



STATE OF MINNESOTA
DEPARTMENT OF FINANCE
309 STATE ADMINISTRATION BUILDING
SAINT PAUL, MINNESOTA 55133

612-296-5906

December 31, 1985

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 1987 beginning July 1, 1986. The plan is submitted for your review in accordance with guidelines relative to Federal Management Circular 74-4.


The 1987 budget plan expenditures are based on legislative appropriations to agencies. The roll-forward plan uses 1985 actual expenditures as of the close of the fiscal year.

Included with this memorandum are Budget, Expenditure, Encumbrance Reports for the Section I, Central Services Agencies, in the roll-forward plan. These are official reports from our statewide accounting system detailing actual expenditures in the central service areas as of the close of our fiscal year 1985.

The financial statements for building space costs are not available at this time. They will be submitted when they are received from the Department of Administration.

We would appreciate the negotiation and approval of the plan by April 1, 1986. If the plan is not finalized by this date, many of our state agencies will be required to re-work and adjust their annual budgets. Please do not hesitate to contact us if there is anything we can do to expedite the approval process.

Sincerely,


Jay Kiedrowski
Commissioner

BO/BN/JMS/183P

STATE OF MINNESOTA
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
Certification by the Responsible State Official

I hereby certify as the responsible official of the State of Minnesota that the information contained in this consolidated Statewide Cost Allocation Plan for the year ending June 30, 1987 is correct and was prepared in accordance with the policies and procedures contained in Federal Management Circular 74-4. 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 costs to federally supported program been included in the indirect costs reflected in the plan.


Signature - Jay Kiedrowski


Title - Commissioner

STATE OF MINNESOTA

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1987 BUDGET PLAN

TABLE OF CONTENTS

SUMMARY DATA

Roll Forward Costs by Department.....	Exhibit A
Summary of Allocated Costs.....	Exhibit B
Summary of Allocation Basis.....	Exhibit C

EQUIPMENT USE CHARGE

SCHEDULE

Nature and Extent of Service.....	1.1
Costs to be Allocated.....	1.2
Schedule of Costs to be Allocated by Function.....	1.3
Detail Allocation - Equipment Use Charge.....	1.4

ADMINISTRATION - COMMISSIONERS OFFICE AND ADMINISTRATIVE SERVICES

Nature and Extent of Services.....	2.1
Costs to be Allocated.....	2.2
Schedule of Costs to be Allocated by Function.....	2.3
Detail Allocation - Commissioner and Personnel.....	2.4
Detail Allocation - Fiscal.....	2.5
Detail Allocation - Employee Assistance.....	2.6
Departmental Cost Allocation Summary.....	2.7

ADMINISTRATION - GENERAL SERVICES

Nature and Extent of Services.....	3.1
Costs to be Allocated.....	3.2
Schedule of Costs to be Allocated by Function.....	3.3
Detail Allocation - Leasing.....	3.4
Departmental Cost Allocation Summary.....	3.5

ADMINISTRATION - INFORMATION SERVICES

Nature and Extent of Services.....	4.1
Costs to be Allocated.....	4.2
Schedule of Costs to be Allocated by Function.....	4.3
Detail Allocation - Records Center.....	4.4
Detail Allocation - Forms Management.....	4.5
Detail Allocation - Telecommunications.....	4.6
Departmental Cost Allocation Summary.....	4.7

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y.1987 BUDGET PLAN

TABLE OF CONTENTS (Continued)

ADMINISTRATION - AGENCY SERVICES	SCHEDULE
Nature and Extent of Services.....	5.1
Costs to be Allocated.....	5.2
Schedule of Costs to be Allocated by Function.....	5.3
Detail Allocation - Procurement.....	5.4
Detail Allocation - Contract Management.....	5.5
Detail Allocation - Central Mail.....	5.6
Detail Allocation - Inventory Management.....	5.7
Departmental Cost Allocation Summary.....	5.8
 FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION	
Nature and Extent of Services.....	6.1
Costs to be Allocated.....	6.2
Schedule of Costs to be Allocated by Function.....	6.3
Detail Allocation - Department - Administration.....	6.4
Departmental Cost Allocation Summary.....	6.5
 FINANCE - BUDGET	
Nature and Extent of Services.....	7.1
Costs to be Allocated.....	7.2
Schedule of Costs to be Allocated by Function.....	7.3
Detail Allocation - Budget Control.....	7.4
Detail Allocation - Budget Support.....	7.6
Departmental Cost Allocation Summary.....	7.7
 FINANCE - ACCOUNTING	
Nature and Extent of Services.....	8.1
Costs to be Allocated.....	8.2
Schedule of Costs to be Allocated by Function.....	8.3
Detail Allocation - Accounting Services.....	8.4
Departmental Cost Allocation Summary.....	8.5
 FINANCE - OTHER	
Nature and Extent of Services.....	9.1
Costs to be Allocated.....	9.2
Schedule of Costs to be Allocated by Function.....	9.3
Detail Allocation - Financial Reporting.....	9.4
Detail Allocation - Central Payroll.....	9.5
Detail Allocation - Single Audit.....	9.6
Detail Allocation - Cash Management.....	9.7
Departmental Cost Allocation Summary.....	9.8

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y.1987 BUDGET PLAN

TABLE OF CONTENTS (Continued)

EMPLOYEE RELATIONS	SCHEDULE
Nature and Extent of Services.....	10.1
Costs to be Allocated.....	10.2
Schedule of Costs to be Allocated by Function.....	10.3
Detail Allocation - Personnel Administration.....	10.4
Departmental Cost Allocation Summary.....	10.5
MEDIATION SERVICES	
Nature and Extent of Services.....	11.1
Costs to be Allocated.....	11.2
Schedule of Costs to be Allocated by Function.....	11.3
Detail Allocation - State Agencies.....	11.4
Departmental Cost Allocation Summary.....	11.5
LEGISLATIVE AUDITOR	
Nature and Extent of Services.....	12.1
Costs to be Allocated.....	12.2
Schedule of Costs to be Allocated by Function.....	12.3
Detail Allocation - Finance Audits.....	12.4
Detail Allocation - Program Audits.....	12.5
Detail Allocation - Single Audits.....	12.6
Departmental Cost Allocation Summary.....	12.7
ATTORNEY GENERAL	
Nature and Extent of Services.....	13.1
Costs to be Allocated.....	13.2
Schedule of Costs to be Allocated by Function.....	13.3
Detail Allocation - Legal Services.....	13.4
Departmental Cost Allocation Summary.....	13.5

STATE OF MINNESOTA
CENTRAL SERVICE ALLOCATION PLAN
F.Y.1987 BUDGET PLAN

TABLE OF CONTENTS (Continued)

LABOR AND INDUSTRY - ADMINISTRATION	SCHEDULE
Nature and Extent of Services.....	14.1
Costs to be Allocated.....	14.2
Schedule of Costs to be Allocated by Function.....	14.3
Detail Allocation - Department - Administration.....	14.4
Departmental Cost Allocation Summary.....	14.5
LABOR AND INDUSTRY - WORKERS' COMP ADMINISTRATION	
Nature and Extent of Services.....	15.1
Costs to be Allocated.....	15.2
Schedule of Costs to be Allocated by Function.....	15.3
Detail Allocation - State Employee.....	15.4
Departmental Cost Allocation Summary.....	15.5
PUBLIC SAFETY ADMINISTRATION	
Nature and Extent of Services.....	16.1
Costs to be Allocated.....	16.2
Schedule of Costs to be Allocated by Function.....	16.3
Detail Allocation - Department - Administration.....	16.4
Departmental Cost Allocation Summary.....	16.5
STATE AUDITOR - SINGLE AUDIT	
Nature and Extent of Services.....	17.1
Costs to be Allocated.....	17.2
Schedule of Costs to be Allocated by Function.....	17.3
Detail Allocation - Single Audit.....	17.4
Departmental Cost Allocation Summary.....	17.5
ADMINISTRATION - COMMISSIONERS OFFICE AND ADMINISTRATIVE SERVICES (SECOND ALLOCATION)	
Nature and Extent of Services.....	18.1
Costs to be Allocated.....	18.2
Schedule of Costs to be Allocated by Function.....	18.3
Detail Allocation - Commissioner and Personnel.....	18.4
Detail Allocation - Fiscal.....	18.5
Detail Allocation - Employee Assistance.....	18.6
Departmental Cost Allocation Summary.....	18.7

STATE OF MINNESOTA
CENTRAL SERVICE ALLOCATION PLAN
F.Y.1987 BUDGET PLAN

TABLE OF CONTENTS (Continued)

ADMINISTRATION - GENERAL SERVICES (SECOND ALLOCATION)	SCHEDULE
Nature and Extent of Services.....	19.1
Costs to be Allocated.....	19.2
Schedule of Costs to be Allocated by Function.....	19.3
Detail Allocation - Leasing.....	19.4
Departmental Cost Allocation Summary.....	19.5
ADMINISTRATION - INFORMATION SERVICES (SECOND ALLOCATION)	
Nature and Extent of Services.....	20.1
Costs to be Allocated.....	20.2
Schedule of Costs to be Allocated by Function.....	20.3
Detail Allocation - Records Center.....	20.4
Detail Allocation - Forms Management.....	20.5
Detail Allocation - Telecommunications.....	20.6
Departmental Cost Allocation Summary.....	20.7
ADMINISTRATION - AGENCY SERVICES (SECOND ALLOCATION)	
Nature and Extent of Services.....	21.1
Costs to be Allocated.....	21.2
Schedule of Costs to be Allocated by Function.....	21.3
Detail Allocation - Procurement.....	21.4
Detail Allocation - Contract Management.....	21.5
Detail Allocation - Central Mail.....	21.6
Detail Allocation - Inventory Management.....	21.7
Departmental Cost Allocation Summary.....	21.8
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION (SECOND ALLOCATION)	
Nature and Extent of Services.....	22.1
Costs to be Allocated.....	22.2
Schedule of Costs to be Allocated by Function.....	22.3
Detail Allocation - Department - Administration.....	22.4
Departmental Cost Allocation Summary.....	22.5

STATE OF MINNESOTA
CENTRAL SERVICE ALLOCATION PLAN
F.Y.1987 BUDGET PLAN

TABLE OF CONTENTS (Continued)

FINANCE - BUDGET (SECOND ALLOCATION)	SCHEDULE
Nature and Extent of Services.....	23.1
Costs to be Allocated.....	23.2
Schedule of Costs to be Allocated by Function.....	23.3
Detail Allocation - Budget Control.....	23.4
Detail Allocation - Budget Support.....	23.5
Departmental Cost Allocation Summary.....	23.6
FINANCE - ACCOUNTING (SECOND ALLOCATION)	
Nature and Extent of Services.....	24.1
Costs to be Allocated.....	24.2
Schedule of Costs to be Allocated by Function.....	24.3
Detail Allocation - Accounting Services.....	24.4
Departmental Cost Allocation Summary.....	24.5
FINANCE - OTHER (SECOND ALLOCATION)	
Nature and Extent of Services.....	25.1
Costs to be Allocated.....	25.2
Schedule of Costs to be Allocated by Function.....	25.3
Detail Allocation - Financial Reporting.....	25.4
Detail Allocation - Central Payroll.....	25.5
Detail Allocation - Single Audit.....	25.6
Detail Allocation - Cash Management.....	25.7
Departmental Cost Allocation Summary.....	25.8
EMPLOYEE RELATIONS (SECOND ALLOCATION)	
Nature and Extent of Services.....	26.1
Costs to be Allocated.....	26.2
Schedule of Costs to be Allocated by Function.....	26.3
Detail Allocation - Personnel Administration.....	26.4
Departmental Cost Allocation Summary.....	26.5
MEDIATION SERVICES (SECOND ALLOCATION)	
Nature and Extent of Services.....	27.1
Costs to be Allocated.....	27.2
Schedule of Costs to be Allocated by Function.....	27.3
Detail Allocation - State Agencies.....	27.4
Departmental Cost Allocation Summary.....	27.5

STATE OF MINNESOTA
CENTRAL SERVICE ALLOCATION PLAN
F.Y.1987 BUDGET PLAN

TABLE OF CONTENTS (Continued)

LEGISLATIVE AUDITOR (SECOND ALLOCATION)	SCHEDULE
Nature and Extent of Services.....	28.1
Costs to be Allocated.....	28.2
Schedule of Costs to be Allocated by Function.....	28.3
Detail Allocation - Finance Audits.....	28.4
Detail Allocation - Program Audits.....	28.5
Detail Allocation - Single Audits.....	28.6
Departmental Cost Allocation Summary.....	28.7
ATTORNEY GENERAL (SECOND ALLOCATION)	
Nature and Extent of Services.....	29.1
Costs to be Allocated.....	29.2
Schedule of Costs to be Allocated by Function.....	29.3
Detail Allocation - Legal Services.....	29.4
Departmental Cost Allocation Summary.....	29.5
LABOR AND INDUSTRY - ADMINISTRATION (SECOND ALLOCATION)	
Nature and Extent of Services.....	30.1
Costs to be Allocated.....	30.2
Schedule of Costs to be Allocated by Function.....	30.3
Detail Allocation - Department - Administration.....	30.4
Departmental Cost Allocation Summary.....	30.5
LABOR AND INDUSTRY - WORKERS COMP ADMINISTRATION (SECOND ALLOCATION)	
Nature and Extent of Services.....	31.1
Costs to be Allocated.....	31.2
Schedule of Costs to be Allocated by Function.....	31.3
Detail Allocation - State Employees.....	31.4
Departmental Cost Allocation Summary.....	31.5

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

	PLANT MANAGE	STATE REG DOCUMENTS	MICRO GRAPHICS	OFF EQUIP REPAIR	TELECOMM	MOTOR POOL	STATE PRINTER	CENTRAL STORES	FEDERAL SURPLUS	RESOURCE RECOVERY
ADMN-COMM OFFICE & ADM	178,615	37,956	22,141	5,518	51,731	111,392	120,632	82,997	10,343	6,742
ADMN-GENERAL SERVICES	5,737	1,148				574	3,442	574		
ADMN-INFORMATION SVCS	3,328	1,154	234	52	99	845	1,230	279	449	98
ADMN-AGENCY SVCS	20,932	7,515	2,039	1,322	676	2,514	3,870	8,625	497	224
FIN-FISC MGMT/ADM										
FIN-BUDGET	4,310	2,354	736	564	4,686	9,311	7,862	6,299	420	256
FIN-ACCOUNTING	9,941	9,796	3,127	2,051	21,506	42,742	34,551	28,727	1,662	898
FIN-OTHER	5,641	1,799	940	441	3,239	6,635	6,621	4,472	422	196
EMPLOYEE RELATIONS	21,024	2,166	2,038	128	510	2,166	5,861	2,548	892	637
MEDIATION SVCS	85	8	8	1	2	9	26	5	3	2
LEGISLATIVE AUDIT										
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN										
LABOR & IND-WKR COMP										
PUBLIC SAFETY-ADMN	48,788									
SINGLE AUDIT										
ISB CREDIT	(37)	(489)			(1,148)	(6,540)	(1)	(36)		
TOTAL PLAN ALLOCATN	298,364	63,407	31,263	10,077	81,301	169,648	184,094	134,490	14,688	9,053
ROLL FORWARD		6,697	7,113	(16,908)	(13,009)	13,358	43,864	6,367	2,938	733
PROPOSED COST	298,364	70,104	38,376	(6,831)	68,292	183,006	227,958	140,857	17,626	9,786

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

	COMMUTER VAN	IMB	ADDRESS & INSERT	MOVERS & DELIVERY	CENTRAL MAINT	CAPITOL PARKING	PROC-SUR LOC GOVT	REC MGMT LOC GOVT	STATE SURPLUS	MGMT ANAL SPEC FUND
ADMN-COMM OFFICE & ADM	3,261	298,443	9,478	12,888	9,258	15,604	1,896	1,896	1,896	2,844
ADMN-GENERAL SERVICES		1,721				1,148				
ADMN-INFORMATION SVCS	38	23,595	75	35		149				
ADMN-AGENCY SVCS	290	21,460	482	288	212	1,168		3		
FIN-FISC MGMT/ADM										
FIN-BUDGET	286	5,274	461	300	590	744				
FIN-ACCOUNTING	1,038	18,181	1,274	1,102	2,452	3,172				
FIN-OTHER	183	9,100	620	450	457	716		10		
EMPLOYEE RELATIONS	128	34,658	892	1,402	510	1,147	255	255	255	383
MEDIATION SVCS	1	145	3	5	2	1				
LEGISLATIVE AUDIT										
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN										
LABOR & IND-WKR COMP										
PUBLIC SAFETY-ADMN										
SINGLE AUDIT								4		
ISB CREDIT	(42)					(155)				
TOTAL PLAN ALLOCATN	5,183	412,577	13,285	16,470	13,481	23,694	2,151	2,168	2,151	3,227
ROLL FORWARD	(100)	74,550	(9,181)	3,001	2,301	(4,996)				
PROPOSED COST	5,083	487,127	4,104	19,471	15,782	18,698	2,151	2,168	2,151	3,227

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

	IISAC	911 EMERGENCY	AGRICLTRE	ANIMAL HEALTH	ARTS BOARD	AUDITOR	CAP AREA ARCH	CHARITBL GAMBLING	COMMERCE	COMM COLL BD
ADMIN-COMM OFFICE & ADM	2,526	1,896	3,545	259	94	879	21	86	1,621	15,505
ADMIN-GENERAL SERVICES			21,227		574	1,148		1,721	2,869	8,606
ADMIN-INFORMATION SVCS	220	241,064	37,307	2,989	1,651	5,309	313	899	16,769	88,385
ADMIN-AGENCY SVCS	860		96,066	1,661	4,871	3,708	1,095	2,268	16,511	189,423
FIN-FISC MGMT/ADM										
FIN-BUDGET	215		39,299	1,950	3,232	2,581	285	1,003	33,035	55,348
FIN-ACCOUNTING	708		60,878	2,828	3,029	5,094	1,031	1,713	43,658	156,861
FIN-OTHER	128	45	20,710	1,703	763	2,979	236	333	11,053	59,695
EMPLOYEE RELATIONS	128	255	62,691	4,587	1,657	15,546	383	1,529	28,669	274,209
MEDIATION SVCS		1	229	17	4	44	2	5	107	926
LEGISLATIVE AUDIT			7,158	283	1,019			11,301	135,220	102,294
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN										
LABOR & IND-WKR COMP			858	41	21				41	1,423
PUBLIC SAFETY-ADMN										
SINGLE AUDIT		2	46	1	22					172
ISB CREDIT			(1,277)			(97)		(2,475)	(2,581)	(346)
TOTAL PLAN ALLOCATN	4,785	243,263	348,737	16,319	16,937	37,191	3,366	18,383	286,972	952,501
ROLL FORWARD			92,620		5,703	4,826			(17,376)	(5,984)
PROPOSED COST	4,785	243,263	441,357	16,319	22,640	42,017	3,366	18,383	269,596	946,517

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

		ECON	EDUCATION	EDUCATION	ENERGY		HNDICPPD		MEDICAL	NURSING
	CORRECTNS	SECURITY	EDUCATION	VO-TECH	ECON DVLP	GOVERNOR	COUNCIL	HEALTH	EXAMNR BD	BOARD
ADMN-COMM OFFICE & ADM	13,056	18,171	4,402	656	1,686	21,129	72	4,921	94	130
ADMN-GENERAL SERVICES	18,933	59,094	3,442		5,737	3,442	574	6,885	574	574
ADMN-INFORMATION SVCS	69,807	212,304	46,936	6,121	37,376	12,536	910	49,023	780	1,515
ADMN-AGENCY SVCS	126,749	144,053	84,511	8,982	97,425	5,776	2,148	76,211	977	1,245
FIN-FISC MGMT/ADM										
FIN-BUDGET	71,950	88,181	68,185	16,453	36,321	3,157	1,781	93,193	1,147	1,669
FIN-ACCOUNTING	146,302	329,700	136,748	24,139	52,280	6,021	2,159	91,203	3,097	4,682
FIN-OTHER	69,294	109,028	37,672	5,588	13,389	1,944	537	29,675	708	1,038
EMPLOYEE RELATIONS	230,886	321,354	77,854	11,595	29,816	5,352	1,274	87,028	1,657	2,293
MEDIATION SVCS	944	1,139	307	45	115		4	356	4	6
LEGISLATIVE AUDIT	102,621	111,095	113,009		40,585			45,706		
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN										
LABOR & IND-WKR COMP	4,666	1,005	1,046	21	105	21		251		
PUBLIC SAFETY-ADMN										
SINGLE AUDIT	34	9,852	5,627	687	1,138	3		1,706		
ISB CREDIT	(4,594)	(25,007)	(2,566)	(231)	(818)	(323)	(2)	(3,957)	(594)	(1,733)
TOTAL PLAN ALLOCATN	850,648	1,379,969	577,173	74,056	315,155	59,058	9,457	482,201	8,444	11,419
ROLL FORWARD	(187,208)	(55,047)	(262,080)		356,267	30,907	198	3,769	21	(5,211)
PROPOSED COST	663,440	1,324,922	315,093	74,056	671,422	89,965	9,655	485,970	8,465	6,208

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

	PHARMACY BOARD	DENTISTRY BOARD	CHROPRCTR BOARD	PSYCHOLGY BOARD	OPTOMETRY BOARD	NURSING HOME BD	PODIATRY BOARD	VET MED BOARD	HEARING EXAMINER	HIGHER ED COORD BD
ADMN-COMM OFFICE & ADM	51	36	14	14	7	14		7	396	598
ADMN-GENERAL SERVICES	574	574	574	574	574	574		574	1,148	574
ADMN-INFORMATION SVCS	628	438	95	183	143	239	106	141	5,401	4,434
ADMN-AGENCY SVCS	511	1,300	314	224	352	306	253	223	4,502	14,225
FIN-FISC MGMT/ADM										
FIN-BUDGET	740	814	415	349	260	403	191	340	1,865	6,975
FIN-ACCOUNTING	1,869	2,087	887	884	602	852	391	652	6,654	11,640
FIN-OTHER	420	406	170	181	106	170	57	125	2,136	14,645
EMPLOYEE RELATIONS	892	637	255	255	128	255		128	7,000	10,576
MEDIATION SVCS	3	2	1	1		1		1	9	19
LEGISLATIVE AUDIT									11,301	13,753
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN										
LABOR & IND-WKR COMP									125	21
PUBLIC SAFETY-ADMN										
SINGLE AUDIT										75
ISB CREDIT	(234)		(27)					(56)	(44)	(5,882)
TOTAL PLAN ALLOCATN	5,454	6,294	2,698	2,665	2,172	2,814	998	2,135	40,501	71,653
ROLL FORWARD	165	774	462	(346)	167	(99)	(319)	(74)	(8,580)	(9,798)
PROPOSED COST	5,619	7,068	3,160	2,319	2,339	2,715	679	2,061	31,921	61,855

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

	HIGHER ED FAC AUTH	HOUSING FINANCE	HUMAN RIGHTS	INDIAN AFFAIRS	INVTMNT BOARD	IRON RNGE RESOURCES	LABOR & INDUSTRY	LIEUT GOVERNOR	MILITARY AFFAIRS	MUNICIPAL BOARD
ADMN-COMM OFFICE & ADM	14	929	469	51	180	534		58	2,176	28
ADMN-GENERAL SERVICES		9,179	6,311	1,148	574	2,295			574	
ADMN-INFORMATION SVCS		22,230	10,186	486	2,905	8,577			24,570	929
ADMN-AGENCY SVCS	54	10,172	4,979	879	2,279	26,059			9,707	1,113
FIN-FISC MGMT/ADM										
FIN-BUDGET	101	9,850	3,190	2,262	2,435	15,428			14,687	949
FIN-ACCOUNTING	91	17,273	3,922	1,932	2,082	26,219			17,585	1,091
FIN-OTHER	74	6,208	2,041	457	893	6,364			11,370	256
EMPLOYEE RELATIONS	255	16,437	8,282	892	3,185	9,429		1,019	38,481	510
MEDIATION SVCS	1	56	31	4	8	61			162	1
LEGISLATIVE AUDIT			18,151	11,301	107,480	14,206			14,164	7,426
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN							943,331			
LABOR & IND-WKR COMP			21			377			795	
PUBLIC SAFETY-ADMN										
SINGLE AUDIT		2,459	9	2	51	18			260	
ISB CREDIT		(416)			(78)	(4)				
TOTAL PLAN ALLOCATN	590	94,377	57,592	19,414	121,994	109,563	943,331	1,077	134,531	12,303
ROLL FORWARD	25	(1,576)	15,798	2,725	87,601	128,881	730,587		17,495	
PROPOSED COST	615	92,801	73,390	22,139	209,595	238,444	1,673,918	1,077	152,026	12,303

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	NATURAL RESOURCES	BOXING BOARD	BARBERS BOARD	ELCTRCTY BOARD	ARCH-ENG BOARD	ABSTCTRS BOARD	ACCTNCTY BOARD	PEACE OFF BOARD	FULL PROD & OPPTNTY	PLANNING
ADMN-COMM OFFICE & ADM	11,788	14	21	130	36		28	65	36	879
ADMN-GENERAL SERVICES	36,719			574						4,016
ADMN-INFORMATION SVCS	124,132	163	704	1,856	583	45	408	1,051		10,491
ADMN-AGENCY SVCS	242,902	118	386	2,899	596	104	1,244	1,136		26,697
FIN-FISC MGMT/ADM										
FIN-BUDGET	139,631	547	1,406	4,330	2,326	240	1,754	1,778		8,636
FIN-ACCOUNTING	303,438	608	1,830	5,384	3,151	168	2,328	3,094		19,088
FIN-OTHER	96,449	128	329	1,259	571	24	425	647		5,510
EMPLOYEE RELATIONS	208,460	255	383	2,293	637		510	1,147	637	15,546
MEDIATION SVCS	1,285	1	1	8	2		2			62
LEGISLATIVE AUDIT	215,756									
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN										
LABOR & IND-WKR COMP	7,010									
PUBLIC SAFETY-ADMN										
SINGLE AUDIT	362									79
ISB CREDIT	(24,991)			(472)	(339)		(284)	(344)		(612)
TOTAL PLAN ALLOCATN	1,362,941	1,834	5,060	18,261	7,563	581	6,415	8,574	673	90,392
ROLL FORWARD	38,281	(209)	(115)	(6,455)	(1,162)	547	913	(1,682)		11,063
PROPOSED COST	1,401,222	1,625	4,945	11,806	6,401	1,128	7,328	6,892	673	101,455

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

	POLLUTN CONTROL	PUB EMP RET ASSN	PUBLIC SAFETY	PUBLIC SERVICE	PUBLIC UTIL COMM	RACING COMM	REVENUE	SECRTRY OF STATE	SENTENCE GUIDLNS	STATE RETRMNT
ADMN-COMM OFFICE & ADM	3,538		12,004	627	209	58	7,241	303	28	303
ADMN-GENERAL SERVICES	8,033	2,295	52,703	4,590	1,140	1,721	16,638	574	574	574
ADMN-INFORMATION SVCS	39,906	4,333	127,609	5,999	1,637	742	79,920	5,707	297	2,356
ADMN-AGENCY SVCS	40,494	5,612	217,688	7,189	1,312	2,900	96,238	5,637	805	8,580
FIN-FISC MGMT/ADM										
FIN-BUDGET	20,026	6,389	123,412	6,568	1,650	588	53,786	4,539	543	6,911
FIN-ACCOUNTING	30,884	5,810	572,009	8,053	1,825	1,757	129,768	11,848	695	5,899
FIN-OTHER	14,510	20,002	128,082	3,055	889	348	161,530	2,666	203	14,000
EMPLOYEE RELATIONS	62,563		212,282	11,085	3,695	1,019	128,057	5,352	510	5,352
MEDIATION SVCS	199	33	884	39		9	511	18	2	19
LEGISLATIVE AUDIT	42,427	40,584	58,470			12,915	107,577			37,226
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN										
LABOR & IND-WKR COMP	105		2,532	21			481			
PUBLIC SAFETY-ADMN			2,341,814							
SINGLE AUDIT	295		259							
ISB CREDIT	(241)	(60)	(230,083)	(102)		(1,009)	(190,911)	(192)	(357)	(9,797)
TOTAL PLAN ALLOCATN	262,739	84,998	3,619,745	47,124	12,374	21,050	590,836	36,452	3,300	71,423
ROLL FORWARD	55,284	25,116	(236,680)	3,459	(2,159)		(228,448)	13,995	(631)	(11,277)
PROPOSED COST	318,023	110,114	3,383,065	50,583	10,215	21,050	362,388	50,447	2,669	60,146

EXHIBIT A-9
F.Y. 1987

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

	STATE UNIV SYST	TEACHRS RETIRMNT	TRANSPRTN TRANSPRTN	TRANSPRTN REG BD	TREASURER	UNIV OF MINN	VETERANS AFFAIRS	WELFARE CENT OFF	WELFARE INSTITUTNS
ADMN-COMM OFFICE & ADM	26,767	404	33,403	58	28		2,645	5,980	41,732
ADMN-GENERAL SERVICES	18,359	1,148	26,392	574	1,148		5,163	10,901	16,064
ADMN-INFORMATION SVCS	250,468	3,308	186,375	376	4,547		9,276	91,831	92,034
ADMN-AGENCY SVCS	311,644	10,784	351,247	501	2,296		14,825	158,655	142,968
FIN-FISC MGMT/ADM									
FIN-BUDGET	85,663	3,884	85,009	307	1,802	3,566	25,496	98,017	54,455
FIN-ACCOUNTING	195,423	3,560	287,967	648	3,068	1,414	30,840	136,291	119,782
FIN-OTHER	104,015	16,140	187,565	280	866	206	14,017	68,420	205,698
EMPLOYEE RELATIONS	473,367	7,135	590,721	1,019	510		46,764	105,759	738,019
MEDIATION SVCS	1,923	25	2,625	2	5		203	405	3,403
LEGISLATIVE AUDIT	60,052	31,608	149,182				877	348,247	67,800
ATTY GEN-GEN SUPP									
LABOR & IND-ADMN									
LABOR & IND-WKR COMP	3,850		13,288			20,841	1,926	690	29,504
PUBLIC SAFETY-ADMN									
SINGLE AUDIT	204		13,199		8		115	39,138	15
ISB CREDIT	(1,294)	(4,150)	(64,151)		(2)		(33)	(182,756)	(1,085)
TOTAL PLAN ALLOCATN	1,530,441	73,846	1,862,822	3,765	14,276	26,027	152,114	881,578	1,510,389
ROLL FORWARD	(5,912)	(3,141)	121,530			(42,396)	5,289	(447,943)	(116,207)
PROPOSED COST	1,524,529	70,705	1,984,352	3,765	14,276	(16,369)	157,403	433,635	1,394,182

EXHIBIT A-10
F.Y. 1987

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	WORLD TD CENT	ZOO	OTHER	TOTAL
ADMN-COMM OFFICE & ADM	65	1,153	16,591	1,247,990
ADMN-GENERAL SERVICES			16,054	401,607
ADMN-INFORMATION SVCS	1,213	9,954	103,171	2,106,057
ADMN-AGENCY SVCS	2,345	18,954	43,107	2,733,980
FIN-FISC MGMT/ADM				0
FIN-BUDGET	753	14,907	55,569	1,439,180
FIN-ACCOUNTING	1,477	34,026	66,628	3,339,825
FIN-OTHER	299	9,766	24,290	1,536,728
EMPLOYEE RELATIONS	1,147	20,387	80,396	4,060,249
MEDIATION SVCS	2	95	22	16,710
LEGISLATIVE AUDIT		2,434	295,707	2,338,935
ATTY GEN-GEN SUPP			8,450,681	8,450,681
LABOR & IND-ADMN				943,331
LABOR & IND-WKR COMP		606	670	92,362
PUBLIC SAFETY-ADMN				2,390,602
SINGLE AUDIT		4	251	76,097
ISB CREDIT		(280)	(5,060)	(780,395)
TOTAL PLAN ALLOCATN	7,301	112,006	9,148,077	30,393,939
ROLL FORWARD		45,400	5,720,066	5,978,547
PROPOSED COST	7,301	157,406	14,868,143	36,372,486

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	1.4 EQUIPMENT USE CHG	2.7 ADMIN ADM SVCS	3.5 ADMIN GENL SVCS	4.7 ADMIN INFOR SVCS	5.8 ADMIN AGENCY SVCS	6.5 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
DEPARTMENTS							
EQUIPMENT USE CHG	(328,587)						
ADMIN-COMM OFF & ADM SV	9,964	(2,039,460)					
ADMIN-GENERAL SERVICES	15,649	74,065	(2,459,350)				
ADMIN-INFORMATION SVCS	45,473	45,352	3,323	(4,175,792)			
ADMIN-AGENCY SERVICES	9,449	97,663	3,323	14,050	(2,838,116)		
FIN-FISC MGMT/ADM	22,920	801	2,215	30,562	19,333	(974,227)	
FIN-BUDGET						215,669	(1,739,943)
FIN-ACCOUNTING						394,153	
FIN-OTHER						245,416	
EMPLOYEE RELATIONS	19,311	697	554	5,791	10,760		4,243
MEDIATION SVCS	7,415	147	2,215	1,687	3,015		1,709
LEGISLATIVE AUDIT	26,010	440	554	4,244	2,999		2,019
ATTY GEN-GEN SUPP	50,288	2,067	12,184	41,555	15,056		9,288
LABOR & IND-ADMIN	122,108	2,116	3,323	49,032	29,858		47,746
LABOR & IND-WKR COMP							
PUBLIC SAFETY-ADMIN							
SINGLE AUDIT							
ISB CREDIT							
ADMIN-COMM OFF & ADM SVCS		63,880	4,431	4,855	8,562		3,379
ADMIN-GENERAL SERVICES			2,215	6,122	39,470		4,169
ADMIN-INFORMATION SVCS				976	4,982		1,398
ADMIN-AGENCY SERVICES					5,706		3,976
FIN-FISC MGMT/ADM						118,989	9,675
FIN-BUDGET							
FIN-ACCOUNTING							
FIN-OTHER							
EMPLOYEE RELATIONS							
MEDIATION SVCS							
LEGISLATIVE AUDIT							
ATTY GEN-GEN SUPP							
LABOR & IND-ADMIN							
LABOR & IND-WKR COMP							
SINGLE AUDIT							
ADMINISTRATION							
PLANT MANAGEMENT		150,317	5,538	3,307	20,660		4,175
STATE REG-DOCUMENTS		32,089	1,108	1,147	7,417		2,269
MICROGRAPHICS		18,670		233	2,012		709
OFFICE EQUIP		4,677		52	1,304		545
TELECOMMUNICATIONS		43,890		98	667		4,511
MOTOR POOL		94,441	554	840	2,481		8,965
STATE PRINTER		102,051	3,323	1,221	3,819		7,574
CENTRAL STORES		70,307	554	277	8,512		6,065

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	1.4 EQUIPMENT USE CHG	2.7 ADMN ADM SVCS	3.5 ADMN GENL SVCS	4.7 ADMN INFOR SVCS	5.8 ADMN AGENCY SVCS	6.5 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
DEPARTMENTS							
FEDERAL SURPLUS		8,725		446	491		405
RESOURCE RECOVERY		5,684		97	222		247
COMMUTER VAN		2,761		38	287		276
IMB		251,191	1,661	23,447	21,181		5,093
ADDRESS & INSERT		7,990		75	476		446
MOVERS & DELIVERY		10,853		35	284		289
CENTRAL MNTNCE		7,828			209		568
CAPITOL PARKING		13,176	1,108	148	1,153		717
PROC SUR-LOCAL GOVT		1,594					
RECDS MGMT-LOCAL GOVT		1,594			3		
STATE SURPLUS		1,594					
MGMT ANAL-SPEC FD		2,391					
IISAC		2,137		219	849		207
911 EMERGENCY		1,594		239,546			
AGRICULTURE		3,009	20,491	37,071	94,810		38,607
ANIMAL HEALTH BOARD		220		2,971	1,640		1,914
ARTS BOARD		80	554	1,642	4,807		3,166
AUDITOR		746	1,108	5,276	3,660		2,524
CAPITOL AREA ARCH PLAN		18		311	1,081		275
CHARITABLE GAMBLING		73	1,661	893	2,238		986
COMMERCE		1,376	2,769	16,663	16,295		32,622
COMMUNITY COLLEGE BD		13,162	8,307	87,828	186,960		53,954
CORRECTIONS		11,083	18,276	69,367	125,098		69,864
ECONOMIC SECURITY		15,425	57,044	210,964	142,169		85,352
EDUCATION		3,737	3,323	46,640	83,410		66,464
EDUCATION-VO-TECH		557		6,082	8,866		16,037
ENERGY, ECON DVLP		1,431	5,538	37,141	96,154		35,491
GOVERNOR		17,469	3,323	12,457	5,701		3,062
HANDICAPPED COUNCIL		61	554	905	2,121		1,753
HEALTH		4,177	6,646	48,713	75,216		91,639
HEALTH LIC BDS							
MEDICAL EXAMINERS		80	554	775	964		1,119
NURSING		110	554	1,505	1,229		1,628
PHARMACY		43	554	624	504		722
DENTISTRY		31	554	435	1,283		794
CHIROPRACTORS		12	554	95	310		405
PSYCHOLOGY		12	554	182	221		340
OPTOMETRY		6	554	142	348		253
NURSING HOME ADM		12	554	237	302		393
PODIATRY				106	250		186
VETERNRY MEDICINE		6	554	141	220		332
HEARING EXAMINER		336	1,108	5,367	4,444		1,801
HIGHER ED COORD BD		508	554	4,406	14,039		6,827
HIGHER ED FAC AUTH		12			53		98
HOUSING FINANCE		789	8,861	22,089	10,040		9,599
HUMAN RIGHTS		398	6,092	10,122	4,913		3,140

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	1.4 EQUIPMENT USE CHG	2.7 ADMN ADM SVCS	3.5 ADMN GENL SVCS	4.7 ADMN INFOR SVCS	5.8 ADMN AGENCY SVCS	6.5 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
DEPARTMENTS							
INDIAN AFFAIRS		43	1,108	483	868		2,219
INVESTMENT BOARD		153	554	2,887	2,249		2,368
IRON RANGE RESRCS		453	2,215	8,523	25,719		15,083
LABOR & INDUSTRY							
LIEUTENANT GOVERNOR		49					
MILITARY AFFAIRS		1,847	554	24,414	9,582		14,452
MUNICIPAL BOARD		24		923	1,099		935
NATURAL RESOURCES		10,006	35,445	123,349	239,735		135,722
NON-HEALTH LIC BDS							
BOXING		12		162	117		539
BARBERS		18		699	381		1,388
ELECTRICITY		110	554	1,844	2,861		4,273
ARCHITECTS & ENG		31		588	588		2,298
ABSTRACTORS				45	103		236
ACCOUNTANCY		24		486	1,228		1,732
PEACE OFFICERS		55		1,844	1,122		1,748
OFF FULL PROD & OPPTNTY		31					
PLANNING		746	3,877	18,425	26,348		8,368
POLLUTION CONTROL		3,003	7,754	39,655	39,965		19,481
PUB EMP RET ASSN			2,215	4,306	5,539		6,328
PUBLIC SAFETY		10,190	58,952	126,885	214,863		118,493
PUBLIC SERVICE		532	4,431	5,962	7,095		6,479
PUBLIC UTIL COMM		177	1,108	1,627	1,296		1,626
RACING COMMISSION		49	1,661	737	2,870		568
REVENUE		6,147	16,061	79,415	94,992		52,417
SECRTRY OF STATE		257	554	5,671	5,564		4,424
SENTENCE GUIDLNS		24	554	295	794		528
STATE RETIREMENT		257	554	2,342	8,468		6,839
STATE UNIV SYST		22,722	17,722	248,889	387,591		83,967
TEACHERS RETIREMENT		343	1,108	3,287	18,644		3,847
TRANSPORTATION		28,355	25,476	185,201	346,664		81,953
TRANSPORTATION REG BD		49	554	374	495		297
TREASURER		24	1,108	4,518	2,266		1,761
UNIV OF MINN							3,488
VETERANS AFFAIRS		2,245	4,984	9,217	14,633		25,889
WELFARE-CENT OFF		5,076	18,523	91,251	156,591		96,390
WELFARE-INSTITUTNS		35,425	15,587	91,453	141,110		53,114
WORLD TRADE CENTER		55		1,205	2,314		736
ZOO		979		9,892	18,707		14,488
OTHER		13,813	15,581	182,513	42,541		54,428
DIRECT BILLINGS			968,224				
GENERAL GOV'T		698,375	1,069,114	1,924,143			249,839
TOTAL	0	0	0	0	0	0	0

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	8.5 FINANCE ACCOUNTING	9.8 FINANCE OTHER	10.5 EMPLOYEE RELATIONS	11.5 MEDIATN SVCS	12.7 LEGIS AUDITOR	13.5 ATTY GENERAL	14.5 LAB-IND ADMIN
DEPARTMENTS							
EQUIPMENT USE CHG							
ADMIN-COMM OFF & ADM SVCS							
ADMIN-GENERAL SERVICES							
ADMIN-INFORMATION SVCS							
ADMIN-AGENCY SERVICES							
FIN-FISC MGMT/ADM							
FIN-BUDGET							
FIN-ACCOUNTING	(3,588,404)						
FIN-OTHER		(1,957,592)					
EMPLOYEE RELATIONS	12,243	4,324	(4,623,702)				
MEDIATION SVCS	2,170	797	3,046	(1,308,359)			
LEGISLATIVE AUDIT	2,554	1,934	9,137		(2,889,028)		
ATTY GEN-GEN SUPP	19,737	10,087	42,892	53	2,566	(17,531,306)	
LABOR & IND-ADMIN	96,037	23,808	43,907	163	57,923		(1,017,051)
LABOR & IND-WKR COMP						(113,600)	76,426
PUBLIC SAFETY-ADMIN							
SINGLE AUDIT							
ISB CREDIT							
ADMIN-COMM OFF & ADM SV	7,449	2,447	6,599	20	147,755	112,774	
ADMIN-GENERAL SERVICES	11,624	3,045	6,218	26			
ADMIN-INFORMATION SVCS	4,473	1,587	5,076	19			
ADMIN-AGENCY SERVICES	16,019	4,042	7,868	33			
FIN-FISC MGMT/ADM	38,815	9,111	16,624	44	16,458	8,125	
FIN-BUDGET					11,324		
FIN-ACCOUNTING					127,470		
FIN-OTHER					27,853		
EMPLOYEE RELATIONS			14,466	1	1,955	9,103	
MEDIATION SVCS					12,369	6,495	
LEGISLATIVE AUDIT					103,933		
ATTY GEN-GEN SUPP						6,930,303	
LABOR & IND-ADMIN							79,365
LABOR & IND-WKR COMP							
SINGLE AUDIT							
ADMINISTRATION							
PLANT MANAGEMENT	9,434	5,455	20,938	84			
STATE REG-DOCUMENTS	9,297	1,739	2,157	8			
MICROGRAPHICS	2,968	909	2,030	8			
OFFICE EQUIP	1,946	426	127	1			
TELECOMMUNICATIONS	20,410	3,131	508	2			
MOTOR POOL	40,563	6,415	2,157	9			
STATE PRINTER	32,790	6,403	5,837	26			
CENTRAL STORES	27,263	4,323	2,538	5			

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	8.5 FINANCE ACCOUNTING	9.8 FINANCE OTHER	10.5 EMPLOYEE RELATIONS	11.5 MEDIATN SVCS	12.7 LEGIS AUDITOR	13.5 ATTY GENERAL	14.5 LAB-IND ADMN
FEDERAL SURPLUS	1,577	408	888	3			
RESOURCE RECOVERY	852	190	634	2			
COMMUTER VAN	985	177	127	1			
IMB	17,254	8,801	34,516	143			
ADDRESS & INSERT	1,209	600	888	3			
MOVERS & DELIVERY	1,046	435	1,396	5			
CENTRAL MNTNCE	2,327	442	508	2			
CAPITOL PARKING	3,010	692	1,142	1			
PROC SUR-LOCAL GOVT			254				
RECORDS MGMT-LOCAL GOVT		10	254				
STATE SURPLUS			254				
MGMT ANAL-SPEC FD			381				
IISAC	672	124	127				
911 EMERGENCY		44	254	1			
AGRICULTURE	57,775	20,028	62,434	226	6,850		
ANIMAL HEALTH BOARD	2,684	1,648	4,568	17	272		
ARTS BOARD	2,875	738	1,650	4	978		
AUDITOR	4,834	2,881	15,482	43			
CAPITOL AREA ARCH PLAN	978	228	381	2			
CHARITABLE GAMBLING	1,626	321	1,523	5	10,808		
COMMERCE	41,433	10,689	28,552	105	130,639		
COMMUNITY COLLEGE BD	148,866	57,731	273,086	913	97,888		
CORRECTIONS	138,845	67,015	229,940	930	98,153		
ECONOMIC SECURITY	312,895	105,438	320,038	1,122	106,376		
EDUCATION	129,778	36,431	77,535	303	108,223		
EDUCATION-VO-TECH	22,909	5,404	11,548	44			
ENERGY, ECON DVLP	49,615	12,947	29,694	113	38,863		
GOVERNOR	5,714	1,880	5,330				
HANDICAPPED COUNCIL	2,049	520	1,269	4			
HEALTH	86,554	28,698	86,672	351	43,967		
HEALTH LIC BDS							
MEDICAL EXAMINERS	2,939	685	1,650	4			
NURSING	4,443	1,003	2,284	6			
PHARMACY	1,774	406	888	3			
DENTISTRY	1,981	393	634	2			
CHIROPRACTORS	842	165	254	1			
PSYCHOLOGY	839	175	254	1			
OPTOMETRY	571	102	127				
NURSING HOME ADM	809	164	254	1			
PODIATRY	371	55					
VETERINARY MEDICINE	619	121	127	1			
HEARING EXAMINER	6,315	2,066	6,979	9	10,808		
HIGHER ED COORD BD	11,047	14,164	10,533	19	13,154		
HIGHER ED FAC AUTH	86	72	254	1			
HOUSING FINANCE	16,393	6,005	16,370	55			
HUMAN RIGHTS	3,722	1,974	8,248	31	17,394		

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	8.5 FINANCE ACCOUNTING	9.8 FINANCE OTHER	10.5 EMPLOYEE RELATIONS	11.5 MEDIATN SVCS	12.7 LEGIS AUDITOR	13.5 ATTY GENERAL	14.5 LAB-IND ADMN
DEPARTMENTS							
INDIAN AFFAIRS	1,834	442	888	4	10,888		
INVESTMENT BOARD	1,976	863	3,172	8	102,795		
IRON RANGE RESRCS	24,883	6,155	9,390	60	13,587		
LABOR & INDUSTRY							861,260
LIEUTENANT GOVERNOR			1,015				
MILITARY AFFAIRS	16,689	10,997	38,323	160	13,592		
MUNICIPAL BOARD	1,835	247	508	1	7,102		
NATURAL RESOURCES	287,971	93,273	287,606	1,266	207,745		
NON-HEALTH LIC BDS							
BOXING	577	124	254	1			
BARBERS	1,737	318	381	1			
ELECTRICITY	5,110	1,217	2,284	8			
ARCHITECTS & ENG	2,990	552	634	2			
ABSTRACTORS	159	23					
ACCOUNTANCY	2,209	411	588	2			
PEACE OFFICERS	2,936	626	1,142				
OFF FULL PROD & OPPTNTY			634				
PLANNING	18,115	5,329	15,482	61			
POLLUTION CONTROL	29,310	14,833	62,387	196	48,604		
PUB EMP RET ASSN	5,514	19,346		33	38,815		
PUBLIC SAFETY	542,853	123,857	211,413	871	55,921		
PUBLIC SERVICE	7,643	2,954	11,040	38			
PUBLIC UTIL COMM	1,732	860	3,680	9			
RACING COMMISSION	1,667	336	1,015	3	12,352		
REVENUE	123,154	156,224	127,533	584	102,888		
SECRTRY OF STATE	11,244	2,578	5,330	18			
SENTENCE GUIDLNS	660	197	508	2			
STATE RETIREMENT	5,598	13,540	5,330	19	35,603		
STATE UNIV SYST	185,462	100,594	471,428	1,895	57,434		
TEACHERS RETIREMENT	3,379	15,610	7,106	25	30,230		
TRANSPORTATION	273,289	181,402	588,382	2,587	142,707		
TRANSPORTATION REG BD	615	271	1,015	2			
TREASURER	2,912	837	508	5			
UNIV OF MINN	1,342	199					
VETERANS AFFAIRS	29,268	13,555	46,572	200	842		
WELFARE-CENT OFF	129,344	66,176	105,326	399	335,053		
WELFARE-INSTITUTNS	113,677	198,946	734,996	3,354	64,845		
WORLD TRADE CENTER	1,402	289	1,142	2			
ZOO	32,292	9,444	20,384	94	2,335		
OTHER	63,229	23,492	80,072	17	285,437	3,531,336	
DIRECT BILLINGS			424,248			2,554,602	
GENERAL GOV'T	287,692	410,222		1,291,533	134,354	4,492,168	
TOTAL	0	0	0	0	0	0	0

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	15.5 LAB-IND WKRS COMP	16.5 PUBLIC SAFETY-ADMN	17.5 SINGLE AUDIT	H-8 ISB CREDIT	18.7 ADMN GEN-SUPP	19.5 ADMIN GEN SVCS	20.7 ADMN INFOR SVCS	21.8 ADMN AGEN SVCS
DEPARTMENTS								
EQUIPMENT USE CHG								
ADMIN-COMM OFF & ADM SVCS								
ADMIN-GENERAL SERVICES								
ADMIN-INFORMATION SVCS								
ADMIN-AGENCY SERVICES								
FIN-FISC MGMT/ADM								
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS								
MEDIATION SVCS								
LEGISLATIVE AUDIT								
ATTY GEN-GEN SUPP								
LABOR & IND-ADMN								
LABOR & IND-WKR COMP	(859,951)							
PUBLIC SAFETY-ADMN		(2,965,516)						
SINGLE AUDIT			(76,210)					
ISB CREDIT				904,676				
ADMIN-COMM OFF & ADM SV	1,201			(813)	(362,539)			
ADMIN-GENERAL SERVICES			2	(660)	14,761	(86,992)		
ADMIN-INFORMATION SVCS				(1,140)	8,878	119	(26,368)	
ADMIN-AGENCY SERVICES				(20,686)	19,507	119	90	(36,674)
FIN-FISC MGMT/ADM	32			(86,643)	143	80	194	255
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS	49			(8,090)	124	20	37	142
MEDIATION SVCS				(86)	26	80	11	39
LEGISLATIVE AUDIT	16			(3,073)	78	20	27	40
ATTY GEN-GEN SUPP	65		15	(1,663)	368	438	264	199
LABOR & IND-ADMN	276		96	(1,427)	377	119	313	394
LABOR & IND-WKR COMP								
SINGLE AUDIT								
ADMINISTRATION								
PLANT MANAGEMENT		48,788		(37)	28,298	199	21	272
STATE REG-DOCUMENTS				(489)	5,867	40	7	98
MICROGRAPHICS					3,471		1	27
OFFICE EQUIP					841			18
TELECOMMUNICATIONS				(1,148)	7,841		1	9
MOTOR POOL				(6,540)	16,951	20	5	33
STATE PRINTER				(1)	18,581	119	9	51
CENTRAL STORES				(36)	12,690	20	2	113

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	15.5 LAB-IND WKRS COMP	16.5 PUBLIC SAFETY-ADMIN	17.5 SINGLE AUDIT	H-8 ISB CREDIT	18.7 ADMIN GEN-SUPP	19.5 ADMIN GEN SVCS	20.7 ADMIN INFOR SVCS	21.8 ADMIN AGEN SVCS
DEPARTMENTS								
FEDERAL SURPLUS					1,618		3	6
RESOURCE RECOVERY					1,058		1	2
COMMUTER VAN				(42)	500			3
IMB					47,252	60	148	279
ADDRESS & INSERT					1,488			6
MOVERS & DELIVERY					2,035			4
CENTRAL MNTNCE					1,430			3
CAPITOL PARKING				(155)	2,428	40	1	15
PROC SUR-LOCAL GOVT					302			
RECDS MGMT-LOCAL GOVT			4		302			
STATE SURPLUS					302			
MGMT ANAL-SPEC FD					453			
IISAC					389		1	11
911 EMERGENCY			2		302		1,518	
AGRICULTURE	665		46	(1,277)	536	736	236	1,256
ANIMAL HEALTH BOARD	32		1		39		18	21
ARTS BOARD	16		22		14	20	9	64
AUDITOR				(97)	133	40	33	48
CAPITOL AREA ARCH PLAN					3		2	14
CHARITABLE GAMBLING				(2,475)	13	60	6	30
COMMERCE	32			(2,581)	245	100	106	216
COMMUNITY COLLEGE BD	1,103		172	(346)	2,343	299	557	2,463
CORRECTIONS	3,618		34	(4,594)	1,973	657	440	1,651
ECONOMIC SECURITY	779		9,852	(25,007)	2,746	2,050	1,340	1,884
EDUCATION	811		5,627	(2,566)	665	119	296	1,101
EDUCATION-VO-TECH	16		687	(231)	99		39	116
ENERGY, ECON DVLP	81		1,138	(818)	255	199	235	1,271
GOVERNOR	16		3	(323)	3,660	119	79	75
HANDICAPPED COUNCIL				(2)	11	20	5	27
HEALTH	195		1,706	(3,957)	744	239	310	995
HEALTH LIC BDS								
MEDICAL EXAMINERS				(594)	14	20	5	13
NURSING				(1,733)	20	20	10	16
PHARMACY				(234)	8	20	4	7
DENTISTRY					5	20	3	17
CHIROPRACTORS				(27)	2	20		4
PSYCHOLOGY					2	20	1	3
OPTOMETRY					1	20	1	4
NURSING HOME ADM					2	20	2	4
PODIATRY								3
VETERINARY MEDICINE				(56)	1	20		3
HEARING EXAMINER	97			(44)	60	40	34	58
HIGHER ED COORD BD	16		75	(5,882)	90	20	28	186
HIGHER ED FAC AUTH					2			1
HOUSING FINANCE			2,459	(416)	140	318	141	132
HUMAN RIGHTS	16		9		71	219	64	66

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	22.5 FINANCE FIS MGT/ADM	23.6 FINANCE BUDGET	24.5 FINANCE ACCOUNTING	25.8 FINANCE OTHER	26.5 EMPLOYEE RELATNS	27.5 MEDN SVCS	28.7 LEGIS AUDITOR	29.5 ATTY GENERAL
DEPARTMENTS								
EQUIPMENT USE CHG								
ADMN-COMM OFF & ADM SVCS								
ADMN-GENERAL SERVICES								
ADMN-INFORMATION SVCS								
ADMN-AGENCY SERVICES								
FIN-FISC MGMT/ADM								
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS								
MEDIATION SVCS								
LEGISLATIVE AUDIT								
ATTY GEN-GEN SUPP								
LABOR & IND-ADMN								
LABOR & IND-WKR COMP								
PUBLIC SAFETY-ADMN								
SINGLE AUDIT								
ISB CREDIT								
ADMN-COMM OFF & ADM SVCS								
ADMN-GENERAL SERVICES								
ADMN-INFORMATION SVCS								
ADMN-AGENCY SERVICES								
FIN-FISC MGMT/ADM	(131,902)							
FIN-BUDGET	33,262	(44,586)						
FIN-ACCOUNTING	60,790		(188,260)					
FIN-OTHER	37,850			(65,703)				
EMPLOYEE RELATIONS		145	658	147	(18,757)			
MEDIATION SVCS		26	117	27	13	(19,117)		
LEGISLATIVE AUDIT		31	137	66	38		(101,313)	
ATTY GEN-GEN SUPP		242	1,060	343	176	1	100	(6,931,919)
LABOR & IND-ADMN		1,062	5,158	812	181	2	2,626	
LABOR & IND-WKR COMP								236,360
SINGLE AUDIT								
ADMINISTRATION								
PLANT MANAGEMENT		135	507	186	86	1		
STATE REG-DOCUMENTS		85	499	60	9			
MICROGRAPHICS		27	159	31	8			
OFFICE EQUIP		19	105	15	1			
TELECOMMUNICATIONS		175	1,096	108	2			
MOTOR POOL		346	2,179	220	9			
STATE PRINTER		288	1,761	218	24			
CENTRAL STORES		234	1,464	149	10			

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	22.5 FINANCE FIS MST/ADM	23.6 FINANCE BUDGET	24.5 FINANCE ACCOUNTING	25.8 FINANCE OTHER	26.5 EMPLOYEE RELATNG	27.5 MEDN SVCS	28.7 LEGIS AUDITOR	29.5 ATTY GENERAL
FEDERAL SURPLUS		15	85	14	4			
RESOURCE RECOVERY		9	46	6	3			
COMMUTER VAN		10	53	6	1			
IMB		181	927	299	142	2		
ADDRESS & INSERT		15	65	20	4			
MOVERS & DELIVERY		11	56	15	6			
CENTRAL MNTNCE		22	125	15	2			
CAPITOL PARKING		27	162	24	5			
PROC SUR-LOCAL GOVT					1			
RECDs MGMT-LOCAL GOVT					1			
STATE SURPLUS					1			
MGMT ANAL-SPEC FD					2			
IISAC		8	36	4	1			
911 EMERGENCY				1	1			
AGRICULTURE		692	3,103	682	257	3	308	
ANIMAL HEALTH BOARD		36	144	55	19		11	
ARTS BOARD		66	154	25	7		41	
AUDITOR		57	260	98	64	1		
CAPITOL AREA ARCH PLAN		10	53	8	2			
CHARITABLE GAMBLING		17	87	12	6		493	
COMMERCE		413	2,225	364	117	2	4,581	
COMMUNITY COLLEGE BD		1,394	7,995	1,964	1,123	13	4,406	
CORRECTIONS		2,086	7,457	2,279	946	14	4,468	
ECONOMIC SECURITY		2,829	16,885	3,590	1,316	17	4,719	
EDUCATION		1,721	6,970	1,241	319	4	4,786	
EDUCATION-VO-TECH		416	1,230	184	47	1		
ENERGY, ECON DVLP		830	2,665	442	122	2	1,722	
GOVERNOR		95	307	64	22			
HANDICAPPED COUNCIL		28	110	17	5			
HEALTH		1,554	4,649	977	356	5	1,739	
HEALTH LIC BDS								
MEDICAL EXAMINERS		28	158	23	7			
NURSING		41	239	35	9			
PHARMACY		18	95	14	4			
DENTISTRY		20	106	13	3			
CHIROPRACTORS		10	45	5	1			
PSYCHOLOGY		9	45	6	1			
OPTOMETRY		7	31	4	1			
NURSING HOME ADM		10	43	6	1			
PODIATRY		5	20	2				
VETERNRY MEDICINE		8	33	4	1			
HEARING EXAMINER		64	339	70	29		493	
HIGHER ED COORD BD		148	593	481	43		599	
HIGHER ED FAC AUTH		3	5	2	1			
HOUSING FINANCE		251	880	203	67	1		
HUMAN RIGHTS		50	200	67	34		757	

EXHIBIT B-5
BUDGET 1987

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	30.5 LAB-IND ADMIN	31.5 LAB-IND WKR COMP	TOTAL
DEPARTMENTS			
EQUIPMENT USE CHG			(328,587)
ADMIN-COMM OFF & ADM SVCS			(2,029,496)
ADMIN-GENERAL SERVICES			(2,369,636)
ADMIN-INFORMATION SVCS			(4,081,644)
ADMIN-AGENCY SERVICES			(2,713,631)
FIN-FISC MGMT/ADM			(898,396)
FIN-BUDGET			(1,524,274)
FIN-ACCOUNTING			(3,194,251)
FIN-OTHER			(1,712,176)
EMPLOYEE RELATIONS			(4,565,779)
MEDIATION SVCS			(1,286,158)
LEGISLATIVE AUDIT			(2,839,137)
ATTY GEN-GEN SUPP			(17,325,533)
LABOR & IND-ADMIN			(541,030)
LABOR & IND-WKR COMP			(897,125)
PUBLIC SAFETY-ADMIN			(2,965,516)
SINGLE AUDIT			(76,210)

ISB CREDIT 904,676

ADMIN-COMM OFF & ADM SVCS		0
ADMIN-GENERAL SERVICES		0
ADMIN-INFORMATION SVCS		0
ADMIN-AGENCY SERVICES		0
FIN-FISC MGMT/ADM		0
FIN-BUDGET		0
FIN-ACCOUNTING		0
FIN-OTHER		0
EMPLOYEE RELATIONS		0
MEDIATION SVCS		0
LEGISLATIVE AUDIT		0
ATTY GEN-GEN SUPP		0
LABOR & IND-ADMIN	(89,354)	0
LABOR & IND-WKR COMP	7,283 (243,643)	0
SINGLE AUDIT		0

ADMINISTRATION	
PLANT MANAGEMENT	298,364
STATE REG-DOCUMENTS	63,407
MICROGRAPHICS	31,263
OFFICE EQUIP	10,077
TELECOMMUNICATIONS	81,301
MOTOR POOL	169,648
STATE PRINTER	184,094
CENTRAL STORES	134,490

EXHIBIT B-5
BUDGET 1987

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	30.5 LAB-IND ADMIN	31.5 LAB-IND WKR COMP	TOTAL
FEDERAL SURPLUS			14,688
RESOURCE RECOVERY			9,053
COMMUTER VAN			5,183
IMB			412,577
ADDRESS & INSERT			13,285
MOVERS & DELIVERY			16,470
CENTRAL MNTNCE			13,481
CAPITOL PARKING			23,694
PROC SUR-LOCAL GOVT			2,151
RECDs MGMT-LOCAL GOVT			2,168
STATE SURPLUS			2,151
MGMT ANAL-SPEC FD			3,227
IISAC			4,785
911 EMERGENCY			243,263
AGRICULTURE		193	348,737
ANIMAL HEALTH BOARD		9	16,319
ARTS BOARD		5	16,937
AUDITOR			37,191
CAPITOL AREA ARCH PLAN			3,366
CHARITABLE GAMBLING			18,383
COMMERCE		9	286,972
COMMUNITY COLLEGE BD		320	952,501
CORRECTIONS		1,048	850,648
ECONOMIC SECURITY		226	1,379,969
EDUCATION		235	577,173
EDUCATION-VO-TECH		5	74,056
ENERGY, ECON DVL P		24	315,155
GOVERNOR		5	59,058
HANDICAPPED COUNCIL			9,457
HEALTH		56	482,201
HEALTH LIC BDS			
MEDICAL EXAMINERS			8,444
NURSING			11,419
PHARMACY			5,454
DENTISTRY			6,294
CHIROPRACTORS			2,698
PSYCHOLOGY			2,665
OPTOMETRY			2,172
NURSING HOME ADM			2,814
PODIATRY			998
VETERNRY MEDICINE			2,135
HEARING EXAMINER		28	40,501
HIGHER ED COORD BD		5	71,653
HIGHER ED FAC AUTH			590
HOUSING FINANCE			94,377
HUMAN RIGHTS		5	57,592

EXHIBIT B-5
BUDGET 1987

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	30.5 LAB-IND ADMN	31.5 LAB-IND WKR COMP	TOTAL
DEPARTMENTS			
INDIAN AFFAIRS			19,414
INVESTMENT BOARD			121,994
IRON RANGE RESRCS		85	109,563
LABOR & INDUSTRY	82,071		943,331
LIEUTENANT GOVERNOR			1,077
MILITARY AFFAIRS		179	134,531
MUNICIPAL BOARD			12,303
NATURAL RESOURCES		1,575	1,362,941
NON-HEALTH LIC BDS			
BOXING			1,834
BARBERS			5,060
ELECTRICITY			18,261
ARCHITECTS & ENG			7,563
ABSTRACTORS			581
ACCOUNTANCY			6,415
PEACE OFFICERS			8,574
OFF FULL PROD & OPPTNTY			673
PLANNING			90,392
POLLUTION CONTROL		24	262,739
PUB EMP RET ASSN			84,998
PUBLIC SAFETY		569	3,619,745
PUBLIC SERVICE		5	47,124
PUBLIC UTIL COMM			12,374
RACING COMMISSION			21,050
REVENUE		108	590,836
SECRTRY OF STATE			36,452
SENTENCE GUIDLNS			3,300
STATE RETIREMENT			71,423
STATE UNIV SYST		865	1,530,441
TEACHERS RETIREMENT			73,846
TRANSPORTATION		2,986	1,862,822
TRANSPORTATION REG BD			3,765
TREASURER			14,276
UNIV OF MINN		4,683	26,027
VETERANS AFFAIRS		433	152,114
WELFARE-CENT OFF		155	881,578
WELFARE-INSTITUTNS		6,629	1,510,389
WORLD TRADE CENTER			7,301
ZOO		136	112,006
OTHER		148	9,140,077
DIRECT BILLINGS			3,994,681
GENERAL GOV'T		222,890	14,055,283
TOTAL	0	0	0

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 87 BUDGET PLAN

<u>DEPARTMENT</u>	<u>BASIS OF ALLOCATION</u>
Equipment Use Charge	
1.4 Equipment Use Charge	Cost of equipment inventory (6-30-85)
ADMINISTRATION-COMMISSIONERS OFFICE AND ADMINISTRATIVE SERVICES	
2.4 Commissioner and Personnel	Authorized positions F.Y. 1987
2.5 Fiscal	Accounting transactions processed in 1984-1985
2.6 Employee Assistance	Authorized positions F.Y. 1987
ADMINISTRATION-GENERAL SERVICES	
3.4 Leasing	Number of leases processed in 1984-1985
ADMINISTRATION-INFORMATION SERVICES	
4.4 Records Center	Cubic feet of records maintained
4.5 Forms Management	Number of forms maintained in 1984/1985
4.6 Telecommunications	1984-1985 telephone charges (Obj. Code 202)
ADMINISTRATION-AGENCY SVCS	
5.4 Procurement	Encumbrance transactions (A44) in 1984-1985
5.5 Contract Management	Number of contracts processed in 1984-1985
5.6 Central Mail	Postage revolving fund charges 1984-1985
5.7 Inventory Management	Number of items in inventory
FINANCE-FISCAL MGMT AND ADMIN	
6.4 Department - Administration	Authorized positions in F.Y. 1987
FINANCE-BUDGET	
7.4 Budget Control	Accounting transaction 1984-1985
7.6 Budget Support	Number of allotment accounts in state accounting system
FINANCE-ACCOUNTING	
8.4 Accounting Services	Accounting Transactions 1984-1985

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 87 BUDGET PLAN

DEPARTMENT	BASIS OF ALLOCATION
FINANCE-OTHER	
9.4 Financial Reporting	Accounting Transactions 1983-1984
9.5 Central Payroll	Payroll Transactions 1983-1984
9.6 Single Audit	Federal Cash Receipts Fiscal Year 1984
9.7 Cash Management	Accounting Transactions and Subsystem Warrants (1984-1985)
EMPLOYEE RELATIONS	
10.4 Personnel Administration	Authorized positions in F.Y. 1987
MEDIATION SERVICES	
11.4 State Agencies	Positions in Bargaining Units in 1984-85
LEGISLATIVE AUDITOR	
12.4 Finance Audits	Estimated Hours of Service 1985-86
12.5 Program Audits	Estimated Hours of Service 1985-86
12.6 Single Audit	Estimated Hours of Service 1985-86
ATTORNEY GENERAL-GENERAL SUPPORT	
13.4 Legal Services	Estimated Hours of Service 1985-86
LABOR AND INDUSTRY-ADMINISTRATION	
14.4 Department - Administration	Authorized positions in F.Y. 1987
LABOR & INDUSTRY-WORKERS COMP ADM	
15.4 State Employee	First Report of Injury Fiscal Year 1985
PUBLIC SAFETY ADMINISTRATION	
16.4 Department - Administration	Authorized positions in F.Y. 1987
STATE AUDITOR-SINGLE AUDIT	
17.4 Single Audit	Federal Cash Receipts Fiscal Year 1985

STATE OF MINNESOTA
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES

An equipment use charge is allowable for plan purposes in lieu of depreciation. The state does not depreciate its equipment. However, the Inventory Management Division of the Department of Administration maintains extensive records of state-owned property indicating the costs of each piece of equipment currently in use by each department.

A use charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on June 30, 1985. Equipment use charges are not included for units of Administration funded through revolving funds.

Ref.: FMC 74-4, Attachment B, paragraph B.13.

SCHEDULE 1.2
BUDGET 1987

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

COSTS TO BE ALLOCATED

EXPENDITURES PER 1987 FINANCIAL INFORMATION:

DEPARTMENTAL COST ADJUSTMENTS:

EQUIPMENT USE CHARGE	328,587
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TOTAL DEPARTMENTAL COST ADJUSTMENTS	328,587
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TOTAL TO BE ALLOCATED	328,587
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SCHEDULE 1.3
BUDGET 1987

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

SCHEDULE OF COSTS TO BE ALLOCATED BY FUND

	TOTAL	GENERAL ADMN	EQUIPMENT USE CHG
COST ADJUSTMENTS			
DEPARTMENTAL COST ADJUSTMENTS			
*EQUIPMENT USE CHARGE	328,587		328,587
COST BY FUNCTION	328,587		328,587
REALLOCATE ADMIN	0		
ALLOCABLE COSTS	328,587		328,587
DISALLOWED			
NET ALLOCATED	328,587		328,587

*THESE COSTS HAVE BEEN ADDED TO THE DEPARTMENTAL EXPENDITURES
FROM THE FINANCIAL STATEMENTS. SEE NARRATIVE FOR EXPLANATION.

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

DETAIL ALLOCATION-EQUIPMENT USE CHARGE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADM SVCS	149,392	3.03%	9,964
GENERAL SERVICES	234,625	4.76%	15,649
INFORMATION SERVICES	681,748	13.84%	45,473
AGENCY SERVICES	141,657	2.88%	9,449
FINANCE	343,631	6.98%	22,920
EMPLOYEE RELATIONS	289,518	5.88%	19,311
MEDIATION SVCS	111,164	2.26%	7,415
LEGISLATIVE AUDIT	389,961	7.92%	26,010
ATTORNEY GENERAL	753,936	15.30%	50,288
LABOR & INDUSTRY	1,830,706	37.16%	122,108
SUB-TOTAL	4,926,338	100.00%	328,587
DIRECT BILLED			
TOTAL	4,926,338	100.00%	328,587

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY(6-30-85)
SOURCE: FIXED ASSET SUMMARY

STATE OF MINNESOTA
ADMINISTRATION - COMMISSIONERS OFFICE AND
ADMINISTRATIVE SERVICES
NATURE AND EXTENT OF SERVICES

The Department of Administration provides management services, procurement, and related services to state agencies which are funded by the state General Fund along with a number of specialized services (printing, motor pool, plant maintenance, micrographics, central stores, data processing, etc.) which are funded through intra-state revolving fund billings to other state departments. In addition, the department provides services to the public in connection with Cable TV, 911 Emergency Communications, etc.

The Commissioners Office and Administrative Services, includes the Office of the Commissioner, department personnel, department fiscal services, Employee Assistance and Management Analysis. Costs of the department's personnel and commissioner's office have been allocated to units within the department based on agency authorized positions for F.Y. 1987.

Costs of the department's fiscal services units have been allocated to units within the department based on their number of accounting transactions in fiscal year 1984-85 and time estimates between revolving and other accounts.

Employee Assistance provides assistance to employees with medical, psychiatric, or other personal problems. Costs have been allocated based on each unit's authorized positions for fiscal year 1987.

The cost of the Management Analysis unit has not been allocated.

Ref.: FMC 74-4, Attachment B, paragraphs B.4, 22, and 10.

