	3,376	3,598	222	3,820
Community College Board	1,267	1,712	445	2,157
Corrections	1,409	1,624	215	1,839
County Attorney's Council	110	298	188	486
Crime Control Planning Board	397	450	53	503
Economic Development	3,295	4,851	1,556	6,407
Economic Security	1,618	1,053	(565)	488
Education	11,822	13,554	1,732	15,286
Energy Agency	948	1,966	1,018	2,984
Finance	603	471	(132)	339
Governor's Office	1,016	747	(269)	478
Handicapped, Council on	555	541	(14)	527
Health	542	684	142	826
Hearing Examiners Office	116	102	(14)	88
Higher Educ. Coord. Board	2,237	3,280	1,043	4,323
Higher Educ. Facilities Auth.	-	-	-	-
Housing Finance Agency	1,226	1,389	163	1,552
Human Rights	431	463	32	495
Iron Range Resources	28	34	6	40
Labor and Industry	4,452	5,082	630	5,712
Military Affairs	28	43	15	58
MN. Educ. Computing Consortium	269	148	(121)	27
Natural Resources	10,033	14,675	4,642	19,317
Personnel	292	241	(51)	190
Pollution Control Agency	412	238	(174)	64
Public Employees Retire. Assoc.	5,702	4,931	(771)	4,160
Public Safety	72,403	68,434	(3,969)	64,465
Public Service	202	753	551	1,304
Revenue	40,229	48,809	8,580	57,389
Secretary of State	1,284	2,019	735	2,754
State Planning Agency	1,974	1,913	(61)	1,852
State Retirement System	1,476	1,809	333	2,142
State University System	400	549	149	698
Supreme Court	977	1,528	551	2,079
Teachers Retirement Assoc.	2,153	2,304	151	2,455
Transportation	6,736	7,047	311	7,358
University of Minnesota	-	-	-	-
Veterans Affairs	243	285	42	327
Welfare	30,155	30,490	335	30,825
Zoological Garden	-	-	-	-
Other	4,673	4,843	170	5,013
TOTAL	\$ 222,902	\$ 242,984	\$ 20,082	\$ 263,066

*All are actual 1978.

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

Services Provided

This section administers the leasing of space and land for state use.

FMC 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 allocable.

Allocation Base

The number of leases processed for each agency as a percentage 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, 1980

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
16000-52:10		
081661 Real Prop. Leasing & Space Mgmt.	<u>\$257,956</u>	<u>\$ 254 (1)</u>
	Total Allowable	\$ 257,702

(1) Computer Services F.Y. 1975 to F.Y. 1978 earnings \$254

Minnesota Statewide Cost Allocation Plan
Lease Administration
Fiscal Year Ended June 30, 1980

	Allocation Base*	Percentage	F.Y. 1980 Allocation
Administration	28	6.5882	\$ 16,978
Agriculture	8	1.8823	4,851
Arts Board	-	-	-
Attorney General	17	4.0000	10,308
Auditor	2	.4706	1,213
CETA Central CETA Central	1	.2353	606
Commerce	2	.4706	1,213
Community College Board	7	1.6470	4,245
Corrections	17	4.0000	10,308
County Attorney's Council	-	-	-
Crime Control Planning Board	2	.4706	1,213
Economic Development	6	1.4118	3,638
Economic Security	74	17.4118	44,871
Education	3	.7059	1,819
Energy Agency	-	-	-
Finance	-	-	-
Governor's Office	3	.7059	1,819
Handicapped, Council on	1	.2353	606
Health	6	1.4118	3,638
Hearing Examiners Office	1	.2353	606
Higher Educ. Coord. Board	4	.9412	2,426
Higher Educ. Facilities Auth.	-	-	-
Housing Finance Agency	-	-	-
Human Rights	4	.9412	2,426
Iron Range Resources	2	.4706	1,213
Labor and Industry	8	1.8823	4,851
Military Affairs	2	.4706	1,213
MN. Educ. Computing Consortium	-	-	-
Natural Resources	33	7.7647	20,010
Personnel	-	-	-
Pollution Control Agency	12	2.8235	7,276
Public Employees Retire. Assoc.	1	.2353	606
Public Safety	48	11.2941	29,105
Public Service	1	.2353	606
Revenue	17	4.0000	10,308
Secretary of State	1	.2353	606
State Planning Agency	3	.7059	1,819
State Retirement System	-	-	-
State University System	14	3.2941	8,489
Supreme Court	3	.7059	1,819
Teachers Retirement Assoc.	1	.2353	606
Transportation	40	9.4118	24,254
University of Minnesota	-	-	-
Veterans Affairs	1	.2353	606
Welfare	10	2.3529	6,064
Zoological Garden	-	-	-
Other	42	9.8823	25,467
TOTAL	<u>425</u>	<u>100.0000</u>	<u>\$257,702</u>

* Based on actual number of leases.

State of Minnesota Roll Forward Calculation
Lease Administration
Fiscal Year Ended June 30, 1980

	Adjusted Fixed F.Y. 1980*	Actual F.Y. 1980	Adjustment Roll Forward	Fixed F.Y. 1982
Administration	\$ 7,178	\$ 16,978	\$ 9,800	\$ 26,778
Agriculture	2,991	4,851	1,860	6,711
Arts Board	299	-	(299)	(299)
Attorney General	2,094	10,308	8,214	18,522
Auditor	299	1,213	914	2,127
CEIA Central	-	606	606	1,212
Commerce	897	1,213	316	1,529
Community College Board	2,393	4,245	1,852	6,097
Corrections	9,571	10,308	737	11,045
County Attorney's Council	299	-	(299)	(299)
Crime Control Planning Board	897	1,213	316	1,529
Economic Development	1,196	3,638	2,442	6,080
Economic Security	30,207	44,871	14,664	59,535
Education	7,477	1,819	(5,658)	(3,839)
Energy Agency	598	-	(598)	(598)
Finance	-	-	-	-
Governor's Office	897	1,819	922	2,741
Handicapped, Council on	897	606	(291)	315
Health	3,290	3,638	348	3,986
Hearing Examiners Office	299	606	307	913
Higher Educ. Coord. Board	1,196	2,426	1,230	3,656
Higher Educ. Facilities Auth.	-	-	-	-
Housing Finance Agency	897	-	(897)	(897)
Human Rights	598	2,426	1,828	4,254
Iron Range Resources	598	1,213	615	1,828
Labor and Industry	1,795	4,851	3,056	7,907
Military Affairs	299	1,213	914	2,127
MN. Educ. Computing Consortium	299	-	(299)	(299)
Natural Resources	20,039	20,010	(29)	19,981
Personnel	-	-	-	-
Pollution Control Agency	2,692	7,276	4,584	11,860
Public Employees Retire. Assoc.	299	606	307	913
Public Safety	29,609	29,105	(504)	28,601
Public Service	897	606	(291)	315
Revenue	8,075	10,308	2,233	12,541
Secretary of State	299	606	307	913
State Planning Agency	1,196	1,819	623	2,442
State Retirement System	299	-	(299)	(299)
State University System	3,589	8,489	4,900	13,389
Supreme Court	2,692	1,819	(873)	946
Teachers Retirement Assoc.	299	606	307	913
Transportation	34,095	24,254	(9,841)	14,413
University of Minnesota	-	-	-	-
Veterans Affairs	299	606	307	913
Welfare	4,187	6,064	1,877	7,941
Zoological Garden	299	-	(299)	(299)
Other	11,964	25,467	13,503	38,970
TOTAL	\$ 198,290	\$ 257,702	\$ 59,412	\$ 317,114

*All are actual 1978.

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.

FMC 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 A44* transactions processed for each agency as a percentage of A44* transactions processed for all agencies.

*An A44 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, 1980

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
16000-54:10		
082958 Procurement	\$ 1,025,373	\$ 1,074 (1)
	Total Allowable	<u>\$1,024,299</u>

(1) Capital Expenditures \$621; Computer Services F.Y. 1975 to F.Y. 1978 earnings \$453

Minnesota Statewide Cost Allocation Plan
Procurement Division
Fiscal Year Ended June 30, 1980

	Allocation Base*	Percentage	F.Y. 1980 Allocation
Administration	3,177	6.0699	\$ 62,174
Agriculture	1,779	3.3989	34,815
Arts Board	41	.0783	802
Attorney General	224	.4280	4,384
Auditor	60	.1146	1,174
CETA Central	11	.0210	215
Commerce	274	.5235	5,362
Community College Board	3,466	6.6221	67,830
Corrections	3,849	7.3538	75,325
County Attorney's Council	37	.0707	724
Crime Control Planning Board	86	.1643	1,683
Economic Development	280	.5350	5,480
Economic Security	3,456	6.6030	67,634
Education	1,536	2.9347	30,060
Energy Agency	412	.7872	8,063
Finance	27	.0516	528
Governor's Office	86	.1643	1,683
Handicapped, Council on	41	.0783	802
Health	1,428	2.7283	27,946
Hearing Examiners Office	98	.1872	1,918
Higher Educ. Coord. Board	294	.5617	5,754
Higher Educ. Facilities Auth.	-	-	-
Housing Finance Agency	264	.5044	5,167
Human Rights	62	.1185	1,213
Iron Range Resources	405	.7738	7,926
Labor and Industry	406	.7757	7,945
Military Affairs	185	.3535	3,620
MN. Educ. Computing Consortium	599	1.1444	11,723
Natural Resources	3,645	6.9641	71,333
Personnel	64	.1223	1,253
Pollution Control Agency	705	1.3470	13,797
Public Employees Retire. Assoc.	68	.1299	1,331
Public Safety	2,155	4.1173	42,174
Public Service	180	.3439	3,523
Revenue	833	1.5915	16,302
Secretary of State	58	.1108	1,135
State Planning Agency	724	1.3833	14,169
State Retirement System	131	.2503	2,564
State University System	6,402	12.2316	125,288
Supreme Court	298	.5694	5,832
Teachers Retirement Assoc.	85	.1624	1,663
Transportation	6,273	11.9851	122,763
University of Minnesota	1	.0019	20
Veterans Affairs	192	.3668	3,757
Welfare	6,113	11.6794	119,632
Zoological Garden	816	1.5590	15,969
Other	1,014	1.9373	19,844
TOTAL	52,340	100.0000	\$1,024,299

* Based on the number of A44 transactions processed.

State of Minnesota Roll Forward Calculation
Procurement Division
Fiscal Year Ended June 30, 1980

	Adjusted Fixed F.Y. 1980*	Actual F.Y. 1980	Adjustment Roll Forward	Fixed F.Y. 1982
Administration	\$ 42,422	\$ 62,174	\$ 19,752	\$ 81,926
Agriculture	40,615	34,815	(5,800)	29,015
Arts Board	510	802	292	1,094
Attorney General	2,565	4,384	1,819	6,203
Auditor	933	1,174	241	1,415
CETA Central	321	215	(106)	109
Commerce	3,017	5,362	2,345	7,707
Community College Board	59,239	67,830	8,591	76,421
Corrections	78,388	75,325	(3,063)	72,262
County Attorney's Council	612	724	112	836
Crime Control Planning Board	2,244	1,683	(561)	1,122
Economic Development	3,017	5,480	2,463	7,943
Economic Security	52,361	67,634	15,273	82,907
Education	31,084	30,060	(1,024)	29,036
Energy Agency	5,115	8,063	2,948	11,011
Finance	219	528	309	837
Governor's Office	1,807	1,683	(124)	1,559
Handicapped, Council on	583	802	219	1,021
Health	19,703	27,946	8,243	36,189
Hearing Examiners Office	1,720	1,918	198	2,116
Higher Educ. Coord. Board	2,623	5,754	3,131	8,885
Higher Educ. Facilities Auth.	-	-	-	-
Housing Finance Agency	4,343	5,167	824	5,991
Human Rights	962	1,213	251	1,464
Iron Range Resources	2,929	7,926	4,997	12,923
Labor and Industry	5,465	7,945	2,480	10,425
Military Affairs	3,745	3,620	(125)	3,495
MN. Educ. Computing Consortium	6,121	11,723	5,602	17,325
Natural Resources	50,700	71,333	20,633	91,966
Personnel	1,151	1,253	102	1,355
Pollution Control Agency	8,788	13,797	5,009	18,806
Public Employees Retire. Assoc.	510	1,331	821	2,152
Public Safety	27,776	42,174	14,398	56,572
Public Service	3,002	3,523	521	4,044
Revenue	11,615	16,302	4,687	20,989
Secretary of State	1,137	1,135	(2)	1,133
State Planning Agency	12,445	14,169	1,724	15,893
State Retirement System	2,026	2,564	538	3,102
State University System	110,799	125,288	14,489	139,777
Supreme Court	4,226	5,832	1,606	7,438
Teachers Retirement Assoc.	1,151	1,663	512	2,175
Transportation	102,536	122,763	20,227	142,990
University of Minnesota	14	20	6	26
Veterans Affairs	8,788	3,757	(5,031)	(1,274)
Welfare	133,956	119,632	(14,324)	105,308
Zoological Garden	18,216	15,969	(2,247)	13,722
Other	14,573	19,844	5,271	25,115
TOTAL	\$ 886,072	\$ 1,024,299	\$ 138,227	\$ 1,162,526

*All are actual 1978.

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.

1. State telephone network.
2. WATS located in major outstate cities.
3. Communication systems design and consultation including telephone systems, voice and data networks, and audio and video systems.
4. Capitol operator and common equipment.
5. State telephone directory.
6. TELEPAK (partially).

FMC 74-4 Allowable Cost Standard

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

Allocable Services

All telephone service which is not directly billed to the users is allocable.

Allocation Base

Actual expenditures for telephone by agency as a percentage of total expenditures for telephone by all agencies; except for 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, 1980

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
16000-50:10		
083519 Telecommunications - General	\$ 1,954,433	\$ 14,795 (1)
	Total Allowable	<u>\$1,939,638</u>

(1) Capital Equipment \$13,623; Computer Services F.Y. 1975 to F.Y. 1978 earnings \$1,172

Minnesota Statewide Cost Allocation Plan
Telecommunications Division
Fiscal Year Ended June 30, 1980

	Allocation Base*	Percentage	F.Y. 1980 Allocation
Administration	\$ 137,028	1.7695	\$ 34,186
Agriculture	118,120	1.5254	29,469
Arts Board	15,234	.1967	3,801
Attorney General	113,428	1.4648	28,298
Auditor	12,859	.1661	3,208
CETA Central	1,038	.0134	259
Commerce	57,766	.7460	14,411
Community College Board	339,277	4.3814	84,643
Corrections	312,365	4.0338	77,929
County Attorney's Council	2,115	.0273	528
Crime Control Planning Board	21,336	.2755	5,323
Economic Development	50,338	.6501	12,558
Economic Security	883,545	11.4099	220,427
Education	283,537	3.6615	70,737
Energy Agency	86,497	1.1170	21,579
Finance	7,774	.1004	1,939
Governor's Office	47,884	.6184	11,946
Handicapped, Council on	9,875	.1275	2,464
Health	214,082	2.7646	53,409
Hearing Examiners Office	6,200	.0801	1,547
Higher Educ. Coord. Board	31,711	.4095	7,911
Higher Educ. Facilities Auth.	-	-	-
Housing Finance Agency	53,762	.6943	13,413
Human Rights	22,650	.2925	5,651
Iron Range Resources	12,595	.1626	3,142
Labor and Industry	60,929	.7868	15,201
Military Affairs	32,048	.4139	7,995
MN. Educ. Computing Consortium	33,511**	.4328	16,106***
Natural Resources	549,104	7.0910	136,991
Personnel	1,084	.0140	270
Pollution Control Agency	153,465	1.9818	38,287
Public Employees Retire. Assoc.	10,757	.1389	2,684
Public Safety	621,073	8.0204	154,946
Public Service	45,119	.5827	11,256
Revenue	220,946	2.8532	55,122
Secretary of State	12,254	.1582	3,057
State Planning Agency	65,990	.8522	16,463
State Retirement System	5,217	.0674	1,302
State University System	982,596	12.6890	245,139
Supreme Court	43,810	.5658	10,930
Teachers Retirement Assoc.	6,626	.0856	1,653
Transportation	712,856	9.2057	177,844
University of Minnesota	-	-	-
Veterans Affairs	42,282	.5460	10,548
Welfare	771,821	9.9671	192,554
Zoological Garden	30,190	.3899	7,532
Other	500,963	6.4693	124,980
TOTAL	\$7,743,657	100.0000	\$1,939,638

* Based on object of expenditure code 202 liquidations.