SCHEDULE 2.2
BUDGET 1987

STATE OF MINNESOTA
ADMINISTRATION-COMM OFFICE & ADMN SERVICES
COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987 4,121,591

DEDUCTIONS:

EQUIPMENT (1,395)
GRANTS (2,090,700)

TOTAL DEDUCTIONS (2,092,095)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE 9,964

TOTAL ALLOCATED ADDITIONS 9,964

TOTAL TO BE ALLOCATED 2,039,460

SCHEDULE 2.3
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

FISCAL YEAR ENDED JUNE 30, 1987

	TOTAL	GENERAL ADMN	COMMSR & PERSONL	FISCAL	STATE EMP ASSIST	MGMT ANALYSIS	OTHER
WAGES & BENEFITS							
SALARIES & WAGES	1,693,900		554,692	458,775	144,568	406,853	129,012
OTHER EQUIPMENT & COST							
SERVICES	318,383		84,666	29,215	52,382	69,687	82,433
SUPPLIES	17,213		3,629	2,140	4,466	5,210	1,768
EQUIPMENT	1,395	1,395					
GRANTS	2,090,700						2,090,700
DEPARTMENTAL EXPENDITURES	4,121,591	1,395	642,987	490,130	201,416	481,750	2,303,913
COST ADJUSTMENTS							
DEDUCTIONS	(2,092,095)	(1,395)	(0)	(0)	(0)	(0)	(2,090,700)
ADDITIONS	9,964	9,964					
COST BY FUNCTION	2,039,460	9,964	642,987	490,130	201,416	481,750	213,213
REALLOCATE ADMINISTRATION		(9,964)	3,157	2,406	989	2,365	1,047
ALLOCABLE COSTS	2,039,460	0	646,144	492,536	202,405	484,115	214,260
DISALLOWED	(698,375)					(484,115)	(214,260)
NET ALLOWED	1,341,085		646,144	492,536	202,405	0	(0)

SCHEDULE 2.4
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
COMM OFF & ADMN SVCS	52	6.36%	41,125
GENERAL SERVICES	49	6.00%	38,753
INFORMATION SERVICES	40	4.90%	31,635
AGENCY SERVICES	62	7.59%	49,034
PLANT MANAGEMENT	165	20.20%	130,494
STATE REG & DOC	17	2.08%	13,445
MICROGRAPHICS	16	1.96%	12,654
OFFICE EQUIPMENT	1	0.12%	791
TELECOMMUNICATIONS	4	0.49%	3,163
MOTOR POOL	17	2.08%	13,445
STATE PRINTER	46	5.63%	36,380
CENTRAL STORES	20	2.45%	15,817
FEDERAL SURPLUS	7	0.86%	5,536
RESOURCE RECOVERY	5	0.61%	3,954
COMMUTER VANS	1	0.12%	791
IMB	272	33.29%	215,118
ADDRESSING & INSERT	7	0.86%	5,536
MOVERS & DELIVERY	11	1.35%	8,700
CENT MNTNCE REV	4	0.49%	3,163
CAPITOL PARKING	9	1.10%	7,118
PROC SUR-LOCAL GOVT	2	0.24%	1,582
RCRDS MGT-LOC GOVT	2	0.24%	1,582
STATE SURPLUS	2	0.24%	1,582
MGMT ANAL-SP FD	3	0.37%	2,373
IISAC	1	0.12%	791
911 EMERGENCY	2	0.24%	1,582
 SUB-TOTAL	 817	 100.00%	 646,144
 DIRECT BILLED			
 TOTAL	 817	 100.00%	 646,144

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1987
SOURCE: LAWS OF 1985

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
COMM OFF & ADMN SVCS	5,256	15.33%	22,437
GENERAL SERVICES	8,202	23.93%	35,012
INFORMATION SERVICES	3,156	9.21%	13,472
AGENCY SERVICES	11,303	32.97%	48,250
GOVERNOR	4,032	11.76%	17,212
OTHER	2,331	6.80%	9,949
TOTAL	34,280	100.00%	146,332
PLANT MANAGEMENT	6,657	5.43%	18,814
STATE REG & DOC	6,560	5.36%	18,540
MICROGRAPHICS	2,094	1.71%	5,918
OFFICE EQUIPMENT	1,373	1.12%	3,880
TELECOMMUNICATIONS	14,402	11.76%	40,703
MOTOR POOL	28,622	23.37%	80,892
STATE PRINTER	23,137	18.89%	65,390
CENTRAL STORES	19,237	15.70%	54,368
FEDERAL SURPLUS	1,113	0.91%	3,146
RESOURCE RECOVERY	601	0.49%	1,699
COMMUTER VANS	695	0.57%	1,964
IMB	12,175	9.94%	34,409
ADDRESSING & INSERT	853	0.70%	2,411
MOVERS & DELIVERY	738	0.60%	2,086
CENT MNTNCE REV	1,642	1.34%	4,641
CAPITOL PARKING	2,124	1.73%	6,003
PROC SUR-LOCAL GOVT	0	0.00%	0
RCDS MGT-LOC GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANAL-SP FD	0	0.00%	0
IISAC	474	0.39%	1,340
911 EMERGENCY	0	0.00%	0
TOTAL	122,497	100.00%	346,204
GRAND TOTAL			492,536

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85

SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	52	0.16%	318
GENERAL SERVICES	49	0.15%	380
INFORMATION SVCS	40	0.12%	245
AGENCY SERVICES	62	0.19%	379
PLANT MGMT	165	0.50%	1,009
STATE REGISTER & DOCUMENTS	17	0.05%	104
MICROGRAPHICS	16	0.05%	98
OFFICE EQUIPMENT	1	.00%	6
TELECOMMUNICATIONS	4	0.01%	24
MOTOR POOL	17	0.05%	104
STATE PRINTER	46	0.14%	281
CENTRAL STORES	20	0.06%	122
FEDERAL SURPLUS	7	0.02%	43
RESOURCE RECOVERY	5	0.02%	31
COMMUTER VANS	1	.00%	6
IMB	272	0.82%	1,664
ADDRESSING & INSERT	7	0.02%	43
MOVERS & DELIVERY	11	0.03%	67
CENTRAL MNTNCE REV	4	0.01%	24
CAPITOL PARKING	9	0.03%	55
PROC SUR-LOCAL GOVT	2	0.01%	12
RECORDS MGMT-LOCAL GOVT	2	0.01%	12
STATE SURPLUS	2	0.01%	12
MGMT ANALYSIS-SP FD	3	0.01%	18
IISAC	1	.00%	6
911 EMERGENCY	2	0.01%	12
AGRICULTURE	492	1.49%	3,009
ANIMAL HEALTH BD	36	0.11%	220
ARTS BOARD	13	0.04%	80
ATTORNEY GENERAL	338	1.02%	2,067
AUDITOR	122	0.37%	746
CAPITOL AREA ARCH PLAN BD	3	0.01%	18
CHARITABLE GAMBLING	12	0.04%	73
COMMERCE	225	0.68%	1,376
COMMUNITY COLLEGE BD	2,152	6.50%	13,162
CORRECTIONS	1,812	5.48%	11,003
ECONOMIC SECURITY	2,522	7.62%	15,425
EDUCATION	611	1.85%	3,737
EDUCATION-VO-TECH	91	0.27%	557
EMPLOYEE RELATIONS	114	0.34%	697
ENERGY, ECONOMIC DVL P	234	0.71%	1,431
FINANCE	131	0.40%	801
GOVERNOR	42	0.13%	257
HANDICAPPED COUNCIL	10	0.03%	61
HEALTH	683	2.06%	4,177
HEALTH LIC BDS			
MEDICAL EXAMINERS	13	0.04%	80
NURSING	18	0.05%	110
PHARMACY	7	0.02%	43
DENTISTRY	5	0.02%	31
CHIROPRACTORS	2	0.01%	12
PSYCHOLOGY	2	0.01%	12
OPTOMETRY	1	.00%	6
NURSING HOME ADM	2	0.01%	12
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	6
HEARING EXAMINER	55	0.17%	336
HIGHER ED COORD BD	83	0.25%	508

SCHEDULE 2.6
BUDGET 1987

STATE OF MINNESOTA
ADMINISTRATION-COMM OFFICE & ADMIN SERVICES
DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	12
HOUSING FINANCE	129	0.39%	789
HUMAN RIGHTS	65	0.20%	398
INDIAN AFFAIRS	7	0.02%	43
INVESTMENT BOARD	25	0.08%	153
IRON RANGE RESOURCES	74	0.22%	453
LABOR & INDUSTRY	346	1.05%	2,116
LEGISLATIVE AUDIT	72	0.22%	440
LIEUTENANT GOVERNOR	8	0.02%	49
MEDIATION SVCS	24	0.07%	147
MILITARY AFFAIRS	302	0.91%	1,847
MUNICIPAL BOARD	4	0.01%	24
NATURAL RESOURCES	1,636	4.94%	10,006
NON-HEALTH LIC BDS			
BOXING	2	0.01%	12
BARBERS	3	0.01%	18
ELECTRICITY	18	0.05%	110
ARCHITECTS & ENG	5	0.02%	31
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	24
PEACE OFFICERS	9	0.03%	55
OFF FULL PROD & OPPTNTY	5	0.02%	31
PLANNING	122	0.37%	746
POLLUTION CONTROL	491	1.48%	3,003
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	1,666	5.03%	10,190
PUBLIC SERVICE	87	0.26%	532
PUBLIC UTIL COMM	29	0.09%	177
RACING COMMISSION	0	0.02%	49
REVENUE	1,005	3.04%	6,147
SECRETARY OF STATE	42	0.13%	257
SENTENCE GUIDELINES	4	0.01%	24
STATE RETIREMENT	42	0.13%	257
STATE UNIV SYSTEM	3,715	11.23%	22,722
TEACHERS RETIREMENT	56	0.17%	343
TRANSPORTATION	4,636	14.01%	28,355
TRANSPORTATION REG BD	0	0.02%	49
TREASURER	4	0.01%	24
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	367	1.11%	2,245
WELFARE-CENT OFFICE	830	2.51%	5,076
WELFARE-INSTITUTIONS	5,792	17.50%	35,425
WORLD TRADE CENTER	9	0.03%	55
ZOO	160	0.48%	979
OTHER	631	1.91%	3,864
TOTAL	33,093	100.00%	202,405

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1987
SOURCE: LAWS OF 1985

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL	EMPLOYEE ASSISTANCE
ADMINISTRATION				
COMM OFF & ADMN SVCS	63,880	41,125	22,437	318
GENERAL SERVICES	74,065	38,753	35,012	300
INFORMATION SVCS	45,352	31,635	13,472	245
AGENCY SERVICES	97,663	49,034	48,250	379
PLANT MGMT	150,317	130,494	18,814	1,009
STATE REGISTER & DOCUMENTS	32,089	13,445	18,540	104
MICROGRAPHICS	18,670	12,654	5,918	98
OFFICE EQUIPMENT	4,677	791	3,880	6
TELECOMMUNICATIONS	43,890	3,163	40,703	24
MOTOR POOL	94,441	13,445	80,892	104
STATE PRINTER	102,051	36,380	65,390	281
CENTRAL STORES	70,307	15,817	54,368	122
FEDERAL SURPLUS	8,725	5,536	3,146	43
RESOURCE RECOVERY	5,684	3,954	1,699	31
COMMUTER VANS	2,761	791	1,964	6
IMB	251,191	215,118	34,409	1,664
ADDRESSING & INSERT	7,990	5,536	2,411	43
MOVERS & DELIVERY	10,853	8,700	2,086	67
CENTRAL MNTNCE REV	7,828	3,163	4,641	24
CAPITOL PARKING	13,176	7,118	6,003	55
PROC SUR-LOCAL GOVT	1,594	1,582	0	12
RECORDS MGMT-LOCAL GOVT	1,594	1,582	0	12
STATE SURPLUS	1,594	1,582	0	12
MGMT ANALYSIS-SP FD	2,391	2,373	0	18
IISAC	2,137	791	1,340	6
911 EMERGENCY	1,594	1,582	0	12
AGRICULTURE	3,009	0	0	3,009
ANIMAL HEALTH BD	220	0	0	220
ARTS BOARD	80	0	0	80
ATTORNEY GENERAL	2,067	0	0	2,067
AUDITOR	746	0	0	746
CAPITOL AREA ARCH PLAN BD	18	0	0	18
CHARITABLE GAMBLING	73	0	0	73
COMMERCE	1,376	0	0	1,376
COMMUNITY COLLEGE BD	13,162	0	0	13,162
CORRECTIONS	11,083	0	0	11,083
ECONOMIC SECURITY	15,425	0	0	15,425
EDUCATION	3,737	0	0	3,737
EDUCATION-VO-TECH	557	0	0	557
EMPLOYEE RELATIONS	697	0	0	697
ENERGY, ECONOMIC DVLP	1,431	0	0	1,431
FINANCE	801	0	0	801
GOVERNOR	17,469	0	17,212	257
HANDICAPPED COUNCIL	61	0	0	61
HEALTH	4,177	0	0	4,177
HEALTH LIC BDS				
MEDICAL EXAMINERS	80	0	0	80
NURSING	110	0	0	110
PHARMACY	43	0	0	43
DENTISTRY	31	0	0	31
CHIROPRACTORS	12	0	0	12
PSYCHOLOGY	12	0	0	12
OPTOMETRY	6	0	0	6
NURSING HOME ADM	12	0	0	12
PODIATRY	0	0	0	0
VETERINARY MEDICINE	6	0	0	6
HEARING EXAMINER	336	0	0	336
HIGHER ED COORD BD	508	0	0	508

STATE OF MINNESOTA
ADMINISTRATION-COMM OFFICE & ADMN SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL	EMPLOYEE ASSISTANCE
HIGHER ED FAC AUTH	12	0	0	12
HOUSING FINANCE	789	0	0	789
HUMAN RIGHTS	398	0	0	398
INDIAN AFFAIRS	43	0	0	43
INVESTMENT BOARD	153	0	0	153
IRON RANGE RESOURCES	453	0	0	453
LABOR & INDUSTRY	2,116	0	0	2,116
LEGISLATIVE AUDIT	440	0	0	440
LIEUTENANT GOVERNOR	49	0	0	49
MEDIATION SVCS	147	0	0	147
MILITARY AFFAIRS	1,847	0	0	1,847
MUNICIPAL BOARD	24	0	0	24
NATURAL RESOURCES	10,006	0	0	10,006
NON-HEALTH LIC BDS				
BOXING	12	0	0	12
BARBERS	18	0	0	18
ELECTRICITY	110	0	0	110
ARCHITECTS & ENG	31	0	0	31
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	24	0	0	24
PEACE OFFICERS	55	0	0	55
OFF FULL PROD & OPPTNTY	31	0	0	31
PLANNING	746	0	0	746
POLLUTION CONTROL	3,003	0	0	3,003
PUB EMP RET ASSN	0	0	0	0
PUBLIC SAFETY	10,190	0	0	10,190
PUBLIC SERVICE	532	0	0	532
PUBLIC UTIL COMM	177	0	0	177
RACING COMMISSION	49	0	0	49
REVENUE	6,147	0	0	6,147
SECRETARY OF STATE	257	0	0	257
SENTENCE GUIDELINES	24	0	0	24
STATE RETIREMENT	257	0	0	257
STATE UNIV SYSTEM	22,722	0	0	22,722
TEACHERS RETIREMENT	343	0	0	343
TRANSPORTATION	28,355	0	0	28,355
TRANSPORTATION REG BD	49	0	0	49
TREASURER	24	0	0	24
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	2,245	0	0	2,245
WELFARE-CENT OFFICE	5,076	0	0	5,076
WELFARE-INSTITUTIONS	35,425	0	0	35,425
WORLD TRADE CENTER	55	0	0	55
ZOO	979	0	0	979
OTHER	13,813	0	9,949	3,864
TOTAL	1,341,085	646,144	492,536	202,405

STATE OF MINNESOTA
ADMINISTRATION - GENERAL SERVICES
NATURE AND EXTENT OF SERVICES

The Department of Administration is responsible for the management and maintenance of the Capitol Complex in St. Paul and Duluth Center, State Building Code, State Building Design and Construction, Energy Conservation Services, leasing of state-owned property and the leasing of property for use by the state. Certain of these costs are allowable for plan purposes and have been functionalized and allocated as follows:

- Leasing - the Real Estate Division is responsible for leasing of state property to private individuals or other state agencies and for acquiring property by lease for use by state agencies. Costs are allowable for plan purposes and have been allocated based on the number of leases processed in 1984-1985.
- Beginning with F.Y. 1986, Plant Management is funded through intra-state revolving fund billings to other state agencies. The costs are charged to departments based on annual leases for space in capitol complex buildings.

State Building Code costs are funded through charges to dealers, manufacturers and installers of manufactured housing, so are not distributed to state agencies.

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

Ref.: FMC-4 Attachment B, paragraphs C.2 and B.7.

SCHEDULE 3.2
BUDGET 1987

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
COSTS TO BE ALLOCATED
FISCAL YEAR ENDED JUNE 30, 1987

EXPENDITURES-APPROPRIATION F.Y. 1987		2,374,526
DEDUCTIONS:		
EQUIPMENT	(4,890)	
TOTAL DEDUCTIONS		(4,890)
ADDITIONS:		
EQUIPMENT USE CHARGE	15,649	
ADM-COMM OFF & ADMN SVCS	74,065	
TOTAL ADDITIONS		89,714
TOTAL TO BE ALLOCATED		2,459,350

SCHEDULE 3.3
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEASING	BUILDING CODE	OTHER
WAGES & BENEFITS					
SALARY & WAGES	1,938,603		376,133	704,073	858,397
OTHER EXPENSE & COST					
SERVICES	414,830		28,266	223,433	163,131
SUPPLIES	16,203		2,219	5,398	8,586
EQUIPMENT	4,890	4,890			
DEPARTMENTAL EXPENDITURES	2,374,526	4,890	406,618	932,904	1,030,114
COST ADJUSTMENTS					
DEDUCTIONS	(4,890)	(4,890)			
ADDITIONS	89,714	89,714			
COST BY FUNCTION	2,459,350	89,714	406,618	932,904	1,030,114
REALLOCATE ADMINISTRATION		(89,714)	15,394	35,320	39,000
ALLOCABLE COSTS	2,459,350	0	422,012	968,224	1,069,114
DISALLOWED	(2,037,338)			(968,224)	(1,069,114)
NET ALLOCATED	422,012	0	422,012	0	0

SCHEDULE 3.4
BUDGET 1987

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	8	1.25%	4.431
GENERAL SERVICES	4	0.52%	2.215
INFORMATION SVCS	6	0.79%	3.323
AGENCY SERVICES	6	0.79%	3.323
PLANT MGMT	10	1.31%	5.538
STATE REGISTER & DOCUMENTS	2	0.26%	1.108
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	1	0.13%	554
STATE PRINTER	6	0.79%	3.323
CENTRAL STORES	1	0.13%	554
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	3	0.39%	1.661
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	2	0.26%	1.108
PROCC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
AGRICULTURE	37	4.85%	20.491
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	1	0.13%	554
ATTORNEY GENERAL	22	2.89%	12.184
AUDITOR	2	0.26%	1.108
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	3	0.39%	1.661
COMMERCE	5	0.66%	2.769
COMMUNITY COLLEGE BD	15	1.97%	8.307
CORRECTIONS	33	4.33%	18.276
ECONOMIC SECURITY	103	13.52%	57.044
EDUCATION	6	0.79%	3.323
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	1	0.13%	554
ENERGY, ECONOMIC DVLP	10	1.31%	5.538
FINANCE	4	0.52%	2.215
GOVERNOR	6	0.79%	3.323
HANDICAPPED COUNCIL	1	0.13%	554
HEALTH	12	1.57%	6.646
HEALTH LIC BDS			
MEDICAL EXAMINERS	1	0.13%	554
NURSING	1	0.13%	554
PHARMACY	1	0.13%	554
DENTISTRY	1	0.13%	554
CHIROPRACTORS	1	0.13%	554
PSYCHOLOGY	1	0.13%	554
OPTOMETRY	1	0.13%	554
NURSING HOME ADM	1	0.13%	554
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.13%	554
HEARING EXAMINER	2	0.26%	1.108
HIGHER ED COORD BD	1	0.13%	554

SCHEDULE 3.4
BUDGET 1967

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	16	2.12%	8.661
HUMAN RIGHTS	11	1.44%	6.092
INDIAN AFFAIRS	2	0.26%	1.108
INVESTMENT BOARD	1	0.13%	554
IRON RANGE RESOURCES	4	0.52%	2.215
LABOR & INDUSTRY	6	0.79%	3.323
LEGISLATIVE AUDIT	1	0.13%	554
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	4	0.52%	2.215
MILITARY AFFAIRS	1	0.13%	554
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	64	8.40%	35.445
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	1	0.13%	554
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	7	0.92%	3.877
POLLUTION CONTROL	14	1.84%	7.754
PUB EMP RET ASSN	4	0.52%	2.215
PUBLIC SAFETY	92	12.07%	50.952
PUBLIC SERVICE	8	1.05%	4.431
PUBLIC UTIL COMM	2	0.26%	1.108
RACING COMMISSION	3	0.39%	1.661
REVENUE	29	3.81%	15.061
SECRETARY OF STATE	1	0.13%	554
SENTENCE GUIDELINES	1	0.13%	554
STATE RETIREMENT	1	0.13%	554
STATE UNIV SYSTEM	32	4.20%	17.722
TEACHERS RETIREMENT	2	0.26%	1.108
TRANSPORTATION	46	6.04%	25.475
TRANSPORTATION REG BD	1	0.13%	554
TREASURER	2	0.26%	1.108
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	9	1.18%	4.984
WELFARE-CENT OFFICE	19	2.49%	10.323
WELFARE-INSTITUTIONS	28	3.67%	15.507
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	28	3.67%	15.501
TOTAL	762	100.00%	422.012

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1985
SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
COMM OFF & ADMN SVCS	4,431	4,431
GENERAL SERVICES	2,215	2,215
INFORMATION SVCS	3,323	3,323
AGENCY SERVICES	3,323	3,323
PLANT MGMT	5,538	5,538
STATE REGISTER & DOCUMENTS	1,108	1,108
MICROGRAPHICS	0	0
OFFICE EQUIPMENT	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	554	554
STATE PRINTER	3,323	3,323
CENTRAL STORES	554	554
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	1,661	1,661
ADDRESSING & INSERT	0	0
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	1,108	1,108
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
AGRICULTURE	20,491	20,491
ANIMAL HEALTH BD	0	0
ARTS BOARD	554	554
ATTORNEY GENERAL	12,184	12,184
AUDITOR	1,108	1,108
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	1,661	1,661
COMMERCE	2,769	2,769
COMMUNITY COLLEGE BD	8,307	8,307
CORRECTIONS	18,276	18,276
ECONOMIC SECURITY	57,044	57,044
EDUCATION	3,323	3,323
EDUCATION-VO-TECH	0	0
EMPLOYEE RELATIONS	554	554
ENERGY, ECONOMIC DVL	5,538	5,538
FINANCE	2,215	2,215
GOVERNOR	3,323	3,323
HANDICAPPED COUNCIL	554	554
HEALTH	6,646	6,646
HEALTH LIC BDS		
MEDICAL EXAMINERS	554	554
NURSING	554	554
PHARMACY	554	554
DENTISTRY	554	554
CHIROPRACTORS	554	554
PSYCHOLOGY	554	554
OPTOMETRY	554	554
NURSING HOME ADM	554	554
PODIATRY	0	0
VETERINARY MEDICINE	554	554
HEARING EXAMINER	1,108	1,108
HIGHER ED COORD BD	554	554

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	8,861	8,861
HUMAN RIGHTS	6,092	6,092
INDIAN AFFAIRS	1,108	1,108
INVESTMENT BOARD	554	554
IRON RANGE RESOURCES	2,215	2,215
LABOR & INDUSTRY	3,323	3,323
LEGISLATIVE AUDIT	554	554
LIEUTENANT GOVERNOR	0	0
MEDIATION SVCS	2,215	2,215
MILITARY AFFAIRS	554	554
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	35,445	35,445
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	554	554
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
OFF FULL PROD & OPPTNTY	0	0
PLANNING	3,877	3,877
POLLUTION CONTROL	7,754	7,754
PUB EMP RET ASSN	2,215	2,215
PUBLIC SAFETY	50,952	50,952
PUBLIC SERVICE	4,431	4,431
PUBLIC UTIL COMM	1,108	1,108
RACING COMMISSION	1,661	1,661
REVENUE	16,061	16,061
SECRETARY OF STATE	554	554
SENTENCE GUIDELINES	554	554
STATE RETIREMENT	554	554
STATE UNIV SYSTEM	17,722	17,722
TEACHERS RETIREMENT	1,108	1,108
TRANSPORTATION	25,476	25,476
TRANSPORTATION REG BD	554	554
TREASURER	1,108	1,108
UNIV OF MINN	0	0
VETERANS AFFAIRS	4,984	4,984
WELFARE-CENT OFFICE	10,523	10,523
WELFARE-INSTITUTIONS	15,507	15,507
WORLD TRADE CENTER	0	0
ZOO	0	0
OTHER	15,501	15,501
TOTAL	422,012	422,012

STATE OF MINNESOTA
ADMINISTRATION - INFORMATION SERVICES
NATURE AND EXTENT OF SERVICES

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

- Records Center - the center provides for the storage and retrieval of state records, and disposal of records no longer required. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored as of June 30, 1985.
- Telecommunications - this division is responsible for providing telephone and communications services to all state agencies. The actual costs of departmental telephone service and long distance calls are directly charged to departments through a revolving fund. Costs of telephone operators, installation and repair, and central statewide switchboard and lines are charged to the General Fund and have been allocated based on total direct telephone billings in 1984-1985.
- Forms Management - this unit, which is budgeted in the Records Center and has been separated out for allocation purposes, is responsible for forms design and approval and review of existing forms to improve productivity. Costs are allowable for plan purposes and have been allocated based on the number of forms maintained for each department in F.Y. 1985.

The cost of the 911 Emergency System, Intergovernmental Information System ((IISAC) and Data Privacy have been disallowed as general government.

Ref.: FMC 74-4, Attachment B, paragraphs B14, 10, and 9.

SCHEDULE 4.2
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987	4,178,464
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DEDUCTIONS:

EQUIPMENT	(5,547)
GRANTS	(77,556)

TOTAL DEDUCTIONS	(83,103)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	45,473
ADMN-COMM OFF & ADMN SVCS	31,635
ADMN-GENERAL SERVICES	3,323

TOTAL ADDITIONS	80,431
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TOTAL TO BE ALLOCATED	4,175,792
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SCHEDULE 4.3
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	RECORDS MGMT	FORMS MGMT	TELE COMM	911 EMERGENCY	OTHER
WAGES & BENEFITS							
SALARY & WAGES	1,118,525		136,509	115,636	790,944	30,769	44,667
OTHER EXPENSES & COST							
SERVICES	2,967,786		93,301	79,035	984,291	1,776,809	34,350
SUPPLIES	9,050		1,106	937	6,520		487
EQUIPMENT	5,547	5,547					
GRANTS	77,556						77,556
DEPARTMENTAL EXPEND	4,178,464	5,547	230,916	195,608	1,781,755	1,807,578	157,060
COST ADJUSTMENTS							
DEDUCTIONS	(83,103)	(5,547)					(77,556)
ADDITIONS	80,431	80,431					
COST BY FUNCTION	4,175,792	80,431	230,916	195,608	1,781,755	1,807,578	79,504
REALLOCATE GEN ADMN		(80,431)	4,535	3,842	34,993	35,500	1,561
ALLOCABLE COSTS	4,175,792	0	235,451	199,450	1,816,748	1,843,078	81,065
DISALLOWED	(1,924,143)					(1,843,078)	(81,065)
NET ALLOCATED	2,251,649	0	235,451	199,450	1,816,748	0	0

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
DETAIL ALLOCATION-RECORDS CENTER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	159	0.56%	1,323
GENERAL SERVICES	281	0.99%	2,337
INFORMATION SVCS	13	0.05%	108
AGENCY SERVICES	1,282	4.53%	10,664
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	11	0.04%	92
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
INB	38	0.13%	316
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	8	0.03%	67
911 EMERGENCY	0	0.00%	0
AGRICULTURE	510	1.80%	4,242
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	28	0.10%	233
ATTORNEY GENERAL	1,589	5.61%	13,218
AUDITOR	152	0.54%	1,264
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	393	1.39%	3,269
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	721	2.55%	5,998
ECONOMIC SECURITY	4,092	14.46%	34,039
EDUCATION	239	0.84%	1,988
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	11	0.04%	92
ENERGY, ECONOMIC DVL P	112	0.40%	932
FINANCE	2,107	7.44%	17,527
GOVERNOR	29	0.10%	241
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	1,287	4.55%	10,706
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	278	0.98%	2,313
HIGHER ED COORD BD	1	.00%	8

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
DETAIL ALLOCATION-RECORDS CENTER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	973	3.44%	8,094
HUMAN RIGHTS	289	1.02%	2,404
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
LABOR & INDUSTRY	3,360	11.87%	27,950
LEGISLATIVE AUDIT	204	0.72%	1,697
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	1,172	4.14%	9,749
MUNICIPAL BOARD	69	0.24%	574
NATURAL RESOURCES	503	1.78%	4,184
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	5	0.02%	42
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	269	0.95%	2,238
PUB EMP RET ASSN	2	0.01%	17
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	174	0.61%	1,447
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	2,185	7.72%	18,176
SECRETARY OF STATE	391	1.38%	3,252
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	4	0.01%	33
STATE UNIV SYSTEM	33	0.12%	275
TEACHERS RETIREMENT	2	0.01%	17
TRANSPORTATION	4	0.01%	33
TRANSPORTATION REG BD	3	0.01%	25
TREASURER	392	1.38%	3,261
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
WELFARE-CENT OFFICE	3,260	11.52%	27,118
WELFARE-INSTITUTIONS	1,324	4.68%	11,014
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	346	1.22%	2,874
TOTAL	28,305	100.00%	235,451

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-85
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	55	0.21%	414
GENERAL SERVICES	91	0.34%	686
INFORMATION SVCS	64	0.24%	482
AGENCY SERVICES	145	0.55%	1,093
PLANT MGMT	70	0.26%	527
STATE REGISTER & DOCUMENTS	8	0.03%	60
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	13	0.05%	98
MOTOR POOL	26	0.10%	196
STATE PRINTER	34	0.13%	256
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	112	0.42%	844
ADDRESSING & INSERT	10	0.04%	75
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
AGRICULTURE	659	2.49%	4,966
ANIMAL HEALTH BD	154	0.58%	1,160
ARTS BOARD	30	0.11%	226
ATTORNEY GENERAL	30	0.11%	226
AUDITOR	45	0.17%	339
CAPITOL AREA ARCH PLAN BD	5	0.02%	38
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	247	0.93%	1,861
COMMUNITY COLLEGE BD	1,202	4.54%	9,057
CORRECTIONS	1,081	4.08%	8,145
ECONOMIC SECURITY	1,438	5.43%	10,835
EDUCATION	968	3.66%	7,294
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	133	0.50%	1,002
ENERGY, ECONOMIC DVL P	108	0.41%	814
FINANCE	213	0.80%	1,605
GOVERNOR	8	0.03%	60
HANDICAPPED COUNCIL	7	0.03%	53
HEALTH	852	3.22%	6,420
HEALTH LIC BDS			
MEDICAL EXAMINERS	46	0.17%	347
NURSING	120	0.45%	904
PHARMACY	44	0.17%	332
DENTISTRY	33	0.12%	249
CHIROPRACTORS	5	0.02%	38
PSYCHOLOGY	18	0.07%	136
OPTOMETRY	12	0.05%	90
NURSING HOME ADM	15	0.06%	113
PODIATRY	5	0.02%	38
VETERINARY MEDICINE	9	0.03%	68
HEARING EXAMINER	65	0.25%	490
HIGHER ED COORD BD	28	0.11%	211

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	254	0.96%	1,914
HUMAN RIGHTS	33	0.12%	249
INDIAN AFFAIRS	1	.00%	8
INVESTMENT BOARD	41	0.15%	309
IRON RANGE RESOURCES	6	0.02%	45
LABOR & INDUSTRY	295	1.11%	2,223
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	37	0.14%	279
MILITARY AFFAIRS	995	3.76%	7,497
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	1,346	5.09%	10,142
NON-HEALTH LIC BDS			
BOXING	12	0.05%	90
BARBERS	82	0.31%	618
ELECTRICITY	76	0.29%	573
ARCHITECTS & ENG	31	0.12%	234
ABSTRACTORS	6	0.02%	45
ACCOUNTANCY	28	0.11%	211
PEACE OFFICERS	36	0.14%	271
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	9	0.03%	68
POLLUTION CONTROL	315	1.19%	2,374
PUB EMP RET ASSN	71	0.27%	535
PUBLIC SAFETY	1,194	4.51%	8,997
PUBLIC SERVICE	51	0.19%	384
PUBLIC UTIL COMM	4	0.02%	30
RACING COMMISSION	12	0.05%	90
REVENUE	1,296	4.90%	9,765
SECRETARY OF STATE	107	0.40%	806
SENTENCE GUIDELINES	5	0.02%	38
STATE RETIREMENT	153	0.58%	1,153
STATE UNIV SYSTEM	5,729	21.64%	43,168
TEACHERS RETIREMENT	120	0.45%	904
TRANSPORTATION	2,271	8.58%	17,112
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	12	0.05%	90
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	140	0.53%	1,055
WELFARE-CENT OFFICE	1,049	3.96%	7,904
WELFARE-INSTITUTIONS	2,149	8.12%	16,193
WORLD TRADE CENTER	0	0.00%	0
ZOO	131	0.49%	987
OTHER	165	0.62%	1,241
TOTAL	26,470	100.00%	199,450

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN 1984-85
SOURCE: DIVISION RECORDS

SCHEDULE 4.6
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	20,814	0.17%	3,118
GENERAL SERVICES	20,685	0.17%	3,099
INFORMATION SVCS	2,577	0.02%	386
AGENCY SERVICES	15,308	0.13%	2,293
PLANT MGMT	18,558	0.15%	2,780
STATE REGISTER & DOCUMENTS	7,256	0.06%	1,087
MICROGRAPHICS	1,557	0.01%	233
OFFICE EQUIPMENT	349	.00%	52
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,296	0.04%	644
STATE PRINTER	5,829	0.05%	873
CENTRAL STORES	1,850	0.02%	277
FEDERAL SURPLUS	2,974	0.02%	446
RESOURCE RECOVERY	650	0.01%	97
COMMUTER VANS	256	.00%	38
IMB	148,779	1.23%	22,287
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	235	.00%	35
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	990	0.01%	148
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	1,014	0.01%	152
911 EMERGENCY	1,599,123	13.19%	239,546
AGRICULTURE	186,003	1.53%	27,863
ANIMAL HEALTH BD	12,088	0.10%	1,811
ARTS BOARD	7,900	0.07%	1,183
ATTORNEY GENERAL	187,656	1.55%	28,111
AUDITOR	24,518	0.20%	3,673
CAPITOL AREA ARCH PLAN BD	1,820	0.02%	273
CHARITABLE GAMBLING	5,960	0.05%	893
COMMERCE	76,989	0.63%	11,533
COMMUNITY COLLEGE BD	525,846	4.34%	78,771
CORRECTIONS	368,652	3.04%	55,224
ECONOMIC SECURITY	1,108,758	9.14%	166,090
EDUCATION	249,387	2.06%	37,358
EDUCATION-VO-TECH	40,601	0.33%	6,082
EMPLOYEE RELATIONS	31,355	0.26%	4,697
ENERGY, ECONOMIC DVL P	236,283	1.95%	35,395
FINANCE	76,304	0.63%	11,430
GOVERNOR	81,150	0.67%	12,156
HANDICAPPED COUNCIL	5,685	0.05%	852
HEALTH	210,861	1.74%	31,587
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,857	0.02%	428
NURSING	4,010	0.03%	601
PHARMACY	1,949	0.02%	292
DENTISTRY	1,244	0.01%	186
CHIROPRACTORS	382	.00%	57
PSYCHOLOGY	310	.00%	46
OPTOMETRY	347	.00%	52
NURSING HOME ADM	825	0.01%	124
PODIATRY	454	.00%	68
VETERINARY MEDICINE	487	.00%	73
HEARING EXAMINER	17,113	0.14%	2,564
HIGHER ED COORD BD	27,952	0.23%	4,187

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	80,649	0.66%	12,081
HUMAN RIGHTS	49,857	0.41%	7,469
INDIAN AFFAIRS	3,173	0.03%	475
INVESTMENT BOARD	17,210	0.14%	2,578
IRON RANGE RESOURCES	56,597	0.47%	8,478
LABOR & INDUSTRY	125,897	1.04%	18,859
LEGISLATIVE AUDIT	17,000	0.14%	2,547
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	9,399	0.08%	1,408
MILITARY AFFAIRS	47,849	0.39%	7,168
MUNICIPAL BOARD	2,330	0.02%	349
NATURAL RESOURCES	727,796	6.00%	109,023
NON-HEALTH LIC BDS			
BOXING	480	.00%	72
BARBERS	543	.00%	81
ELECTRICITY	8,207	0.07%	1,229
ARCHITECTS & ENG	2,313	0.02%	346
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,300	0.01%	195
PEACE OFFICERS	5,161	0.04%	773
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	69,140	0.57%	10,357
POLLUTION CONTROL	233,934	1.93%	35,043
PUB EMP RET ASSN	25,061	0.21%	3,754
PUBLIC SAFETY	786,443	6.48%	117,808
PUBLIC SERVICE	27,575	0.23%	4,131
PUBLIC UTIL COMM	10,663	0.09%	1,597
RACING COMMISSION	4,320	0.04%	647
REVENUE	343,621	2.83%	51,474
SECRETARY OF STATE	10,767	0.09%	1,613
SENTENCE GUIDELINES	1,717	0.01%	257
STATE RETIREMENT	7,718	0.06%	1,156
STATE UNIV SYSTEM	1,371,483	11.31%	205,446
TEACHERS RETIREMENT	15,792	0.13%	2,366
TRANSPORTATION	1,121,877	9.25%	168,056
TRANSPORTATION REG BD	2,329	0.02%	349
TREASURER	7,791	0.06%	1,167
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	54,486	0.45%	8,162
WELFARE-CENT OFFICE	375,365	3.10%	56,229
WELFARE-INSTITUTIONS	428,885	3.54%	64,246
WORLD TRADE CENTER	8,046	0.07%	1,205
ZOO	59,447	0.49%	8,905
OTHER	656,876	5.42%	98,398
TOTAL	12,127,943	100.00%	1,816,748

ALLOCATION BASIS: 1984-85 TELEPHONE CHARGES (OBJECT CODE 202)
SOURCE: COMPUTER REPORT

SCHEDULE 4.7
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MGMT	FORMS MGMT	TELE COMM
ADMINISTRATION				
COMM OFF & ADMN SVCS	4,855	1,323	414	3,118
GENERAL SERVICES	6,122	2,337	686	3,099
INFORMATION SVCS	976	108	482	386
AGENCY SERVICES	14,050	10,664	1,093	2,293
PLANT MGMT	3,307	0	527	2,780
STATE REGISTER & DOCUMENTS	1,147	0	60	1,087
MICROGRAPHICS	233	0	0	233
OFFICE EQUIPMENT	52	0	0	52
TELECOMMUNICATIONS	98	0	98	0
MOTOR POOL	840	0	196	644
STATE PRINTER	1,221	92	256	873
CENTRAL STORES	277	0	0	277
FEDERAL SURPLUS	446	0	0	446
RESOURCE RECOVERY	97	0	0	97
COMMUTER VANS	38	0	0	38
IMB	23,447	316	844	22,287
ADDRESSING & INSERT	75	0	75	0
MOVERS & DELIVERY	35	0	0	35
CENTRAL MNTNCE REV	0	0	0	0
CAPITOL PARKING	148	0	0	148
PROC SUR-LOCAL GOVT	0	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0	0
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	0	0	0	0
IISAC	219	67	0	152
911 EMERGENCY	239,546	0	0	239,546
AGRICULTURE	37,071	4,242	4,966	27,863
ANIMAL HEALTH BD	2,971	0	1,160	1,811
ARTS BOARD	1,642	233	226	1,183
ATTORNEY GENERAL	41,555	13,218	226	28,111
AUDITOR	5,276	1,264	339	3,673
CAPITOL AREA ARCH PLAN BD	311	0	38	273
CHARITABLE GAMBLING	893	0	0	893
COMMERCE	16,663	3,269	1,861	11,533
COMMUNITY COLLEGE BD	87,828	0	9,057	78,771
CORRECTIONS	69,367	5,998	8,145	55,224
ECONOMIC SECURITY	210,964	34,039	10,835	166,090
EDUCATION	46,640	1,988	7,294	37,358
EDUCATION-VO-TECH	6,082	0	0	6,082
EMPLOYEE RELATIONS	5,791	92	1,002	4,697
ENERGY, ECONOMIC DVL P	37,141	932	814	35,395
FINANCE	30,562	17,527	1,605	11,430
GOVERNOR	12,457	241	60	12,156
HANDICAPPED COUNCIL	905	0	53	852
HEALTH	48,713	10,706	6,420	31,587
HEALTH LIC BDS				
MEDICAL EXAMINERS	775	0	347	428
NURSING	1,505	0	904	601
PHARMACY	624	0	332	292
DENTISTRY	435	0	249	186
CHIROPRACTORS	95	0	38	57
PSYCHOLOGY	182	0	136	46
OPTOMETRY	142	0	90	52
NURSING HOME ADM	237	0	113	124
PODIATRY	106	0	38	68
VETERINARY MEDICINE	141	0	68	73
HEARING EXAMINER	5,367	2,313	490	2,564
HIGHER ED COORD BD	4,406	8	211	4,187

SCHEDULE 4.7
BUDGET 1987

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MGMT	FORMS MGMT	TELE COMM
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	22,089	8,094	1,914	12,081
HUMAN RIGHTS	10,122	2,404	249	7,469
INDIAN AFFAIRS	483	0	8	475
INVESTMENT BOARD	2,087	0	309	2,578
IRON RANGE RESOURCES	8,523	0	45	8,478
LABOR & INDUSTRY	49,032	27,950	2,223	18,859
LEGISLATIVE AUDIT	4,244	1,697	0	2,547
LIEUTENANT GOVERNOR	0	0	0	0
MEDIATION SVCS	1,687	0	279	1,408
MILITARY AFFAIRS	24,414	9,749	7,497	7,168
MUNICIPAL BOARD	923	574	0	349
NATURAL RESOURCES	123,349	4,184	10,142	109,023
NON-HEALTH LIC BDS				
BOXING	162	0	90	72
BARBERS	699	0	618	81
ELECTRICITY	1,844	42	573	1,229
ARCHITECTS & ENG	580	0	234	346
ABSTRACTORS	45	0	45	0
ACCOUNTANCY	406	0	211	195
PEACE OFFICERS	1,044	0	271	773
OFF FULL PROD & OPPTNTY	0	0	0	0
PLANNING	10,425	0	68	10,357
POLLUTION CONTROL	39,655	2,238	2,374	35,043
PUB EMP RET ASSN	4,306	17	535	3,754
PUBLIC SAFETY	126,805	0	8,997	117,808
PUBLIC SERVICE	5,962	1,447	384	4,131
PUBLIC UTIL COMM	1,627	0	30	1,597
RACING COMMISSION	737	0	90	647
REVENUE	79,415	18,176	9,765	51,474
SECRETARY OF STATE	5,671	3,252	806	1,613
SENTENCE GUIDELINES	295	0	38	257
STATE RETIREMENT	2,342	33	1,153	1,156
STATE UNIV SYSTEM	248,889	275	43,168	205,446
TEACHERS RETIREMENT	3,287	17	904	2,366
TRANSPORTATION	185,201	33	17,112	168,056
TRANSPORTATION REG BD	374	25	0	349
TREASURER	4,518	3,261	90	1,167
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	9,217	0	1,055	8,162
WELFARE-CENT OFFICE	91,251	27,118	7,904	56,229
WELFARE-INSTITUTIONS	91,453	11,014	16,193	64,246
WORLD TRADE CENTER	1,205	0	0	1,205
ZOO	9,892	0	987	8,905
OTHER	102,513	2,874	1,241	98,398
TOTAL	2,251,649	235,451	199,450	1,816,748

STATE OF MINNESOTA
ADMINISTRATION - AGENCY SERVICES
NATURE AND EXTENT OF SERVICE

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

- Procurement - costs of central purchasing have been allocated based on the number of encumbrance transactions (A44) processed in 1984-85.
- Contract Management - this division reviews contracts for professional services, grants, and construction for state agencies. Costs are allowable for plan purposes and have been allocated based on the number of contracts processed in 1984-1985.
- Central Mail - this division provides interdepartmental mail delivery and processing of outside mail received or mailed by state agencies. Costs of postage are directly charged through a revolving fund. Costs of postal clerks have been allocated based on F.Y. 1985 postage charges.
- Inventory Management - this division provides for the inventory of fixed assets along with the consultation services in connection with inventories of consumable supplies. Costs are allowable for plan purposes and have been allocated based on the number of items in each department's fixed asset inventory as of June 30, 1985.

Ref.: FMC 74-4, Attachment B, paragraphs B.1, 9 and 24.

SCHEDULE 5.2
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-AGENCY SERVICES

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987	2,719,830
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DEDUCTIONS:

EQUIPMENT	(6,199)
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TOTAL DEDUCTIONS	(6,199)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	9,449
ADMIN-COMM OFF & ADMN SVCS	97,663
ADMIN-GENERAL SERVICES	3,323
ADMIN-INFORMATION SERVICES	14,050

TOTAL ADDITIONS	124,485
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TOTAL TO BE ALLOCATED	2,838,116
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SCHEDULE 5.3
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-AGENCY SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	PROCURE	CONTRACT MGMT	CENTRAL MAIL	INVENTORY MGMT
WAGES & BENEFITS						
SALARIES & WAGES	1,676,250		1,066,639	37,965	223,768	347,878
OTHER EXPENSE & COST						
SERVICES	1,022,851		765,079	5,328	152,280	100,164
SUPPLIES	14,530		8,428	387	2,228	3,487
EQUIPMENT	6,199	6,199				
DEPARTMENTAL EXPEND	2,719,830	6,199	1,840,146	43,680	378,276	451,529
COST ADJUSTMENTS						
DEDUCTIONS	(6,199)	(6,199)				
ADDITIONS	124,485	124,485				
COST BY FUNCTION	2,838,116	124,485	1,840,146	43,680	378,276	451,529
REALLOCATE ADMN	0	(124,485)	84,415	2,004	17,353	20,713
ALLOCABLE COSTS	2,838,116	0	1,924,561	45,684	395,629	472,242
DISALLOWED						
NET ALLOCATED	2,838,116	0	1,924,561	45,684	395,629	472,242

SCHEDULE 5.4
BUDGET 1987

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	127	0.27%	5,279
GENERAL SERVICES	911	1.97%	37,868
INFORMATION SVCS	99	0.21%	4,115
AGENCY SERVICES	53	0.11%	2,203
PLANT MGMT	414	0.89%	17,209
STATE REGISTER & DOCUMENTS	114	0.25%	4,739
MICROGRAPHICS	45	0.10%	1,871
OFFICE EQUIPMENT	21	0.05%	873
TELECOMMUNICATIONS	16	0.03%	665
MOTOR POOL	34	0.07%	1,413
STATE PRINTER	80	0.17%	3,325
CENTRAL STORES	199	0.43%	8,272
FEDERAL SURPLUS	6	0.01%	249
RESOURCE RECOVERY	4	0.01%	166
COMMUTER VANS	6	0.01%	249
IMB	378	0.82%	15,712
ADDRESSING & INSERT	11	0.02%	457
MOVERS & DELIVERY	4	0.01%	166
CENTRAL MNTNCE REV	5	0.01%	208
CAPITOL PARKING	25	0.05%	1,039
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	20	0.04%	831
911 EMERGENCY	0	0.00%	0
AGRICULTURE	1,935	4.18%	80,433
ANIMAL HEALTH BD	22	0.05%	914
ARTS BOARD	106	0.23%	4,406
ATTORNEY GENERAL	212	0.46%	8,812
AUDITOR	56	0.12%	2,328
CAPITOL AREA ARCH PLAN BD	19	0.04%	790
CHARITABLE GAMBLING	52	0.11%	2,161
COMMERCE	206	0.44%	8,563
COMMUNITY COLLEGE BD	2,896	6.25%	120,379
CORRECTIONS	2,277	4.92%	94,648
ECONOMIC SECURITY	3,048	6.58%	126,697
EDUCATION	1,246	2.69%	51,793
EDUCATION-VO-TECH	155	0.33%	6,443
EMPLOYEE RELATIONS	149	0.32%	6,194
ENERGY, ECONOMIC DVL P	1,518	3.28%	63,099
FINANCE	185	0.40%	7,690
GOVERNOR	93	0.20%	3,866
HANDICAPPED COUNCIL	28	0.06%	1,164
HEALTH	1,564	3.38%	65,011
HEALTH LIC BDS			
MEDICAL EXAMINERS	15	0.03%	624
NURSING	17	0.04%	707
PHARMACY	10	0.02%	416
DENTISTRY	22	0.05%	914
CHIROPRACTORS	7	0.02%	291
PSYCHOLOGY	5	0.01%	208
OPTOMETRY	8	0.02%	333
NURSING HOME ADM	6	0.01%	249
PODIATRY	6	0.01%	249
VETERINARY MEDICINE	5	0.01%	208
HEARING EXAMINER	93	0.20%	3,866
HIGHER ED COORD BD	192	0.41%	7,981

SCHEDULE 5.4
BUDGET 1987

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	147	0.32%	6,110
HUMAN RIGHTS	78	0.17%	3,242
INDIAN AFFAIRS	17	0.04%	707
INVESTMENT BOARD	43	0.09%	1,787
IRON RANGE RESOURCES	535	1.16%	22,238
LABOR & INDUSTRY	454	0.98%	18,872
LEGISLATIVE AUDIT	51	0.11%	2,120
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	56	0.12%	2,328
MILITARY AFFAIRS	126	0.27%	5,237
MUNICIPAL BOARD	24	0.05%	998
NATURAL RESOURCES	4,284	9.25%	178,074
NON-HEALTH LIC BDS			
BOXING	2	.00%	83
BARBERS	4	0.01%	166
ELECTRICITY	57	0.12%	2,369
ARCHITECTS & ENG	12	0.03%	499
ABSTRACTORS	2	.00%	83
ACCOUNTANCY	11	0.02%	457
PEACE OFFICERS	15	0.03%	624
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	509	1.10%	21,158
POLLUTION CONTROL	801	1.73%	33,295
PUB EMP RET ASSN	51	0.11%	2,120
PUBLIC SAFETY	2,204	4.76%	91,614
PUBLIC SERVICE	129	0.28%	5,362
PUBLIC UTIL COMM	17	0.04%	707
RACING COMMISSION	65	0.14%	2,702
REVENUE	657	1.42%	27,310
SECRETARY OF STATE	54	0.12%	2,245
SENTENCE GUIDELINES	15	0.03%	624
STATE RETIREMENT	100	0.22%	4,157
STATE UNIV SYSTEM	4,879	10.54%	202,806
TEACHERS RETIREMENT	100	0.22%	4,157
TRANSPORTATION	6,523	14.09%	271,143
TRANSPORTATION REG BD	6	0.01%	249
TREASURER	47	0.10%	1,954
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	128	0.28%	5,321
WELFARE-CENT OFFICE	2,107	4.55%	87,582
WELFARE-INSTITUTIONS	2,107	4.55%	87,582
WORLD TRADE CENTER	47	0.10%	1,954
ZOO	348	0.75%	14,465
OTHER	763	1.65%	31,714
TOTAL	46,300	100.00%	1,924,561

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1985
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 5.5
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-AGENCY SERVICES

DETAIL ALLOCATION-CONTRACT MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	317	3.69%	1.586
GENERAL SERVICES	0	0.00%	0
INFORMATION SVCS	0	0.00%	0
AGENCY SERVICES	0	0.00%	0
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
ITB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
AGRICULTURE	577	6.72%	3.068
ANIMAL HEALTH BD	1	0.01%	5
ARTS BOARD	52	0.61%	276
ATTORNEY GENERAL	0	0.00%	0
AUDITOR	4	0.05%	21
CAPITOL AREA ARCH PLAN BD	42	0.49%	223
CHARITABLE GAMBLING	1	0.01%	5
COMMERCE	24	0.28%	128
COMMUNITY COLLEGE BD	243	2.83%	1.292
CORRECTIONS	287	3.34%	1.526
ECONOMIC SECURITY	1,238	14.41%	6.582
EDUCATION	264	3.07%	1.404
EDUCATION-VO-TECH	25	0.29%	133
EMPLOYEE RELATIONS	18	0.21%	96
ENERGY, ECONOMIC DVLP	840	9.78%	4.466
FINANCE	98	1.14%	521
GOVERNOR	10	0.12%	53
HANDICAPPED COUNCIL	1	0.01%	5
HEALTH	136	1.58%	722
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	1	0.01%	5
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	7	0.08%	37
HIGHER ED COORD BD	37	0.43%	197

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
DETAIL ALLOCATION-CONTRACT MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	12	0.14%	64
HUMAN RIGHTS	10	0.12%	53
INDIAN AFFAIRS	9	0.10%	48
INVESTMENT BOARD	14	0.16%	74
IRON RANGE RESOURCES	244	2.84%	1,297
LABOR & INDUSTRY	17	0.20%	90
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	5	0.06%	27
MILITARY AFFAIRS	1	0.01%	5
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	611	7.11%	3,249
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	53	0.62%	282
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	1	0.01%	5
ACCOUNTANCY	2	0.02%	11
PEACE OFFICERS	0	0.00%	0
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	136	1.58%	723
POLLUTION CONTROL	100	1.16%	532
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	287	3.34%	1,526
PUBLIC SERVICE	13	0.15%	69
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	12	0.14%	64
REVENUE	13	0.15%	69
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	1	0.01%	5
STATE UNIV SYSTEM	51	0.59%	271
TEACHERS RETIREMENT	1	0.01%	5
TRANSPORTATION	2,175	25.31%	11,365
TRANSPORTATION REG BD	1	0.01%	5
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	12	0.14%	64
WELFARE-CENT OFFICE	437	5.09%	2,324
WELFARE-INSTITUTIONS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	26	0.30%	138
OTHER	125	1.45%	657
TOTAL	9,592	100.00%	45,684

ALLOCATION BASIS: NUMBER OF CONTRACTS PROCESSED IN 1984-85
SOURCE: DIVISION REPORT

SCHEDULE 5.6
BUDGET 1967

STATE OF MINNESOTA

ADMINISTRATION-AGENCY SERVICES

DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	13,798	0.23%	514
GENERAL SERVICES	10,737	0.18%	711
INFORMATION SVCS	2,143	0.04%	142
AGENCY SERVICES	45,257	0.76%	2,995
PLANT MGMT	443	0.01%	29
STATE REGISTER & DOCUMENTS	38,151	0.64%	2,528
MICROGRAPHICS	240	.00%	16
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	384	0.01%	25
STATE PRINTER	927	0.02%	61
CENTRAL STORES	1,142	0.02%	76
FEDERAL SURPLUS	2,527	0.04%	157
RESOURCE RECOVERY	350	0.01%	23
COMMUTER VANS	24	.00%	2
IMB	2,551	0.04%	169
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,645	0.03%	109
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	40	.00%	3
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IIISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
AGRICULTURE	103,725	1.74%	6,873
ANIMAL HEALTH BD	7,404	0.12%	491
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	44,710	0.75%	2,963
AUDITOR	11,547	0.19%	765
CAPITOL AREA ARCH PLAN BD	587	0.01%	39
CHARITABLE GAMBLING	1,081	0.02%	72
COMMERCE	88,464	1.48%	5,862
COMMUNITY COLLEGE BD	47,619	0.80%	3,155
CORRECTIONS	27,250	0.46%	1,806
ECONOMIC SECURITY	21,737	0.36%	1,440
EDUCATION	294,966	4.94%	19,546
EDUCATION-VO-TECH	34,013	0.57%	2,254
EMPLOYEE RELATIONS	49,053	0.82%	3,250
ENERGY, ECONOMIC DVLP	393,477	6.59%	26,073
FINANCE	155,560	2.61%	10,308
GOVERNOR	18,687	0.31%	1,238
HANDICAPPED COUNCIL	12,659	0.21%	839
HEALTH	14,062	0.24%	932
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,268	0.05%	217
NURSING	4,548	0.08%	301
PHARMACY	0	0.00%	0
DENTISTRY	4,557	0.08%	302
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	238	.00%	16
HIGHER ED COORD BD	79,095	1.32%	5,241

SCHEDULE 5.6
BUDGET 1987

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	49.732	0.83%	3,255
HUMAN RIGHTS	15.681	0.26%	1,039
INDIAN AFFAIRS	546	0.01%	36
INVESTMENT BOARD	1.209	0.02%	82
IRON RANGE RESOURCES	0	0.00%	0
LABOR & INDUSTRY	114.842	1.92%	7,610
LEGISLATIVE AUDIT	2.211	0.04%	147
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	7.118	0.12%	472
MILITARY AFFAIRS	3	0.00%	0
MUNICIPAL BOARD	1.019	0.02%	66
NATURAL RESOURCES	347.721	5.82%	23,041
NON-HEALTH LIC BDS			
BOXING	296	0.00%	20
BARBERS	2.392	0.04%	159
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	215	0.00%	14
ACCOUNTANCY	10.548	0.18%	699
PEACE OFFICERS	6.272	0.11%	416
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	40.469	0.68%	2,682
POLLUTION CONTROL	650	0.01%	43
PUB EMP RET ASSN	51.590	0.86%	3,419
PUBLIC SAFETY	1,542.706	25.84%	102,226
PUBLIC SERVICE	2.426	0.04%	161
PUBLIC UTIL COMM	2.838	0.05%	188
RACING COMMISSION	350	0.01%	23
REVENUE	908.575	15.22%	60,206
SECRETARY OF STATE	41.842	0.70%	2,773
SENTENCE GUIDELINES	1.842	0.03%	122
STATE RETIREMENT	59.428	1.00%	3,938
STATE UNIV SYSTEM	46.029	0.77%	3,050
TEACHERS RETIREMENT	91.372	1.53%	5,055
TRANSPORTATION	176.419	2.95%	11,690
TRANSPORTATION REG BD	2.726	0.05%	181
TREASURER	1.297	0.02%	86
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	16.553	0.28%	1,097
WELFARE-CENT OFFICE	792.338	13.27%	52,517
WELFARE-INSTITUTIONS	0	0.00%	0
WORLD TRADE CENTER	5.431	0.09%	360
ZOO	179	0.00%	12
OTHER	86.786	1.45%	5,747
TOTAL	5,970.517	100.00%	335,629

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGES F.Y. 1985
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 3.7
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-AGENCY SERVICES

DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	684	0.14%	683
GENERAL SERVICES	892	0.19%	891
INFORMATION SVCS	726	0.15%	725
AGENCY SERVICES	505	0.11%	504
PLANT MGMT	3,426	0.72%	3,422
STATE REGISTER & DOCUMENTS	150	0.03%	150
MICROGRAPHICS	125	0.03%	125
OFFICE EQUIPMENT	432	0.09%	431
TELECOMMUNICATIONS	2	.00%	2
MOTOR POOL	1,044	0.22%	1,043
STATE PRINTER	434	0.09%	433
CENTRAL STORES	164	0.03%	164
FEDERAL SURPLUS	75	0.02%	75
RESOURCE RECOVERY	33	0.01%	33
COMMUTER VANS	36	0.01%	36
IYS	5,306	1.12%	5,302
ADDRESSING & INSERT	19	.00%	19
MOVERS & DELIVERY	118	0.02%	118
CENTRAL MNTNCE REV	1	.00%	1
CAPITOL PARKING	5	.00%	5
PROD SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SR FD	0	0.00%	0
ISAC	18	.00%	18
911 EMERGENCY	0	0.00%	0
AGRICULTURE	4,441	0.94%	4,436
ANIMAL HEALTH BD	230	0.05%	230
ARTS BOARD	125	0.03%	125
ATTORNEY GENERAL	3,285	0.69%	3,281
AUDITOR	547	0.12%	546
CAPITOL AREA ARCH PLAN BD	29	0.01%	29
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	1,744	0.37%	1,742
COMMUNITY COLLEGE BD	62,210	13.16%	62,134
CORRECTIONS	27,151	5.74%	27,118
ECONOMIC SECURITY	7,459	1.58%	7,452
EDUCATION	10,660	2.26%	10,667
EDUCATION-VO-TECH	36	0.01%	36
EMPLOYEE RELATIONS	1,221	0.26%	1,220
ENERGY, ECONOMIC DVLP	2,519	0.53%	2,516
FINANCE	815	0.17%	814
GOVERNOR	545	0.12%	544
HANDICAPPED COUNCIL	113	0.02%	113
HEALTH	8,560	1.81%	8,550
HEALTH LIC BDS			
MEDICAL EXAMINERS	123	0.03%	123
NURSING	216	0.05%	216
PHARMACY	88	0.02%	88
DENTISTRY	67	0.01%	67
CHIROPRACTORS	19	.00%	19
PSYCHOLOGY	13	.00%	13
OPTOMETRY	15	.00%	15
NURSING HOME ADM	53	0.01%	53
PODIATRY	1	.00%	1
VETERINARY MEDICINE	18	.00%	18
HEARING EXAMINER	526	0.11%	525
HIGHER ED COORD BD	621	0.13%	620

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	53	0.01%	53
HOUSING FINANCE	572	0.12%	571
HUMAN RIGHTS	580	0.12%	579
INDIAN AFFAIRS	77	0.02%	77
INVESTMENT BOARD	308	0.07%	308
IRON RANGE RESOURCES	2,187	0.46%	2,184
LABOR & INDUSTRY	3,290	0.70%	3,286
LEGISLATIVE AUDIT	733	0.16%	732
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	188	0.04%	188
MILITARY AFFAIRS	4,345	0.92%	4,340
MUNICIPAL BOARD	33	0.01%	33
NATURAL RESOURCES	35,414	7.45%	35,371
NON-HEALTH LIC BDS			
BOXING	14	.00%	14
BARBERS	56	0.01%	56
ELECTRICITY	210	0.04%	210
ARCHITECTS & ENG	89	0.02%	89
ABSTRACTORS	1	.00%	1
ACCOUNTANCY	61	0.01%	61
PEACE OFFICERS	82	0.02%	82
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	1,787	0.38%	1,785
POLLUTION CONTROL	6,102	1.29%	6,095
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	19,521	4.13%	19,497
PUBLIC SERVICE	1,505	0.32%	1,503
PUBLIC UTIL COMM	401	0.08%	401
RACING COMMISSION	81	0.02%	81
REVENUE	7,416	1.57%	7,407
SECRETARY OF STATE	547	0.12%	546
SENTENCE GUIDELINES	48	0.01%	48
STATE RETIREMENT	368	0.08%	368
STATE UNIV SYSTEM	101,588	21.45%	101,464
TEACHERS RETIREMENT	428	0.09%	427
TRANSPORTATION	52,330	11.07%	52,266
TRANSPORTATION REG BD	60	0.01%	60
TREASURER	226	0.05%	226
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	8,161	1.73%	8,151
WELFARE-CENT OFFICE	14,185	3.02%	14,168
WELFARE-INSTITUTIONS	53,593	11.33%	53,528
WORLD TRADE CENTER	0	0.00%	0
ZOO	4,097	0.87%	4,092
OTHER	4,421	0.94%	4,413
TOTAL	472,817	100.00%	472,242

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 7-1-85
SOURCE: FIXED ASSET SUMMARY REPORT

STATE OF MINNESOTA

ADMINISTRATION-AGENCY SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURE	CONTRACT MANAGEMENT	CENTRAL MAIL	INVENTORY MANAGEMENT
ADMINISTRATION					
COMM OFF & ADMN SVCS	3,562	5,279	1,586	314	663
GENERAL SERVICES	39,476	37,868	0	711	891
INFORMATION SVCS	4,982	4,115	0	142	725
AGENCY SERVICES	5,706	2,203	0	2,899	504
PLANT MGMT	20,660	17,209	0	29	3,422
STATE REGISTER & DOCUMENTS	7,417	4,739	0	2,528	150
MICROGRAPHICS	2,012	1,971	0	16	125
OFFICE EQUIPMENT	1,304	873	0	0	431
TELECOMMUNICATIONS	667	665	0	0	2
MOTOR POOL	2,481	1,413	0	25	1,043
STATE PRINTER	3,819	3,325	0	61	433
CENTRAL STORES	8,512	8,272	0	76	164
FEDERAL SURPLUS	491	249	0	167	75
RESOURCE RECOVERY	222	166	0	23	33
COMMUTER VANS	287	249	0	2	36
IMB	21,181	13,712	0	169	5,300
ADDRESSING & INSERT	476	457	0	0	19
MOVERS & DELIVERY	284	166	0	0	118
CENTRAL MNTNCE REV	209	208	0	0	1
CAPITOL PARKING	1,153	1,039	0	109	5
PROC SUR-LOCAL GOVT	0	0	0	0	0
RECORDS MGMT-LOCAL GOVT	3	0	0	3	0
STATE SURPLUS	0	0	0	0	0
MGMT ANALYSIS-SP FD	0	0	0	0	0
IISAC	849	831	0	0	18
911 EMERGENCY	0	0	0	0	0
AGRICULTURE	94,810	80,433	3,268	6,873	4,436
ANIMAL HEALTH BD	1,640	914	5	491	230
ARTS BOARD	4,807	4,406	276	0	125
ATTORNEY GENERAL	15,056	8,812	0	2,963	3,281
AUDITOR	3,660	2,328	21	755	546
CAPITOL AREA ARCH PLAN BD	1,081	750	223	39	29
CHARITABLE GAMBLING	2,238	2,161	5	72	0
COMMERCE	16,295	8,563	128	5,862	1,742
COMMUNITY COLLEGE BD	186,960	120,379	1,292	3,155	62,134
CORRECTIONS	125,098	94,640	1,526	1,806	27,118
ECONOMIC SECURITY	142,169	126,637	6,582	1,440	7,480
EDUCATION	83,410	51,793	1,404	19,546	10,667
EDUCATION-VO-TECH	8,866	6,443	133	2,254	36
EMPLOYEE RELATIONS	10,760	6,194	96	3,250	1,220
ENERGY, ECONOMIC DVLP	96,154	63,099	4,466	26,073	2,516
FINANCE	19,333	7,690	521	10,308	814
GOVERNOR	5,701	3,866	53	1,238	544
HANDICAPPED COUNCIL	2,121	1,164	5	839	113
HEALTH	75,216	55,011	723	932	8,500
HEALTH LIC BDS					
MEDICAL EXAMINERS	964	624	0	217	123
NURSING	1,229	707	5	301	215
PHARMACY	504	416	0	0	38
DENTISTRY	1,283	914	0	302	67
CHIROPRACTORS	310	291	0	0	19
PSYCHOLOGY	221	208	0	0	13
OPTOMETRY	348	333	0	0	15
NURSING HOME ADM	302	249	0	0	53
PODIATRY	250	249	0	0	1
VETERINARY MEDICINE	220	208	0	0	12
HEARING EXAMINER	4,444	3,866	37	16	525
HIGHER ED COORD BD	14,035	7,981	197	5,241	620

STATE OF MINNESOTA

ADMINISTRATION-AGENCY SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURE	CONTRACT MANAGEMENT	CENTRAL MAIL	INVENTORY MANAGEMENT
HIGHER ED FAC AUTH	53	0	0	0	53
HOUSING FINANCE	10,240	6,110	64	3,295	571
HUMAN RIGHTS	4,913	3,242	53	1,039	579
INDIAN AFFAIRS	868	707	48	35	77
INVESTMENT BOARD	2,249	1,787	74	80	308
IRON RANGE RESOURCES	25,719	22,238	1,297	0	2,184
LABOR & INDUSTRY	29,858	18,872	90	7,610	3,286
LEGISLATIVE AUDIT	2,999	2,120	0	147	732
LIEUTENANT GOVERNOR	0	0	0	0	0
MEDIATION SVCS	3,015	2,328	27	472	188
MILITARY AFFAIRS	9,582	5,237	5	0	4,340
MUNICIPAL BOARD	1,099	998	0	68	33
NATURAL RESOURCES	239,735	178,074	3,249	23,041	35,371
NON-HEALTH LIC BDS					
BOXING	117	83	0	20	14
BARBERS	381	166	0	159	56
ELECTRICITY	2,861	2,369	282	0	210
ARCHITECTS & ENG	588	499	0	0	89
ABSTRACTORS	103	83	5	14	1
ACCOUNTANCY	1,228	457	11	699	61
PEACE OFFICERS	1,122	624	0	416	82
OFF FULL PRGD & DPPTNTY	0	0	0	0	0
PLANNING	26,348	21,158	723	2,682	1,785
POLLUTION CONTROL	39,965	33,295	532	43	6,095
PUB EMP RET ASSN	5,539	2,120	0	3,419	0
PUBLIC SAFETY	214,863	91,614	1,526	102,226	19,497
PUBLIC SERVICE	7,095	5,362	69	161	1,503
PUBLIC UTIL COMM	1,296	707	0	188	401
RACING COMMISSION	2,870	2,702	64	23	81
REVENUE	94,992	27,310	69	60,206	7,407
SECRETARY OF STATE	5,564	2,245	0	2,773	546
SENTENCE GUIDELINES	754	624	0	122	48
STATE RETIREMENT	8,468	4,157	5	3,938	368
STATE UNIV SYSTEM	307,591	202,806	271	3,050	101,464
TEACHERS RETIREMENT	10,644	4,157	5	6,035	427
TRANSPORTATION	346,664	271,143	11,565	11,690	52,266
TRANSPORTATION REG BD	495	249	5	181	60
TREASURER	2,266	1,954	0	86	226
UNIV OF MINN	0	0	0	0	0
VETERANS AFFAIRS	14,633	5,321	64	1,097	8,151
WELFARE-CENT OFFICE	156,591	87,582	2,324	52,517	14,168
WELFARE-INSTITUTIONS	141,110	87,582	0	0	53,528
WORLD TRADE CENTER	2,314	1,954	0	360	0
ZOO	18,707	14,465	138	12	4,092
OTHER	42,541	31,714	667	5,747	4,413
TOTAL	2,838,116	1,924,561	45,684	395,629	472,242

STATE OF MINNESOTA
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION
NATURE AND EXTENT OF SERVICES

This function includes the costs of the Office of the Commissioner of Finance (which includes personnel and accounting services). Costs of the commissioner's office have been allocated to the divisions within the department based on authorized positions for F.Y. 1987.

Ref.: FMC 74-4, Attachment B, paragraphs B.10 and 4.

SCHEDULE B.2
BUDGET 1987

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMIN

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987		924.891
DEDUCTIONS:		
EQUIPMENT	(6.495)	
TOTAL DEDUCTIONS		(6.495)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	22.920	
ADMN-COMM OFF & ADMN SVCS	801	
ADMN-GENERAL SERVICES	2.215	
ADMN-INFORMATION SVCS	30.562	
ADMN-AGENCY SERVICES	19.333	
TOTAL ALLOCATED ADDITIONS		75.831
TOTAL TO BE ALLOCATED		974.227

SCHEDULE 5.3
BUDGET 1987

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	DEPT ADMN
WAGES & BENEFITS			
SALARY & WAGES	575.808		575.808
OTHER EXPENSE & COST			
SERVICES	287.456		287.456
SUPPLIES	35.132		35.132
EQUIPMENT	6.495	6.495	
DEPARTMENTAL EXPENDITURES	904.891	6.495	898.396
COST ADJUSTMENTS			
DEDUCTIONS	(6.495)	(6.495)	
ADDITIONS	75.831	75.831	
COST BY FUNCTION	974.227	75.831	898.396
REALLOCATE ADMN	0	(75.831)	75.831
ALLOCABLE COSTS	974.227	0	974.227
DISALLOWED	0		
NET ALLOCATED	974.227	0	974.227

SCHEDULE 6.4

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	29	22.14%	213.669
FIN-ACCOUNTING	53	40.46%	394.153
FIN-OTHER	33	25.19%	245.416
FIN-FIS MGMT/ADMN	16	12.21%	118.989
TOTAL	131	100.00%	974.227

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1987
 SOURCE: LAWS OF 1985

STATE OF MINNESOTA
FINANCE - BUDGET
NATURE AND EXTENT OF SERVICES

The Finance Department is responsible for preparation of the budget recommendations and control of the state's revenues and expenditures. A Finance Department representative serves as controller of each state department and agency with responsibility for review of all expenditures including personnel, budget transfers, allotment changes, and related documents to insure that state and federal funding agency laws and requirements are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in 1984-85. Controller's salaries are allocated only to the agencies to which they are assigned. A portion of the controllers duties includes policy and analysis which is considered general government and disallowed for plan purposes.

The Budget Support Unit prepares the budget, reviews budget changes, changes in grant funding, and related services to insure that state and federal regulation and laws concerning revenues, expenditures, and authorized positions are followed. The unit also performs certain functions relating to support of the state legislative process which have been disallowed as general government. The remaining functions are allowable for plan purposes and have been allocated based on the number of allotment accounts (AIDs) in the state accounting system as of September 17, 1985.

Ref.: FMC 74-4, Attachment B, paragraphs B.1 and 6.