** Non data network telephone costs.

***Includes \$7,746 as a direct allocation.

State of Minnesota Roll Forward Calculation
Telecommunications Division
Fiscal Year Ended June 30, 1980

	Adjusted Fixed F.Y. 1980*	Actual F.Y. 1980	Adjustment Roll Forward	Fixed F.Y. 1982
Administration	\$ 35,909	\$ 34,186	\$ (1,723)	\$ 32,463
Agriculture	25,238	29,469	4,231	33,700
Arts Board	2,387	3,801	1,414	5,215
Attorney General	19,554	28,298	8,744	37,042
Auditor	3,070	3,208	138	3,346
CETA Central	1,580	259	(1,321)	(1,062)
Commerce	11,275	14,411	3,136	17,547
Community College Board	69,806	84,643	14,837	99,480
Corrections	75,839	77,929	2,090	80,019
County Attorney's Council	525	528	3	531
Crime Control Planning Board	6,955	5,323	(1,632)	3,691
Economic Development	8,246	12,558	4,312	16,870
Economic Security	186,039	220,427	34,388	254,815
Education	68,419	70,737	2,318	73,055
Energy Agency	11,008	21,579	10,571	32,150
Finance	1,961	1,939	(22)	1,917
Governor's Office	12,679	11,946	(733)	11,213
Handicapped, Council on	2,158	2,464	306	2,770
Health	48,716	53,409	4,693	58,102
Hearing Examiners Office	1,856	1,547	(309)	1,238
Higher Educ. Coord. Board	7,580	7,911	331	8,242
Higher Educ. Facilities Auth.	-	-	-	-
Housing Finance Agency	11,169	13,413	2,244	15,657
Human Rights	4,669	5,651	982	6,633
Iron Range Resources	2,575	3,142	467	3,609
Labor and Industry	14,659	15,201	542	15,743
Military Affairs	10,319	7,995	(2,324)	5,671
MN. Educ. Computing Consortium	26,763	16,106	(10,657)	5,449
Natural Resources	112,118	136,991	24,873	161,864
Personnel	624	270	(354)	(84)
Pollution Control Agency	31,370	38,287	6,917	45,204
Public Employees Retire. Assoc.	1,943	2,684	741	3,425
Public Safety	179,153	154,946	(24,207)	130,739
Public Service	9,002	11,256	2,254	13,510
Revenue	49,197	55,122	5,925	61,047
Secretary of State	2,210	3,057	847	3,904
State Planning Agency	20,795	16,463	(4,332)	12,131
State Retirement System	1,346	1,302	(44)	1,258
State University System	207,869	245,139	37,270	282,409
Supreme Court	9,136	10,930	1,794	12,724
Teachers Retirement Assoc.	1,615	1,653	38	1,691
Transportation	194,377	177,844	(16,533)	161,311
University of Minnesota	-	-	-	-
Veterans Affairs	8,031	10,548	2,517	13,065
Welfare	185,601	192,554	6,953	199,507
Zoological Garden	7,216	7,532	316	7,848
Other	129,211	124,980	(4,231)	120,749
TOTAL	\$ 1,821,868	\$ 1,939,638	\$ 117,770	\$ 2,057,408

*All are actual 1978.

STATE OF MINNESOTA
DEPARTMENT OF FINANCE
CENTRAL PAYROLL

Services Provided

The Central Payroll Section provides for bi-weekly warrant payments to state employees and computes, withholds and properly distributes all authorized deductions.

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

The number of payroll transactions processed for each agency as a percentage of payroll transactions processed for all agencies.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

Department of Finance

Central Payroll

YEAR ENDED JUNE 30, 1980

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
11000-11:10		
871475 Central Payroll System	<u>\$741,955</u>	<u>\$ 51,835 (1)</u>
	Total Allowable	<u>\$ 690,120</u>

(1) Capital Equipment \$1,531; Computer Services F.Y. 1975 to F.Y. 1978 earnings \$50,304

Minnesota Statewide Cost Allocation Plan
Central Payroll
Fiscal Year Ended June 30, 1980

	Allocation Base*	Percentage	F.Y. 1980 Allocation
Administration	124,561	2.5182	\$ 17,379
Agriculture	93,988	1.9001	13,113
Arts Board	1,868	.0378	261
Attorney General	29,858	.6036	4,166
Auditor	9,699	.1961	1,353
CETA Central	28,169	.5695	3,930
Commerce	32,907	.6653	4,591
Community College Board	207,958	4.2042	29,014
Corrections	276,676	5.5935	38,602
County Attorney's Council	507	.0102	71
Crime Control Planning Board	7,891	.1595	1,101
Economic Development	7,438	.1504	1,038
Economic Security	310,915	6.2857	43,379
Education	101,034	2.0426	14,096
Energy Agency	16,985	.3434	2,370
Finance	1,937	.0392	270
Governor's Office	5,998	.1213	837
Handicapped, Council on	1,149	.0232	160
Health	96,747	1.9559	13,498
Hearing Examiners Office	2,639	.0534	368
Higher Educ. Coord. Board	13,658	.2761	1,906
Higher Educ. Facilities Auth.	218	.0044	30
Housing Finance Agency	15,487	.3131	2,161
Human Rights	7,059	.1427	985
Iron Range Resources	7,656	.1548	1,068
Labor and Industry	42,093	.8510	5,873
Military Affairs	28,129	.5687	3,924
MN. Educ. Computing Consortium	11,467	.2318	1,600
Natural Resources	270,262	5.4638	37,707
Personnel	1,687	.0341	235
Pollution Control Agency	39,158	.7916	5,463
Public Employees Retire. Assoc.	-	-	-
Public Safety	246,310	4.9796	34,365
Public Service	15,020	.3037	2,096
Revenue	110,187	2.2276	15,373
Secretary of State	3,626	.0733	506
State Planning Agency	35,785	.7235	4,993
State Retirement System	4,200	.0849	586
State University System	465,411	9.4091	64,934
Supreme Court	11,472	.2319	1,601
Teachers Retirement Assoc.	3,825	.0773	534
Transportation	827,891	16.7373	115,507
University of Minnesota	-	-	-
Veterans Affairs	34,729	.7021	4,845
Welfare	1,244,856	25.1669	173,682
Zoological Garden	28,291	.5720	3,947
Other	118,992	2.4056	16,602
TOTAL	4,946,393	100.0000	\$ 690,120

* Based on the number of payroll transactions processed.

State of Minnesota Roll Forward Calculation
Central Payroll
Fiscal Year Ended June 30, 1980

	Adjusted Fixed F.Y. 1980*	Actual F.Y. 1980	Adjustment Roll Forward	Fixed F.Y. 1982
Administration	\$ 9,883	\$ 17,379	\$ 7,496	\$ 24,875
Agriculture	5,797	13,113	7,316	20,429
Arts Board	133	261	128	389
Attorney General	2,064	4,166	2,102	6,268
Auditor	962	1,353	391	1,744
CETA Central	10,396	3,930	(6,466)	(2,536)
Commerce	2,296	4,591	2,295	6,886
Community College Board	28,234	29,014	780	29,794
Corrections	17,871	38,602	20,731	59,333
County Attorney's Council	62	71	9	80
Crime Control Planning Board	1,154	1,101	(53)	1,048
Economic Development	531	1,038	507	1,545
Economic Security	31,390	43,379	11,989	55,368
Education	7,888	14,096	6,208	20,304
Energy Agency	809	2,370	1,561	3,931
Finance	140	270	130	400
Governor's Office	751	837	86	923
Handicapped, Council on	107	160	53	213
Health	7,913	13,498	5,585	19,083
Hearing Examiners Office	241	368	127	495
Higher Educ. Coord. Board	852	1,906	1,054	2,960
Higher Educ. Facilities Auth.	22	30	8	38
Housing Finance Agency	957	2,161	1,204	3,365
Human Rights	638	985	347	1,332
Iron Range Resources	578	1,068	490	1,558
Labor and Industry	3,096	5,873	2,777	8,650
Military Affairs	1,997	3,924	1,927	5,851
MN. Educ. Computing Consortium	968	1,600	632	2,232
Natural Resources	24,399	37,707	13,308	51,015
Personnel	165	235	70	305
Pollution Control Agency	3,151	5,463	2,312	7,775
Public Employees Retire. Assoc.	-	-	-	-
Public Safety	19,955	34,365	14,410	48,775
Public Service	1,412	2,096	684	2,780
Revenue	11,679	15,373	3,694	19,067
Secretary of State	301	506	205	711
State Planning Agency	2,346	4,993	2,647	7,640
State Retirement System	390	586	196	782
State University System	62,877	64,934	2,057	66,991
Supreme Court	889	1,601	712	2,313
Teachers Retirement Assoc.	561	534	(27)	507
Transportation	56,715	115,507	58,792	174,299
University of Minnesota	-	-	-	-
Veterans Affairs	1,728	4,845	3,117	7,962
Welfare	78,982	173,682	94,700	268,382
Zoological Garden	1,381	3,947	2,566	6,513
Other	8,284	16,602	8,318	24,920
TOTAL	\$ 412,945	\$ 690,120	\$ 277,175	\$ 967,295

*All are actual 1978.

STATE OF MINNESOTA
DEPARTMENT OF FINANCE
FINANCIAL MANAGEMENT

Services Provided

Financial Management provides for financial reporting; the continuing development of the Statewide Accounting and Payroll systems; position control; the development and modification of the Biennial Budget System; 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. Cost for services of a central budget office are generally not allowable since these are costs of general government. However, where employees of a central budget office actively participate in the grantee agency's budget process, the cost of identifiable services is allowable."

Allocable Services

Audit Control, Finance Agency Controllers, Financial Reporting and Systems and Procedures are 100% allowable. Budget, Planning and Control is 76.7% allowable; Administrative Management is 90.5% allowable. Economic Analysis and Financial Management is not allowable.

Allocation Base

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

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
Department of Finance
Financial Management
YEAR ENDED JUNE 30, 1980

Appropriation Account Allotment Account	Total Expenditures	Services or Costs not Allowable
11000-11:10		
872457 Systems & Procedures	\$ 400,618	\$ -
11000-21:		
872259 Finance Agency Controllers	605,841	-
872358 Budget, Planning & Control	275,516	64,250 (1)
11000-22:10		
864785 Financial Reporting	34,004	6,484 (2)
11000-31:10		
871350 Econ. Analysis & Financial Mgmt.	186,856	186,856 (1)
872283 Audit Control	52,105	-
873158 Administrative Management	566,089	64,611 (3)
	<u>\$ 2,121,029</u>	<u>\$ 322,203</u>
Subtotal		\$ 1,798,826
Less Computer Services F.Y. 1975 to F.Y. 1978 Earnings		54,662
Total Allowable		<u><u>\$ 1,744,164</u></u>

- (1) General Cost of Government
- (2) Capital Equipment \$6,486
- (3) Capital Equipment \$9,970; General Cost of Government \$52,641;
Non expense disbursement \$2,000

Minnesota Statewide Cost Allocation Plan
Financial Management
Fiscal Year Ended June 30, 1980

	Allocation Base*	Percentage	F.Y. 1980 Allocation
Administration	166,553	7.5575	\$ 88,848
Agriculture	33,548	1.5223	17,896
Arts Board	2,773	.1258	1,479
Attorney General	13,588	.6166	7,249
Auditor	3,454	.1567	1,842
CETA Central	2,640	.1198	1,408
Commerce	22,158	1.0054	11,820
Community College Board	94,709	4.2975	50,522
Corrections	92,483	4.1965	49,335
County Attorney's Council	737	.0334	393
Crime Control Planning Board	7,342	.3331	3,916
Economic Development	8,383	.3804	4,472
Economic Security	226,687	10.2861	120,926
Education	146,741	6.6585	78,279
Energy Agency	19,761	.8967	10,542
Finance	8,195	.3719	4,372
Governor's Office	2,955	.1341	1,577
Handicapped, Council on	1,839	.0834	980
Health	66,200	3.0039	35,314
Hearing Examiners Office	4,449	.2019	2,374
Higher Educ. Coord. Board	9,877	.4482	5,269
Higher Educ. Facilities Auth.	59	.0027	32
Housing Finance Agency	11,912	.5405	6,354
Human Rights	2,882	.1308	1,538
Iron Range Resources	7,332	.3327	3,911
Labor and Industry	39,090	1.7737	20,852
Military Affairs	12,036	.5461	6,420
MN. Educ. Computing Consortium	14,639	.6643	7,810
Natural Resources	151,469	6.8730	80,800
Personnel	1,761	.0799	939
Pollution Control Agency	19,848	.9006	10,588
Public Employees Retire. Assoc.	4,199	.1905	2,240
Public Safety	313,360	14.2190	167,162
Public Service	7,556	.3429	4,031
Revenue	42,075	1.9092	22,445
Secretary of State	9,626	.4368	5,135
State Planning Agency	17,776	.8066	9,483
State Retirement System	4,290	.1947	2,289
State University System	136,684	6.2022	72,914
Supreme Court	11,376	.5162	6,069
Teachers Retirement Assoc.	2,489	.1129	1,327
Transportation	169,882	7.7085	90,623
University of Minnesota	868	.0394	463
Veterans Affairs	17,937	.8139	9,568
Welfare	187,090	8.4894	99,803
Zoological Garden	18,496	.8393	9,867
Other	64,009	2.9045	34,146
TOTAL	2,203,813	100.0000	\$1,175,622

* Based on the number of transactions

Minnesota Statewide Cost Allocation Plan
Financial Management
Fiscal Year Ended June 30, 1980

	Financial Management Allocation	Controllers Salaries	Total Financial Management Allocation
Administration	\$ 88,848	\$ 31,990	\$ 120,838
Agriculture	17,896	15,678	33,574
Arts Board	1,479	668	2,147
Attorney General	7,249	6,349	13,598
Auditor	1,842	1,615	3,457
CETA Central	1,408	504	1,912
Commerce	11,820	4,255	16,075
Community College Board	50,522	22,939	73,461
Corrections	49,335	35,805	85,140
County Attorney's Council	393	459	852
Crime Control Planning Board	3,916	2,843	6,759
Economic Development	4,472	1,608	6,080
Economic Security	120,926	43,409	164,335
Education	78,279	35,547	113,826
Energy Agency	10,542	9,329	19,871
Finance	4,372	5,131	9,503
Governor's Office	1,577	1,850	3,427
Handicapped, Council on	980	796	1,776
Health	35,314	28,563	63,877
Hearing Examiners Office	2,374	2,077	4,451
Higher Educ. Coord. Board	5,269	2,388	7,657
Higher Educ. Facilities Auth.	32	10	42
Housing Finance Agency	6,354	2,288	8,642
Human Rights	1,538	1,241	2,779
Iron Range Resources	3,911	1,670	5,581
Labor and Industry	20,852	7,483	28,335
Military Affairs	6,420	5,625	12,045
MN. Educ. Computing Consortium	7,810	3,542	11,352
Natural Resources	80,800	34,496	115,296
Personnel	939	1,107	2,046
Pollution Control Agency	10,588	9,370	19,958
Public Employees Retire. Assoc.	2,240	1,022	3,262
Public Safety	167,162	38,034	205,196
Public Service	4,031	3,569	7,600
Revenue	22,445	26,356	48,801
Secretary of State	5,135	4,500	9,635
State Planning Agency	9,483	11,132	20,615
State Retirement System	2,289	1,042	3,331
State University System	72,914	33,108	106,022
Supreme Court	6,069	7,129	13,198
Teachers Retirement Assoc.	1,327	607	1,934
Transportation	90,623	33,526	124,149
University of Minnesota	463	213	676
Veterans Affairs	9,568	7,742	17,310
Welfare	99,803	44,230	144,033
Zoological Garden	9,867	8,731	18,598
Other	34,146	26,966	61,112
TOTAL	\$1,175,622	\$ 568,542	\$ 1,744,164

State of Minnesota Roll Forward Calculation
Financial Management
Fiscal Year Ended June 30, 1980

	Adjusted Fixed F.Y. 1980*	Actual F.Y. 1980	Adjustment Roll Forward	Fixed F.Y. 1982
Administration	\$ 101,815	\$ 120,838	\$ 19,023	\$ 139,861
Agriculture	32,384	33,574	1,190	34,764
Arts Board	2,215	2,147	(68)	2,079
Attorney General	7,531	13,598	6,067	19,665
Auditor	3,017	3,457	440	3,897
CETA Central	3,394	1,912	(1,482)	430
Commerce	21,823	16,075	(5,748)	10,327
Community College Board	74,746	73,461	(1,285)	72,176
Corrections	72,273	85,140	12,867	98,007
County Attorney's Council	800	852	52	904
Crime Control Planning Board	9,597	6,759	(2,838)	3,921
Economic Development	3,368	6,080	2,712	8,792
Economic Security	170,682	164,335	(6,347)	157,988
Education	101,943	113,826	11,883	125,709
Energy Agency	7,515	19,871	12,356	32,227
Finance	1,638	9,503	7,865	17,368
Governor's Office	2,555	3,427	872	4,299
Handicapped, Council on	1,790	1,776	(14)	1,762
Health	54,395	63,877	9,482	73,359
Hearing Examiners Office	4,436	4,451	15	4,466
Higher Educ. Coord. Board	6,591	7,657	1,066	8,723
Higher Educ. Facilities Auth.	8	42	34	76
Housing Finance Agency	8,791	8,642	(149)	8,493
Human Rights	2,392	2,779	387	3,166
Iron Range Resources	3,098	5,581	2,483	8,064
Labor and Industry	21,011	28,335	7,324	35,659
Military Affairs	9,105	12,045	2,940	14,985
MN. Educ. Computing Consortium	7,763	11,352	3,589	14,941
Natural Resources	100,550	115,296	14,746	130,042
Personnel	1,602	2,046	444	2,490
Pollution Control Agency	16,244	19,958	3,714	23,672
Public Employees Retire. Assoc.	3,331	3,262	(69)	3,193
Public Safety	158,260	205,196	46,936	252,132
Public Service	6,628	7,600	972	8,572
Revenue	39,492	48,801	9,309	58,110
Secretary of State	6,822	9,635	2,813	12,448
State Planning Agency	19,440	20,615	1,175	21,790
State Retirement System	4,270	3,331	(939)	2,392
State University System	110,522	106,022	(4,500)	101,522
Supreme Court	9,055	13,198	4,143	17,341
Teachers Retirement Assoc.	1,776	1,934	158	2,092
Transportation	116,013	124,149	8,136	132,285
University of Minnesota	741	676	(65)	611
Veterans Affairs	11,958	17,310	5,352	22,662
Welfare	125,829	144,033	18,204	162,237
Zoological Garden	11,040	18,598	7,558	26,156
Other	66,552	61,112	(5,440)	55,672
TOTAL	\$ 1,546,801	\$ 1,744,164	\$ 197,363	\$ 1,941,527

*All are actual 1978.