SCHEDULE 7.2
BUDGET 1987

STATE OF MINNESOTA

FINANCE--BUDGET

COSTS TO BE ALLOCATED

EXPENDITURES--APPROPRIATION F.Y. 1987	1,527,459
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DEDUCTIONS:

EQUIPMENT	(3,184)
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TOTAL DEDUCTIONS	(3,184)
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ALLOCATED ADDITIONS:

FINANCE--FISCAL MGMT/ADMN	215,669
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TOTAL ALLOCATED ADDITIONS	215,669
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TOTAL TO BE ALLOCATED	1,729,943
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SCHEDULE 7.3
BUDGET 1987

STATE OF MINNESOTA

FINANCE-BUDGET

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	BUDGET CONTROL	BUDGET SUPPORT	GENERAL GOV'T
WAGES & BENEFITS					
SALARY AND WAGES	1,406,753		944,241	248,835	213,676
OTHER EXPENSE AND COST					
SERVICES	117,521		10,925	101,600	4,995
SUPPLIES	0		0	0	0
EQUIPMENT	3,184	3,184			
DEPARTMENTAL EXPENDITURES	1,527,458	3,184	954,967	350,435	218,871
COST ADJUSTMENTS					
DEDUCTIONS	(3,184)	(3,184)			
ADDITIONS	215,669	215,669			
COST BY FUNCTION	1,739,943	215,669	954,967	350,435	218,871
REALLOCATE ADMINISTRATION	0	(215,669)	135,118	49,583	30,968
ALLOCABLE COSTS	1,739,943	0	1,090,085	400,019	249,839
DISALLOWED	(249,839)				(249,839)
NET ALLOCATED	1,490,104		1,090,085	400,019	0

STATE OF MINNESOTA

FINANCE-BUDET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	5,256	0.22%	632
GENERAL SERVICES	8,202	0.34%	986
INFORMATION SVCS	3,156	0.13%	379
AGENCY SERVICES	11,303	0.47%	1,358
PLANT MGMT	6,657	0.28%	800
STATE REGISTER & DOCUMENTS	6,560	0.27%	788
MICROGRAPHICS	2,094	0.09%	252
OFFICE EQUIPMENT	1,373	0.06%	165
TELECOMMUNICATIONS	14,402	0.60%	1,731
MOTOR POOL	28,622	1.20%	3,440
STATE PRINTER	23,137	0.97%	2,781
CENTRAL STORES	19,237	0.81%	2,312
FEDERAL SURPLUS	1,113	0.05%	134
RESOURCE RECOVERY	601	0.03%	72
COMMUTER VANS	695	0.03%	84
INB	12,175	0.51%	1,463
ADDRESSING & INSERT	853	0.04%	103
MOVERS & DELIVERY	738	0.03%	89
CENTRAL MNTNCE REV	1,642	0.07%	197
CAPITOL PARKING	2,124	0.09%	255
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	474	0.02%	57
911 EMERGENCY	0	0.00%	0
AGRICULTURE	40,767	1.71%	4,899
ANIMAL HEALTH BD	1,894	0.08%	228
ARTS BOARD	2,029	0.09%	244
ATTORNEY GENERAL	13,927	0.58%	1,674
AUDITOR	3,411	0.14%	410
CAPITOL AREA ARCH PLAN BD	690	0.03%	83
CHARITABLE GAMBLING	1,147	0.05%	138
COMMERCE	29,236	1.23%	3,514
COMMUNITY COLLEGE BD	105,043	4.40%	12,624
CORRECTIONS	97,972	4.11%	11,775
ECONOMIC SECURITY	220,785	9.26%	26,534
EDUCATION	91,574	3.84%	11,006
EDUCATION-VO-TECH	16,165	0.68%	1,943
EMPLOYEE RELATIONS	8,639	0.36%	1,038
ENERGY, ECONOMIC DVL	35,009	1.47%	4,207
FINANCE	27,389	1.15%	3,292
GOVERNOR	4,032	0.17%	485
HANDICAPPED COUNCIL	1,446	0.06%	174
HEALTH	61,074	2.56%	7,340
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,074	0.09%	249
NURSING	3,135	0.13%	377
PHARMACY	1,252	0.05%	150
DENTISTRY	1,398	0.06%	168
CHIROPRACTORS	594	0.02%	71
PSYCHOLOGY	592	0.02%	71
OPTOMETRY	403	0.02%	48
NURSING HOME ADM	571	0.02%	69
PODIATRY	262	0.01%	31
VETERINARY MEDICINE	437	0.02%	53
HEARING EXAMINER	4,456	0.19%	536
HIGHER ED COORD BD	7,795	0.33%	937

STATE OF MINNESOTA

FINANCE-BUDET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	7
HOUSING FINANCE	11,567	0.48%	1,390
HUMAN RIGHTS	2,626	0.11%	316
INDIAN AFFAIRS	1,294	0.05%	156
INVESTMENT BOARD	1,394	0.06%	168
IRON RANGE RESOURCES	17,558	0.74%	2,110
LABOR & INDUSTRY	67,766	2.84%	8,144
LEGISLATIVE AUDIT	1,802	0.08%	217
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	1,531	0.06%	184
MILITARY AFFAIRS	11,776	0.49%	1,415
MUNICIPAL BOARD	730	0.03%	88
NATURAL RESOURCES	203,198	8.52%	24,421
NON-HEALTH LIC BDS			
BOXING	407	0.02%	49
BARBERS	1,226	0.05%	147
ELECTRICITY	3,606	0.15%	433
ARCHITECTS & ENG	2,110	0.09%	254
ABSTRACTORS	112	.00%	13
ACCOUNTANCY	1,559	0.07%	187
PEACE OFFICERS	2,072	0.09%	249
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	12,782	0.54%	1,536
POLLUTION CONTROL	20,682	0.87%	2,486
PUB EMP RET ASSN	3,891	0.16%	468
PUBLIC SAFETY	383,048	16.06%	46,036
PUBLIC SERVICE	5,393	0.23%	648
PUBLIC UTIL COMM	1,222	0.05%	147
RACING COMMISSION	1,176	0.05%	141
REVENUE	86,900	3.64%	10,444
SECRETARY OF STATE	7,934	0.33%	954
SENTENCE GUIDELINES	466	0.02%	56
STATE RETIREMENT	3,950	0.17%	475
STATE UNIV SYSTEM	130,866	5.49%	15,728
TEACHERS RETIREMENT	2,384	0.10%	287
TRANSPORTATION	192,838	8.08%	23,176
TRANSPORTATION REG BD	434	0.02%	52
TREASURER	2,055	0.09%	247
UNIV OF MINN	947	0.04%	114
VETERANS AFFAIRS	20,652	0.87%	2,482
WELFARE-CENT OFFICE	91,268	3.83%	10,969
WELFARE-INSTITUTIONS	80,213	3.36%	9,640
WORLD TRADE CENTER	989	0.04%	119
ZOO	22,786	0.96%	2,738
OTHER	44,616	1.87%	5,358
TOTAL	2,385,499	100.00%	286,695

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

SCHEDULE 7.5
BUDGET 1987

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
ADMINISTRATION			
COMM OFF & ADMN SVCS	1,624	632	992
GENERAL SERVICES	2,535	986	1,549
INFORMATION SVCS	974	379	595
AGENCY SERVICES	3,492	1,358	2,134
PLANT MGMT	2,057	800	1,257
STATE REGISTER & DOCUMENTS	2,027	788	1,239
MICROGRAPHICS	648	252	396
OFFICE EQUIPMENT	424	165	259
TELECOMMUNICATIONS	4,450	1,731	2,719
MOTOR POOL	8,844	3,440	5,404
STATE PRINTER	7,150	2,781	4,369
CENTRAL STORES	5,944	2,312	3,632
FEDERAL SURPLUS	344	134	210
RESOURCE RECOVERY	186	72	114
COMMUTER VANS	215	84	131
IMB	3,761	1,463	2,298
ADDRESSING & INSERT	264	103	161
MOVERS & DELIVERY	228	89	139
CENTRAL MNTNCE REV	507	197	310
CAPITOL PARKING	656	255	401
PROC SUR-LOCAL GOVT	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0
STATE SURPLUS	0	0	0
MGMT ANALYSIS-SP FD	0	0	0
IISAC	146	57	89
911 EMERGENCY	0	0	0
AGRICULTURE	30,799	4,899	25,900
ANIMAL HEALTH BD	1,430	228	1,202
ARTS BOARD	1,532	244	1,288
ATTORNEY GENERAL	6,383	1,674	4,709
AUDITOR	1,919	410	1,509
CAPITOL AREA ARCH PLAN BD	214	83	131
CHARITABLE GAMBLING	865	138	727
COMMERCE	30,201	3,514	26,687
COMMUNITY COLLEGE BD	48,749	12,624	36,125
CORRECTIONS	34,759	11,775	22,984
ECONOMIC SECURITY	78,331	26,534	51,797
EDUCATION	42,496	11,006	31,490
EDUCATION-VO-TECH	7,503	1,943	5,560
EMPLOYEE RELATIONS	2,669	1,038	1,631
ENERGY, ECONOMIC DVL P	19,694	4,207	15,487
FINANCE	8,464	3,292	5,172
GOVERNOR	1,246	485	761
HANDICAPPED COUNCIL	1,329	174	1,155
HEALTH	59,984	7,340	52,644
HEALTH LIC BDS			
MEDICAL EXAMINERS	998	249	749
NURSING	1,507	377	1,130
PHARMACY	601	150	451
DENTISTRY	673	168	505
CHIROPRACTORS	284	71	213
PSYCHOLOGY	279	71	208
OPTOMETRY	192	48	144
NURSING HOME ADM	272	69	203
PODIATRY	125	31	94
VETERINARY MEDICINE	211	53	158
HEARING EXAMINER	1,377	536	841
HIGHER ED COORD BD	4,709	937	3,772

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
HIGHER ED FAC AUTH	37	7	30
HOUSING FINANCE	5,302	1,390	3,912
HUMAN RIGHTS	2,414	316	2,098
INDIAN AFFAIRS	1,190	156	1,034
INVESTMENT BOARD	431	168	263
IRON RANGE RESOURCES	9,878	2,110	7,768
LABOR & INDUSTRY	38,122	8,144	29,978
LEGISLATIVE AUDIT	1,656	217	1,439
LIEUTENANT GOVERNOR	0	0	0
MEDIATION SVCS	1,406	184	1,222
MILITARY AFFAIRS	10,820	1,415	9,405
MUNICIPAL BOARD	753	88	665
NATURAL RESOURCES	79,009	24,421	54,588
NON-HEALTH LIC BDS			
BOXING	418	49	369
BARBERS	1,267	147	1,120
ELECTRICITY	3,728	433	3,295
ARCHITECTS & ENG	2,177	254	1,923
ABSTRACTORS	115	13	102
ACCOUNTANCY	1,611	187	1,424
PEACE OFFICERS	1,566	249	1,317
OFF FULL PROD & OPPTNTY	0	0	0
PLANNING	3,950	1,536	2,414
POLLUTION CONTROL	8,042	2,486	5,556
PUB EMP RET ASSN	5,783	468	5,315
PUBLIC SAFETY	105,904	46,036	59,868
PUBLIC SERVICE	5,571	648	4,923
PUBLIC UTIL COMM	1,263	147	1,116
RACING COMMISSION	326	141	185
REVENUE	39,828	10,444	29,384
SECRETARY OF STATE	3,637	954	2,683
SENTENCE GUIDELINES	165	56	109
STATE RETIREMENT	5,871	475	5,396
STATE UNIV SYSTEM	79,064	15,728	63,336
TEACHERS RETIREMENT	3,544	287	3,257
TRANSPORTATION	53,324	23,176	30,148
TRANSPORTATION REG BD	115	52	63
TREASURER	1,156	247	909
UNIV OF MINN	575	114	461
VETERANS AFFAIRS	18,976	2,482	16,494
WELFARE-CENT OFFICE	75,872	10,969	64,903
WELFARE-INSTITUTIONS	38,527	9,640	28,887
WORLD TRADE CENTER	554	119	435
ZOO	8,859	2,738	6,121
OTHER	31,008	5,358	25,650
TOTAL	1,090,085	286,695	803,390

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	29	0.44%	1,755
GENERAL SERVICES	27	0.41%	1,634
INFORMATION SVCS	7	0.11%	424
AGENCY SERVICES	8	0.12%	484
PLANT MGMT	35	0.53%	2,118
STATE REGISTER & DOCUMENTS	4	0.06%	242
MICROGRAPHICS	1	0.02%	61
OFFICE EQUIPMENT	2	0.03%	121
TELECOMMUNICATIONS	1	0.02%	61
MOTOR POOL	2	0.03%	121
STATE PRINTER	7	0.11%	424
CENTRAL STORES	2	0.03%	121
FEDERAL SURPLUS	1	0.02%	61
RESOURCE RECOVERY	1	0.02%	61
COMMUTER VANS	1	0.02%	61
IMB	22	0.33%	1,332
ADDRESSING & INSERT	3	0.05%	182
MOVERS & DELIVERY	1	0.02%	61
CENTRAL MNTNCE REV	1	0.02%	61
CAPITOL PARKING	1	0.02%	61
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	1	0.02%	61
911 EMERGENCY	0	0.00%	0
AGRICULTURE	129	1.95%	7,808
ANIMAL HEALTH BD	8	0.12%	484
ARTS BOARD	27	0.41%	1,634
ATTORNEY GENERAL	48	0.73%	2,985
AUDITOR	10	0.15%	605
CAPITOL AREA ARCH PLAN BD	1	0.02%	61
CHARITABLE GAMBLING	2	0.03%	121
COMMERCE	40	0.61%	2,421
COMMUNITY COLLEGE BD	86	1.30%	5,205
CORRECTIONS	580	8.78%	35,105
ECONOMIC SECURITY	116	1.76%	7,021
EDUCATION	396	5.99%	23,968
EDUCATION-VO-TECH	141	2.13%	8,534
EMPLOYEE RELATIONS	26	0.39%	1,574
ENERGY, ECONOMIC DVL P	261	3.95%	15,797
FINANCE	20	0.30%	1,211
GOVERNOR	30	0.45%	1,816
HANDICAPPED COUNCIL	7	0.11%	424
HEALTH	523	7.91%	31,655
HEALTH LIC BDS			
MEDICAL EXAMINERS	2	0.03%	121
NURSING	2	0.03%	121
PHARMACY	2	0.03%	121
DENTISTRY	2	0.03%	121
CHIROPRACTORS	2	0.03%	121
PSYCHOLOGY	1	0.02%	61
OPTOMETRY	1	0.02%	61
NURSING HOME ADM	2	0.03%	121
PODIATRY	1	0.02%	61
VETERINARY MEDICINE	2	0.03%	121
HEARING EXAMINER	7	0.11%	424
HIGHER ED COORD BD	35	0.53%	2,118

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	1	0.02%	61
HOUSING FINANCE	71	1.07%	4,297
HUMAN RIGHTS	12	0.18%	726
INDIAN AFFAIRS	17	0.26%	1,029
INVESTMENT BOARD	32	0.48%	1,937
IRON RANGE RESOURCES	86	1.30%	5,205
LABOR & INDUSTRY	159	2.41%	9,624
LEGISLATIVE AUDIT	6	0.09%	363
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	5	0.08%	303
MILITARY AFFAIRS	60	0.91%	3,632
MUNICIPAL BOARD	3	0.05%	182
NATURAL RESOURCES	937	14.18%	56,713
NON-HEALTH LIC BDS			
BOXING	2	0.03%	121
BARBERS	2	0.03%	121
ELECTRICITY	9	0.14%	545
ARCHITECTS & ENG	2	0.03%	121
ABSTRACTORS	2	0.03%	121
ACCOUNTANCY	2	0.03%	121
PEACE OFFICERS	3	0.05%	182
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	73	1.10%	4,418
POLLUTION CONTROL	189	2.86%	11,439
PUB EMP RET ASSN	9	0.14%	545
PUBLIC SAFETY	208	3.15%	12,589
PUBLIC SERVICE	15	0.23%	908
PUBLIC UTIL COMM	6	0.09%	363
RACING COMMISSION	4	0.06%	242
REVENUE	208	3.15%	12,589
SECRETARY OF STATE	13	0.20%	787
SENTENCE GUIDELINES	6	0.09%	363
STATE RETIREMENT	16	0.24%	968
STATE UNIV SYSTEM	81	1.23%	4,903
TEACHERS RETIREMENT	5	0.08%	303
TRANSPORTATION	473	7.16%	28,629
TRANSPORTATION REG BD	3	0.05%	182
TREASURER	10	0.15%	605
UNIV OF MINN	48	0.73%	2,905
VETERANS AFFAIRS	101	1.53%	6,113
WELFARE-CENT OFFICE	339	5.13%	20,518
WELFARE-INSTITUTIONS	241	3.65%	14,587
WORLD TRADE CENTER	3	0.05%	182
ZOO	93	1.41%	5,629
OTHER	387	5.86%	23,420
TOTAL	6,609	100.00%	400,019

ALLOCATION BASIS: NUMBER OF AIDs (ALLOTMENT ACCOUNTS) 9-3-85
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 7.7
BUDGET 1987

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMEN DETAIL ALLOCATIONN SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
COMM OFF & ADMN SVCS	3,379	1,624	1,755
GENERAL SERVICES	4,169	2,535	1,634
INFORMATION SVCS	1,398	974	424
AGENCY SERVICES	3,976	3,492	484
PLANT MGMT	4,175	2,057	2,118
STATE REGISTER & DOCUMENTS	2,269	2,027	242
MICROGRAPHICS	709	648	61
OFFICE EQUIPMENT	545	424	121
TELECOMMUNICATIONS	4,511	4,450	61
MOTOR POOL	8,965	8,844	121
STATE PRINTER	7,574	7,150	424
CENTRAL STORES	6,065	5,944	121
FEDERAL SURPLUS	405	344	61
RESOURCE RECOVERY	247	186	61
COMMUTER VANS	276	215	61
IMB	5,093	3,761	1,332
ADDRESSING & INSERT	446	264	182
MOVERS & DELIVERY	289	228	61
CENTRAL MNTNCE REV	568	507	61
CAPITOL PARKING	717	656	61
PROC SUR-LOCAL GOVT	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0
STATE SURPLUS	0	0	0
MGMT ANALYSIS-SP FD	0	0	0
IISAC	207	146	61
911 EMERGENCY	0	0	0
AGRICULTURE	38,607	30,799	7,808
ANIMAL HEALTH BD	1,914	1,430	484
ARTS BOARD	3,166	1,532	1,634
ATTORNEY GENERAL	9,288	6,383	2,905
AUDITOR	2,524	1,919	605
CAPITOL AREA ARCH PLAN BD	275	214	61
CHARITABLE GAMBLING	986	865	121
COMMERCE	32,622	30,201	2,421
COMMUNITY COLLEGE BD	53,954	48,749	5,205
CORRECTIONS	69,864	34,759	35,105
ECONOMIC SECURITY	85,352	78,331	7,021
EDUCATION	66,464	42,496	23,968
EDUCATION-VO-TECH	16,037	7,503	8,534
EMPLOYEE RELATIONS	4,243	2,669	1,574
ENERGY, ECONOMIC DVL P	35,491	19,694	15,797
FINANCE	9,675	8,464	1,211
GOVERNOR	3,062	1,246	1,816
HANDICAPPED COUNCIL	1,753	1,329	424
HEALTH	91,639	59,984	31,655
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,119	998	121
NURSING	1,628	1,507	121
PHARMACY	722	601	121
DENTISTRY	794	673	121
CHIROPRACTORS	405	284	121
PSYCHOLOGY	340	279	61
OPTOMETRY	253	192	61
NURSING HOME ADM	393	272	121
PODIATRY	186	125	61
VETERINARY MEDICINE	332	211	121
HEARING EXAMINER	1,801	1,377	424
HIGHER ED COORD BD	6,827	4,709	2,118

SCHEDULE 7.7
BUDGET 1987

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMEN DETAIL ALLOCATIONN SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HIGHER ED FAC AUTH	98	37	61
HOUSING FINANCE	9,599	5,302	4,297
HUMAN RIGHTS	3,140	2,414	726
INDIAN AFFAIRS	2,219	1,190	1,029
INVESTMENT BOARD	2,368	431	1,937
IRON RANGE RESOURCES	15,083	9,878	5,205
LABOR & INDUSTRY	47,746	38,122	9,624
LEGISLATIVE AUDIT	2,019	1,656	363
LIEUTENANT GOVERNOR	0	0	0
MEDIATION SVCS	1,709	1,406	303
MILITARY AFFAIRS	14,452	10,820	3,632
MUNICIPAL BOARD	935	753	182
NATURAL RESOURCES	135,722	79,009	56,713
NON-HEALTH LIC BDS			
BOXING	539	418	121
BARBERS	1,388	1,267	121
ELECTRICITY	4,273	3,728	545
ARCHITECTS & ENG	2,298	2,177	121
ABSTRACTORS	236	115	121
ACCOUNTANCY	1,732	1,611	121
PEACE OFFICERS	1,748	1,566	182
OFF FULL PROD & OPPTNTY	0	0	0
PLANNING	8,368	3,950	4,418
POLLUTION CONTROL	19,481	8,042	11,439
PUB EMP RET ASSN	6,328	5,783	545
PUBLIC SAFETY	118,493	105,904	12,589
PUBLIC SERVICE	6,479	5,571	908
PUBLIC UTIL COMM	1,626	1,263	363
RACING COMMISSION	568	326	242
REVENUE	52,417	39,828	12,589
SECRETARY OF STATE	4,424	3,637	787
SENTENCE GUIDELINES	528	165	363
STATE RETIREMENT	6,839	5,871	968
STATE UNIV SYSTEM	83,967	79,064	4,903
TEACHERS RETIREMENT	3,847	3,544	303
TRANSPORTATION	81,953	53,324	28,629
TRANSPORTATION REG BD	297	115	182
TREASURER	1,761	1,156	605
UNIV OF MINN	3,480	575	2,905
VETERANS AFFAIRS	25,089	18,976	6,113
WELFARE-CENT OFFICE	96,390	75,072	20,518
WELFARE-INSTITUTIONS	53,114	38,527	14,587
WORLD TRADE CENTER	736	554	182
ZOO	14,488	8,859	5,629
OTHER	54,428	31,008	23,420
TOTAL	1,490,104	1,090,085	400,019

STATE OF MINNESOTA
FINANCE - DEPARTMENT ACCOUNTING
NATURE AND EXTENT OF SERVICES

The Accounting Division of the Finance Department pre-audits claims for payment, encumbers expenditures prior to payment, handles statewide accounting, and related activities. Most of the costs are allowable for plan purposes. (Costs of tax refunds, support to the Legislature, and debt accounting are disallowed as general government.)

The costs of the remaining functions have been allocated based on the number of accounting transactions processed for each department in 1984-85.

Ref.: FMC 74-4, Attachment B, paragraph B.1.

SCHEDULE 8.2
BUDGET 1987

STATE OF MINNESOTA
FINANCE-ACCOUNTING
COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987 3,194,251

DEDUCTIONS:

EQUIPMENT 0

TOTAL DEDUCTIONS 0

ALLOCATED ADDITIONS:

FIN-FISCAL MGMT/ADMN 394,153

TOTAL ALLOCATED ADDITIONS 394,153

TOTAL TO BE ALLOCATED 3,588,404

SCHEDULE 8.3
BUDGET 1987

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	ACCOUNTING SERVICES	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	1,537,498		1,451,202	86,296
OTHER EXPENSE & COST				
SERVICES	1,656,753		1,558,170	98,583
SUPPLIES	0		0	0
EQUIPMENT	0	0		
DEPARTMENTAL EXPEND	3,194,251	0	3,009,372	184,879
COST ADJUSTMENTS				
DEDUCTIONS	0	(0)		
ADDITIONS	394,153	394,153		
COST BY FUNCTION	3,588,404	394,153	3,009,372	184,879
REALLOCATE ADMN	0	(394,153)	371,340	22,813
ALLOCABLE COSTS	3,588,404	0	3,380,712	207,692
DISALLOWED	(207,692)			(207,692)
NET ALLOCATED	3,380,712	0	3,380,712	0

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	5,256	0.22%	7,449
GENERAL SERVICES	8,202	0.34%	11,624
INFORMATION SVCS	3,156	0.13%	4,473
AGENCY SERVICES	11,303	0.47%	16,019
PLANT MGMT	6,657	0.28%	9,434
STATE REGISTER & DOCUMENTS	6,560	0.27%	9,297
MICROGRAPHICS	2,094	0.09%	2,968
OFFICE EQUIPMENT	1,373	0.06%	1,946
TELECOMMUNICATIONS	14,402	0.60%	20,410
MOTOR POOL	28,622	1.20%	40,563
STATE PRINTER	23,137	0.97%	32,790
CENTRAL STORES	19,237	0.81%	27,263
FEDERAL SURPLUS	1,113	0.05%	1,577
RESOURCE RECOVERY	601	0.03%	852
COMMUTER VANS	695	0.03%	985
IMB	12,175	0.51%	17,254
ADDRESSING & INSERT	853	0.04%	1,209
MOVERS & DELIVERY	738	0.03%	1,046
CENTRAL MNTNCE REV	1,642	0.07%	2,327
CAPITOL PARKING	2,124	0.09%	3,010
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	474	0.02%	672
911 EMERGENCY	0	0.00%	0
AGRICULTURE	40,767	1.71%	57,775
ANIMAL HEALTH BD	1,894	0.08%	2,684
ARTS BOARD	2,029	0.09%	2,875
ATTORNEY GENERAL	13,927	0.58%	19,737
AUDITOR	3,411	0.14%	4,834
CAPITOL AREA ARCH PLAN BD	690	0.03%	978
CHARITABLE GAMBLING	1,147	0.05%	1,626
COMMERCE	29,236	1.23%	41,433
COMMUNITY COLLEGE BD	105,043	4.40%	148,866
CORRECTIONS	97,972	4.11%	138,845
ECONOMIC SECURITY	220,785	9.26%	312,895
EDUCATION	91,574	3.84%	129,778
EDUCATION-VO-TECH	16,165	0.68%	22,909
EMPLOYEE RELATIONS	8,639	0.36%	12,243
ENERGY, ECONOMIC DVL P	35,009	1.47%	49,615
FINANCE	27,389	1.15%	38,815
GOVERNOR	4,032	0.17%	5,714
HANDICAPPED COUNCIL	1,446	0.06%	2,049
HEALTH	61,074	2.56%	86,554
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,074	0.09%	2,939
NURSING	3,135	0.13%	4,443
PHARMACY	1,252	0.05%	1,774
DENTISTRY	1,398	0.06%	1,981
CHIROPRACTORS	594	0.02%	842
PSYCHOLOGY	592	0.02%	839
OPTOMETRY	403	0.02%	571
NURSING HOME ADM	571	0.02%	809
PODIATRY	262	0.01%	371
VETERINARY MEDICINE	437	0.02%	619
HEARING EXAMINER	4,456	0.19%	6,315
HIGHER ED COORD BD	7,795	0.33%	11,047

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	86
HOUSING FINANCE	11,567	0.48%	16,393
HUMAN RIGHTS	2,626	0.11%	3,722
INDIAN AFFAIRS	1,294	0.05%	1,834
INVESTMENT BOARD	1,394	0.06%	1,976
IRON RANGE RESOURCES	17,558	0.74%	24,883
LABOR & INDUSTRY	67,766	2.84%	96,037
LEGISLATIVE AUDIT	1,802	0.08%	2,554
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	1,531	0.06%	2,170
MILITARY AFFAIRS	11,776	0.49%	16,689
MUNICIPAL BOARD	730	0.03%	1,035
NATURAL RESOURCES	203,198	8.52%	287,971
NON-HEALTH LIC BDS			
BOXING	407	0.02%	577
BARBERS	1,226	0.05%	1,737
ELECTRICITY	3,606	0.15%	5,110
ARCHITECTS & ENG	2,110	0.09%	2,990
ABSTRACTORS	112	.00%	159
ACCOUNTANCY	1,559	0.07%	2,209
PEACE OFFICERS	2,072	0.09%	2,936
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	12,782	0.54%	18,115
POLLUTION CONTROL	20,682	0.87%	29,310
PUB EMP RET ASSN	3,891	0.16%	5,514
PUBLIC SAFETY	383,048	16.06%	542,853
PUBLIC SERVICE	5,393	0.23%	7,643
PUBLIC UTIL COMM	1,222	0.05%	1,732
RACING COMMISSION	1,176	0.05%	1,667
REVENUE	86,900	3.64%	123,154
SECRETARY OF STATE	7,934	0.33%	11,244
SENTENCE GUIDELINES	466	0.02%	660
STATE RETIREMENT	3,950	0.17%	5,598
STATE UNIV SYSTEM	130,866	5.49%	185,462
TEACHERS RETIREMENT	2,384	0.10%	3,379
TRANSPORTATION	192,838	8.08%	273,289
TRANSPORTATION REG BD	434	0.02%	615
TREASURER	2,055	0.09%	2,912
UNIV OF MINN	947	0.04%	1,342
VETERANS AFFAIRS	20,652	0.87%	29,268
WELFARE-CENT OFFICE	91,268	3.83%	129,344
WELFARE-INSTITUTIONS	80,213	3.36%	113,677
WORLD TRADE CENTER	989	0.04%	1,402
ZOO	22,786	0.96%	32,292
OTHER	44,616	1.87%	63,229
TOTAL	2,385,499	100.00%	3,380,712

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

SCHEDULE 8.5
BUDGET 1987

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
COMM OFF & ADMN SVCS	7,449	7,449
GENERAL SERVICES	11,624	11,624
INFORMATION SVCS	4,473	4,473
AGENCY SERVICES	16,019	16,019
PLANT MGMT	9,434	9,434
STATE REGISTER & DOCUMENTS	9,297	9,297
MICROGRAPHICS	2,968	2,968
OFFICE EQUIPMENT	1,946	1,946
TELECOMMUNICATIONS	20,410	20,410
MOTOR POOL	40,563	40,563
STATE PRINTER	32,790	32,790
CENTRAL STORES	27,263	27,263
FEDERAL SURPLUS	1,577	1,577
RESOURCE RECOVERY	852	852
COMMUTER VANS	985	985
IMB	17,254	17,254
ADDRESSING & INSERT	1,209	1,209
MOVERS & DELIVERY	1,046	1,046
CENTRAL MNTNCE REV	2,327	2,327
CAPITOL PARKING	3,010	3,010
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	672	672
911 EMERGENCY	0	0
AGRICULTURE	57,775	57,775
ANIMAL HEALTH BD	2,684	2,684
ARTS BOARD	2,875	2,875
ATTORNEY GENERAL	19,737	19,737
AUDITOR	4,834	4,834
CAPITOL AREA ARCH PLAN BD	978	978
CHARITABLE GAMBLING	1,626	1,626
COMMERCE	41,433	41,433
COMMUNITY COLLEGE BD	148,866	148,866
CORRECTIONS	138,845	138,845
ECONOMIC SECURITY	312,895	312,895
EDUCATION	129,778	129,778
EDUCATION-VO-TECH	22,909	22,909
EMPLOYEE RELATIONS	12,243	12,243
ENERGY, ECONOMIC DVLP	49,615	49,615
FINANCE	38,815	38,815
GOVERNOR	5,714	5,714
HANDICAPPED COUNCIL	2,049	2,049
HEALTH	86,554	86,554
HEALTH LIC BDS		
MEDICAL EXAMINERS	2,939	2,939
NURSING	4,443	4,443
PHARMACY	1,774	1,774
DENTISTRY	1,981	1,981
CHIROPRACTORS	842	842
PSYCHOLOGY	839	839
OPTOMETRY	571	571
NURSING HOME ADM	809	809
PODIATRY	371	371
VETERINARY MEDICINE	619	619
HEARING EXAMINER	6,315	6,315
HIGHER ED COORD BD	11,047	11,047

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HIGHER ED FAC AUTH	86	86
HOUSING FINANCE	16,393	16,393
HUMAN RIGHTS	3,722	3,722
INDIAN AFFAIRS	1,834	1,834
INVESTMENT BOARD	1,976	1,976
IRON RANGE RESOURCES	24,883	24,883
LABOR & INDUSTRY	96,037	96,037
LEGISLATIVE AUDIT	2,554	2,554
LIEUTENANT GOVERNOR	0	0
MEDIATION SVCS	2,170	2,170
MILITARY AFFAIRS	16,689	16,689
MUNICIPAL BOARD	1,035	1,035
NATURAL RESOURCES	287,971	287,971
NON-HEALTH LIC BDS		
BOXING	577	577
BARBERS	1,737	1,737
ELECTRICITY	5,110	5,110
ARCHITECTS & ENG	2,990	2,990
ABSTRACTORS	159	159
ACCOUNTANCY	2,209	2,209
PEACE OFFICERS	2,936	2,936
OFF FULL PROD & OPPTNTY	0	0
PLANNING	18,115	18,115
POLLUTION CONTROL	29,310	29,310
PUB EMP RET ASSN	5,514	5,514
PUBLIC SAFETY	542,853	542,853
PUBLIC SERVICE	7,643	7,643
PUBLIC UTIL COMM	1,732	1,732
RACING COMMISSION	1,667	1,667
REVENUE	123,154	123,154
SECRETARY OF STATE	11,244	11,244
SENTENCE GUIDELINES	660	660
STATE RETIREMENT	5,598	5,598
STATE UNIV SYSTEM	185,462	185,462
TEACHERS RETIREMENT	3,379	3,379
TRANSPORTATION	273,289	273,289
TRANSPORTATION REG BD	615	615
TREASURER	2,912	2,912
UNIV OF MINN	1,342	1,342
VETERANS AFFAIRS	29,268	29,268
WELFARE-CENT OFFICE	129,344	129,344
WELFARE-INSTITUTIONS	113,677	113,677
WORLD TRADE CENTER	1,402	1,402
ZOO	32,292	32,292
OTHER	63,229	63,229
TOTAL	3,380,712	3,380,712

STATE OF MINNESOTA
FINANCE - OTHER SERVICES
NATURE AND EXTENT OF SERVICES

The Finance Department performs certain other services for state agencies including financial reporting, payroll, debt management, economic analysis and cash management. Financial reporting includes the costs of review and reporting on expenditures and revenues for the state and funding agencies. Costs are allowable and have been allocated based on the number of accounting transactions processed for each department in 1984-85.

The Department of Finance is also the lead state agency for federal single audit purposes. These costs are budgeted in the Financial Reporting Section but have been separated out for allocation purposes. Costs are allowable for plan purposes and have been allocated based on federal cash receipts during fiscal year 1985.

The cost of central payroll is allowable and has been allocated based on total 1984-85 payroll transactions processed.

Cash management includes bank account administration and reconciliation, check (warrant) signing and processing and related activities. Costs of these services are allowable for plan purposes and have been allocated based on the total of sub-system warrants and accounting transactions for each department in 1984-85. Services related to accounting for state debt and investment records, etc., are considered general government and have not been allocated.

Costs of debt management and economic analysis are considered general government and have not been allocated.

Ref.: FMC 74-4, Attachment B, paragraphs B.1, B12 and 21.
Circular A-102 Attachment P

SCHEDULE 9.2
BUDGET 1987

STATE OF MINNESOTA

FINANCE-OTHER

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987	1,762,857
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DEDUCTIONS:

EQUIPMENT	(50,681)
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TOTAL DEDUCTIONS	(50,681)
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ALLOCATED ADDITIONS:

FIN-FISCAL MGMT/ADMN	245,416
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TOTAL ALLOCATED ADDITIONS	245,416
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TOTAL TO BE ALLOCATED	1,957,592
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SCHEDULE 9.3

STATE OF MINNESOTA

FINANCE-OTHER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	CASH MANAGMNT	GENERAL GOVT
WAGES & BENEFITS							
SALARY & WAGES	1,033,931	0	277,512	261,880	27,100	215,113	252,326
OTHER EXPENSE & COST							
SERVICES	670,261	0	24,061	463,146	700	76,542	105,812
SUPPLIES	7,984	0	0	2,079	0	5,249	656
EQUIPMENT	50,681	50,681					
DEPARTMENTAL EXPEND	1,762,857	50,681	301,573	727,105	27,800	296,904	358,794
COST ADJUSTMENTS							
DEDUCTIONS	(50,681)	(50,681)					
ADDITIONS	245,416	245,416					
COST BY FUNCTION	1,957,592	245,416	301,573	727,105	27,800	296,904	358,794
REALLOCATE ADMN	0 (245,416)		43,226	104,220	3,985	42,557	51,428
ALLOCABLE COSTS	1,957,592	0	344,799	831,325	31,785	339,461	410,222
DISALLOWED	(410,222)						(410,222)
NET ALLOCATED	1,547,370		344,799	831,325	31,785	339,461	0

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	5,256	0.22%	760
GENERAL SERVICES	8,202	0.34%	1,186
INFORMATION SVCS	3,156	0.13%	456
AGENCY SERVICES	11,303	0.47%	1,634
PLANT MGMT	6,657	0.28%	962
STATE REGISTER & DOCUMENTS	6,560	0.27%	948
MICROGRAPHICS	2,094	0.09%	303
OFFICE EQUIPMENT	1,373	0.06%	198
TELECOMMUNICATIONS	14,402	0.60%	2,082
MOTOR POOL	28,622	1.20%	4,137
STATE PRINTER	23,137	0.97%	3,344
CENTRAL STORES	19,237	0.81%	2,781
FEDERAL SURPLUS	1,113	0.05%	161
RESOURCE RECOVERY	601	0.03%	87
COMMUTER VANS	695	0.03%	100
INB	12,175	0.51%	1,760
ADDRESSING & INSERT	853	0.04%	123
MOVERS & DELIVERY	738	0.03%	107
CENTRAL MNTNCE REV	1,642	0.07%	237
CAPITOL PARKING	2,124	0.09%	307
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	474	0.02%	69
911 EMERGENCY	0	0.00%	0
AGRICULTURE	40,767	1.71%	5,892
ANIMAL HEALTH BD	1,894	0.08%	274
ARTS BOARD	2,029	0.09%	293
ATTORNEY GENERAL	13,927	0.58%	2,013
AUDITOR	3,411	0.14%	493
CAPITOL AREA ARCH PLAN BD	690	0.03%	100
CHARITABLE GAMBLING	1,147	0.05%	166
COMMERCE	29,236	1.23%	4,226
COMMUNITY COLLEGE BD	105,043	4.40%	15,183
CORRECTIONS	97,972	4.11%	14,161
ECONOMIC SECURITY	220,785	9.26%	31,912
EDUCATION	91,574	3.84%	13,236
EDUCATION-VO-TECH	16,165	0.68%	2,336
EMPLOYEE RELATIONS	8,639	0.36%	1,249
ENERGY, ECONOMIC DVL P	35,009	1.47%	5,060
FINANCE	27,389	1.15%	3,959
GOVERNOR	4,032	0.17%	583
HANDICAPPED COUNCIL	1,446	0.06%	209
HEALTH	61,074	2.56%	8,828
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,074	0.09%	300
NURSING	3,135	0.13%	453
PHARMACY	1,252	0.05%	181
DENTISTRY	1,398	0.06%	202
CHIROPRACTORS	594	0.02%	86
PSYCHOLOGY	592	0.02%	86
OPTOMETRY	403	0.02%	58
NURSING HOME ADM	571	0.02%	83
PODIATRY	262	0.01%	38
VETERINARY MEDICINE	437	0.02%	63
HEARING EXAMINER	4,456	0.19%	644
HIGHER ED COORD BD	7,795	0.33%	1,127

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	9
HOUSING FINANCE	11,567	0.48%	1,672
HUMAN RIGHTS	2,626	0.11%	380
INDIAN AFFAIRS	1,294	0.05%	187
INVESTMENT BOARD	1,394	0.06%	201
IRON RANGE RESOURCES	17,558	0.74%	2,538
LABOR & INDUSTRY	67,766	2.84%	9,795
LEGISLATIVE AUDIT	1,002	0.08%	260
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	1,531	0.06%	221
MILITARY AFFAIRS	11,776	0.49%	1,702
MUNICIPAL BOARD	730	0.03%	106
NATURAL RESOURCES	203,198	8.52%	29,370
NON-HEALTH LIC BDS			
BOXING	407	0.02%	59
BARBERS	1,226	0.05%	177
ELECTRICITY	3,606	0.15%	521
ARCHITECTS & ENG	2,110	0.09%	305
ABSTRACTORS	112	.00%	16
ACCOUNTANCY	1,559	0.07%	225
PEACE OFFICERS	2,072	0.09%	299
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	12,782	0.54%	1,848
POLLUTION CONTROL	20,682	0.87%	2,989
PUB EMP RET ASSN	3,891	0.16%	562
PUBLIC SAFETY	383,048	16.06%	55,366
PUBLIC SERVICE	5,393	0.23%	780
PUBLIC UTIL COMM	1,222	0.05%	177
RACING COMMISSION	1,176	0.05%	170
REVENUE	86,900	3.64%	12,560
SECRETARY OF STATE	7,934	0.33%	1,147
SENTENCE GUIDELINES	466	0.02%	67
STATE RETIREMENT	3,950	0.17%	571
STATE UNIV SYSTEM	130,866	5.49%	18,915
TEACHERS RETIREMENT	2,384	0.10%	345
TRANSPORTATION	192,838	8.08%	27,873
TRANSPORTATION REG BD	434	0.02%	63
TREASURER	2,055	0.09%	297
UNIV OF MINN	947	0.04%	137
VETERANS AFFAIRS	20,652	0.87%	2,985
WELFARE-CENT OFFICE	91,268	3.83%	13,192
WELFARE-INSTITUTIONS	80,213	3.36%	11,594
WORLD TRADE CENTER	989	0.04%	143
ZOO	22,786	0.96%	3,293
OTHER	44,616	1.87%	6,446
TOTAL	2,385,499	100.00%	344,799

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	14,598	0.16%	1,343
GENERAL SERVICES	14,361	0.16%	1,321
INFORMATION SVCS	10,049	0.11%	924
AGENCY SERVICES	18,130	0.20%	1,668
PLANT MGMT	44,108	0.49%	4,057
STATE REGISTER & DOCUMENTS	3,930	0.04%	361
MICROGRAPHICS	5,099	0.06%	469
OFFICE EQUIPMENT	1,498	0.02%	138
TELECOMMUNICATIONS	1,151	0.01%	106
MOTOR POOL	4,378	0.05%	403
STATE PRINTER	16,791	0.19%	1,544
CENTRAL STORES	3,063	0.03%	282
FEDERAL SURPLUS	1,895	0.02%	174
RESOURCE RECOVERY	691	0.01%	64
COMMUTER VANS	338	.00%	31
IMB	67,889	0.75%	6,244
ADDRESSING & INSERT	4,574	0.05%	421
MOVERS & DELIVERY	3,044	0.03%	280
CENTRAL MNTNCE REV	1,060	0.01%	97
CAPITOL PARKING	2,675	0.03%	246
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	91	.00%	8
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	259	.00%	24
911 EMERGENCY	470	0.01%	43
AGRICULTURE	124,450	1.38%	11,447
ANIMAL HEALTH BD	13,588	0.15%	1,250
ARTS BOARD	3,290	0.04%	303
ATTORNEY GENERAL	77,796	0.86%	7,156
AUDITOR	23,542	0.26%	2,165
CAPITOL AREA ARCH PLAN BD	901	0.01%	83
CHARITABLE GAMBLING	868	0.01%	80
COMMERCE	49,448	0.55%	4,548
COMMUNITY COLLEGE BD	387,000	4.28%	35,596
CORRECTIONS	504,714	5.58%	46,424
ECONOMIC SECURITY	597,484	6.61%	54,957
EDUCATION	143,226	1.58%	13,174
EDUCATION-VO-TECH	18,729	0.21%	1,723
EMPLOYEE RELATIONS	27,274	0.30%	2,509
ENERGY, ECONOMIC DVL	55,657	0.62%	5,119
FINANCE	36,509	0.40%	3,358
GOVERNOR	11,221	0.12%	1,032
HANDICAPPED COUNCIL	2,344	0.03%	216
HEALTH	164,804	1.82%	15,159
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,712	0.03%	249
NURSING	3,750	0.04%	345
PHARMACY	1,553	0.02%	143
DENTISTRY	1,071	0.01%	99
CHIROPRACTORS	431	.00%	40
PSYCHOLOGY	544	0.01%	50
OPTOMETRY	198	.00%	18
NURSING HOME ADM	482	0.01%	44
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	316	.00%	29
HEARING EXAMINER	12,288	0.14%	1,130
HIGHER ED COORD BD	37,254	0.41%	3,427

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	642	0.01%	59
HOUSING FINANCE	27,716	0.31%	2,549
HUMAN RIGHTS	15,420	0.17%	1,418
INDIAN AFFAIRS	1,838	0.02%	169
INVESTMENT BOARD	5,983	0.07%	550
IRON RANGE RESOURCES	26,734	0.30%	2,459
LABOR & INDUSTRY	103,663	1.15%	9,535
LEGISLATIVE AUDIT	16,918	0.19%	1,556
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	5,172	0.06%	476
MILITARY AFFAIRS	91,495	1.01%	8,416
MUNICIPAL BOARD	1,012	0.01%	93
NATURAL RESOURCES	548,421	6.07%	50,444
NON-HEALTH LIC BDS			
BOXING	408	.00%	38
BARBERS	666	0.01%	61
ELECTRICITY	4,996	0.06%	460
ARCHITECTS & ENG	1,184	0.01%	109
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	913	0.01%	84
PEACE OFFICERS	2,081	0.02%	191
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	28,384	0.31%	2,611
POLLUTION CONTROL	104,002	1.15%	9,566
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	470,713	5.21%	43,296
PUBLIC SERVICE	19,794	0.22%	1,821
PUBLIC UTIL COMM	6,561	0.07%	603
RACING COMMISSION	964	0.01%	89
REVENUE	260,825	2.89%	23,991
SECRETARY OF STATE	9,909	0.11%	911
SENTENCE GUIDELINES	1,072	0.01%	99
STATE RETIREMENT	11,083	0.12%	1,019
STATE UNIV SYSTEM	793,901	8.78%	73,023
TEACHERS RETIREMENT	13,479	0.15%	1,240
TRANSPORTATION	1,472,001	16.29%	135,395
TRANSPORTATION REG BD	1,954	0.02%	180
TREASURER	4,370	0.05%	402
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	99,685	1.10%	9,169
WELFARE-CENT OFFICE	196,308	2.17%	18,056
WELFARE-INSTITUTIONS	1,979,699	21.90%	182,093
WORLD TRADE CENTER	882	0.01%	81
ZOO	50,628	0.56%	4,657
OTHER	133,012	1.47%	12,235
TOTAL	9,038,074	100.00%	831,325

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	0	0.00%	0
GENERAL SERVICES	55,870	.00%	1
INFORMATION SVCS	0	0.00%	0
AGENCY SERVICES	0	0.00%	0
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
INB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	81,833	.00%	2
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	39,988	.00%	1
AGRICULTURE	1,040,637	0.06%	19
ANIMAL HEALTH BD	19,232	.00%	0
ARTS BOARD	508,955	0.03%	9
ATTORNEY GENERAL	340,134	0.02%	6
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNITY COLLEGE BD	3,912,331	0.23%	72
CORRECTIONS	779,878	0.04%	14
ECONOMIC SECURITY	224,103,186	12.93%	4,109
EDUCATION	127,992,539	7.38%	2,347
EDUCATION-VO-TECH	15,620,319	0.90%	286
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVL P	25,881,729	1.49%	475
FINANCE	0	0.00%	0
GOVERNOR	65,500	.00%	1
HANDICAPPED COUNCIL	500	.00%	0
HEALTH	38,803,032	2.24%	711
HEALTH LIC BDS			
MEDICAL EXAMINERS	260	.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	1,696,372	0.10%	31

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	55,930,855	3.23%	1,026
HUMAN RIGHTS	214,012	0.01%	4
INDIAN AFFAIRS	50,491	.00%	1
INVESTMENT BOARD	1,166,273	0.07%	21
IRON RANGE RESOURCES	413,177	0.02%	8
LABOR & INDUSTRY	2,194,264	0.13%	40
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	5,912,487	0.34%	108
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	8,239,879	0.48%	151
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	1,785,744	0.10%	33
POLLUTION CONTROL	6,717,776	0.39%	123
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	5,897,980	0.34%	108
PUBLIC SERVICE	2,034	.00%	0
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	0	0.00%	0
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	4,650,824	0.27%	85
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	300,232,950	17.32%	5,505
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	173,266	0.01%	3
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	2,606,297	0.15%	48
WELFARE-CENT OFFICE	890,268,937	51.36%	16,323
WELFARE-INSTITUTIONS	336,094	0.02%	6
WORLD TRADE CENTER	0	0.00%	0
ZOO	97,300	0.01%	2
OTHER	5,717,678	0.33%	106
TOTAL	1,733,550,613	100.00%	31,785

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1985
SOURCE: COMPUTER REPORT FINU8603 7-26-85

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CASH MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	5,256	0.10%	344
GENERAL SERVICES	8,202	0.16%	537
INFORMATION SVCS	3,156	0.06%	207
AGENCY SERVICES	11,303	0.22%	740
PLANT MGMT	6,657	0.13%	436
STATE REGISTER & DOCUMENTS	6,560	0.13%	430
MICROGRAPHICS	2,094	0.04%	137
OFFICE EQUIPMENT	1,373	0.03%	90
TELECOMMUNICATIONS	14,402	0.28%	943
MOTOR POOL	28,622	0.55%	1,875
STATE PRINTER	23,137	0.45%	1,515
CENTRAL STORES	19,237	0.37%	1,260
FEDERAL SURPLUS	1,113	0.02%	73
RESOURCE RECOVERY	601	0.01%	39
COMMUTER VANS	695	0.01%	46
IMB	12,175	0.23%	797
ADDRESSING & INSERT	853	0.02%	56
MOVERS & DELIVERY	738	0.01%	48
CENTRAL MNTNCE REV	1,642	0.03%	108
CAPITOL PARKING	2,124	0.04%	139
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	474	0.01%	31
911 EMERGENCY	0	0.00%	0
AGRICULTURE	40,767	0.79%	2,670
ANIMAL HEALTH BD	1,894	0.04%	124
ARTS BOARD	2,029	0.04%	133
ATTORNEY GENERAL	13,927	0.27%	912
AUDITOR	3,411	0.07%	223
CAPITOL AREA ARCH PLAN BD	690	0.01%	45
CHARITABLE GAMBLING	1,147	0.02%	75
COMMERCE	29,236	0.56%	1,915
COMMUNITY COLLEGE BD	105,043	2.03%	6,880
CORRECTIONS	97,972	1.89%	6,416
ECONOMIC SECURITY	220,785	4.26%	14,460
EDUCATION	117,175	2.26%	7,674
EDUCATION-VO-TECH	16,165	0.31%	1,059
EMPLOYEE RELATIONS	8,639	0.17%	566
ENERGY, ECONOMIC DVL P	35,009	0.68%	2,293
FINANCE	27,389	0.53%	1,794
GOVERNOR	4,032	0.08%	264
HANDICAPPED COUNCIL	1,446	0.03%	95
HEALTH	61,074	1.18%	4,000
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,074	0.04%	136
NURSING	3,135	0.06%	205
PHARMACY	1,252	0.02%	82
DENTISTRY	1,398	0.03%	92
CHIROPRACTORS	594	0.01%	39
PSYCHOLOGY	592	0.01%	39
OPTOMETRY	403	0.01%	26
NURSING HOME ADM	571	0.01%	37
PODIATRY	262	0.01%	17
VETERINARY MEDICINE	437	0.01%	29
HEARING EXAMINER	4,456	0.09%	292
HIGHER ED COORD BD	146,266	2.82%	9,579

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CASH MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	4
HOUSING FINANCE	11,567	0.22%	758
HUMAN RIGHTS	2,626	0.05%	172
INDIAN AFFAIRS	1,294	0.02%	85
INVESTMENT BOARD	1,394	0.03%	91
IRON RANGE RESOURCES	17,558	0.34%	1,150
LABOR & INDUSTRY	67,766	1.31%	4,438
LEGISLATIVE AUDIT	1,802	0.03%	118
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	1,531	0.03%	100
MILITARY AFFAIRS	11,776	0.23%	771
MUNICIPAL BOARD	730	0.01%	48
NATURAL RESOURCES	203,198	3.92%	13,308
NON-HEALTH LIC BDS			
BOXING	407	0.01%	27
BARBERS	1,226	0.02%	80
ELECTRICITY	3,606	0.07%	236
ARCHITECTS & ENG	2,110	0.04%	138
ABSTRACTORS	112	.00%	7
ACCOUNTANCY	1,559	0.03%	102
PEACE OFFICERS	2,072	0.04%	136
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	12,782	0.25%	837
POLLUTION CONTROL	20,682	0.40%	1,355
PUB EMP RET ASSN	286,817	5.53%	18,784
PUBLIC SAFETY	383,048	7.39%	25,087
PUBLIC SERVICE	5,393	0.10%	353
PUBLIC UTIL COMM	1,222	0.02%	80
RACING COMMISSION	1,176	0.02%	77
REVENUE	1,827,275	35.25%	119,673
SECRETARY OF STATE	7,934	0.15%	520
SENTENCE GUIDELINES	466	0.01%	31
STATE RETIREMENT	182,458	3.52%	11,950
STATE UNIV SYSTEM	130,866	2.52%	8,571
TEACHERS RETIREMENT	214,153	4.13%	14,025
TRANSPORTATION	192,838	3.72%	12,629
TRANSPORTATION REG BD	434	0.01%	28
TREASURER	2,055	0.04%	135
UNIV OF MINN	947	0.02%	62
VETERANS AFFAIRS	20,652	0.40%	1,353
WELFARE-CENT OFFICE	284,077	5.48%	18,605
WELFARE-INSTITUTIONS	80,213	1.55%	5,253
WORLD TRADE CENTER	989	0.02%	65
ZOO	22,786	0.44%	1,492
OTHER	71,856	1.39%	4,705
TOTAL	5,183,198	100.00%	339,461

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT AND WARRANT LOG

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	CASH MANAGEMENT
ADMINISTRATION					
COMM OFF & ADMN SVCS	2,447	760	1,343	0	344
GENERAL SERVICES	3,045	1,186	1,321	1	537
INFORMATION SVCS	1,587	456	924	0	207
AGENCY SERVICES	4,042	1,634	1,668	0	740
PLANT MGMT	5,455	962	4,057	0	436
STATE REGISTER & DOCUMENTS	1,739	948	361	0	430
MICROGRAPHICS	909	303	469	0	137
OFFICE EQUIPMENT	426	198	138	0	90
TELECOMMUNICATIONS	3,131	2,082	106	0	943
MOTOR POOL	6,415	4,137	403	0	1,875
STATE PRINTER	6,403	3,344	1,544	0	1,515
CENTRAL STORES	4,323	2,781	282	0	1,260
FEDERAL SURPLUS	408	161	174	0	73
RESOURCE RECOVERY	190	87	64	0	39
COMMUTER VANS	177	100	31	0	46
IMB	8,801	1,760	6,244	0	797
ADDRESSING & INSERT	600	123	421	0	56
MOVERS & DELIVERY	435	107	280	0	48
CENTRAL MNTNCE REV	442	237	97	0	108
CAPITOL PARKING	692	307	246	0	139
PROC SUR-LOCAL GOVT	0	0	0	0	0
RECORDS MGMT-LOCAL GOVT	10	0	8	2	0
STATE SURPLUS	0	0	0	0	0
MGMT ANALYSIS-SP FD	0	0	0	0	0
IISAC	124	69	24	0	31
911 EMERGENCY	44	0	43	1	0
AGRICULTURE	20,028	5,892	11,447	19	2,670
ANIMAL HEALTH BD	1,648	274	1,250	0	124
ARTS BOARD	738	293	303	9	133
ATTORNEY GENERAL	10,087	2,013	7,156	6	912
AUDITOR	2,881	493	2,165	0	223
CAPITOL AREA ARCH PLAN BD	228	100	83	0	45
CHARITABLE GAMBLING	321	166	80	0	75
COMMERCE	10,689	4,226	4,548	0	1,915
COMMUNITY COLLEGE BD	57,731	15,183	35,596	72	6,880
CORRECTIONS	67,015	14,161	46,424	14	6,416
ECONOMIC SECURITY	105,438	31,912	54,957	4,109	14,460
EDUCATION	36,431	13,236	13,174	2,347	7,674
EDUCATION-VO-TECH	5,404	2,336	1,723	286	1,059
EMPLOYEE RELATIONS	4,324	1,249	2,509	0	566
ENERGY, ECONOMIC DVLP	12,947	5,060	5,119	475	2,293
FINANCE	9,111	3,959	3,358	0	1,794
GOVERNOR	1,880	583	1,032	1	264
HANDICAPPED COUNCIL	520	209	216	0	95
HEALTH	28,698	8,828	15,159	711	4,000
HEALTH LIC BDS					
MEDICAL EXAMINERS	685	300	249	0	136
NURSING	1,003	453	345	0	205
PHARMACY	406	181	143	0	82
DENTISTRY	393	202	99	0	92
CHIROPRACTORS	165	86	40	0	39
PSYCHOLOGY	175	86	50	0	39
OPTOMETRY	102	58	18	0	26
NURSING HOME ADM	164	83	44	0	37
PODIATRY	55	38	0	0	17
VETERINARY MEDICINE	121	63	29	0	29
HEARING EXAMINER	2,066	644	1,130	0	292
HIGHER ED COORD BD	14,164	1,127	3,427	31	9,579

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	CASH MANAGEMENT
HIGHER ED FAC AUTH	72	9	59	0	4
HOUSING FINANCE	6,005	1,672	2,549	1,026	758
HUMAN RIGHTS	1,974	300	1,418	4	172
INDIAN AFFAIRS	442	187	169	1	85
INVESTMENT BOARD	863	201	550	21	91
IRON RANGE RESOURCES	6,155	2,538	2,459	8	1,150
LABOR & INDUSTRY	23,008	9,795	9,535	40	4,438
LEGISLATIVE AUDIT	1,934	260	1,556	0	118
LIEUTENANT GOVERNOR	0	0	0	0	0
MEDIATION SVCS	797	221	476	0	100
MILITARY AFFAIRS	10,997	1,702	8,416	108	771
MUNICIPAL BOARD	247	106	93	0	48
NATURAL RESOURCES	93,273	29,370	50,444	151	13,308
NON-HEALTH LIC BDS					
BOXING	124	59	38	0	27
BARBERS	318	177	61	0	80
ELECTRICITY	1,217	521	460	0	236
ARCHITECTS & ENG	552	305	109	0	138
ABSTRACTORS	23	16	0	0	7
ACCOUNTANCY	411	225	84	0	102
PEACE OFFICERS	626	299	191	0	136
OFF FULL PROD & OPPTNTY	0	0	0	0	0
PLANNING	5,329	1,848	2,611	33	837
POLLUTION CONTROL	14,033	2,989	9,566	123	1,355
PUB EMP RET ASSN	19,346	562	0	0	18,784
PUBLIC SAFETY	123,857	55,366	43,296	108	25,087
PUBLIC SERVICE	2,954	780	1,821	0	353
PUBLIC UTIL COMM	860	177	603	0	80
RACING COMMISSION	336	170	89	0	77
REVENUE	156,224	12,560	23,991	0	119,673
SECRETARY OF STATE	2,578	1,147	911	0	520
SENTENCE GUIDELINES	197	67	99	0	31
STATE RETIREMENT	13,540	571	1,019	0	11,950
STATE UNIV SYSTEM	100,594	18,915	73,023	85	8,571
TEACHERS RETIREMENT	15,610	345	1,240	0	14,025
TRANSPORTATION	181,402	27,873	135,395	5,505	12,629
TRANSPORTATION REG BD	271	63	180	0	28
TREASURER	837	297	402	3	135
UNIV OF MINN	199	137	0	0	62
VETERANS AFFAIRS	13,555	2,985	9,169	48	1,353
WELFARE-CENT OFFICE	66,176	13,192	18,056	16,323	18,605
WELFARE-INSTITUTIONS	198,946	11,594	182,093	6	5,253
WORLD TRADE CENTER	289	143	81	0	65
ZOO	9,444	3,293	4,657	2	1,492
OTHER	23,492	6,446	12,235	106	4,705
TOTAL	1,547,370	344,799	831,325	31,785	339,461

STATE OF MINNESOTA
EMPLOYEE RELATIONS
NATURE AND EXTENT OF SERVICES

The Department of Employee Relations provides for the administration of the Civil Service system, personnel administration, labor negotiations, and training. Costs are not charged back to departments with the exception of FICA costs which have been disallowed prior to allocation.

Costs (with the exception of training and Social Security administration which are billed directly) are allowable for plan purposes and have been allocated based on authorized positions for F.Y. 1987.

Ref.: FMC 74-4, Attachment B, paragraph B.22.

SCHEDULE 10.2
BUDGET 1987

STATE OF MINNESOTA
EMPLOYEE RELATIONS
COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987 4,573,179

DEDUCTIONS:

EQUIPMENT 0

TOTAL DEDUCTIONS 0

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	19,311
ADM-COMM OFF & ADM SVCS	697
ADMN-GENERAL SERVICES	554
ADMN-INFORMATION SVCS	5,791
ADMN-AGENCY SERVICES	10,760
FINANCE-BUDGET	4,243
FINANCE-ACCOUNTING	12,243
FINANCE-OTHER	4,324

TOTAL ALLOCATED ADDITIONS 57,923

DEPARTMENTAL COST ADJUSTMENTS

LESS MUNICIPAL FEES 1986 (7,400)

TOTAL DEPARTMENTAL COST ADJ (7,400)

TOTAL TO BE ALLOCATED 4,623,702

SCHEDULE 10.3
BUDGET 1987

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	PERSONNEL ADMN	TRAINING SERVICES	SOC SEC ADMN
WAGES & BENEFITS					
SALARY & WAGES	3,559,673	284,116	3,019,105	69,438	187,014
OTHER EXPENSE & COST					
SERVICES	964,059	10,800	826,359	85,700	41,200
SUPPLIES	49,447	0	40,247	8,400	800
EQUIPMENT	0	0			
DEPARTMENTAL EXPEND	4,573,179	294,916	3,885,711	163,538	229,014
COST ADJUSTMENTS					
DEDUCTIONS	0	(0)			
ADDITIONS	57,923	57,923			
DEPARTMENTAL COST ADJUSTMENTS					
LESS MUNICIPAL FEES 1986	(7,400)	(7,400)			
COST BY FUNCTION	4,623,702	345,439	3,885,711	163,538	229,014
REALLOCATE ADMN		(345,439)	313,743	13,205	18,491
ALLOCABLE COSTS	4,623,702	0	4,199,454	176,743	247,505
DISALLOWED	(424,248)			(176,743)	(247,505)
NET ALLOCATED	4,199,454	0	4,199,454	0	0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	52	0.16%	6,599
GENERAL SERVICES	49	0.15%	6,218
INFORMATION SVCS	40	0.12%	5,076
AGENCY SERVICES	62	0.19%	7,868
PLANT MGMT	165	0.50%	20,938
STATE REGISTER & DOCUMENTS	17	0.05%	2,157
MICROGRAPHICS	16	0.05%	2,030
OFFICE EQUIPMENT	1	.00%	127
TELECOMMUNICATIONS	4	0.01%	508
MOTOR POOL	17	0.05%	2,157
STATE PRINTER	46	0.14%	5,837
CENTRAL STORES	20	0.06%	2,538
FEDERAL SURPLUS	7	0.02%	888
RESOURCE RECOVERY	5	0.02%	634
COMMUTER VANS	1	.00%	127
IMB	272	0.82%	34,516
ADDRESSING & INSERT	7	0.02%	888
MOVERS & DELIVERY	11	0.03%	1,396
CENTRAL MNTNCE REV	4	0.01%	508
CAPITOL PARKING	9	0.03%	1,142
PROC SUR-LOCAL GOVT	2	0.01%	254
RECORDS MGMT-LOCAL GOVT	2	0.01%	254
STATE SURPLUS	2	0.01%	254
MGMT ANALYSIS-SP FD	3	0.01%	381
IISAC	1	.00%	127
911 EMERGENCY	2	0.01%	254
AGRICULTURE	492	1.49%	62,434
ANIMAL HEALTH BD	36	0.11%	4,568
ARTS BOARD	13	0.04%	1,650
ATTORNEY GENERAL	338	1.02%	42,892
AUDITOR	122	0.37%	15,482
CAPITOL AREA ARCH PLAN BD	3	0.01%	381
CHARITABLE GAMBLING	12	0.04%	1,523
COMMERCE	225	0.68%	28,552
COMMUNITY COLLEGE BD	2,152	6.50%	273,086
CORRECTIONS	1,812	5.48%	229,940
ECONOMIC SECURITY	2,522	7.62%	320,038
EDUCATION	611	1.85%	77,535
EDUCATION-VO-TECH	91	0.27%	11,548
EMPLOYEE RELATIONS	114	0.34%	14,466
ENERGY, ECONOMIC DVL P	234	0.71%	29,694
FINANCE	131	0.40%	16,624
GOVERNOR	42	0.13%	5,330
HANDICAPPED COUNCIL	10	0.03%	1,269
HEALTH	683	2.06%	86,672
HEALTH LIC BDS			
MEDICAL EXAMINERS	13	0.04%	1,650
NURSING	18	0.05%	2,284
PHARMACY	7	0.02%	888
DENTISTRY	5	0.02%	634
CHIROPRACTORS	2	0.01%	254
PSYCHOLOGY	2	0.01%	254
OPTOMETRY	1	.00%	127
NURSING HOME ADM	2	0.01%	254
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	127
HEARING EXAMINER	55	0.17%	6,979
HIGHER ED COORD BD	83	0.25%	10,533

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	254
HOUSING FINANCE	129	0.39%	16,370
HUMAN RIGHTS	65	0.20%	8,248
INDIAN AFFAIRS	7	0.02%	888
INVESTMENT BOARD	25	0.08%	3,172
IRON RANGE RESOURCES	74	0.22%	9,390
LABOR & INDUSTRY	346	1.05%	43,907
LEGISLATIVE AUDIT	72	0.22%	9,137
LIEUTENANT GOVERNOR	8	0.02%	1,015
MEDIATION SVCS	24	0.07%	3,046
MILITARY AFFAIRS	302	0.91%	38,323
MUNICIPAL BOARD	4	0.01%	508
NATURAL RESOURCES	1,636	4.94%	207,606
NON-HEALTH LIC BDS			
BOXING	2	0.01%	254
BARBERS	3	0.01%	381
ELECTRICITY	18	0.05%	2,284
ARCHITECTS & ENG	5	0.02%	634
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	508
PEACE OFFICERS	9	0.03%	1,142
OFF FULL PROD & OPPTNTY	5	0.02%	634
PLANNING	122	0.37%	15,482
POLLUTION CONTROL	491	1.48%	62,307
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	1,666	5.03%	211,413
PUBLIC SERVICE	87	0.26%	11,040
PUBLIC UTIL COMM	29	0.09%	3,680
RACING COMMISSION	8	0.02%	1,015
REVENUE	1,005	3.04%	127,533
SECRETARY OF STATE	42	0.13%	5,330
SENTENCE GUIDELINES	4	0.01%	508
STATE RETIREMENT	42	0.13%	5,330
STATE UNIV SYSTEM	3,715	11.23%	471,428
TEACHERS RETIREMENT	56	0.17%	7,106
TRANSPORTATION	4,636	14.01%	588,302
TRANSPORTATION REG BD	8	0.02%	1,015
TREASURER	4	0.01%	508
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	367	1.11%	46,572
WELFARE-CENT OFFICE	830	2.51%	105,326
WELFARE-INSTITUTIONS	5,792	17.50%	734,996
WORLD TRADE CENTER	9	0.03%	1,142
ZOO	160	0.48%	20,304
OTHER	631	1.91%	80,072
TOTAL	33,093	100.00%	4,199,454

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1987
SOURCE: LAWS OF 1985

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
COMM OFF & ADMN SVCS	6,599	6,599
GENERAL SERVICES	6,218	6,218
INFORMATION SVCS	5,076	5,076
AGENCY SERVICES	7,868	7,868
PLANT MGMT	20,938	20,938
STATE REGISTER & DOCUMENTS	2,157	2,157
MICROGRAPHICS	2,030	2,030
OFFICE EQUIPMENT	127	127
TELECOMMUNICATIONS	508	508
MOTOR POOL	2,157	2,157
STATE PRINTER	5,837	5,837
CENTRAL STORES	2,538	2,538
FEDERAL SURPLUS	888	888
RESOURCE RECOVERY	634	634
COMMUTER VANS	127	127
IMB	34,516	34,516
ADDRESSING & INSERT	888	888
MOVERS & DELIVERY	1,396	1,396
CENTRAL MNTNCE REV	508	508
CAPITOL PARKING	1,142	1,142
PROC SUR-LOCAL GOVT	254	254
RECORDS MGMT-LOCAL GOVT	254	254
STATE SURPLUS	254	254
MGMT ANALYSIS-SP FD	381	381
IISAC	127	127
911 EMERGENCY	254	254
AGRICULTURE	62,434	62,434
ANIMAL HEALTH BD	4,568	4,568
ARTS BOARD	1,650	1,650
ATTORNEY GENERAL	42,892	42,892
AUDITOR	15,482	15,482
CAPITOL AREA ARCH PLAN BD	381	381
CHARITABLE GAMBLING	1,523	1,523
COMMERCE	28,552	28,552
COMMUNITY COLLEGE BD	273,086	273,086
CORRECTIONS	229,940	229,940
ECONOMIC SECURITY	320,038	320,038
EDUCATION	77,535	77,535
EDUCATION-VO-TECH	11,548	11,548
EMPLOYEE RELATIONS	14,466	14,466
ENERGY, ECONOMIC DVLP	29,694	29,694
FINANCE	16,624	16,624
GOVERNOR	5,330	5,330
HANDICAPPED COUNCIL	1,269	1,269
HEALTH	86,672	86,672
HEALTH LIC BDS		
MEDICAL EXAMINERS	1,650	1,650
NURSING	2,284	2,284
PHARMACY	888	888
DENTISTRY	634	634
CHIROPRACTORS	254	254
PSYCHOLOGY	254	254
OPTOMETRY	127	127
NURSING HOME ADM	254	254
PODIATRY	0	0
VETERINARY MEDICINE	127	127
HEARING EXAMINER	6,979	6,979
HIGHER ED COORD BD	10,533	10,533

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HIGHER ED FAC AUTH	254	254
HOUSING FINANCE	16,370	16,370
HUMAN RIGHTS	8,248	8,248
INDIAN AFFAIRS	888	888
INVESTMENT BOARD	3,172	3,172
IRON RANGE RESOURCES	9,390	9,390
LABOR & INDUSTRY	43,907	43,907
LEGISLATIVE AUDIT	9,137	9,137
LIEUTENANT GOVERNOR	1,015	1,015
MEDIATION SVCS	3,046	3,046
MILITARY AFFAIRS	38,323	38,323
MUNICIPAL BOARD	508	508
NATURAL RESOURCES	207,606	207,606
NON-HEALTH LIC BDS		
BOXING	254	254
BARBERS	381	381
ELECTRICITY	2,284	2,284
ARCHITECTS & ENG	634	634
ABSTRACTORS	0	0
ACCOUNTANCY	508	508
PEACE OFFICERS	1,142	1,142
OFF FULL PROD & OPPTNTY	634	634
PLANNING	15,482	15,482
POLLUTION CONTROL	62,307	62,307
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	211,413	211,413
PUBLIC SERVICE	11,040	11,040
PUBLIC UTIL COMM	3,680	3,680
RACING COMMISSION	1,015	1,015
REVENUE	127,533	127,533
SECRETARY OF STATE	5,330	5,330
SENTENCE GUIDELINES	508	508
STATE RETIREMENT	5,330	5,330
STATE UNIV SYSTEM	471,428	471,428
TEACHERS RETIREMENT	7,106	7,106
TRANSPORTATION	588,302	588,302
TRANSPORTATION REG BD	1,015	1,015
TREASURER	508	508
UNIV OF MINN	0	0
VETERANS AFFAIRS	46,572	46,572
WELFARE-CENT OFFICE	105,326	105,326
WELFARE-INSTITUTIONS	734,996	734,996
WORLD TRADE CENTER	1,142	1,142
ZOO	20,304	20,304
OTHER	80,072	80,072
TOTAL	4,199,454	4,199,454

STATE OF MINNESOTA
MEDIATION SERVICES
NATURE AND EXTENT OF SERVICES

The state Mediation Services Bureau conducts representation hearings for public and private sector collective bargainings and provides arbitration and mediation services at the request of parties to collective bargaining agreements. Costs are charged to the state General Fund and are not charged back to state agencies.

Costs of services provided to state agencies were developed by determining the percentage that meetings for representation, arbitration and mediation for state labor relations were to the total meetings conducted. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units on July 23, 1985.

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

Ref.: FMC 74-4, Attachment B, paragraph B.22.

SCHEDULE 11.2
BUDGET 1987

STATE OF MINNESOTA
MEDIATIONS SERVICES
COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987 1,295,058

DEDUCTIONS:

EQUIPMENT	(8,900)
MIDWEST CONSORTIUM	0

TOTAL DEDUCTIONS (8,900)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	7,415
ADMN-COMM OFF & ADM SVCS	147
ADMN-GENERAL SERVICES	2,215
ADMN-INFORMATION SVCS	1,687
ADMN-AGENCY SERVICES	3,015
FIN-BUDGET	1,709
FIN-ACCOUNTING	2,170
FIN-OTHER	797
EMPLOYEE RELATIONS	3,046

TOTAL ALLOCATED ADDITIONS 22,201

TOTAL TO BE ALLOCATED 1,308,359

SCHEDULE 11.3
BUDGET 1987

STATE OF MINNESOTA

MEDIATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATE AGENCIES	OTHER SERVICES
WAGES & BENEFITS				
SALARY & WAGES	1,070,858		13,771	1,057,087
OTHER EXPENSE & COST				
SERVICES	205,900		2,648	203,252
SUPPLIES	9,400		121	9,279
EQUIPMENT	8,900	8,900		
DEPARTMENTAL EXPEND	1,295,058	8,900	16,540	1,269,618
COST ADJUSTMENTS				
DEDUCTIONS	(8,900)	(8,900)		
ADDITIONS	22,201	22,201		
COST BY FUNCTION	1,308,359	22,201	16,540	1,269,618
REALLOCATE ADMN	0	(22,201)	286	21,915
ALLOCABLE COSTS	1,308,359	0	16,826	1,291,533
DISALLOWED	(1,291,533)			(1,291,533)
NET ALLOCATED	16,826		16,826	0

STATE OF MINNESOTA

MEDIATION SERVICES

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	38	0.12%	20
GENERAL SERVICES	49	0.16%	26
INFORMATION SVCS	36	0.11%	19
AGENCY SERVICES	61	0.19%	33
PLANT MGMT	156	0.50%	84
STATE REGISTER & DOCUMENTS	15	0.05%	8
MICROGRAPHICS	14	0.04%	8
OFFICE EQUIPMENT	1	.00%	1
TELECOMMUNICATIONS	3	0.01%	2
MOTOR POOL	17	0.05%	9
STATE PRINTER	49	0.16%	26
CENTRAL STORES	9	0.03%	5
FEDERAL SURPLUS	6	0.02%	3
RESOURCE RECOVERY	3	0.01%	2
COMMUTER VANS	1	.00%	1
IMB	266	0.85%	143
ADDRESSING & INSERT	6	0.02%	3
MOVERS & DELIVERY	9	0.03%	5
CENTRAL MNTNCE REV	4	0.01%	2
CAPITOL PARKING	2	0.01%	1
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	2	0.01%	1
AGRICULTURE	421	1.34%	226
ANIMAL HEALTH BD	31	0.10%	17
ARTS BOARD	7	0.02%	4
ATTORNEY GENERAL	98	0.31%	53
AUDITOR	80	0.26%	43
CAPITOL AREA ARCH PLAN BD	3	0.01%	2
CHARITABLE GAMBLING	10	0.03%	5
COMMERCE	196	0.63%	105
COMMUNITY COLLEGE BD	1,701	5.42%	913
CORRECTIONS	1,733	5.53%	930
ECONOMIC SECURITY	2,091	6.67%	1,122
EDUCATION	564	1.80%	303
EDUCATION-VO-TECH	82	0.26%	44
EMPLOYEE RELATIONS	1	.00%	1
ENERGY, ECONOMIC DVLP	211	0.67%	113
FINANCE	82	0.26%	44
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	8	0.03%	4
HEALTH	654	2.09%	351
HEALTH LIC BDS			
MEDICAL EXAMINERS	7	0.02%	4
NURSING	12	0.04%	6
PHARMACY	5	0.02%	3
DENTISTRY	4	0.01%	2
CHIROPRACTORS	2	0.01%	1
PSYCHOLOGY	1	.00%	1
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	1	.00%	1
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	1
HEARING EXAMINER	17	0.05%	9
HIGHER ED COORD BD	36	0.11%	19

STATE OF MINNESOTA
MEDIATION SERVICES
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	1	.00%	1
HOUSING FINANCE	102	0.33%	55
HUMAN RIGHTS	57	0.18%	31
INDIAN AFFAIRS	7	0.02%	4
INVESTMENT BOARD	14	0.04%	8
IRON RANGE RESOURCES	112	0.36%	60
LABOR & INDUSTRY	304	0.97%	163
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	298	0.95%	160
MUNICIPAL BOARD	1	.00%	1
NATURAL RESOURCES	2,360	7.53%	1,266
NON-HEALTH LIC BDS			
BOXING	2	0.01%	1
BARBERS	2	0.01%	1
ELECTRICITY	14	0.04%	8
ARCHITECTS & ENG	4	0.01%	2
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	2
PEACE OFFICERS	0	0.00%	0
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	114	0.36%	61
POLLUTION CONTROL	365	1.16%	196
PUB EMP RET ASSN	61	0.19%	33
PUBLIC SAFETY	1,623	5.18%	871
PUBLIC SERVICE	71	0.23%	38
PUBLIC UTIL COMM	16	0.05%	9
RACING COMMISSION	5	0.02%	3
REVENUE	940	3.00%	504
SECRETARY OF STATE	34	0.11%	18
SENTENCE GUIDELINES	3	0.01%	2
STATE RETIREMENT	35	0.11%	19
STATE UNIV SYSTEM	3,531	11.26%	1,895
TEACHERS RETIREMENT	46	0.15%	25
TRANSPORTATION	4,821	15.37%	2,587
TRANSPORTATION REG BD	3	0.01%	2
TREASURER	9	0.03%	5
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	372	1.19%	200
WELFARE-CENT OFFICE	744	2.37%	399
WELFARE-INSTITUTIONS	6,251	19.93%	3,354
WORLD TRADE CENTER	4	0.01%	2
ZOO	176	0.56%	94
OTHER	46	0.15%	17
TOTAL	31,358	100.00%	16,826

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS IN 1984-85
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT 7-1-85

STATE OF MINNESOTA

MEDIATION SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
COMM OFF & ADMN SVCS	20	20
GENERAL SERVICES	26	26
INFORMATION SVCS	19	19
AGENCY SERVICES	33	33
PLANT MGMT	84	84
STATE REGISTER & DOCUMENTS	8	8
MICROGRAPHICS	8	8
OFFICE EQUIPMENT	1	1
TELECOMMUNICATIONS	2	2
MOTOR POOL	9	9
STATE PRINTER	26	26
CENTRAL STORES	5	5
FEDERAL SURPLUS	3	3
RESOURCE RECOVERY	2	2
COMMUTER VANS	1	1
INB	143	143
ADDRESSING & INSERT	3	3
MOVERS & DELIVERY	5	5
CENTRAL MNTNCE REV	2	2
CAPITOL PARKING	1	1
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	1	1
AGRICULTURE	226	226
ANIMAL HEALTH BD	17	17
ARTS BOARD	4	4
ATTORNEY GENERAL	53	53
AUDITOR	43	43
CAPITOL AREA ARCH PLAN BD	2	2
CHARITABLE GAMBLING	5	5
COMMERCE	105	105
COMMUNITY COLLEGE BD	913	913
CORRECTIONS	930	930
ECONOMIC SECURITY	1,122	1,122
EDUCATION	303	303
EDUCATION-VO-TECH	44	44
EMPLOYEE RELATIONS	1	1
ENERGY, ECONOMIC DVL P	113	113
FINANCE	44	44
GOVERNOR	0	0
HANDICAPPED COUNCIL	4	4
HEALTH	351	351
HEALTH LIC BDS		
MEDICAL EXAMINERS	4	4
NURSING	6	6
PHARMACY	3	3
DENTISTRY	2	2
CHIROPRACTORS	1	1
PSYCHOLOGY	1	1
OPTOMETRY	0	0
NURSING HOME ADM	1	1
PODIATRY	0	0
VETERINARY MEDICINE	1	1
HEARING EXAMINER	9	9
HIGHER ED COORD BD	19	19

STATE OF MINNESOTA

MEDIATION SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	55	55
HUMAN RIGHTS	31	31
INDIAN AFFAIRS	4	4
INVESTMENT BOARD	8	8
IRON RANGE RESOURCES	60	60
LABOR & INDUSTRY	163	163
LEGISLATIVE AUDIT	0	0
LIEUTENANT GOVERNOR	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	160	160
MUNICIPAL BOARD	1	1
NATURAL RESOURCES	1,266	1,266
NON-HEALTH LIC BDS		
BOXING	1	1
BARBERS	1	1
ELECTRICITY	8	8
ARCHITECTS & ENG	2	2
ABSTRACTORS	0	0
ACCOUNTANCY	2	2
PEACE OFFICERS	0	0
OFF FULL PROD & OPTNTY	0	0
PLANNING	61	61
POLLUTION CONTROL	196	196
PUB EMP RET ASSN	33	33
PUBLIC SAFETY	871	871
PUBLIC SERVICE	38	38
PUBLIC UTIL COMM	9	9
RACING COMMISSION	3	3
REVENUE	504	504
SECRETARY OF STATE	18	18
SENTENCE GUIDELINES	2	2
STATE RETIREMENT	19	19
STATE UNIV SYSTEM	1,895	1,895
TEACHERS RETIREMENT	25	25
TRANSPORTATION	2,587	2,587
TRANSPORTATION REG BD	2	2
TREASURER	5	5
UNIV OF MINN	0	0
VETERANS AFFAIRS	200	200
WELFARE-CENT OFFICE	399	399
WELFARE-INSTITUTIONS	3,354	3,354
WORLD TRADE CENTER	2	2
ZOO	94	94
OTHER	17	17
TOTAL	16,826	16,826

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
NATURE AND EXTENT OF SERVICES

The Legislative Auditor is responsible for the annual audit of all of the state's expenditures and revenues, conducted to insure conformance with generally accepted accounting principles, federal audit requirements and state law. This office also conducts certain special audits to assist in improving the efficiency and dependability of department and agency accounting. Costs are allowable for plan purposes and have been allocated based on estimated hours of service to be provided in 1985-86. The state no longer plans to charge state agencies directly for audit services; so reductions have not been made for direct billings.

The Legislative Auditor is also responsible for coordinating audit services at the state agency level for federal single audit purposes. These costs are budgeted in the Finance Audits section but have been separated out for allocation purposes. Costs are allowable for plan purposes and have been allocated based on estimated hours of service to be provided in fiscal year 1986.

The department also has a Program Evaluation Unit which analyzes program delivery to improve efficiency, insure that federal and state requirements are followed, and determine whether programs are cost effective. Costs have been allocated based on the estimated hours of service to be provided in fiscal year 1986.