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 or fund accounts by the Treasurer, Comptroller, or similar officials is considered to be a general expense of government and is not allowable."

Allocable Services

Accounting Operations is 98.4% allowable; General Accounting 45.1% allowable; Quality Control 98.0% allowable; Accounting Systems Support 91.8% allowable.

Allocation Base

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

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

Department of Finance
Statewide Accounting
YEAR ENDED JUNE 30, 1980

Appropriation Account Allotment Account	Total Expenditures	Services or Costs not Allowable
11000-11:10		
871152 Accounting Operations	\$ 309,973	\$ 4,960 (1)
871160 General Accounting	160,889	88,329 (1)
871178 Quality Control	307,256	6,145 (1)
871186 Accounting System Support Operations	1,307,932	106,385 (2)
	<u>\$ 2,086,050</u>	<u>\$ 205,819</u>
Subtotal		1,880,231
Less Computer Services F.Y. 1975 to F.Y. 1978 Earnings		<u>242,312</u>
		<u>\$ 1,637,919</u>

- (1) General Cost of Government
(2) Capital Equipment \$7,462; General Cost of Government \$98,923

Minnesota Statewide Cost Allocation Plan
Statewide Accounting
Fiscal Year Ended June 30, 1980

	Allocation Base*	Percentage	F.Y. 1980 Allocation
Administration	166,553	7.5575	\$ 123,786
Agriculture	33,548	1.5223	24,934
Arts Board	2,773	.1258	2,061
Attorney General	13,588	.6166	10,099
Auditor	3,454	.1567	2,567
CETA Central	2,640	.1198	1,962
Commerce	22,158	1.0054	16,468
Community College Board	94,709	4.2975	70,390
Corrections	92,483	4.1965	68,735
County Attorney's Council	737	.0334	548
Crime Control Planning Board	7,342	.3331	5,457
Economic Development	8,383	.3804	6,230
Economic Security	226,687	10.2861	168,478
Education	146,741	6.6585	109,061
Energy Agency	19,761	.8967	14,687
Finance	8,195	.3719	6,091
Governor's Office	2,955	.1341	2,196
Handicapped, Council on	1,839	.0834	1,367
Health	66,200	3.0039	49,201
Hearing Examiners Office	4,449	.2019	3,307
Higher Educ. Coord. Board	9,877	.4482	7,341
Higher Educ. Facilities Auth.	59	.0027	44
Housing Finance Agency	11,912	.5405	8,853
Human Rights	2,882	.1308	2,142
Iron Range Resources	7,332	.3327	5,449
Labor and Industry	39,090	1.7737	29,052
Military Affairs	12,036	.5461	8,945
MN. Educ. Computing Consortium	14,639	.6643	10,880
Natural Resources	151,469	6.8730	112,575
Personnel	1,761	.0799	1,309
Pollution Control Agency	19,848	.9006	14,751
Public Employees Retire. Assoc.	4,199	.1905	3,121
Public Safety	313,360	14.2190	232,896
Public Service	7,556	.3429	5,616
Revenue	42,075	1.9092	31,271
Secretary of State	9,626	.4368	7,154
State Planning Agency	17,776	.8066	13,211
State Retirement System	4,290	.1947	3,188
State University System	136,684	6.2022	101,586
Supreme Court	11,376	.5162	8,455
Teachers Retirement Assoc.	2,489	.1129	1,850
Transportation	169,882	7.7085	126,260
University of Minnesota	868	.0394	645
Veterans Affairs	17,937	.8139	13,331
Welfare	187,090	8.4894	139,049
Zoological Garden	18,496	.8393	13,747
Other	64,009	2.9045	47,573
TOTAL	<u>2,203,813</u>	<u>100.0000</u>	<u>\$1,637,919</u>

* Based on the number of transactions.

State of Minnesota Roll Forward Calculation
Statewide Accounting
Fiscal Year Ended June 30, 1980

	Adjusted Fixed F.Y. 1980*	Actual F.Y. 1980	Adjustment Roll Forward	Fixed F.Y. 1982
Administration	\$ 120,766	\$ 123,786	\$ 3,020	\$ 126,806
Agriculture	24,983	24,934	(49)	24,885
Arts Board	2,124	2,061	(63)	1,998
Attorney General	5,809	10,099	4,290	14,389
Auditor	2,327	2,567	240	2,807
CEIA Central	4,027	1,962	(2,065)	(103)
Commerce	15,445	16,468	1,023	17,491
Community College Board	71,586	70,390	(1,196)	69,194
Corrections	60,866	68,735	7,869	76,604
County Attorney's Council	566	548	(18)	530
Crime Control Planning Board	8,082	5,457	(2,625)	2,832
Economic Development	4,093	6,230	2,137	8,367
Economic Security	207,486	168,478	(39,008)	129,470
Education	97,635	109,061	11,426	120,487
Energy Agency	6,162	14,687	8,525	23,212
Finance	1,943	6,091	4,148	10,239
Governor's Office	3,030	2,196	(834)	1,362
Handicapped, Council on	1,580	1,367	(213)	1,154
Health	47,992	49,201	1,209	50,410
Hearing Examiners Office	3,424	3,307	(117)	3,190
Higher Educ. Coord. Board	6,307	7,341	1,034	8,375
Higher Educ. Facilities Auth.	11	44	33	77
Housing Finance Agency	6,585	8,853	2,268	11,121
Human Rights	2,110	2,142	32	2,174
Iron Range Resources	3,065	5,449	2,384	7,833
Labor and Industry	25,542	29,052	3,510	32,562
Military Affairs	6,444	8,945	2,501	11,446
MN. Educ. Computing Consortium	7,434	10,880	3,446	14,326
Natural Resources	99,495	112,575	13,080	125,655
Personnel	1,899	1,309	(590)	719
Pollution Control Agency	13,320	14,751	1,431	16,182
Public Employees Retire. Assoc.	2,496	3,121	625	3,746
Public Safety	198,800	232,896	34,096	266,992
Public Service	5,436	5,616	180	5,796
Revenue	29,584	31,271	1,687	32,958
Secretary of State	5,263	7,154	1,891	9,045
State Planning Agency	15,942	13,211	(2,731)	10,480
State Retirement System	3,200	3,188	(12)	3,176
State University System	105,842	101,586	(4,256)	97,330
Supreme Court	6,409	8,455	2,046	10,501
Teachers Retirement Assoc.	1,699	1,850	151	2,001
Transportation	118,209	126,260	8,051	134,311
University of Minnesota	712	645	(67)	578
Veterans Affairs	10,551	13,331	2,780	16,111
Welfare	142,585	139,049	(3,536)	135,513
Zoological Garden	9,052	13,747	4,695	18,442
Other	42,677	47,573	4,896	52,469
TOTAL	\$ 1,560,595	\$ 1,637,919	\$ 77,324	\$ 1,715,243

*All are actual 1978.

STATE OF MINNESOTA
DEPARTMENT OF EMPLOYEE RELATIONS
PERSONNEL SERVICES

Services Provided

The Employee Relations Department is responsible for directing and coordinating a comprehensive personnel system for the executive branch of Minnesota state government. Its 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, Federal Intergovernmental Personnel Act grants, labor relations functions and the administering of employee benefits; which include hospitalization, major medical, dental and life insurance programs.

FMC 74-4 Allowable Cost Standard

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

Allocable Services

All of the services of the Employee Relations Department applicable to state agencies are allowable.

Allocation Base

The average number of employees for each agency as a percentage of the average number of employees for all agencies.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

Department of Employee Relations
Personnel Services
YEAR ENDED JUNE 30, 1980

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
16400-21:10		
856773 Examining & Referral	\$ 825,833	\$ 5,299 (1)
856906 Classification & Compensation	209,393	147 (2)
16400-22:10		
856781 Training & Development	324,034	65,324 (3)
856799 Planning & Info Services	149,761	-
856823 Equal Opportunity	112,106	53 (2)
16400-23:10		
856815 Labor Relations	247,469	-
16400-24:10		
854943 Employee Benefits/Insurance	55,644	-
856807 Administrative Services	729,539	29,636 (4)
856831 Personnel Mgmt. Services	185,024	855 (2)
16400-33:10		
856518 Labor Relations - Laws 1980	2,347	-
	<u>\$ 2,841,150</u>	<u>\$ 101,314</u>
Subtotal		\$ 2,739,836
Less Computer Services F.Y. 1975 to F.Y. 1978 Earnings		9,101
	Total Allowable	<u>\$ 2,730,735</u>

- (1) Capital Equipment \$4,745; IPA Match \$ 554
- (2) Capital Equipment
- (3) Capital Equipment \$4,930; IPA Match \$60,394
- (4) Capital Equipment \$1,546; IPA Match \$28,090

Minnesota Statewide Cost Allocation Plan
Personnel Services
Fiscal Year Ended June 30, 1980

	Allocation Base*	Percentage	F.Y. 1980 Allocation
Administration	830	2.5967	\$ 70,908
Agriculture	518	1.6206	44,254
Arts Board	15	.0469	1,281
Attorney General	276	.8635	23,579
Auditor	86	.2690	7,347
CETA Central	267	.8353	22,810
Commerce	230	.7196	19,649
Community College Board	1,683	5.2653	143,781
Corrections	1,601	5.0088	136,776
County Attorney's Council	5	.0156	427
Crime Control Planning Board	56	.1752	4,784
Economic Development	65	.2033	5,553
Economic Security	2,380	7.4459	203,327
Education	723	2.2619	61,767
Energy Agency	118	.3692	10,081
Finance	17	.0532	1,452
Governor's Office	51	.1596	4,357
Handicapped, Council on	10	.0313	854
Health	734	2.2963	62,707
Hearing Examiners Office	23	.0720	1,965
Higher Educ. Coord. Board	79	.2471	6,749
Higher Educ. Facilities Auth.	2	.0063	171
Housing Finance Agency	102	.3191	8,714
Human Rights	53	.1658	4,528
Iron Range Resources	63	.1971	5,382
Labor and Industry	257	.8040	21,956
Military Affairs	183	.5725	15,634
MN. Educ. Computing Consortium	65	.2033	5,553
Natural Resources	1,473	4.6083	125,841
Personnel	13	.0407	1,111
Pollution Control Agency	307	.9605	26,228
Public Employees Retire. Assoc.	-	-	-
Public Safety	1,746	5.4624	149,164
Public Service	123	.3848	10,508
Revenue	931	2.9126	79,537
Secretary of State	32	.1001	2,734
State Planning Agency	150	.4693	12,815
State Retirement System	37	.1158	3,161
State University System	3,743	11.7100	319,770
Supreme Court	104	.3254	8,885
Teachers Retirement Assoc.	45	.1408	3,844
Transportation	4,983	15.5894	425,706
University of Minnesota	-	-	-
Veterans Affairs	215	.6726	18,368
Welfare	6,796	21.2614	580,593
Zoological Garden	200	.6257	17,086
Other	574	1.7958	49,038
TOTAL	31,964	100.0000	\$ 2,730,735

* Based on the average number of employees

State of Minnesota Roll Forward Calculation
Personnel Services
Fiscal Year Ended June 30, 1980

	Adjusted Fixed F.Y. 1980*	Actual F.Y. 1980	Adjustment Roll Forward	Fixed F.Y. 1982
Administration	\$ 66,668	\$ 70,908	\$ 4,240	\$ 75,148
Agriculture	37,818	44,254	6,436	50,690
Arts Board	897	1,281	384	1,665
Attorney General	13,752	23,579	9,827	33,406
Auditor	6,577	7,347	770	8,117
CETA Central	61,062	22,810	(38,252)	(15,442)
Commerce	15,695	19,649	3,954	23,603
Community College Board	44,320	143,781	99,461	243,242
Corrections	115,173	136,776	21,603	158,379
County Attorney's Council	374	427	53	480
Crime Control Planning Board	6,727	4,784	(1,943)	2,841
Economic Development	3,513	5,553	2,040	7,593
Economic Security	174,591	203,327	28,736	232,063
Education	53,364	61,767	8,403	70,170
Energy Agency	5,008	10,081	5,073	15,154
Finance	972	1,452	480	1,932
Governor's Office	4,783	4,357	(426)	3,931
Handicapped, Council on	747	854	107	961
Health	53,738	62,707	8,969	71,676
Hearing Examiners Office	1,644	1,965	321	2,286
Higher Educ. Coord. Board	5,605	6,749	1,144	7,893
Higher Educ. Facilities Auth.	149	171	22	193
Housing Finance Agency	6,428	8,714	2,286	11,000
Human Rights	3,513	4,528	1,015	5,543
Iron Range Resources	4,559	5,382	823	6,205
Labor and Industry	18,834	21,956	3,122	25,078
Military Affairs	13,752	15,634	1,882	17,516
MN. Educ. Computing Consortium	5,008	5,553	545	6,098
Natural Resources	138,044	125,841	(12,203)	113,638
Personnel	1,046	1,111	65	1,176
Pollution Control Agency	20,404	26,228	5,824	32,052
Public Employees Retire. Assoc.	-	-	-	-
Public Safety	130,420	149,164	18,744	167,908
Public Service	9,118	10,508	1,390	11,898
Revenue	66,443	79,537	13,094	92,631
Secretary of State	2,093	2,734	641	3,375
State Planning Agency	15,172	12,815	(2,357)	10,458
State Retirement System	2,691	3,161	470	3,631
State University System	121,078	319,770	198,692	518,462
Supreme Court	5,904	8,885	2,981	11,866
Teachers Retirement Assoc.	3,812	3,844	32	3,876
Transportation	373,248	425,706	52,458	478,164
University of Minnesota	-	-	-	-
Veterans Affairs	11,958	18,368	6,410	24,778
Welfare	493,429	580,593	87,164	667,757
Zoological Garden	9,492	17,086	7,594	24,680
Other	42,228	49,038	6,810	55,848
TOTAL	\$ 2,171,851	\$ 2,730,735	\$ 558,884	\$ 3,289,619

*All are actual 1978.

STATE OF MINNESOTA
STATE TREASURER
CASH RECEIPT AND WARRANT REDEMPTION

Services Provided

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

1. Cash receipt processing
2. Warrant redemption
3. Safekeeping of securities
4. Investment of state funds
5. Debt service
6. Unclaimed property

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 receipts functions are allocable. The actual salaries of employees performing these functions were used in arriving at total allowable costs.

Allocation Base

The 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
Cash Receipt and Warrant Redemption
YEAR ENDED JUNE 30, 1980

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>	
13100-01:10			
658410 Treas - Operations - Salaries	\$ 382,905	\$ 250,613	(1)
658419 Treas - Operations - Supp. & Exp.	130,285	82,402	(2)
	<u>\$ 513,190</u>	<u>\$ 333,015</u>	
Subtotal		\$ 180,175	
Depreciation - Equipment		19,000	(3)
Total Allowable		<u>\$ 199,175</u>	

- (1) Salaries not applicable to cash receipt and warrant redemption functions. Allowable salaries are actual salaries of employees working in these two functions..
- (2) Capital expenditures \$45,866; Non expense disbursement \$12; Supplies and expense not applicable to cash receipt and warrant redemption \$36,276; Computer Services F.Y. 1975 to F.Y. 1978 earnings \$248.
- (3) Depreciation on warrant redemption computer equipment \$203,697 - \$13,697/10 years.