Ref.: FMC 74-4, Attachment B, paragraph B.4.
Circular A-102, Attachment P

SCHEDULE 12.2
BUDGET 1987

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987 3,013,047

DEDUCTIONS:

EQUIPMENT (173,910)

TOTAL DEDUCTIONS (173,910)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	26,010
ADMN-COMM OFF & ADM SVCS	440
ADMN-GENERAL SERVICES	554
ADMN-INFORMATION SVCS	4,244
ADMN-AGENCY SERVICES	2999
FIN-BUDGET	2,019
FIN-ACCOUNTING	2,554
FIN-OTHER	1,934
EMPLOYEE RELATIONS	9,137

TOTAL ALLOCATED ADDITIONS 49,891

TOTAL TO BE ALLOCATED 2,889,028

SCHEDULE 12.3
BUDGET 1987

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	FINANCE AUDITS	PROGRAM AUDIT	SINGLE AUDIT	METRO COMM AUDITS
WAGES & BENEFITS						
SALARY & WAGES	2,383,819	381,004	1,205,708	503,929	200,037	93,141
OTHER EXPENSE & COST						
SERVICES	434,092	434,092				
SUPPLIES	21,226	21,226				
EQUIPMENT	173,910	173,910				
DEPARTMENTAL EXPEND	3,013,047	1,010,232	1,205,708	503,929	200,037	93,141
COST ADJUSTMENTS						
DEDUCTIONS	(173,910)	(173,910)				
ADDITIONS	49,891	49,891				
COST BY FUNCTION	2,889,028	886,213	1,205,708	503,929	200,037	93,141
REALLOCATE ADMN	0	(886,213)	533,507	222,900	88,513	41,213
ALLOCABLE COSTS	2,889,028		1,739,215	726,909	288,550	134,354
DISALLOWED	(134,354)					(134,354)
NET ALLOCATED	2,754,674		1,739,215	726,909	288,550	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	4,785	8.50%	147,755
GENERAL SERVICES	0	0.00%	0
INFORMATION SVCS	0	0.00%	0
AGENCY SERVICES	0	0.00%	0
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
AGRICULTURE	184	0.33%	5,682
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	0	0.00%	0
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	350	0.62%	10,808
COMMERCE	0	0.00%	0
COMMUNITY COLLEGE BD	2,660	4.72%	82,137
CORRECTIONS	3,125	5.55%	96,496
ECONOMIC SECURITY	2,241	3.98%	69,199
EDUCATION	2,146	3.81%	66,266
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVL P	803	1.43%	24,796
FINANCE	533	0.95%	16,458
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	298	0.53%	9,202
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	350	0.62%	10,808
HIGHER ED COORD BD	426	0.76%	13,154

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	0	0.00%	0
HUMAN RIGHTS	230	0.41%	7,102
INDIAN AFFAIRS	350	0.62%	10,808
INVESTMENT BOARD	3,329	5.91%	102,795
IRON RANGE RESOURCES	440	0.78%	13,587
LABOR & INDUSTRY	1,743	3.09%	53,822
LEGISLATIVE AUDIT	2,387	4.24%	73,708
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	350	0.62%	10,808
MILITARY AFFAIRS	0	0.00%	0
MUNICIPAL BOARD	230	0.41%	7,102
NATURAL RESOURCES	1,822	3.23%	56,261
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	1,059	1.88%	32,701
PUB EMP RET ASSN	1,257	2.23%	38,815
PUBLIC SAFETY	1,811	3.22%	55,921
PUBLIC SERVICE	0	0.00%	0
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	400	0.71%	12,352
REVENUE	3,332	5.92%	102,888
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	1,153	2.05%	35,603
STATE UNIV SYSTEM	1,860	3.30%	57,434
TEACHERS RETIREMENT	979	1.74%	30,230
TRANSPORTATION	4,348	7.72%	134,261
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
WELFARE-CENT OFFICE	3,504	6.22%	108,199
WELFARE-INSTITUTIONS	2,100	3.73%	64,845
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	810	1.44%	25,010
FINANCE-ACCOUNTING	4,027	7.15%	124,349
FINANCE-OTHER	902	1.60%	27,853
TOTAL	56,324	100.00%	1,739,215

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y.1986
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 12.5

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-PROGRAM AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
COMMERCE	2,607	17.97%	130,639
HEALTH	406	2.80%	20,345
NATURAL RESOURCES	2,642	18.21%	132,393
WELFARE-CENTRAL OFFICE	3,654	25.19%	183,105
OTHER	5,197	35.83%	260,427
TOTAL	14,506	100.00%	726,909

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 1985
 SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	0.0	0.00%	0
GENERAL SERVICES	0.0	0.00%	0
INFORMATION SVCS	0.0	0.00%	0
AGENCY SERVICES	0.0	0.00%	0
PLANT MGMT	0.0	0.00%	0
STATE REGISTER & DOCUMENTS	0.0	0.00%	0
MICROGRAPHICS	0.0	0.00%	0
OFFICE EQUIPMENT	0.0	0.00%	0
TELECOMMUNICATIONS	0.0	0.00%	0
MOTOR POOL	0.0	0.00%	0
STATE PRINTER	0.0	0.00%	0
CENTRAL STORES	0.0	0.00%	0
FEDERAL SURPLUS	0.0	0.00%	0
RESOURCE RECOVERY	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
IMB	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MOVERS & DELIVERY	0.0	0.00%	0
CENTRAL MNTNCE REV	0.0	0.00%	0
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	0.0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	0.0	0.00%	0
IISAC	0.0	0.00%	0
911 EMERGENCY	0.0	0.00%	0
AGRICULTURE	43.0	0.40%	1,168
ANIMAL HEALTH BD	10.0	0.09%	272
ARTS BOARD	36.0	0.34%	978
ATTORNEY GENERAL	94.5	0.89%	2,566
AUDITOR	0.0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	0.0	0.00%	0
COMMUNITY COLLEGE BD	580.0	5.46%	15,751
CORRECTIONS	61.0	0.57%	1,657
ECONOMIC SECURITY	1,369.0	12.88%	37,177
EDUCATION	1,545.0	14.54%	41,957
EDUCATION-VO-TECH	0.0	0.00%	0
EMPLOYEE RELATIONS	72.0	0.68%	1,955
ENERGY, ECONOMIC DVLDP	518.0	4.88%	14,067
FINANCE	0.0	0.00%	0
GOVERNOR	0.0	0.00%	0
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	531.0	5.00%	14,420
HEALTH LIC BDS			
MEDICAL EXAMINERS	0.0	0.00%	0
NURSING	0.0	0.00%	0
PHARMACY	0.0	0.00%	0
DENTISTRY	0.0	0.00%	0
CHIROPRACTORS	0.0	0.00%	0
PSYCHOLOGY	0.0	0.00%	0
OPTOMETRY	0.0	0.00%	0
NURSING HOME ADM	0.0	0.00%	0
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	0.0	0.00%	0
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	0.0	0.00%	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	379.0	3.57%	10,292
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	0.0	0.00%	0
IRON RANGE RESOURCES	0.0	0.00%	0
LABOR & INDUSTRY	151.0	1.42%	4,101
LEGISLATIVE AUDIT	1,113.0	10.47%	30,225
LIEUTENANT GOVERNOR	0.0	0.00%	0
MEDIATION SVCS	57.5	0.54%	1,561
MILITARY AFFAIRS	500.5	4.71%	13,592
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	703.0	6.62%	19,091
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	0.0	0.00%	0
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	0.0	0.00%	0
PEACE OFFICERS	0.0	0.00%	0
OFF FULL PROD & OPPTNTY	0.0	0.00%	0
PLANNING	0.0	0.00%	0
POLLUTION CONTROL	291.0	2.74%	7,903
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	0.0	0.00%	0
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	0.0	0.00%	0
REVENUE	0.0	0.00%	0
SECRETARY OF STATE	0.0	0.00%	0
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	0.0	0.00%	0
STATE UNIV SYSTEM	0.0	0.00%	0
TEACHERS RETIREMENT	0.0	0.00%	0
TRANSPORTATION	311.0	2.93%	8,446
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	31.0	0.29%	842
WELFARE-CENT OFFICE	1,611.0	15.16%	43,749
WELFARE-INSTITUTIONS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	86.0	0.81%	2,335
OTHER	0.0	0.00%	0
FINANCE-BUDGET	417.0	3.92%	11,324
FINANCE-ACCOUNTING	115.0	1.08%	3,121
TOTAL	10,625.5	100.00%	288,550

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 1986
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
ADMINISTRATION				
COMM OFF & ADMN SVCS	147,755	147,755		0
GENERAL SERVICES	0	0		0
INFORMATION SVCS	0	0		0
AGENCY SERVICES	0	0		0
PLANT MGMT	0	0		0
STATE REGISTER & DOCUMENTS	0	0		0
MICROGRAPHICS	0	0		0
OFFICE EQUIPMENT	0	0		0
TELECOMMUNICATIONS	0	0		0
MOTOR POOL	0	0		0
STATE PRINTER	0	0		0
CENTRAL STORES	0	0		0
FEDERAL SURPLUS	0	0		0
RESOURCE RECOVERY	0	0		0
COMMUTER VANS	0	0		0
IMB	0	0		0
ADDRESSING & INSERT	0	0		0
MOVERS & DELIVERY	0	0		0
CENTRAL MNTNCE REV	0	0		0
CAPITOL PARKING	0	0		0
PROC SUR-LOCAL GOVT	0	0		0
RECORDS MGMT-LOCAL GOVT	0	0		0
STATE SURPLUS	0	0		0
MGMT ANALYSIS-SP FD	0	0		0
IISAC	0	0		0
911 EMERGENCY	0	0		0
AGRICULTURE	6,850	5,682		1,168
ANIMAL HEALTH BD	272	0		272
ARTS BOARD	978	0		978
ATTORNEY GENERAL	2,566	0		2,566
AUDITOR	0	0		0
CAPITOL AREA ARCH PLAN BD	0	0		0
CHARITABLE GAMBLING	10,808	10,808		0
COMMERCE	130,639	0	130,639	0
COMMUNITY COLLEGE BD	97,888	82,137		15,751
CORRECTIONS	98,153	96,496		1,657
ECONOMIC SECURITY	106,376	69,199		37,177
EDUCATION	108,223	66,266		41,957
EDUCATION-VO-TECH	0	0		0
EMPLOYEE RELATIONS	1,955	0		1,955
ENERGY, ECONOMIC DVL P	38,863	24,796		14,067
FINANCE	16,458	16,458		0
GOVERNOR	0	0		0
HANDICAPPED COUNCIL	0	0		0
HEALTH	43,967	9,202	20,345	14,420
HEALTH LIC BDS				
MEDICAL EXAMINERS	0	0		0
NURSING	0	0		0
PHARMACY	0	0		0
DENTISTRY	0	0		0
CHIROPRACTORS	0	0		0
PSYCHOLOGY	0	0		0
OPTOMETRY	0	0		0
NURSING HOME ADM	0	0		0
PODIATRY	0	0		0
VETERINARY MEDICINE	0	0		0
HEARING EXAMINER	10,808	10,808		0
HIGHER ED COORD BD	13,154	13,154		0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
HIGHER ED FAC AUTH	0	0		0
HOUSING FINANCE	0	0		0
HUMAN RIGHTS	17,394	7,102		10,292
INDIAN AFFAIRS	10,808	10,808		0
INVESTMENT BOARD	102,795	102,795		0
IRON RANGE RESOURCES	13,587	13,587		0
LABOR & INDUSTRY	57,923	53,822		4,101
LEGISLATIVE AUDIT	103,933	73,708		30,225
LIEUTENANT GOVERNOR	0	0		0
MEDIATION SVCS	12,369	10,808		1,561
MILITARY AFFAIRS	13,592	0		13,592
MUNICIPAL BOARD	7,102	7,102		0
NATURAL RESOURCES	207,745	56,261	132,393	19,091
NON-HEALTH LIC BDS				
BOXING	0	0		0
BARBERS	0	0		0
ELECTRICITY	0	0		0
ARCHITECTS & ENG	0	0		0
ABSTRACTORS	0	0		0
ACCOUNTANCY	0	0		0
PEACE OFFICERS	0	0		0
OFF FULL PROD & OPPTNTY	0	0		0
PLANNING	0	0		0
POLLUTION CONTROL	40,604	32,701		7,903
PUB EMP RET ASSN	38,815	38,815		0
PUBLIC SAFETY	55,921	55,921		0
PUBLIC SERVICE	0	0		0
PUBLIC UTIL COMM	0	0		0
RACING COMMISSION	12,352	12,352		0
REVENUE	102,888	102,888		0
SECRETARY OF STATE	0	0		0
SENTENCE GUIDELINES	0	0		0
STATE RETIREMENT	35,603	35,603		0
STATE UNIV SYSTEM	57,434	57,434		0
TEACHERS RETIREMENT	30,230	30,230		0
TRANSPORTATION	142,707	134,261		8,446
TRANSPORTATION REG BD	0	0		0
TREASURER	0	0		0
UNIV OF MINN	0	0		0
VETERANS AFFAIRS	842	0		842
WELFARE-CENT OFFICE	335,053	108,199	183,105	43,749
WELFARE-INSTITUTIONS	64,845	64,845		0
WORLD TRADE CENTER	0	0		0
ZOO	2,335	0		2,335
OTHER	285,437	25,010	260,427	0
FINANCE-BUDGET	11,324	0		11,324
FINANCE-ACCOUNTING	127,470	124,349		3,121
FINANCE-OTHER	27,853	27,853		0
TOTAL	2,754,674	1,739,215	726,909	288,550

STATE OF MINNESOTA
ATTORNEY GENERAL
NATURE AND EXTENT OF SERVICES

The Attorney General is the chief legal officer of the state and is the attorney for all state officers, departments, boards and commissions. He interprets statutes, prepares or reviews legal documents (contracts, leases, etc.). These costs are allowable for plan purposes and have been allocated based on estimated 1985-86 hours of attorney and paralegal staff time provided to central service agencies.

Costs of services to the public and county governments are included in the allocation to All Other.

Ref.: FMC 74-4, Attachment B., paragraph B.16.

SCHEDULE 13.2

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987	17,754,613
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DEDUCTIONS:

EQUIPMENT	(351,282)
SPECIAL CONTINGENT	(49,372)

TOTAL DEDUCTIONS	(400,654)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	50,288
ADMN-COMM OFF & ADM SVCS	2,067
ADMN-GENERAL SERVICES	12,184
ADMN-INFORMATION SVCS	41,555
ADMN-AGENCY SVCS	15,056
FIN-BUDGET	9,288
FIN-ACCOUNTING	19,737
FIN-OTHER	10,087
EMPLOYEE RELATIONS	14,466
MEDIATION SERVICES	53
LEGISLATIVE AUDIT	2,566

TOTAL ALLOCATED ADDITIONS	177,347
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TOTAL TO BE ALLOCATED	17,531,306
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SCHEDULE 13.3
BUDGET 1987

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEGAL SERVICES	OTHER
WAGES & BENEFITS				
SALARY & WAGES	15,174,493	2,005,105	9,886,893	3,282,495
OTHER EXPENSE & COST				
SERVICES	1,936,560	463,509	990,077	482,974
SUPPLIES	242,906	169,507	68,127	5,272
EQUIPMENT	351,282	351,282		
SPECIAL CNTNGT	49,372	49,372		
DEPARTMENTAL EXPEND	17,754,613	3,038,775	10,945,097	3,770,741
COST ADJUSTMENTS				
DEDUCTIONS	(400,654)	(400,654)		
ADDITIONS	177,347	177,347		
COST BY FUNCTION	17,531,306	2,815,468	10,945,097	3,770,741
REALLOCATE ADMN	0	(2,815,468)	2,094,041	721,427
ALLOCABLE COSTS	17,531,306		13,039,138	4,492,168
DISALLOWED	(4,492,168)			(4,492,168)
NET ALLOCATED	13,039,138		13,039,138	0

SCHEDULE 13.4
BUDGET 1987

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
ADMN-COMM OFF & ADM SVCS	4,497	0.86%	112,774		112,774
ATTORNEY GENERAL	276,354	53.15%	6,930,303		6,930,303
FINANCE-FISCAL MGMT	324	0.06%	8,125		8,125
LEGISLATIVE AUDITOR	0	0.00%	0		0
MEDIATION SVCS	259	0.05%	6,495		6,495
EMPLOYEE RELATIONS	363	0.07%	9,103		9,103
LABOR & IND-WKRS COMP	10,918	2.10%	273,798	(387,398)	(113,600)
OTHER	227,236	43.70%	5,698,540	(2,167,204)	3,531,336
TOTAL	519,951	100.00%	13,039,138	(2,554,602)	10,484,536

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE PROVIDED TO
CENTRAL SERVICE AGENCIES F.Y. 1986

SOURCE: ATTORNEY GENERAL TIME ESTIMATES

SCHEDULE 13.5
BUDGET 1987

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
ADMN-COMM OFF & ADM SVCS	112,774	112,774
ATTORNEY GENERAL	6,930,303	6,930,303
FINANCE-FISCAL MGMT	8,125	8,125
LEGISLATIVE AUDITOR	0	0
MEDIATION SVCS	6,495	6,495
EMPLOYEE RELATIONS	9,103	9,103
LABOR & IND-WKRS COMP	(113,600)	(113,600)
OTHER	3,531,336	3,531,336
TOTAL	10,484,536	10,484,536

STATE OF MINNESOTA
LABOR AND INDUSTRY - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Department of Labor and Industry is responsible for the administration of Workers' Compensation, enforcement of state health and safety and labor standard laws along with boiler inspection and other activities. The department administers the Workers' Compensation Program for state employees.

The costs of departmental administration and indirect costs allocated to the department have been allocated to Workers' Compensation and other departmental programs based on agency authorized positions for F.Y. 1987.

Ref.: FMC 74-4, Attachment B, paragraph B.10.

SCHEDULE 14.2
BUDGET 1987

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987 791,730

DEDUCTIONS:

EQUIPMENT	(700)
GRANTS	(250,000)

TOTAL DEDUCTIONS (250,700)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	122,108
ADMN-COMM OFF & ADM SVCS	2,116
ADMN-GENERAL SERVICES	3,323
ADMN-INFORMATION SVCS	49,032
ADMN-AGENCY SERVICES	29,858
FIN-BUDGET	47,746
FIN-ACCOUNTING	96,037
FIN-OTHER	23,808
EMPLOYEE RELATIONS	43,907
MEDIATION SVCS	163
LEGISLATIVE AUDIT	57,923

TOTAL ALLOCATED ADDITIONS 476,021

TOTAL TO BE ALLOCATED 1,017,051

SCHEDULE 14.3
BUDGET 1987

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GEN ADMN	DEPT ADMN
WAGES & BENEFITS			
SALARY & WAGES	398,630		398,630
OTHER EXPENSE & COST			
SERVICES	137,500		137,500
SUPPLIES	4,900		4,900
EQUIPMENT	700	700	
GRANTS	250,000	250,000	
DEPARTMENTAL EXPEND	791,730	250,700	541,030
COST ADJUSTMENTS			
DEDUCTIONS	(250,700)	(250,700)	
ADDITIONS	476,021	476,021	
COST BY FUNCTION	1,017,051	476,021	541,030
REALLOCATE ADMN	0	(476,021)	476,021
ALLOCABLE COSTS	1,017,051		1,017,051
DISALLOWED			
NET ALLOCATED	1,017,051		1,017,051

SCHEDULE 14.4
BUDGET 1987

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
LABOR AND IND-WKRS COMP	26	7.51%	76,426
LABOR AND IND-ADMN	27	7.80%	79,365
LABOR AND INDUSTRY	293	84.68%	861,260
TOTAL	346	100.00%	1,017,051

ALLOCATION BASIS: AUTHORIZED COMPLEMENT 1985
SOURCE: LAWS OF 1985

SCHEDULE 14.5
BUDGET 1987

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPARTMENT ADMN
LABOR AND IND-WKRS COMP	76,426	76,426
LABOR AND IND-ADMN	79,365	79,365
LABOR AND INDUSTRY	861,260	861,260
TOTAL	1,017,051	1,017,051

STATE OF MINNESOTA
LABOR AND INDUSTRY - WORKERS' COMPENSATION ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Department of Labor and Industry administers Minnesota's Workers' Compensation Program. The department provides for the processing of claims for compensation for state employees, provides for hearings concerning cases for all private and public sector employees in the state and for enforcement of the state's workers' compensation laws.

The costs of the Worker's Compensation Division have been distributed between state employees and other programs based on the number of first injury reports filed from July 1, 1984 through June 30, 1985 (53,007 total, of which 4,515 were for state employees).

Costs of the administration of programs for state employees have been allocated based on the number of first injury reports filed.

Ref.: FMC 74-4, Attachment B, paragraph B.13.

SCHEDULE 15.2
BUDGET 1987

STATE OF MINNESOTA

LABOR AND INDUSTRY-WORKERS COMPENSATION ADMN

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987	899,825
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DEDUCTIONS:

EQUIPMENT	(2,700)
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TOTAL DEDUCTIONS	(2,700)
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ALLOCATED ADDITIONS:

ATTORNEY GEN-GEN SUPPORT	(113,600)
LABOR AND INDUSTRY-ADMN	76,426

TOTAL ALLOCATED ADDITIONS	(37,174)
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TOTAL TO BE ALLOCATED	859,951
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SCHEDULE 15.3
BUDGET 1987

STATE OF MINNESOTA

LABOR AND INDUSTRY-WORKERS COMPENSATION ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATE EMPL	OTHER
WAGES & BENEFITS				
SALARY & WAGES	849,125		72,326	776,799
OTHER EXPENSE & COST				
SERVICES	37,700		3,211	34,489
SUPPLIES	10,300		877	9,423
EQUIPMENT	2,700	2,700		
DEPARTMENTAL EXPEND	899,825	2,700	76,414	820,711
COST ADJUSTMENTS				
DEDUCTIONS	(2,700)	(2,700)		
ADDITIONS	(37,174)	(37,174)		
COST BY FUNCTION	859,951	(37,174)	76,414	820,711
REALLOCATE ADMN	0	37,174	(3,166)	(34,008)
ALLOCABLE COSTS	859,951	0	73,248	786,703
DISALLOWED	(786,703)			(786,703)
NET ALLOCATED	73,248		73,248	0

STATE OF MINNESOTA
LABOR AND INDUSTRY-WKRS COMPENSATION ADMN
DETAIL ALLOCATION-STATE EMPLOYEES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	74	1.64%	1,201
GENERAL SERVICES	0	0.00%	0
INFORMATION SVCS	0	0.00%	0
AGENCY SERVICES	0	0.00%	0
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
AGRICULTURE	41	0.91%	665
ANIMAL HEALTH BD	2	0.04%	32
ARTS BOARD	1	0.02%	16
ATTORNEY GENERAL	4	0.09%	65
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	2	0.04%	32
COMMUNITY COLLEGE BD	60	1.51%	1,103
CORRECTIONS	223	4.94%	3,618
ECONOMIC SECURITY	48	1.06%	779
EDUCATION	50	1.11%	811
EDUCATION-VO-TECH	1	0.02%	16
EMPLOYEE RELATIONS	3	0.07%	49
ENERGY, ECONOMIC DVL P	5	0.11%	81
FINANCE	2	0.04%	32
GOVERNOR	1	0.02%	16
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	12	0.27%	195
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	6	0.13%	97
HIGHER ED COORD BD	1	0.02%	16

STATE OF MINNESOTA
LABOR AND INDUSTRY-WKRS COMPENSATION ADMN
DETAIL ALLOCATION-STATE EMPLOYEES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	0	0.00%	0
HUMAN RIGHTS	1	0.02%	16
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	18	0.40%	292
LABOR & INDUSTRY	17	0.38%	276
LEGISLATIVE AUDIT	1	0.02%	16
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	38	0.84%	616
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	335	7.42%	5,435
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	5	0.11%	81
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	121	2.68%	1,963
PUBLIC SERVICE	1	0.02%	16
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	23	0.51%	373
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	184	4.08%	2,985
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	635	14.06%	10,302
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	996	22.06%	16,158
VETERANS AFFAIRS	92	2.04%	1,493
WELFARE-CENT OFFICE	33	0.73%	535
WELFARE-INSTITUTIONS	1,410	31.23%	22,875
WORLD TRADE CENTER	0	0.00%	0
ZOO	29	0.64%	470
OTHER	32	0.71%	522
TOTAL	4,515	100.00%	73,248

ALLOCATION BASIS: CASES WITH TIME LOST AND NO TIME LOST F.Y. 1985
SOURCE: WORKERS COMP REPORT DECEMBER 1985

STATE OF MINNESOTA
LABOR AND INDUSTRY-WKRS COMPENSATION ADMN
DEPARTMEN DETAIL ALLOCATIONN SUMMARY

USER DEPARTMENT	TOTAL	STATE EMPLOYEES
ADMINISTRATION		
COMM OFF & ADMN SVCS	1,201	1,201
GENERAL SERVICES	0	0
INFORMATION SVCS	0	0
AGENCY SERVICES	0	0
PLANT MGMT	0	0
STATE REGISTER & DOCUMENTS	0	0
MICROGRAPHICS	0	0
OFFICE EQUIPMENT	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	0	0
STATE PRINTER	0	0
CENTRAL STORES	0	0
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	0	0
ADDRESSING & INSERT	0	0
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
AGRICULTURE	665	665
ANIMAL HEALTH BD	32	32
ARTS BOARD	16	16
ATTORNEY GENERAL	65	65
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	32	32
COMMUNITY COLLEGE BD	1,103	1,103
CORRECTIONS	3,618	3,618
ECONOMIC SECURITY	779	779
EDUCATION	811	811
EDUCATION-VO-TECH	16	16
EMPLOYEE RELATIONS	49	49
ENERGY, ECONOMIC DVL P	81	81
FINANCE	32	32
GOVERNOR	16	16
HANDICAPPED COUNCIL	0	0
HEALTH	195	195
HEALTH LIC BDS		
MEDICAL EXAMINERS	0	0
NURSING	0	0
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0
HEARING EXAMINER	97	97
HIGHER ED COORD BD	16	16

STATE OF MINNESOTA
LABOR AND INDUSTRY-WKRS COMPENSATION ADMN
DEPARTMEN DETAIL ALLOCATIONN SUMMARY

USER DEPARTMENT	TOTAL	STATE EMPLOYEES
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	0	0
HUMAN RIGHTS	16	16
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	292	292
LABOR & INDUSTRY	276	276
LEGISLATIVE AUDIT	16	16
LIEUTENANT GOVERNOR	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	616	616
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	5,435	5,435
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	0	0
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
OFF FULL PROD & OPPTNTY	0	0
PLANNING	0	0
POLLUTION CONTROL	81	81
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	1,963	1,963
PUBLIC SERVICE	16	16
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	373	373
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	2,985	2,985
TEACHERS RETIREMENT	0	0
TRANSPORTATION	10,302	10,302
TRANSPORTATION REG BD	0	0
TREASURER	0	0
UNIV OF MINN	16,158	16,158
VETERANS AFFAIRS	1,493	1,493
WELFARE-CENT OFFICE	535	535
WELFARE-INSTITUTIONS	22,875	22,875
WORLD TRADE CENTER	0	0
ZOO	470	470
OTHER	522	522
TOTAL	73,248	73,248

STATE OF MINNESOTA
PUBLIC SAFETY ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Public Safety Department is responsible for the issuance of driver's licenses, State Highway Patrol, the Bureau of Criminal Apprehension, and related activities. The security of the Capitol Complex is also included in this department's duties.

Departmental administration and indirect costs allocated to the Public Safety Department have been allocated to Capitol Security and other programs administered by the department based on each section's authorized positions for F.Y. 1987.

Ref.: FMC 74-4, Attachment B, paragraph B.10.

SCHEDULE 16.2
BUDGET 1987

STATE OF MINNESOTA
PUBLIC SAFETY-ADMN
COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987	2,965,516
DEDUCTIONS:	
EQUIPMENT	0
TOTAL DEDUCTIONS	0
TOTAL TO BE ALLOCATED	2,965,516

SCHEDULE 16.3
BUDGET 1987

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	DEPT ADMN	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	2,432,643		2,095,483	337,160
OTHER EXPENSE & COST				
SERVICES	436,874		242,827	194,047
SUPPLIES	95,999		52,292	43,707
EQUIPMENT	0	0		
DEPARTMENTAL EXPEND	2,965,516	0	2,390,602	574,914
COST ADJUSTMENTS				
DEDUCTIONS	0	(0)		
ADDITIONS	0	0		
COST BY FUNCTION	2,965,516	0	2,390,602	574,914
REALLOCATE ADMN				
ALLOCABLE COSTS	2,965,516		2,390,602	574,914
DISALLOWED	(574,914)			(574,914)
NET ALLOCATED	2,390,602		2,390,602	0

SCHEDULE 16.4

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
PLANT MANAGEMENT	34	2.04%	48,788
PUBLIC SAFETY	1,632	97.96%	2,341,814
TOTAL	1,666	100.00%	2,390,602

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1987
SOURCE: LAWS OF 1985

SCHEDULE 16.5

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
PLANT MANAGEMENT	48,788	48,788
PUBLIC SAFETY	2,341,814	2,341,814
TOTAL	2,390,602	2,390,602

STATE OF MINNESOTA
STATE AUDITOR - SINGLE AUDIT
NATURE AND EXTENT OF SERVICES

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

The organization audits are to determine whether:

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

Costs reported are 1987 fiscal year appropriations to the State Auditor's Office for this activity. The State Auditor will require organization-wide audits of subrecipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts during fiscal year 1985.

Ref.: A-102, Attachment P.

SCHEDULE 17.2
BUDGET 1987

STATE OF MINNESOTA

SINGLE AUDIT

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987	77,303
DEDUCTIONS:	
EQUIPMENT	(1,093)
TOTAL DEDUCTIONS	(1,093)
ALLOCATED ADDITIONS:	
TOTAL ALLOCATED ADDITIONS	0
TOTAL TO BE ALLOCATED	76,210

SCHEDULE 17.3
BUDGET 1987

STATE OF MINNESOTA

SINGLE AUDIT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	SINGLE AUDIT
WAGES & BENEFITS			
SALARY & WAGES	0		0
OTHER EXPENSE & COST			
SERVICES	74,123		74,123
SUPPLIES	2,087		2,087
EQUIPMENT	1,093	1,093	
DEPARTMENTAL EXPENDITURES	77,303	1,093	76,210
COST ADJUSTMENTS			
DEDUCTIONS		(1,093)	
ADDITIONS			
COST BY FUNCTION	76,210	0	76,210
ALLOCABLE COSTS DISALLOWED	76,210		76,210
NET ALLOCATED	76,210		76,210

STATE OF MINNESOTA
STATE AUDITOR
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	0	0.00%	0
GENERAL SERVICES	55,870	.00%	2
INFORMATION SVCS	0	0.00%	0
AGENCY SERVICES	0	0.00%	0
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	81,833	.00%	4
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	39,988	.00%	2
AGRICULTURE	1,040,637	0.06%	46
ANIMAL HEALTH BD	19,232	.00%	1
ARTS BOARD	508,955	0.03%	22
ATTORNEY GENERAL	340,134	0.02%	15
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNITY COLLEGE BD	3,912,331	0.23%	172
CORRECTIONS	779,878	0.04%	34
ECONOMIC SECURITY	224,103,186	12.93%	9,852
EDUCATION	127,992,539	7.38%	5,627
EDUCATION-VO-TECH	15,620,319	0.90%	687
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVL P	25,881,729	1.49%	1,138
FINANCE	0	0.00%	0
GOVERNOR	65,500	.00%	3
HANDICAPPED COUNCIL	500	.00%	0
HEALTH	38,803,032	2.24%	1,706
HEALTH LIC BDS			
MEDICAL EXAMINERS	260	.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	1,696,372	0.10%	75

STATE OF MINNESOTA
STATE AUDITOR
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	55,930,855	3.23%	2,459
HUMAN RIGHTS	214,012	0.01%	9
INDIAN AFFAIRS	50,491	.00%	2
INVESTMENT BOARD	1,166,273	0.07%	51
IRON RANGE RESOURCES	413,177	0.02%	18
LABOR & INDUSTRY	2,194,264	0.13%	96
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	5,912,487	0.34%	260
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	8,239,879	0.48%	362
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	1,785,744	0.10%	79
POLLUTION CONTROL	6,717,776	0.39%	295
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	5,897,980	0.34%	259
PUBLIC SERVICE	2,034	.00%	0
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	0	0.00%	0
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	4,650,824	0.27%	204
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	300,232,950	17.32%	13,199
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	173,266	0.01%	8
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	2,606,297	0.15%	115
WELFARE-CENT OFFICE	890,268,937	51.36%	39,138
WELFARE-INSTITUTIONS	336,094	0.02%	15
WORLD TRADE CENTER	0	0.00%	0
ZOO	97,300	0.01%	4
OTHER	5,717,678	0.33%	251
TOTAL	1,733,550,613	100.00%	76,210

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1985
SOURCE: COMPUTER REPORT FINU8603 7-26-85

STATE OF MINNESOTA
STATE AUDITOR
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
ADMINISTRATION		
COMM OFF & ADMN SVCS	0	0
GENERAL SERVICES	2	2
INFORMATION SVCS	0	0
AGENCY SERVICES	0	0
PLANT MGMT	0	0
STATE REGISTER & DOCUMENTS	0	0
MICROGRAPHICS	0	0
OFFICE EQUIPMENT	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	0	0
STATE PRINTER	0	0
CENTRAL STORES	0	0
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	0	0
ADDRESSING & INSERT	0	0
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	4	4
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	2	2
AGRICULTURE	46	46
ANIMAL HEALTH BD	1	1
ARTS BOARD	22	22
ATTORNEY GENERAL	15	15
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	0	0
COMMUNITY COLLEGE BD	172	172
CORRECTIONS	34	34
ECONOMIC SECURITY	9,852	9,852
EDUCATION	5,627	5,627
EDUCATION-VO-TECH	687	687
EMPLOYEE RELATIONS	0	0
ENERGY, ECONOMIC DVL P	1,138	1,138
FINANCE	0	0
GOVERNOR	3	3
HANDICAPPED COUNCIL	0	0
HEALTH	1,706	1,706
HEALTH LIC BDS		
MEDICAL EXAMINERS	0	0
NURSING	0	0
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0
HEARING EXAMINER	0	0
HIGHER ED COORD BD	75	75

STATE OF MINNESOTA

STATE AUDITOR

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	2,459	2,459
HUMAN RIGHTS	9	9
INDIAN AFFAIRS	2	2
INVESTMENT BOARD	51	51
IRON RANGE RESOURCES	18	18
LABOR & INDUSTRY	96	96
LEGISLATIVE AUDIT	0	0
LIEUTENANT GOVERNOR	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	260	260
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	362	362
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	0	0
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
OFF FULL PROD & OPPTNTY	0	0
PLANNING	79	79
POLLUTION CONTROL	295	295
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	259	259
PUBLIC SERVICE	0	0
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	0	0
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	204	204
TEACHERS RETIREMENT	0	0
TRANSPORTATION	13,199	13,199
TRANSPORTATION REG BD	0	0
TREASURER	8	8
UNIV OF MINN	0	0
VETERANS AFFAIRS	115	115
WELFARE-CENT OFFICE	39,138	39,138
WELFARE-INSTITUTIONS	15	15
WORLD TRADE CENTER	0	0
ZOO	4	4
OTHER	251	251
TOTAL	76,210	76,210

STATE OF MINNESOTA
ADMINISTRATION - COMMISSIONERS OFFICE AND
ADMINISTRATIVE SERVICES
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 18.2
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987

ALLOCATED ADDITIONS:

ADMINISTRATION	
COMM OFF & ADM SVCS	63,880
GENERAL SERVICES	4,431
INFORMATION SVCS	4,855
AGENCY SERVICES	8,562
FINANCE	
BUDGET	3,379
ACCOUNTING	7,449
OTHER	2,447
EMPLOYEE RELATIONS	6,599
MEDIATION SERVICES	20
LEGISLATIVE AUDIT	147,755
ATTORNEY GENERAL	112,774
LABOR AND INDUSTRY-WKRS COMP	1,201
ISB CREDIT	(813)
TOTAL ALLOCATED ADDITIONS	362,539
TOTAL TO BE ALLOCATED	362,539

SCHEDULE 18.3
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

COST ADJUSTMENTS	TOTAL	GENERAL COMMSR & ADMN	PERSONL	FISCAL	STATE EMP ASSIST	MGMT ANALYSIS	OTHER
ALLOCATED ADDITIONS	362,539	0	114,861	87,554	35,980	86,057	38,087
COST BY FUNCTION	362,539	0	114,861	87,554	35,980	86,057	38,087
ALLOCABLE COSTS	362,539	0	114,861	87,554	35,980	86,057	38,087
DISALLOWED	(124,144)					(86,057)	(38,087)
NET ALLOCATION	238,395	0	114,861	87,554	35,980	0	0

SCHEDULE 18.4
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
GENERAL SERVICES	49	6.41%	7,357
INFORMATION SERVICES	40	5.23%	6,006
AGENCY SERVICES	62	8.10%	9,309
PLANT MANAGEMENT	165	21.57%	24,774
STATE REG & DOC	17	2.22%	2,552
MICROGRAPHICS	16	2.09%	2,402
OFFICE EQUIPMENT	1	0.13%	150
TELECOMMUNICATIONS	4	0.52%	601
MOTOR POOL	17	2.22%	2,552
STATE PRINTER	46	6.01%	6,907
CENTRAL STORES	20	2.61%	3,003
FEDERAL SURPLUS	7	0.92%	1,051
RESOURCE RECOVERY	5	0.65%	751
COMMUTER VANS	1	0.13%	150
IMB	272	35.56%	40,841
ADDRESSING & INSERT	7	0.92%	1,051
MOVERS & DELIVERY	11	1.44%	1,652
CENT MNTNCE REV	4	0.52%	601
CAPITOL PARKING	9	1.18%	1,351
PROC SUR-LOCAL GOVT	2	0.26%	300
RCRDS MGT-LOC GOVT	2	0.26%	300
STATE SURPLUS	2	0.26%	300
MGMT ANAL-SP FD	3	0.39%	450
IISAC	1	0.13%	150
911 EMERGENCY	2	0.26%	300
 SUB-TOTAL	 765	 100.00%	 114,861
 DIRECT BILLED			
 TOTAL	 765	 100.00%	 114,861

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1987
SOURCE: LAWS OF 1985

SCHEDULE 18.5
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
GENERAL SERVICES	8,202	28.26%	7,351
INFORMATION SERVICES	3,156	10.87%	2,828
AGENCY SERVICES	11,303	38.94%	10,130
GOVERNOR	4,032	13.89%	3,614
OTHER	2,331	8.03%	2,089
TOTAL	29,024	100.00%	26,012
PLANT MANAGEMENT	6,657	5.43%	3,344
STATE REG & DOC	6,560	5.36%	3,296
MICROGRAPHICS	2,094	1.71%	1,052
OFFICE EQUIPMENT	1,373	1.12%	690
TELECOMMUNICATIONS	14,402	11.76%	7,236
MOTOR POOL	28,622	23.37%	14,380
STATE PRINTER	23,137	18.89%	11,624
CENTRAL STORES	19,237	15.70%	9,665
FEDERAL SURPLUS	1,113	0.91%	559
RESOURCE RECOVERY	601	0.49%	302
COMMUTER VANS	695	0.57%	349
IMB	12,175	9.94%	6,115
ADDRESSING & INSERT	853	0.70%	429
MOVERS & DELIVERY	738	0.60%	371
CENT MNTNCE REV	1,642	1.34%	825
CAPITOL PARKING	2,124	1.73%	1,067
PROC SUR-LOCAL GOVT	0	0.00%	0
RCDS MGT-LOC GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANAL-SP FD	0	0.00%	0
IISAC	474	0.39%	238
911 EMERGENCY	0	0.00%	0
TOTAL	122,497	100.00%	61,542
GRAND TOTAL			87,554

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-COMM OFFICE & ADMN SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SERVICES	49	0.15%	53
INFORMATION SVCS	40	0.12%	44
AGENCY SERVICES	62	0.19%	68
PLANT MGMT	165	0.50%	180
STATE REGISTER & DOCUMENTS	17	0.05%	19
MICROGRAPHICS	16	0.05%	17
OFFICE EQUIPMENT	1	.00%	1
TELECOMMUNICATIONS	4	0.01%	4
MOTOR POOL	17	0.05%	19
STATE PRINTER	46	0.14%	50
CENTRAL STORES	20	0.06%	22
FEDERAL SURPLUS	7	0.02%	8
RESOURCE RECOVERY	5	0.02%	5
COMMUTER VANS	1	.00%	1
IMB	272	0.82%	296
ADDRESSING & INSERT	7	0.02%	8
MOVERS & DELIVERY	11	0.03%	12
CENTRAL MNTNCE REV	4	0.01%	4
CAPITOL PARKING	9	0.03%	10
PROC SUR-LOCAL GOVT	2	0.01%	2
RECORDS MGMT-LOCAL GOVT	2	0.01%	2
STATE SURPLUS	2	0.01%	2
MGMT ANALYSIS-SP FD	3	0.01%	3
IISAC	1	.00%	1
911 EMERGENCY	2	0.01%	2
AGRICULTURE	492	1.49%	536
ANIMAL HEALTH BD	36	0.11%	39
ARTS BOARD	13	0.04%	14
ATTORNEY GENERAL	338	1.02%	368
AUDITOR	122	0.37%	133
CAPITOL AREA ARCH PLAN BD	3	0.01%	3
CHARITABLE GAMBLING	12	0.04%	13
COMMERCE	225	0.68%	245
COMMUNITY COLLEGE BD	2,152	6.51%	2,343
CORRECTIONS	1,812	5.48%	1,973
ECONOMIC SECURITY	2,522	7.63%	2,746
EDUCATION	611	1.85%	665
EDUCATION-VO-TECH	91	0.28%	99
EMPLOYEE RELATIONS	114	0.35%	124
ENERGY, ECONOMIC DVLP	234	0.71%	255
FINANCE	131	0.40%	143
GOVERNOR	42	0.13%	46
HANDICAPPED COUNCIL	10	0.03%	11
HEALTH	683	2.07%	744
HEALTH LIC BDS			
MEDICAL EXAMINERS	13	0.04%	14
NURSING	18	0.05%	20
PHARMACY	7	0.02%	8
DENTISTRY	5	0.02%	5
CHIROPRACTORS	2	0.01%	2
PSYCHOLOGY	2	0.01%	2
OPTOMETRY	1	.00%	1
NURSING HOME ADM	2	0.01%	2
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	1
HEARING EXAMINER	55	0.17%	60
HIGHER ED COORD BD	83	0.25%	90

STATE OF MINNESOTA
ADMINISTRATION-COMM OFFICE & ADMN SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	2
HOUSING FINANCE	129	0.39%	140
HUMAN RIGHTS	65	0.20%	71
INDIAN AFFAIRS	7	0.02%	8
INVESTMENT BOARD	25	0.08%	27
IRON RANGE RESOURCES	74	0.22%	81
LABOR & INDUSTRY	346	1.05%	377
LEGISLATIVE AUDIT	72	0.22%	78
LIEUTENANT GOVERNOR	8	0.02%	9
MEDIATION SVCS	24	0.07%	26
MILITARY AFFAIRS	302	0.91%	329
MUNICIPAL BOARD	4	0.01%	4
NATURAL RESOURCES	1,636	4.95%	1,782
NON-HEALTH LIC BDS			
BOXING	2	0.01%	2
BARBERS	3	0.01%	3
ELECTRICITY	18	0.05%	20
ARCHITECTS & ENG	5	0.02%	5
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	4
PEACE OFFICERS	9	0.03%	10
OFF FULL PROD & OPPTNTY	5	0.02%	5
PLANNING	122	0.37%	133
POLLUTION CONTROL	491	1.49%	535
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	1,666	5.04%	1,814
PUBLIC SERVICE	87	0.26%	95
PUBLIC UTIL COMM	29	0.09%	32
RACING COMMISSION	8	0.02%	9
REVENUE	1,005	3.04%	1,094
SECRETARY OF STATE	42	0.13%	46
SENTENCE GUIDELINES	4	0.01%	4
STATE RETIREMENT	42	0.13%	46
STATE UNIV SYSTEM	3,715	11.24%	4,045
TEACHERS RETIREMENT	56	0.17%	61
TRANSPORTATION	4,636	14.03%	5,048
TRANSPORTATION REG BD	8	0.02%	9
TREASURER	4	0.01%	4
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	367	1.11%	400
WELFARE-CENT OFFICE	830	2.51%	904
WELFARE-INSTITUTIONS	5,792	17.53%	6,307
WORLD TRADE CENTER	9	0.03%	10
ZOO	160	0.48%	174
OTHER	631	1.91%	689
TOTAL	33,041	100.00%	35,980

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1987
SOURCE: LAWS OF 1985

STATE OF MINNESOTA
ADMINISTRATION-COMM OFFICE & ADMN SERVICES
SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL	EMPLOYEE ASSISTANCE
ADMINISTRATION				
GENERAL SERVICES	14,761	7,357	7,351	53
INFORMATION SVCS	8,878	6,006	2,828	44
AGENCY SERVICES	19,507	9,309	10,130	68
PLANT MGMT	28,298	24,774	3,344	180
STATE REGISTER & DOCUMENTS	5,867	2,552	3,296	19
MICROGRAPHICS	3,471	2,402	1,052	17
OFFICE EQUIPMENT	841	150	690	1
TELECOMMUNICATIONS	7,841	601	7,236	4
MOTOR POOL	16,951	2,552	14,380	19
STATE PRINTER	18,581	6,907	11,624	50
CENTRAL STORES	12,690	3,003	9,665	22
FEDERAL SURPLUS	1,618	1,051	559	8
RESOURCE RECOVERY	1,058	751	302	5
COMMUTER VANS	500	150	349	1
IMB	47,252	40,841	6,115	296
ADDRESSING & INSERT	1,488	1,051	429	8
MOVERS & DELIVERY	2,035	1,652	371	12
CENTRAL MNTNCE REV	1,430	601	825	4
CAPITOL PARKING	2,428	1,351	1,067	10
PROC SUR-LOCAL GOVT	302	300	0	2
RECORDS MGMT-LOCAL GOVT	302	300	0	2
STATE SURPLUS	302	300	0	2
MGMT ANALYSIS-SP FD	453	450	0	3
IISAC	389	150	238	1
911 EMERGENCY	302	300	0	2
AGRICULTURE	536	0	0	536
ANIMAL HEALTH BD	39	0	0	39
ARTS BOARD	14	0	0	14
ATTORNEY GENERAL	368	0	0	368
AUDITOR	133	0	0	133
CAPITOL AREA ARCH PLAN BD	3	0	0	3
CHARITABLE GAMBLING	13	0	0	13
COMMERCE	245	0	0	245
COMMUNITY COLLEGE BD	2,343	0	0	2,343
CORRECTIONS	1,973	0	0	1,973
ECONOMIC SECURITY	2,746	0	0	2,746
EDUCATION	665	0	0	665
EDUCATION-VO-TECH	99	0	0	99
EMPLOYEE RELATIONS	124	0	0	124
ENERGY, ECONOMIC DVL P	255	0	0	255
FINANCE	143	0	0	143
GOVERNOR	3,660	0	3,614	46
HANDICAPPED COUNCIL	11	0	0	11
HEALTH	744	0	0	744
HEALTH LIC BDS				
MEDICAL EXAMINERS	14	0	0	14
NURSING	20	0	0	20
PHARMACY	8	0	0	8
DENTISTRY	5	0	0	5
CHIROPRACTORS	2	0	0	2
PSYCHOLOGY	2	0	0	2
OPTOMETRY	1	0	0	1
NURSING HOME ADM	2	0	0	2
PODIATRY	0	0	0	0
VETERINARY MEDICINE	1	0	0	1
HEARING EXAMINER	60	0	0	60
HIGHER ED COORD BD	90	0	0	90

STATE OF MINNESOTA
ADMINISTRATION-COMM OFFICE & ADMN SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL	EMPLOYEE ASSISTANCE
HIGHER ED FAC AUTH	2	0	0	2
HOUSING FINANCE	140	0	0	140
HUMAN RIGHTS	71	0	0	71
INDIAN AFFAIRS	8	0	0	8
INVESTMENT BOARD	27	0	0	27
IRON RANGE RESOURCES	81	0	0	81
LABOR & INDUSTRY	377	0	0	377
LEGISLATIVE AUDIT	78	0	0	78
LIEUTENANT GOVERNOR	9	0	0	9
MEDIATION SVCS	26	0	0	26
MILITARY AFFAIRS	329	0	0	329
MUNICIPAL BOARD	4	0	0	4
NATURAL RESOURCES	1,782	0	0	1,782
NON-HEALTH LIC BDS				
BOXING	2	0	0	2
BARBERS	3	0	0	3
ELECTRICITY	20	0	0	20
ARCHITECTS & ENG	5	0	0	5
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	4	0	0	4
PEACE OFFICERS	10	0	0	10
OFF FULL PROD & OPPTNTY	5	0	0	5
PLANNING	133	0	0	133
POLLUTION CONTROL	535	0	0	535
PUB EMP RET ASSN	0	0	0	0
PUBLIC SAFETY	1,814	0	0	1,814
PUBLIC SERVICE	95	0	0	95
PUBLIC UTIL COMM	32	0	0	32
RACING COMMISSION	9	0	0	9
REVENUE	1,094	0	0	1,094
SECRETARY OF STATE	46	0	0	46
SENTENCE GUIDELINES	4	0	0	4
STATE RETIREMENT	46	0	0	46
STATE UNIV SYSTEM	4,045	0	0	4,045
TEACHERS RETIREMENT	61	0	0	61
TRANSPORTATION	5,048	0	0	5,048
TRANSPORTATION REG BD	9	0	0	9
TREASURER	4	0	0	4
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	400	0	0	400
WELFARE-CENT OFFICE	904	0	0	904
WELFARE-INSTITUTIONS	6,307	0	0	6,307
WORLD TRADE CENTER	10	0	0	10
ZOO	174	0	0	174
OTHER	2,778	0	2,089	689
TOTAL	238,395	114,861	87,554	35,980

STATE OF MINNESOTA
ADMINISTRATION - GENERAL SERVICES
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 19.2

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987

ALLOCATED ADDITIONS:

ADMINISTRATION	
COMM OFFICE & ADMN SVCS	14,761
GENERAL SERVICES	2,215
INFORMATION SERVICES	6,122
AGENCY SERVICES	39,470
FINANCE	
BUDGET	4,169
ACCOUNTING	11,624
OTHER	3,045
EMPLOYEE RELATIONS	6,218
MEDIATION SERVICES	26
STATE AUDITOR-SINGLE AUDIT	2
ISB CREDIT	(660)
TOTAL ALLOCATED ADDITIONS	86,992
TOTAL TO BE ALLOCATED	86,992

SCHEDULE 19.3
BUDGET 1987

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	LEASING	BUILDING CODE	OTHER
ALLOCATED ADDITIONS	86,992	14,927	34,248	37,817
COST BY FUNCTION	86,992	14,927	34,248	37,817
ALLOCABLE COSTS	86,992	14,927	34,248	37,817
DISALLOWED	(72,065)		(34,248)	(37,817)
NET ALLOCATION	14,927	14,927	0	0

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INFORMATION SVCS	6	0.80%	119
AGENCY SERVICES	6	0.80%	119
PLANT MGMT	10	1.33%	199
STATE REGISTER & DOCUMENTS	2	0.27%	40
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	1	0.13%	20
STATE PRINTER	6	0.80%	119
CENTRAL STORES	1	0.13%	20
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
INB	3	0.40%	60
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	2	0.27%	40
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
AGRICULTURE	37	4.93%	736
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	1	0.13%	20
ATTORNEY GENERAL	22	2.93%	438
AUDITOR	2	0.27%	40
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	3	0.40%	60
COMMERCE	5	0.67%	100
COMMUNITY COLLEGE BD	15	2.00%	299
CORRECTIONS	33	4.40%	657
ECONOMIC SECURITY	103	13.73%	2,050
EDUCATION	6	0.80%	119
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	1	0.13%	20
ENERGY, ECONOMIC DVL P	10	1.33%	199
FINANCE	4	0.53%	80
GOVERNOR	6	0.80%	119
HANDICAPPED COUNCIL	1	0.13%	20
HEALTH	12	1.60%	239
HEALTH LIC BDS			
MEDICAL EXAMINERS	1	0.13%	20
NURSING	1	0.13%	20
PHARMACY	1	0.13%	20
DENTISTRY	1	0.13%	20
CHIROPRACTORS	1	0.13%	20
PSYCHOLOGY	1	0.13%	20
OPTOMETRY	1	0.13%	20
NURSING HOME ADM	1	0.13%	20
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.13%	20
HEARING EXAMINER	2	0.27%	40
HIGHER ED COORD BD	1	0.13%	20

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	16	2.13%	318
HUMAN RIGHTS	11	1.47%	219
INDIAN AFFAIRS	2	0.27%	40
INVESTMENT BOARD	1	0.13%	20
IRON RANGE RESOURCES	4	0.53%	80
LABOR & INDUSTRY	6	0.80%	119
LEGISLATIVE AUDIT	1	0.13%	20
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	4	0.53%	80
MILITARY AFFAIRS	1	0.13%	20
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	64	8.53%	1,274
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	1	0.13%	20
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	7	0.93%	139
POLLUTION CONTROL	14	1.87%	279
PUB EMP RET ASSN	4	0.53%	80
PUBLIC SAFETY	92	12.27%	1,831
PUBLIC SERVICE	8	1.07%	159
PUBLIC UTIL COMM	2	0.27%	40
RACING COMMISSION	3	0.40%	60
REVENUE	29	3.87%	577
SECRETARY OF STATE	1	0.13%	20
SENTENCE GUIDELINES	1	0.13%	20
STATE RETIREMENT	1	0.13%	20
STATE UNIV SYSTEM	32	4.27%	637
TEACHERS RETIREMENT	2	0.27%	40
TRANSPORTATION	46	6.13%	916
TRANSPORTATION REG BD	1	0.13%	20
TREASURER	2	0.27%	40
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	9	1.20%	179
WELFARE-CENT OFFICE	19	2.53%	378
WELFARE-INSTITUTIONS	28	3.73%	557
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	28	3.73%	553
TOTAL	750	100.00%	14,927

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1985
SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
INFORMATION SVCS	119	119
AGENCY SERVICES	119	119
PLANT MGMT	199	199
STATE REGISTER & DOCUMENTS	40	40
MICROGRAPHICS	0	0
OFFICE EQUIPMENT	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	20	20
STATE PRINTER	119	119
CENTRAL STORES	20	20
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	60	60
ADDRESSING & INSERT	0	0
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	40	40
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
AGRICULTURE	736	736
ANIMAL HEALTH BD	0	0
ARTS BOARD	20	20
ATTORNEY GENERAL	438	438
AUDITOR	40	40
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	60	60
COMMERCE	100	100
COMMUNITY COLLEGE BD	299	299
CORRECTIONS	657	657
ECONOMIC SECURITY	2,050	2,050
EDUCATION	119	119
EDUCATION-VO-TECH	0	0
EMPLOYEE RELATIONS	20	20
ENERGY, ECONOMIC DVL	199	199
FINANCE	80	80
GOVERNOR	119	119
HANDICAPPED COUNCIL	20	20
HEALTH	239	239
HEALTH LIC BDS		
MEDICAL EXAMINERS	20	20
NURSING	20	20
PHARMACY	20	20
DENTISTRY	20	20
CHIROPRACTORS	20	20
PSYCHOLOGY	20	20
OPTOMETRY	20	20
NURSING HOME ADM	20	20
PODIATRY	0	0
VETERINARY MEDICINE	20	20
HEARING EXAMINER	40	40
HIGHER ED COORD BD	20	20

SCHEDULE 19.5
BUDGET 1987

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	318	318
HUMAN RIGHTS	219	219
INDIAN AFFAIRS	40	40
INVESTMENT BOARD	20	20
IRON RANGE RESOURCES	80	80
LABOR & INDUSTRY	119	119
LEGISLATIVE AUDIT	20	20
LIEUTENANT GOVERNOR	0	0
MEDIATION SVCS	80	80
MILITARY AFFAIRS	20	20
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	1,274	1,274
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	20	20
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
OFF FULL PROD & OPPTNTY	0	0
PLANNING	139	139
POLLUTION CONTROL	279	279
PUB EMP RET ASSN	80	80
PUBLIC SAFETY	1,831	1,831
PUBLIC SERVICE	159	159
PUBLIC UTIL COMM	40	40
RACING COMMISSION	60	60
REVENUE	577	577
SECRETARY OF STATE	20	20
SENTENCE GUIDELINES	20	20
STATE RETIREMENT	20	20
STATE UNIV SYSTEM	637	637
TEACHERS RETIREMENT	40	40
TRANSPORTATION	916	916
TRANSPORTATION REG BD	20	20
TREASURER	40	40
UNIV OF MINN	0	0
VETERANS AFFAIRS	179	179
WELFARE-CENT OFFICE	378	378
WELFARE-INSTITUTIONS	557	557
WORLD TRADE CENTER	0	0
ZOO	0	0
OTHER	553	553
TOTAL	14,927	14,927

STATE OF MINNESOTA
ADMINISTRATION - INFORMATION SERVICES
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 20.2
BUDGET 1987

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES PER 1987 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION	
COMM OFFICE & ADMN SVCS	8,878
GENERAL SERVICES	119
INFORMATION SERVICES	976
AGENCY SERVICES	4,982
FINANCE	
BUDGET	1,398
ACCOUNTING	4,473
OTHER	1,587
EMPLOYEE RELATIONS	5,076
MEDIATION SERVICES	19
LEGISLATIVE AUDIT	0
ATTORNEY GENERAL	0
LABOR AND INDUSTRY-WKRS COMP	0
ISB CREDIT	(1,140)
 TOTAL ALLOCATED ADDITIONS	 26,368
 TOTAL TO BE ALLOCATED	 26,368

SCHEDULE 20.3
BUDGET 1987

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	RECORDS CENTER	FORMS MGMT	TELE- COMM	911 EMERGENCY	OTHER
ALLOCATED ADDITIONS	26,368	1,487	1,259	11,472	11,638	512
COST BY FUNCTION	26,368	1,487	1,259	11,472	11,638	512
ALLOCABLE COSTS	26,368	1,487	1,259	11,472	11,638	512
DISALLOWED	(12,150)				(11,638)	(512)
NET ALLOCATION	14,218	1,487	1,259	11,472	0	0

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-RECORDS CENTER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
AGENCY SERVICES	1,282	4.60%	68
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	11	0.04%	1
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	38	0.14%	2
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	8	0.03%	0
911 EMERGENCY	0	0.00%	0
AGRICULTURE	510	1.83%	27
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	28	0.10%	1
ATTORNEY GENERAL	1,589	5.71%	85
AUDITOR	152	0.55%	8
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	393	1.41%	21
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	721	2.59%	38
ECONOMIC SECURITY	4,092	14.69%	218
EDUCATION	239	0.86%	13
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	11	0.04%	1
ENERGY, ECONOMIC DVL	112	0.40%	6
FINANCE	2,107	7.56%	112
GOVERNOR	29	0.10%	2
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	1,287	4.62%	69
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	278	1.00%	15
HIGHER ED COORD BD	1	.00%	0

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-RECORDS CENTER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	973	3.49%	52
HUMAN RIGHTS	289	1.04%	15
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
LABOR & INDUSTRY	3,360	12.06%	179
LEGISLATIVE AUDIT	204	0.73%	11
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	1,172	4.21%	63
MUNICIPAL BOARD	69	0.25%	4
NATURAL RESOURCES	503	1.81%	27
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	5	0.02%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	269	0.97%	14
PUB EMP RET ASSN	2	0.01%	0
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	174	0.62%	9
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	2,185	7.85%	117
SECRETARY OF STATE	391	1.40%	21
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	4	0.01%	0
STATE UNIV SYSTEM	33	0.12%	2
TEACHERS RETIREMENT	2	0.01%	0
TRANSPORTATION	4	0.01%	0
TRANSPORTATION REG BD	3	0.01%	0
TREASURER	392	1.41%	21
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
WELFARE-CENT OFFICE	3,260	11.70%	174
WELFARE-INSTITUTIONS	1,324	4.75%	71
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	346	1.24%	20
TOTAL	27,852	100.00%	1,487

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-85
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
AGENCY SERVICES	145	0.55%	7
PLANT MGMT	70	0.27%	3
STATE REGISTER & DOCUMENTS	8	0.03%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	13	0.05%	1
MOTOR POOL	26	0.10%	1
STATE PRINTER	34	0.13%	2
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	112	0.43%	5
ADDRESSING & INSERT	10	0.04%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
AGRICULTURE	659	2.51%	32
ANIMAL HEALTH BD	154	0.59%	7
ARTS BOARD	30	0.11%	1
ATTORNEY GENERAL	30	0.11%	1
AUDITOR	45	0.17%	2
CAPITOL AREA ARCH PLAN BD	5	0.02%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	247	0.94%	12
COMMUNITY COLLEGE BD	1,202	4.58%	58
CORRECTIONS	1,081	4.12%	52
ECONOMIC SECURITY	1,438	5.48%	69
EDUCATION	968	3.69%	46
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	133	0.51%	6
ENERGY, ECONOMIC DVLP	108	0.41%	5
FINANCE	213	0.81%	10
GOVERNOR	8	0.03%	0
HANDICAPPED COUNCIL	7	0.03%	0
HEALTH	852	3.24%	41
HEALTH LIC BDS			
MEDICAL EXAMINERS	46	0.18%	2
NURSING	120	0.46%	6
PHARMACY	44	0.17%	2
DENTISTRY	33	0.13%	2
CHIROPRACTORS	5	0.02%	0
PSYCHOLOGY	18	0.07%	1
OPTOMETRY	12	0.05%	1
NURSING HOME ADM	15	0.06%	1
PODIATRY	5	0.02%	0
VETERINARY MEDICINE	9	0.03%	0
HEARING EXAMINER	65	0.25%	3
HIGHER ED COORD BD	28	0.11%	1

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	254	0.97%	12
HUMAN RIGHTS	33	0.13%	2
INDIAN AFFAIRS	1	.00%	0
INVESTMENT BOARD	41	0.16%	2
IRON RANGE RESOURCES	6	0.02%	0
LABOR & INDUSTRY	295	1.12%	14
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	37	0.14%	2
MILITARY AFFAIRS	995	3.79%	48
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	1,346	5.13%	65
NON-HEALTH LIC BDS			
BOXING	12	0.05%	1
BARBERS	82	0.31%	4
ELECTRICITY	76	0.29%	4
ARCHITECTS & ENG	31	0.12%	1
ABSTRACTORS	6	0.02%	0
ACCOUNTANCY	28	0.11%	1
PEACE OFFICERS	36	0.14%	2
OFF FULL PROD & OPTNTY	0	0.00%	0
PLANNING	9	0.03%	0
POLLUTION CONTROL	315	1.20%	15
PUB EMP RET ASSN	71	0.27%	3
PUBLIC SAFETY	1,194	4.55%	57
PUBLIC SERVICE	51	0.19%	2
PUBLIC UTIL COMM	4	0.02%	0
RACING COMMISSION	12	0.05%	1
REVENUE	1,296	4.94%	62
SECRETARY OF STATE	107	0.41%	5
SENTENCE GUIDELINES	5	0.02%	0
STATE RETIREMENT	153	0.58%	7
STATE UNIV SYSTEM	5,729	21.82%	275
TEACHERS RETIREMENT	120	0.46%	6
TRANSPORTATION	2,271	8.65%	109
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	12	0.05%	1
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	140	0.53%	7
WELFARE-CENT OFFICE	1,049	3.99%	50
WELFARE-INSTITUTIONS	2,149	8.18%	103
WORLD TRADE CENTER	0	0.00%	0
ZOO	131	0.50%	6
OTHER	165	0.63%	12
TOTAL	26,260	100.00%	1,259

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN 1984-85
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
AGENCY SERVICES	15,308	0.13%	15
PLANT MGMT	18,558	0.15%	18
STATE REGISTER & DOCUMENTS	7,256	0.06%	7
MICROGRAPHICS	1,557	0.01%	1
OFFICE EQUIPMENT	349	.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,296	0.04%	4
STATE PRINTER	5,829	0.05%	6
CENTRAL STORES	1,850	0.02%	2
FEDERAL SURPLUS	2,974	0.02%	3
RESOURCE RECOVERY	650	0.01%	1
COMMUTER VANS	256	.00%	0
IMB	148,779	1.23%	141
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	235	.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	990	0.01%	1
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	1,014	0.01%	1
911 EMERGENCY	1,599,123	13.23%	1,518
AGRICULTURE	186,003	1.54%	177
ANIMAL HEALTH BD	12,088	0.10%	11
ARTS BOARD	7,900	0.07%	7
ATTORNEY GENERAL	187,656	1.55%	178
AUDITOR	24,518	0.20%	23
CAPITOL AREA ARCH PLAN BD	1,820	0.02%	2
CHARITABLE GAMBLING	5,960	0.05%	6
COMMERCE	76,989	0.64%	73
COMMUNITY COLLEGE BD	525,846	4.35%	499
CORRECTIONS	368,652	3.05%	350
ECONOMIC SECURITY	1,108,758	9.18%	1,053
EDUCATION	249,387	2.06%	237
EDUCATION-VO-TECH	40,601	0.34%	39
EMPLOYEE RELATIONS	31,355	0.26%	30
ENERGY, ECONOMIC DVL	236,283	1.96%	224
FINANCE	76,304	0.63%	72
GOVERNOR	81,150	0.67%	77
HANDICAPPED COUNCIL	5,685	0.05%	5
HEALTH	210,861	1.74%	200
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,857	0.02%	3
NURSING	4,010	0.03%	4
PHARMACY	1,949	0.02%	2
DENTISTRY	1,244	0.01%	1
CHIROPRACTORS	382	.00%	0
PSYCHOLOGY	310	.00%	0
OPTOMETRY	347	.00%	0
NURSING HOME ADM	825	0.01%	1
PODIATRY	454	.00%	0
VETERINARY MEDICINE	487	.00%	0
HEARING EXAMINER	17,113	0.14%	16
HIGHER ED COORD BD	27,952	0.23%	27

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	80,649	0.67%	77
HUMAN RIGHTS	49,857	0.41%	47
INDIAN AFFAIRS	3,173	0.03%	3
INVESTMENT BOARD	17,210	0.14%	16
IRON RANGE RESOURCES	56,597	0.47%	54
LABOR & INDUSTRY	125,897	1.04%	120
LEGISLATIVE AUDIT	17,000	0.14%	16
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	9,399	0.08%	9
MILITARY AFFAIRS	47,849	0.40%	45
MUNICIPAL BOARD	2,330	0.02%	2
NATURAL RESOURCES	727,796	6.02%	691
NON-HEALTH LIC BDS			
BOXING	480	.00%	0
BARBERS	543	.00%	1
ELECTRICITY	8,207	0.07%	8
ARCHITECTS & ENG	2,313	0.02%	2
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,300	0.01%	1
PEACE OFFICERS	5,161	0.04%	5
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	69,140	0.57%	66
POLLUTION CONTROL	233,934	1.94%	222
PUB EMP RET ASSN	25,061	0.21%	24
PUBLIC SAFETY	786,443	6.51%	747
PUBLIC SERVICE	27,575	0.23%	26
PUBLIC UTIL COMM	10,663	0.09%	10
RACING COMMISSION	4,320	0.04%	4
REVENUE	343,621	2.84%	326
SECRETARY OF STATE	10,767	0.09%	10
SENTENCE GUIDELINES	1,717	0.01%	2
STATE RETIREMENT	7,718	0.06%	7
STATE UNIV SYSTEM	1,371,483	11.35%	1,302
TEACHERS RETIREMENT	15,792	0.13%	15
TRANSPORTATION	1,121,877	9.28%	1,065
TRANSPORTATION REG BD	2,329	0.02%	2
TREASURER	7,791	0.06%	7
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	54,486	0.45%	52
WELFARE-CENT OFFICE	375,365	3.11%	356
WELFARE-INSTITUTIONS	428,885	3.55%	407
WORLD TRADE CENTER	8,046	0.07%	8
ZOO	59,447	0.49%	56
OTHER	656,876	5.44%	626
TOTAL	12,083,867	100.00%	11,472

ALLOCATION BASIS: 1984-85 TELEPHONE CHARGES (OBJECT CODE 202)
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MGMT	FORMS MGMT	TELE COMM
ADMINISTRATION				
AGENCY SERVICES	90	68	7	15
PLANT MGMT	21	0	3	18
STATE REGISTER & DOCUMENTS	7	0	0	7
MICROGRAPHICS	1	0	0	1
OFFICE EQUIPMENT	0	0	0	0
TELECOMMUNICATIONS	1	0	1	0
MOTOR POOL	5	0	1	4
STATE PRINTER	9	1	2	6
CENTRAL STORES	2	0	0	2
FEDERAL SURPLUS	3	0	0	3
RESOURCE RECOVERY	1	0	0	1
COMMUTER VANS	0	0	0	0
IMB	148	2	5	141
ADDRESSING & INSERT	0	0	0	0
MOVERS & DELIVERY	0	0	0	0
CENTRAL MNTNCE REV	0	0	0	0
CAPITOL PARKING	1	0	0	1
PROC SUR-LOCAL GOVT	0	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0	0
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	0	0	0	0
IISAC	1	0	0	1
911 EMERGENCY	1,518	0	0	1,518
AGRICULTURE	236	27	32	177
ANIMAL HEALTH BD	18	0	7	11
ARTS BOARD	9	1	1	7
ATTORNEY GENERAL	264	85	1	178
AUDITOR	33	8	2	23
CAPITOL AREA ARCH PLAN BD	2	0	0	2
CHARITABLE GAMBLING	6	0	0	6
COMMERCE	106	21	12	73
COMMUNITY COLLEGE BD	557	0	58	499
CORRECTIONS	440	38	52	350
ECONOMIC SECURITY	1,340	218	69	1,053
EDUCATION	296	13	46	237
EDUCATION-VO-TECH	39	0	0	39
EMPLOYEE RELATIONS	37	1	6	30
ENERGY, ECONOMIC DVL	235	6	5	224
FINANCE	194	112	10	72
GOVERNOR	79	2	0	77
HANDICAPPED COUNCIL	5	0	0	5
HEALTH	310	69	41	200
HEALTH LIC BDS				
MEDICAL EXAMINERS	5	0	2	3
NURSING	10	0	6	4
PHARMACY	4	0	2	2
DENTISTRY	3	0	2	1
CHIROPRACTORS	0	0	0	0
PSYCHOLOGY	1	0	1	0
OPTOMETRY	1	0	1	0
NURSING HOME ADM	2	0	1	1
PODIATRY	0	0	0	0
VETERINARY MEDICINE	0	0	0	0
HEARING EXAMINER	34	15	3	16
HIGHER ED COORD BD	28	0	1	27

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MGMT	FORMS MGMT	TELE COMM
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	141	52	12	77
HUMAN RIGHTS	64	15	2	47
INDIAN AFFAIRS	3	0	0	3
INVESTMENT BOARD	18	0	2	16
IRON RANGE RESOURCES	54	0	0	54
LABOR & INDUSTRY	313	179	14	120
LEGISLATIVE AUDIT	27	11	0	16
LIEUTENANT GOVERNOR	0	0	0	0
MEDIATION SVCS	11	0	2	9
MILITARY AFFAIRS	156	63	48	45
MUNICIPAL BOARD	6	4	0	2
NATURAL RESOURCES	783	27	65	691
NON-HEALTH LIC BDS				
BOXING	1	0	1	0
BARBERS	5	0	4	1
ELECTRICITY	12	0	4	8
ARCHITECTS & ENG	3	0	1	2
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	2	0	1	1
PEACE OFFICERS	7	0	2	5
OFF FULL PROD & OPPTNTY	0	0	0	0
PLANNING	66	0	0	66
POLLUTION CONTROL	251	14	15	222
PUB EMP RET ASSN	27	0	3	24
PUBLIC SAFETY	804	0	57	747
PUBLIC SERVICE	37	9	2	26
PUBLIC UTIL COMM	10	0	0	10
RACING COMMISSION	5	0	1	4
REVENUE	505	117	62	326
SECRETARY OF STATE	36	21	5	10
SENTENCE GUIDELINES	2	0	0	2
STATE RETIREMENT	14	0	7	7
STATE UNIV SYSTEM	1,579	2	275	1,302
TEACHERS RETIREMENT	21	0	6	15
TRANSPORTATION	1,174	0	109	1,065
TRANSPORTATION REG BD	2	0	0	2
TREASURER	29	21	1	7
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	59	0	7	52
WELFARE-CENT OFFICE	580	174	50	356
WELFARE-INSTITUTIONS	581	71	103	407
WORLD TRADE CENTER	8	0	0	8
ZOO	62	0	6	56
OTHER	658	20	12	626
TOTAL	14,218	1,487	1,259	11,472

STATE OF MINNESOTA
ADMINISTRATION - AGENCY SERVICES
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 21.2
BUDGET 1987

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES PER 1987 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION	
COMM OFFICE & ADMIN SVCS	19,507
GENERAL SERVICES	119
INFORMATION SERVICES	90
AGENCY SERVICES	5,706
FINANCE	
BUDGET	3,976
ACCOUNTING	16,019
OTHER	4,042
EMPLOYEE RELATIONS	7,868
MEDIATION SERVICES	33
LEGISLATIVE AUDIT	0
ATTORNEY GENERAL	0
LABOR AND INDUSTRY-WKRS COMP	0
ISB CREDIT	(20,686)
 TOTAL ALLOCATED ADDITIONS	 36,674
 TOTAL TO BE ALLOCATED	 36,674

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	PROCURE	CONTRACT MGMT	CENTRAL MAIL	INVENTORY MGMT
ALLOCATED ADDITIONS	36,674	24,870	590	5,112	6,102
COST BY FUNCTION	36,674	24,870	590	5,112	6,102
ALLOCABLE COSTS DISALLOWED	36,674	24,870	590	5,112	6,102
NET ALLOCATION	36,674	24,870	590	5,112	6,102

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PLANT MGMT	414	0.92%	228
STATE REGISTER & DOCUMENTS	114	0.25%	63
MICROGRAPHICS	45	0.10%	25
OFFICE EQUIPMENT	21	0.05%	12
TELECOMMUNICATIONS	16	0.04%	9
MOTOR POOL	34	0.08%	19
STATE PRINTER	80	0.18%	44
CENTRAL STORES	199	0.44%	110
FEDERAL SURPLUS	6	0.01%	3
RESOURCE RECOVERY	4	0.01%	2
COMMUTER VANS	6	0.01%	3
IMB	378	0.84%	208
ADDRESSING & INSERT	11	0.02%	6
MOVERS & DELIVERY	4	0.01%	2
CENTRAL MNTNCE REV	5	0.01%	3
CAPITOL PARKING	25	0.06%	14
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	20	0.04%	11
911 EMERGENCY	0	0.00%	0
AGRICULTURE	1,935	4.29%	1,067
ANIMAL HEALTH BD	22	0.05%	12
ARTS BOARD	106	0.23%	58
ATTORNEY GENERAL	212	0.47%	117
AUDITOR	56	0.12%	31
CAPITOL AREA ARCH PLAN BD	19	0.04%	10
CHARITABLE GAMBLING	52	0.12%	29
COMMERCE	206	0.46%	114
COMMUNITY COLLEGE BD	2,896	6.42%	1,597
CORRECTIONS	2,277	5.05%	1,255
ECONOMIC SECURITY	3,048	6.76%	1,680
EDUCATION	1,246	2.76%	687
EDUCATION-VO-TECH	155	0.34%	85
EMPLOYEE RELATIONS	149	0.33%	82
ENERGY, ECONOMIC DVLP	1,518	3.37%	837
FINANCE	185	0.41%	102
GOVERNOR	93	0.21%	51
HANDICAPPED COUNCIL	28	0.06%	15
HEALTH	1,564	3.47%	862
HEALTH LIC BDS			
MEDICAL EXAMINERS	15	0.03%	8
NURSING	17	0.04%	9
PHARMACY	10	0.02%	6
DENTISTRY	22	0.05%	12
CHIROPRACTORS	7	0.02%	4
PSYCHOLOGY	5	0.01%	3
OPTOMETRY	8	0.02%	4
NURSING HOME ADM	6	0.01%	3
PODIATRY	6	0.01%	3
VETERINARY MEDICINE	5	0.01%	3
HEARING EXAMINER	93	0.21%	51
HIGHER ED COORD BD	192	0.43%	106

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	147	0.33%	81
HUMAN RIGHTS	78	0.17%	43
INDIAN AFFAIRS	17	0.04%	9
INVESTMENT BOARD	43	0.10%	24
IRON RANGE RESOURCES	535	1.19%	295
LABOR & INDUSTRY	454	1.01%	250
LEGISLATIVE AUDIT	51	0.11%	28
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	56	0.12%	31
MILITARY AFFAIRS	126	0.28%	69
MUNICIPAL BOARD	24	0.05%	13
NATURAL RESOURCES	4,284	9.50%	2,362
NON-HEALTH LIC BDS			
BOXING	2	.00%	1
BARBERS	4	0.01%	2
ELECTRICITY	57	0.13%	31
ARCHITECTS & ENG	12	0.03%	7
ABSTRACTORS	2	.00%	1
ACCOUNTANCY	11	0.02%	6
PEACE OFFICERS	15	0.03%	8
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	509	1.13%	281
POLLUTION CONTROL	801	1.78%	442
PUB EMP RET ASSN	51	0.11%	28
PUBLIC SAFETY	2,204	4.89%	1,215
PUBLIC SERVICE	129	0.29%	71
PUBLIC UTIL COMM	17	0.04%	9
RACING COMMISSION	65	0.14%	36
REVENUE	657	1.46%	362
SECRETARY OF STATE	54	0.12%	30
SENTENCE GUIDELINES	15	0.03%	8
STATE RETIREMENT	100	0.22%	55
STATE UNIV SYSTEM	4,879	10.82%	2,690
TEACHERS RETIREMENT	100	0.22%	55
TRANSPORTATION	6,523	14.46%	3,596
TRANSPORTATION REG BD	6	0.01%	3
TREASURER	47	0.10%	26
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	128	0.28%	71
WELFARE-CENT OFFICE	2,107	4.67%	1,162
WELFARE-INSTITUTIONS	2,107	4.67%	1,162
WORLD TRADE CENTER	47	0.10%	26
ZOO	348	0.77%	192
OTHER	763	1.69%	424
TOTAL	45,110	100.00%	24,870