Minnesota Statewide Cost Allocation Plan
State Treasurer
Fiscal Year Ended June 30, 1980

	Allocation Base*	Percentage	F.Y. 1980 Allocation
Administration	166,553	3.2599	\$ 6,493
Agriculture	33,548	.6566	1,308
Arts Board	2,773	.0543	108
Attorney General	13,588	.2659	530
Auditor	3,454	.0676	135
CETA Central	2,640	.0517	103
Commerce	22,158	.4337	864
Community College Board	94,709	1.8537	3,692
Corrections	92,483	1.8101	3,605
County Attorney's Council	737	.0144	29
Crime Control Planning Board	7,342	.1437	286
Economic Development	8,383	.1641	327
Economic Security	226,687	4.4369	8,837
Education	146,741	2.8721	5,721
Energy Agency	19,761	.3868	770
Finance	8,195	.1604	319
Governor's Office	2,955	.0578	115
Handicapped, Council on	1,839	.0360	72
Health	66,200	1.2957	2,581
Hearing Examiners Office	4,449	.0871	173
Higher Educ. Coord. Board	118,160	2.3127	4,606
Higher Educ. Facilities Auth.	59	.0012	2
Housing Finance Agency	11,912	.2331	464
Human Rights	2,882	.0564	112
Iron Range Resources	7,332	.1435	286
Labor and Industry	39,090	.7651	1,524
Military Affairs	12,036	.2356	469
MN. Educ. Computing Consortium	14,639	.2865	571
Natural Resources	151,469	2.9646	5,905
Personnel	1,761	.0345	69
Pollution Control Agency	19,848	.3885	774
Public Employees Retire. Assoc.	201,317	3.9403	7,848
Public Safety	332,343	6.5048	12,956
Public Service	7,556	.1479	295
Revenue	2,177,094	42.6115	84,871
Secretary of State	9,626	.1884	375
State Planning Agency	17,776	.3479	693
State Retirement System	139,025	2.7211	5,420
State University System	136,684	2.6753	5,328
Supreme Court	11,376	.2227	443
Teachers Retirement Assoc.	127,425	2.4940	4,968
Transportation	169,882	3.3250	6,623
University of Minnesota	868	.0170	34
Veterans Affairs	17,937	.3511	699
Welfare	345,925	6.7707	13,485
Zoological Garden	18,496	.3620	721
Other	91,462	1.7901	3,566
TOTAL	<u>5,109,175</u>	<u>100.0000</u>	<u>\$ 199,175</u>

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

State of Minnesota Roll Forward Calculation
State Treasurer
Fiscal Year Ended June 30, 1980

	Adjusted Fixed F.Y. 1980*	Actual F.Y. 1980	Adjustment Roll Forward	Fixed F.Y. 1982
Administration	\$ 5,734	\$ 6,493	\$ 759	\$ 7,252
Agriculture	1,186	1,308	122	1,430
Arts Board	101	108	7	115
Attorney General	276	530	254	784
Auditor	110	135	25	160
CETA Central	191	103	(88)	15
Commerce	733	864	131	995
Community College Board	3,399	3,692	293	3,985
Corrections	2,890	3,605	715	4,320
County Attorney's Council	27	29	2	31
Crime Control Planning Board	384	286	(98)	188
Economic Development	194	327	133	460
Economic Security	9,852	8,837	(1,015)	7,822
Education	4,636	5,721	1,085	6,806
Energy Agency	293	770	477	1,247
Finance	92	319	227	546
Governor's Office	144	115	(29)	86
Handicapped, Council on	75	72	(3)	69
Health	2,279	2,581	302	2,883
Hearing Examiners Office	163	173	10	183
Higher Educ. Coord. Board	3,334	4,606	1,272	5,878
Higher Educ. Facilities Auth.	1	2	1	3
Housing Finance Agency	313	464	151	615
Human Rights	100	112	12	124
Iron Range Resources	145	286	141	427
Labor and Industry	1,213	1,524	311	1,835
Military Affairs	306	469	163	632
MN. Educ. Computing Consortium	353	571	218	789
Natural Resources	4,724	5,905	1,181	7,086
Personnel	90	69	(21)	48
Pollution Control Agency	632	774	142	916
Public Employees Retire. Assoc.	7,384	7,848	464	8,312
Public Safety	10,180	12,956	2,776	15,732
Public Service	258	295	37	332
Revenue	70,586	84,871	14,285	99,156
Secretary of State	250	375	125	500
State Planning Agency	757	693	(64)	629
State Retirement System	4,469	5,420	951	6,371
State University System	5,025	5,328	303	5,631
Supreme Court	304	443	139	582
Teachers Retirement Assoc.	4,000	4,968	968	5,936
Transportation	5,613	6,623	1,010	7,633
University of Minnesota	34	34	-	34
Veterans Affairs	501	699	198	897
Welfare	11,809	13,485	1,676	15,161
Zoological Garden	430	721	291	1,012
Other	2,974	3,566	592	4,158
TOTAL	\$ 168,544	\$ 199,175	\$ 30,631	\$ 229,806

*All are actual 1978.

BILLED CENTRAL SERVICE AGENCIES

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 estimated costs of operating such as labor, materials, and overhead plus/minus any prior years income/loss.

STATE OF MINNESOTA
ADDRESSING
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR YEAR ENDED JUNE 30, 1980

OPERATING REVENUE:		30,728
Beginning Inventory	2,044	
Add: Net Purchases	9,999	
Total Goods For Sale	<u>12,043</u>	
Less: Ending Inventory	(3,493)	
Cost of Goods Sold		<u>8,550</u>
GROSS PROFIT		22,178
LESS: OPERATING EXPENSES:		
Salaries and Fringe	21,861	
Rents and Leases	1,159	
Depreciation	2,560	
Department Overhead	2,750	
General Expenses	<u>356</u>	
Total Operating Expenses		<u>28,686</u>
NET INCOME		(6,508)
Retained Earnings July 1, 1979		(46,992)
Add: Working Capital Adjustment		<u>46,992</u>
Retained Earnings Restated		<u>-0-</u>
Overstatement of FY79 Accounts Payable		290
Retained Earnings June 30, 1980		<u>(6,218)</u>

STATE OF MINNESOTA
ADDRESSING
BALANCE SHEET
JUNE 30, 1980

ASSETS

Current Assets:

Cash	-0-	
Accounts Receivable	4,564	
Inventory	<u>3,493</u>	
Total Current Assets		8,057

Non-Current Assets:

Fixed Assets	36,256	
Less Accumulated Depreciation	<u>(21,536)</u>	
Total Non-Current Assets		<u>14,720</u>
Total Assets		<u>22,777</u>

LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS

Current Liabilities:

Accounts Payable	<u>4,103</u>	
Total Liabilities		4,103

Contributions and Retained Earnings:

Contribution from General Fund	24,892	
Retained Earnings	<u>(6,218)</u>	
Total Liabilities, Contributions and Retained Earnings		<u>22,777</u>

STATE OF MINNESOTA
ADDRESSING
STATEMENT OF CHANGE IN FINANCIAL POSITION
FOR YEAR ENDED JUNE 30, 1980

FINANCIAL RESOURCES PROVIDED:

Net Income	(6,508)
Depreciation	2,560
Accounts Payable -	
Adjustment for FY79	290
Working Capital Transferred In	<u>59,034</u>

Total Financial Resources Provided	55,376
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INCREASE IN WORKING CAPITAL	<u>55,376</u>
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	SEPT. 30, 1980	JUNE 30, 1979	INCREASE (DECREASE) IN WORKING CAPITAL
WORKING CAPITAL:			
Current Assets			
Cash	-0-	-0-	-0-
Accounts Receivable	4,564	3,158	1,406
Inventory	<u>3,493</u>	<u>2,044</u>	<u>1,449</u>
Total Current Assets	8,057	5,202	
Current Liabilities			
Accounts Payable	4,103	3,775	(328)
Loans Payable	<u>-0-</u>	<u>52,849</u>	<u>52,849</u>
Total Current Liabilities	<u>4,103</u>	<u>56,624</u>	
WORKING CAPITAL	<u>3,954</u>	<u>(51,422)</u>	
CHANGE IN WORKING CAPITAL			<u>55,376</u>

ADDRESSING SERVICE CHARGES

(THESE RATES ARE SUBJECT TO CHANGE WITHOUT NOTICE).

1,000 or less (minimum charge) _____	19.50
Each additional 100 _____	1.40
Over 25,000 each additional 100 _____	1.30

SERVICE CHARGE

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 (1/2 hour) _____	16.50
Hourly Rate _____	33.00
Cutting New Plates _____	.45
Frame Card Holder _____	.10

CHESHIRE

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

Minimum Charge (1/2 hr.) _____	16.50
Hourly Rate _____	33.00
Purchase of Cards _____	.05

LEGISLATIVE REFERENCE LIBRARY
STATE OF MINNESOTA

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 grant programs 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 non-occupancy, without authorization of the grantor Federal agency..."

How Rates are Computed

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

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1980

SUMMARY - ALL BUILDINGS

RENT REVENUE: 4,687,417

OPERATING EXPENSES:

Salaries and Fringe	2,444,990
Overhead	701,433
Services and Materials	529,662
Storeroom Withdrawls	113,074
Trash Removal	3,797
Electricity	829,226
Steam	609,222
Water	74,196
Gas and Fuel Oil	71,223
Security Expense	339,966
Depreciation Expense	<u>1,159,159</u>

Total Operating Expenses 6,875,948

Excess (Deficit) from Operations (2,186,143)

Rent Revenue Waived 1,098,810

Excess (Deficit) of Revenue Over Expenses (1,087,333)

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1980

ADMINISTRATION BUILDING

RENT REVENUE: 315,521

OPERATING EXPENSES:

Salaries and Fringe	122,143
Overhead	17,520
Services and Materials	20,172
Storeroom Withdrawals	7,578
Trash Removal	238
Electricity	50,251
Steam	36,571
Water	3,372
Security Expense	20,747
Depreciation Expense	67,640

Total Operating Expenses 346,232

Excess (Deficit) of Revenue Over Expenses (30,711)

STATE CAPITOL

RENT REVENUE: 301,687

OPERATING EXPENSES:

Salaries and Fringe	398,973
Overhead	144,160
Services and Materials	58,566
Storeroom Withdrawals	19,104
Trash Removal	382
Electricity	51,651
Steam	133,392
Water	3,386
Security Expense	93,580
Depreciation Expense	142,955

Total Operating Expenses 1,046,149

Excess (Deficit) from Operations (744,462)

Rent Revenue Waived 677,257

Excess (Deficit) of Revenue Over Expenses (77,205)

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1980

CAPITOL SQUARE BUILDING

RENT REVENUE: 737,982

OPERATING EXPENSES:

Salaries and Fringe	291,174
Overhead	48,292
Services and Materials	47,708
Storeroom Withdrawls	12,250
Trash Removal	467
Electricity	89,810
Water	5,895
Gas and Fuel Oil	18,183
Security Expense	20,747
Depreciation Expense	168,251

Total Operating Expenses 702,777

Excess (Deficit) of Revenue Over Expenses 35,205

CENTENNIAL BUILDING

RENT REVENUE: 1,119,719

OPERATING EXPENSES:

Salaries and Fringe	479,505
Overhead	122,909
Services and Materials	68,018
Storeroom Withdrawls	18,079
Trash Removal	653
Electricity	225,195
Steam	90,935
Water	9,035
Gas and Fuel Oil	1,700
Security Expense	57,790
Depreciation Expense	178,206

Total Operating Expenses 1,252,025

Excess (Deficit) of Revenue Over Expenses (132,306)

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1980

CHAMPION CHEVROLET BUILDING
610 NORTH ROBERT

RENT REVENUE:	77,799
OPERATING EXPENSES:	
Salaries and Fringe	14,570
Overhead	8,533
Services and Materials	5,556
Storeroom Withdrawls	293
Trash Removal	147
Electricity	9,537
Water	749
Gas and Fuel Oil	10,949
Security Expense	5,187
Depreciation Expense	24,027
Total Operating Expenses	<u>79,548</u>
Excess (Deficit) of Revenue Over Expenses	<u>(1,749)</u>

HEALTH BUILDING

RENT REVENUE:	452,461
OPERATING EXPENSES:	
Salaries and Fringe	102,519
Overhead	44,026
Services and Materials	73,201
Storeroom Withdrawls	6,929
Electricity	135,771
Steam	79,218
Water	12,452
Gas and Fuel Oil	2,073
Security Expense	20,747
Depreciation Expense	83,135
Total Operating Expenses	<u>560,071</u>
Excess (Deficit) of Revenue Over Expenses	<u>(107,610)</u>

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1980

STATE OFFICE BUILDING

RENT REVENUE:	73,002
OPERATING EXPENSES:	
Salaries and Fringe	222,969
Overhead	94,149
Services and Materials	16,286
Storeroom Withdrawls	10,276
Trash Removal	382
Electricity	49,221
Steam	109,040
Water	11,661
Fuel Oil	305
Security Expense	21,441
Depreciation Expense	40,223
Total Operating Expenses	<u>575,953</u>
Excess (Deficit) from Operations	(502,951)
Rent Revenue Waived	<u>338,827</u>
Excess (Deficit) of Revenue Over Expenses	<u>(164,124)</u>

TRANSPORTATION BUILDING

RENT REVENUE:	1,168,316
OPERATING EXPENSES:	
Salaries and Fringe	493,796
Overhead	148,612
Services and Materials	179,793
Storeroom Withdrawls	22,864
Trash Removal	892
Electricity	127,258
Steam	118,543
Water	20,635
Gas and Fuel Oil	2,073
Security Expense	63,070
Depreciation Expense	195,078
Total Operating Expenses	<u>1,372,614</u>
Excess (Deficit) of Revenue Over Expenses	<u>(204,298)</u>

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1980

VETERANS SERVICE BUILDING

RENT REVENUE:	210,409
OPERATING EXPENSES:	
Salaries and Fringe	141,890
Overhead	35,016
Services and Materials	47,538
Storeroom Withdrawls	7,128
Trash Removal	224
Electricity	27,993
Steam	41,523
Water	1,769
Security Expense	5,187
Depreciation Expense	58,430
Total Operating Expenses	<u>366,698</u>
Excess (Deficit) from Operation	(156,289)
Rent Revenue Waived	<u>92,726</u>
Excess (Deficit) of Revenue Over Expenses	<u>(63,563)</u>

FORD BUILDING
117 UNIVERSITY

RENT REVENUE:	47,581
OPERATING EXPENSES:	
Salaries and Fringe	39,701
Overhead	12,709
Services and Materials	7,603
Storeroom Withdrawls	3,434
Trash Removal	147
Electricity	15,977
Water	538
Gas and Fuel Oil	10,348
Security Expenses	5,187
Depreciation Expense	87,936
Total Operating Expenses	<u>183,580</u>
Excess (Deficit) of Revenue Over Expenses	<u>(135,999)</u>

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1980

DOCTOR'S BUILDING
127 UNIVERSITY

RENT REVENUE: 1,194

OPERATING EXPENSES:

Salaries and Fringe	2,086
Overhead	817
Services and Materials	31
Storeroom Withdrawls	102
Electricity	662
Water	42
Gas and Fuel Oil	718
Security Expense	191

Total Operating Expenses	4,649
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Excess (Deficit) of Revenue Over Expenses	(3,455)
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625 NORTH ROBERT

RENT REVENUE: 21,063

OPERATING EXPENSES:

Salaries and Fringe	17,712
Overhead	1,180
Services and Materials	170
Storeroom Withdrawls	1,171
Trash Removal	85
Electricity	3,247
Water	260
Gas and Fuel Oil	2,134
Security Expense	5,344
Depreciation Expense	1,532

Total Operating Expenses	32,772
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Excess (Deficit) of Revenue Over Expenses	(11,709)
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DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1980

635 NORTH ROBERT

RENT REVENUE	17,649
OPERATING EXPENSES:	
Salaries and Fringe	31,632
Overhead	1,815
Services and Materials	66
Storeroom Withdrawls	397
Electricity	2,210
Water	139
Gas and Fuel Oil	2,187
Security Expenses	5,187
Depreciation Expenses	1,183
Total Operating Expenses	<u>44,816</u>
Excess (Deficit) of Revenue Over Expenses	<u>(27,167)</u>

671 NORTH ROBERT

RENT REVENUE:	16,320
OPERATING EXPENSES:	
Salaries and Fringes	8,048
Overhead	2,179
Services and Materials	268
Storeroom Withdrawls	389
Electricity	2,543
Water	114
Gas and Fuel Oil	2,302
Depreciation Expenses	2,665
Total Operating Expenses	<u>18,508</u>
Excess (Deficit) of Revenue Over Expenses	<u>(2,188)</u>

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1980

1246 UNIVERSITY

RENT REVENUE: 102,060

OPERATING EXPENSES:

Salaries and Fringe	66,568
Overhead	17,338
Services and Materials	3,348
Storeroom Withdrawls	2,210
Trash Removal	180
Electricity	33,595
Water	4,003
Gas Non-Heating	198
Gas and Fuel Oil	15,609
Depreciation Expense	93,029

Total Operating Expenses 236,078

Excess (Deficit) of Revenue Over Expenses (134,018)

OSBORNE BUILDING
500 RICE

RENT REVENUE: 10,769

OPERATING EXPENSES:

Salaries and Fringes	7,477
Overhead	1,089
Services and Materials	1,113
Storeroom Withdrawls	787
Electricity	2,229
Water	94
Gas and Fuel Oil	1,324
Security Expenses	5,187
Depreciation Expenses	8,009

Total Operating Expenses 27,309

Excess (Deficit) of Revenue Over Expenses (16,540)

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1980

504 - 506 RICE

RENT REVENUE:	16,273
OPERATING EXPENSES:	
Salaries and Fringe	4,227
Overhead	1,089
Services and Materials	288
Storeroom Withdrawls	83
Electricity	2,076
Water	52
Gas and Fuel Oil	1,120
Security Expense	10,374
Depreciation Expense.	<u>6,860</u>
Total Operating Expenses	<u>26,169</u>
Excess (Deficit) of Revenue Over Expenses	<u>(9,896)</u>

State Owned Building Space

<u>Building</u>	<u>Proposed Rates</u>	
	<u>Per Sq. Foot</u>	
	<u>F.Y. 1982</u>	<u>F.Y. 1983</u>
Administration	\$ 7.85	\$ 8.44
Capitol	10.60	11.46
Capitol Square	4.93	5.34
Centennial	7.63	8.16
Health	6.12	6.61
Transportation	6.60	7.08
State Office Building	7.36	7.88
Veterans Service	8.88	9.55
117 University (Ford Building)	6.24	6.38
500 Rice	7.66	8.11
504-506 Rice	3.57	3.90
610 Robert (Champion Chev.)	3.46	3.70
625 Robert (DNR Lic.)	8.72	9.36
635 Robert (Grounds Building)	8.44	9.00
671 Robert (Materials Management)	2.25	2.50
1246 University (BCA)	5.64	5.90
127 University (Volunteer Services)	8.60	8.93
Storage	2.25	2.50

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, teletype 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 taxes plus data processing charges plus/minus any prior years income/loss equals the total cost to be recovered. Total costs divided by total minutes equals the rate per minute.

The present rates are listed below.

	<u>8a.m.-5p.m.</u>	<u>5p.m.-8a.m.</u>
Intrastate WATS (within Minnesota)	\$.129/Min.	\$.065/Min.
Interstate WATS	\$.242/Min.	\$.121/Min.
In-WATS Pool	\$.21/Min.	
TELPAK per mile rate	\$.92/	

DEPARTMENT OF ADMINISTRATION
TELECOMMUNICATIONS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1980

Gross Sales	2,390,094	
Net Sales		2,390,094
Less: Operating Expenses		
Repairs	4,320	
Data Processing	14,735	
Telephone	2,335,991	
Operating Supplies	<u>9,336</u>	
Total Expenses		<u>2,364,382</u>
Net Income From Operation		25,712
Retained Earnings Bal. 07/01/79	23,042	
Less: Working Capital Adjustment	(23,042)	
Overstatement of Sales-FY79	(863)	
Adj. of Appropriation - FY79	<u>(349)</u>	
Retained Earnings as Restated		(1,212)
Retained Earnings Bal. 06/30/80		<u>24,500</u>

DEPARTMENT OF ADMINISTRATION
TELECOMMUNICATIONS
BALANCE SHEET
YEAR ENDED JUNE 30, 1980

Assets:

Cash	30,850
Accounts Receivable	417,183
Fixed Assets	<u>62,284</u>
Total Assets	<u><u>510,317</u></u>

Liabilities, Contributions & Retained Earnings

Accounts Payable	143,817
Retained Earnings	24,500
Contribution From General Fund	<u>342,000</u>
Total Liabilities, Contributions & Retained Earnings	<u><u>510,317</u></u>

DEPARTMENT OF ADMINISTRATION
TELECOMMUNICATIONS
STATEMENT OF CHANGE IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1980

Financial Resources Provided

Transfer in Working Capital	68,020	
Net Income	<u>25,712</u>	
Total Financial Resources Provided		93,732

Financial Resources Applied

Assets Purchased	62,284	
Adj. of Appropriation - FY79	349	
Adj. of FY79 Income	<u>863</u>	
Total Financial Resources Applied		<u>(63,496)</u>

Change in Working Capital		<u><u>30,236</u></u>
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Working Capital	<u>06/30/80</u>	<u>06/30/79</u>	<u>Change</u>
Cash	30,850	27,287	3,563
Accounts Receivable	417,183	309,373	107,810
Accounts Payable	<u>(143,817)</u>	<u>(62,680)</u>	<u>(81,137)</u>
Change in Working Capital	304,216	273,980	<u><u>30,236</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

"Costs 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 estimated costs of operating such as, labor, materials, and overhead plus/minus any prior years income/loss.

STATE OF MINNESOTA
STATE PRINTER
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR PERIOD ENDED JUNE 30

	<u>1980</u>	<u>1979</u>
OPERATING REVENUES:		
Net Sales	1,803,091	1,463,693
Less Cost of Goods Sold	<u>1,567,110</u>	<u>1,361,396</u>
Total Operating Revenues	235,981	102,297
OPERATING EXPENSES:		
Salaries and Fringe	123,001	116,764
Rent	27,146	9,932
Repairs	208	128
Printing	990	1,025
Purchased Services	7,443	52
Communication	5,502	5,372
Travel	488	1,168
Int. Exp.	2,445	
PTS-CS-OCS	1,655	
Supplies	1,307	637
Depreciation	3,485	3,400
Department Overhead	<u>31,027</u>	<u>110,133</u>
Total Operating Expenses	<u>204,697</u>	<u>248,611</u>
NET INCOME/LOSS FROM OPERATIONS:	31,284	(146,314)
NON-OPERATING REVENUES:		
Salvage	2,747	2,113
NON-OPERATING EXPENSES:		
COSG-LAC	<u>0</u>	<u>18,080</u>
	<u>2,747</u>	<u>15,967</u>
INCOME/LOSS BEFORE OPERATING TRANSFERS	34,031	(162,281)
RETAINED EARNINGS, BEGINNING OF YEAR	241,417	282,910
FIXED ASSET UNDERSTATEMENT		<u>120,788</u>
WORKING CAPITAL ADJUSTMENT OVERSTATEMENT OF FY79	(241,417)	
Accounts Payable	<u>104,323</u>	
RETAINED EARNINGS END OF YEAR	<u><u>138,354</u></u>	<u><u>241,417</u></u>

STATE OF MINNESOTA
STATE PRINTER
BALANCE SHEET
JUNE 30, 1980

ASSETS

Current Assets:

Cash	7,524	
Accounts Receivable	283,048	
Inventory	<u>139,405</u>	

Total Current Assets		429,977
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Non-Current Assets:

Fixed Assets	548,636	
Less Accumulated Depreciation	<u>(178,287)</u>	370,349
Capital Leases	55,602	
Less Accumulated Amortization	<u>(2,509)</u>	<u>53,093</u>

Total Non-Current Assets		<u>423,442</u>
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Total Assets		<u><u>853,419</u></u>
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LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS

Current Liabilities:

Accounts Payable	78,963	
Capital Leases	8,551	
Loan-Current	<u>750</u>	

Total Current Liabilities		88,264
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Long Term Liabilities:

Capital Leases	47,051	
Loan Non-Current	<u>6,750</u>	

Total Long Term Liabilities		<u>53,801</u>
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Total Liabilities		142,065
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Contributions and Retained Earnings:

Contribution from General Fund	573,000	
Retained Earnings	<u>138,354</u>	

Total Liabilities, Contributions and Retained Earnings		<u><u>853,419</u></u>
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STATE OF MINNESOTA
STATE PRINTER
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR PERIOD ENDED JUNE 30, 1980

FINANCIAL RESOURCES PROVIDED:

Net Income	34,031	
Add: Expenses Not Requiring Outlay of Working Capital:		
Depreciation	40,862	
Amortization	2,509	
Other Sources:		
Working Capital Transfer In	117,404	
Loan for Purchase of Fixed Assets	<u>7,500</u>	
Total Financial Resources Provided		202,306

FINANCIAL RESOURCES APPLIED:

Purchase of Fixed Assets	9,961	
Increase in Current Portion of Capital Lease	8,551	
Increase in Current Portion of Loan Payable	<u>750</u>	
Total Financial Resources Applied		<u>19,262</u>

INCREASE IN WORKING CAPITAL 183,044

COMPOSITION OF WORKING CAPITAL	<u>JUNE 30, 1980</u>	<u>JUNE 30, 1979</u>	<u>INCREASE (DECREASE) IN WORKING CAPITAL</u>
Current Assets:			
Cash	7,524	117,510	(109,986)
Accounts Receivable	283,048	121,583	161,465
Inventory	<u>139,405</u>	<u>70,578</u>	68,827
Total Current Assets	429,977	309,671	
Current Liabilities:			
Accounts Payable	78,963	151,002	72,039
Capital Lease	8,551		(8,551)
Loan-Current	<u>750</u>		(750)
Total Current Liabilities	<u>88,264</u>	<u>151,002</u>	
WORKING CAPITAL	<u>341,713</u>	<u>158,669</u>	
INCREASE IN WORKING CAPITAL			<u>183,044</u>

FY 81 Hourly Rates

The use of the following rates will permit equitable disruption of our expenses to user agencies, and will facilitate the billing process. The rates do not include the cost of raw materials.

<u>Production Center and Description of Services</u>	<u>Hourly Rates</u>
Composition Typesetting and Customer Alterations-keyboarding, markup, lay-out and alteration of copy as requested by user agency	\$28.00
Negatives and Plates - Preparation of various types and sizes of plates used by offset presses	\$25.00
Keyling-Pasteup, stat making, ruling and forms design	\$25.00
Simplex Offset Presses-printing of image on one side of various types and sizes of paper	\$25.00
Web Press-printing of two colors or of images on both sides of paper	\$27.00
Automatic Duplexes - production of plates, printing of images on both sides of 8½ x 11 sheet, on-line collating	\$29.00
Machine Bindery-collating of various sized books, various binding processes, cutting of stock	\$26.00
Hand Bindery-stapling of various sized books, drilling of sheets to permit binding, plastic binding, hand gathering, and padding	\$23.00
Shipping-wrapping and tying	\$24.00
Specifications-assisting agencies in preparing specifications, estimating costs of printing purchased from contract vendors, and providing consultation	\$29.00

Per Unit Rates

<u>Production Center</u>	<u>Rate Per Unit Per Impression</u>
6500 Color Copier	(No rate change Requested)
3600 Copier	\$.08
9400 Copier	\$.02
Copy Centers	(No rate change Requested)

With the exception of copy center rates, these per unit rates do not include cost of raw materials.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL MAINTENANCE

Services Provided

This activity exists to provide a working environment necessary to satisfy the health, safety and comfort of approximately 22,500 people in state-owned buildings located in the metropolitan area.

FMC 74-4 Allowable Cost Standard

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

How Rates are Computed

Rates are based on estimated costs of operating such as labor, materials and overhead plus/minus any prior years income/loss.

DEPARTMENT OF ADMINISTRATION
CENTRAL MAINTENANCE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1980

Revenue:		
Billings for Services		247,053
Expenses:		
Salaries	122,393	
Insurance	126	
Rental	48	
Repairs	16,276	
Other Purchased Services	24,961	
Utility	16,630	
Fees	346	
Operating Supplies	37,955	
Agency Overhead	22,680	
Department Overhead	<u>4,225</u>	
Total Expenses		<u>245,640</u>
Net Income		1,413
Retained Earnings July 1, 1979	595,265	
Less: Working Capital Adjustment	(595,265)	
Adjustment of appropriation-	<u>20</u>	
FY79		
Retained Earnings as Restated		20
July 1		
Cancellation by Department of Finance		<u>(135)</u>
Retained Earnings June 30, 1980		<u><u>1,298</u></u>

DEPARTMENT OF ADMINISTRATION
CENTRAL MAINTENANCE
BALANCE SHEET
JUNE 30, 1980

ASSETS

Assets:

Cash	73,239
Accounts Receivable	<u>41,353</u>
Total Assets	<u>114,592</u>

LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS

Liabilities:

Accounts Payable	76,294
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Contributions and Retained Earnings:

Contributions from General Fund	37,000
Retained Earnings	<u>1,298</u>

Total Liabilities, Contributions and Retained Earnings	<u>114,592</u>
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DEPARTMENT OF ADMINISTRATION
CENTRAL MAINTENANCE
STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1980

Financial Resources Provided:

Net Income - FY80	1413	
Appropriation Change - FY79	20	

Total Financial Resources Provided		1433
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Financial Resources Applied:

Transfer to General Fund	298846	
Cancellation	135	

Total Financial Resources Applied		<u>(298981)</u>
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Change in Working Capital		<u>(297548)</u>
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	June 30, 1980	June 30, 1979	Change
Working Capital			
Cash	73239	309032	<u>(235793)</u>
Accounts Receivable	41353	43255	(1902)
Accounts Payable	(76294)	(16441)	<u>(59853)</u>
	38298	335846	<u>(297548)</u>

Administration

DEPARTMENT

Office Memorandum

TO : All State Agencies

DATE:

FROM : Mal Schleis, Assistant Director *MS*
Plant Management Division

PHONE: 296-2777

SUBJECT: Revolving Order Rates For Plant Management's Shop Personnel - Fiscal Year 1

On July 2, 1980, Wayne S. Burggraff, Commissioner of Finance, approved Plant Management's hourly rates as follows:

	<u>Regular Time *</u>	<u>Overtime *</u>
Machine Shop	\$17.30	\$19.10
Engineer's	\$17.07	\$19.10
Electric Shop	\$17.60	\$20.02
Pipe Shop	\$17.11	\$19.96
Refrigeration Shop	\$17.28	\$19.10
Carpenter Shop	\$18.08	\$19.88
Paint Shop	\$16.67	\$18.80
Construction	\$17.49	\$19.55

For those agencies who are monitored by the Alpha Automation System, the cost during F.Y. 1 will be \$68.60 per point.

The cost of a key will remain at \$1.10 per key.

When requesting work to be done by Plant Management, submit an original and one copy of the Work Request Form, PM-00084-02, which is available through Central Stores. If necessary, a memo can be substituted for the Work Request Form. This memo should also be submitted to Plant Management and the following information must be included:

- Date of request
- Agency request number, if applicable
- Agency/building/room
- Description of work to be done
- Individual requesting work/telephone number
- Department/division/sequence/object

All requests for work must be submitted in duplicate and include department/division, sequence and object. If you have any questions, contact Chloe Salmon at 296-9900.

*Included in the hourly rate is \$5.09 for overhead expenses. With the revision of Plant Management's rates, the 10% overhead charge on labor and materials will no longer apply. All overhead at \$5.09 per hour will be figured into the labor portion of the invoice.

MS:lm

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

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

STATE OF MINNESOTA
CENTRAL MOTOR POOL
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1980

OPERATING REVENUE:

Vehicle Rental	1,961,076	
Repairs and Miscellaneous Services	127,288	
Total Operating Revenue		2,088,364

OPERATING EXPENSES:

Salaries	299,459	
Rent - Space	50,426	
- Other	1,200	
Repairs - Vehicle	55,880	
- Other	3,568	
Insurance	35,271	
Auto Parts Shop	106,468	
Petroleum Products	1,037,250	
Shop and Office Supplies	11,404	
Indirect Costs	18,940	
Miscellaneous General Expenses	24,738	
Depreciation	548,513	
Total Operating Expenses		2,193,117
Operating Income (Loss)		(104,753)

OTHER INCOME (EXPENSE):

Net Gain on Sale of Usable and Wrecked Vehicles	24,621	
Miscellaneous Income	168	
Total Other Income (Expense)		24,789
Net Income -(Loss)		(79,964)
Retained Earnings July 1, 1979	1,719,365	
Less: Working Capital Adjustment	(1,729,989)	
Add: Understatement of FY79 Assets	10,624	
Retained Earnings July 30, 1980		<div style="text-align: center;">-0-</div> <div style="text-align: center;">(79,964)</div>

STATE OF MINNESOTA
CENTRAL MOTOR POOL
BALANCE SHEET
JUNE 30, 1980

ASSETS

Current Assets:

Cash	842,319	
Accounts Receivable	206,597	
Due from Commuter Van	2,935	
Due from Materials Management	51,942	
Prepaid Insurance	17,661	
Supplies	27,425	
	<hr/>	
Total Current Assets		1,148,879

Non-Current Assets:

Vehicles and Accessories	4,075,232	
Less Accumulated Depreciation	(1,650,162)	2,425,070
	<hr/>	
Shop Equipment	24,800	
Less Accumulated Depreciation	(11,130)	13,670
	<hr/>	
Car Wash	29,405	
Less Accumulated Depreciation	(6,348)	23,057
	<hr/>	
Office Equipment	7,331	
Less Accumulated Depreciation	(2,504)	4,827
	<hr/>	
Parking Lot	43,249	
Less Accumulated Depreciation	(1,441)	41,808
	<hr/>	
Total Non-Current Assets		2,508,432
		<hr/>
Total Assets		3,657,311
		<hr/>

LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS

Current Liabilities:

Accounts and Refunds Payable	331,586	
Loans Payable - Current	283,669	
	<hr/>	
Total Current Liabilities		615,255

Long-Term Liabilities:

Due to General Fund	1,990,007	
Loans Payable - Non-Current	880,013	
	<hr/>	
Total Non-Current Liabilities		2,870,020
		<hr/>
Total Liabilities		3,485,275

Contributions and Retained Earnings:

Contribution from General Fund	252,000	
Retained Earnings	(79,964)	
	<hr/>	
Total Liabilities, Contributions and Retained Earnings		3,657,311
		<hr/>

STATE OF MINNESOTA
CENTRAL MOTOR POOL
STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1980

FINANCIAL RESOURCES PROVIDED:

Net Loss	(79,964)	
Add: Expenses Not Requiring Outlay of Working Capital:		
Depreciation	548,513	
Less: Credits Not Generating Working Capital:		
Gain on Sale of Fixed Assets	(24,621)	
Other Sources:		
Proceeds from Disposal of Fixed Assets	183,686	
Advance for Fixed Asset Purchases	1,163,682	
Disposition of Wrecked Vehicle	<u>1,798</u>	
Total Financial Resources Provided		1,793,094

FINANCIAL RESOURCES APPLIED:

Purchase of Fixed Assets	1,179,050	
Increase in Current Portion of Loans Payable	283,669	
Working Capital Transfer Out	<u>125,552</u>	
Total Financial Resources Applied		1,588,271

INCREASE IN WORKING CAPITAL 204,823

COMPOSITION OF WORKING CAPITAL	JUNE 30, 1980	JUNE 30, 1979	INCREASE (DECREASE) IN WORKING CAPITAL
Current Assets:			
Cash	842,319	262,800	579,519
Accounts Receivable	206,597	178,748	27,849
Due from Commuter Van	2,935	12,983	(10,048)
Due from Materials Management	51,942		51,942
Prepaid Insurance	17,661	17,610	51
Supplies	27,425	18,208	9,217
Total Current Assets	<u>1,148,879</u>	<u>490,349</u>	
Current Liabilities:			
Accounts and Refunds Payable	331,586	161,548	(170,038)
Loan Payable-Current	283,669	<u>-0-</u>	(283,669)
Total Current Liabilities	<u>615,255</u>	<u>161,548</u>	
WORKING CAPITAL	<u>533,624</u>	<u>328,801</u>	
INCREASE IN WORKING CAPITAL			<u>204,823</u>

CENTRAL DELIVERY SERVICE
COMMUTER VAN
CENTRAL MOTOR POOL
INTERNAL SERVICE FUND FOOTNOTES

1. Summary of Significant Accounting Policies

The Central Delivery Service, Commuter Van and Central Motor Pool utilized full accrual accounting except for certain expenses.

C.M.P. vehicle rentals are accrued to the period the vehicle was returned. Reimbursements from agencies and insurance companies are reported on a cash basis except for commodities billed to commuter van operations.