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1985
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-CONTRACT MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
INB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
AGRICULTURE	577	6.97%	41
ANIMAL HEALTH BD	1	0.01%	0
ARTS BOARD	52	0.63%	4
ATTORNEY GENERAL	0	0.00%	0
AUDITOR	4	0.05%	0
CAPITOL AREA ARCH PLAN BD	42	0.51%	3
CHARITABLE GAMBLING	1	0.01%	0
COMMERCE	24	0.29%	2
COMMUNITY COLLEGE BD	243	2.94%	17
CORRECTIONS	287	3.47%	20
ECONOMIC SECURITY	1,238	14.96%	88
EDUCATION	264	3.19%	19
EDUCATION-VO-TECH	25	0.30%	2
EMPLOYEE RELATIONS	18	0.22%	1
ENERGY, ECONOMIC DVLP	840	10.15%	60
FINANCE	98	1.18%	7
GOVERNOR	10	0.12%	1
HANDICAPPED COUNCIL	1	0.01%	0
HEALTH	136	1.64%	10
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	1	0.01%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	7	0.08%	0
HIGHER ED COORD BD	37	0.45%	3

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-CONTRACT MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	12	0.15%	1
HUMAN RIGHTS	10	0.12%	1
INDIAN AFFAIRS	9	0.11%	1
INVESTMENT BOARD	14	0.17%	1
IRON RANGE RESOURCES	244	2.95%	17
LABOR & INDUSTRY	17	0.21%	1
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	5	0.06%	0
MILITARY AFFAIRS	1	0.01%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	611	7.38%	44
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	53	0.64%	4
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	1	0.01%	0
ACCOUNTANCY	2	0.02%	0
PEACE OFFICERS	0	0.00%	0
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	136	1.64%	10
POLLUTION CONTROL	100	1.21%	7
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	287	3.47%	20
PUBLIC SERVICE	13	0.16%	1
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	12	0.15%	1
REVENUE	13	0.16%	1
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	1	0.01%	0
STATE UNIV SYSTEM	51	0.62%	4
TEACHERS RETIREMENT	1	0.01%	0
TRANSPORTATION	2,175	26.28%	155
TRANSPORTATION REG BD	1	0.01%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	12	0.15%	1
WELFARE-CENT OFFICE	437	5.28%	31
WELFARE-INSTITUTIONS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	26	0.31%	2
OTHER	125	1.51%	9
TOTAL	8,275	100.00%	590

ALLOCATION BASIS: NUMBER OF CONTRACTS PROCESSED IN 1984-85
SOURCE: DIVISION REPORT

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PLANT MGMT	443	0.01%	0
STATE REGISTER & DOCUMENTS	38,151	0.65%	33
MICROGRAPHICS	240	.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	384	0.01%	0
STATE PRINTER	927	0.02%	1
CENTRAL STORES	1,142	0.02%	1
FEDERAL SURPLUS	2,527	0.04%	2
RESOURCE RECOVERY	350	0.01%	0
COMMUTER VANS	24	.00%	0
IMB	2,551	0.04%	2
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,645	0.03%	1
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	40	.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
AGRICULTURE	103,725	1.76%	90
ANIMAL HEALTH BD	7,404	0.13%	6
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	44,710	0.76%	39
AUDITOR	11,547	0.20%	10
CAPITOL AREA ARCH PLAN BD	587	0.01%	1
CHARITABLE GAMBLING	1,081	0.02%	1
COMMERCE	88,464	1.50%	77
COMMUNITY COLLEGE BD	47,619	0.81%	41
CORRECTIONS	27,250	0.46%	24
ECONOMIC SECURITY	21,737	0.37%	19
EDUCATION	294,966	5.00%	256
EDUCATION-VO-TECH	34,013	0.58%	29
EMPLOYEE RELATIONS	49,053	0.83%	43
ENERGY, ECONOMIC DVLP	393,477	6.67%	341
FINANCE	155,560	2.64%	135
GOVERNOR	18,687	0.32%	16
HANDICAPPED COUNCIL	12,659	0.21%	11
HEALTH	14,062	0.24%	12
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,260	0.06%	3
NURSING	4,548	0.08%	4
PHARMACY	0	0.00%	0
DENTISTRY	4,557	0.08%	4
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	238	.00%	0
HIGHER ED COORD BD	79,095	1.34%	69

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	49,732	0.84%	43
HUMAN RIGHTS	15,681	0.27%	14
INDIAN AFFAIRS	546	0.01%	0
INVESTMENT BOARD	1,209	0.02%	1
IRON RANGE RESOURCES	0	0.00%	0
LABOR & INDUSTRY	114,842	1.95%	100
LEGISLATIVE AUDIT	2,211	0.04%	2
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	7,118	0.12%	6
MILITARY AFFAIRS	3	.00%	0
MUNICIPAL BOARD	1,019	0.02%	1
NATURAL RESOURCES	347,721	5.89%	301
NON-HEALTH LIC BDS			
BOXING	296	0.01%	0
BARBERS	2,392	0.04%	2
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	215	.00%	0
ACCOUNTANCY	10,548	0.18%	9
PEACE OFFICERS	6,272	0.11%	5
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	40,469	0.69%	35
POLLUTION CONTROL	650	0.01%	1
PUB EMP RET ASSN	51,590	0.87%	45
PUBLIC SAFETY	1,542,706	26.15%	1,337
PUBLIC SERVICE	2,426	0.04%	2
PUBLIC UTIL COMM	2,838	0.05%	2
RACING COMMISSION	350	0.01%	0
REVENUE	908,575	15.40%	787
SECRETARY OF STATE	41,842	0.71%	36
SENTENCE GUIDELINES	1,842	0.03%	2
STATE RETIREMENT	59,428	1.01%	52
STATE UNIV SYSTEM	46,029	0.78%	40
TEACHERS RETIREMENT	91,372	1.55%	79
TRANSPORTATION	176,419	2.99%	153
TRANSPORTATION REG BD	2,726	0.05%	2
TREASURER	1,297	0.02%	1
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	16,553	0.28%	14
WELFARE-CENT OFFICE	792,538	13.44%	687
WELFARE-INSTITUTIONS	0	0.00%	0
WORLD TRADE CENTER	5,431	0.09%	5
ZOO	179	.00%	0
OTHER	86,786	1.47%	77
TOTAL	5,898,582	100.00%	5,112

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGES F.Y. 1985
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PLANT MGMT	3,426	0.73%	44
STATE REGISTER & DOCUMENTS	150	0.03%	2
MICROGRAPHICS	125	0.03%	2
OFFICE EQUIPMENT	432	0.09%	6
TELECOMMUNICATIONS	2	.00%	0
MOTOR POOL	1,044	0.22%	14
STATE PRINTER	434	0.09%	6
CENTRAL STORES	164	0.03%	2
FEDERAL SURPLUS	75	0.02%	1
RESOURCE RECOVERY	33	0.01%	0
COMMUTER VANS	36	0.01%	0
IMB	5,306	1.13%	69
ADDRESSING & INSERT	19	.00%	0
MOVERS & DELIVERY	118	0.03%	2
CENTRAL MNTNCE REV	1	.00%	0
CAPITOL PARKING	5	.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	18	.00%	0
911 EMERGENCY	0	0.00%	0
AGRICULTURE	4,441	0.94%	58
ANIMAL HEALTH BD	230	0.05%	3
ARTS BOARD	125	0.03%	2
ATTORNEY GENERAL	3,285	0.70%	43
AUDITOR	547	0.12%	7
CAPITOL AREA ARCH PLAN BD	29	0.01%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	1,744	0.37%	23
COMMUNITY COLLEGE BD	62,210	13.24%	808
CORRECTIONS	27,151	5.78%	352
ECONOMIC SECURITY	7,459	1.59%	97
EDUCATION	10,680	2.27%	139
EDUCATION-VO-TECH	36	0.01%	0
EMPLOYEE RELATIONS	1,221	0.26%	16
ENERGY, ECONOMIC DVLP	2,519	0.54%	33
FINANCE	815	0.17%	11
GOVERNOR	545	0.12%	7
HANDICAPPED COUNCIL	113	0.02%	1
HEALTH	8,560	1.82%	111
HEALTH LIC BDS			
MEDICAL EXAMINERS	123	0.03%	2
NURSING	216	0.05%	3
PHARMACY	88	0.02%	1
DENTISTRY	67	0.01%	1
CHIROPRACTORS	19	.00%	0
PSYCHOLOGY	13	.00%	0
OPTOMETRY	15	.00%	0
NURSING HOME ADM	53	0.01%	1
PODIATRY	1	.00%	0
VETERINARY MEDICINE	12	.00%	0
HEARING EXAMINER	526	0.11%	7
HIGHER ED COORD BD	621	0.13%	8

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	53	0.01%	1
HOUSING FINANCE	572	0.12%	7
HUMAN RIGHTS	580	0.12%	8
INDIAN AFFAIRS	77	0.02%	1
INVESTMENT BOARD	308	0.07%	4
IRON RANGE RESOURCES	2,187	0.47%	28
LABOR & INDUSTRY	3,290	0.70%	43
LEGISLATIVE AUDIT	733	0.16%	10
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	188	0.04%	2
MILITARY AFFAIRS	4,345	0.92%	56
MUNICIPAL BOARD	33	0.01%	0
NATURAL RESOURCES	35,414	7.53%	460
NON-HEALTH LIC BDS			
BOXING	14	.00%	0
BARBERS	56	0.01%	1
ELECTRICITY	210	0.04%	3
ARCHITECTS & ENG	89	0.02%	1
ABSTRACTORS	1	.00%	0
ACCOUNTANCY	61	0.01%	1
PEACE OFFICERS	82	0.02%	1
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	1,787	0.38%	23
POLLUTION CONTROL	6,102	1.30%	79
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	19,521	4.15%	253
PUBLIC SERVICE	1,505	0.32%	20
PUBLIC UTIL COMM	401	0.09%	5
RACING COMMISSION	81	0.02%	1
REVENUE	7,416	1.58%	96
SECRETARY OF STATE	547	0.12%	7
SENTENCE GUIDELINES	48	0.01%	1
STATE RETIREMENT	368	0.08%	5
STATE UNIV SYSTEM	101,588	21.61%	1,319
TEACHERS RETIREMENT	428	0.09%	6
TRANSPORTATION	52,330	11.13%	679
TRANSPORTATION REG BD	60	0.01%	1
TREASURER	226	0.05%	3
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	8,161	1.74%	106
WELFARE-CENT OFFICE	14,185	3.02%	184
WELFARE-INSTITUTIONS	53,593	11.40%	696
WORLD TRADE CENTER	0	0.00%	0
ZOO	4,097	0.87%	53
OTHER	4,421	0.94%	56
TOTAL	470,010	100.00%	6,102

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 7-1-85
SOURCE: FIXED ASSET SUMMARY REPORT

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURE	CONTRACT MANAGEMNT	CENTRAL MAIL	INVENTORY MANAGEMNT
ADMINISTRATION					
PLANT MGMT	272	228	0	0	44
STATE REGISTER & DOCUMENTS	98	63	0	33	2
MICROGRAPHICS	27	25	0	0	2
OFFICE EQUIPMENT	18	12	0	0	6
TELECOMMUNICATIONS	9	9	0	0	0
MOTOR POOL	33	19	0	0	14
STATE PRINTER	51	44	0	1	6
CENTRAL STORES	113	110	0	1	2
FEDERAL SURPLUS	6	3	0	2	1
RESOURCE RECOVERY	2	2	0	0	0
COMMUTER VANS	3	3	0	0	0
IMB	279	208	0	2	69
ADDRESSING & INSERT	6	6	0	0	0
MOVERS & DELIVERY	4	2	0	0	2
CENTRAL MNTNCE REV	3	3	0	0	0
CAPITOL PARKING	15	14	0	1	0
PROC SUR-LOCAL GOVT	0	0	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0	0	0
STATE SURPLUS	0	0	0	0	0
MGMT ANALYSIS-SP FD	0	0	0	0	0
IISAC	11	11	0	0	0
911 EMERGENCY	0	0	0	0	0
AGRICULTURE	1,256	1,067	41	90	58
ANIMAL HEALTH BD	21	12	0	6	3
ARTS BOARD	64	58	4	0	2
ATTORNEY GENERAL	199	117	0	39	43
AUDITOR	48	31	0	10	7
CAPITOL AREA ARCH PLAN BD	14	10	3	1	0
CHARITABLE GAMBLING	30	29	0	1	0
COMMERCE	216	114	2	77	23
COMMUNITY COLLEGE BD	2,463	1,597	17	41	808
CORRECTIONS	1,651	1,255	20	24	352
ECONOMIC SECURITY	1,884	1,680	88	19	97
EDUCATION	1,101	687	19	256	139
EDUCATION-VO-TECH	116	85	2	29	0
EMPLOYEE RELATIONS	142	82	1	43	16
ENERGY, ECONOMIC DVLP	1,271	837	60	341	33
FINANCE	255	102	7	135	11
GOVERNOR	75	51	1	16	7
HANDICAPPED COUNCIL	27	15	0	11	1
HEALTH	995	862	10	12	111
HEALTH LIC BDS					
MEDICAL EXAMINERS	13	8	0	3	2
NURSING	16	9	0	4	3
PHARMACY	7	6	0	0	1
DENTISTRY	17	12	0	4	1
CHIROPRACTORS	4	4	0	0	0
PSYCHOLOGY	3	3	0	0	0
OPTOMETRY	4	4	0	0	0
NURSING HOME ADM	4	3	0	0	1
PODIATRY	3	3	0	0	0
VETERINARY MEDICINE	3	3	0	0	0
HEARING EXAMINER	58	51	0	0	7
HIGHER ED COORD BD	186	106	3	69	8

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURE	CONTRACT MANAGEMNT	CENTRAL MAIL	INVENTORY MANAGEMNT
HIGHER ED FAC AUTH	1	0	0	0	1
HOUSING FINANCE	132	81	1	43	7
HUMAN RIGHTS	66	43	1	14	8
INDIAN AFFAIRS	11	9	1	0	1
INVESTMENT BOARD	30	24	1	1	4
IRON RANGE RESOURCES	340	295	17	0	28
LABOR & INDUSTRY	394	250	1	100	43
LEGISLATIVE AUDIT	40	28	0	2	10
LIEUTENANT GOVERNOR	0	0	0	0	0
MEDIATION SVCS	39	31	0	6	2
MILITARY AFFAIRS	125	69	0	0	56
MUNICIPAL BOARD	14	13	0	1	0
NATURAL RESOURCES	3,167	2,362	44	301	460
NON-HEALTH LIC BDS					
BOXING	1	1	0	0	0
BARBERS	5	2	0	2	1
ELECTRICITY	38	31	4	0	3
ARCHITECTS & ENG	8	7	0	0	1
ABSTRACTORS	1	1	0	0	0
ACCOUNTANCY	16	6	0	9	1
PEACE OFFICERS	14	8	0	5	1
OFF FULL PROD & OPPTNTY	0	0	0	0	0
PLANNING	349	281	10	35	23
POLLUTION CONTROL	529	442	7	1	79
PUB EMP RET ASSN	73	28	0	45	0
PUBLIC SAFETY	2,825	1,215	20	1,337	253
PUBLIC SERVICE	94	71	1	2	20
PUBLIC UTIL COMM	16	9	0	2	5
RACING COMMISSION	38	36	1	0	1
REVENUE	1,246	362	1	787	96
SECRETARY OF STATE	73	30	0	36	7
SENTENCE GUIDELINES	11	8	0	2	1
STATE RETIREMENT	112	55	0	52	5
STATE UNIV SYSTEM	4,053	2,690	4	40	1,319
TEACHERS RETIREMENT	140	55	0	79	6
TRANSPORTATION	4,583	3,596	155	153	679
TRANSPORTATION REG BD	6	3	0	2	1
TREASURER	30	26	0	1	3
UNIV OF MINN	0	0	0	0	0
VETERANS AFFAIRS	192	71	1	14	106
WELFARE-CENT OFFICE	2,064	1,162	31	687	184
WELFARE-INSTITUTIONS	1,858	1,162	0	0	696
WORLD TRADE CENTER	31	26	0	5	0
ZOO	247	192	2	0	53
OTHER	566	424	9	77	56
TOTAL	36,674	24,870	590	5,112	6,102

STATE OF MINNESOTA
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987

ALLOCATED ADDITIONS:

ADMINISTRATION

COMM OFFICE & ADMN SVCS	143
GENERAL SERVICES	80
INFORMATION SERVICES	194
AGENCY SERVICES	255

FINANCE

118,989

BUDGET	9,675
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ACCOUNTING	38,815
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OTHER	9,111
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EMPLOYEE RELATIONS	16,624
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MEDIATION SERVICES	44
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LEGISLATIVE AUDIT	16,458
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ATTORNEY GENERAL	8,125
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LABOR AND INDUSTRY-WKRS COMP	32
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ISB CREDIT	(86,643)
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TOTAL ALLOCATED ADDITIONS	131,902
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TOTAL TO BE ALLOCATED	131,902
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SCHEDULE 22.3
BUDGET 1987

STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMN
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT ADMN
ALLOCATED ADDITIONS	131,902	131,902
COST BY FUNCTION	131,902	131,902
ALLOCABLE COSTS DISALLOWED	131,902	131,902
NET ALLOCATION	131,902	131,902

SCHEDULE 22.4
BUDGET 1987

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
SECOND ALLOCATION
DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	29	25.22%	33,262
FIN-ACCOUNTING	53	46.09%	60,790
FIN-OTHER	33	28.70%	37,850
TOTAL	115	100.00%	131,902

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1987
SOURCE: LAWS OF 1985

SCHEDULE 22.5
BUDGET 1987

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	33,262	33,262
FIN-ACCOUNTING	60,790	60,790
FIN-OTHER	37,850	37,850
TOTAL ALLOCATED	131,902	131,902

STATE OF MINNESOTA
FINANCE - BUDGET
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987

ALLOCATED ADDITIONS:

FINANCE--FISCAL MGMT & ADMN	33,262
LEGISLATIVE AUDIT	11,324
TOTAL ALLOCATED ADDITIONS	44,586
TOTAL TO BE ALLOCATED	44,586

SCHEDULE 23.3
BUDGET 1987

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	BUDGET CONTROL	BUDGET SUPPORT	GENERAL GOV'T
ALLOCATED ADDITIONS	44,586	27,934	10,250	6,402
COST BY FUNCTION	44,586	27,934	10,250	6,402
ALLOCABLE COSTS DISALLOWED	44,586 (6,402)	27,934	10,250	6,402 (6,402)
NET ALLOCATION	38,184	27,934	10,250	0

SCHEDULE 23.4
BUDGET 1987

STATE OF MINNESOTA

FINANCE-BUDET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PLANT MGMT	6,657	0.29%	80
STATE REGISTER & DOCUMENTS	6,560	0.28%	79
MICROGRAPHICS	2,094	0.09%	25
OFFICE EQUIPMENT	1,373	0.06%	16
TELECOMMUNICATIONS	14,402	0.62%	173
MOTOR POOL	28,622	1.23%	343
STATE PRINTER	23,137	0.99%	277
CENTRAL STORES	19,237	0.83%	231
FEDERAL SURPLUS	1,113	0.05%	13
RESOURCE RECOVERY	601	0.03%	7
COMMUTER VANS	695	0.03%	8
IMB	12,175	0.52%	146
ADDRESSING & INSERT	853	0.04%	10
MOVERS & DELIVERY	738	0.03%	9
CENTRAL MNTNCE REV	1,642	0.07%	20
CAPITOL PARKING	2,124	0.09%	25
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	474	0.02%	6
911 EMERGENCY	0	0.00%	0
AGRICULTURE	40,767	1.75%	489
ANIMAL HEALTH BD	1,894	0.08%	23
ARTS BOARD	2,029	0.09%	24
ATTORNEY GENERAL	13,927	0.60%	167
AUDITOR	3,411	0.15%	41
CAPITOL AREA ARCH PLAN BD	690	0.03%	8
CHARITABLE GAMBLING	1,147	0.05%	14
COMMERCE	29,236	1.25%	350
COMMUNITY COLLEGE BD	105,043	4.51%	1,259
CORRECTIONS	97,972	4.20%	1,174
ECONOMIC SECURITY	220,785	9.47%	2,647
EDUCATION	91,574	3.93%	1,098
EDUCATION-VO-TECH	16,165	0.69%	194
EMPLOYEE RELATIONS	8,639	0.37%	104
ENERGY, ECONOMIC DVLP	35,009	1.50%	420
GOVERNOR	4,032	0.17%	48
HANDICAPPED COUNCIL	1,446	0.06%	17
HEALTH	61,074	2.62%	732
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,074	0.09%	25
NURSING	3,135	0.13%	38
PHARMACY	1,252	0.05%	15
DENTISTRY	1,398	0.06%	17
CHIROPRACTORS	594	0.03%	7
PSYCHOLOGY	592	0.03%	7
OPTOMETRY	403	0.02%	5
NURSING HOME ADM	571	0.02%	7
PODIATRY	262	0.01%	3
VETERINARY MEDICINE	437	0.02%	5
HEARING EXAMINER	4,456	0.19%	53
HIGHER ED COORD BD	7,795	0.33%	93

STATE OF MINNESOTA

FINANCE-BUDET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	1
HOUSING FINANCE	11,567	0.50%	139
HUMAN RIGHTS	2,626	0.11%	31
INDIAN AFFAIRS	1,294	0.06%	16
INVESTMENT BOARD	1,394	0.06%	17
IRON RANGE RESOURCES	17,558	0.75%	210
LABOR & INDUSTRY	67,766	2.91%	812
LEGISLATIVE AUDIT	1,802	0.08%	22
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	1,531	0.07%	18
MILITARY AFFAIRS	11,776	0.51%	141
MUNICIPAL BOARD	730	0.03%	9
NATURAL RESOURCES	203,198	8.72%	2,436
NON-HEALTH LIC BDS			
BOXING	407	0.02%	5
BARBERS	1,226	0.05%	15
ELECTRICITY	3,606	0.15%	43
ARCHITECTS & ENG	2,110	0.09%	25
ABSTRACTORS	112	.00%	1
ACCOUNTANCY	1,559	0.07%	19
PEACE OFFICERS	2,072	0.09%	25
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	12,782	0.55%	153
POLLUTION CONTROL	20,682	0.89%	248
PUB EMP RET ASSN	3,891	0.17%	47
PUBLIC SAFETY	383,048	16.44%	4,592
PUBLIC SERVICE	5,393	0.23%	65
PUBLIC UTIL COMM	1,222	0.05%	15
RACING COMMISSION	1,176	0.05%	14
REVENUE	86,900	3.73%	1,042
SECRETARY OF STATE	7,934	0.34%	95
SENTENCE GUIDELINES	466	0.02%	6
STATE RETIREMENT	3,950	0.17%	47
STATE UNIV SYSTEM	130,866	5.62%	1,569
TEACHERS RETIREMENT	2,384	0.10%	29
TRANSPORTATION	192,838	8.28%	2,312
TRANSPORTATION REG BD	434	0.02%	5
TREASURER	2,055	0.09%	25
UNIV OF MINN	947	0.04%	11
VETERANS AFFAIRS	20,652	0.89%	248
WELFARE-CENT OFFICE	91,268	3.92%	1,094
WELFARE-INSTITUTIONS	80,213	3.44%	962
WORLD TRADE CENTER	989	0.04%	12
ZOO	22,786	0.98%	273
OTHER	44,616	1.91%	533
TOTAL	2,330,193	100.00%	27,934

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

SCHEDULE 23.5
BUDGET 1987

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PLANT MGMT	35	0.54%	55
STATE REGISTER & DOCUMENTS	4	0.06%	6
MICROGRAPHICS	1	0.02%	2
OFFICE EQUIPMENT	2	0.03%	3
TELECOMMUNICATIONS	1	0.02%	2
MOTOR POOL	2	0.03%	3
STATE PRINTER	7	0.11%	11
CENTRAL STORES	2	0.03%	3
FEDERAL SURPLUS	1	0.02%	2
RESOURCE RECOVERY	1	0.02%	2
COMMUTER VANS	1	0.02%	2
IMB	22	0.34%	35
ADDRESSING & INSERT	3	0.05%	5
MOVERS & DELIVERY	1	0.02%	2
CENTRAL MNTNCE REV	1	0.02%	2
CAPITOL PARKING	1	0.02%	2
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	1	0.02%	2
911 EMERGENCY	0	0.00%	0
AGRICULTURE	129	1.98%	203
ANIMAL HEALTH BD	8	0.12%	13
ARTS BOARD	27	0.41%	42
ATTORNEY GENERAL	48	0.74%	75
AUDITOR	10	0.15%	16
CAPITOL AREA ARCH PLAN BD	1	0.02%	2
CHARITABLE GAMBLING	2	0.03%	3
COMMERCE	40	0.61%	63
COMMUNITY COLLEGE BD	86	1.32%	135
CORRECTIONS	580	8.90%	912
ECONOMIC SECURITY	116	1.78%	182
EDUCATION	396	6.08%	623
EDUCATION-VO-TECH	141	2.16%	222
EMPLOYEE RELATIONS	26	0.40%	41
ENERGY, ECONOMIC DVLP	261	4.00%	410
GOVERNOR	30	0.46%	47
HANDICAPPED COUNCIL	7	0.11%	11
HEALTH	523	8.02%	822
HEALTH LIC BDS			
MEDICAL EXAMINERS	2	0.03%	3
NURSING	2	0.03%	3
PHARMACY	2	0.03%	3
DENTISTRY	2	0.03%	3
CHIROPRACTORS	2	0.03%	3
PSYCHOLOGY	1	0.02%	2
OPTOMETRY	1	0.02%	2
NURSING HOME ADM	2	0.03%	3
PODIATRY	1	0.02%	2
VETERINARY MEDICINE	2	0.03%	3
HEARING EXAMINER	7	0.11%	11
HIGHER ED COORD BD	35	0.54%	55

SCHEDULE 23.5
BUDGET 1987

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	1	0.02%	2
HOUSING FINANCE	71	1.09%	112
HUMAN RIGHTS	12	0.18%	19
INDIAN AFFAIRS	17	0.26%	27
INVESTMENT BOARD	32	0.49%	50
IRON RANGE RESOURCES	86	1.32%	135
LABOR & INDUSTRY	159	2.44%	250
LEGISLATIVE AUDIT	6	0.09%	9
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	5	0.08%	8
MILITARY AFFAIRS	60	0.92%	94
MUNICIPAL BOARD	3	0.05%	5
NATURAL RESOURCES	937	14.38%	1,473
NON-HEALTH LIC BDS			
BOXING	2	0.03%	3
BARBERS	2	0.03%	3
ELECTRICITY	9	0.14%	14
ARCHITECTS & ENG	2	0.03%	3
ABSTRACTORS	2	0.03%	3
ACCOUNTANCY	2	0.03%	3
PEACE OFFICERS	3	0.05%	5
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	73	1.12%	115
POLLUTION CONTROL	189	2.90%	297
PUB EMP RET ASSN	9	0.14%	14
PUBLIC SAFETY	208	3.19%	327
PUBLIC SERVICE	15	0.23%	24
PUBLIC UTIL COMM	6	0.09%	9
RACING COMMISSION	4	0.06%	6
REVENUE	208	3.19%	327
SECRETARY OF STATE	13	0.20%	20
SENTENCE GUIDELINES	6	0.09%	9
STATE RETIREMENT	16	0.25%	25
STATE UNIV SYSTEM	81	1.24%	127
TEACHERS RETIREMENT	5	0.08%	8
TRANSPORTATION	473	7.26%	744
TRANSPORTATION REG BD	3	0.05%	5
TREASURER	10	0.15%	16
UNIV OF MINN	48	0.74%	75
VETERANS AFFAIRS	101	1.55%	159
WELFARE-CENT OFFICE	339	5.20%	533
WELFARE-INSTITUTIONS	241	3.70%	379
WORLD TRADE CENTER	3	0.05%	5
ZOO	93	1.43%	146
OTHER	387	5.94%	608
TOTAL	6,518	100.00%	10,250

ALLOCATION BASIS: NUMBER OF AIDS (ALLOTMENT ACCOUNTS) 9-3-85
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
PLANT MGMT	135	80	55
STATE REGISTER & DOCUMENTS	85	79	6
MICROGRAPHICS	27	25	2
OFFICE EQUIPMENT	19	16	3
TELECOMMUNICATIONS	175	173	2
MOTOR POOL	346	343	3
STATE PRINTER	288	277	11
CENTRAL STORES	234	231	3
FEDERAL SURPLUS	15	13	2
RESOURCE RECOVERY	9	7	2
COMMUTER VANS	10	8	2
IMB	181	146	35
ADDRESSING & INSERT	15	10	5
MOVERS & DELIVERY	11	9	2
CENTRAL MNTNCE REV	22	20	2
CAPITOL PARKING	27	25	2
PROC SUR-LOCAL GOVT	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0
STATE SURPLUS	0	0	0
MGMT ANALYSIS-SP FD	0	0	0
IISAC	8	6	2
911 EMERGENCY	0	0	0
AGRICULTURE	692	489	203
ANIMAL HEALTH BD	36	23	13
ARTS BOARD	66	24	42
ATTORNEY GENERAL	242	167	75
AUDITOR	57	41	16
CAPITOL AREA ARCH PLAN BD	10	8	2
CHARITABLE GAMBLING	17	14	3
COMMERCE	413	350	63
COMMUNITY COLLEGE BD	1,394	1,259	135
CORRECTIONS	2,086	1,174	912
ECONOMIC SECURITY	2,829	2,647	182
EDUCATION	1,721	1,098	623
EDUCATION-VO-TECH	416	194	222
EMPLOYEE RELATIONS	145	104	41
ENERGY, ECONOMIC DVLP	830	420	410
GOVERNOR	95	48	47
HANDICAPPED COUNCIL	28	17	11
HEALTH	1,554	732	822
HEALTH LIC BDS			
MEDICAL EXAMINERS	28	25	3
NURSING	41	38	3
PHARMACY	18	15	3
DENTISTRY	20	17	3
CHIROPRACTORS	10	7	3
PSYCHOLOGY	9	7	2
OPTOMETRY	7	5	2
NURSING HOME ADM	10	7	3
PODIATRY	5	3	2
VETERINARY MEDICINE	8	5	3
HEARING EXAMINER	64	53	11
HIGHER ED COORD BD	148	93	55

STATE OF MINNESOTA
FINANCE-BUDGET
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HIGHER ED FAC AUTH	3	1	2
HOUSING FINANCE	251	139	112
HUMAN RIGHTS	50	31	19
INDIAN AFFAIRS	43	16	27
INVESTMENT BOARD	67	17	50
IRON RANGE RESOURCES	345	210	135
LABOR & INDUSTRY	1,062	812	250
LEGISLATIVE AUDIT	31	22	9
LIEUTENANT GOVERNOR	0	0	0
MEDIATION SVCS	26	18	8
MILITARY AFFAIRS	235	141	94
MUNICIPAL BOARD	14	9	5
NATURAL RESOURCES	3,909	2,436	1,473
NON-HEALTH LIC BDS			
BOXING	8	5	3
BARBERS	18	15	3
ELECTRICITY	57	43	14
ARCHITECTS & ENG	28	25	3
ABSTRACTORS	4	1	3
ACCOUNTANCY	22	19	3
PEACE OFFICERS	30	25	5
OFF FULL PROD & OPPTNTY	0	0	0
PLANNING	268	153	115
POLLUTION CONTROL	545	248	297
PUB EMP RET ASSN	61	47	14
PUBLIC SAFETY	4,919	4,592	327
PUBLIC SERVICE	89	65	24
PUBLIC UTIL COMM	24	15	9
RACING COMMISSION	20	14	6
REVENUE	1,369	1,042	327
SECRETARY OF STATE	115	95	20
SENTENCE GUIDELINES	15	6	9
STATE RETIREMENT	72	47	25
STATE UNIV SYSTEM	1,696	1,569	127
TEACHERS RETIREMENT	37	29	8
TRANSPORTATION	3,056	2,312	744
TRANSPORTATION REG BD	10	5	5
TREASURER	41	25	16
UNIV OF MINN	86	11	75
VETERANS AFFAIRS	407	248	159
WELFARE-CENT OFFICE	1,627	1,094	533
WELFARE-INSTITUTIONS	1,341	962	379
WORLD TRADE CENTER	17	12	5
ZOO	419	273	146
OTHER	1,141	533	608
TOTAL	38,184	27,934	10,250

STATE OF MINNESOTA
FINANCE - ACCOUNTING
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 24.2
BUDGET 1987

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	60,790
LEGISLATIVE AUDIT	127,470
TOTAL ALLOCATED ADDITIONS	188,260
TOTAL TO BE ALLOCATED	188,260

SCHEDULE 24.3
BUDGET 1987

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	ACCOUNTIN SERVICES	GENERAL GOV' T
ALLOCATED ADDITIONS	188,260	177,364	10,896
COST BY FUNCTION	188,260	177,364	10,896
ALLOCABLE COSTS DISALLOWED	188,260 (10,896)	177,364	10,896 (10,896)
NET ALLOCATION	177,364	177,364	0

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION.			
PLANT MGMT	6,657	0.29%	507
STATE REGISTER & DOCUMENTS	6,560	0.28%	499
MICROGRAPHICS	2,094	0.09%	159
OFFICE EQUIPMENT	1,373	0.06%	105
TELECOMMUNICATIONS	14,402	0.62%	1,096
MOTOR POOL	28,622	1.23%	2,179
STATE PRINTER	23,137	0.99%	1,761
CENTRAL STORES	19,237	0.83%	1,464
FEDERAL SURPLUS	1,113	0.05%	85
RESOURCE RECOVERY	601	0.03%	46
COMMUTER VANS	695	0.03%	53
INB	12,175	0.52%	927
ADDRESSING & INSERT	853	0.04%	65
MOVERS & DELIVERY	738	0.03%	56
CENTRAL MNTNCE REV	1,642	0.07%	125
CAPITOL PARKING	2,124	0.09%	162
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	474	0.02%	36
911 EMERGENCY	0	0.00%	0
AGRICULTURE	40,767	1.75%	3,103
ANIMAL HEALTH BD	1,894	0.08%	144
ARTS BOARD	2,029	0.09%	154
ATTORNEY GENERAL	13,927	0.60%	1,060
AUDITOR	3,411	0.15%	260
CAPITOL AREA ARCH PLAN BD	690	0.03%	53
CHARITABLE GAMBLING	1,147	0.05%	87
COMMERCE	29,236	1.25%	2,225
COMMUNITY COLLEGE BD	105,043	4.51%	7,995
CORRECTIONS	97,972	4.20%	7,457
ECONOMIC SECURITY	220,785	9.47%	16,805
EDUCATION	91,574	3.93%	6,970
EDUCATION-VO-TECH	16,165	0.69%	1,230
EMPLOYEE RELATIONS	8,639	0.37%	658
ENERGY, ECONOMIC DVL	35,009	1.50%	2,665
GOVERNOR	4,032	0.17%	307
HANDICAPPED COUNCIL	1,446	0.06%	110
HEALTH	61,074	2.62%	4,649
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,074	0.09%	158
NURSING	3,135	0.13%	239
PHARMACY	1,252	0.05%	95
DENTISTRY	1,398	0.06%	106
CHIROPRACTORS	594	0.03%	45
PSYCHOLOGY	592	0.03%	45
OPTOMETRY	403	0.02%	31
NURSING HOME ADM	571	0.02%	43
PODIATRY	262	0.01%	20
VETERINARY MEDICINE	437	0.02%	33
HEARING EXAMINER	4,456	0.19%	339
HIGHER ED COORD BD	7,795	0.33%	593

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	5
HOUSING FINANCE	11,567	0.50%	880
HUMAN RIGHTS	2,626	0.11%	200
INDIAN AFFAIRS	1,294	0.06%	98
INVESTMENT BOARD	1,394	0.06%	106
IRON RANGE RESOURCES	17,558	0.75%	1,336
LABOR & INDUSTRY	67,766	2.91%	5,158
LEGISLATIVE AUDIT	1,802	0.08%	137
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	1,531	0.07%	117
MILITARY AFFAIRS	11,776	0.51%	896
MUNICIPAL BOARD	730	0.03%	56
NATURAL RESOURCES	203,198	8.72%	15,467
NON-HEALTH LIC BDS			
BOXING	407	0.02%	31
BARBERS	1,226	0.05%	93
ELECTRICITY	3,606	0.15%	274
ARCHITECTS & ENG	2,110	0.09%	161
ABSTRACTORS	112	.00%	9
ACCOUNTANCY	1,559	0.07%	119
PEACE OFFICERS	2,072	0.09%	158
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	12,782	0.55%	973
POLLUTION CONTROL	20,682	0.89%	1,574
PUB EMP RET ASSN	3,891	0.17%	296
PUBLIC SAFETY	383,048	16.44%	29,156
PUBLIC SERVICE	5,393	0.23%	410
PUBLIC UTIL COMM	1,222	0.05%	93
RACING COMMISSION	1,176	0.05%	90
REVENUE	86,900	3.73%	6,614
SECRETARY OF STATE	7,934	0.34%	604
SENTENCE GUIDELINES	466	0.02%	35
STATE RETIREMENT	3,950	0.17%	301
STATE UNIV SYSTEM	130,866	5.62%	9,961
TEACHERS RETIREMENT	2,384	0.10%	181
TRANSPORTATION	192,838	8.28%	14,678
TRANSPORTATION REG BD	434	0.02%	33
TREASURER	2,055	0.09%	156
UNIV OF MINN	947	0.04%	72
VETERANS AFFAIRS	20,652	0.89%	1,572
WELFARE-CENT OFFICE	91,268	3.92%	6,947
WELFARE-INSTITUTIONS	80,213	3.44%	6,105
WORLD TRADE CENTER	989	0.04%	75
ZOO	22,786	0.98%	1,734
OTHER	44,616	1.91%	3,399
TOTAL	2,330,193	100.00%	177,364

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

SCHEDULE 24.5
BUDGET 1987

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
PLANT MGMT	507	507
STATE REGISTER & DOCUMENTS	499	499
MICROGRAPHICS	159	159
OFFICE EQUIPMENT	105	105
TELECOMMUNICATIONS	1,096	1,096
MOTOR POOL	2,179	2,179
STATE PRINTER	1,761	1,761
CENTRAL STORES	1,464	1,464
FEDERAL SURPLUS	85	85
RESOURCE RECOVERY	46	46
COMMUTER VANS	53	53
INB	927	927
ADDRESSING & INSERT	65	65
MOVERS & DELIVERY	56	56
CENTRAL MNTNCE REV	125	125
CAPITOL PARKING	162	162
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	36	36
911 EMERGENCY	0	0
AGRICULTURE	3,103	3,103
ANIMAL HEALTH BD	144	144
ARTS BOARD	154	154
ATTORNEY GENERAL	1,060	1,060
AUDITOR	260	260
CAPITOL AREA ARCH PLAN BD	53	53
CHARITABLE GAMBLING	87	87
COMMERCE	2,225	2,225
COMMUNITY COLLEGE BD	7,995	7,995
CORRECTIONS	7,457	7,457
ECONOMIC SECURITY	16,805	16,805
EDUCATION	6,970	6,970
EDUCATION-VO-TECH	1,230	1,230
EMPLOYEE RELATIONS	658	658
ENERGY, ECONOMIC DVL P	2,665	2,665
GOVERNOR	307	307
HANDICAPPED COUNCIL	110	110
HEALTH	4,649	4,649
HEALTH LIC BDS		
MEDICAL EXAMINERS	158	158
NURSING	239	239
PHARMACY	95	95
DENTISTRY	106	106
CHIROPRACTORS	45	45
PSYCHOLOGY	45	45
OPTOMETRY	31	31
NURSING HOME ADM	43	43
PODIATRY	20	20
VETERINARY MEDICINE	33	33
HEARING EXAMINER	339	339
HIGHER ED COORD BD	593	593

SCHEDULE 24.5
BUDGET 1987

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HIGHER ED FAC AUTH	5	5
HOUSING FINANCE	880	880
HUMAN RIGHTS	200	200
INDIAN AFFAIRS	98	98
INVESTMENT BOARD	106	106
IRON RANGE RESOURCES	1,336	1,336
LABOR & INDUSTRY	5,158	5,158
LEGISLATIVE AUDIT	137	137
LIEUTENANT GOVERNOR	0	0
MEDIATION SVCS	117	117
MILITARY AFFAIRS	896	896
MUNICIPAL BOARD	56	56
NATURAL RESOURCES	15,467	15,467
NON-HEALTH LIC BDS		
BOXING	31	31
BARBERS	93	93
ELECTRICITY	274	274
ARCHITECTS & ENG	161	161
ABSTRACTORS	9	9
ACCOUNTANCY	119	119
PEACE OFFICERS	158	158
OFF FULL PROD & OPPTNTY	0	0
PLANNING	973	973
POLLUTION CONTROL	1,574	1,574
PUB EMP RET ASSN	296	296
PUBLIC SAFETY	29,156	29,156
PUBLIC SERVICE	410	410
PUBLIC UTIL COMM	93	93
RACING COMMISSION	90	90
REVENUE	6,614	6,614
SECRETARY OF STATE	604	604
SENTENCE GUIDELINES	35	35
STATE RETIREMENT	301	301
STATE UNIV SYSTEM	9,961	9,961
TEACHERS RETIREMENT	181	181
TRANSPORTATION	14,678	14,678
TRANSPORTATION REG BD	33	33
TREASURER	156	156
UNIV OF MINN	72	72
VETERANS AFFAIRS	1,572	1,572
WELFARE-CENT OFFICE	6,947	6,947
WELFARE-INSTITUTIONS	6,105	6,105
WORLD TRADE CENTER	75	75
ZOO	1,734	1,734
OTHER	3,399	3,399
TOTAL	177,364	177,364

STATE OF MINNESOTA
FINANCE - OTHER
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 25.2
BUDGET 1987

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATIONS F.Y. 1987:

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT AND ADMN	37,850
LEGISLATIVE AUDITOR	27,853
TOTAL ALLOCATED ADDITIONS	65,703
TOTAL TO BE ALLOCATED	65,703

SCHEDULE 25.3

BUDGET 1987

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	CASH MANAGMNT	GENERAL GOVT
COST ADJUSTMENTS						
ALLOCATED ADDITIONS	65,703	11,573	27,902	1,067	11,393	13,768
COST BY FUNCTION	65,703	11,573	27,902	1,067	11,393	13,768
ALLOCABLE COSTS	65,703	11,573	27,902	1,067	11,393	13,768
DISALLOWED	(13,768)					(13,768)
NET ALLOCATION	51,935	11,573	27,902	1,067	11,393	0

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PLANT MGMT	6,657	0.29%	33
STATE REGISTER & DOCUMENTS	6,560	0.28%	33
MICROGRAPHICS	2,094	0.09%	10
OFFICE EQUIPMENT	1,373	0.06%	7
TELECOMMUNICATIONS	14,402	0.62%	72
MOTOR POOL	28,622	1.23%	142
STATE PRINTER	23,137	0.99%	115
CENTRAL STORES	19,237	0.83%	96
FEDERAL SURPLUS	1,113	0.05%	6
RESOURCE RECOVERY	601	0.03%	3
COMMUTER VANS	695	0.03%	3
IMB	12,175	0.52%	60
ADDRESSING & INSERT	853	0.04%	4
MOVERS & DELIVERY	738	0.03%	4
CENTRAL MNTNCE REV	1,642	0.07%	8
CAPITOL PARKING	2,124	0.09%	11
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	474	0.02%	2
911 EMERGENCY	0	0.00%	0
AGRICULTURE	40,767	1.75%	202
ANIMAL HEALTH BD	1,894	0.08%	9
ARTS BOARD	2,029	0.09%	10
ATTORNEY GENERAL	13,927	0.60%	69
AUDITOR	3,411	0.15%	17
CAPITOL AREA ARCH PLAN BD	690	0.03%	3
CHARITABLE GAMBLING	1,147	0.05%	6
COMMERCE	29,236	1.25%	145
COMMUNITY COLLEGE BD	105,043	4.51%	522
CORRECTIONS	97,972	4.20%	487
ECONOMIC SECURITY	220,785	9.47%	1,097
EDUCATION	91,574	3.93%	455
EDUCATION-VO-TECH	16,165	0.69%	80
EMPLOYEE RELATIONS	8,639	0.37%	43
ENERGY, ECONOMIC DVLP	35,009	1.50%	174
GOVERNOR	4,032	0.17%	20
HANDICAPPED COUNCIL	1,446	0.06%	7
HEALTH	61,074	2.62%	303
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,074	0.09%	10
NURSING	3,135	0.13%	16
PHARMACY	1,252	0.05%	6
DENTISTRY	1,398	0.06%	7
CHIROPRACTORS	594	0.03%	3
PSYCHOLOGY	592	0.03%	3
OPTOMETRY	403	0.02%	2
NURSING HOME ADM	571	0.02%	3
PODIATRY	262	0.01%	1
VETERINARY MEDICINE	437	0.02%	2
HEARING EXAMINER	4,456	0.19%	22
HIGHER ED COORD BD	7,795	0.33%	39

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	0
HOUSING FINANCE	11,567	0.50%	57
HUMAN RIGHTS	2,626	0.11%	13
INDIAN AFFAIRS	1,294	0.06%	6
INVESTMENT BOARD	1,394	0.06%	7
IRON RANGE RESOURCES	17,558	0.75%	87
LABOR & INDUSTRY	67,766	2.91%	337
LEGISLATIVE AUDIT	1,802	0.08%	9
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	1,531	0.07%	8
MILITARY AFFAIRS	11,776	0.51%	58
MUNICIPAL BOARD	730	0.03%	4
NATURAL RESOURCES	203,198	8.72%	1,009
NON-HEALTH LIC BDS			
BOXING	407	0.02%	2
BARBERS	1,226	0.05%	6
ELECTRICITY	3,606	0.15%	18
ARCHITECTS & ENG	2,110	0.09%	10
ABSTRACTORS	112	.00%	1
ACCOUNTANCY	1,559	0.07%	8
PEACE OFFICERS	2,072	0.09%	10
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	12,782	0.55%	63
POLLUTION CONTROL	20,682	0.89%	103
PUB EMP RET ASSN	3,891	0.17%	19
PUBLIC SAFETY	383,048	16.44%	1,902
PUBLIC SERVICE	5,393	0.23%	27
PUBLIC UTIL COMM	1,222	0.05%	6
RACING COMMISSION	1,176	0.05%	6
REVENUE	86,900	3.73%	432
SECRETARY OF STATE	7,934	0.34%	39
SENTENCE GUIDELINES	466	0.02%	2
STATE RETIREMENT	3,950	0.17%	20
STATE UNIV SYSTEM	130,866	5.62%	650
TEACHERS RETIREMENT	2,384	0.10%	12
TRANSPORTATION	192,838	8.28%	958
TRANSPORTATION REG BD	434	0.02%	2
TREASURER	2,055	0.09%	10
UNIV OF MINN	947	0.04%	5
VETERANS AFFAIRS	20,652	0.89%	103
WELFARE-CENT OFFICE	91,268	3.92%	453
WELFARE-INSTITUTIONS	80,213	3.44%	398
WORLD TRADE CENTER	989	0.04%	5
ZOO	22,786	0.98%	113
OTHER	44,616	1.91%	223
TOTAL	2,330,193	100.00%	11,573

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PLANT MGMT	44,108	0.49%	138
STATE REGISTER & DOCUMENTS	3,930	0.04%	12
MICROGRAPHICS	5,099	0.06%	16
OFFICE EQUIPMENT	1,498	0.02%	5
TELECOMMUNICATIONS	1,151	0.01%	4
MOTOR POOL	4,378	0.05%	14
STATE PRINTER	16,791	0.19%	52
CENTRAL STORES	3,063	0.03%	10
FEDERAL SURPLUS	1,895	0.02%	6
RESOURCE RECOVERY	691	0.01%	2
COMMUTER VANS	338	.00%	1
IMB	67,889	0.76%	212
ADDRESSING & INSERT	4,574	0.05%	14
MOVERS & DELIVERY	3,044	0.03%	9
CENTRAL MNTNCE REV	1,060	0.01%	3
CAPITOL PARKING	2,675	0.03%	8
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	91	.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	259	.00%	1
911 EMERGENCY	470	0.01%	1
AGRICULTURE	124,450	1.39%	388
ANIMAL HEALTH BD	13,588	0.15%	42
ARTS BOARD	3,290	0.04%	10
ATTORNEY GENERAL	77,796	0.87%	243
AUDITOR	23,542	0.26%	73
CAPITOL AREA ARCH PLAN BD	901	0.01%	3
CHARITABLE GAMBLING	868	0.01%	3
COMMERCE	49,448	0.55%	154
COMMUNITY COLLEGE BD	387,000	4.33%	1,207
CORRECTIONS	504,714	5.64%	1,574
ECONOMIC SECURITY	597,484	6.68%	1,864
EDUCATION	143,226	1.60%	447
EDUCATION-VO-TECH	18,729	0.21%	58
EMPLOYEE RELATIONS	27,274	0.30%	85
ENERGY, ECONOMIC DVLP	55,657	0.62%	174
GOVERNOR	11,221	0.13%	35
HANDICAPPED COUNCIL	2,344	0.03%	7
HEALTH	164,804	1.84%	514
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,712	0.03%	8
NURSING	3,750	0.04%	12
PHARMACY	1,553	0.02%	5
DENTISTRY	1,071	0.01%	3
CHIROPRACTORS	431	.00%	1
PSYCHOLOGY	544	0.01%	2
OPTOMETRY	198	.00%	1
NURSING HOME ADM	482	0.01%	2
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	316	.00%	1
HEARING EXAMINER	12,288	0.14%	38
HIGHER ED COORD BD	37,254	0.42%	116

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	642	0.01%	2
HOUSING FINANCE	27,716	0.31%	86
HUMAN RIGHTS	15,420	0.17%	48
INDIAN AFFAIRS	1,838	0.02%	6
INVESTMENT BOARD	5,983	0.07%	19
IRON RANGE RESOURCES	26,734	0.30%	83
LABOR & INDUSTRY	103,663	1.16%	323
LEGISLATIVE AUDIT	16,918	0.19%	53
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	5,172	0.06%	16
MILITARY AFFAIRS	91,495	1.02%	285
MUNICIPAL BOARD	1,012	0.01%	3
NATURAL RESOURCES	548,421	6.13%	1,711
NON-HEALTH LIC BDS			
BOXING	408	.00%	1
BARBERS	666	0.01%	2
ELECTRICITY	4,996	0.06%	16
ARCHITECTS & ENG	1,184	0.01%	4
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	913	0.01%	3
PEACE OFFICERS	2,081	0.02%	6
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	28,384	0.32%	89
POLLUTION CONTROL	104,002	1.16%	324
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	470,713	5.26%	1,468
PUBLIC SERVICE	19,794	0.22%	62
PUBLIC UTIL COMM	6,561	0.07%	20
RACING COMMISSION	964	0.01%	3
REVENUE	260,825	2.92%	814
SECRETARY OF STATE	9,909	0.11%	31
SENTENCE GUIDELINES	1,072	0.01%	3
STATE RETIREMENT	11,083	0.12%	35
STATE UNIV SYSTEM	793,901	8.88%	2,477
TEACHERS RETIREMENT	13,479	0.15%	42
TRANSPORTATION	1,472,001	16.46%	4,592
TRANSPORTATION REG BD	1,954	0.02%	6
TREASURER	4,370	0.05%	14
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	99,685	1.11%	311
WELFARE-CENT OFFICE	196,308	2.19%	612
WELFARE-INSTITUTIONS	1,979,699	22.13%	6,176
WORLD TRADE CENTER	882	0.01%	3
ZOO	50,628	0.57%	158
OTHER	133,012	1.49%	417
TOTAL	8,944,427	100.00%	27,902

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-OTHER
SECOND ALLOCATION
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	81,833	.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	39,988	.00%	0
AGRICULTURE	1,040,637	0.06%	1
ANIMAL HEALTH BD	19,232	.00%	0
ARTS BOARD	508,955	0.03%	0
ATTORNEY GENERAL	340,134	0.02%	0
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNITY COLLEGE BD	3,912,331	0.23%	2
CORRECTIONS	779,878	0.04%	0
ECONOMIC SECURITY	224,103,186	12.93%	138
EDUCATION	127,992,539	7.38%	79
EDUCATION-VO-TECH	15,620,319	0.90%	10
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVL	25,881,729	1.49%	16
GOVERNOR	65,500	.00%	0
HANDICAPPED COUNCIL	500	.00%	0
HEALTH	38,803,032	2.24%	24
HEALTH LIC BDS			
MEDICAL EXAMINERS	260	.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	1,696,372	0.10%	1

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	55,930,855	3.23%	34
HUMAN RIGHTS	214,012	0.01%	0
INDIAN AFFAIRS	50,491	.00%	0
INVESTMENT BOARD	1,166,273	0.07%	1
IRON RANGE RESOURCES	413,177	0.02%	0
LABOR & INDUSTRY	2,194,264	0.13%	1
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	5,912,487	0.34%	4
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	8,239,879	0.48%	5
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	1,785,744	0.10%	1
POLLUTION CONTROL	6,717,776	0.39%	4
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	5,897,980	0.34%	4
PUBLIC SERVICE	2,034	.00%	0
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	0	0.00%	0
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	4,650,824	0.27%	3
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	300,232,950	17.32%	185
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	173,266	0.01%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	2,606,297	0.15%	2
WELFARE-CENT OFFICE	890,268,937	51.36%	548
WELFARE-INSTITUTIONS	336,094	0.02%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	97,300	0.01%	0
OTHER	5,717,678	0.33%	4
TOTAL	1,733,494,743	100.00%	1,067

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1985
SOURCE: COMPUTER REPORT FINU8603 7-26-85

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CASH MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PLANT MGMT	6,657	0.13%	15
STATE REGISTER & DOCUMENTS	6,560	0.13%	15
MICROGRAPHICS	2,094	0.04%	5
OFFICE EQUIPMENT	1,373	0.03%	3
TELECOMMUNICATIONS	14,402	0.28%	32
MOTOR POOL	28,622	0.56%	64
STATE PRINTER	23,137	0.45%	51
CENTRAL STORES	19,237	0.38%	43
FEDERAL SURPLUS	1,113	0.02%	2
RESOURCE RECOVERY	601	0.01%	1
COMMUTER VANS	695	0.01%	2
INB	12,175	0.24%	27
ADDRESSING & INSERT	853	0.02%	2
MOVERS & DELIVERY	738	0.01%	2
CENTRAL MNTNCE REV	1,642	0.03%	4
CAPITOL PARKING	2,124	0.04%	5
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	474	0.01%	1
911 EMERGENCY	0	0.00%	0
AGRICULTURE	40,767	0.80%	91
ANIMAL HEALTH BD	1,894	0.04%	4
ARTS BOARD	2,029	0.04%	5
ATTORNEY GENERAL	13,927	0.27%	31
AUDITOR	3,411	0.07%	8
CAPITOL AREA ARCH PLAN BD	690	0.01%	2
CHARITABLE GAMBLING	1,147	0.02%	3
COMMERCE	29,236	0.57%	65
COMMUNITY COLLEGE BD	105,043	2.05%	233
CORRECTIONS	97,972	1.91%	218
ECONOMIC SECURITY	220,785	4.31%	491
EDUCATION	117,175	2.29%	260
EDUCATION-VO-TECH	16,165	0.32%	36
EMPLOYEE RELATIONS	8,639	0.17%	19
ENERGY, ECONOMIC DVLP	35,009	0.68%	78
GOVERNOR	4,032	0.08%	9
HANDICAPPED COUNCIL	1,446	0.03%	3
HEALTH	61,074	1.19%	136
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,074	0.04%	5
NURSING	3,135	0.06%	7
PHARMACY	1,252	0.02%	3
DENTISTRY	1,398	0.03%	3
CHIROPRACTORS	594	0.01%	1
PSYCHOLOGY	592	0.01%	1
OPTOMETRY	403	0.01%	1
NURSING HOME ADM	571	0.01%	1
PODIATRY	262	0.01%	1
VETERINARY MEDICINE	437	0.01%	1
HEARING EXAMINER	4,456	0.09%	10
HIGHER ED COORD BD	146,266	2.85%	325

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CASH MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	0
HOUSING FINANCE	11,567	0.23%	26
HUMAN RIGHTS	2,626	0.05%	6
INDIAN AFFAIRS	1,294	0.03%	3
INVESTMENT BOARD	1,394	0.03%	3
IRON RANGE RESOURCES	17,558	0.34%	39
LABOR & INDUSTRY	67,766	1.32%	151
LEGISLATIVE AUDIT	1,802	0.04%	4
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	1,531	0.03%	3
MILITARY AFFAIRS	11,776	0.23%	26
MUNICIPAL BOARD	730	0.01%	2
NATURAL RESOURCES	203,198	3.96%	451
NON-HEALTH LIC BDS			
BOXING	407	0.01%	1
BARBERS	1,226	0.02%	3
ELECTRICITY	3,606	0.07%	8
ARCHITECTS & ENG	2,110	0.04%	5
ABSTRACTORS	112	.00%	0
ACCOUNTANCY	1,559	0.03%	3
PEACE OFFICERS	2,072	0.04%	5
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	12,782	0.25%	28
POLLUTION CONTROL	20,602	0.40%	46
PUB EMP RET ASSN	286,817	5.59%	637
PUBLIC SAFETY	383,048	7.47%	851
PUBLIC SERVICE	5,393	0.11%	12
PUBLIC UTIL COMM	1,222	0.02%	3
RACING COMMISSION	1,176	0.02%	3
REVENUE	1,827,275	35.63%	4,060
SECRETARY OF STATE	7,934	0.15%	18
SENTENCE GUIDELINES	466	0.01%	1
STATE RETIREMENT	182,458	3.56%	405
STATE UNIV SYSTEM	130,866	2.55%	291
TEACHERS RETIREMENT	214,153	4.18%	476
TRANSPORTATION	192,838	3.76%	428
TRANSPORTATION REG BD	434	0.01%	1
TREASURER	2,055	0.04%	5
UNIV OF MINN	947	0.02%	2
VETERANS AFFAIRS	20,652	0.40%	46
WELFARE-CENT OFFICE	284,077	5.54%	631
WELFARE-INSTITUTIONS	80,213	1.56%	178
WORLD TRADE CENTER	989	0.02%	2
ZOO	22,786	0.44%	51
OTHER	71,856	1.40%	154
TOTAL	5,127,892	100.00%	11,393

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT AND WARRANT LOG

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	CASH MANAGEMENT
ADMINISTRATION					
PLANT MGMT	186	33	138	0	15
STATE REGISTER & DOCUMENTS	60	33	12	0	15
MICROGRAPHICS	31	10	16	0	5
OFFICE EQUIPMENT	15	7	5	0	3
TELECOMMUNICATIONS	108	72	4	0	32
MOTOR POOL	220	142	14	0	64
STATE PRINTER	218	115	52	0	51
CENTRAL STORES	149	96	10	0	43
FEDERAL SURPLUS	14	6	6	0	2
RESOURCE RECOVERY	6	3	2	0	1
COMMUTER VANS	6	3	1	0	2
IMB	299	60	212	0	27
ADDRESSING & INSERT	20	4	14	0	2
MOVERS & DELIVERY	15	4	9	0	2
CENTRAL MNTNCE REV	15	8	3	0	4
CAPITOL PARKING	24	11	8	0	5
PROC SUR-LOCAL GOVT	0	0	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0	0	0
STATE SURPLUS	0	0	0	0	0
MGMT ANALYSIS-SP FD	0	0	0	0	0
IISAC	4	2	1	0	1
911 EMERGENCY	1	0	1	0	0
AGRICULTURE	682	202	388	1	91
ANIMAL HEALTH BD	55	9	42	0	4
ARTS BOARD	25	10	10	0	5
ATTORNEY GENERAL	343	69	243	0	31
AUDITOR	98	17	73	0	8
CAPITOL AREA ARCH PLAN BD	8	3	3	0	2
CHARITABLE GAMBLING	12	6	3	0	3
COMMERCE	364	145	154	0	65
COMMUNITY COLLEGE BD	1,964	522	1,207	2	233
CORRECTIONS	2,279	487	1,574	0	218
ECONOMIC SECURITY	3,590	1,097	1,864	138	491
EDUCATION	1,241	455	447	79	260
EDUCATION-VO-TECH	184	80	58	10	36
EMPLOYEE RELATIONS	147	43	85	0	19
ENERGY, ECONOMIC DVL P	442	174	174	16	78
GOVERNOR	64	20	35	0	9
HANDICAPPED COUNCIL	17	7	7	0	3
HEALTH	977	303	514	24	136
HEALTH LIC BDS			0		
MEDICAL EXAMINERS	23	10	8	0	5
NURSING	35	16	12	0	7
PHARMACY	14	6	5	0	3
DENTISTRY	13	7	3	0	3
CHIROPRACTORS	5	3	1	0	1
PSYCHOLOGY	6	3	2	0	1
OPTOMETRY	4	2	1	0	1
NURSING HOME ADM	6	3	2	0	1
PODIATRY	2	1	0	0	1
VETERINARY MEDICINE	4	2	1	0	1
HEARING EXAMINER	70	22	38	0	10
HIGHER ED COORD BD	481	39	116	1	325

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	CASH MANAGEMENT
HIGHER ED FAC AUTH	2	0	2	0	0
HOUSING FINANCE	203	57	86	34	26
HUMAN RIGHTS	67	13	48	0	6
INDIAN AFFAIRS	15	6	6	0	3
INVESTMENT BOARD	30	7	19	1	3
IRON RANGE RESOURCES	209	87	83	0	39
LABOR & INDUSTRY	812	337	323	1	151
LEGISLATIVE AUDIT	66	9	53	0	4
LIEUTENANT GOVERNOR	0	0	0	0	0
MEDIATION SVCS	27	8	16	0	3
MILITARY AFFAIRS	373	58	285	4	26
MUNICIPAL BOARD	9	4	3	0	2
NATURAL RESOURCES	3,176	1,009	1,711	5	451
NON-HEALTH LIC BDS			0		
BOXING	4	2	1	0	1
BARBERS	11	6	2	0	3
ELECTRICITY	42	18	16	0	8
ARCHITECTS & ENG	19	10	4	0	5
ABSTRACTORS	1	1	0	0	0
ACCOUNTANCY	14	8	3	0	3
PEACE OFFICERS	21	10	6	0	5
OFF FULL PROD & OPPTNTY	0	0	0	0	0
PLANNING	181	63	89	1	28
POLLUTION CONTROL	477	103	324	4	46
PUB EMP RET ASSN	656	19	0	0	637
PUBLIC SAFETY	4,225	1,902	1,468	4	851
PUBLIC SERVICE	101	27	62	0	12
PUBLIC UTIL COMM	29	6	20	0	3
RACING COMMISSION	12	6	3	0	3
REVENUE	5,306	432	814	0	4,060
SECRETARY OF STATE	88	39	31	0	18
SENTENCE GUIDELINES	6	2	3	0	1
STATE RETIREMENT	460	20	35	0	405
STATE UNIV SYSTEM	3,421	650	2,477	3	291
TEACHERS RETIREMENT	530	12	42	0	476
TRANSPORTATION	6,163	958	4,592	185	428
TRANSPORTATION REG BD	9	2	6	0	1
TREASURER	29	10	14	0	5
UNIV OF MINN	7	5	0	0	2
VETERANS AFFAIRS	462	103	311	2	46
WELFARE-CENT OFFICE	2,244	453	612	548	631
WELFARE-INSTITUTIONS	6,752	398	6,176	0	178
WORLD TRADE CENTER	10	5	3	0	2
ZOO	322	113	158	0	51
OTHER	798	223	417	4	154
TOTAL	51,935	11,573	27,902	1,067	11,393

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

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

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

SCHEDULE 26.2
BUDGET 1987

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987

ALLOCATED ADDITIONS:

ADMINISTRATION

COMM OFFICE & ADMN SERVICES	124
GENERAL SERVICES	20
INFORMATION SERVICES	37
AGENCY SERVICES	142

FINANCE

BUDGET	145
ACCOUNTING	658
OTHER	147

EMPLOYEE RELATIONS	14,466
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MEDIATION SERVICES	1
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LEGISLATIVE AUDIT	1,955
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ATTORNEY GENERAL	9,103
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LABOR AND INDUSTRY-WKRS COMP	49
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ISB CREDIT	(8,090)
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TOTAL ALLOCATED ADDITIONS	18,757
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TOTAL TO BE ALLOCATED	18,757
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SCHEDULE 26.3
BUDGET 1987

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	PERSONNEL ADMN	TRAINING SVCS	SOC SEC ADMN
ALLOCATED ADDITIONS	18,757	17,036	717	1,004
COST BY FUNCTION	18,757	17,036	717	1,004
ALLOCABLE COSTS	18,757	17,036	717	1,004
DISALLOWED	(1,721)		(717)	(1,004)
NET ALLOCATION	17,036	17,036	0	0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PLANT MGMT	165	0.51%	86
STATE REGISTER & DOCUMENTS	17	0.05%	9
MICROGRAPHICS	16	0.05%	8
OFFICE EQUIPMENT	1	.00%	1
TELECOMMUNICATIONS	4	0.01%	2
MOTOR POOL	17	0.05%	9
STATE PRINTER	46	0.14%	24
CENTRAL STORES	20	0.06%	10
FEDERAL SURPLUS	7	0.02%	4
RESOURCE RECOVERY	5	0.02%	3
COMMUTER VANS	1	.00%	1
IMB	272	0.83%	142
ADDRESSING & INSERT	7	0.02%	4
MOVERS & DELIVERY	11	0.03%	6
CENTRAL MNTNCE REV	4	0.01%	2
CAPITOL PARKING	9	0.03%	5
PROC SUR-LOCAL GOVT	2	0.01%	1
RECORDS MGMT-LOCAL GOVT	2	0.01%	1
STATE SURPLUS	2	0.01%	1
MGMT ANALYSIS-SP FD	3	0.01%	2
IISAC	1	.00%	1
911 EMERGENCY	2	0.01%	1
AGRICULTURE	492	1.51%	257
ANIMAL HEALTH BD	36	0.11%	19
ARTS BOARD	13	0.04%	7
ATTORNEY GENERAL	338	1.04%	176
AUDITOR	122	0.37%	64
CAPITOL AREA ARCH PLAN BD	3	0.01%	2
CHARITABLE GAMBLING	12	0.04%	6
COMMERCE	225	0.69%	117
COMMUNITY COLLEGE BD	2,152	6.59%	1,123
CORRECTIONS	1,812	5.55%	946
ECONOMIC SECURITY	2,522	7.73%	1,316
EDUCATION	611	1.87%	319
EDUCATION-VO-TECH	91	0.28%	47
ENERGY, ECONOMIC DVL P	234	0.72%	122
GOVERNOR	42	0.13%	22
HANDICAPPED COUNCIL	10	0.03%	5
HEALTH	683	2.09%	356
HEALTH LIC BDS			
MEDICAL EXAMINERS	13	0.04%	7
NURSING	18	0.06%	9
PHARMACY	7	0.02%	4
DENTISTRY	5	0.02%	3
CHIROPRACTORS	2	0.01%	1
PSYCHOLOGY	2	0.01%	1
OPTOMETRY	1	.00%	1
NURSING HOME ADM	2	0.01%	1
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	1
HEARING EXAMINER	55	0.17%	29
HIGHER ED COORD BD	83	0.25%	43

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	1
HOUSING FINANCE	129	0.40%	67
HUMAN RIGHTS	65	0.20%	34
INDIAN AFFAIRS	7	0.02%	4
INVESTMENT BOARD	25	0.08%	13
IRON RANGE RESOURCES	74	0.23%	39
LABOR & INDUSTRY	346	1.06%	181
LEGISLATIVE AUDIT	72	0.22%	38
LIEUTENANT GOVERNOR	8	0.02%	4
MEDIATION SVCS	24	0.07%	13
MILITARY AFFAIRS	302	0.93%	158
MUNICIPAL BOARD	4	0.01%	2
NATURAL RESOURCES	1,636	5.01%	854
NON-HEALTH LIC BDS			
BOXING	2	0.01%	1
BARBERS	3	0.01%	2
ELECTRICITY	18	0.06%	9
ARCHITECTS & ENG	5	0.02%	3
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	2
PEACE OFFICERS	9	0.03%	5
OFF FULL PRD & OPPTNTY	5	0.02%	3
PLANNING	122	0.37%	64
POLLUTION CONTROL	491	1.50%	256
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	1,666	5.10%	869
PUBLIC SERVICE	87	0.27%	45
PUBLIC UTIL COMM	29	0.09%	15
RACING COMMISSION	8	0.02%	4
REVENUE	1,005	3.08%	524
SECRETARY OF STATE	42	0.13%	22
SENTENCE GUIDELINES	4	0.01%	2
STATE RETIREMENT	42	0.13%	22
STATE UNIV SYSTEM	3,715	11.38%	1,939
TEACHERS RETIREMENT	56	0.17%	29
TRANSPORTATION	4,636	14.20%	2,419
TRANSPORTATION REG BD	8	0.02%	4
TREASURER	4	0.01%	2
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	367	1.12%	192
WELFARE-CENT OFFICE	830	2.54%	433
WELFARE-INSTITUTIONS	5,792	17.74%	3,023
WORLD TRADE CENTER	9	0.03%	5
ZOO	160	0.49%	83
OTHER	631	1.93%	324
TOTAL	32,645	100.00%	17,036

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1987
SOURCE: LAWS OF 1985

STATE OF MINNESOTA
EMPLOYEE RELATIONS
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
PLANT MGMT	86	86
STATE REGISTER & DOCUMENTS	9	9
MICROGRAPHICS	8	8
OFFICE EQUIPMENT	1	1
TELECOMMUNICATIONS	2	2
MOTOR POOL	9	9
STATE PRINTER	24	24
CENTRAL STORES	10	10
FEDERAL SURPLUS	4	4
RESOURCE RECOVERY	3	3
COMMUTER VANS	1	1
IMB	142	142
ADDRESSING & INSERT	4	4
MOVERS & DELIVERY	6	6
CENTRAL MNTNCE REV	2	2
CAPITOL PARKING	5	5
PROC SUR-LOCAL GOVT	1	1
RECORDS MGMT-LOCAL GOVT	1	1
STATE SURPLUS	1	1
MGMT ANALYSIS-SP FD	2	2
IISAC	1	1
911 EMERGENCY	1	1
AGRICULTURE	257	257
ANIMAL HEALTH BD	19	19
ARTS BOARD	7	7
ATTORNEY GENERAL	176	176
AUDITOR	64	64
CAPITOL AREA ARCH PLAN BD	2	2
CHARITABLE GAMBLING	6	6
COMMERCE	117	117
COMMUNITY COLLEGE BD	1,123	1,123
CORRECTIONS	946	946
ECONOMIC SECURITY	1,316	1,316
EDUCATION	319	319
EDUCATION-VO-TECH	47	47
ENERGY, ECONOMIC DVL	122	122
GOVERNOR	22	22
HANDICAPPED COUNCIL	5	5
HEALTH	356	356
HEALTH LIC BDS		
MEDICAL EXAMINERS	7	7
NURSING	9	9
PHARMACY	4	4
DENTISTRY	3	3
CHIROPRACTORS	1	1
PSYCHOLOGY	1	1
OPTOMETRY	1	1
NURSING HOME ADM	1	1
PODIATRY	0	0
VETERINARY MEDICINE	1	1
HEARING EXAMINER	29	29
HIGHER ED COORD BD	43	43

SCHEDULE 26.5
BUDGET 1987

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	67	67
HUMAN RIGHTS	34	34
INDIAN AFFAIRS	4	4
INVESTMENT BOARD	13	13
IRON RANGE RESOURCES	39	39
LABOR & INDUSTRY	181	181
LEGISLATIVE AUDIT	38	38
LIEUTENANT GOVERNOR	4	4
MEDIATION SVCS	13	13
MILITARY AFFAIRS	158	158
MUNICIPAL BOARD	2	2
NATURAL RESOURCES	854	854
NON-HEALTH LIC BDS		
BOXING	1	1
BARBERS	2	2
ELECTRICITY	9	9
ARCHITECTS & ENG	3	3
ABSTRACTORS	0	0
ACCOUNTANCY	2	2
PEACE OFFICERS	5	5
OFF FULL PROD & OPPTNTY	3	3
PLANNING	64	64
POLLUTION CONTROL	256	256
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	869	869
PUBLIC SERVICE	45	45
PUBLIC UTIL COMM	15	15
RACING COMMISSION	4	4
REVENUE	524	524
SECRETARY OF STATE	22	22
SENTENCE GUIDELINES	2	2
STATE RETIREMENT	22	22
STATE UNIV SYSTEM	1,939	1,939
TEACHERS RETIREMENT	29	29
TRANSPORTATION	2,419	2,419
TRANSPORTATION REG BD	4	4
TREASURER	2	2
UNIV OF MINN	0	0
VETERANS AFFAIRS	192	192
WELFARE-CENT OFFICE	433	433
WELFARE-INSTITUTIONS	3,023	3,023
WORLD TRADE CENTER	5	5
ZOO	83	83
OTHER	324	324
TOTAL	17,036	17,036

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

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

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

SCHEDULE 27.2
BUDGET 1987

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987

ALLOCATED ADDITIONS:

ADMINISTRATION

COMM OFFICE & ADMN SERVICES	26
GENERAL SERVICES	80
INFORMATION SERVICES	11
AGENCY SERVICES	39

FINANCE

BUDGET	26
ACCOUNTING	117
OTHER	27

EMPLOYEE RELATIONS	13
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MEDIATION SERVICES	0
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LEGISLATIVE AUDIT	12,369
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ATTORNEY GENERAL	6,495
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LABOR AND INDUSTRY-WKRS COMP	0
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ISB CREDIT	(86)
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TOTAL ALLOCATED ADDITIONS	19,117
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TOTAL TO BE ALLOCATED	19,117
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SCHEDULE 27.3
BUDGET 1987

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATE AGENCIES	OTHER SERVICES
ALLOCATED ADDITIONS	19,117	246	18,871
COST BY FUNCTION	19,117	246	18,871
ALLOCABLE COSTS	19,117	246	18,871
DISALLOWED	(18,871)		(18,871)
NET ALLOCATION	246	246	0

STATE OF MINNESOTA
MEDIATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PLANT MGMT	156	0.50%	1
STATE REGISTER & DOCUMENTS	15	0.05%	0
MICROGRAPHICS	14	0.05%	0
OFFICE EQUIPMENT	1	.00%	0
TELECOMMUNICATIONS	3	0.01%	0
MOTOR POOL	17	0.05%	0
STATE PRINTER	49	0.16%	0
CENTRAL STORES	9	0.03%	0
FEDERAL SURPLUS	6	0.02%	0
RESOURCE RECOVERY	3	0.01%	0
COMMUTER VANS	1	.00%	0
IMB	266	0.86%	2
ADDRESSING & INSERT	6	0.02%	0
MOVERS & DELIVERY	9	0.03%	0
CENTRAL MNTNCE REV	4	0.01%	0
CAPITOL PARKING	2	0.01%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	2	0.01%	0
AGRICULTURE	421	1.35%	3
ANIMAL HEALTH BD	31	0.10%	0
ARTS BOARD	7	0.02%	0
ATTORNEY GENERAL	98	0.32%	1
AUDITOR	80	0.26%	1
CAPITOL AREA ARCH PLAN BD	3	0.01%	0
CHARITABLE GAMBLING	10	0.03%	0
COMMERCE	196	0.63%	2
COMMUNITY COLLEGE BD	1,701	5.47%	13
CORRECTIONS	1,733	5.57%	14
ECONOMIC SECURITY	2,091	6.73%	17
EDUCATION	564	1.81%	4
EDUCATION-VO-TECH	82	0.26%	1
ENERGY, ECONOMIC DVLP	211	0.68%	2
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	8	0.03%	0
HEALTH	654	2.10%	5
HEALTH LIC BDS			
MEDICAL EXAMINERS	7	0.02%	0
NURSING	12	0.04%	0
PHARMACY	5	0.02%	0
DENTISTRY	4	0.01%	0
CHIROPRACTORS	2	0.01%	0
PSYCHOLOGY	1	.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	1	.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	0
HEARING EXAMINER	17	0.05%	0
HIGHER ED COORD BD	36	0.12%	0

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	1	.00%	0
HOUSING FINANCE	102	0.33%	1
HUMAN RIGHTS	57	0.18%	0
INDIAN AFFAIRS	7	0.02%	0
INVESTMENT BOARD	14	0.05%	0
IRON RANGE RESOURCES	112	0.36%	1
LABOR & INDUSTRY	304	0.98%	2
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MILITARY AFFAIRS	298	0.96%	2
MUNICIPAL BOARD	1	.00%	0
NATURAL RESOURCES	2,360	7.59%	19
NON-HEALTH LIC BDS			
BOXING	2	0.01%	0
BARBERS	2	0.01%	0
ELECTRICITY	14	0.05%	0
ARCHITECTS & ENG	4	0.01%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	0
PEACE OFFICERS	0	0.00%	0
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	114	0.37%	1
POLLUTION CONTROL	365	1.17%	3
PUB EMP RET ASSN	61	0.20%	0
PUBLIC SAFETY	1,623	5.22%	13
PUBLIC SERVICE	71	0.23%	1
PUBLIC UTIL COMM	16	0.05%	0
RACING COMMISSION	5	0.02%	0
REVENUE	940	3.02%	7
SECRETARY OF STATE	34	0.11%	0
SENTENCE GUIDELINES	3	0.01%	0
STATE RETIREMENT	35	0.11%	0
STATE UNIV SYSTEM	3,531	11.36%	28
TEACHERS RETIREMENT	46	0.15%	0
TRANSPORTATION	4,821	15.51%	38
TRANSPORTATION REG BD	3	0.01%	0
TREASURER	9	0.03%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	372	1.20%	3
WELFARE-CENT OFFICE	744	2.39%	6
WELFARE-INSTITUTIONS	6,251	20.11%	49
WORLD TRADE CENTER	4	0.01%	0
ZOO	176	0.57%	1
OTHER	46	0.15%	5
TOTAL	31,091	100.00%	246

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS IN 1984-85

SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT 7-1-85

STATE OF MINNESOTA
MEDIATION SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
PLANT MGMT	1	1
STATE REGISTER & DOCUMENTS	0	0
MICROGRAPHICS	0	0
OFFICE EQUIPMENT	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	0	0
STATE PRINTER	0	0
CENTRAL STORES	0	0
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	2	2
ADDRESSING & INSERT	0	0
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
AGRICULTURE	3	3
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	1	1
AUDITOR	1	1
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	2	2
COMMUNITY COLLEGE BD	13	13
CORRECTIONS	14	14
ECONOMIC SECURITY	17	17
EDUCATION	4	4
EDUCATION-VO-TECH	1	1
ENERGY, ECONOMIC DVL	2	2
GOVERNOR	0	0
HANDICAPPED COUNCIL	0	0
HEALTH	5	5
HEALTH LIC BDS		
MEDICAL EXAMINERS	0	0
NURSING	0	0
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0
HEARING EXAMINER	0	0
HIGHER ED COORD BD	0	0

STATE OF MINNESOTA
MEDIATION SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	1	1
HUMAN RIGHTS	0	0
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	1	1
LABOR & INDUSTRY	2	2
LEGISLATIVE AUDIT	0	0
LIEUTENANT GOVERNOR	0	0
MILITARY AFFAIRS	2	2
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	19	19
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	0	0
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
OFF FULL PROD & OPPTNTY	0	0
PLANNING	1	1
POLLUTION CONTROL	3	3
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	13	13
PUBLIC SERVICE	1	1
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	7	7
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	28	28
TEACHERS RETIREMENT	0	0
TRANSPORTATION	38	38
TRANSPORTATION REG BD	0	0
TREASURER	0	0
UNIV OF MINN	0	0
VETERANS AFFAIRS	3	3
WELFARE-CENT OFFICE	6	6
WELFARE-INSTITUTIONS	49	49
WORLD TRADE CENTER	0	0
ZOO	1	1
OTHER	5	5
TOTAL	246	246

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 28.2
BUDGET 1987

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987

ALLOCATED ADDITIONS:

ADMINISTRATION	
COMM OFFICE & ADMN SERVICES	78
GENERAL SERVICES	20
INFORMATION SERVICES	27
AGENCY SERVICES	40
FINANCE	
BUDGET	31
ACCOUNTING	137
OTHER	66
EMPLOYEE RELATIONS	38
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	103,933
ATTORNEY GENERAL	0
LABOR AND INDUSTRY-WKRS COMP	16
ISB CREDIT	(3,073)
TOTAL ALLOCATED ADDITIONS	101,313
TOTAL TO BE ALLOCATED	101,313

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT	METRO AUDITS
ALLOCATED ADDITIONS	101,313	60,991	25,491	10,119	4,712
COST BY FUNCTION	101,313	60,991	25,491	10,119	4,712
ALLOCABLE COSTS DISALLOWED	101,313 (4,712)	60,991	25,491	10,119	4,712 (4,712)
NET ALLOCATION	96,601	60,991	25,491	10,119	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
AGRICULTURE	184	0.42%	259
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	0	0.00%	0
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	350	0.81%	493
COMMERCE	0	0.00%	0
COMMUNITY COLLEGE BD	2,660	6.14%	3,743
CORRECTIONS	3,125	7.21%	4,398
ECONOMIC SECURITY	2,241	5.17%	3,154
EDUCATION	2,146	4.95%	3,020
EDUCATION-VO-TECH	0	0.00%	0
ENERGY, ECONOMIC DVLP	803	1.85%	1,130
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	298	0.69%	419
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	350	0.81%	493
HIGHER ED COORD BD	426	0.98%	599

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	0	0.00%	0
HUMAN RIGHTS	230	0.53%	324
INDIAN AFFAIRS	350	0.81%	493
INVESTMENT BOARD	3,329	7.68%	4,685
IRON RANGE RESOURCES	440	1.02%	619
LABOR & INDUSTRY	1,743	4.02%	2,453
LIEUTENANT GOVERNOR	0	0.00%	0
MILITARY AFFAIRS	0	0.00%	0
MUNICIPAL BOARD	230	0.53%	324
NATURAL RESOURCES	1,822	4.20%	2,564
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	1,059	2.44%	1,490
PUB EMP RET ASSN	1,257	2.90%	1,769
PUBLIC SAFETY	1,811	4.18%	2,549
PUBLIC SERVICE	0	0.00%	0
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	400	0.92%	563
REVENUE	3,332	7.69%	4,689
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	1,153	2.66%	1,623
STATE UNIV SYSTEM	1,860	4.29%	2,618
TEACHERS RETIREMENT	979	2.26%	1,378
TRANSPORTATION	4,348	10.03%	6,119
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
WELFARE-CENT OFFICE	3,504	8.08%	4,931
WELFARE-INSTITUTIONS	2,100	4.85%	2,955
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	810	1.87%	1,137
TOTAL	43,340	100.00%	60,991

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y.1986
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 28.5
BUDGET 1987

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-PROGRAM AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
COMMERCE	2,607	17.97%	4,581
HEALTH	406	2.80%	713
NATURAL RESOURCES	2,642	18.21%	4,643
WELFARE-CENTRAL OFFICE	3,654	25.19%	6,421
OTHER	5,197	35.83%	9,133
TOTAL	14,506	100.00%	25,491

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 1985

SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PLANT MGMT	0.0	0.00%	0
STATE REGISTER & DOCUMENTS	0.0	0.00%	0
MICROGRAPHICS	0.0	0.00%	0
OFFICE EQUIPMENT	0.0	0.00%	0
TELECOMMUNICATIONS	0.0	0.00%	0
MOTOR POOL	0.0	0.00%	0
STATE PRINTER	0.0	0.00%	0
CENTRAL STORES	0.0	0.00%	0
FEDERAL SURPLUS	0.0	0.00%	0
RESOURCE RECOVERY	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
IMB	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MOVERS & DELIVERY	0.0	0.00%	0
CENTRAL MNTNCE REV	0.0	0.00%	0
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	0.0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	0.0	0.00%	0
IISAC	0.0	0.00%	0
911 EMERGENCY	0.0	0.00%	0
AGRICULTURE	43.0	0.49%	49
ANIMAL HEALTH BD	10.0	0.11%	11
ARTS BOARD	36.0	0.41%	41
ATTORNEY GENERAL	94.5	1.07%	108
AUDITOR	0.0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	0.0	0.00%	0
COMMUNITY COLLEGE BD	580.0	6.55%	663
CORRECTIONS	61.0	0.69%	70
ECONOMIC SECURITY	1,369.0	15.47%	1,565
EDUCATION	1,545.0	17.46%	1,766
EDUCATION-VO-TECH	0.0	0.00%	0
ENERGY, ECONOMIC DVLP	518.0	5.85%	592
GOVERNOR	0.0	0.00%	0
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	531.0	6.00%	607
HEALTH LIC BDS			
MEDICAL EXAMINERS	0.0	0.00%	0
NURSING	0.0	0.00%	0
PHARMACY	0.0	0.00%	0
DENTISTRY	0.0	0.00%	0
CHIROPRACTORS	0.0	0.00%	0
PSYCHOLOGY	0.0	0.00%	0
OPTOMETRY	0.0	0.00%	0
NURSING HOME ADM	0.0	0.00%	0
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	0.0	0.00%	0
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	0.0	0.00%	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	379.0	4.28%	433
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	0.0	0.00%	0
IRON RANGE RESOURCES	0.0	0.00%	0
LABOR & INDUSTRY	151.0	1.71%	173
LIEUTENANT GOVERNOR	0.0	0.00%	0
MILITARY AFFAIRS	500.5	5.65%	572
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	703.0	7.94%	804
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	0.0	0.00%	0
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	0.0	0.00%	0
PEACE OFFICERS	0.0	0.00%	0
OFF FULL PROD & OPPTNTY	0.0	0.00%	0
PLANNING	0.0	0.00%	0
POLLUTION CONTROL	291.0	3.29%	333
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	0.0	0.00%	0
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	0.0	0.00%	0
REVENUE	0.0	0.00%	0
SECRETARY OF STATE	0.0	0.00%	0
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	0.0	0.00%	0
STATE UNIV SYSTEM	0.0	0.00%	0
TEACHERS RETIREMENT	0.0	0.00%	0
TRANSPORTATION	311.0	3.51%	356
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	31.0	0.35%	35
WELFARE-CENT OFFICE	1,611.0	18.20%	1,842
WELFARE-INSTITUTIONS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	86.0	0.97%	99
OTHER	0.0	0.00%	0
TOTAL	8,851.0	100.00%	10,119

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 1986
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA
LEGISLATIVE AUDITOR

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
ADMINISTRATION				
PLANT MGMT	0	0		0
STATE REGISTER & DOCUMENTS	0	0		0
MICROGRAPHICS	0	0		0
OFFICE EQUIPMENT	0	0		0
TELECOMMUNICATIONS	0	0		0
MOTOR POOL	0	0		0
STATE PRINTER	0	0		0
CENTRAL STORES	0	0		0
FEDERAL SURPLUS	0	0		0
RESOURCE RECOVERY	0	0		0
COMMUTER VANS	0	0		0
IMB	0	0		0
ADDRESSING & INSERT	0	0		0
MOVERS & DELIVERY	0	0		0
CENTRAL MNTNCE REV	0	0		0
CAPITOL PARKING	0	0		0
PROC SUR-LOCAL GOVT	0	0		0
RECORDS MGMT-LOCAL GOVT	0	0		0
STATE SURPLUS	0	0		0
MGMT ANALYSIS-SP FD	0	0		0
IISAC	0	0		0
911 EMERGENCY	0	0		0
AGRICULTURE	308	259		49
ANIMAL HEALTH BD	11	0		11
ARTS BOARD	41	0		41
ATTORNEY GENERAL	108	0		108
AUDITOR	0	0		0
CAPITOL AREA ARCH PLAN BD	0	0		0
CHARITABLE GAMBLING	493	493		0
COMMERCE	4,581	0	4,581	0
COMMUNITY COLLEGE BD	4,406	3,743		663
CORRECTIONS	4,468	4,398		70
ECONOMIC SECURITY	4,719	3,154		1,565
EDUCATION	4,786	3,020		1,766
EDUCATION-VO-TECH	0	0		0
ENERGY, ECONOMIC DVL	1,722	1,130		592
GOVERNOR	0	0		0
HANDICAPPED COUNCIL	0	0		0
HEALTH	1,739	419	713	607
HEALTH LIC BDS				
MEDICAL EXAMINERS	0	0		0
NURSING	0	0		0
PHARMACY	0	0		0
DENTISTRY	0	0		0
CHIROPRACTORS	0	0		0
PSYCHOLOGY	0	0		0
OPTOMETRY	0	0		0
NURSING HOME ADM	0	0		0
PODIATRY	0	0		0
VETERINARY MEDICINE	0	0		0
HEARING EXAMINER	493	493		0
HIGHER ED COORD BD	599	599		0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
HIGHER ED FAC AUTH	0	0		0
HOUSING FINANCE	0	0		0
HUMAN RIGHTS	757	324		433
INDIAN AFFAIRS	493	493		0
INVESTMENT BOARD	4,685	4,685		0
IRON RANGE RESOURCES	619	619		0
LABOR & INDUSTRY	2,626	2,453		173
LIEUTENANT GOVERNOR	0	0		0
MILITARY AFFAIRS	572	0		572
MUNICIPAL BOARD	324	324		0
NATURAL RESOURCES	8,011	2,564	4,643	804
NON-HEALTH LIC BDS				
BOXING	0	0		0
BARBERS	0	0		0
ELECTRICITY	0	0		0
ARCHITECTS & ENG	0	0		0
ABSTRACTORS	0	0		0
ACCOUNTANCY	0	0		0
PEACE OFFICERS	0	0		0
OFF FULL PROD & OPPTNTY	0	0		0
PLANNING	0	0		0
POLLUTION CONTROL	1,823	1,490		333
PUB EMP RET ASSN	1,769	1,769		0
PUBLIC SAFETY	2,549	2,549		0
PUBLIC SERVICE	0	0		0
PUBLIC UTIL COMM	0	0		0
RACING COMMISSION	563	563		0
REVENUE	4,689	4,689		0
SECRETARY OF STATE	0	0		0
SENTENCE GUIDELINES	0	0		0
STATE RETIREMENT	1,623	1,623		0
STATE UNIV SYSTEM	2,618	2,618		0
TEACHERS RETIREMENT	1,378	1,378		0
TRANSPORTATION	6,475	6,119		356
TRANSPORTATION REG BD	0	0		0
TREASURER	0	0		0
UNIV OF MINN	0	0		0
VETERANS AFFAIRS	35	0		35
WELFARE-CENT OFFICE	13,194	4,931	6,421	1,842
WELFARE-INSTITUTIONS	2,955	2,955		0
WORLD TRADE CENTER	0	0		0
ZOO	99	0		99
OTHER	10,270	1,137	9,133	0
TOTAL	96,601	60,991	25,491	10,119

STATE OF MINNESOTA
ATTORNEY GENERAL - GENERAL SUPPORT
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 29.2

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT
SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987

ALLOCATED ADDITIONS:

ADMINISTRATION

COMM OFFICE & ADMN SERVICES	368
GENERAL SERVICES	438
INFORMATION SERVICES	264
AGENCY SERVICES	199

FINANCE

BUDGET	242
ACCOUNTING	1,060
OTHER	343

EMPLOYEE RELATIONS

176

MEDIATION SERVICES

1

LEGISLATIVE AUDIT

108

ATTORNEY GENERAL

6,930,303

LABOR AND INDUSTRY-WKRS COMP

65

STATE AUDITOR-SINGLE AUDIT

15

ISB CREDIT

(1,663)

TOTAL ALLOCATED ADDITIONS

6,931,919

TOTAL TO BE ALLOCATED

6,931,919

SCHEDULE 29.3
BUDGET 1987

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	LEGAL SERVICES	OTHER
ALLOCATED ADDITIONS	6,931,919	5,155,705	1,776,214
COST BY FUNCTION	6,931,919	5,155,705	1,776,214
ALLOCABLE COSTS	6,931,919	5,155,705	1,776,214
DISALLOWED	(1,776,214)		(1,776,214)
NET ALLOCATION	5,155,705	5,155,705	0

SCHEDULE 29.4
BUDGET 1987

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

SECOND ALLOCATION

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
LABOR & IND-WKRS COMP	10,918	4.58%	236,360		236,360
OTHER	227,236	95.42%	4,919,345		4,919,345
TOTAL	238,154	100.00%	5,155,705		5,155,705

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE PROVIDED TO
CENTRAL SERVICE AGENCIES F.Y. 1986

SOURCE: ATTORNEY GENERAL TIME ESTIMATES

SCHEDULE 29.5
BUDGET 1987

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
LABOR & IND-WKRS COMP	236,360	236,360
OTHER	4,919,345	4,919,345
TOTAL	5,155,705	5,155,705

STATE OF MINNESOTA
LABOR AND INDUSTRY - ADMINISTRATION
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 30.2
BUDGET 1987

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMINISTRATION

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987

ALLOCATED ADDITIONS:

ADMINISTRATION

COMM OFFICE & ADMN SERVICES	377
GENERAL SERVICES	119
INFORMATION SERVICES	313
AGENCY SERVICES	394

FINANCE

BUDGET	1,062
ACCOUNTING	5,158
OTHER	812

EMPLOYEE RELATIONS

181

MEDIATION SERVICES

2

LEGISLATIVE AUDIT

2,626

ATTORNEY GENERAL

0

LABOR & IND-ADMN

79,365

LABOR AND INDUSTRY-WKRS COMP

276

STATE AUDITOR-SINGLE AUDIT

96

ISB CREDIT

(1,427)

TOTAL ALLOCATED ADDITIONS

89,354

TOTAL TO BE ALLOCATED

89,354

SCHEDULE 30.3
BUDGET 1987

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMINISTRATION

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT ADMN
ALLOCATED ADDITIONS	89,354	89,354
COST BY FUNCTION	89,354	89,354
ALLOCABLE COSTS DISALLOWED	89,354	89,354
NET ALLOCATION	89,354	89,354

SCHEDULE 30.4
BUDGET 1987

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
LABOR AND IND-WKRS COMP	26	8.15%	7,283
LABOR AND INDUSTRY	293	91.85%	82,071
TOTAL	319	100.00%	89,354

ALLOCATION BASIS: AUTHORIZED COMPLEMENT 1985
SOURCE: LAWS OF 1985

SCHEDULE 30.5
BUDGET 1987

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPARTMENT ADMN
LABOR AND IND-WKRS COMP	7,283	7,283
LABOR AND INDUSTRY	82,071	82,071
TOTAL	89,354	89,354

STATE OF MINNESOTA
LABOR AND INDUSTRY - WORKERS COMPENSATION ADMINISTRATION
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 31.2
BUDGET 1987

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1987

ALLOCATED ADDITIONS:

ATTORNEY GENERAL	236,360
LABOR AND INDUSTRY-ADMN	7,283

TOTAL ALLOCATED ADDITIONS	243,643
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TOTAL TO BE ALLOCATED	243,643
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SCHEDULE 31.3
BUDGET 1987

STATE OF MINNESOTA

LABOR AND INDUSTRY-WORKERS COMPENSATION

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATE EMPLOYEES	OTHER SERVICES
ALLOCATED ADDITIONS	243,643	20,753	222,890
COST BY FUNCTION	243,643	20,753	222,890
ALLOCABLE COSTS DISALLOWED	243,643 (222,890)	20,753	222,890 (222,890)
NET ALLOCATION	20,753	20,753	0

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMIN

SECOND ALLOCATION

DETAIL ALLOCATION-STATE EMPLOYEES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
AGRICULTURE	41	0.93%	193
ANIMAL HEALTH BD	2	0.05%	9
ARTS BOARD	1	0.02%	5
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	2	0.05%	9
COMMUNITY COLLEGE BD	68	1.54%	320
CORRECTIONS	223	5.05%	1,048
ECONOMIC SECURITY	48	1.09%	226
EDUCATION	50	1.13%	235
EDUCATION-VO-TECH	1	0.02%	5
ENERGY, ECONOMIC DVL	5	0.11%	24
GOVERNOR	1	0.02%	5
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	12	0.27%	56
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	6	0.14%	28
HIGHER ED COORD BD	1	0.02%	5

STATE OF MINNESOTA
LABOR AND INDUSTRY-WKRS COMPENSATION ADMIN

SECOND ALLOCATION

DETAIL ALLOCATION-STATE EMPLOYEES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	0	0.00%	0
HUMAN RIGHTS	1	0.02%	5
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	18	0.41%	85
LIEUTENANT GOVERNOR	0	0.00%	0
MILITARY AFFAIRS	38	0.86%	179
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	335	7.59%	1,575
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
OFF FULL PROD & OPPTNTY	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	5	0.11%	24
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	121	2.74%	569
PUBLIC SERVICE	1	0.02%	5
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	23	0.52%	108
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	184	4.17%	865
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	635	14.39%	2,986
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	996	22.56%	4,683
VETERANS AFFAIRS	92	2.08%	433
WELFARE-CENT OFFICE	33	0.75%	155
WELFARE-INSTITUTIONS	1,410	31.94%	6,629
WORLD TRADE CENTER	0	0.00%	0
ZOO	29	0.66%	136
OTHER	32	0.72%	148
TOTAL	4,414	100.00%	20,753

ALLOCATION BASIS: CASES WITH TIME LOST AND NO TIME LOST F.Y. 1985
SOURCE: WORKERS COMP REPORT DECEMBER 1985

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMIN

SECOND ALLOCATION

DEPARTMEN DETAIL ALLOCATIONNN SUMMARY

USER DEPARTMENT	TOTAL	STATE EMPLOYEES
ADMINISTRATION		
PLANT MGMT	0	0
STATE REGISTER & DOCUMENTS	0	0
MICROGRAPHICS	0	0
OFFICE EQUIPMENT	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	0	0
STATE PRINTER	0	0
CENTRAL STORES	0	0
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMPUTER VANS	0	0
IMB	0	0
ADDRESSING & INSERT	0	0
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
AGRICULTURE	193	193
ANIMAL HEALTH BD	9	9
ARTS BOARD	5	5
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	9	9
COMMUNITY COLLEGE BD	320	320
CORRECTIONS	1,048	1,048
ECONOMIC SECURITY	226	226
EDUCATION	235	235
EDUCATION-VO-TECH	5	5
ENERGY, ECONOMIC DVL P	24	24
GOVERNOR	5	5
HANDICAPPED COUNCIL	0	0
HEALTH	56	56
HEALTH LIC BDS		
MEDICAL EXAMINERS	0	0
NURSING	0	0
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0
HEARING EXAMINER	28	28
HIGHER ED COORD BD	5	5

STATE OF MINNESOTA
LABOR AND INDUSTRY-WKRS COMPENSATION ADMIN
SECOND ALLOCATION
DEPARTMEN DETAIL ALLOCATI0NN SUMMARY

USER DEPARTMENT	TOTAL	STATE EMPLOYEES
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	0	0
HUMAN RIGHTS	5	5
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	85	85
LIEUTENANT GOVERNOR	0	0
MILITARY AFFAIRS	179	179
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	1,575	1,575
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	0	0
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
OFF FULL PROD & OPPTNTY	0	0
PLANNING	0	0
POLLUTION CONTROL	24	24
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	569	569
PUBLIC SERVICE	5	5
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	108	108
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	865	865
TEACHERS RETIREMENT	0	0
TRANSPORTATION	2,986	2,986
TRANSPORTATION REG BD	0	0
TREASURER	0	0
UNIV OF MINN	4,683	4,683
VETERANS AFFAIRS	433	433
WELFARE-CENT OFFICE	155	155
WELFARE-INSTITUTIONS	6,629	6,629
WORLD TRADE CENTER	0	0
ZOO	136	136
OTHER	148	148
TOTAL	20,753	20,753

BILLED SERVICES

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES
TABLE OF CONTENTS

Building Space Costs

Nature and Extent of Services	A-1
Income Statements-by Building	A-2 to A-11
Schedule of Rates	A-12 to A-13

Capitol Group Parking

Nature and Extent of Services	B-1
Statement of Operations (Cash Basis)	B-2
Statement of Receipts	B-3
Statement of Expenditures	B-4
Schedule of Rates	B-5

Central Mail-Addressing and Inserting Services

Nature and Extent of Services	C-1
Balance Sheet	C-2
Income Statement	C-3
Statement of Changes in Financial Position	C-4
Footnotes	C-5
Schedule of Rates	C-6

Central Maintenance

Nature and Extent of Services	D-1
Balance Sheet	D-2
Income Statement	D-3
Statement of Changes in Financial Position	D-4
Footnotes	D-5
Schedule of Rates	D-6

Central Motor Pool

Nature and Extent of Services	E-1
Balance Sheet	E-2
Income Statement	E-3
Statement of Changes in Financial Position	E-4
Footnotes	E-5
Schedule of Rates	E-6

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES
TABLE OF CONTENTS

Central Stores

Nature and Extent of Services	F-1
Balance Sheet	F-2
Income Statement	F-3
Statement of Changes in Financial Position	F-4
Footnotes	F-5

Electronic Equipment Rental

Nature and Extent of Services	G-1
Balance Sheet	G-2
Income Statement	G-3
Statement of Changes in Financial Position	G-4
Footnotes	G-5 to G-6
Schedule of Rates	G-7

Information Management Bureau

Nature and Extent of Services	H-1
Balance Sheet	H-2
Income Statement	H-3
Statement of Changes in Financial Position	H-4
Footnotes	H-5 to H-6
Detail Allocation-Interest Expense	H-7 to H-8
Schedule of Rates	H-9 to H-11

Micrographics

Nature and Extent of Services	J-1
Balance Sheet	J-2
Income Statement	J-3
Statement of Changes in Financial Position	J-4
Footnotes	J-5
Schedule of Rates	J-6 to J-8

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES
TABLE OF CONTENTS

State Printer

Nature and Extent of Services	K-1
Balance Sheet	K-2
Income Statement	K-3
Statement of Cost of Goods Manufactured	K-4
Statement of Changes in Financial Position	K-5
Footnotes	K-6
Schedule of Rates	K-7 to K-8

State Register and Public Documents

Nature and Extent of Services	L-1
Balance Sheet	L-2
Income Statement	L-3
Statement of Changes in Financial Position	L-4
Footnotes	L-5
Schedule of Rates	L-6

Telecommunications

Nature and Extent of Services	M-1
Balance Sheet	M-2
Income Statement	M-3
Statement of Changes in Financial Position	M-4
Footnotes	M-5
Schedule of Rates	M-6

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
COMPLEX BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1985

SUMMARY - ALL COMPLEX BUILDINGS

RENT REVENUE:	7,384,253
OPERATING EXPENSES:	
Salaries and Fringe	3,071,772
Overhead	954,678
Services and Materials	694,347
Storeroom Withdrawals	128,924
Electricity	1,307,847
Steam	177,527
District Heat	615,098
Water	137,088
Cooling	201,325
Gas and Fuel Oil	85,855
Security Expense	630,387
Depreciation Expense	1,800,347
Indirect Cost	<u>418,947</u>
Total Operating Expense	10,224,142
Excess (Deficit) from Operations	(2,839,889)
Rent Revenue Waived	<u>1,819,594</u>
Excess (Deficit) of Revenue Over Expenses	<u>(1,020,295)</u>

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1985

ADMINISTRATION BUILDING

RENT REVENUE: 431,106

OPERATING EXPENSES:

Salaries and Fringe	149,560
Overhead	49,692
Services and Materials	16,563
Storeroom Withdrawals	7,770
Electricity	66,013
District Heat	46,312
Water	5,102
Security Expense	10,007
Depreciation Expense	68,373
Indirect Cost	<u>20,142</u>

Total Operating Expense 439,534

Excess (Deficit) of Revenue Over Expenses (8,428)

STATE CAPITOL

RENT REVENUE: 364,235

OPERATING EXPENSES:

Salaries and Fringe	500,699
Overhead	156,793
Services and Materials	252,017
Storeroom Withdrawals	26,773
Electricity	181,516
District Heat	98,790
Water	14,907
Cooling	63,987
Gas	375
Security Expense	164,326
Depreciation Expense	213,887
Indirect Cost	<u>73,853</u>

Total Operating Expense 1,747,923

Excess (Deficit) from Operations (1,383,688)

Rent Revenue Waived 804,582

Excess (Deficit) of Revenue Over Expenses (579,106)

**DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1985**

CAPITOL SQUARE BUILDING

RENT REVENUE: 847,590

OPERATING EXPENSES:

Salaries and Fringe	386,728
Overhead	92,561
Services and Materials	25,664
Storeroom Withdrawals	14,739
Electricity	138,703
District Heat	45,908
Water	11,733
Gas	2,909
Security Expense	48,988
Depreciation Expense	236,733
Indirect Cost	<u>40,731</u>

Total Operating Expense 1,045,397

Excess (Deficit) of Revenue Over Expenses (197,807)

CENTENNIAL BUILDING

RENT REVENUE: 1,681,122

OPERATING EXPENSES:

Salaries and Fringe	565,641
Overhead	129,892
Services and Materials	73,928
Storeroom Withdrawals	24,640
Electricity	323,564
District Heat	120,978
Water	17,891
Cooling	55,557
Gas	2,695
Security Expense	115,843
Depreciation Expense	195,982
Indirect Cost	<u>74,748</u>

Total Operating Expense 1,701,359

Excess (Deficit) of Revenue Over Expenses (20,237)

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1985

CHAMPION CHEVROLET BUILDING
610 NORTH ROBERT

RENT REVENUE: 149,195

OPERATING EXPENSES:

Salaries and Fringe	26,769
Overhead	36,036
Services and Materials	7,990
Storeroom Withdrawals	454
Electricity	12,161
Water	1,134
Gas and Fuel Oil	34,044
Security Expense	16,495
Depreciation Expense	24,038
Indirect Cost	<u>6,714</u>

Total Operating Expense 165,835

Excess (Deficit) of Revenue Over Expenses (16,640)

HEALTH BUILDING

RENT REVENUE: 765,008

OPERATING EXPENSES:

Salaries and Fringe	95,091
Overhead	63,206
Services and Materials	133,257
Storeroom Withdrawals	8,059
Electricity	170,524
Steam	162,225
Water	28,843
Gas and Fuel Oil	3,010
Security Expense	48,988
Depreciation Expense	83,676
Indirect Cost	<u>37,598</u>

Total Operating Expense 834,477

Excess (Deficit) of Revenue Over Expenses (69,469)

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1985

1246 UNIVERSITY

RENT REVENUE:	413,146
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OPERATING EXPENSES:

Salaries and Fringe	119,628
Overhead	44,070
Services and Materials	6,479
Storeroom Withdrawals	3,017
Electricity	67,727
Water	7,167
Gas	22,197
Security Expense	10,007
Depreciation Expense	131,187
Indirect Cost	<u>15,218</u>

Total Operating Expense	<u>426,697</u>
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Excess (Deficit) of Revenue Over Expenses	<u><u>(13,551)</u></u>
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500 - 504 - 506 - RICE

RENT REVENUE:	32,487
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OPERATING EXPENSES:

Salaries and Fringe	47,777
Overhead	10,434
Services and Materials	13,411
Storeroom Withdrawals	1,096
Electricity	5,350
Water	253
Gas and Fuel Oil	4,469
Security Expense	19,462
Indirect Cost	<u>4,476</u>

Total Operating Expense	<u>106,728</u>
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Excess (Deficit) of Revenue Over Expenses	<u><u>(74,241)</u></u>
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DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1985

STATE OFFICE BUILDING

RENT REVENUE:

0

OPERATING EXPENSES:

Salaries and Fringe	167,201
Overhead	106,214
Services and Materials	7,904
Storeroom Withdrawals	4,918
Electricity	40,915
District Heat	88,884
Water	2,915
Cooling	15,817
Security Expense	40,653
Depreciation Expense	418,781
Indirect Cost	<u>24,618</u>
Total Operating Expense	<u>918,820</u>
Excess (Deficit) from Operations	<u>(918,820)</u>
Rent Revenue Waived	<u>918,820</u>
Excess (Deficit) of Revenue Over Expenses	<u><u>0</u></u>

TRANSPORTATION BUILDING

RENT REVENUE:

1,912,182

OPERATING EXPENSES:

Salaries and Fringe	642,728
Overhead	152,409
Services and Materials	90,894
Storeroom Withdrawals	23,160
Electricity	209,536
District Heat	150,278
Water	40,695
Cooling	65,964
Gas	4,421
Security Expense	102,616
Depreciation Expense	253,722
Indirect Cost	<u>78,328</u>
Total Operating Expense	<u>1,814,751</u>
Excess (Deficit) of Revenue Over Expenses	<u><u>97,431</u></u>

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1985

VETERANS SERVICE BUILDING

RENT REVENUE:	350,773
OPERATING EXPENSES:	
Salaries and Fringe	197,660
Overhead	55,935
Services and Materials	31,315
Storeroom Withdrawals	7,330
Electricity	36,445
Steam	15,302
District Heat	56,237
Water	2,792
Security Expense	10,007
Depreciation Expense	59,160
Indirect Cost	<u>22,827</u>
Total Operating Expense	<u>495,010</u>
Excess (Deficit) from Operations	<u>(144,237)</u>
Rent Revenue Waived	<u>96,192</u>
Excess (Deficit) of Revenue Over Expenses	<u><u>(48,045)</u></u>

FORD BUILDING
117 UNIVERSITY

RENT REVENUE:	322,862
OPERATING EXPENSES:	
Salaries and Fringe	104,533
Overhead	26,902
Services and Materials	29,818
Storeroom Withdrawals	4,674
Electricity	45,601
District Heat	7,711
Water	2,971
Gas	1,300
Security Expense	10,007
Depreciation Expense	109,106
Indirect Cost	<u>12,533</u>
Total Operating Expense	<u>355,156</u>
Excess (Deficit) of Revenue Over Expenses	<u><u>(32,294)</u></u>

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1985

DOCTOR'S BUILDING
127 UNIVERSITY

RENT REVENUE: 5,954

OPERATING EXPENSES:

Salaries and Fringe	10,059
Overhead	3,648
Services and Materials	1,174
Storeroom Withdrawals	73
Electricity	936
Water	67
Gas	1,054
Security Expense	6,487
Indirect Cost	<u>895</u>

Total Operating Expense 24,393

Excess (Deficit) of Revenue Over Expenses (18,439)

625 NORTH ROBERT

RENT REVENUE: 19,664 *

OPERATING EXPENSES:

Salaries and Fringe	15,297
Overhead	11,498
Services and Materials	1,086
Storeroom Withdrawals	42
Electricity	3,008
Water	295
Gas	2,023
Security Expense	10,007
Depreciation Expense	1,853
Indirect Cost	<u>1,790</u>

Total Operating Expense 46,899

Excess (Deficit) of Revenue Over Expenses (27,235)

* NOTE: D.N.R. moved into SPACE CENTER BUILDING in January.

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1985

635 NORTH ROBERT

RENT REVENUE:	50,197
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OPERATING EXPENSES:

Salaries and Fringe	25,609
Overhead	2,470
Services and Materials	2,083
Storeroom Withdrawals	1,987
Electricity	2,574
Water	189
Gas	3,692
Security Expense	10,007
Depreciation Expense	1,193
Indirect Cost	<u>2,238</u>

Total Operating Expense	<u>52,042</u>
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Excess (Deficit) of Revenue Over Expenses	<u><u>(1,845)</u></u>
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671 NORTH ROBERT

RENT REVENUE:	38,732
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OPERATING EXPENSES:

Salaries and Fringe	16,792
Overhead	12,918
Services and Materials	764
Storeroom Withdrawals	192
Electricity	3,274
Water	134
Gas	3,666
Security Expense	6,487
Depreciation Expense	2,656
Indirect Cost	2,238

Total Operating Expense	<u>49,121</u>
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Excess (Deficit) of Revenue Over Expenses	<u><u>(10,389)</u></u>
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STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
DULUTH OFFICE SPACE COSTS
STATEMENT OF OPERATIONS
FISCAL YEAR ENDED JUNE 30, 1985

RENT REVENUE:	882,409
OPERATING EXPENSES:	
Management Fees	77,776
Building Operation Costs	317,337
Travel	615
Security Expense	1,547
Indirect Cost	40,744
Depreciation Expense	212,593
Interest on Bonds	<u>276,959</u>
Total Operating Expense	<u>927,571</u>
EXCESS (DEFICIT) OF REVENUE OVER EXPENSES	<u><u>(45,162)</u></u>

F.Y. 1984 and 1985 Capital Complex Space Rental Rates

BUILDING

	---Approved Rates---	
	Per Square Foot	
<u>Office:</u>	<u>F.Y. 1984</u>	<u>F.Y. 1985</u>
Administration	7.80	8.13
Capitol	8.69	9.02
Capital Square	5.28	5.56
Health	6.08	6.37
Centennial	8.84	9.16
Transportation	7.77	8.07
State Office	8.60	8.88
Veterans Service	10.58	10.93
500/504/506/508 Rice Street	7.57	7.85
671 Robert Street	6.31	6.46
625 Robert Street	9.11	9.4
1246 University Avenue	6.55	6.82
127 University Avenue	9.28	9.45
117 University Avenue	8.44	8.70

STORAGE:	2.60	2.70
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WAREHOUSE/GARAGE*

610 Robert Street (Champion)	4.20	4.45
635 Robert Street	6.32	7.07

*Building all one rate no differential between office and storage.

F.Y. 1986 and 1987 STATE OWNED SPACE RENTAL RATES

BUILDING	Approved Rates Per Square Foot	
	<u>F.Y. 1986</u>	<u>F.Y. 1987</u>
OFFICE:		
Administration	8.80	9.26
Capitol	10.26	10.92
Capitol Square	6.75	7.18
Centennial	9.89	10.50
Health	7.12	7.59
State Office	9.78	10.17
Transportation	8.70	9.17
Veterans	11.23	11.98
117 University	9.04	9.43
127 University	9.74	10.29
1246 University	7.19	7.49
625 Robert	10.29	11.05
671 Robert	7.80	8.67
500/504/506 Rice	8.23	8.76
Duluth Service Center	9.78	10.04
STORAGE:	2.75	2.80
WAREHOUSE/GARAGE:		
635 Robert	7.68	8.16
610 Robert	4.62	4.81

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CAPITOL GROUP PARKING

Services Provided

Capitol group parking provides contract parking to state employees and metered parking to the public on ramps and lots within the capitol complex area. The activity maintains the parking facilities, assigns parking spaces, and deposits receipts.

FMC 74-44 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 recovery of the estimated operating expenses including repayment for construction of the Centennial Building parking ramp.

DEPARTMENT OF ADMINISTRATION
Capitol Group Parking - Cash Basis
FISCAL YEAR 1985
as of 11/30/85

Balance Forward in From FY 84		\$125,469.32
Plus Receipts		<u>677,637.33</u>
Total Available		\$803,106.65
Less Transfer Out	\$203,200.00	
Liquidations	<u>382,127.94</u>	585,327.94
Less Balance Forward FY 86		<u>\$178,796.11</u>
Unliquidated Appropriation FY 85 as of 11/30/85		<u>\$ 38,982.60</u>
Encumbrances to be certified FY 85		
02307/45391/01 Rathert Chevrolet	\$ 860.00	
02307/45436/01 Gorz & Houle Contractors	<u>8,077.75</u>	<u>\$ 8,937.75</u>
Cash Balance to be transferred to FY 86		<u>\$30,044.85</u>
Unliquidated Appropriations FY 85 as of 11/30/85		<u>\$38,982.60</u>

DEPARTMENT OF ADMINISTRATION
 Capitol Group Parking
 Receipts 16030:93-20
 FY 85 as of 11/30/85

	<u>OTHER</u>	<u>METER</u>	<u>CONTRACT</u>	<u>TOTAL</u>
July 1984		3,963.15	44,218.55	48,181.70
August		6,523.83	54,001.49	60,525.32
September	15.00	7,746.89	32,529.27	40,291.16
October	83.74	14,803.68	54,893.89	69,781.31
November		7,902.74	47,115.98	55,018.72
December		4,772.45	48,727.35	53,499.80
January 1986		5,770.24	49,130.06	54,900.30
February		5,141.19	38,361.66	43,502.85
March	225.00	6,293.61	42,685.37	49,203.98
April		6,417.80	65,850.80	72,268.60
May		7,146.21	46,836.70	53,982.91
June 1985		5,998.63	47,272.99	53,271.62
July	115.50	908.00	7,440.16	8,463.66
August	67.26	12.00	7,255.14	7,334.40
September		30.00	5,480.20	5,510.20
October				
November			1,900.80	1,900.80
Total FY 85 Receipts as of 11/30/85	506.50	83,430.42	593,700.41	677,637.33

DEPARTMENT OF ADMINISTRATION
Capitol Group Parking
Expenditures FY 85 as of 11/30/85

Payroll	\$179,973.90
United Hospital Rental Parking	5,560.00
Repairs	38,015.62
Insurance	105.50
Printing	2,415.24
Prof/Tech Serv (Management Contract)	35,341.08
IMB	46.52
Purchased Services	12,397.25
Telephones	990.21
Motor Pool Vehicle Rental	15,175.38
Utilities	35,867.45
Claims	3,000.00
Supplies	11,904.20
Capitol Outlay	20,992.12
Refunds	389.47
Indirect Costs	<u>19,954.00</u>
Total Expenditures	\$382,127.94
Transfer Out	
Laws 73, Chapter 778, Section 21, Centennial Ramp, Payment #11 of 20	<u>203,200.00</u>
Total Liquidations	<u>\$585,327.94</u>

DEPARTMENT Administration

Office Memorandum

TO: All Contract Parkers in Facilities Administered
by the Department of Administration, Division of
Plant Management

DATE: June 25, 1984

Policy and Procedure
Administration - 290

FROM: Sandra J. Hale
Commissioner

Sandra J. Hale

PHONE: 297-3993

SUBJECT: Parking Rate Increase

Effective August 8, 1984, parking rates for contract parking facilities administered by the Department of Administration, Division of Plant Management, will be increased by ten percent.

The last increase in parking rates was in July, 1977, and that was as a result of the surcharge being implemented. Since the last increase was seven years ago, the current increase is necessary to handle routine maintenance, such as plowing, lot sweeping and general repair of the facilities.

In reviewing the parking rates, it was found that state parking rates fall into a reasonable to competitive range. State facilities are far more reasonable than downtown lots and ramps which range from \$35.00 to \$50.00 per month for an outdoor facility and ramps which range from \$32.00 to \$100.00 per month. Effective August 8, 1984, outdoor lot rates for state contract stalls will be \$13.75 per month without passengers and a totally enclosed stall in a ramp will be \$24.07 per month without passengers. The reduced rate will continue for contract holders who transport passengers. After consulting with many facilities, we were unable to find any other facility that gave reduced rates to contract holders who transported passengers. As far as parking rates of facilities surrounding the complex, they ranged from \$13.33 per month for an outdoor facility such as Sears, to \$25.00 per month for the Bethesda Hospital Ramp.

Following are a few examples of the new rates:

<u>Facility</u>	<u>Old Monthly Rate</u>	<u>New Monthly Rate</u>	<u>Old Pay Period Rate</u>	<u>New Pay Period Rate</u>
Outdoor Lot				
No Passengers	\$12.50	\$13.75	\$ 5.77	\$ 6.35
Outdoor Lot				
1 Passenger	\$ 8.50	\$ 9.35	\$ 3.93	\$ 4.32
Outdoor Lot				
2 Passengers	\$ 7.00	\$ 7.70	\$ 3.23	\$ 3.55
Ramp - Totally Enclosed				
No Passengers	\$21.88	\$24.07	\$10.10	\$11.11
Ramp - Totally Enclosed				
1 Passenger	\$16.00	\$17.60	\$ 7.39	\$ 8.13
Ramp Totally Enclosed				
2 Passengers	\$14.50	\$15.95	\$ 6.47	\$ 7.12

Payment for contract parking will continue to be handled in the same manner as it has been. Any questions regarding this memo can be directed to Administration, Plant Management, 50 Sherburne Avenue, Room G-25, Saint Paul, Minnesota.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL-ADDRESSING AND INSERTING

Services Provided

To provide the addressing of envelopes, newsletters and labels and to perform 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 operating such as labor, materials, and overhead plus/minus any prior years' income/loss.

STATE OF MINNESOTA
CENTRAL MAIL REVOLVING ACCOUNT (Addressing & Inserting)
COMPARATIVE STATEMENT OF FINANCIAL POSITION
As of 6-30-85 for Fiscal Year indicated

Assets	FY5	FY4
Current Assets		
Cash	73,840	71,352
Accounts Receivable	35,103	21,355
Prepaid Expense	0	2,671
Inventory	2,074	0
	-----	-----
Total Assets	111,017	95,378
Non-current Assets		
Fixed Assets	114,147	114,147
Less: Accumulated Depreciation	(84,376)	(76,779)
Capital Lease	4,457	4,457
Less: Accumulate Depreciation	(4,457)	(3,561)
	-----	-----
Total Non-current Assets	29,771	38,264
	-----	-----
Total Assets	140,788	133,642
	=====	=====
Liabilities & Fund Equity		
Current Liabilities		
Accounts Payable	9,107	8
Accured Compensated Absences	9,029	8,303
Loans Payable - Gen. Fund	8,776	8,774
Other Gen. Fd. Payables	0	0
Capital Lease	0	926
	-----	-----
Total Current Liabilities	26,912	27,575
Non-Current Liabilities		
Loans Payable - Gen. Fund	6,573	15,351
Accrued Compensated Absences	404	0
	-----	-----
Total	6,977	15,351
	-----	-----
Total Liabilities	33,889	42,926
Fund Equity		
Contribution from Gen. Fd.	67,230	67,230
Retained Earnings	39,669	23,486
	-----	-----
Total Fund Equity	106,899	90,716
	-----	-----
Total Liabilities & Fund Equity	140,788	133,642
	=====	=====

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9/18/85

STATE OF MINNESOTA
CENTRAL MAIL REVOLVING ACCOUNT
COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
For the Period 7-1 to 6-30-85

	FY 5		FY 4	
	CURRENT	YEAR	PREVIOUS	YEAR
	QUARTER	YTD	QUARTER	YTD
Sales	60,615	235,731	60,138	221,833
OPERATING EXPENSES				
Salaries	39,254	167,647	42,481	160,586
Rent	2,804	11,217	1,431	6,719
Repairs	2,098	7,718	2,512	8,072
Printing	10	87	0	96
Purchased Services	0	70	0	0
Supplies	2,360	2,868	779	2,424
Depreciation & Amortization	2,151	8,493	2,114	8,504
SWA Indirect Cost	4,906	19,621	3,437	13,746
Interest	2	20	4	58
Total Operating Expenses	53,585	217,741	52,758	200,205
OPERATING INCOME (LOSS)	7,030	17,990	7,380	21,628
NON-OPERATING INCOME (LOSS)				
Gain on sale of fixed assets	0	0	0	0
NET INCOME (LOSS)	7,030	17,990	7,380	21,628
RETAINED EARNINGS, BEGING OF PERIOD	32,870	21,679	16,106	1,858
Adjustment	(231)	0	0	0
RETAINED EARNINGS END OF PERIOD	39,669	39,669	23,486	23,486
	=====	=====	=====	=====

STATE OF MINNESOTA
CENTRAL MAIL REVOLVING FUND
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Period 7-1 thru 6-30-85

	FY 5		FY 4	
	CURRENT QUARTER	YEAR YTD	PREVIOUS QUARTER	YEAR YTD
CASH PROVIDED				
From Operations:				
Net Income (loss)	4,992	15,952	7,380	21,628
Addition (Deduct) from Net Income				
Dec (Inc) in Current Assets				
Accounts Receivable	(10,514)	(13,748)	7,758	(1,273)
Prepaid Expense	0	0	860	0
Inventory	462	597	(1,250)	(1,777)
Inc (Dec) in Current Liabilities				
Accounts Payable	2,108	(399)	4,291	327
Accrued Compensated Absences	353	660	1,862	1,978
Due to Other Funds	(14,715)	0	(10,309)	0
Loans Payable to Gen. Fund	0	2	0	0
Capital Lease	(288)	(926)	(40)	36
Depreciation & Amortization	2,151	8,493	2,114	8,504
Loss (Gain) on Sale of fixed Assets	0	231	0	0
Accrued Compensated Absences	404	404	0	0
Net Items Added (Deducted)	(20,039)	(4,686)	5,286	7,795
Total Cash Provided From Operations	(15,047)	11,266	12,666	29,
Other Cash Provided:				
Advance From General fund	0	0	0	0
Proceeds From Sale of Fixed Assets	0	0	0	0
Other	0	0	0	0
Total Other Cash Provided	0	0	0	0
Total Cash Provided	(15,047)	11,266	12,666	29,423
CASH APPLIED				
Investment in Fixed Assets	0	0	0	0
Reduction of Indebtedness	2,194	8,778	2,428	9,776
Reduction of Capital Lease	0	0	0	0
Other Cash Applied	0	0	0	0
Total Cash Applied	2,194	8,778	2,428	9,776
Net Inc (Dec) in Cash & Investment	(17,241)	2,488	10,238	19,647
Cash & Investment, Beginning of Period	91,081	71,352	61,114	51,705
Cash & Investment, End of Period	73,840	73,840	71,352	71,352

STATE OF MINNESOTA
CENTRAL MAIL GENERAL SERVICE REVOLVING ACCOUNT
FOOTNOTES TO FINANCIAL STATEMENT
(Addressing & Inserting combined) 6-30-85

1. Summary of Significant Accounting Policies:

Said account utilized full accrual accounting.

Revenue is recognized at the point that the service is performed.

Expenses are based on data received from the Statewide Accounting records (SWA) and accountant's records.

Fixed assets are recorded at historical cost less accumulated depreciation, and depreciated on straight line basis with no salvage value.

2. Legislation.

Operating Authority is from Minnesota Statutes 16.80.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1 (a), restricts contributions from the General Fund at \$67,230, effective July 1, 1979.

DEPARTMENT : Administration

STATE OF MINNESOTA

Office Memorandum

PHONE : 296-6802

DATE : June 5, 1985

TO : All State Agencies and Departments

FROM : Sandra J. Hale, Commissioner *Sandra J. Hale*
Department of Administration

SUBJECT : Fiscal Year 1986 Addressing and Inserting Rates

The following rate schedule for the Printing and Mailing Services Division, Addressing and Inserting Activity was recently approved by the Department of Finance and is effective July 1, 1985.

<u>Addressing</u>	<u>Rate</u>
Service	
Regular Labels	
First 1000	\$27.00
Additional 100	2.30
Computer Labels	
First 1000	28.50
Additional 100	1.10
Cheshire Cards	.07
Bulking	.02
<u>Inserting</u>	
1 Insert	
First 1000	15.00
Additional 1000's	11.00
2 Inserts	
First 1000	18.00
Additional 1000's	12.00
3 Inserts	
First 1000	21.50
Additional 1000's	13.00
4 Inserts	
First 1000	24.50
Additional 1000's	14.00
5 Inserts	
First 1000	27.00
Additional 1000's	15.00
6 Inserts	
First 1000	32.00
Additional 1000's	16.00

If you have any questions, please contact Mike Perry at 6-6802.

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.

STATE OF MINNESOTA
CENTRAL MAINTENANCE
BALANCE SHEET

	JUNE 30.	
	1985	1984
ASSETS		
CURRENT ASSETS		
Cash	78.011	79.138
Accounts Receivable	71.856	37.658
Prepaid Expense	0	0
Total Current Assets	149.867	116.796
NON-CURRENT ASSETS		
Fixed Assets	7.834	7.834
Less: Accumulated Depreciation	(2.610)	(1.827)
Total Non-Current Assets	5.224	6.007
TOTAL ASSETS	155.091	122.803
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	1.922	1.885
Salaries Payable	11.572	4.545
Due to the General Fund	37.323	31.962
Compensated Absences	7.530	7.794
Loans Payable	1.567	1.567
Total Current Liabilities	59.914	47.753
LONG-TERM LIABILITIES		
Loans Payable	1.171	2.739
Compensated Absences	3.376	1.227
Total Long-Term Liabilities	4.547	3.966
Total Liabilities	64.461	51.719
FUND EQUITY		
Contributions from the General Fund	37.000	37.000
Retained Earnings	53.630	34.004
Total Fund Equity	90.630	71.004
TOTAL LIABILITIES & FUND EQUITY	155.091	122.803

STATE OF MINNESOTA
CENTRAL MAINTENANCE
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

	FY85		FY84	
	QUARTER ENDED 6/30/85	Y-T-D	QUARTER ENDED 6/30/84	Y-T-D
OPERATING REVENUE				
Gross Sales	80,673	288,933	65,902	274,765
OPERATING EXPENSES				
Salaries & Benefits	47,728	177,369	34,824	136,654
Repairs	1,153	6,577	4,092	9,296
Purchased Services	0	10	0	407
Communications	146	644	275	1,042
Travel	726	1,421	940	1,911
Fees	0	0	15	712
Insurance	88	168	0	92
Supplies	9,259	37,195	9,808	40,207
Depreciation	196	783	196	783
Indirect Cost	2,290	11,451	3,238	12,951
Division Overhead	10,015	33,769	7,764	29,189
Data Processing	0	0	1	12
Total Operating Expense	71,601	269,387	61,153	233,256
OPERATING INCOME (LOSS)	9,072	19,546	4,749	41,509
NON-OPERATING INCOME (LOSS)				
Miscellaneous	0	0	0	0
NET INCOME (LOSS)	9,072	19,546	4,749	41,509
RETAINED EARNINGS, BEGINNING OF PERIOD	44,558	34,084	20,583	(7,425)
ADJUSTMENT TO RETAINED EARNINGS	0	0	8,752	0
RETAINED EARNINGS, END OF PERIOD	53,630	53,630	34,084	34,084

STATE OF MINNESOTA
CENTRAL MAINTENANCE
STATEMENT OF CHANGES IN FINANCIAL POSITION
FISCAL YEAR 85 ENDED 6/30/85

CASH PROVIDED

From Operations:

Net Income (Loss)	19,546
Items Added to (Deducted From) Net Income:	
Decrease (Increase) in Current Assets:	
Accounts Receivable	(34,198)
Due From Other Funds	0
Inventories	0
Other Current Assets	0
Increase (Decrease) in Current Liabilities:	
Accounts Payable	6,672
Accrued Compensated Absences	(264)
Payable to Other Funds	5,753
Deferred Revenue	0
Depreciation and Amortization	783
Cumulative Effect of Compensated Absences	2,149
Losses (Gains) on Fixed Asset Sales	0
Total Items Added (Deducted)	(19,105)
Total Cash Provided From Operations	441

OTHER CASH PROVIDED:

Advances From Other Funds	0
Proceeds From Sales of Fixed Assets/Real Property	0
Other Sources	0
Total Other Cash Provided	0

TOTAL CASH PROVIDED

441

CASH APPLIED:

Investments in Fixed Assets	0
Reduction of Indebtedness (Long-Term)	1,568
Other Cash Applied	0

TOTAL CASH APPLIED

1,568

NET INCREASE (DECREASE) IN CASH AND INVESTMENTS

(1,127)

CASH AND INVESTMENTS, JULY 1, 1984

79,138

CASH AND INVESTMENTS, JUNE 30, 1985

78,011

STATE OF MINNESOTA
CENTRAL MAINTENANCE
FOOTNOTES TO FINANCIAL STATEMENTS
FY85

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Central Maintenance utilized full accrual accounting.

Billings for service are reported with the point of service performed recognized as the billing date. No allowance is made for doubtful accounts.

Expenses are based on data received from the Statewide Accounting System (SWA) and accountant's manual records.

Fixed assets are recorded at historical costs less accumulated depreciation. Fixed assets are depreciated on a straight line bases by class of assets with no salvage value.

Indirect costs are allocated by Department of Finance for General Fund Services to Central Maintenance. These costs were \$11,451 per year.

Note 2. LEGISLATION AFFECTING CENTRAL MAINTENANCE:

Central Maintenance derives operating authority from Minnesota Statutes M.S. 16.80.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1(a), restricts Central Maintenance contribution from the General Fund at \$37,000 effective July 1, 1979. All future profits or losses will be adjusted through the rate structure.

Note 3. ACCRUED VACATION AND VESTED SICK LEAVE:

Accrued Vacation and Sick Leave is shown as an adjustment to Salary & Benefits. 4th quarter adjustment was (\$392).

ALPHA & COM

RATE PROPOSAL FOR FY86

<u>DESCRIPTION</u>	<u>FY85 RATE</u>	<u>INC./ (DEC.)</u>	<u>FY 86 RATE</u>
ALPHA - CITY/COUNTY	\$45.50/PT.	-0-	\$45.50/PT.
ALPHA - STATE AGENCIES	\$77/PT.	(\$2.00)	\$75/PT.
COM - REGULAR	COST + \$25/HR.	-0-	COST + \$25/HR.
COM - PREMIUM	COST + \$30/HR.	-0-	COST + \$30/HR.

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
COMPARATIVE STATEMENT OF FINANCIAL POSITION
As of 6/30/85 as indicated

	FY5	FY4
ASSETS		
CURRENT ASSETS		
Cash	182,076	118,557
Accounts Receivable	406,423	229,621
Prepaid Insurance	21,522	19,444
Supplies Inventory	23,160	31,664
Due from other Agencies	0	26,450
Total Current Assets	633,181	425,736
NON-CURRENT ASSETS		
Vehicles	4,263,913	5,208,715
Less: Accumulated Depreciation	(2,671,136)	(2,826,562)
Capital Lease - Vehicles	2,489,695	0
Less: Accumulated Amortization	(259,111)	0
Shop & Office Equipment	110,657	54,117
Less: Accumulated Depreciation	(33,657)	(19,524)
Car Wash	29,405	29,405
Less: Accumulated Depreciation	(21,053)	(18,113)
Parking Lot	43,249	43,249
Less: Accumulated Depreciation	(12,251)	(10,091)
Total Non-Current Assets	3,939,711	2,461,196
TOTAL ASSETS	4,572,892	2,886,932
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	169,306	113,838
Salaries Payable	21,528	19,743
Accrued Compensated Absences	26,936	23,575
Loans Payable to the General Fund	523,313	1,329,615
Due to other Agencies	3,000	24
Capital Lease Payable	729,088	
Total Current Liabilities	1,473,171	1,486,795
NON-CURRENT LIABILITIES		
Loans Payable to the General Fund	1,276,029	1,159,974
Accrued Compensated Absences	12,658	2,752
Capital Lease Payable	1,511,142	
Total Non-Current Liabilities	2,799,829	1,162,727
Total Liabilities	4,273,000	2,649,522
FUND EQUITY		
Contributions from the General Fund	252,000	252,000
Retained Earnings	47,892	(14,590)
Total Fund Equity	299,892	237,410
TOTAL LIABILITIES & FUND EQUITY	4,572,892	2,886,932

Prepared by: Rein Ohmann 10/3/85

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
for the Period July 1, 1984 thru June 30, 1985

	FY 5		FY 4	
	QUARTER	YTD	QUARTER	YTD
OPERATING REVENUE				
Vehicle Rental	735,788	2,787,896	623,002	2,385,296
Other Revenue	3,489	4,391	0	384
Total Operating Revenue	739,277	2,792,287	623,002	2,385,680
OPERATING EXPENSES				
Salaries & Benefits	113,059	427,557	106,029	401,478
Rent-Space	22,467	89,868	20,552	85,117
Repairs to vehicles	32,738	80,177	16,200	71,235
Repairs-Other	1,063	7,231	6,078	11,243
Insurance for vehicles	10,761	40,966	9,720	34,877
Printing	259	2,755	540	2,277
Data Processing	44,898	130,133	15,354	24,588
Purchased Services	1,627	6,686	2,080	10,253
Communications	847	5,333	753	4,784
Travel	758	2,104	349	2,250
Fees-Vehicle License	2,673	5,277	539	2,236
Parts & Tires for Vehicles	41,787	133,022	12,015	124,753
Fuel & Oil for Vehicles	216,983	760,587	209,430	797,155
Shop and General Supplies	3,469	6,019	487	8,401
Misc. Supplies	1,418	6,195	2,062	7,325
SWA Indirect Cost	28,120	112,483	45,972	183,866
Depreciation, Vehicles	253,496	909,801	227,502	919,745
Interest Expense-Leasing	34,040	93,081	0	0
Total Operating Expense	810,463	2,819,275	675,662	2,691,605
OPERATING INCOME (LOSS)	(71,186)	(26,988)	(52,660)	(305,925)
Gain of sale of fixed assets	16,596	41,966	5,198	70,581
Other Revenue (Expense)	0		(223)	0
Extraordinary Item (note 4)		42,700		
NET INCOME (LOSS)	(54,590)	57,678	(47,685)	(235,344)
RETAINED EARNINGS, BEGINNING OF PERIOD	77,772	(9,786)	43,757	231,416
Prior Period Adjustment	24,710	0	(10,662)	(10,662)
RETAINED EARNINGS, END OF PERIOD	47,892	47,892	(14,590)	(14,590)

STATE OF MINNESOTA
CENTRAL MOTOR POOL
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Period July 1st through June 30th

	<u>FY5</u>
CASH PROVIDED	YTD
From Operations:	
Net Income (Loss)	57,678
Addition (Deduct) from Net Income:	
Dec (Inc) in Current Assets:	
Accounts Receivable	(176,802)
Prepaid Insurance	(2,078)
Supplies	8,504
Due from other funds	26,450
Inc (Dec) in Current Liabilities	
Accounts Payable	55,468
Salary Payable	1,785
Accrued Compensated Absences	408
Due to Other Funds	2,976
Loans Payable to General Fund	(806,302)
Capital Lease	729,088
Depreciation & Amortization	909,801
Loss (Gain) on Sales of Fixed Assets	(41,966)
Adjustment to Retained Earnings	0
Accrued Compensated Absences L-T	9,905
Extraordinary Item (note 4)	42,700
	<u> </u>
Net Items Added (Deducted)	759,937
 Total Cash Provided from Operations	 817,615
 Other Cash Provided:	
Advance from General Fund	128,545
Proceeds from Sales of Fixed Assets	318,827
Capital Lease	2,498,491
	<u> </u>
Total Other Cash Provided	2,945,863
	<u> </u>
Total Cash Provided	3,763,478
 CASH APPLIED	
Investment in Fixed Assets	2,660,550
Reduction of Indebtedness	818,792
Reduction of Capital Lease	220,617
Other Cash Applied	0
	<u> </u>
Total Cash Applied	3,699,959
 Net Inc (Dec) in Cash & Investments	 63,519
Cash & Investment, Beginning of Period	118,557
	<u> </u>
Cash & Investment, End of Period	182,076
	<u> </u>

STATE OF MINNESOTA
CENTRAL MOTOR POOL
FOOTNOTES TO FINANCIAL STATEMENTS

1. Summary of significant accounting policies:

The Central Motor Pool (CMP) utilized full accrual accounting except for certain expenses. Central Motor Pool vehicles rentals are accrued to the period the vehicle was returned. Expenses are based on data received from the Statewide Accounting System (SWA). Vehicle insurance cost is capitalized as a prepaid expense when purchased and amortized over the period of coverage. Fixed assets are recorded at historical cost less accumulated depreciation, which is calculated based on straight-line over estimated useful life of the asset.

Basis of Depreciation by item indicated:

Item	Life	Salvage Value
Vehicles	40 months	25%
Parking Lot	20 years	zero
Car Wash	10 years	Zero
Computer hardware & software	5 years	
Shop & Office Equipment	Various*	zero

* As determined by Inventory Management Division of the Department of Administration.

Consumable Inventory (Gasoline, parts and tires) value is based on a FIFO cost flow assumption.

2. Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 3 restricts "Paid-In-Capital" amounts to \$252,000.00. Retained Earnings equal to the book value on hand at June 30, 1979, were recorded on the balance sheet as due to the General Fund as if the Fixed Assets had been obtained under advances authorized by M.A. 16A.126. As these assets are depreciated, the "advance" is paid off using cash generated from depreciation. See note 5.

3. Capital lease consists of vehicles purchased on lease purchase agreement. The terms of the agreement are 40 monthly payments and option to buy vehicle(s). The vehicles are being amortized on same basis as non-leased vehicles. See note 1.

4. Extraordinary Item is for court settlement of prior year over-charge of fuel purchases. Vendors applied the credits to this years purchases.

	QUARTER	YTD
Credit to fuel *	\$21,249	42,700

5. Actual cost of equipment purchased: \$2,660,550 (includes \$2,498,491 of Capital Lease) and sold: \$1,059,117 (includes \$8,796 of Capital Lease).

6. Schedule of payments for capital leases:

	FY6	FY7	FY8	FY9	FY90
Principal	\$735,347	\$763,414	\$620,940	\$145,987	\$170,995
Interest	\$187,833	\$109,980	\$43,105	\$6,285	\$19

7. Other Revenue is mostly prior year revenue collected and not recognized previously.

8. Subsequent event. Minnesota Laws 1985, Special Session Chapter 13, Section 17, Subdivision 2 raised the limits of contributed capital. Accordingly, in July, contributed capital was increased \$250,000.

STATE OF MINNESOTA

DEPARTMENT Administration

Office Memorandum

TO: All Departments and Agencies

DATE: October 4, 1985

FROM: Robert D. McNeil
Assistant Director
Central Motor Pool DivisionPOLICY & PROCEDURE
ADM-321

PHONE: 6-6781

SUBJECT: Central Motor Pool Rates for FY86

In spite of increases in the cost of vehicles, fuel and parts, we have designed the FY86 rate structure adjustments to have little impact on your overall transportation costs.

Effective November 1, 1985, the following rates will be in effect:

	<u>Mileage</u>	<u>Month</u>	<u>Day</u>	<u>½ Day</u>
Subcompact	7.0	\$128.00	\$6.50	\$3.00
Subcompact Station Wagon	7.0	128.00	6.50	3.00
Compact	9.0	145.00	7.00	4.00
Compact Station Wagon	9.0	145.00	7.00	4.00
Intermediate	11.5	160.00	8.00	4.00
Station Wagon	11.5	169.00	8.50	4.00
Van	13.0	175.00	9.00	4.50
Passenger Van	13.0	153.00	8.00	4.00
Pick Up	12.0	204.00	10.00	5.00
Carryall	12.5	220.00	11.00	6.00
Commuter Van	25.0		10.00	

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

SERVICES

Shop \$24.00/hour

Car Wash \$2.00

Parts Mark-up 18%

E-6

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL STORES

Services Provided

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

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. The average markup rate is 29.0%. The forms handling charge is cost plus \$3.00 per hour.

STATE OF MINNESOTA
CENTRAL STORES
BALANCE SHEET

FINAL

	JUNE 30,	
	1985	1984
ASSETS		
CURRENT ASSETS		
Cash	213,094	143,381
Accounts Receivable	205,711	133,237
Inventory	476,767	446,235
Prepaid Expense	15	58
Due From General Fund	0	2,832
Total Current Assets	895,587	725,743
NON-CURRENT ASSETS		
Fixed Assets	69,160	58,657
Less: Accumulated Depreciation	(47,617)	(43,458)
Building Improvement	91,306	91,306
Less: Accumulated Amortization	(40,595)	(36,148)
Land Improvement	8,055	8,055
Total Non-Current Assets	80,309	78,412
TOTAL ASSETS	975,896	804,155
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Salaries Payable	12,177	26,382
Accounts Payable	142,906	99,157
Credit Memos Outstanding	1,407	1,589
Loans Payable	500	1,000
Compensated Absences	15,474	19,317
Due to the General Fund	0	0
Total Current Liabilities	172,464	147,445
LONG-TERM LIABILITIES		
Loans Payable	0	500
Compensated Absences	8,000	7,946
Total Long-Term Liabilities	8,000	8,446
Total Liabilities	180,464	155,891
FUND EQUITY		
Contributions from the General Fund	691,000	691,000
Retained Earnings	104,432	(42,736)
Total Fund Equity	795,432	648,264
TOTAL LIABILITIES & FUND EQUITY	975,896	804,155

STATE OF MINNESOTA
CENTRAL STORES
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

	FY85		FY84	
	QUARTER ENDED 6/30/85	Y-T-D	QUARTER ENDED 6/30/84	Y-T-D
OPERATING REVENUE				
Gross Sales - Forms Handling	9,610	40,368	9,894	38,434
Gross Sales - Stores for Resale	774,038	2,967,565	642,150	2,670,438
Less: Returns	(4,189)	(17,721)	(3,837)	(12,755)
Cost of Goods Sold (Note 4)	(583,786)	(2,217,466)	(469,701)	(1,992,395)
Gross Margin	195,673	772,746	178,506	703,722
OPERATING EXPENSES				
Salaries & Benefits	53,677	277,922	77,813	282,004
Rents	22,429	84,862	19,631	78,527
Repairs	291	2,297	353	2,600
Printing	48	311	173	212
Data Processing	192	713	611	2,977
Purchased Services	11,022	43,127	9,732	41,176
Communications	901	2,993	716	2,647
Travel	18	18	0	0
Freight	21,279	79,065	18,427	72,000
Fees	317	505	276	344
Supplies	1,870	10,261	3,333	8,162
Depreciation	1,251	4,159	730	3,978
Amortization (Note 1)	1,112	4,447	1,159	4,637
Indirect Cost (Note 2)	25,843	103,372	33,537	134,150
Total Operating Expenses	140,250	614,052	166,491	633,414
OPERATING INCOME (LOSS)	55,423	158,694	12,015	70,308
NON-OPERATING INCOME				
Miscellaneous	0	257	144	144
NET INCOME (LOSS)	55,423	158,951	12,159	70,452
ADJUSTMENT TO RETAINED EARNINGS	(12,351)	(11,783)	0	0
RETAINED EARNINGS, BEGINNING OF PERIOD	61,360	(42,736)	(54,895)	(113,168)
RETAINED EARNINGS, END OF PERIOD	104,432	104,432	(42,736)	(42,736)

STATE OF MINNESOTA
CENTRAL STORES
STATEMENT OF CHANGES IN FINANCIAL POSITION
FISCAL YEAR 85 ENDED 6/30/85

CASH PROVIDED

From Operations:

Net Income (Loss)	158,951
Items Added to (Deducted From) Net Income:	
Decrease (Increase) in Current Assets:	
Accounts Receivable	(72,474)
Due From Other Funds	2,832
Inventories	(30,532)
Other Current Assets	43
Increase (Decrease) in Current Liabilities:	
Accounts Payable	29,544
Accrued Compensated Absences	(3,843)
Payable to Other Funds	(682)
Deferred Revenue	0
Depreciation and Amortization	8,606
Cumulative Effect of Compensated Absences	54
Losses (Gains) on Fixed Asset Sales	0
Total Items Added (Deducted)	(66,452)
Total Cash Provided From Operations	92,499

OTHER CASH PROVIDED:

Advances From Other Funds	0
Proceeds From Sales of Fixed Assets/Real Property	0
Other Sources	0
Total Other Cash Provided	0

TOTAL CASH PROVIDED

92,499

CASH APPLIED:

Investments in Fixed Assets	10,503
Reduction of Indebtedness (Long-Term)	500
Other Cash Applied	11,783
TOTAL CASH APPLIED	22,786

NET INCREASE (DECREASE) IN CASH AND INVESTMENTS

69,713

CASH AND INVESTMENTS, JULY 1, 1984

143,381

CASH AND INVESTMENTS, JUNE 30, 1985

213,094

STATE OF MINNESOTA
CENTRAL STORES
FOOTNOTES TO FINANCIAL STATEMENTS
FY85

Note 1. Summary of Significant Accounting Policies:

Central Stores utilizes full accrual accounting.

Billings for services are reported with the point of service performed recognized as the billing date. No allowance is made for doubtful accounts.

Expenses are based on data received from the Statewide Accounting System (SWA) and accountant's manual records

Fixed assets are recorded at historical costs less accumulated depreciation. Fixed assets are depreciated on a straight line basis by class of assets with no salvage value.

Amortization expenses is taken on a building improvement that will be amortized over twenty-one years, starting with fiscal year 1977. The improvement cost was \$91,306 or an annual amortization rate of \$4,636 per year.

Note 2. Indirect Costs:

Indirect costs are allocated by Department of Finance for General Fund Services to Central Stores. These costs were \$103,372 per year.

Note 3. Legislation Affecting Central Stores:

Central Stores derives operating authority from Minnesota Statutes M.S. 16.80.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1(a) restricts Central Stores contributions from the General Fund at \$691,000 effective July 1, 1979. All future profits or losses will be adjusted through the rate structure.

Note 4. Cost of Goods Sold:

	QUARTER	Y-T-D
Beginning Inventory	427,851	446,235
Purchases	632,702	2,247,999
	-----	-----
Goods Available for Sale	1,060,553	2,694,233
Less: Ending Inventory	(476,767)	(476,767)
	-----	-----
Cost of Goods Sold	583,786	2,217,466

Note 5. Accrued Vacation Leave and Vested Sick Leave:

Accrued vacation and vested sick leave is shown as an adjustment to salary and benefits. This adjustment Y-T-D for FY85 is (\$15,572).

Note 6. Adjustment to Retained Earnings:

	4TH QUARTER	Y-T-D
Long-Term Compensated Absences were understated for FY84 because of incomplete data.	(11,783)	(11,783)
Non-Operating income overstated on Quarters 2 & 3.	(568)	0
	-----	-----
Total Adjustment to Retained Earnings	(12,351)	(11,783)

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
ELECTRONIC EQUIPMENT RENTAL

Services Provided

This activity exists to provide low cost rental of electronic typewriters and copy machines for all state departments and agencies. Additionally, the activity sells used equipment, instructs state employees in the use and operation of the equipment, and advises agencies on their equipment needs.

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.