Expenses are based on data received from the Statewide Accounting System (S.W.A.). Also, the Department of Finance allocates costs for general fund services to C.M.P.

Vacation and sick leave earned by employees is recognized as an expense when accumulated time is either taken off by employees or an employee terminates.

Insurance costs are capitalized as a prepaid expense when purchased and amortized over the period of coverage.

Fixed assets are recorded at historical costs less accumulated depreciation. Fixed assets are depreciated on a straight line basis over the estimated useful life. The useful life for all C.M.P. and Commuter Van vehicles has been estimated at 40 months, with a salvage value of 25 percent of acquisition cost. Depreciation is not taken on the commuter vans until they are placed in service. Shop and office equipment useful life and salvage values are estimated to be the same as determined by the Inventory Management Division of the Department of Administration. Central Delivery Services depreciates its vehicles over 6 years with no salvage value.

Gasoline and parts inventories are priced using the last invoice price, which results in an immaterial difference between that price and a FIFO cost flow assumption.

2. Minnesota Laws 1979, Chapter 333, Section 56 restricts the "Paid In Capital" amounts for the funds three activities.

- Central Motor Pool Services	\$252,000
- Commuter Van Program	2,000
- Central Delivery Services	46,000

Any amount in excess of these figures were cancelled to the general fund.

For Commuter Van and Central Motor Pool retained earnings equal to the book value of vehicles on hand at June 30, 1979 were recorded on the balance sheet as due to General Fund as if the fixed assets had been obtained under advances authorized by M.S. § 16A.125. As these assets are depreciated the advance can be paid off using the cash flow generated as a result of the depreciation charge.

3. Minnesota Laws 1980, Chapter 579, Section 32, Subdivision 3, appropriated \$200,000 from the general fund for the purchase or lease of commuter vans. At June 30, 1980, \$108,984 had been used for the purchase of commuter vans. This amount is shown on the balance sheet as a contribution from the general fund. Subsequent to June 30, 1980, an additional \$89,112 worth of vans were purchased for a total purchase of \$198,096.
4. Minnesota Statutes 1978, chapter 16.72 Subdivision 7, appropriated to the Commissioner of Administration monies in the parking surcharge account for the purchase or lease of commuter vans. In 1980, \$56,118 was used to purchase vans.
5. Pursuant to M.S. § 16A.126 Central Motor Pool received a general fund advance of \$1,163,682 for the purchase of vehicles.
6. The balance sheet of June 30, 1979, understated the historical cost of vehicles by \$20,589 and the accumulated depreciation by \$9,919. This resulted in the book value being understated by \$10,670. Minor adjustments to other fixed asset categories resulted in a prior period adjustment of \$10,624.

DEPARTMENT Administration

Office Memorandum

TO : All Departments and Agencies

DATE: July 28, 1980

FROM : James J. Hiniker, Jr.
Commissioner

INFORMATION BULLETIN
ADM-178

PHONE: 6-6781

SUBJECT: Central Motor Pool rental rates

The following Central Motor Pool rental rates will be effective August 1, 1980.

VEHICLE RENTAL RATES

	<u>Mileage</u>	<u>Month</u>	<u>Week</u>	<u>Day</u>	<u>Half-day</u>
Subcompact	7.0¢	\$ 98.50	\$24.50	\$5.00	\$2.50
Subcompact SW	7.0¢	\$ 98.50	\$24.50	\$5.00	\$2.50
Compact	10.0¢	\$103.50	\$25.00	\$5.00	\$2.50
Compact SW	10.0¢	\$103.50	\$25.00	\$5.00	\$2.50
Intermediate	12.0¢	\$ 82.00	\$20.50	\$4.00	\$2.00
Standard	15.0¢	\$ 50.00	\$12.50	\$2.50	\$1.25
Station Wagon	13.0¢	\$118.00	\$29.50	\$6.00	\$3.00
Carryall	12.5¢	\$157.00		ALL	
Van	18.0¢	\$126.00		ON	
Pick up	16.5¢	\$121.00		MONTHLY	
Passenger Van	17.5¢	\$165.00			
Moped	3.5¢	\$ 71.00			

ASSIGNMENT

These rates include gasoline, oil, tires, all normal operating maintenance, bodily injury and property damage liability insurance.

As a result of many requests, we have also included for the first time a cost factor (½¢ per mile) to cover non-insured damage to a Central Motor Pool car, except \$100 which is the responsibility of the user agency.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL STORES

Services Provided

Central Stores maintains a distribution center operation for the purpose of supplying state offices with office supplies and forms in an economical and timely manner.

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 applicable supply plus markup. Markup is determined by calculating the percentage of the estimated cost of operation plus/minus any prior years income/loss to the estimated costs of goods sold. Markup presently averages 19%.

State of Minnesota
Central Stores
Statement of Revenue, Expenses and Changes in Retained Earnings

	Month of June-FY80	FY80
Gross Sales	198557	2083465
Less: Credit Memos Issued	<u>1013</u>	<u>15745</u>
Net Sales	197544	2067720
Beginning Inventory	440512	348052
Add: Net Purchases	165546	1801027
Less: C.S. Net Sales to themselves	<u>(190)</u>	<u>(2043)</u>
Total Available for Sale	605868	2147036
Less: Ending Inventory	<u>456692</u>	<u>456692</u>
Cost of Goods Sold	<u>149176</u>	<u>1690344</u>
Gross Profit on Sales	48368	377376
Add: Other Income	<u>9804</u>	<u>46105</u>
Total : Gross Profit	58172	423481
Less: Operating Expenses		
Salaries & Fringe	14830	200284
Rental	3407	40893
Repairs	294	4245
Printing	-	289
Other Purchase Serv.	1953	23436
Data Processing	94	490
Communications	274	2517
Freight	1126	45782
Fees	20	531
Supplies	1062	4523
Depreciation	434	6027
Department Overhead	<u>(1641)</u>	<u>25250</u>
Total Operating Expenses	<u>21853</u>	<u>354267</u>
Net Income or Loss	36319	69214
Retained Earnings July 1, 1979		649,773
Less: Working Capital adjustment		(649,773)
Overstatement of FY79 Sales		(884)
Add : Overstatement of FY79 Accounts Payable		<u>52</u>
Retained Earnings July 1, as Restated		<u>(832)</u>
Retained Earnings June 30, 1980		<u>68382</u>

State of Minnesota
Central Stores
Balance Sheet
June 30, 1980

Assets

Current Assets:

Cash	236433
Accounts Receivable	119983
Inventory	<u>456692</u>

Total Current Assets	813108
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Non-Current Assets:

Fixed Assets	208918
Less Accumulated Depreciation	<u>(67169)</u>
	<u>141749</u>

Total Assets	<u>954857</u>
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Liabilities, Contributions and Retained Earnings

Current Liabilities:

Accounts Payable	194330
Credit Memoes	<u>1145</u>

Total Current Liabilities	195475
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Contributions and Retained Earnings

Contribution From General Fund	691000
Retained Earnings	<u>68382</u>

Total Liabilities, Contributions and Retained Earnings	<u>954857</u>
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State of Minnesota
Central Stores
Statement of Changes in Financial Position
For the Period Ended June 30, 1980

Financial Resources Provided:

Net Income	69214	
Depreciation	6027	
Transfer of Working Capital	<u>124604</u>	
Total Financial Resources Provided		199845

Financial Resources Applied

Assets Purchased	5674	
Adjustment of Appropriation FY79	816	
Adjustment of FY79 Income	<u>15</u>	
Total Financial Resources Applied		<u>6505</u>

Change in Working Capital 1993340

Working Capital	June 30, 1980	June 30, 1979	Increase (Decrease) In Working Capital
Cash	236433	191635	44798
Accounts Receivable	119983	50115	69868
Inventory	456692	348052	108640
Accounts Payable	(194330)	(165509)	(28821)
Credit Memoes Outstanding	(1145)	-0-	(1145)
	<u>617633</u>	<u>424293</u>	<u><u>193340</u></u>

Central Stores
Source & Use of Funds
07/01/79 - 06/30/80

		INCOME STATEMENT	ADJ.	SWA
RECEIPTS:				
Credit Memoes Issued		(15745)	15645	100
A/R - Payments	-FY79	-	49978	49978
Sales	-FY79	-	69	69
Sales	-FY80	2083465	(122854)	1960611
Other Income	-FY80	46105	(11629)	34476
Enter Error - 351		-	258	258
Total Receipts		2113825	(68533)	2045292
LIQUIDATIONS:				
A/P - Payments	-FY79	-	157104	157104
Sales to Themselves		(2043)	2043	-
Exp. - Resale		1801027	(181851)	1619176
Exp. - Oper.		322990	(14264)	308726
Dept. Overhead		25250	-	25250
Depreciation		6027	(6027)	-
Asset Purch.		-	5674	5674
Total Liquidation		2153251	(37321)	2115930
DECREASE IN CASH				(70638)
BEGINNING CASH BAL. 06/30/79				191635
TRANS. OUT - DEPT. O'H FY79				(8352)
CANCELLATION - ADJ. OF PRIOR				124604
YEAR REFUND (A28) NOT RECORDED IN LEVEL II				(816)
ENDING CASH BAL. 06/30/80				236433

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
DOCUMENTS

Services Provided

Documents provides for the sale and distribution of 400-500 state publications, 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 grant programs are allowable."

How Rates are Computed

Rates are based on the printing costs of the document, plus estimated markup, labor, and overhead.

DEPARTMENT OF ADMINISTRATION
DOCUMENTS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1980

Gross Sales:	517540	
Less: Returns	<u>(2089)</u>	
Net Sales		515451
Beginning Inventory	133835	
Add: Net Purchases	269449	
Total Goods Available for Sale	<u>403284</u>	
Less: Ending Inventory	<u>(101926)</u>	
Cost of Goods Sold		301358
Gross Margin		<u>214093</u>
Less: Operating Expense		
Salaries	132975	
Rental	17699	
Repairs	2787	
Printing & Binding	5362	
Other Purchased Services	150	
Mailing	18624	
Freight	5107	
Operating Supplies	2697	
Depreciation	3728	
Department Overhead	<u>16700</u>	
Total Expenses		<u>205829</u>
Net Income from Operations		8264
Other Income:		
Cash Over & (Short)	(105)	
Total Other Income		<u>(105)</u>
Net Income		8159
Retained Earnings Balance July 1, 1979	462538	
Less: Working Capital Adjustment	<u>(462538)</u>	
Retained Earnings July 1, as restated		Ø
Accounts Receivable Written Off		(1409)
FY79 Accounts Receivable Adjustment		(4150)
Accounts Receivable Written Off -		
State Register - FY79		(7461)
Retained Earnings June 30, 1980		<u>(4861)</u>

DEPARTMENT OF ADMINISTRATION
DOCUMENTS
BALANCE SHEET
JUNE 30, 1980

ASSETS

Current Assets:

Cash	216571	
Petty Cash	100	
Accounts Receivable	11427	
Inventory	<u>101926</u>	
Total Current Assets		330024

Non-Current Assets:

Fixed Assets	47811	
Less Accumulated Depreciation	<u>(14877)</u>	
Total Non-Current Assets		<u>32934</u>

Total Assets		<u><u>362958</u></u>
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LIABILITIES, CONTRIBUTIONS AND
RETAINED EARNINGS

Current Liabilities:

Accounts Payable	42039	
Customer Deposits	<u>18780</u>	
Total Current Liabilities		60819

Contributions and Retained Earnings:

Contribution from General Fund		307000
Retained Earnings		<u>(4861)</u>

Total Liabilities, Contributions and Retained Earnings		<u><u>362958</u></u>
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DEPARTMENT OF ADMINISTRATION
DOCUMENTS
STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1980

Financial Resources Provided:

Net Income	8159
Depreciation	3728
Transfer of Working Capital	<u>48508</u>

Total Financial Resources Provided	60395
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Financial Resources Applied:

Assets Purchased	3922
Building Improvements	30515
Accounts Receivable Written Off	8870
Adjustment of Accounts Receivable-FY79	<u>4150</u>

Total Financial Resources Applied	<u>47457</u>
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Change in Working Capital	<u><u>12938</u></u>
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	JUNE 30, <u>1980</u>	JUNE 30, <u>1979</u>	INCREASE (DECREASE) IN WORKING <u>CAPITAL</u>
Working Capital:			
Cash	216571	193183	23388
Petty Cash	100	50	50
Accounts Receivable	11427	16270	(4843)
Inventory	101926	133835	(31909)
Accounts Payable	(42039)	(61964)	19925
Customer Deposits	<u>(18780)</u>	<u>(25107)</u>	<u>6327</u>
Change in Working Capital	269205	256267	<u><u>12938</u></u>

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
INFORMATION SERVICES BUREAU

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

Rates are based on estimated costs of operating, such as, labor, materials and overhead plus/minus any prior years income/loss.

STATE OF MINNESOTA
COMPUTER SERVICES - INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1980

OPERATING REVENUE: (1)	
Billings for Computer Services	\$14,604,531.09

OPERATING EXPENSES: (1), (2)	
Salaries	\$5,667,663.48
Rent-Data Processing Equipment	2,662,853.68
Rent-Floor Space	214,543.10
Other Rent	9,264.33
Data Processing	1,232,830.32
Depreciation	1,743,391.67
Amortization	214,826.96
Maintenance Contracts and Repairs	780,748.69
Printing	286,255.82
Microfilming	202,296.72
Education	50,735.50
Purchased Services	78,017.53
Utilities	216,674.89
Travel	37,976.04
Materials and Services	151,291.29
Interest	341,904.56
Indirect Costs	216,700.00
General	<u>33,633.11</u>
Total Operating Expenses	<u>\$14,141,607.69</u>
Operating Income	\$ 462,923.40

OTHER INCOME:	
Gain On Fixed Assets	26,928.13
Net Income	<u>\$ 489,851.53</u>

RETAINED EARNINGS, JULY 1, 1979 AS RESTATED

APPROPRIATED:	
Appropriated for Equipment Payoff (See Below)	<u>\$1,566,566.89</u>
Retained Earnings Appropriated July 1, 1979	\$1,566,566.89
UNAPPROPRIATED:	
Balance July 1, 1979	\$4,345,368.65
Less: Due To General Fund	(749,330.00)
Increase In Contribution	(1,906,000.00)
Equipment Payoff (See Above)	(1,566,566.89)
Retained Earnings Unappropriated July 1, 1979	<u>\$ 123,471.76</u>
Total Retained Earnings, July 1, 1979 As Restated	<u><u>\$1,690,038.65</u></u>

APPROPRIATED:

Appropriated For Equipment Payoff	\$1,566,566.89	
July 1, 1979		
Add: Appropriation In 1980 (See Below)	<u>678,285.63</u>	
Retained Earnings Appropriated,		\$ 2,244,852.52
June 30, 1980		

UNAPPROPRIATED:

Balance, July 1, 1979	\$ 123,471.76	
Add: Vendor Refund Prior Fiscal	42,655.32	
Year		
Less: Transfer to Appropriations For	(678,285.63)	
Equipment Payoff (See Above)		
Advance Payment From Micrographics	<u>(123,472.49)</u>	
to General Fund		
Retained Earnings Unappropriated,		<u>\$ (635,631.04)</u>
June 30, 1980		
Total Retained Earnings, June 30, 1980		<u><u>\$ 2,099,073.01</u></u>

The Footnotes Are An Integral Part Of The Financial Statements

STATE OF MINNESOTA
COMPUTER SERVICES - INTERNAL SERVICE FUND
BALANCE SHEET
JUNE 30, 1980

ASSETS

Current Assets:

Cash	\$3,937,394.89	
Accounts Receivable	<u>2,867,939.48</u>	
Total Current Assets		\$6,805,334.37

Non-Current Assets:

Fixed Assets (1)	\$7,665,896.65	
Less Accumulated Depreciation	<u>(5,564,984.89)</u>	2,100,911.76
Capital Leases (3)	644,480.88	
Less Accumulated Amortization	<u>(358,014.96)</u>	286,435.92
Construction in Progress		191,795.83
Total Non-Current Assets		<u>\$2,579,143.51</u>
Total Assets		<u><u>\$9,384,477.38</u></u>

LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS

Current Liabilities:

Accounts Payable	\$ 380,710.14	
Contracts Payable: (3)		
Capital Leases	125,612.36	
Installment Purchases	859,990.13	
Salaries Payable	213,631.07	
Due to General Fund	<u>749,330.00</u>	
Total Current Liabilities		\$2,329,273.70

Long-Term Liabilities:

Contracts Payable: (3)		
Capital Leases	\$ 326,789.98	
Installment Purchases	<u>2,551,341.19</u>	
Total Long-Term Liabilities		\$2,878,131.17
Total Liabilities		<u>\$5,207,404.87</u>

Contributions and Retained Earnings:

Contributions from General Fund	\$2,156,000.00
Proposed Decrease in Contribution	(78,000.00)
Retained Earnings (4), (5)	<u>2,099,073.01</u>
Total Liabilities, Contributions and Retained Earnings	<u><u>\$9,384,477.88</u></u>

The Footnotes Are An Integral Part Of The Financial Statements

STATE OF MINNESOTA
COMPUTER SERVICES - INTERNAL SERVICE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1980

FINANCIAL RESOURCES PROVIDED:

Net Income	\$ 489,851.53	
Add: Expenses Not Requiring Outlay of Working Capital:		
Depreciation	1,743,391.67	
Amortization	214,826.96	
Less: Credits Not Generating Working Capital		
Gain on Fixed Assets	(26,928.13)	
Other Sources:		
Proceeds from Disposal of Fixed Assets	42,438.14	
Vendor Refund Prior Fiscal Year	<u>42,655.32</u>	
Total Financial Resource Provided		\$2,506,235.49

FINANCIAL RESOURCES APPLIED:

Purchase of Fixed Assets	\$ 497,957.94	
Construction in Progress	191,795.83	
Retirement of Long Term Liab.	908,134.56	
Extinguishment of Long Term Liabilities	122,984.71	
Transfer to General Fund	<u>123,106.00</u>	
Total Financial Resources Applied		<u>\$1,843,979.04</u>

INCREASE IN WORKING CAPITAL	<u>\$ 662,256.45</u>
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COMPOSITION OF WORKING CAPITAL

	June 30, 1980	June 30, 1979	Increase (Decrease) In Wkg. Capital
CURRENT ASSETS:			
Cash	\$3,937,394.89	\$4,281,755.17	(\$ 344,360.28)
Accounts Receivable	2,867,939.48	1,733,917.68	1,134,021.80
Advance to Micrographics-Current	.00	123,106.00	(123,106.00)
Total Current Assets	<u>\$6,805,334.37</u>	<u>\$6,138,778.85</u>	
CURRENT LIABILITIES:			
Accounts Payable	\$ 380,710.14	\$ 540,419.74	\$ 159,709.60
Contracts Payable-Current	985,602.49	862,617.78	(122,984.71)
Salaries Payable	213,631.07	172,607.11	(41,023.96)
Due to General Fund	749,330.00	749,330.00	.00
Total Current Liabilities	<u>\$2,329,273.70</u>	<u>\$2,324,974.63</u>	
WORKING CAPITAL	<u>\$4,476,060.67</u>	<u>\$3,813,804.22</u>	
INCREASE IN WORKING CAPITAL			<u>\$ 662,256.45</u>

The Footnotes Are An Integral Part Of The Financial Statements

COMPUTER SERVICES FUND FOOTNOTES

1. Summary of Significant Accounting Policies

The Computer Services Fund (I.S.B.) utilizes full accrual accounting except for certain expenses described in footnote number two.