STATE OF MINNESOTA
ELECTRONIC EQUIPMENT RENTAL
STATEMENT OF FINANCIAL POSITION (Note 1)
JUNE 30, 1985

FINAL

ASSETS	
CURRENT ASSETS	
Cash	162,101.04
Accounts Receivable	110,342.40
Inventory - Machines for Resale (Note 2)	3,509.36
Due from Vendor (Note 3)	18,164.03
Total Current Assets	294,116.83
NON-CURRENT ASSETS (Note 6)	
Equipment, Furniture & Fixtures	343,820.67
Less: Accumulated Depreciation	(174,246.96)
Building Improvement	5,140.00
Less: Accumulated Depreciation	(1,028.00)
Total Non-Current Assets	173,685.71
TOTAL ASSETS	467,802.54
LIABILITIES & FUND EQUITY	
CURRENT LIABILITIES	
Salaries Payable	1,752.85
Accounts Payable	9664.77
Accrued Compensated Absences	2,215.66
Interest Payable	2,208.08
Loans Payable (Note 4)	7,408.00
Contracts Payable	88,806.15
Total Current Liabilities	112,065.51
LONG-TERM LIABILITIES	
Loans Payable (Note 4)	7,426.00
Contracts Payable	242,405.65
Total Long-Term Liabilities	249,831.65
TOTAL LIABILITIES	361,897.16
FUND EQUITY	
Contribution from the General Fund (Note 8)	134,000.00
Retained Earnings	(28,094.62)
Total Fund Equity	105,905.38
TOTAL LIABILITIES & FUND EQUITY	467,802.54

STATE OF MINNESOTA
ELECTRONIC EQUIPMENT RENTAL
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS (Note 1)
For 12 Months Ended 06/30/85

	Consolidated	Office Equipment	Copy Machines
OPERATING REVENUE			
Sales	239,098.70	166,658.06	72,440.64
OPERATING EXPENSES			
Salaries & Benefits	39,692.40	34,823.16	3,869.24
Rent	1,060.00	972.00	188.00
Repairs & Maintenance	40,074.39	16,870.41	31,203.98
Printing	7,064.75	291.40	6,793.39
Purchased & Professional Services	599.04	292.76	306.28
Communications	348.89	314.00	34.89
Freight	779.90	779.90	0.00
Conference Fees	760.00	702.00	78.00
Travel	0.00	0.00	0.00
Supplies & Parts	8,636.15	8,345.01	291.14
Interest	17,076.56	11,775.80	5,300.76
Depreciation	92,906.13	70,156.60	22,749.53
Indirect Costs (Note 5)	11,793.00	10,613.70	1,179.30
Total Operating Expense	227,851.45	155,937.94	71,913.51
OPERATING INCOME (LOSS)	11,247.25	10,720.12	527.13
NON-OPERATING INCOME			
Rebates	77,928.12	77,928.12	0.00
Gain (Loss) on Sale of Fixed Assets	(25,879.37)	(25,558.82)	719.45
Total Non-Operating Income	51,948.75	51,223.30	719.45
INCOME BEFORE OPERATING TRANSFERS	63,196.00	61,943.42	1,246.58
Operating Transfers In (Out) (Note 9)	14,142.27	0.00	14,142.27
NET INCOME	77,338.27	61,943.42	15,388.85
Retained Earnings, Beginning of Period	(106,433.89)	(106,433.36)	62,995.47
Retained Earnings, End of Period	(28,095.62)	(44,489.94)	78,384.32

STATE OF MINNESOTA
ELECTRONIC EQUIPMENT RENTAL
STATEMENT OF CHANGES IN FINANCIAL POSITION (Note 1)

	QUARTER ENDED 06/30/85	Y-T-D
CASH PROVIDED:		
From Operations:		
Net Income (Loss)	(19,836.91)	77,338.27
Items Added To (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	19,993.54	55,370.50
Due From Vendor	(12,664.03)	(12,664.03)
Prepaid Maintenance Agreements	440.00	4,400.00
Increase (Decrease) in Current Liabilities:		
Salaries Payable	(2,408.55)	790.50
Accounts Payable - Trade	3,405.19	(22,259.95)
- Indirect Costs	(8,844.75)	(30,358.00)
Accrued Compensated Absences	175.36	1,072.45
Interest Payable	1,688.40	517.48
Loans Payable	(2,790.00)	(11,160.00)
Contracts Payable	(248,518.62)	(17,440.79)
Due to State Printer	0.00	(10,000.00)
Depreciation	23,906.01	92,906.13
Losses (Gains) on Fixed Asset Sales	13,763.56	25,879.37
Total Items Added (Deducted)	(211,853.89)	77,053.66
Total Cash Provided From Operations	(231,690.80)	154,391.93
OTHER CASH PROVIDED:		
Proceeds from the Sale of Fixed Assets	155,464.60	459,807.60
Installment Contracts	3,360.00	403,990.92
Total Other Cash Provided	158,824.60	863,798.52
Total Cash Provided	(72,866.20)	1,018,190.45
CASH APPLIED:		
Investment in Fixed Assets	13,055.27	423,694.19
Retirement of Long-Term Liabilities	33,432.53	481,768.54
Equity Transferred to Income	4,447.00	4,447.00
Total Cash Applied	50,934.80	909,909.73
Net Increase (Decrease) in Cash	(123,801.00)	108,280.72
Cash Beginning of Period	285,902.04	53,820.32
Cash End of Period	162,101.04	162,101.04

STATE OF MINNESOTA
ELECTRONIC EQUIPMENT RENTAL
FOOTNOTES TO FINANCIAL STATEMENT
JUNE 30, 1985

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Electronic Equipment Rental (EER) utilizes full accrual accounting.

The Point of Sale is recognized as:

Rental of Office Equipment

Long-term rentals are billed quarterly;
short-term rentals are billed when the equipment is returned (minimum billing of 1 week)

Sale of Office Equipment, Parts & Supplies

Date of sale

Expenses are based on data received from the Statewide Accounting System (SWA) and the accountant's manual records.

2. MACHINES FOR RESALE:

Dictating Equipment being held exclusively for resale.

3. DUE FROM VENDOR:

Amount due EER from Copy Duplicating for the purchase of the EER parts inventory and from Xerox for the repurchase of copy machines.

4. LOANS PAYABLE:

Loans payable consists of one loan for Working Capital of \$37,058 (Current balance of \$14,834).

5. INDIRECT COSTS:

Indirect costs are allocated to EER by the Department of Finance for General Fund Services provided to EER.

6. FIXED ASSETS:

Fixed Assets are recorded at historical cost less accumulated depreciation. The depreciation method used is straight line by class of assets with no salvage value. During FY85 EER purchased Fixed Assets with a value of \$423,694.19 and disposed of assets with a value of \$512,802.48.

7. CONTRACTS PAYABLE:

In May 1983, EER purchased four (4) Xerox copy machines from the Xerox Corporation. The purchase price of \$114,857 will be paid over sixty (60) months at 8% interest.

From May 1984, through March 1985 EER acquired Xerox Memorywriters at a cost of \$534,660.00. This amount will be paid over forty-eight (48) months at 8% interest.

STATE OF MINNESOTA
ELECTRONIC EQUIPMENT RENTAL
FOOTNOTES TO FINANCIAL STATEMENT
Page 2

8. LEGISLATION AFFECTING ELECTRONIC EQUIPMENT RENTAL:

Electronic Equipment Rental derives operating authority from Minnesota Statutes 16.02 and 16.00.

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1(a) establishes the contribution from the General Fund at \$134,000.

9. OPERATING TRANSFERS:

Copy machines transferred to EER from other state agencies at no cost.

Xerox 5400 from OLA - assigned value	\$9,695.27
Xerox 7000 from E.S. - assigned value	4,447.00
Total	<u>\$14,142.27</u>

Xerox 7000 balance was previously carried as a contribution from Economic Security.

10. SUBSEQUENT EVENTS:

The amount due from Xerox was applied to amounts due to Xerox during the 2nd quarter of FY86. The amount due from Copy Duplicating was used to obtain a copy machine.

MINNESOTA DEPARTMENT OF ADMINISTRATION
 PRINTING AND MAILING SERVICES DIVISION
 EQUIPMENT RENTAL
 Proposed FY 1986 Rates

<u>Unit</u>	<u>Current Rate</u>	<u>Changes</u>	<u>New Rate</u>	<u>Average Outside</u>
Xerox Memorywriters				
610	\$ 75	\$-0-	\$ 75	\$ 90
620	\$110	\$-0-	\$110	145
630	\$200	\$-0-	\$200	225
IBM Selectrics	\$ 65	\$-0-	\$ 65	-
 <u>Copiers</u>				
Xerox 8200-MECC	\$.02	\$-0-	\$.02	\$.03

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
INFORMATION MANAGEMENT BUREAU

Services Provided

The Information Management Bureau 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 FINANCIAL POSITION
JUNE 30

PRELIMINARY

	1985	1984
ASSETS		
CURRENT ASSETS		
Cash	827,630.91	1,425,398.41
Accounts Receivable - Trade (Note 1)	1,992,451.68	2,157,198.01
- Equipment	187,344.47	617,564.55
Total Current Assets	3,007,427.06	4,200,160.97
NON-CURRENT ASSETS		
Fixed Assets (Note 1)	13,075,399.59	12,126,382.88
Less: Accumulated Depreciation	(7,406,425.19)	(5,822,364.34)
Capital Leases (Note 2)	9,289,222.66	3,106,393.86
Less: Accumulated Amortization	(2,516,143.30)	(1,501,566.87)
Leasehold Improvement	221,342.65	221,342.65
Less: Accumulated Amortization	(221,342.65)	(221,342.65)
Accounts Receivable - Equipment	34,552.38	280,633.95
Total Non-Current Assets	12,476,606.14	8,189,479.48
TOTAL ASSETS	15,484,033.20	12,389,640.45
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	836,598.49	950,355.30
Contracts Payable: (Note 2)		
Capital Leases	1,569,469.19	821,066.01
Installment Purchases	1,413,825.65	1,466,788.85
Loans Payable (Note 3)	279,760.40	497,676.40
Salaries Payable	390,823.49	406,301.17
Compensated Absences Payable	459,125.20	447,716.06
Total Current Liabilities	4,949,602.42	4,589,903.79
LONG-TERM LIABILITIES		
Contracts Payable: (Note 2)		
Capital Leases	4,782,596.58	477,327.80
Installment Purchases	3,000,402.87	3,681,457.88
Loans Payable (Note 3)	74,519.20	354,279.60
Compensated Absences Payable	172,777.85	180,660.16
Total Long-Term Liabilities	8,030,296.50	4,693,725.44
Total Liabilities	12,979,898.92	9,283,629.23
FUND EQUITY		
Contributions from the General Fund	2,156,000.00	2,156,000.00
Retained Earnings	348,134.28	950,011.22
Total Fund Equity	2,504,134.28	3,106,011.22
TOTAL LIABILITIES AND FUND EQUITY	15,484,033.20	12,389,640.45

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

	1985	1984
OPERATING REVENUE		
Billings for Computer Services (Note 1)	18,764,562.98	17,010,834.85
Earned Revenue from Pre-billings	0.00	16,100.00
Other Revenue	0.00	256.36
Total Operating Revenue	18,764,562.98	17,027,191.21
OPERATING EXPENSES (Note 1)		
Salaries & Benefits	7,469,038.28	7,412,411.83
Rent - Data Processing Equipment (Note 2)	1,493,934.56	1,597,691.63
Rent - Floor Space	368,297.46	354,908.81
Other Rent	26,753.50	35,286.16
Data Processing	2,764,065.61	1,189,526.74
Depreciation (Notes 1 & 2)	2,084,746.24	1,722,113.08
Amortization (Note 2)	1,007,138.23	621,278.77
Maintenance Contracts & Repairs	1,475,011.80	1,789,172.25
Printing	18,230.66	5,853.64
Microfilming	213,440.89	195,444.60
Consultants	27,236.49	22,898.37
Professional & Technical Services	46,320.05	2,996.00
Purchased Services	49,139.89	88,816.19
Communications	212,625.60	219,495.06
Travel	104,833.30	93,446.24
Utilities	228,026.17	183,932.13
Materials & Supplies	477,603.04	510,443.99
Interest (Note 2)	904,676.31	681,304.50
General	20,694.55	20,686.65
Indirect Costs	365,190.00	368,400.00
Other	2,788.40	0.00
Total Operating Expense	19,359,791.03	17,116,106.64
OPERATING INCOME (LOSS)	(595,228.05)	(88,915.43)
NON-OPERATING REVENUE (EXPENSES)		
Gain (Loss) on Fixed Assets	(4,165.52)	(6,577.01)
Total Non-Operating Revenue (Expenses)	(4,165.52)	(6,577.01)
NET INCOME (LOSS)	(599,393.57)	(95,492.44)
Retained Earnings - Beginning of Period	950,011.22	1,005,059.20
Refunds of Prior Year Expenditures	0.00	41,701.15
Adjustment for Prior Year Lease	(2,483.37)	0.00
Adjustment for Lease Change (Note 2)	0.00	0.00
Adjustment for Equipment Billing (Note 1)	0.00	(1,256.69)
Retained Earnings - End of Period (Note 1)	348,134.28	950,011.22

STATE OF MINNESOTA
 COMPUTER SERVICES - INTERNAL SERVICE FUND
 STATEMENT OF CHANGES IN FINANCIAL POSITION
 FOR YEAR ENDED JUNE 30, 1985

CASH PROVIDED

From Operations:

Net Income (Loss)	(599,393.57)
Items Added to (Deducted From) Net Income:	
Decrease (Increase) in Current Assets:	
Accounts Receivable	841,047.98
Increase (Decrease) in Current Liabilities:	
Accounts Payable	(113,756.81)
Salaries Payable	(15,477.68)
Accrued Compensated Absences	11,409.14
Payable to Other Funds	(217,916.00)
Contracts Payable	695,439.98
Depreciation and Amortization	3,091,884.47
Cumulative Effect of Compensated Absences	(7,882.31)
Losses (Gains) on Fixed Asset Sales	4,165.52
Total Items Added (Deducted)	4,288,914.29
Total Cash Provided From Operations	3,689,520.72

OTHER CASH PROVIDED:

Proceeds From Sales of Fixed Assets/Real Property	44,813.81
Total Other Cash Provided	44,813.81
TOTAL CASH PROVIDED	3,734,334.53

CASH APPLIED:

Investments in Fixed Assets	674,713.43
Reduction of Indebtedness (Long-Term)	3,657,388.60
TOTAL CASH APPLIED	4,332,102.03

NET INCREASE (DECREASE) IN CASH AND INVESTMENTS (597,767.50)

CASH AND INVESTMENTS, JULY 1, 1984 1,425,398.41

CASH AND INVESTMENTS, JUNE 30, 1985 827,630.91

STATE OF MINNESOTA
COMPUTER SERVICES - INTERNAL SERVICE FUND
FOOTNOTES TO FINANCIAL STATEMENTS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Computer Services Fund (Information Management Bureau - I.M.B.) utilizes full accrual accounting pursuant to M.S. 16A.055, except for supplies as described below.

Sales are reported with the point of sale being recognized as the billing date which is the last day of the month. The billing for each month is prepared at the beginning of the following month; therefore, the Accounts Receivable Trade total of \$1,992,451.68 includes the entire billing of \$1,724,157.10 for June 1985. No allowance is being made for doubtful accounts.

Accounts Receivable - Equipment is the result of the Department of Administration revising its Electronic Data Processing (EDP) equipment policy in the area of ownership. All EDP equipment that is not directly attached to the State of Minnesota network for access to I.M.B. computers will be owned by the agency using the equipment.

Expenses are based on data received from the Statewide Accounting System (SWA). Also, the Departments of Finance and Administration allocate indirect costs for general fund services to I.M.B. pursuant to M.S. 16A.127. Those costs were \$365,190 for the Fiscal Year 1985.

I.M.B. is a service agency as opposed to a manufacturing agency; because of this, supplies are expensed as purchased rather than consumed.

Fixed Assets are reported as historical costs less accumulated depreciation. Fixed Assets are depreciated on a straight line basis by class of assets. The Internal Revenue Service (IRS) class life Asset Depreciation Rate (ADR) is used to determine useful life. Consistent with the class life ADR system, no salvage value is used. The depreciation rates used are five years for computer and office equipment and eight years for furniture.

Leasehold Improvement is recorded at historical cost less accumulated amortization. The amortization was a two year period. This time period was in agreement with the general fund loan for this project.

2. LEASES AND CONTRACTS PAYABLE:

I.M.B. leases an extensive amount of equipment. Several major leases contain bargain purchase options. Major leases represent a large portion of all annual lease payments and have terms from three to five years.

In December, 1981, I.M.B. entered into a lease with Computer Systems of America, Inc. for the lease of Control Data Corporation disk drive computer equipment. This lease was for a three year period.

In December, 1981, I.M.B. entered into a lease with Thomas Nationwide Computer Corporation for the lease of an IBM 3033 processor computer. This lease is for a four year period.

In April, 1982, I.M.B. entered into a joint long-term agreement with IBM and Tele-Terminals for the installment purchase of computer terminals, printers, and controllers to replace existing equipment. These contracts are for three year or five-year periods. This contract contains the following provisions: If contractor (Tele-Terminals) so elects, State (I.M.B.) shall sell its interest in the equipment acquired pursuant to this Agreement to Contractor at the conclusion of the lease/purchase period for one percent of the original equipment purchase value including discounts made available to the State.

In September, 1982, I.M.B. entered into an agreement with IBM for the installment purchase of a second IBM 3033 processor computer. The agreement is for a three-year period.

In January, 1983, I.M.B. entered into a long-term agreement with IBM for the installment purchase of IBM 3380 and 3880 disk drives and controllers computer equipment. This contract is for a four year period starting with the installation date of each group of equipment installed. In August, 1983, this agreement was changed to an operating lease of approximately four years for each group of equipment.

In July, 1984, I.M.B. entered into a three-year agreement with Eastman Kodak for the installment purchase of a photocopy machine.

In August, 1984, I.M.B. entered into a three-year agreement with IBM for the installment purchase of an IBM 3800 printer.

In August, 1984, I.M.B. entered into a lease with Municipal Leasing Corporation for the lease of an IBM 3081 processor computer. This lease is for a four year period.

In March, 1985, I.M.B. entered into a lease with Municipal Leasing Corporation for the lease of a second IBM 3081 processor. This lease is for a four year period.

The following is a schedule by years of future minimum payments under capital leases and installment purchases together with present value of the net minimum lease payment as of June 30, 1985.

Full Fiscal Year Ending June 30:

1986	4,366,506.12
1987	3,957,046.07
1988	3,524,292.68
1989	2,047,753.65
1990	63,084.73
<hr/>	
Total Minimum Payments	13,958,683.25
Less: Amount Representing Interest	3,121,133.24
<hr/>	
PRESENT VALUE OF NET MINIMUM PAYMENTS	10,837,550.01

The following is an estimate by years of estimated future minimum rental payments required under operating leases that have initial or remaining non-cancellable lease terms in excess of 1 year as of June 30, 1985.

Full Fiscal Year Ending June 30:

1986	872,793.84
1987	872,793.84
1988	209,661.27
<hr/>	
TOTAL MINIMUM PAYMENTS REQUIRED	1,955,248.95

3. I.M.B. has received advances from the Department of Finance pursuant to M.S. 16A.126. The advances consisted of the following:

	FY81 AMOUNT:	FY82 AMOUNT:	FY84 AMOUNT:	REPAYMENT PERIOD:
PURPOSE:				
Leasehold Improvement	220,000.00	0.00	0.00	Two Years
Computer Equipment	814,870.00	787,682.00	0.00	Five Years
Computer Equipment	0.00	0.00	236,216.00	Nine Months
<hr/>		<hr/>	<hr/>	
TOTAL LOANS	1,034,870.00	787,682.00	236,216.00	

4. LEGISLATION AFFECTING I.M.B.:

Minnesota Extra Session Laws 1967, Chapter 48, Section 20, Subdivision 13 established the computer service fund.

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1(a) established I.M.B. "Paid-in-Capital": at \$2,156,000 effective July 1, 1979. As a result of this law I.M.B. paid \$2,238,000 to the general fund to cancel its retained earnings. All future retained earnings are to be refunded to I.M.B.'s customers through rate reduction for computer services pursuant to M.S. 16A.126. Minnesota Laws 1985 Soecial Session, Chapter 13, Section 16, increased the general fund contribution, or "Paid-in-Capital," by \$1,200,000 effective July 1, 1985.

The following footnotes are concerned with the Statement of Revenue and Expenses by AID-Cost Center:

DEPRECIATION:

The depreciation expense by AID-Cost Center may be overstated or understated. The amounts shown are based on I.M.B.'s fiscal year 1975 cost centers.

6. I.M.B. furnished all cost transfer information per fiscal year 1985 budget and rate matrix. The fiscal year budget and rate matrix is pursuant to M.S. 16A.095.

SCHEDULE 1
FISCAL YEAR 1988

STATE OF MINNESOTA

COMPUTER SERVICES

DETAIL ALLOCATION-169 INTEREST CREDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	10.950	0.06%	552
REAL EST MGMT	12.514	0.07%	631
MANAGEMENT SVCS	99.354	0.55%	5,013
STATE AGENCY SVCS	338.227	1.89%	17,066
PUBLIC SERVICE	1.469	0.01%	74
ISE	0	0.00%	0
MOTOR POOL	129.615	0.72%	6,542
OFFICE EQUIPMENT REPAIR	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
TELECOMMUNICATIONS	22.760	0.13%	1,146
RESOURCE RECOVERY	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
CENTRAL STORES	713	.00%	36
STATE REG-DOCUMENTS	9.685	0.05%	489
ADDRESSING & INSERT	0	0.00%	0
STATE PRINTER	25	.00%	1
COMMUTER VAN	833	.00%	42
CAPITOL PARKING	3.076	0.02%	155
AGRICULTURE	25.318	0.14%	1,277
ANIMAL HEALTH BOARD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	32.959	0.18%	1,662
AUDITOR	1.932	0.01%	97
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	49.053	0.27%	2,475
COMMERCE	51.146	0.29%	2,581
COMMUNITY COLLEGE BD	6.855	0.04%	346
CORRECTIONS	51.255	0.51%	4,394
ECONOMIC SECURITY	495.616	2.76%	25,227
EDUCATION	50.852	0.28%	2,566
EDUCATION-VO TECH	4.580	0.03%	231
EMPLOYEE RELATIONS	160.345	0.89%	8,290
ENERGY, ECONOMIC DVLP	16.218	0.09%	818
FINANCE	1,717.190	9.58%	86,643
GOVERNOR	6.405	0.04%	323
HANDICAPPED COUNCIL	49	.00%	2
HEALTH	78.434	0.44%	3,957
HEALTH LIC BDS			
MEDICAL EXAMINERS	11.778	0.07%	594
NURSING	34.353	0.19%	1,723
PHARMACY	4.538	0.03%	224
DENTISTRY	0	0.00%	0
CHIROPRACTORS	545	.00%	27
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1.103	0.01%	56
HEARING EXAMINER	869	.00%	44
HIGHER ED COORD BD	116.582	0.55%	5,862

SCHEDULE H-7
ACTUAL 1985

STATE OF MINNESOTA

COMPUTER SERVICES

DETAIL ALLOCATION-ISB INTEREST CREDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	8,251	0.05%	415
HUMAN RIGHTS	0	0.00%	0
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	1,549	0.01%	78
IRON RANGE RESOURCES	72	.00%	4
LABOR & INDUSTRY	28,284	0.15%	1,427
LEGISLATIVE AUDIT	60,910	0.34%	3,073
LEGISLATURE	96,215	0.54%	4,835
MEDIATION SVCS	1,712	0.01%	86
MILITARY AFFAIRS	0	0.00%	0
MECC	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	495,298	2.76%	24,991
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	9,347	0.05%	472
ARCHITECTS & ENG	5,727	0.04%	339
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	5,630	0.03%	284
PEACE OFFICERS	6,826	0.04%	344
PLANNING	12,124	0.07%	612
POLLUTION CONTROL	4,775	0.03%	241
PUB EMP RET ASSN	1,183	0.01%	60
PUBLIC SAFETY	4,560,036	25.43%	230,283
PUBLIC SERVICE	2,014	0.01%	102
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	20,001	0.11%	1,009
REVENUE	3,783,679	21.10%	190,911
SECRETARY OF STATE	3,800	0.02%	192
SENTENCE GUIDELINES	7,066	0.04%	357
STATE RETIREMENT	194,159	1.08%	9,797
STATE UNIV SYSTEM	25,645	0.14%	1,294
SUPREME COURT	1,468	0.01%	74
TEACHERS RETIREMENT	82,255	0.46%	4,150
TRANSPORTATION	1,271,409	7.09%	54,151
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	40	.00%	2
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	649	.00%	33
WASTE MGMT BD	1,685	0.01%	35
WELFARE-CENT OFFICE	3,621,978	20.20%	182,756
WELFARE-INSTITUTIONS	21,505	0.12%	1,085
WKRS COMP CT OF APPEALS	869	.00%	44
WORLD TRADE CENTER	0	0.00%	0
ZOO	5,558	0.03%	280
OTHER	40	.00%	2
TOTAL	17,929,855	100.00%	904,676

ALLOCATION BASIS: F.Y. 1985 ISB USAGE

SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE H-8
BUDGET 1987

STATE OF MINNESOTA

COMPUTER SERVICES

DETAIL ALLOCATION-ISB INTEREST CREDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SUPPORT	16,107	0.09%	813
GENERAL SERVICES	13,000	0.07%	660
INFORMATION SERVICES	22,599	0.13%	1,140
AGENCY SERVICES	409,905	2.29%	20,686
PLANT MANAGEMENT	743	.00%	37
DOCUMENTS & STATE REGISTER	9,685	0.05%	489
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	22,760	0.13%	1,148
MOTOT POOL	129,615	0.72%	6,540
STATE PRINTER	25	.00%	1
CENTRAL STORES	713	.00%	36
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	833	.00%	42
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS AND DELIVERY	0	0.00%	0
CENTRAL MAINTENANCE	0	0.00%	0
CAPITOL PARKING	3,076	0.02%	155
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS	0	0.00%	0
IISAC	0	0.00%	0
911 EMEGENCY	0	0.00%	0
AGRICULTURE	25,318	0.14%	1,277
ANIMAL HEALTH BOARD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	32,959	0.18%	1,663
AUDITOR	1,932	0.01%	97
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	49,053	0.27%	2,475
COMMERCE	51,146	0.29%	2,581
COMMUNITY COLLEGE BD	6,855	0.04%	346
CORRECTIONS	91,055	0.51%	4,594
ECONOMIC SECURITY	495,616	2.76%	25,007
EDUCATION	50,852	0.28%	2,566
EDUCATION-VO TECH	4,580	0.03%	231
EMPLOYEE RELATIONS	160,345	0.89%	8,090
ENERGY, ECONOMIC DVL P	16,218	0.09%	818
FINANCE	1,717,190	9.58%	86,643
GOVERNOR	6,405	0.04%	323
HANDICAPPED COUNCIL	49	.00%	2
HEALTH	78,434	0.44%	3,957
HEALTH LIC BDS			
MEDICAL EXAMINERS	11,778	0.07%	594
NURSING	34,353	0.19%	1,733
PHARMACY	4,638	0.03%	234
DENTISTRY	0	0.00%	0
CHIROPRACTORS	545	.00%	27
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1,103	0.01%	56
HEARING EXAMINER	869	.00%	44

SCHEDULE H-8
BUDGET 1987

STATE OF MINNESOTA

COMPUTER SERVICES

DETAIL ALLOCATION-ISB INTEREST CREDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED COORD BD	116,582	0.65%	5,882
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	8,251	0.05%	416
HUMAN RIGHTS	0	0.00%	0
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	1,549	0.01%	78
IRON RANGE RESOURCES	72	.00%	4
LABOR & INDUSTRY	28,284	0.16%	1,427
LEGISLATIVE AUDIT	60,910	0.34%	3,073
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	1,712	0.01%	86
MILITARY AFFAIRS	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	495,298	2.76%	24,991
NON-HEALTH LIC BDS	0	0.00%	0
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	9,347	0.05%	472
ARCHITECTS & ENG	6,727	0.04%	339
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	5,630	0.03%	284
PEACE OFFICERS	6,826	0.04%	344
OFFICE OF FULL PROD & OPPTY	0	0.00%	0
PLANNING	12,124	0.07%	612
POLLUTION CONTROL	4,775	0.03%	241
PUB EMP RET ASSN	1,183	0.01%	60
PUBLIC SAFETY	4,560,836	25.43%	230,883
PUBLIC SERVICE	2,014	0.01%	102
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	20,001	0.11%	1,009
REVENUE	3,783,679	21.10%	190,911
SECRETARY OF STATE	3,800	0.02%	192
SENTENCE GUIDELINES	7,066	0.04%	357
STATE RETIREMENT	194,159	1.08%	9,797
STATE UNIV SYSTEM	25,645	0.14%	1,294
TEACHERS RETIREMENT	82,255	0.46%	4,150
TRANSPORTATION	1,271,409	7.09%	64,151
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	40	.00%	2
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	649	.00%	33
WELFARE-CENT OFFICE	3,621,978	20.20%	182,756
WELFARE-INSTITUTIONS	21,505	0.12%	1,085
WORLD TRADE CENTER	0	0.00%	0
ZOO	5,558	0.03%	280
OTHER	100,277	0.56%	5,060
TOTAL	17,929,855	100.00%	904,676

ALLOCATION BASIS: F.Y. 1985 ISB USAGE
SOURCE: SPECIAL COMPUTER REPORT

DEPARTMENT OF ADMINISTRATION
INFORMATION MANAGEMENT BUREAU

Office Memorandum

TO: All State Departments and Agencies

DATE: July 8, 1985

FROM: Nancy Abraham
Assistant Commissioner

PHONE: 296-8083

SUBJECT: Information Management Bureau (IMB) Rate Adjustment

Effective July 1, 1985, the attached rate schedule has been approved by the Department of Finance for data processing services provided by IMB. These rates will be used for July billings sent to agencies in early August.

Although the new rates do not reflect any increase to the agencies, two points of clarification must be made, where the new rates appear to be different.

The CPU rate will change from \$1258.65 per hour to 29 cents per second which appears to be a rate reduction. This is due to the new MICS billing system more accurately measuring CPU usage so the rate is slightly less to keep the costs to the agencies the same.

Secondly, the network pool rates for terminals, printers, and DIDs are different. This has been done to more accurately place costs as conditions change. This change in cost distribution should have no effect on the costs to the agencies. A typical configuration of one terminal, one printer, and two device identifiers is reduced by \$23.17 a month.

NA:vf

Attachments

FY86 DATA PROCESSING RATE SCHEDULE

Effective July 1, 1985

	<u>Unit</u>	<u>Previous Rate</u>	<u>New Rate</u>
Central Processing			
Processor	Hour/Second	\$1258.65	\$.29
Input/Output			
Tape Mounts	Reel	.75	.75
Tape Access	1000 Excp	.16	.16
Disk Access	1000 Excp	.17	.17
Direct Print	1000 Excp	1.25	1.25
Local Lines Printed	1000 Lines/		
IMB Furnished Forms	Per Copy	.96	.96
Agency Forms	Per Copy	.88	.88
Local Cards Read	1000	3.88	3.88
Local Cards Punched	1000	2.57	2.57
Remote Lines Printed	1000	.06	.06
Remote Cards Read	1000	.06	.06
Remote Cards Punched	1000	.06	.06
Data Storage			
Monthly Tape Storage	Reel Per Month	1.00	1.00
Disk Storage	Megabyte Per Day	.11	.11
Network Services			
Central Processor	Transaction	.0204	.0204
Front End Processor	Transaction	.0142	.0142
TSO Connect Charge	Hour	N/A	1.00
Terminal	Each Per Month	125.68	59.84
Programmed Symbols	Each Per Month	43.00	43.0
Color	Each Per Month	43.00	43.00
Program Symbol & Color	Each Per Month	90.00	90.00
Wide Screen	Each Per Month	21.00	21.00
Numeric Pad	Each Per Month	4.00	4.00
Printer	Each Per Month	68.42	38.33
Terminal DID	Each Per Month	13.90	37.44
Printer DID Non-ISI	Each Per Month	13.90	37.44
Printer DID ISI	Each Per Month	13.90	63.12
Data Entry			
Entry	10,000 Strokes	14.32	14.32
Typing/Clerical	Hour	14.32	14.32
Optical Character Reader			
Up to 8.5 x 11"	Each	.02	N/A
8.5 x 11" and Larger	1000 Lines	.60	N/A
Statewide Licensing			
Records	Each Per Month	.0390	.0390
Microfiche			
Originals	Each	.8300	.8300
Duplicates	Each	.0725	.0725
Programming and Analysis			
Programmer	Hour	28.00	28.00
Senior Programmer	Hour	32.00	32.00
Programmer Analyst	Hour	35.00	35.00
Consulting Senior Analyst	Hour	N/A	38.00
Development Senior Analyst	Hour	38.00	38.00
Business Analyst	Hour	52.00	N/A
Program Supervisor	Hour	42.00	42.00
Maintenance Services			
Maintenance Programming	Hour	41.00	41.00
Customer Representative	Hour	37.00	37.00
Microfilm Services	Hour	34.00	34.00

FY86 TELEPROCESSING RATES - DETAIL BY APPLICATION
based on system utilization

Effective July 1, 1985

<u>DEPARTMENT</u>	<u>APPLICATION</u>	<u>TRANSACTION RATE</u>
Revenue	TAXR7010 - Tax Order Processing	\$.0286
	TAXD2510 - Declaration Match	.0346
	TAXI7010 - Inheritance Tax	.0281
	TAXK6045 - Master Business	.0446
	TAXF7070 - Withholding Tax, Sales Tax & Accounts Receivable	.0388
	ISDK6040 - Income Tax Name and Address Inquiry	.0430
Welfare	PWBS8040 - Case Information-update	.0464
	PWBS8080 - Case Information-inquiry	.0737
	PWPH1499 - Patient Tracking	.0447
Transportation	DTAF0450 - FIRMS Inventory	.0367
	DTTC3007 - Speed data	.0166
	DTPD1310 - Project Management Support System (PMSS)	.0656
	DTHD3005 - Geometry	.0085
	SWITCHED - DOT message switching	.0564
Finance	FINA4050 - State-Wide Accounting (SWA)	.0421
	FINB4250 - Biennial Budget System (BBS)	.0268
Legislature-House of Representatives	LEHR0105 - Bill Status - inquiry	.0516
	LEHR0101 - Bill Status - update	.0699
Public Safety	PSBK2030 - Bike Registration	.0487
	PSDL2013 - Driver's License Special Inquiry (for other agencies)	.0234
	PSFK2006 - Commercial Inquiry	.0204
	PSDL2012 - Driver's License-inquiry only	.0166
	PSDL2011 - Driver's License - data entry and inquiry	.0246
	PSSP0010 - State Patrol	.0283
	CJPB6010 - Weather Bulletins	.0106
	CJCA0099 - Corrections Management Information System (CMIS)	.0338
	CJPB0052 - Criminal Justice Information System (CJIS)	.0248
	CJCH0011 - Computerized Criminal Histories (CCH)	.0646
Employee Relations	PDSA8510 - Employment Application Processing	.0916

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
MICROGRAPHICS

Services Provided

The Micrographics Service Unit is a centralized laboratory providing micro-film 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 FINANCIAL POSITION

FINAL

	JUNE 30.	
	FY85	FY84
ASSETS		
CURRENT ASSETS		
Cash	104,434	28,597
Accounts Receivable	54,109	129,804
Inventory	33,035	23,577
Due from the General Fund	1,263	97
Total Current Assets	192,841	182,075
NON-CURRENT ASSETS		
Fixed Assets	222,067	178,165
Less: Accumulated Depreciation	(153,856)	(122,747)
Total Non-Current Assets	68,211	55,418
TOTAL ASSETS	261,052	237,493
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	11,518	17,035
Salaries Payable	24,124	22,523
Loans Payable	14,178	9,561
Accrued Compensated Absences	18,266	18,471
Due to the General Fund	0	0
Customer Deposits	72	0
Total Current Liabilities	68,158	67,590
LONG-TERM LIABILITIES		
Loans Payable	16,806	10,823
Accrued Compensated Absences	317	0
Total Long-Term Liabilities	17,123	10,823
Total Liabilities	85,281	78,413
FUND EQUITY		
Contributions from the General Fund	111,000	111,000
Retained Earnings	64,771	48,080
Total Fund Equity	175,771	159,080
TOTAL LIABILITIES & FUND EQUITY	261,052	237,493

STATE OF MINNESOTA
MICROGRAPHICS
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

	FY85		FY84	
	QUARTER ENDED 6/30/85	Y-T-D	QUARTER ENDED 6/30/84	Y-T-D
OPERATING REVENUES				
Gross Sales	145,779	582,832	226,047	628,660
Cost of Goods Sold	(13,239)	(64,267)	(27,093)	(78,539)
Gross Margin	132,540	518,565	198,954	550,121
OPERATING EXPENSES				
Salaries & Benefits	91,416	358,059	101,634	327,837
Rent	9,546	37,479	9,282	38,213
Repairs	9,824	39,657	9,154	36,034
Printing	1,090	2,967	475	1,632
Purchased Services	3,314	9,127	2,226	8,005
Communications	547	1,799	466	2,206
Travel	950	1,506	0	2,227
Utilities	0	0	0	0
Fees	60	115	100	185
Materials & Supplies	800	3,846	1,644	2,987
Depreciation	7,580	31,109	6,850	29,209
Indirect Cost	4,047	16,188	8,108	32,433
Insurance	22	22	0	0
Total Operating Expenses	129,196	501,874	139,939	481,048
OPERATING INCOME (LOSS)	3,344	16,691	59,015	69,073
NON-OPERATING INCOME				
Miscellaneous	0	0	662	2,988
NET INCOME (LOSS)	3,344	16,691	59,677	72,061
RETAINED EARNINGS, BEGINNING OF PERIOD	61,427	48,000	(7,624)	(19,845)
ADJUSTMENT TO RETAINED EARNINGS	0	0	(3,973)	(4,136)
RETAINED EARNINGS, END OF PERIOD	64,771	64,771	48,000	48,000

STATE OF MINNESOTA
MICROGRAPHICS
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR FISCAL YEAR 85, ENDED JUNE 30, 1985

CASH PROVIDED

From Operations:

Net Income (Loss)	16,691
Items Added to (Deducted From) Net Income:	
Decrease (Increase) in Current Assets:	
Accounts Receivable	75,695
Due From Other Funds	(1,166)
Inventories	(9,458)
Other Current Assets	0
Increase (Decrease) in Current Liabilities:	
Accounts Payable	(3,916)
Accrued Compensated Absences	(205)
Payable to Other Funds	4,617
Deferred Revenue	72
Depreciation and Amortization	31,109
Cumulative Effect of Compensated Absences	317
Losses (Gains) on Fixed Asset Sales	0
Total Items Added (Deducted)	97,065
Total Cash Provided From Operations	113,756

OTHER CASH PROVIDED:

Advances From Other Funds	23,083
Proceeds From Sales of Fixed Assets/Real Property	0
Other Sources	0
Total Other Cash Provided	23,083

TOTAL CASH PROVIDED

136,839

CASH APPLIED:

Investments in Fixed Assets	43,902
Reduction of Indebtedness (Long-Term)	17,100
Other Cash Applied	0
TOTAL CASH APPLIED	61,002

NET INCREASE (DECREASE) IN CASH AND INVESTMENTS

75,837

CASH AND INVESTMENTS, JULY 1, 1984

28,597

CASH AND INVESTMENTS, JUNE 30, 1985

104,434

STATE OF MINNESOTA
MICROGRAPHICS
FOOTNOTES TO 4TH QUARTER FINANCIAL STATEMENT
FY85

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Micrographics utilizes full accrual accounting.

Billing for services are reported with the point of service performed recognized as the billing date. No allowance is made for doubtful accounts.

Expenses are based on data received from the Statewide Accounting System (SWA) and accountant's manual records.

Fixed assets are recorded at historical costs less accumulated depreciation. Fixed assets are depreciated on straight line basis by class of assets with no salvage value.

Note 2. INDIRECT COSTS:

Indirect costs are allocated by Department of Finance for General Fund Services to Micrographics. These costs are \$16,188 for the year or \$4,047 per quarter.

Note 3. LEGISLATION AFFECTING MICROGRAPHICS:

Micrographics derives operating authority from Minnesota Statutes M.S. 16.80.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1(a), restricts Micrographics contribution from the General Fund at \$111,000 effective July 1, 1979. All future profits or losses will be adjusted through the rate structure.

Note 4. COSTS OF GOODS SOLD:

	FY85	
	QUARTER	Y-T-D
Beginning Inventory	27,917	23,577
Purchases	18,357	73,725
Goods Available for Sale	46,274	97,302
Less: Ending Inventory	33,035	33,035
Cost of Goods Sold	13,239	64,267

Note 5. ACCRUED COMPENSATED ABSENCES:

Accrued Compensated Absences for FY85 is shown as an adjustment to salary and benefits. This adjustment Y-T-D for FY85 is \$112.

STATE OF MINNESOTA

DEPARTMENT of Administration

Office Memorandum

TO: All State Departments & Agencies

DATE: 07-01-85

POLICY & PROCEDURE

ADM. 312

FROM: *Michael A. Bodem*
Michael A. Bodem, Manager
Micrographic Services Unit

PHONE: 296-4941

SUBJECT: Approved Rate Schedule for Micrographic Services Unit,
FY 86, Effective August 1, 1985

Attached you will find a copy of the rate schedule for the Micrographic Services Unit for Fiscal Year 86, as approved by the Department of Finance.

You will be pleased to know that the overall increase for fiscal year 86 is less than 1%.

The new rate schedule should be attached to your Micrographic Services Unit Manual for the State of Minnesota. If you do not have a copy of the manual, you can receive one by contacting the Micrographic Services Unit at 296-4941.

If there are any questions regarding the rate schedule or the manual, please feel free to call the Micrographic Services Unit at the above number.

MAB/mbo

Attachment

MICROGRAPHIC SERVICES UNIT
PRODUCTS AND SERVICES
FOR FY 86

PRODUCTS	PRICE
Cartridge & Leader, 3M Type - Red, Blue, Green	\$ 2.68
Cartridge & Leader, 3M Type - Beige	2.46
Cartridge, 3M Type - Red, Blue, Green (Loaded)	4.93
Cartridge, 3M Type - Beige (Loaded)	4.71
Used Cartridge & Leader Only, 3M Type	1.56
Used Cartridge, 3M Type (Loaded)	3.81
Leader Only, 3M Type	.38
Splicing Tabs (100 Per Box)	7.07
Fiche Envelopes (500 Per Box)	10.82
Storage Box (250 Fiche) Each	.31
Storage Box (2,400 Fiche) Each	2.26
16mm AHU Polyester Base Roll Film, 100 Ft. Roll Each - Kodak 1460	5.75
16mm AHU Polyester Base Roll Film, 100 Ft. Roll Each - Kodak 1454	6.08
35mm AHU Roll Film, 100 Ft. Roll Each	10.20
105mm AHU Film Per Fiche	.15
Aperture Card, Without Film (Special Orders Extra Each)	.035
Print Paper	
3M #795 8½" x 500'	55.12
Minolta 11" x 461' (Bi Mode)	35.37
Microfilm Jackets	.097
<u>SERVICES</u>	
<u>Duplicating</u>	
16mm Film, 100 Feet	4.50/Roll
35mm Film, 100 Feet	6.00/Roll
105mm Film (Fiche or Jacket)	.20/Each
<u>Paper Prints (From Film)</u>	
8½" x 11"	.95
<u>Processing</u>	
16mm Film, 100 Feet	5.75/Roll
35mm Film	6.00/Roll
105mm Film (Fiche)	1.50/Fiche

SERVICES (continued)	PRICE
<u>Input/Output Handling</u>	
Document Preparation	\$ 30.30/Hour
Titling Jacket/Fiche	31.15/Hour
Filing/Retrieval	31.15/Hour
I/O Control	31.15/Hour
Archival Testing	30.30/Hour
<u>State Depository System</u>	
1 original fiche and 43 copies	\$ 14.91/Hour
<u>Cameras/Loaders/Shredder</u>	
Step & Repeat	\$ 51.00/Hour
Planetary/Minolta	31.15/Hour
Rotary	31.15/Hour
Rotoline	31.15/Hour
MRG-I	31.15/Hour
ABR-100	31.15/Hour
Jacket Loaders	31.15/Hour
Aperture Card Mounter	31.15/Hour
Shredder	31.15/Hour

RATE INCLUSIONS

- Step & Repeat - based on 7 year depreciation, maintenance cost and 1 operator. Output, 1,000 images/hour (.051/image).*
- Planetary - based on 5 year depreciation, maintenance cost and 1 operator. Output, 900 images/hour (.035/image).*
- Rotary - based on 5 year depreciation, maintenance cost and 1 operator. Output, 1,500 images/hour (.021/image)*; 10,000 images/hour (.0031/image).*
- Rotoline - based on 5 year depreciation, maintenance cost and 1 operator. Output, 1,500 images/hour (.021/image).*
- MRG-I - based on 5 year depreciation, maintenance cost and 1 operator. Output, 150 images/hour (.21/image).*
- ABR-100 - based on 5 year depreciation, maintenance cost and 1 operator. Output, 1,200 images/hour (.026/image).*
- Jacket Loader - based on 5 year depreciation, maintenance cost and 1 operator. Output, 175 per hour (.18/each).*
- Aperture Mtr. - based on 5 year depreciation, maintenance cost and 1 operator. Output, 600 per hour (.052/each).*

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

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
STATE PRINTER

Services Provided

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

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 such as labor, materials, and overhead plus/minus any prior years' income/loss.

STATE OF MINNESOTA
 PRINTER
 COMPARATIVE STATEMENT OF FINANCIAL POSITION
 As of 6-30-85 for Fiscal Year Indicated

ASSETS	CURRENT YEAR	PREVIOUS YEAR
CURRENT ASSETS		
Cash	219,976	207,369
Accounts Receivable	274,906	224,324
Inventory - Raw Materials	72,290	100,632
- Overload	24,961	12,842
- WIP Finished Goods	17,784	29,839
Due from General Fund	0	16,518
Due from Lino Lakes	344	1,712
Due from DOES	0	0
Due from Equipment Rental Account	0	10,000
Total Current Assets	610,251	603,236
NON-CURRENT ASSETS		
Fixed Assets	1,187,454	1,017,848
Less: Accumulated Depreciation	(592,549)	(353,360)
Total Non-current Assets	594,905	664,488
TOTAL ASSETS	1,205,156	1,267,724
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	153,067	118,428
Salaries Payable	64,910	50,652
Contract Payable	18,800	18,744
Compensated Absences Payable	58,731	50,506
Loans Payable - Gen. Fd.	110,258	76,785
Total Current Liabilities	405,766	315,115
NON-CURRENT LIABILITIES		
Loans Payable - Gen. Fd. L-T	237,514	241,917
Contract Payable	55,033	83,028
Accrued Compensate Absence	24,523	15,555
Total Non-Current Liabilities	317,050	340,540
Total Liabilities	722,816	655,655
FUND EQUITY		
Contribution from Gen. Fd.	573,000	573,000
Retained Earnings	(90,650)	39,069
Total Fund Equity	482,350	612,069
TOTAL LIABILITIES & FUND EQUITY	1,205,166	1,267,724

STATE OF MINNESOTA
 PRINTER
 COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
 For the Period 7-1 through 6-30-85

	CURRENT QUARTER	YEAR— YTD	PREVIOUS QUARTER	YEAR— YTD
Sales	808,194	3,005,849	783,588	2,809,956
Less: Cost of Goods Produced	785,913	2,817,231	686,926	2,292,579
Gross Margin	22,281	188,618	96,662	517,377
OPERATING EXPENSES				
Salaries	41,318	139,510	27,363	110,136
Rent	3,216	14,312	2,624	12,577
Repairs	3,578	10,018	1,791	7,101
Printing	518	2,133	540	540
Data Processing	0	0	528	2,182
Purchased Services & Consulting	1,337	5,388	0	1,639
Communications	1,562	6,579	2,099	5,386
Travel & Fees	3,862	10,577	1,878	6,486
Supplies	1,195	9,587	1,728	5,040
SW Indirect Cost	28,488	113,955	40,246	160,985
Depreciation	4,808	17,882	3,226	10,855
Miscellaneous	0	0	0	374
Uncollectable Accounts	20,385	20,385		
Total Operating Expenses	110,267	350,326	82,023	323,231
OPERATING INCOME (LOSS)	(87,986)	(161,708)	14,639	194,146
NON-OPERATING REVENUE (EXPENSE)				
Rent Revenue	6,142	24,568	5,293	21,170
Gain (Loss) on sale of equipment	3,000	(571)	(4,647)	(15,355)
Other Revenue	0	0	4,795	7,320
Maintenance	(2,573)	(9,769)	(1,081)	(9,105)
Depreciation	(3,501)	(13,970)	(2,880)	(11,475)
Total Non-Operating Revenue (Expense)	3,068	258	1,490	(7,445)
NET INCOME (LOSS)	(84,918)	(161,450)	16,119	186,701
RETAINED EARNINGS, BEGINING OF PERIOD	22,657	70,800	10,554	(129,078)
Prior Period Adjustment	(28,389)	0	12,395	(18,554)
Retained Earnings, Beginning of Period, as Restated	(5,732)	70,800	22,950	(147,632)
RETAINED EARNINGS END OF PERIOD	(90,650)	(90,650)	39,069	39,069

STATE OF MINNESOTA
 PRINTER
 COMPARATIVE STATEMENT OF COST OF GOODS PRODUCED
 For the Period 7/1/84 through 6/30/85

	—CURRENT QUARTER	YEAR— YTD	—PREVIOUS QUARTER	YEAR— YTD
COST OF GOODS PRODUCED				
Salaries & Benefits	253,375	949,992	230,971	840,163
Rent	19,534	76,363	17,566	74,291
Repairs	18,107	67,754	17,449	67,549
Printing (overload)	173,513	920,149	186,643	694,109
(Xerox)	0	0	9061	19,124
Data Processing	0	25	100	285
Purchased Services & Consulting	10,234	18,691	5,743	9,527
Communication & Freight	14,263	42,187	13,419	37,732
Travel & Fees	3,190	6,519	1,878	2,996
Supplies	115,046	490,305	137,494	469,707
Change in Inventories	87,186	25,593	41,150	(10,665)
Depreciation	89,745	212,250	24,774	87,083
Interest	1,720	7,403	678	678
Total Cost of Goods Produced	785,913	2,817,231	686,926	2,292,579

STATE OF MINNESOTA

PRINTER

COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Period 7-1 thru 6-30-85

	—CURRENT QUARTER	YEAR— YTD	—PREVIOUS QUARTER	YEAR— YTD
CASH PROVIDED				
From Operations:				
Net Income (loss)	(84,918)	(158,108)	16,119	186,701
Addition (Deduct) from Net Income:				
Dec (Inc) in Current Assets:				
Accounts Receivable	(107,099)	(50,582)	38,304	(22,130)
Change in Inventories	87,186	28,278	41,150	(10,665)
Due from other funds	6,484	27,886	(5,854)	(21,116)
Inc (Dec) in Current Liabilities				
Accounts Payable	(78,971)	(36,570)	102,571	41,243
Accrued Compensated Absences	646	8,225	(4,664)	14,497
Due to other funds	0	(2,222)	0	0
Loans Payable to Gen Fd	35,695	121,162	(40,247)	0
Contract Payable - Xerox Corp	(8,459)	(9,138)	18,744	18,744
Depreciation & Amortization	98,054	244,102	30,880	116,567
Loss (Gain) on Sales of Fixed Assets	(3,000)	571	2,527	13,235
Net Items Added (Deducted)	30,536	331,712	183,411	150,375
Total Cash Provided From Operations	(54,382)	173,604	199,530	337,076
Other Cash Provided:				
Advance from General Fund	0	84,992	0	0
Proceeds from Sale of Fixed Assets	0	0	1,182	12,740
Other	16,126	20,401	101,772	102,799
Total Other Cash Provided	16,126	105,393	102,954	115,539
Total Cash Provided	(38,256)	278,997	302,484	452,615
CASH APPLIED				
Investment in Fixed Assets	180	148,548	158,279	230,541
Reduction of Indebtedness	45,793	116,689	37,385	95,529
Reduction of Contract Payable	0	0	0	0
Building Improvements	0	29,542	950	950
Other Cash Applied	0	(28,389)	0	30,950
Total Cash Applied	45,973	255,390	196,614	357,970
Net Inc (Dec) in Cash & Investment	(84,229)	12,607	105,870	94,645
Cash & Investment, Beginning of Period	304,205	207,369	101,499	112,724
Cash & Investment, End of Period	219,976	219,976	207,369	207,369

STATE OF MINNESOTA
PRINTER
FOOTNOTES TO FINANCIAL STATEMENT

Summary of Significant Accounting Policies:

1. State Printer utilizes full accrual accounting in compliance with generally accepted accounting principles.
2. Inventory valuation of Raw Materials utilizes a Average compliance with generally accepted accounting principles. inventory are valued by use of a hybrid absorption costing methodology. This costing method uses direct material cost plus a predetermined fixed and variable factory overhead rate that includes direct labor.
3. Depreciation uses a straight line basis assuming a zero salvage value for calculation. Assets are depreciated over the following schedule in accordance with the 1980 IRS class life system, unless management can substantiate a more accurate estimate.

Copy Machines	5 years	(see note 6)
Plant Equipment	9 years	
Office Equipment	7 years	
Office Furniture	12 years	
Computer Systems	5 years	
Building Improvements	3 years	

4. Contract Payable. On May 17, 1984, the Printer entered into a contract to purchase the Xerox copy machine which was being rented. Terms of agreement:

Principle	\$101,772.00
Interest	22,042.00
Monthly Payments	2,063.58
Duration: 60 months	

The asset is being amorized over 60 months and at zero salvage value.

5. Inventory Valuation (item 2 above) changed from LIFO to average flow assumption effective October 1984.
6. Effective February 1, 1985, the basis of depreciation for copy machines was changed from nine to five years to better reflect the useful life.
7. Investmentns and Sales at Actual Costs:

Building Improvements	\$29,542.
Equipment Acquired	158,576.
Equipment Sold	8,484.

DEPARTMENT : ADMINISTRATION

STATE OF MINNESOTA

Office Memorandum

PHONE : 297-4309

DATE : June 26, 1985

TO : All Agency Heads

FROM : Sandra J. Hale, Commissioner *Sandra J. Hale*

SUBJECT : Fiscal Year '86 Rates for Printing

The rates for printing services have been approved by the Department of Finance and are attached. I am happy to say that the overall rates for 1986 are 2.9% below **1984's** rates. The \$23.00 charge for printing "buy" requisitions has been eliminated this year.

I am proud of the committment that the Printing Division has made to deliver a defect free product at these low costs. We in the Department look forward to continue serving you this coming year.

Attachment

Printing Services - Charges to Agencies Effective July 1, 1985

<u>SERVICE</u>	<u>Fiscal Year 1986 Rate</u>
Graphic Design	22.00
Composition	42.00
Keylining	30.00
Film Processing	38.00
Platemaking	38.00
Printing	33.00
Davidson Press	40.00
Apollo Press	42.00
Harris Press	38.00
Collator	35.00
Folder	29.00
Cutter	29.00
Small Bindery	29.00
Shrink Wrap	29.00
Handwork	23.00
Copy Centers	
One Sided	
First 100	4.25
Additional 100's	1.00
Two Sided	
First 100	5.25
Additional 100's	1.40
Xerox - First Copy	.05
Additional Copies	.04
Planning & Estimating	-0-
Minimum Charge on all 619 and 523 requisitions	25.00

Authority for local purchase is \$100 in Metro area and \$150 outstate.

Printing orders are billed on an estimated time and material basis. Above rates are labor only and materials are based on contract prices plus a mark-up to cover material handling costs.

Rates are based on orders following normal turnaround times. A special handling premium of 15% labor rate caused by overtime will be assessed to all jobs that contain required delivery dates in less than our normal turnaround times (reprinted below).

Central Duplicating - Full Service - The Central Duplicating facility is designed to process duplicating jobs beyond the scope of the copy centers. Here both one and two-color work with a maximum sheet size of 17" x 22" may be done, incorporating typesetting and photos where required.

The service guidelines for camera-ready copy are as follows:

Super Copy Centers	5 Days
619 Requisitions	10 Days
NCR Forms	15 Days
Multiple page manuals	Next available production date
All other 523's	Next available production date
Bindery Only	3 Days

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
STATE REGISTER AND PUBLIC DOCUMENTS

Services Provided

Documents provides for the sale and disbribution 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. 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.

FMC 74-4 Allowable Cost Standard

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

How Rates are Computed

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

STATE OF MINNESOTA
STATE REGISTER & PUBLIC DOCUMENTS
COMPARATIVE STATEMENT OF FINANCIAL POSITION (NOTE 1)

	JUNE 30,	
	1985	1984
ASSETS		
CURRENT ASSETS		
Cash in State Treasury	527,312.77	576,332.34
Cash on Hand	6,834.39	6,295.93
Petty Cash	500.00	500.00
Accounts Receivable	16,519.05	21,646.30
Due from General Fund	0.00	1,005.04
Prepaid Supplies (Note 3)	1,536.97	392.33
Inventory	142,933.64	109,378.09
Total Current Assets	695,636.82	715,550.03
NON-CURRENT ASSETS		
Equipment, Furniture & Fixtures	127,496.20	60,051.28
Less: Accumulated Depreciation	(49,981.85)	(40,678.35)
Building Improvements	20,600.58	11,500.58
Less: Accumulated Depreciation	(9,623.50)	(7,547.45)
Total Non-Current Assets	88,491.43	23,336.06
TOTAL ASSETS	784,128.25	738,886.09
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Salaries Payable	19,265.00	16,490.60
Accounts Payable - Trade	32,723.70	39,166.38
- Consignment (Note 5)	26,738.00	39,683.63
Accrued Compensated Absences (Note 12)	30,435.12	27,011.50
Deferred Revenue	89,402.32	95,642.79
Total Liabilities	198,564.14	217,994.90
FUND EQUITY		
Contributions from the General Fund (Note 6)	495,000.00	495,000.00
Retained Earnings	90,564.11	25,891.19
Total Fund Equity	585,564.11	520,891.19
TOTAL LIABILITIES & FUND EQUITY	784,128.25	738,886.09

STATE OF MINNESOTA
STATE REGISTER & PUBLIC DOCUMENTS
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS (NOTE 1)
For 12 Months Ended June 30, 1985

	Consolidated	Documents	State Register
OPERATING REVENUE			
Gross Sales (Note 7)	1,137,581.43	892,481.98	245,099.45
Less: Returns and Refunds	15,578.31	15,324.81	253.50
Net Sales	1,122,003.12	877,157.17	244,845.95
Less: Cost of Goods Sold (Note 8)	419,719.26	289,110.26	130,609.00
Gross Margin	702,283.86	588,046.91	114,236.95
OPERATING EXPENSES			
Salaries & Benefits (Note 9)	383,704.90	321,132.36	62,572.54
Rent	29,328.14	20,164.71	9,163.43
Advertising	721.23	721.23	0.00
Repairs	2,586.38	2,475.01	111.37
Printing - Miscellaneous (Note 10)	34,522.88	33,973.76	549.12
Consultants	7,259.12	4,972.50	2,286.62
Professional Services	13,766.70	12,667.61	1,099.09
Data Processing	4,761.02	3,556.54	1,204.48
Postage	40,651.42	38,151.42	2,500.00
Telephone	6,755.54	4,627.54	2,128.00
General (Note 11)	5,512.54	5,173.28	339.26
Travel	2,381.80	1,631.53	750.27
Freight	22,035.94	22,035.94	0.00
Supplies	14,485.78	10,670.59	3,815.19
Depreciation (Note 4)	14,749.55	10,103.44	4,646.11
Indirect Costs	54,638.00	37,427.03	17,210.97
Total Operating Expense	637,860.94	529,484.49	108,376.45
OPERATING INCOME (LOSS)	64,422.92	58,562.42	5,860.50
NON-OPERATING INCOME (EXPENSE)			
Gain on Disposal of Fixed Assets	250.00	250.00	0.00
Total Non-Operating Income (Expense)	250.00	250.00	0.00
NET INCOME (LOSS)	64,672.92	58,812.42	5,860.50
Retained Earnings, Beginning of Period	25,891.19	40,534.01	(14,642.82)
Retained Earnings, End of Period	90,564.11	99,346.43	(8,782.32)

STATE OF MINNESOTA
STATE REGISTER & PUBLIC DOCUMENTS
STATEMENT OF CHANGES IN FINANCIAL POSITION (NOTES 1 AND 13)

	QUARTER ENDED JUNE 30, 1985	12 MONTHS ENDED JUNE 30, 1985
CASH PROVIDED:		
From Operations:		
Net Income (Loss)	(32,799.26)	64,672.92
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	6,787.95	5,127.25
Due from General Fund	0.00	1,005.04
Prepaid Supplies	(1,033.40)	(1,144.64)
Inventory	35,223.93	(33,555.55)
Increase (Decrease) in Current Liabilities:		
Salaries Payable	6,213.98	2,774.40
Accounts Payable - Trade	(13,296.00)	(6,442.68)
- Consignment	(44,908.00)	(12,945.63)
- Indirect Costs	(40,978.50)	0.00
Accrued Compensated Absences	(4,215.25)	3,423.62
Deferred Revenue	(7,281.71)	(6,240.47)
Depreciation	5,295.58	14,749.55
Losses (Gains) on Fixed Asset Sales	(250.00)	(250.00)
Total Items Added (Deducted)	(58,441.42)	(33,499.11)
Total Cash Provided from Operations	(91,240.68)	31,173.81
OTHER CASH PROVIDED:		
Proceeds from Sale of Fixed Assets	250.00	250.00
Total Other Cash Provided	250.00	250.00
Total Cash Provided	(90,990.68)	31,423.81
CASH APPLIED:		
Investment in Fixed Assets	0.00	79,904.92
Total Cash Applied	0.00	79,904.92
Net Increase (Decrease) in Cash	(90,990.68)	(48,481.11)
Cash, Beginning of Period	625,637.84	583,128.27
Cash, June 30, 1985	534,647.16	534,647.16

STATE OF MINNESOTA
STATE REGISTER & PUBLIC DOCUMENTS
FOOTNOTES TO FINANCIAL STATEMENT
JUNE 30, 1985

1. State Register and Public Documents utilizes full accrual accounting.
2. Inventory is valued at historical cost on a FIFO basis. The inventory includes \$1,571.00 of promotional material that will be expensed as it is distributed.
3. Prepaid supplies is a deposit with the Government Printing Office.
4. Depreciation is calculated on a straight line basis with zero salvage value. Useful lives are determined to be the IRS class life system's upper life limits; 12 years for office furniture, 7 years for office equipment, and 9 years for production equipment. Depreciation for building improvements is on a straight line basis, 3 years for remodeling and 7 years for remodeling additions and revisions, with zero salvage value.
5. Accounts payable - Consignment is due to consignment sales made for the Revisor, Public Welfare, Education, Public Safety and Housing Finance.
6. Contributions from the General Fund were established by Minnesota Laws 1979, Chapter 333, Section 56. The contributions are:

Documents	\$307,000
State Register	188,000
Total	<u>\$495,000</u>

7. Gross Sales includes net consignment sales for the Revisor of Statutes, Public Welfare, Education, Public Safety and Housing Finance.
8. Cost of Goods Sold consists of:

Documents:	4TH QUARTER	Y-T-D
- Cost of Publications Printed	\$18,263.00	\$134,717.11
- Cost of Publications Purchased	74,202.16	135,468.41
- Computer Lists Purchased	0.00	9,085.56
- EDP Purchased	1,633.84	8,884.95
- Microfilm Purchased	296.76	954.22
State Register:		
- Cost of Publications Printed	29,112.00	130,609.00
Total	<u>\$123,507.76</u>	<u>\$419,719.25</u>

9. Salaries and Benefits include wages, insurance, retirement, FICA and changes in compensated absences.
10. Printing - Miscellaneous consist of duplicating and in-house printing for promotional use.
11. General Expenses consist of Purchased Services, Addressing, Inserting, Fees, Memberships and Tuition.
12. Compensated Absences consist of:

Vacations Payable	\$24,748.20
Vested Severance Pay	5,686.92
Compensatory Time	0.00
Total	<u>\$30,435.12</u>

13. The Statement of Changes in Financial Position has been changed from a working capital basis at the request of the Department of Finance.

STATE REGISTER
CURRENT VS REQUESTED RATES

	<u>FY 1985</u>	<u>FY 1986</u>
Billable pages	\$ 80.50	\$ 79.00
Subscription	\$ 130.00	\$ 130.00

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
TELECOMMUNICATIONS

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 salaries and overhead plus/minus any prior years' income/loss equals the total cost to be recovered. Total costs divided by estimated total minutes equals the rate per minute.

STATE OF MINNESOTA
TELECOMMUNICATIONS
BALANCE SHEET

FINAL

	JUNE 30,	
	FY85	FY84
ASSETS		
CURRENT ASSETS		
Cash	50,166	103,480
Accounts Receivable	765,459	882,119
Accounts Receivable - Equipment Purchased	153,012	166,402
Total Current Assets	968,637	1,152,001
NON-CURRENT ASSETS		
Fixed Assets	614,705	321,692
Less: Accumulated Depreciation	(198,174)	(118,231)
Accounts Receivable - Equipment Purchased: Long Term	162,627	327,594
Total Non-Current Assets	579,158	531,055
TOTAL ASSETS	1,547,795	1,683,056
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	146,544	226,645
Salaries Payable	5,209	4,113
Compensated Absences	2,999	3,261
Due to the General Fund	0	92,771
Loans Payable	253,526	214,529
Deferred Revenue	26,231	31,779
Total Current Liabilities	434,509	573,098
LONG-TERM LIABILITIES		
Loans Payable	446,250	509,793
Total Liabilities	880,759	1,082,891
FUND EQUITY		
Contributions from the General Fund	342,000	342,000
Retained Earnings	325,036	258,165
Total Fund Equity	667,036	600,165
TOTAL LIABILITIES & FUND EQUITY	1,547,795	1,683,056

STATE OF MINNESOTA
TELECOMMUNICATIONS
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

	FY85		FY84	
	QUARTER ENDED 6/30/85	Y-T-D	QUARTER ENDED 6/30/84	Y-T-D
OPERATING REVENUE				
Gross Sales	883,083	3,458,371	867,215	3,346,086
Less: Returns	0	0	0	0
Gross Margin	883,083	3,458,371	867,215	3,346,086
OPERATING EXPENSES				
Salaries & Benefits (Note 3)	20,847	86,564	21,434	69,076
Rents & Leases	1,275	5,100	450	1,800
Printing & Binding	0	0	0	249
Data Processing	8,399	26,228	17,641	32,199
Repairs	2,693	9,092	1,804	5,328
Communications	772,948	3,118,745	823,701	3,042,211
Supplies	14,992	18,065	9,512	9,512
Indirect Cost (Note 1)	26,024	103,949	23,193	92,771
Travel	14	14	0	0
Total Operating Expense	847,192	3,367,757	897,735	3,253,146
OPERATING INCOME (LOSS)	35,891	90,614	(30,520)	92,940
NON-OPERATING INCOME (EXPENSE)				
PBX Rental	36,571	82,789	16,332	65,327
PBX Depreciation	(31,572)	(79,943)	(16,026)	(63,958)
Total Non-Operating Income (Expense)	4,999	2,846	306	1,369
NET INCOME	40,890	93,460	(30,214)	94,309
RETAINED EARNINGS, BEGINNING OF PERIOD	284,146	258,165	275,713	186,527
ADJUSTMENT TO RETAINED EARNINGS (Note 4)	0	(26,589)	12,666	(22,671)
RETAINED EARNINGS, END OF PERIOD	325,036	325,036	258,165	258,165

STATE OF MINNESOTA
TELECOMMUNICATIONS
STATEMENT OF CHANGES IN FINANCIAL POSITION
FISCAL YEAR 85 ENDED 6/30/85

CASH PROVIDED

From Operations:

Net Income (Loss)	93,460
Items Added to (Deducted From) Net Income:	
Decrease (Increase) in Current Assets:	
Accounts Receivable	130,050
Due From Other Funds	0
Inventories	0
Other Current Assets	0
Increase (Decrease) in Current Liabilities:	
Accounts Payable	(79,005)
Accrued Compensated Absences	(262)
Payable to Other Funds	(92,771)
Deferred Revenue	(5,548)
Depreciation and Amortization	79,943
Loans Payable	38,997
Losses (Gains) on Fixed Asset Sales	0
Total Items Added (Deducted)	71,404
Total Cash Provided From Operations	164,864

OTHER CASH PROVIDED:

Advances From Other Funds	194,983
Proceeds From Sales of Fixed Assets/Real Property	0
Other Sources (A/R Equipment - Long-Term)	164,967
Total Other Cash Provided	359,950
TOTAL CASH PROVIDED	524,814

CASH APPLIED:

Investments in Fixed Assets	293,013
Reduction of Indebtedness (Long-Term)	258,526
Other Cash Applied (Prior Period Adj.)	26,589
TOTAL CASH APPLIED	578,128

NET INCREASE (DECREASE) IN CASH AND INVESTMENTS (53,314)

CASH AND INVESTMENTS, JULY 1, 1984 103,480

CASH AND INVESTMENTS, JUNE 30, 1985 50,166

STATE OF MINNESOTA
TELECOMMUNICATIONS
FOOTNOTES TO 4TH QUARTER FINANCIAL STATEMENT
FY85

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Telecommunications utilizes full accrual accounting.

Billings for service are reported with the point of service performed recognized as the billing date. No allowance is made for doubtful accounts.

Expenses are based on data received from the Statewide Accounting System (SWA) and accountant's manual records.

Fixed assets are recorded at historical costs less accumulated depreciation. Fixed assets are depreciated on a straight line basis by class of assets with no salvage value.

Indirect costs are allocated by the Department of Finance for General Fund Services to Telecommunications. These costs were \$103,949 per year.

NOTE 2. LEGISLATION AFFECTING TELECOMMUNICATIONS:

Telecommunications derives operating authority from Minnesota Statutes M.S. 15.80.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1(a), restricts Telecommunications contribution from the General Fund at \$342,000, effective July 1, 1979.

All future profits or losses will be adjusted through the rate structure.

NOTE 3. ACCRUED COMPENSATED ABSENCES:

Accrued Compensated Absence is shown as an adjustment to Salary and Benefits. 4th quarter adjustment was (\$209).

NOTE 4. ADJUSTMENT TO RETAINED EARNINGS:

	QUARTER	Y-T-D
Expenses not recorded to FY84 -	-0-	(26,585)



STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
SAINT PAUL 55155

OFFICE OF THE
COMMISSIONER

TEL NO _____

June 25, 1985

Informational Bulletin
ADM. 311

To: All State Agency
and Department Heads

From: Sandra J. Hale, Commissioner *Sandra J. Hale*

Subject: FY '86 Telecommunications Rates

This provides the new rate schedule for Telecommunications services effective August 1, 1985, that were recently approved by the Department of Finance.

Telpak	\$1.31/mi/mo
Intrastate WATS	
8:00 a.m. - 5:00 p.m.	\$0.184/min
5:00 p.m. - 8:00 a.m.	\$0.092/min
Interstate WATS	\$0.23/min
In-WATS Pool	\$0.23/min

It is our desire to maintain rates with as little short-term fluctuation as possible; however, with the current changes in the telecommunications industry, there may be changes mid-year that will require rate adjustments. We will monitor this situation very closely.

Any questions about the details may be referred to Roger Nelson, on 296-6544.