Sales are reported with the point of sale being recognized at the billing date which is the last day of the month. No allowance is being made for doubtful accounts.

Expenses are based on data received from the Statewide Accounting System (S.W.A.). Also, the Department of Finance allocates indirect costs for general fund services to I.S.B. Those costs totaled approximately \$216,700 for the fiscal year.

Fixed assets are recorded at historical costs less accumulated depreciation. Fixed assets are depreciated on a straight line basis by class of asset. The Internal Revenue Service class life asset depreciation range (A.D.R.) is used to determine useful life with the exception of computers and peripheral equipment which are depreciated over three years. Consistent with the class life A.D.R. system, no salvage value is used.

2. Non-Accrued Expense

Vacation and sick leave earned by employees is recognized as an expense when accumulated time is either taken by employees or an employee terminates.

Because I.S.B. is a service agency, as opposed to a manufacturing agency, supplies are expensed as purchased rather than as consumed.

3. Leases and Contracts Payable

I.S.B. leases an extensive amount of equipment. Several major leases contain bargain purchase options. Major leases represent over a third of all annual lease payments and have terms of from three to seven years.

In October, 1978, I.S.B. entered into a lease with ITEL Corporation for the lease of a Recognition Equipment, Inc. Input 80, Model C1 Scanner and related equipment. The lease is for a five year period with an option to purchase the equipment for \$1.00 at the end of the lease. The following is a schedule by years of future minimum lease payments under capital leases together with present value of the net minimum lease payments as of June 30, 1980.

Year Ending June 30:

1981	\$ 151,320
1982	151,320
1983	151,320
1984	<u>50,440</u>
Total Minimum Lease Payments	\$ 504,400
Less: Amount representing interest	<u>52,000</u>
Present value of net minimum lease payments	\$ 452,400

The following is an estimate by years of estimated future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of June 30, 1980.

Year Ending June 30:

1981	\$1,971,195
1982	460,981
1983	1,980
1984	<u> </u>
Total minimum payments required	\$2,434,156*

*Because maintenance is an integral part of any lease of data processing equipment, the maintenance cost is included.

I.S.B. has two long term contracts payable to Capital Funding Corporation for the installment purchase of central processing units, terminals and printers. The non-current portion of the contracts are as follows:

CPU's	\$1,085,811
Terminals and Printers	<u>1,465,530</u>
Total	\$2,551,341

4. Accumulated Retained Earnings

A cost study done by auditors from the U.S. Department of Labor and the Department of Health, Education and Welfare (H.E.W.) recommends that I.S.B. refund all of their retained earnings. Auditors from H.E.W. audit agency have audited the financial statements for fiscal years 1975 through 1978. The exact amount of I.S.B's refunds is uncertain, but is currently being negotiated between the State and H.E.W.

5. Legislation Affecting I.S.B.

Minnesota Laws 1979, Chapter 333, Section 56, Subd. 1 (a) established I.S.B.'s "Paid-In Capital" at \$2,156,000 effective July 1, 1979. Also, Law 1979, Chapter 333, Section 56, Subd. 1 (c) appropriated \$206,900 (of which \$201,473 was used) to Micrographics to repay I.S.B. for Micrographics operating loss in FY77 of \$63,106, I.S.B.'s advance to Micrographics of \$60,000 and to purchase \$78,336 (NEV) of equipment and furniture from I.S.B. The money was transferred to I.S.B. in July, 1979. Pursuant to the same law, I.S.B. transferred the funds it received from Micrographics to the general fund.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
MAIL 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 estimated costs of operation, such as, labor, materials and overhead plus/minus any prior years income/loss.

STATE OF MINNESOTA
INSERTING
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR YEAR ENDED JUNE 30, 1980

OPERATING REVENUE: 97,645

OPERATING EXPENSES:

Salaries and Fringe	77,322
Rents and Leases	1,849
Repairs	1,506
Supplies	220
Depreciation	875
General Expenses	234
Department Overhead	<u>9,800</u>

Total Operating Expenses 91,806

Operating Income 5,839

Retained Earnings, June 30, 1979	115,928
Less: Working Capital Adjustment	(115,928)
Retained Earnings as Restated	<u>-0-</u>
retained Earnings, June 30, 1980	<u>5,839</u>

STATE OF MINNESOTA
INSERTING
BALANCE SHEET
JUNE 30, 1980

ASSETS

Current Assets:

Cash	34,099	
Accounts Receivable	<u>15,233</u>	
Total Current Assets		49,332

Non-Current Assets:

Fixed Assets	41,452	
Less Accumulated Depreciation	<u>(40,282)</u>	
Total Non-Current Assets		<u>1,170</u>
Total Assets		<u><u>50,502</u></u>

LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS

Current Liabilities:

Accounts Payable	<u>2,325</u>	
Total Liabilities		2,325

Contributions and Retained Earnings:

Contributions from General Fund	42,338	
Retained Earnings	<u>5,839</u>	
Total Liabilities, Contributions and Retained Earnings		<u><u>50,502</u></u>

STATE OF MINNESOTA
 INSERTING
 STATEMENT OF CHANGE IN FINANCIAL POSITION
 FOR YEAR ENDED JUNE 30, 1980

FINANCIAL RESOURCES PROVIDED:

Net Income	5,839	
Depreciation	<u>875</u>	
Total Financial Resources Provided		6,714

FINANCIAL RESOURCES APPLIED:

Asset Purchases	661	
Working Capital Transferred Out	<u>86,440</u>	
Total Financial Resources Applied		<u>87,101</u>

CHANGE IN WORKING CAPITAL (80,387)

	JUNE 30, 1980	JUNE 30, 1979	INCREASE (DECREASE) IN WORKING CAPITAL
WORKING CAPITAL			
Current Assets:			
Cash	34,099	35,674	(1,575)
Accounts Receivable	15,233	8,533	6,700
Loans	<u>-0-</u>	<u>86,440</u>	(86,440)
Total Current Assets	49,332	130,647	
Current Liabilities:			
Accounts Payable	<u>2,325</u>	<u>3,253</u>	928
WORKING CAPITAL	<u>47,007</u>	<u>127,394</u>	
CHANGE IN WORKING CAPITAL			<u>(80,387)</u>

INSERTING

RATE CALCULATION

\$ 16.20 rate per hour - calculated for FY81

\$ 15.75 rate per hour - current FY80

.45 Increase for FY81

.45 = .0286 or 2.86% increase over FY80 rates
15.75

Price for first 1,000 or
less per set up of insert

Each Additional 1,000 Pre-
Rated

No. of Pieces	FY80	INC.	1 st 1000		FY80	INC.	each add.	
				FY81				FY81
1	8.07	.0286	1 st	8.30	6.06	.0286	1 st	6.23
2	9.85	.0286	2 nd	10.13	6.56	.0286	2 nd	6.75
3	11.62	.0286	3 rd	11.95	7.07	.0286	3 rd	7.27
4	13.50	.0286	4 th	13.89	7.58	.0286	4 th	7.80
5	15.80	.0286	5 th	16.25	8.04	.0286	5 th	8.27
6	17.25	.0286	6 th	17.74	8.58	.0286	6 th	8.83

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
MICROGRAPHICS

Services Provided

The Micrographics Service Unit is a centralized laboratory providing microfilm systems design and all filming services including quality control.

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 estimated costs of operating, plus/minus any prior years income/loss, and estimated utilization.

STATE OF MINNESOTA
MICROGRAPHICS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1980

Revenue: (1)		
Billings for Services		408777
Expenses: (1)		
Salary	204791	
Rent	32093	
Equipment Maintenance	19106	
Supplies and Materials (1)	64853	
Printing	5124	
Purchased Services	360	
Communications	1463	
Travel	1445	
Utilities	2254	
Depreciation (2)	30389	
Office Supplies	710	
Indirect Costs	20000	
Other Expenses	34	
Total Operating Expenses		<u>382622</u>
Net Income from Operations		26155
Retained Earnings July 1, 1979	(37171)	
Add: Working Capital Adjustment (3)	<u>37171</u>	
Retained Earnings July 1, as restated		<u>0</u>
Retained Earnings June 30, 1980		<u><u>26155</u></u>

STATE OF MINNESOTA
MICROGRAPHICS
BALANCE SHEET
JUNE 30, 1980

ASSETS:

Current Assets:		
Cash	197221	
Accounts Receivable	58133	
Supplies	<u>42887</u>	
Total Current Assets		298241
Non-Current Assets:		
Fixed Assets (2)	113295	
Less Accumulated Depreciation	<u>(32674)</u>	
Total Non-Current Assets		<u>80621</u>
Total Assets		<u><u>378862</u></u>

LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS

Current Liabilities:		
Accounts Payable	33233	
Due to General Fund (3)	123472	
Loan Payable (4)	<u>2354</u>	
Total Current Liabilities		159059
Long Term Liabilities:		
Loan Payable (4)		4648
Total Liabilities		<u>163707</u>
Contributions and Retained Earnings:		
Contribution from General Fund		111000
Proposed Adjustment to Contribution (2)		78000
Retained Earnings (3)		26155
Total Liabilities, Contributions and Retained Earnings		<u><u>378862</u></u>

STATE OF MINNESOTA
MICROGRAPHICS
STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1980

Financial Resources Provided:

Net Income	26155	
Add: Expenses Not Requiring Outlay of Working Capital: Depreciation	30389	
Other Sources:		
Working Capital Adjustment	148171	
Loan for Equipment	7001	
General Fund Appropriation to Payoff Advance and Purchase Equipment	<u>201472</u>	
Total Financial Resources Provided		413188

Financial Resources Applied:

Transfer to ISB for Fixed Assets	78366	
Purchase of Fixed Assets	13917	
Decrease of Non-Current Portion of Loans	2354	
Increase in Current Portion of Due to General Fund	123472	
Total Financial Resources Applied		<u>218109</u>

Increase in Working Capital

195079

	June 30, <u>1980</u>	June 30, <u>1979</u>	Increase (Decrease) in Working Capital
Composition of Working Capital			
Current Assets:			
Cash	197221	30040	167181
Accounts Receivable	58133	34097	24036
Supplies	42887	32806	10081
Total Current Assets	<u>298241</u>	<u>96943</u>	
Current Liabilities:			
Accounts Payable	33233	29734	(3499)
Due to General Fund	123472		(123472)
Loan Payable - Current	2354		(2354)
Advance from Computer Services		<u>123106</u>	123106
Total Current Liabilities	<u>159059</u>	<u>152840</u>	
Working Capital	<u>139182</u>	<u>(55897)</u>	
Increase in Working Capital			<u>195079</u>

MICROGRAPHICS INTERNAL SERVICE FUND FOOTNOTES

1. Summary of Significant Accounting Policies

All significant expenses are recognized on an accrual basis. Expenses for supply items reflect consumption rather than the effect of fluctuations in inventory. All store room items are counted monthly and valued at costs by specific identification. Although a liability for employee vacation and sick leave exists, it has not been recognized on these statements. Other expenses are payments recorded in the statewide accounting system plus obligations incurred and unpaid at the statement date.

2. Fixed Assets

With one exception, fixed assets carried on June 30, 1980 are depreciated on the straight line method over five years with no salvage value. The exception is the step and repeat camera which is depreciated on the straight line method over seven years with no salvage value. On July 1, 1979, Micrographics purchased equipment valued at \$78,336.49 (N.B.V.) from ISB. The \$78,000 proposed adjustment to contribution shown on the balance sheet is offset by a proposed decrease in contribution for ISB. These adjustments were proposed to adjust the contributions to reflect the transfer of the \$78,336.49 worth of equipment. It is the Department's intention to make this adjustment permanent by asking the legislature to modify contributions established by Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1 (a).

3. New Legislation Affecting Micrographics

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1 (a) restricted Micrographic's Contribution from the General Fund to \$111,000 effective July 1, 1979. To effect this change \$148,171 was transferred to Micrographics from the general fund. However the correct amount of the transfer should have been \$24,699. This results in the due to general fund liability of \$123,472.

4. Long-Term Liabilities

In fiscal year 1980 Micrographics received an advance of \$7002.00 from the Department of Finance pursuant to M.S. 16A.126. This advance was for the purchase of microfilming equipment and will be repaid to the general fund over five years.

SERVICES (continued)

<u>PROCESSING</u>	<u>CURRENT RATE</u>	<u>PROPOSED RATE</u>	<u>INCREASE/DECREASE</u>
16mm Film, 100 ft.	\$3.10/rl	\$2.46/rl	- 20%*
35mm Film, 100 ft.	4.00/rl	2.71/rl	- 32%*
105mm Film, (fiche)	.22/ft	.34/ft	+ 50%

DUPLICATING

16mm Film, 100 ft.	\$4.75/rl	\$4.52/rl	- 5%
35mm Film, 100 ft.	5.60/rl	5.30/rl	- 5%
105mm Film, (fiche or jacket)	.17/ea	.21/ea	+ 25%
COM master Fiche	.17/ea	.21/ea	+ 25%
Duplicard, Aperture (w/film)	.12/ea	.16/ea	+ 25%

INPUT/OUTPUT HANDLING

Document Preparation	\$13.37/hr	\$16.32/hr	+ 22%
Titling jacket/Fiche	13.37/hr	16.32/hr	+ 22%
Filing/Retrieval	13.37/hr	16.32/hr	+ 22%
I/O Control	13.37/hr	16.32/hr	+ 22%

SYSTEM ANALYSIS

Analyst fee	\$21.87/hr	\$24.21/hr	+ 11%
-------------	------------	------------	-------

It has been determined by Micrographics Management that to best promote State agency usage of Microfilm Services, analyst fees will be charged only for preparation of the final Microfilm Proposal. Anticipated billable hours would then be only 49 hours for FY 81 and the inflation rate for salaries suggested by the 4-18-80 memo were applied to the current analyst fee.

* Result of new high speed processor for 16/35mm film.

PRODUCTS AND SERVICES

PRODUCTS	CURRENT	PROPOS.
Cartridges, 3M Type (Loaded) each	\$ 2.55	\$ 2.53
Cartridges, 3M Type (Label & Leader Only) each	1.99	1.85
Leader Only	.44	.29
Used Cartridges & Leader Only	1.44	1.29
Used Cartridges (Loaded)	2.07	1.97
Splicing Tabs (100 per box)	3.84	3.87
Fiche Envelopes (700 per box)	8.05	17.81
Storage Box (250 fiche) each	.30	.30
16mm AHU Roll Film, 100 ft. roll each	4.01	4.01*
35mm AHU Roll Film, 100 ft. roll each	7.31	7.31*
105mm AHU Film, 200 ft. roll each	40.13	40.13*
105mm AHU Film, per foot	.22	.22
Aperture Card, W/out film (special orders extra) each	.031	.032
Print Paper		
#795 500 ft.	42.22	46.07
#769 250 ft.	60.25	63.06
Jackets		
5 Channel 16mm each	.167	.167
4 Channel 16mm each	.167	.167
4 Channel 16mm & 35mm each	.167	.167
2 Channel 35mm each	.167	.167
Paper Prints (from film)		
8½" x 11"	.25	.37
oversize	-	.46

* Anticipated increase in August 1980 due to termination of present film contract. Increase of 25% - 35% due to silver content of film.

The above rates are based on actual cost to the Micrographic Services Unit plus 16% handling cost.

SERVICES

<u>MERAS/LOADERS</u>	<u>CURRENT RATE</u>	<u>PROPOSED RATE</u>	<u>INCREASE/DECREASE</u>
STEP & REPEAT	\$45.73	\$44.09	- 3.5%
PLANETARY/MINOLTA	16.55	18.72	+ 13%
ROTARY	16.55	18.72	+ 13%
ROTOLINE	16.55	18.72	+ 13%
MRG-I	16.55	18.72	+ 13%
JACKET LOADERS	16.55	18.72	+ 13%
APERTURE CARD MOUNTER	16.55	18.72	+ 13%

RATE INCLUSIONS

Step & Repeat	- based on 7 year depreciation, maintenance cost and 1-1/3 operators. Output, 1200 images per hour. (.037/image)*
Planetary	- based on 5 year depreciation, maintenance cost and 1 operator. Output, 800 images per hour (.023/image)*
Rotary	- based on 5 year depreciation, maintenance cost and 1 operator. Output, 1500 images per hour on SRM (.012/image)*; Kodak 700, 10,000 images per hour (.0018/image)*
Rotoline	- based on 5 year depreciation, maintenance cost and 1 operator. Output, 1500 images per hour (.012/image)*
MRG-I	- based on 5 year depreciation, maintenance cost and 1 operator. Output, 150 images per hour (.125/image)*
Jacket Loader	- based on 5 year depreciation, maintenance cost and 1 operator. Output, 125 per hour (.15/each)*
Aperture Mtr.	- based on 5 year depreciation, maintenance cost and 1 operator. Output, 600 per hour (.03/each)*

* Output used is an average, and may vary from application to application.

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 on 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 the estimated costs of operating, such as, labor materials and overhead, plus/minus any prior years income/loss.

DEPARTMENT OF ADMINISTRATION
EQUIPMENT REPAIR AND RENTAL
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1980

GROSS SALES	197,560	
Less: Returns	<u>-0-</u>	197,560
Beginning Inventory	9,000	
Add: Net Purchases	52,992	
Total Goods for Sale	<u>61,992</u>	
Less: Ending Inventory	<u>8,880</u>	
COST OF GOODS SOLD		54,112
GROSS PROFIT ON SALES		<u>144,448</u>
LESS: OPERATING EXP.		
Salaries	170,299	
Rental	5,736	
Repairs	804	
Printing & Binding	484	
Other Purch. Ser.	1,875	
Mailing	1,569	
Fees	50	
Operating Supplies	4,890	
Depreciation	19,729	
Accounting Overhead	<u>21,400</u>	
Total Expenses		226,836
NET INCOME FROM OPER.		(82,388)
OTHER INCOME:		
Gain on Sale of Equip.	11,211	
Other Income		
Total Other Income		11,211
NET INCOME		(71,177)
Retained Earnings July 1, 1979	70,398	
Less: Working Capital Adjustment	<u>(70,398)</u>	
Retained Earnings as Restated		-0-
Adjustments of Fixed Assets		17,318
Receivable refund FY78		<u>(260)</u>
Retained Earnings June 30, 1980		<u>(54,119)</u>

DEPARTMENT OF ADMINISTRATION
EQUIPMENT REPAIR AND RENTAL
COMPARATIVE BALANCE SHEET

	<u>06/30/79</u>	<u>06/30/80</u>
<u>ASSETS</u>		
Cash	155,057	17,775
Accounts Received	34,816	31,443
Inventory	9,000 est.	8,800
Fixed Assets	200,698	145,699
Accumulated Depreciation	(136,856)	(86,923)
	<u>262,773</u>	<u>116,874</u>
Total Assets		
 <u>LIABILITIES, CONTRIBUTIONS & RETAINED EARNINGS</u>		
Accounts Payable	23,777	36,993
Appropriation	25,700	-0-
Loans from 98 fund	142,898	-0-
Contribution from General Fund	-0-	134,000
Retained Earnings	<u>70,398</u>	<u>(54,119)</u>
Total Liabilities, Contributions & Retained Earnings	<u>262,773</u>	<u>116,874</u>

DEPARTMENT OF ADMINISTRATION
EQUIPMENT REPAIR AND RENTAL
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE PERIOD ENDED JUNE 30, 1980

FINANCIAL RESOURCES PROVIDED:

Depreciation	17,314	
Sale of Assets	<u>14,363</u>	
 Total Financial Resources Provided		 31,677

FINANCIAL RESOURCES APPLIED:

Net Loss	71,177	
Assets Purchased	9,293	
Transfer Out Working Capital	104,996	
Adjustment of Appropriation FY78	<u>260</u>	
 Total Financial Resources Applied		 (185,726)

CHANGE IN WORKING CAPITAL	<u>(154,049)</u>
---------------------------	------------------

WORKING CAPITAL	06/30/80	06/30/79	CHANGE
Cash	17,775	155,058	(137,283)
Accounts Receivable	31,443	34,873	(3,430)
Inventory	8,880	9,000	(120)
Accounts Payable	<u>(36,993)</u>	<u>(23,777)</u>	<u>(13,216)</u>
 CHANGE IN WORKING CAPITAL	 21,105	 175,153	 <u>(154,049)</u>

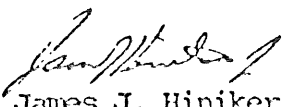
DEPARTMENT OF ADMINISTRATION

DEPARTMENT

Office Memorandum

TO : Wayne S. Burggraaff, Commissioner
Department of Finance

DATE: September 15, 1980

FROM : 
James J. Hiniker, Commissioner
Department of Administration

RECEIVED
SEP 19 1980
DEPT OF FINANCE

PHONE: 6-3862

SUBJECT: Revised FY81 Rate Request - Office Equipment Repair and Rental.

Attached for your review and approval are additional documents in support of Office Equipment's rate request.

The rates now being requested are slightly different than those originally requested. In addition to other changes, we have deleted the charge for pickup and delivery and the 15% markup on parts.

The new rates being requested are:

Repair
Rentals

\$30.15/hour

Electric typewriters
Manual typewriters
Electronic calculators
Electric adding machines

49.85/month
26.90/month
22.50/month
9.85/month

Maintenance Agreements

Electric typewriters
Manual typewriters

41.90/year
20.90/year

Copying Machines

.004/copy
.044

I would appreciate your giving this request priority inasmuch as we need the rate increase and would like to begin using the new rates as soon as possible.

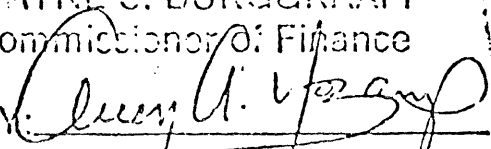
Thank you.

JJH:djs

Attachment

APPROVED:

WAYNE S. BURGGRAAFF
Commissioner of Finance

BY: 
Allen A. Yonamp, Director
Budget, Planning and Control

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
OFFICE OF THE STATE REGISTER

Services Provided

The Office of the State Register publishes all agency rules and executive orders for the State of Minnesota. Adopted rules and executive orders must be published to have legal effect. The office also publishes notices of public hearings, the text of all proposed rules and any notices state agencies wish to publish. All of these documents are incorporated in a weekly magazine called the State Register. The office also publishes the Guidebook to State Agency Services, which contains information needed to obtain services provided by state agencies to the public and the Minnesota Code of Agency Rules (MCAR) which contains the adopted rules of all state agencies.

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 Determined

Rates are based on estimated costs of operating, plus/minus any prior years income/loss, and estimated utilization.

DEPARTMENT OF ADMINISTRATION
STATE REGISTER
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE PERIOD FROM 7/1/79 TO 6/30/80

	<u>FY-80</u>	<u>FY-79</u>
OPERATING REVENUES: (note 8)		
Subscription Income	74086	73964
Space in State Register	80963	92946
Single Copy and Misc.	8582	6272
MN Guidebook to State Agencies	49976	28987
A.V. Directory	4767	6374
Total Revenues	<u>218374</u>	<u>208543</u>
COSTS OF GOODS SOLD:		
State Register Publication	68157	85248
MN Guidebook to State Agencies	29064	22757
Binders	1243	1126
A.V. Directory	3247	4902
Total Cost of Goods Sold	<u>101711</u>	<u>114034</u>
Gross Margin	116663	94509
OPERATING EXPENSES: (note 8)		
Salaries and Fringe Benefits	81348	90783
Office Rent and Utilities	5803	5101
Advertising	117	360
Misc. Printing	2745	3078
Copier	976	837
Microfilming	854	1479
Mailing	19444	16728
Telephone	1370	
Misc. General Support	1744	4498
Supplies	732	2994
Indirect, Administration	3636	4974
Total Expenses	<u>118769</u>	<u>130832</u>
OPERATING INCOME BEFORE DEPRECIATION	(2106)	(36323)
Depreciation (note 9)	556	580
OPERATING INCOME	<u>(2662)</u>	<u>(36903)</u>
OPERATING GAINS (LOSSES)		
Inventory Write Off's		(3567)
Excess Sales Tax Collected		14
Total Operating (Losses)		<u>(3553)</u>
NET INCOME	(2662)	(40456)
RETAINED EARNINGS BEGINNING OF PERIOD (note 5)	(106627)	(66171)
EQUITY TRANSFERS IN	106571	
RETAINED EARNINGS, END OF PERIOD	(2718)	(106627)

DEPARTMENT OF ADMINISTRATION
STATE REGISTER
STATE REGISTER PUBLICATION
BALANCE SHEET
AS OF 6/30/80

ASSETS	<u>06/30/80</u>	<u>06/30/79</u>
Current Assets:		
Cash	52122	145621
Accounts Receivable Agency	738	970
General Fund	195571	
Inventories Binders	2808	921
Guidebooks	3674	41
Audio Visual	<u>2546</u>	<u>0</u>
Total Current Assets	257459	147553
Non-Current Assets:		
Office Equipment (note 1)	8422	8348
Less: Accumulated Depreciation	<u>2815</u>	<u>2259</u>
Total Assets	<u>263066</u>	<u>153642</u>
LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS		
Current Liabilities:		
Salaries Payable	3592	2738
Accounts Payable State Register	14836	7773
Admin. Indirect Cost	3636	4522
Misc. Accrued Exp.	1858	772
Unearned Subscription Income	<u>53862</u>	<u>55408</u>
Total Current Liabilities	77784	71213
Contributions: (note 2)		
Reserved for MCAR Recodification		90000
Contribution from General Fund	<u>188000</u>	<u>99000</u>
Total Contributions	188000	189000
Retained Earnings: (note 3)	<u>(2718)</u>	<u>(106571)</u>
Total Liabilities, Contributions and Retained Earnings	<u>263066</u>	<u>153642</u>

DEPARTMENT OF ADMINISTRATION
OFFICE OF STATE REGISTER
Minnesota Code of Agency Rules (MCAR)
Statement of Revenues, Expenses and Changes in Retained Earnings
For the Period 7/1/79 to 6/30/80

	F.Y. 1980	F.Y. 1979
Operating Revenues (note 8)		
MCAR Agency Fees	26,769	52,640
MCAR Subscription Income	34,887	27,508
MCAR Sales Complete Sets (note 4)	4,930	10,030
Booklets	58,624	71,460
MCAR Binders	<u>583</u>	<u>1,987</u>
TOTAL REVENUES	125,806	163,480
Cost of Goods Sold (note 4)		
MCAR Sets	415	
MCAR Rules (note 5)	46,327	
MCAR Binders	<u>773</u>	<u> </u>
TOTAL COST OF GOODS SOLD (note 5)	47,515	62,455
GROSS MARGIN	<u>78,292</u>	<u>101,025</u>
Operating Expenses (note 8)		
Salaries	60,893	50,599
Office Rent & Utilities	2,844	3,315
Misc. Print	-0-	9,237
Copier	502	709
Freight	884	2,236
Mailing	2,632	2,236
Telephone	1,598	1,387
Documents Handling Fee	6,391	9,999
Supplies	245	628
Misc. Gen. Support	989	1,776
Admin. Indirect	<u>3,636</u>	<u>2,571</u>
TOTAL EXPENSES	80,614	82,457
NET INCOME (LOSS)	<u>2,323</u>	<u>18,568</u>
Retained Earnings Beg. of Period (Note 6)	58,456	30,091
Equity Transfers in (note 7)	15,502	
(out)	48,000	
Retained Earnings End of Period	23,571	48,659

DEPARTMENT OF ADMINISTRATION
OFFICE OF THE STATE REGISTER
Minn. Code of Agency Rules (MCAR)
Balance Sheet
As of 6/30/80

ASSETS	6/30/80	6/30/79
Current Assets		
Cash	25681	49466
Accounts Receivable Documents (note 6)	16307	20714
Agency	9214	14255
Gen Fund	17000	
Inventories		
Sets	-0-	414
Binders	-0-	774
Rules (note)	13629	16162
Total Assets	<u>81831</u>	<u>101785</u>
LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS		
Current Liabilities		
Accounts Payable		
Salaries	2123	1427
Documents	-0-	3688
Printing	5755	12214
Admin. Indirect	3636	2272
Misc. Accrued Expenses	205	884
Document Obsolescence (note 7)	-0-	7461
Unearned Subscription Income (note 6)	22540	15383
Total Current Liabilities	<u>34259</u>	<u>43329</u>
CONTRIBUTIONS		
General Fund	24000	-0-
Total Contributions	<u>24000</u>	<u>-0-</u>
Retained Earnings (note 6)	23571	17456
Reserved for MCAR Recodification	-0-	41000
Total Liabilities Cont. and Retained Earnings	<u>81831</u>	<u>101785</u>

DEPARTMENT OF ADMINISTRATION
OFFICE OF STATE REGISTER
STATE REGISTER MCAR AND COMBINED
STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Period 7/1/79 Thru 6/30/80

	<u>State Reg.</u>	<u>MCAR</u>	<u>Combined</u>
Sources of Working Capital			
Operations:			
Net Income (loss)	(2662)	(2387)	(5049)
Items Not Requiring Working			
Capital Depreciation	556		556
Contributions	89000	24000	113000
Other Sources of Working Capital			
Adjustments to Retained Earnings			
(notes 3, 7)	106661	15501	122162
Total Sources of Working	193555	37114	230669
Uses of Working Capital			
Purchase of Office Equip.	110		110
Contribution to MCAR Recodification	90000	41000	131000
Adjustments to Retained Earnings			
(notes 2, 3)	110	7000	7146
Total Uses of Working Capital	90220	48000	138220
Net Increase (Decrease) in Working			
Capital	103335	(10886)	92449
Analysis of Working Capital Accounts			
Cash	(93499)	(23785)	(117284)
Accounts Receivable Agency	(232)	(9447)	(9679)
General Fund	195571	17000	212571
Inventory	8066	(3722)	4344
Accounts Payable	(8117)	16226	8109
Unearned Subscription Income	1546	(7158)	(5612)
Net Increase (Decrease) in Working			
Capital	103335	(10886)	92449
Working Capital 6/30/79 (note 6)	76340	58456	134796
Working Capital 6/30/80	179675	47571	227246

Department of Administration
Office of the State Register
St. Register Publication and MCAR
Notes to the Statements
6/30/80

Note 1 Office equipment credited \$36.00, debit to retained earnings due to prior period disposal of office equipment. Not a source of working capital.

Note 2 Minn. Laws 1979, Chapter 333 restricts the contributions for the St. Register Publication and Minn. Code of Agency Rules Publication to \$188,000 and \$24,000 respectively. However, it has been determined by officials of the Department of Administration and Finance that \$131,000 of this transaction be reserved to fulfill a requirement of M.S. 15.05 and M.S. 15.047 subd. 1 which states that, "The manual shall be so designed as to allow for efficient use" to meet this requirement. The State Register and MCAR contributed \$90,000 and \$41,000 respectively to this program, which currently is inactive.

Note 3	Retained Earnings Debited	\$106,515
	Consisting of unearned revenue	110
	Adjust office equipment	36
	Refunds of prior year expenditures	90
	Adj. to retained earnings	<u>106,571</u>

Note 4 Purchases of MCAR complete sets ceased while waiting for recodification. Currently, sets sold are being compiled from rules inventory.

Note 5 MCAR's ending inventory for 6/30/80 was valuated by use of the fifo retail cost method. This method includes obsolete items as a portion of cost of goods sold, which matches the current cost of obsolescence to the period of obsolescence.

$$\begin{aligned}
 \text{Cost Ratio} &= \frac{\text{Purchases at Cost}}{\text{Purchases at retail less documents handling fee}} \\
 &= \frac{12377}{65850 - 13556.40} \\
 &= .23668
 \end{aligned}$$

$$\begin{aligned}
 \text{Ending inventory at cost} &= \text{Ending inventory at retail less} \\
 &\quad \text{Documents handling fee x} \\
 &\quad \text{Cost Ratio} \\
 &= (71891.70 - 14309.36) \times .23668 \\
 &= 13,628.59
 \end{aligned}$$

MCAR's inventory for 6/30/79 was an estimated value based on a estimated cost of 1.343 cents per printed page. This method however does not consider the variances in cost per page due to order size.

Note 6 Adjustments to MCAR retained earnings resulted in a credit of \$9797.

Income reported 6/30/79 but unearned	(7,480.00)
Rules booklets not included or disclosed	
6/30/79	16,162.00
Understatement of accounts receivable	
6/30/79	<u>1,116.00</u>
Net Change	\$ <u>9,797.00</u>

Note 7 Equity transfer in of \$15,501 resulted from the cancellation of the payable to documents for obsolete publications held by documents.

6/30/79 payable to documents	\$ 7,461
Current period additions	<u>\$ 8,040</u>
6/30/80 Balance	\$15,501

Note 8 State Register and MCAR utilize full accrual accounting principles, except for vacation and sick leave which are expensed as taken.

Note 9 Depreciation is calculated using the straight line method with no salvage value.