SJH:RHN:pa

SJH-RT1-3

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1985 ROLL FORWARD PLAN

TABLE OF CONTENTS

SUMMARY DATA

Roll Forward Costs by Department.....	Exhibit A
Summary of Allocated Costs.....	Exhibit B
Summary of Allocation Basis.....	Exhibit C

EQUIPMENT USE CHARGE

SCHEDULE

Nature and Extent of Service.....	1.1
Costs to be Allocated.....	1.2
Schedule of Costs to be Allocated by Function.....	1.3
Detail Allocation - Equipment Use Charge.....	1.4

ADMINISTRATION - GENERAL SUPPORT

Nature and Extent of Services.....	2.1
Costs to be Allocated.....	2.2
Schedule of Costs to be Allocated by Function.....	2.3
Detail Allocation - Commissioner and Personnel.....	2.4
Detail Allocation - Fiscal.....	2.5
Departmental Cost Allocation Summary.....	2.6

ADMINISTRATION - REAL ESTATE MANAGEMENT

Nature and Extent of Services.....	3.1
Costs to be Allocated.....	3.2
Schedule of Costs to be Allocated by Function.....	3.3
Detail Allocation - Leasing.....	3.4
Departmental Cost Allocation Summary.....	3.5

ADMINISTRATION - MANAGEMENT SERVICES

Nature and Extent of Services.....	4.1
Costs to be Allocated.....	4.2
Schedule of Costs to be Allocated by Function.....	4.3
Detail Allocation - Records Center.....	4.4
Detail Allocation - Inventory Management.....	4.5
Detail Allocation - Contract Management.....	4.6
Detail Allocation - Telecommunications.....	4.7
Detail Allocation - Forms Management.....	4.8
Departmental Cost Allocation Summary.....	4.9

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y.1985 ROLL FORWARD PLAN

TABLE OF CONTENTS (Continued)

ADMINISTRATION - STATE AGENCY SERVICES	SCHEDULE
Nature and Extent of Services.....	5.1
Costs to be Allocated.....	5.2
Schedule of Costs to be Allocated by Function.....	5.3
Detail Allocation - Procurement.....	5.4
Detail Allocation - Employee Assistance.....	5.5
Detail Allocation - Central Mail.....	5.6
Departmental Cost Allocation Summary.....	5.7
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION	
Nature and Extent of Services.....	6.1
Costs to be Allocated.....	6.2
Schedule of Costs to be Allocated by Function.....	6.3
Detail Allocation - Department - Administration.....	6.4
Departmental Cost Allocation Summary.....	6.5
FINANCE - BUDGET	
Nature and Extent of Services.....	7.1
Costs to be Allocated.....	7.2
Schedule of Costs to be Allocated by Function.....	7.3
Detail Allocation - Budget Control.....	7.4
Detail Allocation - Budget Support.....	7.6
Departmental Cost Allocation Summary.....	7.7
FINANCE - ACCOUNTING	
Nature and Extent of Services.....	8.1
Costs to be Allocated.....	8.2
Schedule of Costs to be Allocated by Function.....	8.3
Detail Allocation - Accounting Services.....	8.4
Departmental Cost Allocation Summary.....	8.5
FINANCE - OTHER	
Nature and Extent of Services.....	9.1
Costs to be Allocated.....	9.2
Schedule of Costs to be Allocated by Function.....	9.3
Detail Allocation - Financial Reporting.....	9.4
Detail Allocation - Central Payroll.....	9.5
Detail Allocation - Single Audit.....	9.6
Departmental Cost Allocation Summary.....	9.7

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y.1985 ROLL FORWARD PLAN

TABLE OF CONTENTS (Continued)

EMPLOYEE RELATIONS	SCHEDULE
Nature and Extent of Services.....	10.1
Costs to be Allocated.....	10.2
Schedule of Costs to be Allocated by Function.....	10.3
Detail Allocation - Personnel Administration.....	10.4
Departmental Cost Allocation Summary.....	10.5
MEDIATION SERVICES	
Nature and Extent of Services.....	11.1
Costs to be Allocated.....	11.2
Schedule of Costs to be Allocated by Function.....	11.3
Detail Allocation - State Agencies.....	11.4
Departmental Cost Allocation Summary.....	11.5
LEGISLATIVE AUDITOR	
Nature and Extent of Services.....	12.1
Costs to be Allocated.....	12.2
Schedule of Costs to be Allocated by Function.....	12.3
Detail Allocation - Finance Audits.....	12.4
Detail Allocation - Program Audits.....	12.5
Detail Allocation - Single Audits.....	12.6
Departmental Cost Allocation Summary.....	12.7
TREASURER	
Nature and Extent of Services.....	13.1
Costs to be Allocated.....	13.2
Schedule of Costs to be Allocated by Function.....	13.3
Detail Allocation - Treasury.....	13.4
Departmental Cost Allocation Summary.....	13.5
ATTORNEY GENERAL	
Nature and Extent of Services.....	14.1
Costs to be Allocated.....	14.2
Schedule of Costs to be Allocated by Function.....	14.3
Detail Allocation - Legal Services.....	14.4
Departmental Cost Allocation Summary.....	14.5

STATE OF MINNESOTA
CENTRAL SERVICE ALLOCATION PLAN
F.Y.1985 ROLL FORWARD PLAN

TABLE OF CONTENTS (Continued)

LABOR AND INDUSTRY - ADMINISTRATION	SCHEDULE
Nature and Extent of Services.....	15.1
Costs to be Allocated.....	15.2
Schedule of Costs to be Allocated by Function.....	15.3
Detail Allocation - Department - Administration.....	15.4
Departmental Cost Allocation Summary.....	15.5
LABOR AND INDUSTRY - WORKERS' COMP ADMINISTRATION	
Nature and Extent of Services.....	16.1
Costs to be Allocated.....	16.2
Schedule of Costs to be Allocated by Function.....	16.3
Detail Allocation - State Employee.....	16.4
Departmental Cost Allocation Summary.....	16.5
PUBLIC SAFETY ADMINISTRATION	
Nature and Extent of Services.....	17.1
Costs to be Allocated.....	17.2
Schedule of Costs to be Allocated by Function.....	17.3
Detail Allocation - Department - Administration.....	17.4
Departmental Cost Allocation Summary.....	17.5
STATE AUDITOR - SINGLE AUDIT	
Nature and Extent of Services.....	18.1
Costs to be Allocated.....	18.2
Schedule of Costs to be Allocated by Function.....	18.3
Detail Allocation - Single Audit.....	18.4
Departmental Cost Allocation Summary.....	18.5
ADMINISTRATION - GENERAL SUPPORT (SECOND ALLOCATION)	
Nature and Extent of Services.....	19.1
Costs to be Allocated.....	19.2
Schedule of Costs to be Allocated by Function.....	19.3
Detail Allocation - Commissioner and Personnel.....	19.4
Detail Allocation - Fiscal.....	19.5
Departmental Cost Allocation Summary.....	19.6

STATE OF MINNESOTA
CENTRAL SERVICE ALLOCATION PLAN
F.Y.1985 ROLL FORWARD PLAN

TABLE OF CONTENTS (Continued)

ADMINISTRATION - REAL ESTATE MANAGEMENT (SECOND ALLOCATION)	SCHEDULE
Nature and Extent of Services.....	20.1
Costs to be Allocated.....	20.2
Schedule of Costs to be Allocated by Function.....	20.3
Detail Allocation - Leasing.....	20.4
Departmental Cost Allocation Summary.....	20.5
ADMINISTRATION - MANAGEMENT SERVICES (SECOND ALLOCATION)	
Nature and Extent of Services.....	21.1
Costs to be Allocated.....	21.2
Schedule of Costs to be Allocated by Function.....	21.3
Detail Allocation - Records Center.....	21.4
Detail Allocation - Inventory Management.....	21.5
Detail Allocation - Contract Management.....	21.6
Detail Allocation - Telecommunication.....	21.7
Detail Allocation - Forms Management.....	21.8
Departmental Cost Allocation Summary.....	21.9
ADMINISTRATION - STATE AGENCY SERVICES (SECOND ALLOCATION)	
Nature and Extent of Services.....	22.1
Costs to be Allocated.....	22.2
Schedule of Costs to be Allocated by Function.....	22.3
Detail Allocation - Procurement.....	22.4
Detail Allocation - Employee Assistance.....	22.5
Detail Allocation - Central Mail.....	22.6
Departmental Cost Allocation Summary.....	22.7
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION (SECOND ALLOCATION)	
Nature and Extent of Services.....	23.1
Costs to be Allocated.....	23.2
Schedule of Costs to be Allocated by Function.....	23.3
Detail Allocation - Department - Administration.....	23.4
Departmental Cost Allocation Summary.....	23.5

STATE OF MINNESOTA
CENTRAL SERVICE ALLOCATION PLAN
F.Y.1985 ROLL FORWARD PLAN

TABLE OF CONTENTS (Continued)

FINANCE - BUDGET (SECOND ALLOCATION)	SCHEDULE
Nature and Extent of Services.....	24.1
Costs to be Allocated.....	24.2
Schedule of Costs to be Allocated by Function.....	24.3
Detail Allocation - Budget Control.....	24.4
Detail Allocation - Budget Support.....	24.5
Departmental Cost Allocation Summary.....	24.6
 FINANCE - ACCOUNTING (SECOND ALLOCATION)	
Nature and Extent of Services.....	25.1
Costs to be Allocated.....	25.2
Schedule of Costs to be Allocated by Function.....	25.3
Detail Allocation - Accounting Services.....	25.4
Departmental Cost Allocation Summary.....	25.5
 FINANCE - OTHER (SECOND ALLOCATION)	
Nature and Extent of Services.....	26.1
Costs to be Allocated.....	26.2
Schedule of Costs to be Allocated by Function.....	26.3
Detail Allocation - Financial Reporting.....	26.4
Detail Allocation - Central Payroll.....	26.5
Detail Allocation - Single Audit.....	26.6
Departmental Cost Allocation Summary.....	26.7
 EMPLOYEE RELATIONS (SECOND ALLOCATION)	
Nature and Extent of Services.....	27.1
Costs to be Allocated.....	27.2
Schedule of Costs to be Allocated by Function.....	27.3
Detail Allocation - Personnel Administration.....	27.4
Departmental Cost Allocation Summary.....	27.5
 MEDIATION SERVICES (SECOND ALLOCATION)	
Nature and Extent of Services.....	28.1
Costs to be Allocated.....	28.2
Schedule of Costs to be Allocated by Function.....	28.3
Detail Allocation - State Agencies.....	28.4
Departmental Cost Allocation Summary.....	28.5

STATE OF MINNESOTA
CENTRAL SERVICE ALLOCATION PLAN
F.Y.1985 ROLL FORWARD PLAN

TABLE OF CONTENTS (Continued)

LEGISLATIVE AUDITOR (SECOND ALLOCATION)	SCHEDULE
Nature and Extent of Services.....	29.1
Costs to be Allocated.....	29.2
Schedule of Costs to be Allocated by Function.....	29.3
Detail Allocation - Finance Audits.....	29.4
Detail Allocation - Program Audits.....	29.5
Detail Allocation - Single Audits.....	29.6
Departmental Cost Allocation Summary.....	29.7
TREASURER (SECOND ALLOCATION)	
Nature and Extent of Services.....	30.1
Costs to be Allocated.....	30.2
Schedule of Costs to be Allocated by Function.....	30.3
Detail Allocation - Treasury.....	30.4
Departmental Cost Allocation Summary.....	30.5
ATTORNEY GENERAL (SECOND ALLOCATION)	
Nature and Extent of Services.....	31.1
Costs to be Allocated.....	31.2
Schedule of Costs to be Allocated by Function.....	31.3
Detail Allocation - Legal Services.....	31.4
Departmental Cost Allocation Summary.....	31.5
LABOR AND INDUSTRY - ADMINISTRATION (SECOND ALLOCATION)	
Nature and Extent of Services.....	32.1
Costs to be Allocated.....	32.2
Schedule of Costs to be Allocated by Function.....	32.3
Detail Allocation - Department - Administration.....	32.4
Departmental Cost Allocation Summary.....	32.5
LABOR AND INDUSTRY - WORKERS COMP ADMINISTRATION (SECOND ALLOCATION)	
Nature and Extent of Services.....	33.1
Costs to be Allocated.....	33.2
Schedule of Costs to be Allocated by Function.....	33.3
Detail Allocation - State Employees.....	33.4
Departmental Cost Allocation Summary.....	33.5

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT
ACTUAL COST FOR 1985

	ADMN PUB SVCS	ISB	MOTOR POOL	OFF EQUIP REPAIR	FEDERAL SURPLUS	CENT	MTNCE & DLVRY	TELECOMM
ADMN-GENERAL SUPPORT	49,835	342,506	123,996	6,193	13,218	11,120	15,863	56,360
ADMN-RL EST MGMT	1,123	1,685	562					
ADMN-MGMT SVCS	355,575	39,098	2,173	507	728	1	169	96
ADMN-STATE AGENCY	4,575	17,850	1,595	913	451	241	234	716
FIN-FISC MGMT/ADM								
FIN-BUDGET	1,952	6,144	11,524	666	503	713	353	5,798
FIN-ACCOUNTING	3,590	18,258	42,921	2,059	1,669	2,462	1,107	21,597
FIN-OTHER	924	7,825	3,820	305	311	295	374	1,824
EMPLOYEE RELATIONS	3,194	25,778	1,939	114	798	457	1,140	457
MEDIATION SVCS	11	126	8		3	2	4	1
LEGISLATIVE AUDIT								
TREASURER	107	544	1,277	62	50	73	33	643
ATTY GEN-GEN SUPP								
LABOR & IND-ADMN								
LABOR & IND-MKR COMP								
PUBLIC SAFETY-ADMN								
SINGLE AUDIT								
ISB CREDIT	(74)		(6,540)					(1,148)
TOTAL PLAN ALLOCATN	420,812	459,814	183,275	10,819	17,731	15,364	19,277	86,344
F.Y. 85 BUDGET PLAN	100,178	385,264	169,917	27,727	14,793	13,063	16,276	99,353
ROLL FORWRD ADJSTMT	320,634	74,550	13,358	(16,908)	2,938	2,301	3,001	(13,009)

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT
ACTUAL COST FOR 1985

	RESOURCE RECOVERY	MICRO GRAPHICS	CENTRAL STORES	STATE DOCUMENTS	REG & INSERT	ADDRESS PRINTER	STATE VAN	COMMUTER PARKING	CAPITOL
ADMN-GENERAL SUPPORT	6,105	28,617	85,424	41,803	12,296	140,312	3,789	10,179	
ADMN-RL EST MGMT			562	1,123		3,369		1,123	
ADMN-MGMT SVCS	175	466	570	1,801	92	2,057	93	222	
ADMN-STATE AGENCY	212	2,055	8,743	7,271	517	3,776	266	1,190	
FIN-FISC MGMT/ADM									
FIN-BUDGET	299	893	7,784	2,849	517	9,630	335	906	
FIN-ACCOUNTING	901	3,140	28,848	9,838	1,279	34,697	1,043	3,185	
FIN-OTHER	137	729	2,579	1,151	532	4,333	115	504	
EMPLOYEE RELATIONS	342	1,825	1,483	1,597	798	5,019	114	228	
MEDIATION SVCS	1	7	4	7	3	23		1	
LEGISLATIVE AUDIT									
TREASURER	26	93	859	293	38	1,033	31	95	
ATTY GEN-GEN SUPP									
LABOR & IND-ADMN									
LABOR & IND-WKR COMP									
PUBLIC SAFETY-ADMN									
SINGLE AUDIT									
ISB CREDIT			(36)	(489)		(1)	(42)	(155)	
TOTAL PLAN ALLOCATN	8,198	37,825	136,820	67,244	16,072	204,248	5,744	17,478	
F.Y. 85 BUDGET PLAN	7,465	30,712	130,453	60,547	25,253	160,384	5,844	22,474	
ROLL FORWRD ADJSTMT	733	7,113	6,367	6,697	(9,181)	43,864	(100)	(4,996)	

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT
ACTUAL COST FOR 1985

		ANIMAL AGRICLTRE	HEALTH BD	ARTS BOARD	AUDITOR	CAP AREA ARCHITECT	CHARITABLE GAMBLING	COMM COMMERCE	COLL BD	CORRECTNS
ADMN-GENERAL SUPPORT										
ADMN-RL EST MGMT	20,775			562	1,123		1,685	2,807	8,422	18,529
ADMN-MGMT SVCS	57,555	4,006		2,593	7,634	679	1,314	24,069	187,425	123,758
ADMN-STATE AGENCY	92,513	1,589		4,658	3,703	881	2,340	15,486	140,049	110,956
FIN-FISC MGMT/ADM										
FIN-BUDGET	22,413	1,159		2,454	1,946	333	533	14,673	56,409	70,765
FIN-ACCOUNTING	61,135	2,840		3,042	5,115	1,035	1,720	43,842	157,523	146,919
FIN-OTHER	16,560	1,502		560	2,617	167	219	8,125	48,922	59,079
EMPLOYEE RELATIONS	52,241	3,764		1,483	11,292	457	570	25,323	228,127	206,569
MEDIATION SVCS	199	15		3	38	1	5	93	803	818
LEGISLATIVE AUDIT	27,054	6,205		1,147	9,652				88,047	4,049
TREASURER	1,819	84		90	152	30	52	1,305	4,687	4,372
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN										
LABOR & IND-WKR COMP	2,650	129		64				129	4,396	14,417
PUBLIC SAFETY-ADMN										
SINGLE AUDIT	41	1		20					156	31
ISB CREDIT	(1,277)				(97)		(2,475)	(2,581)	(346)	(4,594)
TOTAL PLAN ALLOCATN	353,678	21,294		16,676	43,175	3,583	5,963	133,271	924,620	755,668
F.Y. 85 BUDGET PLAN	261,058			10,973	38,349			150,647	930,604	942,876
ROLL FORWRD ADJUSTMT	92,620			5,703	4,826			(17,376)	(5,984)	(187,200)

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT
ACTUAL COST FOR 1985

	ECON SECURITY	EDUC EDUCATION	EDUC VO-TECH	ENERGY ECON DVL P	GOVERNOR	HNDICPPD COUNCIL	HEALTH	MEDICAL EXAMNR BD	NURSING BOARD
ADMN-GENERAL SUPPORT					17,009				
ADMN-RL EST MGMT	57,833	3,369		5,615	3,369	562	6,738	562	562
ADMN-MGMT SVCS	304,165	75,905	9,074	60,452	10,726	1,417	73,210	1,083	1,972
ADMN-STATE AGENCY	146,439	74,912	9,214	90,429	5,417	2,020	72,403	902	1,088
FIN-FISC MGMT/ADM									
FIN-BUDGET	89,519	68,031	16,184	34,553	3,369	1,915	71,463	1,016	1,477
FIN-ACCOUNTING	331,090	137,324	24,241	52,499	6,046	2,169	91,587	3,110	4,702
FIN-OTHER	86,340	26,605	3,957	9,852	1,535	392	23,432	502	725
EMPLOYEE RELATIONS	253,678	67,868	9,467	28,858	5,475	1,140	75,396	1,140	1,597
MEDIATION SVCS	988	267	38	100		4	309	3	6
LEGISLATIVE AUDIT	214,455	134,329	15,745	231,479	27,025		26,418		
TREASURER	9,852	5,228	721	1,562	180	65	2,726	92	140
ATTY GEN-GEN SUPP									
LABOR & IND-ADMN									
LABOR & IND-WKR COMP	3,103	3,233	64	323	64		776		
PUBLIC SAFETY-ADMN									
SINGLE AUDIT	8,913	5,091	621	1,029	3		1,543		
ISB CREDIT	(25,007)	(2,566)	(231)	(818)	(323)	(2)	(3,957)	(594)	(1,733)
TOTAL PLAN ALLOCATN	1,481,368	599,596	89,095	515,933	87,895	9,682	442,044	7,816	10,536
F.Y. 85 BUDGET PLAN	1,536,415	861,676		159,666	56,988	9,484	438,275	7,795	15,747
ROLL FORWRD ADJUSTMT	(55,047)	(262,080)		356,267	30,907	198	3,769	21	(5,211)

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT
ACTUAL COST FOR 1985

	PHARMACY BOARD	DENTISTRY BOARD	CHROPRCTR BOARD	PSYCHOLGY BOARD	OPTOMETRY BOARD	NURSING HOME BD	PODIATRY BOARD	VET MED BOARD	HEARING EXAMINER
ADMN-GENERAL SUPPORT									
ADMN-RL EST MGMT	562	562	562	562	562	562		562	1,123
ADMN-MGMT SVCS	834	579	139	211	178	343	137	185	7,273
ADMN-STATE AGENCY	474	1,250	314	228	352	271	259	222	4,329
FIN-FISC MGMT/ADM									
FIN-BUDGET	660	724	376	317	234	366	172	308	2,187
FIN-ACCOUNTING	1,877	2,097	891	887	604	857	393	655	6,682
FIN-OTHER	295	268	110	121	67	114	31	82	1,685
EMPLOYEE RELATIONS	798	570	228	228	114	228		114	5,589
MEDIATION SVCS	2	2	1						8
LEGISLATIVE AUDIT									
TREASURER	56	63	26	26	18	25	12	19	198
ATTY GEN-GEN SUPP									
LABOR & IND-ADMN									
LABOR & IND-WKR COMP									388
PUBLIC SAFETY-ADMN									
SINGLE AUDIT									
ISB CREDIT	(234)		(27)					(56)	(44)
TOTAL PLAN ALLOCATN	5,324	6,115	2,620	2,580	2,129	2,766	1,004	2,091	29,418
F.Y. 85 BUDGET PLAN	5,159	5,341	2,158	2,926	1,962	2,865	1,323	2,165	37,998
ROLL FORWRD ADJSTMT	165	774	462	(346)	167	(99)	(319)	(74)	(8,580)

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

ACTUAL COST FOR 1985

	HIGHER ED COORD BD	HIGHER ED FAC AUTH	HOUSING FINANCE	HUMAN RIGHTS	INDIAN AFFAIRS	INVTMT BOARD	IRON RNGE RESOURCES	LABOR & INDUSTRY	LEGISLTRE	MILITARY AFFAIRS
ADMN-GENERAL SUPPORT										
ADMN-RL EST MGMT	562		8,984	6,177	1,123	562	2,246			562
ADMN-MGMT SVCS	7,154	53	28,881	14,396	826	4,454	15,893		100,859	32,551
ADMN-STATE AGENCY	13,368	12	10,012	4,710	814	2,000	23,977		993	7,068
FIN-FISC MGMT/ADM										
FIN-BUDGET	7,003	98	16,255	2,203	2,343	3,275	12,237		4,519	8,216
FIN-ACCOUNTING	11,689	92	17,346	3,938	1,940	2,090	26,330		7,711	17,659
FIN-OTHER	4,457	67	4,963	1,765	328	749	4,610		613	10,099
EMPLOYEE RELATIONS	7,300	228	13,459	7,757	912	2,852	16,311			30,569
MEDIATION SVCS	17		48	27	3	7	53			
LEGISLATIVE AUDIT	13,576			12,069		106,202	109,006			34
TREASURER	6,526	3	516	117	58	62	784		1,445	525
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN								1,415,738		
LABOR & IND-WKR COMP	64			64			1,164		323	2,457
PUBLIC SAFETY-ADMN										
SINGLE AUDIT	67		2,225	9	2	46	16		1	235
ISB CREDIT	(5,882)		(416)			(78)	(4)		(4,855)	
TOTAL PLAN ALLOCATN	65,901	553	102,273	53,232	8,349	122,301	212,623	1,415,738	111,609	144,446
F.Y. 85 BUDGET PLAN	75,699	528	103,849	37,434	5,624	34,700	83,742	685,151	142,146	126,951
ROLL FORWARD ADJUSTMT	(9,798)	25	(1,576)	15,798	2,725	87,601	128,881	730,587	(30,537)	17,495

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT
ACTUAL COST FOR 1985

	MECC	MUNICIPAL BOARD	NATURAL RESOURCES	BOXING BOARD	BARBERS BOARD	ELCTRCTY BOARD	ARCH-ENG BOARD	ABSTCTRS BOARD	ACCNTNCY BOARD
ADMN-GENERAL SUPPORT									
ADMN-RL EST MGMT			35,935			562			
ADMN-MGMT SVCS	856	1,161	212,454	206	771	2,878	821	49	559
ADMN-STATE AGENCY	207	1,123	217,678	115	333	2,571	548	98	1,125
FIN-FISC MGMT/ADM									
FIN-BUDGET	3,302	484	138,199	289	635	2,071	1,007	165	774
FIN-ACCOUNTING	2,920	1,094	304,717	611	1,838	5,407	3,164	168	2,338
FIN-OTHER	562	182	75,848	87	208	898	362	13	272
EMPLOYEE RELATIONS	2,282	457	225,960	228	342	2,053	570		457
MEDIATION SVCS			1,115	1	1	7	2		2
LEGISLATIVE AUDIT			74,284		408		447	597	1,228
TREASURER	87	32	9,067	18	55	161	94	5	70
ATTY GEN-GEN SUPP									
LABOR & IND-ADMN									
LABOR & IND-WKR COMP			21,657						
PUBLIC SAFETY-ADMN									
SINGLE AUDIT			328						
ISB CREDIT			(24,991)			(472)	(339)		(284)
TOTAL PLAN ALLOCATN	10,216	4,533	1,292,251	1,555	4,591	16,136	6,676	1,095	6,541
F.Y. 85 BUDGET PLAN	88,359		1,253,970	1,764	4,706	22,591	7,838	548	5,628
ROLL FORWRD ADJSTMT	(78,143)		38,281	(209)	(115)	(6,455)	(1,162)	547	913

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

ACTUAL COST FOR 1985

	PEACE OFF BOARD	PLANNING	POLLUTN CONTROL	PUB EMP RET ASSN	PUBLIC SAFETY	PUBLIC SERVICE	PUBLIC UTIL COMM	RACING COMMISSIO	REVENUE
ADMN-GENERAL SUPPORT									
ADMN-RL EST MGMT		3,930	7,860	2,246	51,657	4,492	1,123	1,685	16,284
ADMN-MGMT SVCS	1,477	17,719	62,635	6,033	202,216	9,548	2,769	1,178	111,838
ADMN-STATE AGENCY	1,020	25,066	36,870	5,260	196,841	6,220	1,060	2,859	88,154
FIN-FISC MGMT/ADM									
FIN-BUDGET	926	17,641	19,564	6,029	150,687	3,155	866	664	61,798
FIN-ACCOUNTING	3,107	19,168	31,015	5,835	574,421	8,087	1,833	1,763	130,316
FIN-OTHER	443	4,219	12,348	463	89,933	2,502	762	230	34,844
EMPLOYEE RELATIONS		12,775	41,975		192,083	9,467	2,965	570	111,555
MEDIATION SVCS		54	172	29	767	33	8	2	444
LEGISLATIVE AUDIT		16,799	19,111	71,998	39,277			8,296	114,971
TREASURER	92	570	923	12,799	17,093	241	55	53	81,537
ATTY GEN-GEN SUPP									
LABOR & IND-ADMN									
LABOR & IND-WKR COMP			323		7,823	64			1,487
PUBLIC SAFETY-ADMN					2,416,116				
SINGLE AUDIT		71	267		235				
ISB CREDIT	(344)	(612)	(241)	(60)	(230,083)	(102)		(1,009)	(190,911)
TOTAL PLAN ALLOCATN	6,721	117,400	232,822	110,632	3,709,066	43,707	11,441	16,291	562,317
F.Y. 85 BUDGET PLAN	8,403	106,337	177,538	85,516	3,945,746	40,248	13,600		790,765
ROLL FORWARD ADJUSTMT	(1,682)	11,063	55,284	25,116	(236,680)	3,459	(2,159)		(228,448)

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

ACTUAL COST FOR 1985

	SECRTRY OF STATE	SENTENCE GUIDLNS	STATE RETRMNT	STATE UNIV SYST	SUPREME COURT	TEACHRS RETRMNT	TRANSPRTN TRANSPRTN	UNIV OF REG BD	MINN
ADMN-GENERAL SUPPORT									
ADMN-RL EST MGMT	562	562	562	17,967	7,299	1,123	25,829	562	
ADMN-MGMT SVCS	7,184	460	3,213	444,493	19,915	4,787	326,070	603	
ADMN-STATE AGENCY	5,042	782	8,078	237,880	10,714	10,038	321,113	468	
FIN-FISC MGMT/ADM									
FIN-BUDGET	3,925	526	6,523	87,837	7,087	3,663	110,243	335	3,420
FIN-ACCOUNTING	11,898	699	5,924	196,247	15,623	3,575	289,181	651	1,420
FIN-OTHER	1,876	157	1,511	90,222	3,908	1,550	166,473	235	113
EMPLOYEE RELATIONS	4,335	457	4,449	458,878	14,714	5,703	543,285	912	
MEDIATION SVCS	16	1	16	1,668		22	2,270	1	
LEGISLATIVE AUDIT	18,315		36,789	56,283	6,716	31,237	282,330		
TREASURER	354	21	8,141	5,840	465	9,556	8,605	19	43
ATTY GEN-GEN SUPP									
LABOR & IND-ADMN									
LABOR & IND-WKR COMP				11,895	64		41,052		64,392
PUBLIC SAFETY-ADMN									
SINGLE AUDIT				185	1		11,941		
ISB CREDIT	(192)	(357)	(9,797)	(1,294)	(74)	(4,150)	(64,151)		
TOTAL PLAN ALLOCATN	53,315	3,308	65,409	1,600,101	86,432	67,104	2,064,249	3,786	69,388
F.Y. 85 BUDGET PLAN	39,320	3,939	76,686	1,614,013	91,208	70,245	1,942,719		111,784
ROLL FORWARD ADJUSTNT	13,995	(631)	(11,277)	(5,912)	(4,776)	(3,141)	121,530		(42,396)

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT
ACTUAL COST FOR 1985

	VETERANS AFFAIRS	WASTE MGMT BD	WELFARE CENT OFF	WELFARE INSTITUTNS	WKRS COMP CT OF APLS	WORLD TRADE CENT	ZOO	OTHER	TOTAL
ADMN-GENERAL SUPPORT								9,835	974,460
ADMN-RL EST MGMT	5,053	562	10,669	15,722				7,847	387,426
ADMN-MGMT SVCS	21,177	5,368	135,544	175,029	563	1,766	18,218	25,953	3,399,317
ADMN-STATE AGENCY	8,614	5,147	142,795	126,598	691	2,388	16,261	25,059	2,405,153
FIN-FISC MGMT/ADM									0
FIN-BUDGET	17,715	1,881	92,786	48,908	352	1,205	28,351	27,627	1,421,211
FIN-ACCOUNTING	30,970	3,877	136,866	120,288	640	1,483	34,170	36,140	3,343,725
FIN-OTHER	11,867	1,001	44,938	195,465	256	201	7,470	11,558	1,110,250
EMPLOYEE RELATIONS	39,580	2,965	90,452	669,554	1,027	685	22,926	67,187	3,637,833
MEDIATION SVCS	176	10	351	2,958	2	2	84	11	14,
LEGISLATIVE AUDIT	50,715		142,506	86,962			29,014	179,437	2,328,
TREASURER	921	115	12,676	3,579	19	45	1,017	1,074	224,335
ATTY GEN-GEN SUPP								6,853,085	6,853,085
LABOR & IND-ADMN									1,415,738
LABOR & IND-WKR COMP	5,948		2,133	91,156			1,874	1,690	285,366
PUBLIC SAFETY-ADMN									2,416,116
SINGLE AUDIT	104		35,409	13			4	227	68,835
ISB CREDIT	(33)	(85)	(182,756)	(1,085)	(44)		(280)	(2)	(780,430)
TOTAL PLAN ALLOCATN	192,807	20,841	664,369	1,535,147	3,506	7,775	159,109	7,246,728	29,505,395
F.Y. 85 BUDGET PLAN	187,518	19,759	1,112,312	1,651,354			113,709	1,734,922	23,371,022
ROLL FORWRD ADJSTMT	5,289	1,082	(447,943)	(116,207)			45,400	5,511,806	5,978,547

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	1.4 EQUIPMENT USE CHG	2.6 ADMIN GEN-SUPP	3.5 ADMIN RL EST MGMT	4.9 ADMIN MGMT SVCS	5.7 ADMIN ST AGENCY	6.5 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
DEPARTMENTS							
EQUIPMENT USE CHG	(442,039)						
ADMIN-GEN SUPPORT	5,870	(1,302,930)					
ADMIN-RL EST MGMT	114,146	265,587	(12,477,035)				
ADMIN-MGMT SVCS	48,540	80,585	4,976	(4,062,400)			
ADMIN-STATE AGENCY	8,674	100,485	2,764	14,766	(2,485,233)		
FIN-FISC MGMT/ADM	22,909		2,212	38,053	17,502	(916,471)	
FIN-BUDGET						206,028	(1,600,914)
FIN-ACCOUNTING						397,848	
FIN-OTHER						191,820	
EMPLOYEE RELATIONS	19,301		553	9,160	9,678		6,279
MEDIATION SVCS	7,411		2,212	2,519	2,898		1,135
LEGISLATIVE AUDIT	25,998		553	6,222	2,670		1,342
TREASURER	16,880		1,106	5,470	2,155		1,357
ATTY GEN-GEN SUPP	50,263		12,163	58,282	13,494		8,072
LABOR & IND-ADMIN	122,047		3,317	62,538	27,621		45,239
LABOR & IND-WKR COMP							
PUBLIC SAFETY-ADMIN							
SINGLE AUDIT							
ISB CREDIT							
ADMIN-GEN SUPP		43,972	2,212	4,587	1,690		1,471
ADMIN-RL EST MGMT			7,740	13,655	56,213		8,765
ADMIN-MGMT SVCS				5,844	6,381		2,860
ADMIN-STATE AGENCY					5,855		4,545
FIN-FISC MGMT/ADM						120,775	15,767
FIN-BUDGET							
FIN-ACCOUNTING							
FIN-OTHER							
EMPLOYEE RELATIONS							
MEDIATION SVCS							
LEGISLATIVE AUDIT							
TREASURER							
ATTY GEN-GEN SUPP							
LABOR & IND-ADMIN							
LABOR & IND-WKR COMP							
SINGLE AUDIT							
ADMINISTRATION							
PUBLIC SERVICE		41,394	1,106	351,899	4,449		1,885
ISB		284,930	1,659	38,693	17,358		5,921
MOTOR POOL		103,675	553	2,150	1,550		11,090
OFFICE EQUIP REP		5,177		502	888		641
FEDERAL SURPLUS		11,010		720	439		484
CENT MNTNCE RVLVNG		9,277		1	234		686

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	1.4 EQUIPMENT USE CHG	2.6 ADMN GEN-SUPP	3.5 ADMN RL EST MGMT	4.9 ADMN MGMT SVCS	5.7 ADMN ST AGENCY	6.5 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
DEPARTMENTS							
MOVERS & DELIVERY		13,200		167	227		340
TELECOMMUNICATIONS		47,154		95	696		5,580
RESOURCE RECOVERY		5,087		174	206		288
MICROGRAPHICS		23,830		461	1,998		860
CENTRAL STORES		71,414	553	564	8,582		7,491
STATE REG-DOCUMENTS		34,885	1,106	1,782	7,872		2,744
ADDRESS & INSERT		10,238		91	503		498
STATE PRINTER		117,118	3,317	2,835	3,673		9,270
COMMUTER VAN		3,164		92	259		323
CAPITOL PARKING		8,587	1,106	220	1,157		872
AGRICULTURE			20,457	56,957	89,964		21,564
ANIMAL HEALTH BOARD				3,965	1,546		1,116
ARTS BOARD			553	2,566	4,530		2,374
AUDITOR			1,106	7,555	3,682		1,877
CAPITOL AREA ARCH PLAN				673	856		321
CHARITABLE GAMBLING			1,659	1,300	2,275		512
COMMERCE			2,764	23,819	15,063		14,160
COMMUNITY COLLEGE BD			8,293	185,482	136,191		54,674
CORRECTIONS			18,245	122,474	187,900		68,226
ECONOMIC SECURITY			56,947	381,812	142,484		85,990
EDUCATION			3,317	75,119	72,858		65,927
EDUCATION-VO-TECH				8,981	8,961		15,681
ENERGY, ECON DVLP			5,529	59,826	87,948		33,547
GOVERNOR		14,893	3,317	18,531	5,268		3,253
HANDICAPPED COUNCIL			553	1,482	1,965		1,880
HEALTH			6,635	72,452	78,487		69,583
HEALTH LIC BDS							
MEDICAL EXAMINERS			553	1,873	877		981
NURSING			553	1,952	1,859		1,426
PHARMACY			553	826	461		637
DENTISTRY			553	573	1,216		699
CHIROPRACTORS			553	138	306		363
PSYCHOLOGY			553	289	222		386
OPTOMETRY			553	176	342		226
NURSING HOME ADM			553	339	264		353
PODIATRY				136	252		166
VETERNRY MEDICINE			553	183	216		297
HEARING EXAMINER			1,106	7,198	4,210		2,107
HIGHER ED COORD BD			553	7,881	13,883		6,822
HIGHER ED FAC AUTH				52	12		95
HOUSING FINANCE			8,846	28,581	9,739		15,958
HUMAN RIGHTS			6,882	14,247	4,581		2,142
INDIAN AFFAIRS			1,106	818	792		2,293
INVESTMENT BOARD			553	4,488	2,823		3,195
IRON RANGE RESRCS			2,212	15,729	23,316		11,815
LABOR & INDUSTRY							

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	1.4 EQUIPMENT USE CHG	2.6 ADMN GEN-SUPP	3.5 ADMN RL EST MGMT	4.9 ADMN MGMT SVCS	5.7 ADMN ST AGENCY	6.5 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
DEPARTMENTS							
LEGISLATURE				99,816	966		4,392
MILITARY AFFAIRS			553	32,212	6,874		7,929
NECC				847	282		3,199
MUNICIPAL BOARD				1,150	1,091		467
NATURAL RESOURCES			35,384	210,253	211,689		133,423
NON-HEALTH LIC BDS							
BOXING				284	113		279
BARBERS				763	324		613
ELECTRICITY			553	2,848	2,500		2,000
ARCHITECTS & ENG				813	533		971
WATCHMAKERS							
ABSTRACTORS				49	96		159
ACCOUNTANCY				553	1,094		747
PEACE OFFICERS				1,461	992		889
PLANNING			3,870	17,535	24,376		17,315
POLLUTION CONTROL			7,740	61,987	35,854		18,906
PUB EMP RET AGSM			2,212	5,971	5,117		5,954
PUBLIC SAFETY			50,865	200,123	191,473		144,553
PUBLIC SERVICE			4,423	9,448	6,848		3,846
PUBLIC UTIL COMM			1,106	2,741	1,831		837
RACING COMMISSION			1,659	1,165	2,779		639
REVENUE			16,834	110,677	85,759		60,110
SECRTRY OF STATE			553	7,189	4,985		3,782
SENTENCE GUIDLNS			553	456	760		508
STATE RETIREMENT			553	3,179	7,858		6,435
STATE UNIV SYST			17,692	439,888	231,328		85,723
SUPREME COURT			7,187	19,789	10,421		6,839
TEACHERS RETIREMENT			1,106	4,738	9,765		3,618
TRANSPORTATION			25,433	322,691	312,271		106,477
TRANSPORTATION REG BD			553	597	456		322
UNIV OF MINN							3,318
VETERANS AFFAIRS			4,976	20,956	8,378		17,219
WASTE MGMT BD			553	5,312	5,006		1,816
WELFARE-CENT OFF			10,585	134,137	138,886		90,792
WELFARE-INSTITUTNS			15,481	173,214	123,125		47,260
WKRS COMP CT OF APPEALS				557	672		342
WORLD TRADE CENTER				1,748	2,322		1,184
ZOO				18,829	15,813		27,838
OTHER		8,148	7,733	25,681	24,359		26,887
DIRECT BILLINGS			10,727,678				
GENERAL GOV'T			1,328,062	477,208			127,843
TOTAL	0	0	0	0	0	0	0

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	8.5 FINANCE ACCOUNTING	9.7 FINANCE OTHER	10.5 EMPLOYEE RELATIONS	11.5 MEDIATN SVCS	12.7 LEGIS AUDITOR	13.5 STATE TREASURE	14.5 ATTY GENERAL
DEPARTMENTS							
EQUIPMENT USE CHG							
ADMN-GEN SUPPORT							
ADMN-RL EST MGMT							
ADMN-MGMT SVCS							
ADMN-STATE AGENCY							
FIN-FISC MGMT/ADM							
FIN-BUDGET							
FIN-ACCOUNTING	(3,615,616)						
FIN-OTHER		(1,761,834)					
EMPLOYEE RELATIONS	12,264	3,465	(4,233,419)				
MEDIATION SVCS	2,173	645	2,609	(1,144,417)			
LEGISLATIVE AUDIT	2,558	1,740	7,714		(2,721,092)		
TREASURER	2,917	635	2,042	4	11,324	(613,773)	
ATTY GEN-GEN SUPP	19,771	8,656	38,681	46	20,668	614	(14,862,968)
LABOR & IND-ADMN	96,202	17,219	37,093	143	29,108	2,987	
LABOR & IND-WKR COMP							(155,011)
PUBLIC SAFETY-ADMN							
SINGLE AUDIT							
ISB CREDIT							
ADMN-GEN SUPP	3,552	1,040	3,630	9	91,466	110	95,718
ADMN-RL EST MGMT	20,234	6,562	22,233	88		628	
ADMN-MGMT SVCS	6,797	2,049	6,579	27		211	
ADMN-STATE AGENCY	15,773	2,737	6,579	25	28,518	490	
FIN-FISC MGMT/ADM	38,882	6,456	14,633	38	29,382	1,207	6,896
FIN-BUDGET					12,530		
FIN-ACCOUNTING					124,406		
FIN-OTHER					27,082		
EMPLOYEE RELATIONS			11,344		10,138	381	7,726
MEDIATION SVCS					1,728	67	5,513
LEGISLATIVE AUDIT					136,445	79	
TREASURER						91	6,364
ATTY GEN-GEN SUPP							5,882,140
LABOR & IND-ADMN							
LABOR & IND-WKR COMP							
SINGLE AUDIT							
ADMINISTRATION							
PUBLIC SERVICE	3,399	892	3,176	11		106	
ISB	17,284	7,551	25,636	125		537	
MOTOR POOL	40,632	3,686	1,928	8		1,261	
OFFICE EQUIP REP	1,949	294	113			61	
FEDERAL SURPLUS	1,580	300	794	3		49	
CENT MNTNCE RVLNG	2,331	285	454	2		72	

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	8.5 FINANCE ACCOUNTING	9.7 FINANCE OTHER	10.5 EMPLOYEE RELATIONS	11.5 MEDIATN SVCS	12.7 LEGIS AUDITOR	13.5 STATE TREASURE	14.5 ATTY GENERAL
MOVERS & DELIVERY	1,048	361	1,134	4		33	
TELECOMMUNICATIONS	20,445	1,759	454	1		635	
RESOURCE RECOVERY	853	132	348	1		26	
MICROGRAPHICS	2,973	703	1,815	7		92	
CENTRAL STORES	27,309	2,488	1,475	4		848	
STATE REG-DOCUMENTS	9,313	1,110	1,588	7		289	
ADDRESS & INSERT	1,211	513	794	3		38	
STATE PRINTER	32,846	4,181	4,991	23		1,020	
COMMUTER VAN	987	111	113			31	
CAPITOL PARKING	3,015	486	227	1		94	
AGRICULTURE	57,874	15,900	51,953	198	25,473	1,797	
ANIMAL HEALTH BOARD	2,689	1,449	3,743	15	5,842	83	
ARTS BOARD	2,880	540	1,475	3	1,002	89	
AUDITOR	4,842	2,526	11,230	38	9,087	150	
CAPITOL AREA ARCH PLAN	980	161	454	1		30	
CHARITABLE GAMBLING	1,628	211	567	5		51	
COMMERCE	41,504	7,848	25,183	92		1,289	
COMMUNITY COLLEGE BD	149,121	47,208	226,870	790	82,890	4,629	
CORRECTIONS	139,083	57,011	205,431	813	3,816	4,318	
ECONOMIC SECURITY	313,431	83,317	252,280	981	202,925	9,731	
EDUCATION	130,000	25,673	67,494	265	126,567	5,164	
EDUCATION-VO-TECH	22,948	3,819	9,415	38	14,971	712	
ENERGY, ECON DVLP	49,699	9,506	28,699	99	219,684	1,543	
GOVERNOR	5,724	1,481	5,445		25,442	178	
HANDICAPPED COUNCIL	2,053	378	1,134	4		64	
HEALTH	86,702	22,611	74,981	307	24,907	2,692	
HEALTH LIC BDS							
MEDICAL EXAMINERS	2,944	484	1,134	3		91	
NURSING	4,451	700	1,588	6		138	
PHARMACY	1,777	285	794	2		55	
DENTISTRY	1,985	258	567	2		62	
CHIROPRACTORS	843	107	227	1		26	
PSYCHOLOGY	840	117	227			26	
OPTOMETRY	572	64	113			18	
NURSING HOME ADM	811	110	227			25	
PODIATRY	372	30				12	
VETERNRY MEDICINE	620	79	113			19	
HEARING EXAMINER	6,326	1,626	5,558	8		196	
HIGHER ED COORD BD	11,066	4,301	7,260	17	12,781	6,446	
HIGHER ED FAC AUTH	87	65	227			3	
HOUSING FINANCE	16,421	4,789	13,385	48		510	
HUMAN RIGHTS	3,728	1,703	7,714	27	11,388	116	
INDIAN AFFAIRS	1,837	317	907	3		57	
INVESTMENT BOARD	1,979	722	2,036	7	99,982	61	
IRON RANGE RESRCS	24,926	4,448	16,221	53	103,197	774	
LABOR & INDUSTRY							

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	8.5 FINANCE ACCOUNTING	9.7 FINANCE OTHER	10.5 EMPLOYEE RELATIONS	11.5 MEDIATN SVCS	12.7 LEGIS AUDITOR	13.5 STATE TREASURE	14.5 ATTY GENERAL
DEPARTMENTS							
LEGISLATURE	7,300	591				1,427	
MILITARY AFFAIRS	16,717	9,745	30,401	140	32,386	519	
MECC	2,764	542	2,269			86	
MUNICIPAL BOARD	1,036	176	454			32	
NATURAL RESOURCES	288,464	73,190	224,715	1,108	69,981	8,955	
NON-HEALTH LIC BDS							
BOXING	578	84	227	1		18	
BARBERS	1,740	201	340	1	384	54	
ELECTRICITY	5,119	867	2,042	7		159	
ARCHITECTS & ENG	2,995	349	567	2	421	93	
WATCHMAKERS							
ABSTRACTORS	159	13			562	5	
ACCOUNTANCY	2,213	262	454	2	1,156	69	
PEACE OFFICERS	2,941	427				91	
PLANNING	18,146	4,071	12,705	54	15,815	563	
POLLUTION CONTROL	29,361	11,916	41,744	171	18,011	912	
PUB EMP RET ASSN	5,524	447		29	67,781	12,641	
PUBLIC SAFETY	543,783	86,774	191,025	762	36,977	16,882	
PUBLIC SERVICE	7,656	2,414	9,415	33		238	
PUBLIC UTIL COMM	1,735	735	2,949	8		54	
RACING COMMISSION	1,669	222	567	2	7,810	52	
REVENUE	123,365	33,623	110,940	441	108,237	80,532	
SECRTY OF STATE	11,263	1,810	4,311	16	17,242	350	
SENTENCE GUIDLNS	662	151	454	1		21	
STATE RETIREMENT	5,608	1,458	4,424	16	34,634	8,041	
STATE UNIV SYST	185,780	87,065	456,350	1,657	52,987	5,768	
SUPREME COURT	14,790	3,771	14,633		6,323	459	
TEACHERS RETIREMENT	3,384	1,496	5,672	22	29,407	9,438	
TRANSPORTATION	273,757	160,651	540,292	2,263	267,380	8,499	
TRANSPORTATION REG BD	616	227	907	1		19	
UNIV OF MINN	1,344	109				42	
VETERANS AFFAIRS	29,318	11,451	39,362	175	47,747	910	
WASTE MGMT BD	3,670	966	2,949	10		114	
WELFARE-CENT OFF	129,566	43,372	89,954	349	134,272	12,520	
WELFARE-INSTITUTNS	113,872	188,634	665,865	2,934	81,869	3,535	
WKRS COMP CT OF APPEAL	606	247	1,021	2		19	
WORLD TRADE CENTER	1,404	194	681	2		44	
ZOO	32,347	7,200	22,800	83	27,320	1,004	
OTHER	34,210	11,154	66,817	11	169,641	1,059	2,669,469
DIRECT BILLINGS			462,492				2,554,602
GENERAL GOV'T	229,113	639,249		1,129,700		385,337	3,789,551
TOTAL	0	0	0	0	0	0	0

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	15.5 LAB-IND ADMN	16.5 LAB-IND WKRS COMP	17.5 PUBLIC SAFETY-ADMN	18.5 SINGLE AUDIT	6-7 ISB CREDIT	19.6 ADMN GEN-SUPP	20.5 ADMN RL EST MGMT	21.9 ADMN MGMT SVCS
DEPARTMENTS								
EQUIPMENT USE CHG								
ADMN-GEN SUPPORT								
ADMN-RL EST MGMT								
ADMN-MGMT SVCS								
ADMN-STATE AGENCY								
FIN-FISC MGMT/ADM								
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS								
MEDIATION SVCS								
LEGISLATIVE AUDIT								
TREASURER								
ATTY GEN-GEN SUPP								
LABOR & IND-ADMN	(1,987,698)							
LABOR & IND-WKR COMP	516,540	(3,152,985)						
PUBLIC SAFETY-ADMN			(2,948,650)					
SINGLE AUDIT				(68,950)				
ISB CREDIT					904,676			
ADMN-GEN SUPP		4,483			(552)	(253,308)		
ADMN-RL EST MGMT			46,801	2	(631)	54,150	(236,440)	
ADMN-MGMT SVCS				5	(5,813)	16,437	77	(42,254)
ADMN-STATE AGENCY					(17,066)	20,562	43	156
FIN-FISC MGMT/ADM		119			(86,643)		34	399
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS		178			(8,090)		9	96
MEDIATION SVCS					(86)		34	26
LEGISLATIVE AUDIT		59			(3,073)		9	66
TREASURER				7	(2)		17	58
ATTY GEN-GEN SUPP		238		14	(1,663)		189	611
LABOR & IND-ADMN	215,770	1,011		87	(1,427)		52	658
LABOR & IND-WKR COMP								
SINGLE AUDIT								
ADMINISTRATION								
PUBLIC SERVICE					(74)	8,441	17	3,676
ISB						57,576	26	405
MOTOR POOL					(6,540)	20,321	9	23
OFFICE EQUIP REP						1,016		5
FEDERAL SURPLUS						2,208		8
CENT MNTNCE RVLVNG						1,843		

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	15.5 LAB-IND ADMIN	16.5 LAB-IND WKRS COMP	17.5 PUBLIC SAFETY-ADMIN	18.5 SINGLE AUDIT	6-7 ISB CREDIT	19.6 ADMIN GEN-SUPP	20.5 ADMIN RL EST MGMT	21.9 ADMIN MGMT SVCS
DEPARTMENTS								
MOVERS & DELIVERY						2,663		2
TELECOMMUNICATIONS					(1,148)	9,206		1
RESOURCE RECOVERY						1,018		1
MICROGRAPHICS						4,787		5
CENTRAL STORES					(36)	14,010	9	6
STATE REG-DOCUMENTS					(489)	6,918	17	19
ADDRESS & INSERT						2,058		1
STATE PRINTER					(1)	23,194	52	22
COMMUTER VAN					(42)	625		1
CAPITOL PARKING					(155)	1,672	17	2
AGRICULTURE		2,439		41	(1,277)		318	598
ANIMAL HEALTH BOARD		119		1				41
ARTS BOARD		59		20			9	27
AUDITOR					(97)		17	79
CAPITOL AREA ARCH PLAN								6
CHARITABLE GAMBLING					(2,475)		26	14
COMMERCE		119			(2,581)		43	250
COMMUNITY COLLEGE BD		4,046		156	(346)		129	1,943
CORRECTIONS		13,268		31	(4,594)		284	1,284
ECONOMIC SECURITY		2,856		8,913	(25,007)		886	3,153
EDUCATION		2,975		5,091	(2,566)		52	786
EDUCATION-VO-TECH		59		621	(231)			93
ENERGY, ECON DVLP		297		1,029	(818)		86	626
GOVERNOR		59		3	(323)	2,916	52	195
HANDICAPPED COUNCIL					(2)		9	15
HEALTH		714		1,543	(3,957)		103	758
HEALTH LIC BDS								
MEDICAL EXAMINERS					(594)		9	10
NURSING					(1,733)		9	20
PHARMACY					(234)		9	8
DENTISTRY							9	6
CHIROPRACTORS					(27)		9	1
PSYCHOLOGY							9	2
OPTOMETRY							9	2
NURSING HOME ADM							9	4
PODIATRY								1
VETERINARY MEDICINE					(56)		9	2
HEARING EXAMINER		357			(44)		17	75
HIGHER ED COORD BD		59		67	(5,882)		9	73
HIGHER ED FAC AUTH								1
HOUSING FINANCE				2,225	(416)		138	300
HUMAN RIGHTS		59		9			95	149
INDIAN AFFAIRS				2			17	8
INVESTMENT BOARD				46	(78)		9	46
IRON RANGE RESRCS		1,071		16	(4)		34	164
LABOR & INDUSTRY	1,255,388							

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	22.7 ADMN ST AGENCY FIS MGT/ADM	23.5 FINANCE MGT/ADM	24.6 FINANCE BUDGET	25.5 FINANCE ACCOUNTING	26.7 FINANCE OTHER	27.5 EMPLOYEE RELATNS	28.5 MEDN SVCS	29.7 LEGIS AUDITOR
DEPARTMENTS								
EQUIPMENT USE CHG								
ADMN-GEN SUPPORT								
ADMN-RL EST MGMT								
ADMN-MGMT SVCS								
ADMN-STATE AGENCY								
FIN-FISC MGMT/ADM								
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS								
MEDIATION SVCS								
LEGISLATIVE AUDIT								
TREASURER								
ATTY GEN-GEN SUPP								
LABOR & IND-ADMN								
LABOR & IND-WKR COMP								
PUBLIC SAFETY-ADMN								
SINGLE AUDIT								
ISB CREDIT								
ADMN-GEN SUPP								
ADMN-RL EST MGMT								
ADMN-MGMT SVCS								
ADMN-STATE AGENCY	(68,217)							
FIN-FISC MGMT/ADM	491	(148,356)						
FIN-BUDGET		38,414	(50,944)					
FIN-ACCOUNTING		74,178		(198,584)				
FIN-OTHER		35,764			(62,846)			
EMPLOYEE RELATIONS	272		178	691	125	(23,048)		
MEDIATION SVCS	82		32	122	23	14	(7,555)	
LEGISLATIVE AUDIT	76		38	144	63	43		(133,949)
TREASURER	61		49	164	23	11		705
ATTY GEN-GEN SUPP	380		297	1,114	314	214		1,279
LABOR & IND-ADMN	778		1,310	5,420	626	205	1	1,800
LABOR & IND-WKR COMP								
SINGLE AUDIT								
ADMINISTRATION								
PUBLIC SERVICE	126		67	191	32	18		
ISB	492		223	974	274	142	1	
MOTOR POOL	45		434	2,289	134	11		
OFFICE EQUIP REP	25		25	110	11	1		
FEDERAL SURPLUS	12		19	89	11	4		
CENT MAINTNCE RVLNG	7		27	131	10	3		

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	22.7 ADMN ST AGENCY	23.5 FINANCE FIS MGT/ADM	24.6 FINANCE BUDGET	25.5 FINANCE ACCOUNTING	26.7 FINANCE OTHER	27.5 EMPLOYEE RELATNS	28.5 MEDN SVCS	29.7 LEGIS AUDITOR
MOVERS & DELIVERY	7		13	59	13	6		
TELECOMMUNICATIONS	20		218	1,152	65	3		
RESOURCE RECOVERY	6		11	48	5	2		
MICROGRAPHICS	57		33	167	26	10		
CENTRAL STORES	241		293	1,539	91	8		
STATE REG-DOCUMENTS	199		185	525	41	9		
ADDRESS & INSERT	14		19	68	19	4		
STATE PRINTER	183		360	1,851	152	28		
COMMUTER VAN	7		12	56	4	1		
CAPITOL PARKING	33		34	170	18	1		
AGRICULTURE	2,549		849	3,261	580	288	1	1,581
ANIMAL HEALTH BOARD	43		43	151	53	21		363
ARTS BOARD	128		80	162	20	8		65
AUDITOR	101		69	273	91	62		565
CAPITOL AREA ARCH PLAN	25		12	55	6	3		
CHARITABLE GAMBLING	65		21	92	8	3		
COMMERCE	423		513	2,338	285	140	1	
COMMUNITY COLLEGE BD	3,858		1,735	8,482	1,714	1,257	5	5,157
CORRECTIONS	3,856		2,539	7,836	2,068	1,138	5	233
ECONOMIC SECURITY	4,835		3,529	17,659	3,823	1,398	7	11,530
EDUCATION	2,854		2,184	7,324	932	374	2	7,762
EDUCATION-VO-TECH	253		503	1,293	138	52		774
ENERGY, ECON DVL	2,481		1,086	2,880	346	159	1	11,795
GOVERNOR	149		116	322	54	30		1,583
HANDICAPPED COUNCIL	55		35	116	14	6		
HEALTH	1,996		1,880	4,885	821	415	2	1,511
HEALTH LIC BDS								
MEDICAL EXAMINERS	25		35	166	18	6		
NURSING	29		51	251	25	9		
PHARMACY	13		23	100	10	4		
DENTISTRY	34		25	112	10	3		
CHIROPRACTORS	8		13	48	3	1		
PSYCHOLOGY	6		11	47	4	1		
OPTOMETRY	10		8	32	3	1		
NURSING HOME ADM	7		13	46	4	1		
PODIATRY	7		6	21	1			
VETERINARY MEDICINE	6		11	35	3	1		
HEARING EXAMINER	119		80	356	59	31		
HIGHER ED COORD BD	365		181	623	156	40		795
HIGHER ED FAC AUTH			3	5	2	1		
HOUSING FINANCE	273		385	925	174	74		
HUMAN RIGHTS	129		61	210	62	43		681
INDIAN AFFAIRS	22		50	103	11	5		
INVESTMENT BOARD	57		80	111	27	16		6,220
IRON RANGE RESRCS	661		422	1,484	162	90		5,889
LABOR & INDUSTRY								

EXHIBIT B-5
ACTUAL 1985

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	30.5	31.5	32.5	33.5	
	TREASURER	ATTY GENERAL	LAB-IND ADMIN	LAB-IND WKR COMP	TOTAL
DEPARTMENTS					
EQUIPMENT USE CHG					(442,039)
ADMIN-GEN SUPPORT					(1,297,060)
ADMIN-RL EST MGMT					(12,097,302)
ADMIN-MGMT SVCS					(3,928,299)
ADMIN-STATE AGENCY					(2,358,544)
FIN-FISC MGMT/ADM					(835,795)
FIN-BUDGET					(1,394,886)
FIN-ACCOUNTING					(3,217,768)
FIN-OTHER					(1,570,014)
EMPLOYEE RELATIONS					(4,172,719)
MEDIATION SVCS					(1,122,815)
LEGISLATIVE AUDIT					(2,672,295)
TREASURER					(569,883)
ATTY GEN-GEN SUPP					(14,632,258)
LABOR & IND-ADMIN					(1,544,184)
LABOR & IND-WKR COMP					(2,791,376)
PUBLIC SAFETY-ADMIN					(2,948,650)
SINGLE AUDIT					(68,950)
ISB CREDIT					904,676
ADMIN-GEN SUPP					0
ADMIN-RL EST MGMT					0
ADMIN-MGMT SVCS					0
ADMIN-STATE AGENCY					0
FIN-FISC MGMT/ADM					0
FIN-BUDGET					0
FIN-ACCOUNTING					0
FIN-OTHER					0
EMPLOYEE RELATIONS					0
MEDIATION SVCS					0
LEGISLATIVE AUDIT					0
TREASURER	(7,548)				0
ATTY GEN-GEN SUPP	8	(5,885,135)			0
LABOR & IND-ADMIN	37		(226,328)		0
LABOR & IND-WKR COMP		201,010	65,978	(266,988)	0
SINGLE AUDIT					0
ADMINISTRATION					
PUBLIC SERVICE	1				420,812
ISB	7				459,814
MOTOR POOL	16				183,275
OFFICE EQUIP REP	1				10,819
FEDERAL SURPLUS	1				17,731
CENT MNTNCE RVLNG	1				15,364

EXHIBIT B-5
ACTUAL 1985

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	30.5 TREASURER	31.5 ATTY GENERAL	32.5 LAB-IND ADMN	33.5 LAB-IND WKR COMP	TOTAL
MOVERS & DELIVERY					19,277
TELECOMMUNICATIONS	8				86,344
RESOURCE RECOVERY					8,198
MICROGRAPHICS	1				37,825
CENTRAL STORES	11				136,820
STATE REG-DOCUMNTS	4				67,244
ADDRESS & INSERT					16,072
STATE PRINTER	13				204,248
COMMUTER VAN					5,744
CAPITOL PARKING	1				17,478
AGRICULTURE	22			211	353,678
ANIMAL HEALTH BOARD	1			10	21,294
ARTS BOARD	1			5	16,676
AUDITOR	2				43,175
CAPITOL AREA ARCH PLAN					3,583
CHARITABLE GAMBLING	1				5,963
COMMERCE	16			10	133,271
COMMUNITY COLLEGE BD	58			350	924,620
CORRECTIONS	54			1,149	755,668
ECONOMIC SECURITY	121			247	1,481,368
EDUCATION	64			258	599,596
EDUCATION-VO-TECH	9			5	89,095
ENERGY, ECON DVLP	19			26	515,933
GOVERNOR	2			5	87,895
HANDICAPPED COUNCIL	1				9,682
HEALTH	34			62	442,044
HEALTH LIC BDS					
MEDICAL EXAMINERS	1				7,816
NURSING	2				10,536
PHARMACY	1				5,324
DENTISTRY	1				6,115
CHIROPRACTORS					2,620
PSYCHOLOGY					2,580
OPTOMETRY					2,129
NURSING HOME ADM					2,766
PODIATRY					1,004
VETERNRY MEDICINE					2,091
HEARING EXAMINER	2			31	29,418
HIGHER ED COORD BD	80			5	65,901
HIGHER ED FAC AUTH					553
HOUSING FINANCE	6				102,273
HUMAN RIGHTS	1			5	53,232
INDIAN AFFAIRS	1				8,349
INVESTMENT BOARD	1				122,301
IRON RANGE RESRCS	10			93	212,623
LABOR & INDUSTRY			160,350		1,415,738

EXHIBIT B-5
ACTUAL 1985

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	30.5	31.5	32.5	33.5	
	TREASURER	ATTY GENERAL	LAB-IND ADMIN	LAB-IND WKR COMP	TOTAL
DEPARTMENTS					
LEGISLATURE	18			26	111,609
MILITARY AFFAIRS	6			196	144,446
MECC	1				10,216
MUNICIPAL BOARD					4,533
NATURAL RESOURCES	112			1,726	1,292,251
NON-HEALTH LIC BDS					
BOXING					1,555
BARBERS	1				4,591
ELECTRICITY	2				16,136
ARCHITECTS & ENG	1				6,676
WATCHMAKERS					0
ABSTRACTORS					1,095
ACCOUNTANCY	1				6,541
PEACE OFFICERS	1				6,721
PLANNING	7				117,400
POLLUTION CONTROL	11			26	232,822
PUB EMP RET ASSN	158				110,632
PUBLIC SAFETY	211			624	3,709,066
PUBLIC SERVICE	3			5	43,707
PUBLIC UTIL COMM	1				11,441
RACING COMMISSION	1				16,291
REVENUE	1,005			119	562,317
SECTRY OF STATE	4				53,315
SENTENCE GUIDLNS					3,308
STATE RETIREMENT	100				65,409
STATE UNIV SYST	72			948	1,600,101
SUPREME COURT	6			5	86,432
TEACHERS RETIREMENT	118				67,104
TRANSPORTATION	106			3,272	2,064,249
TRANSPORTATION REG BD					3,786
UNIV OF MINN	1			5,133	69,388
VETERANS AFFAIRS	11			474	192,807
WASTE MGMT BD	1				20,841
WELFARE-CENT OFF	156			170	664,369
WELFARE-INSTITUTNS	44			7,266	1,535,147
WKR COMP CT OF APPEALS					3,506
WORLD TRADE CENTER	1				7,775
ZOO	13			149	159,109
OTHER	15	4,183,616		136	7,246,728
DIRECT BILLINGS					13,957,142
GENERAL GOV'T	4,739	1,500,509		244,241	13,297,624
TOTAL	0	0	0	0	0

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 85 ROLL FORWARD PLAN

DEPARTMENT	BASIS OF ALLOCATION
EQUIPMENT USE CHARGE	
1.4 Equipment Use Charge	Cost of equipment in inventory (7-1-85)
ADMINISTRATION-GENERAL SUPPORT	
2.4 Commissioner and Personnel	Actual F.Y. 1985 employee counts
2.5 Fiscal	Accounting transactions processed in 1984-85
ADMINISTRATION-REAL ESTATE MGMT.	
3.4 Leasing	Number of leases processed in 1984-85
ADMINISTRATION-MANAGEMENT SVCS.	
4.4 Records Center	Cubic feet of records maintained
4.5 Inventory Management	Number of items in inventory
4.6 Contract Management	Number of contracts processed in 1984-85
4.7 Telecommunications	1984-85 telephone charges (Obj. Code 202)
4.8 Forms Management	Number of forms maintained in 1984-85
ADMINISTRATION-STATE AGENCY SVCS	
5.4 Procurement	Encumbrance transactions (A44) in 1984-85
5.5 Employee Assistance	Actual F.Y. 1985 employee counts
5.6 Central Mail	Postage revolving fund charges 1984-85
FINANCE-FISCAL MGMT AND ADMIN	
6.4 Department - Administration	Actual F.Y. 1985 employee counts
FINANCE-BUDGET	
7.4 Budget Control	Accounting transaction 1984-85
7.6 Budget Support	Number of allotment accounts in state accounting system as of 9-3-85
FINANCE-ACCOUNTING	
8.4 Accounting Services	Accounting Transactions 1984-85

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 85 ROLL FORWARD PLAN

DEPARTMENT	BASIS OF ALLOCATION
FINANCE-OTHER	
9.4 Financial Reporting	Accounting Transactions 1984-85
9.5 Central Payroll	Payroll Transactions 1984-85
9.6 Single Audit	Federal Cash Receipts Fiscal Year 1985
EMPLOYEE RELATIONS	
10.4 Personnel Administration	Actual F.Y. 1985 Employee Counts
MEDIATION SERVICES	
11.4 State Agencies	Employees in Bargaining Units in 1984-85
LEGISLATIVE AUDITOR	
12.4 Finance Audits	Actual Hours of Service 1984-85
12.5 Program Audits	Actual Hours of Service 1984-85
12.6 Single Audit	Actual Hours of Service 1984-85
TREASURY	
13.4 Treasury	Accounting Transactions and Subsystem Warrants (1984-85)
ATTORNEY GENERAL-GENERAL SUPPORT	
14.4 Legal Services	Actual Hours of Service 1984-85
LABOR AND INDUSTRY-ADMINISTRATION	
15.4 Department - Administration	Actual F.Y. 1985 Employee Counts
LABOR & INDUSTRY-WORKERS COMP ADM	
16.4 State Employee	First Report of Injury Fiscal Year 1985
PUBLIC SAFETY ADMINISTRATION	
17.4 Department - Administration	Actual F.Y. 1985 Employee Counts
STATE AUDITOR-SINGLE AUDIT	
18.4 Single Audit	Federal Cash Receipts Fiscal Year 1985

STATE OF MINNESOTA
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES

An equipment use charge is allowable for plan purposes in lieu of depreciation. The state does not depreciate its equipment. However, the Inventory Management Division of the Department of Administration maintains extensive records of state-owned property indicating the costs of each piece of equipment currently in use by each department.

A use charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on July 1, 1985. Equipment use charges are not included for units of Administration funded through revolving funds.

Ref.: FMC 74-4, Attachment B, paragraph B.13.

SCHEDULE 1.2
ACTUAL F.Y. 5

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION:

DEPARTMENTAL COST ADJUSTMENTS:

EQUIPMENT USE CHARGE	442,039
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TOTAL DEPARTMENTAL COST ADJUSTMENTS	442,039
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TOTAL TO BE ALLOCATED	442,039
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SCHEDULE 1.3
ACTUAL 1985

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

SCHEDULE OF COSTS TO BE ALLOCATED BY FUND

	TOTAL	GENERAL ADMN	EQUIPMENT USE CHG
COST ADJUSTMENTS			
DEPARTMENTAL COST ADJUSTMENTS			
*EQUIPMENT USE CHARGE	442.039		442.039
COST BY FUNCTION	442.039		442.039
REALLOCATE ADMIN	0		
ALLOCABLE COSTS	442.039		442.039
DISALLOWED			
NET ALLOCATED	442.039		442.039

*THESE COSTS HAVE BEEN ADDED TO THE DEPARTMENTAL EXPENDITURES
FROM THE FINANCIAL STATEMENTS. SEE NARRATIVE FOR EXPLANATION.

SCHEDULE 1.4
ACTUAL 1985

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

DETAIL ALLOCATION-EQUIPMENT USE CHARGE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	88,054	1.33%	5.870
REAL EST MGMT	1,712,178	25.82%	114.146
MANAGEMENT SVCS	728,103	10.98%	48.540
STATE AGENCY	130,104	1.96%	8.674
FINANCE	343,631	5.18%	22.909
EMPLOYEE RELATIONS	289,518	4.37%	19.301
MEDIATION SVCS	111,164	1.68%	7.411
LEGISLATIVE AUDIT	389,961	5.88%	25.998
TREASURER	253,194	3.82%	16.880
ATTORNEY GENERAL	753,936	11.37%	50.263
LABOR & INDUSTRY	1,830,706	27.61%	122.047
SUB-TOTAL	6,630,549	100.00%	442.039
DIRECT BILLED			
TOTAL	6,630,549	100.00%	442.039

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY (6-30-85)
SOURCE: FIXED ASSET SUMMARY

STATE OF MINNESOTA
ADMINISTRATION - GENERAL SUPPORT
NATURE AND EXTENT OF SERVICES

The Department of Administration provides plant maintenance, management services, procurement, and related services to state agencies which are funded by the state General Fund along with a number of specialized services (printing, motor pool, micrographics, central stores, data processing, etc.) which are funded through intra-state revolving fund billings to other state departments. In addition, the department provides services to the public in connection with Cable TV, 911 Emergency Communications, etc.

The General Support Division includes the Office of the Commissioner, department personnel, and department fiscal services. Costs of the department's personnel and commissioner's office have been allocated to units within the department based on actual F.Y. 1985 employee counts.

Costs of the department's fiscal services units have been allocated to units within the department based on their number of accounting transactions in fiscal year 1984-85 and time estimates between revolving and other accounts.

Ref.: FMC 74-4, Attachment B, paragraphs B.4, 22, and 10.

SCHEDULE 2.2
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SUPPORT
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985	1.309.246
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DEDUCTIONS:

EQUIPMENT	(12.186)
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TOTAL DEDUCTIONS	(12.186)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	5.870
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TOTAL ALLOCATED ADDITIONS	5.870
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TOTAL TO BE ALLOCATED	1.302.930
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SCHEDULE 2.3
ACTUAL 1985

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

FISCAL YEAR ENDED JUNE 30, 1985

	TOTAL	GENERAL ADMIN	COMMSR & PERSONL	FISCAL
WAGES & BENEFITS				
SALARIES & WAGES	1,115,085		670,423	444,662
OTHER EQUIPMENT & COST				
SERVICES	167,661		132,262	35,399
SUPPLIES	14,314		9,372	4,942
EQUIPMENT	12,186	12,186		
DEPARTMENTAL EXPENDITURES	1,309,246	12,186	812,057	485,003
COST ADJUSTMENTS				
DEDUCTIONS	(12,186)	(12,186)		
ADDITIONS	5,870	5,870		
COST BY FUNCTION	1,302,930	5,870	812,057	485,003
REALLOCATE ADMINISTRATION		(5,870)	3,675	2,195
ALLOCABLE COSTS	1,302,930	0	815,732	487,198
DISALLOWED				
NET ALLOWED	1,302,930	0	815,732	487,198

SCHEDULE 2.4
ACTUAL 1985

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
ADM-PUB SVCS	30	4.05%	33.026
ADM-GEN SUPP	32	4.32%	35.227
ADM-RL EST MGT	196	26.45%	215.767
ADM-MGT SVCS	58	7.83%	63.849
ADM-STATE AGENCY	56	7.56%	61.648
ISB	226	30.50%	248.792
MOTOR POOL	17	2.29%	18.714
OFFICE EQUIPMENT	1	0.13%	1.101
FEDERAL SURPLUS	7	0.94%	7.706
CENT MNTNCE REVOLVIN	4	0.54%	4.403
MOVERS & DELIVERY	10	1.35%	11.009
TELECOMMUNICATIONS	4	0.54%	4.403
RESOURCE RCVR	3	0.40%	3.303
MICROGRAPHICS	16	2.16%	17.614
CENTRAL STORES	13	1.75%	14.311
DOCUMENTS & REGISTER	14	1.89%	15.412
ADDRESSING & INSERT	7	0.94%	7.706
PRINTING	44	5.94%	48.438
COMMUTER VAN	1	0.13%	1.101
CAPITOL PARKING	2	0.27%	2.202
 SUB-TOTAL	 741	 100.00%	 815.732
 DIRECT BILLED			
 TOTAL	 741	 100.00%	 815.732

ALLOCATION BASIS: F.Y. 1985 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 2.5
ACTUAL 1985

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
ADM-PUB SVCS	2,394	5.78%	8,368
ADM-GEN SUPP	2,502	6.04%	8,745
ADM-RL EST MGT	14,253	34.42%	49,820
ADM-MGT SVCS	4,788	11.56%	16,736
ADM-STATE AGENCY	11,111	26.83%	38,837
GOVERNOR	4,032	9.74%	14,093
OTHER	2,331	5.63%	8,148
TOTAL	41,411	100.00%	144,747
INFORMATION SERVICES	12,175	10.55%	36,138
MOTOR POOL	28,622	24.81%	84,961
OFFICE EQUIPMENT	1,373	1.19%	4,076
FEDERAL SURPLUS	1,113	0.96%	3,304
CENTRAL MNTNCE	1,642	1.42%	4,874
MOVERS & DELIVERY	738	0.64%	2,191
TELECOMMUNICATIONS	14,402	12.48%	42,751
RESOURCE RECOVERY	601	0.52%	1,784
MICROGRAPHICS	2,094	1.82%	6,216
CENTRAL STORES	19,237	16.67%	57,103
DOCUMENTS AND REGISTE	6,560	5.69%	19,473
ADDRESSING & INSERT	853	0.74%	2,532
PRINTING	23,137	20.06%	68,680
COMMUTER VAN	695	0.60%	2,063
CAPITOL PARKING	2,124	1.84%	6,305
TOTAL	115,366	100.00%	342,451
GRAND TOTAL			487,198

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1985
SOURCE: COMPUTER REPORT

SCHEDULE 2.6
ACTUAL 1985

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMR & PERSONNL	FISCAL
ADM-PUB SVCS	41,394	33,026	8,358
ADM-GEN SUPP	43,972	35,227	8,745
ADM-RL EST MGT	265,587	215,767	49,820
ADM-MGT SVCS	80,585	63,849	16,736
ADM-STATE AGENCY	100,485	61,648	38,837
GOVERNOR	14,093	0	14,093
ISB	284,930	248,792	36,138
MOTOR POOL	103,675	18,714	84,961
OFFICE EQUIPMENT	5,177	1,101	4,076
FEDERAL SURPLUS	11,010	7,706	3,304
CENT MNTNCE-REVOLVING	9,277	4,403	4,874
MOVERS & DELIVERY	13,200	11,009	2,191
TELECOMMUNICATIONS	47,154	4,403	42,751
RESOURCE RECOVERY	5,087	3,303	1,784
MICROGRAPHICS	23,830	17,614	6,216
CENTRAL STORES	71,414	14,311	57,103
DOCUMENTS & REGISTER	34,885	15,412	19,473
ADDRESSING & INSERT	10,238	7,706	2,532
PRINTING	117,118	48,438	68,680
COMMUTER VAN	3,164	1,101	2,063
CAPITOL PARKING	8,507	2,202	6,305
OTHER	8,148	0	8,148
SUB-TOTAL	1,302,930	815,732	487,198
DIRECT BILLED			
TOTAL	1,302,930	815,732	487,198

STATE OF MINNESOTA
ADMINISTRATION - REAL ESTATE MANAGEMENT
NATURE AND EXTENT OF SERVICES

The Department of Administration is responsible for the management and maintenance of the Capitol Complex in St. Paul and Duluth Center, State Building Design and Construction, Energy Conservation Services, leasing of state-owned property and the leasing of property for use by the state. Certain of these costs are allowable for plan purposes and have been functionalized and allocated as follows:

- Leasing - the Real Estate Division is responsible for leasing of state property to private individuals or other state agencies and for acquiring property by lease for use by state agencies. Costs are allowable for plan purposes and have been allocated based on the number of leases processed in 1984-1985.
- Plant Management - the Plant Management Division includes grounds maintenance, building maintenance, and custodial services for the Capitol Complex Buildings. In addition, the costs of Capitol Complex security charged to the Public Safety Department have been transferred to this account for allocation purposes. Also, depreciation costs on Capitol Complex buildings have been calculated in accordance with state policy and added to this function. A carryforward adjustment reflecting the estimated variance for fiscal 1985, between rentals charged to state agencies and actual cost has been added prior to allocation. The costs are presently billed back to agencies based on annual leases. Beginning with fiscal 1986-87 biennium, this activity was changed to an internal service fund.

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

Ref.: FMC 74-4, Attachment B, paragraphs C.2 and B.10.

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MANAGEMENT

COSTS TO BE ALLOCATED

FISCAL YEAR ENDED JUNE 30, 1985

ACTUAL EXPENDITURES F.Y. 1985		9,198,081
DEDUCTIONS:		
EQUIPMENT	(121,939)	
TOTAL DEDUCTIONS		(121,939)
ADDITIONS:		
EQUIPMENT USE CHARGE	114,146	
ADM-GEN SPT	265,587	
TOTAL ADDITIONS		379,733
DEPARTMENTAL COST ADJUSTMENTS:		
SECURITY	789,232	
DEPRECIATION	2,012,940	
CARRY FORWARD ADJUSTMENT	(57,971)	
INTEREST EXPENSE	276,959	
TOTAL DEPARTMENTAL ADJUSTMENTS		3,021,160
TOTAL TO BE ALLOCATED		12,477,035

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEASING	PLANT MANAGEMENT	ENERGY CONSRVTN	DULUTH CENTER	OTHER
WAGES & BENEFITS							
SALARY & WAGES	5,221,283		375,183	3,780,136	186,046		879,918
OTHER EXPENSE & COST							
SERVICES	3,203,949	30,429	30,321	2,593,858	40,885	392,071	116,385
SUPPLIES	650,910	2,498	1,857	585,649	3,546		57,360
EQUIPMENT	121,939	121,939					
DEPARTMENTAL EXPENDITURES	9,198,081	154,866	407,361	6,959,643	230,477	392,071	1,053,663
COST ADJUSTMENTS							
DEDUCTIONS	(121,939)	(121,939)					
ADDITIONS	379,733	379,733					
DEPARTMENTAL COST ADJUSTMENTS							
*SECURITY	789,232			789,232			
*DEPRECIATION	2,012,940			1,800,347		212,593	
*CARRY FORWARD ADJUSTMENT	(57,971)			(57,971)			
*INTEREST EXPENSE	276,959					276,959	
COST BY FUNCTION	12,477,035	412,660	407,361	9,491,251	230,477	881,623	1,053,663
REALLOCATE ADMINISTRATION		(412,660)	13,934	324,648	7,883	30,156	36,039
ALLOCABLE COSTS	12,477,035	0	421,295	9,815,899	238,360	911,779	1,089,702
DISALLOWED	(12,055,740)			(9,815,899)	(238,360)	(911,779)	(1,089,702)
NET ALLOCATED	421,295	0	421,295	0	0	0	0

*THESE COSTS HAVE BEEN ADDED TO THE DEPARTMENTAL EXPENDITURES
FROM THE FINANCIAL STATEMENTS. SEE NARRATIVE FOR EXPLANATION.

SCHEDULE 3.4
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MANAGEMENT
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	4	0.52%	2.212
REAL EST MGMT	14	1.84%	7.740
MANAGEMENT SVCS	9	1.18%	4.976
STATE AGENCY SVCS	5	0.66%	2.764
PUBLIC SERVICE	2	0.26%	1.106
ISB	3	0.39%	1.659
MOTOR POOL	1	0.13%	553
OFFICE EQUIPMENT REPAIR	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
CENTRAL STORES	1	0.13%	553
STATE REG-DOCUMENTS	2	0.26%	1.106
ADDRESSING & INSERT	0	0.00%	0
STATE PRINTER	6	0.79%	3.317
COMMUTER VAN	0	0.00%	0
CAPITOL PARKING	2	0.26%	1.106
AGRICULTURE	37	4.86%	20.457
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	1	0.13%	553
ATTORNEY GENERAL	22	2.89%	12.163
AUDITOR	2	0.26%	1.106
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	3	0.39%	1.659
COMMERCE	5	0.66%	2.764
COMMUNITY COLLEGE BD	15	1.97%	8.293
CORRECTIONS	33	4.33%	18.245
ECONOMIC SECURITY	103	13.52%	56.947
EDUCATION	6	0.79%	3.317
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	1	0.13%	553
ENERGY, ECONOMIC DVLDP	10	1.31%	5.529
FINANCE	4	0.52%	2.212
GOVERNOR	6	0.79%	3.317
HANDICAPPED COUNCIL	1	0.13%	553
HEALTH	12	1.57%	6.635
HEALTH LIC BDS			
MEDICAL EXAMINERS	1	0.13%	553
NURSING	1	0.13%	553
PHARMACY	1	0.13%	553
DENTISTRY	1	0.13%	553
CHIROPRACTORS	1	0.13%	553
PSYCHOLOGY	1	0.13%	553
OPTOMETRY	1	0.13%	553
NURSING HOME ADM	1	0.13%	553
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.13%	553
HEARING EXAMINER	2	0.26%	1.106
HIGHER ED COORD BD	1	0.13%	553

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MANAGEMENT
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	16	2.10%	8,846
HUMAN RIGHTS	11	1.44%	6,082
INDIAN AFFAIRS	2	0.26%	1,106
INVESTMENT BOARD	1	0.13%	553
IRON RANGE RESOURCES	4	0.52%	2,212
LABOR & INDUSTRY	6	0.79%	3,317
LEGISLATIVE AUDIT	1	0.13%	553
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	4	0.52%	2,212
MILITARY AFFAIRS	1	0.13%	553
MECC	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	64	8.40%	35,384
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	1	0.13%	553
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	7	0.92%	3,870
POLLUTION CONTROL	14	1.84%	7,740
PUB EMP RET ASSN	4	0.52%	2,212
PUBLIC SAFETY	92	12.07%	50,865
PUBLIC SERVICE	8	1.05%	4,423
PUBLIC UTIL COMM	2	0.26%	1,106
RACING COMMISSION	3	0.39%	1,659
REVENUE	29	3.81%	16,034
SECRETARY OF STATE	1	0.13%	553
SENTENCE GUIDELINES	1	0.13%	553
STATE RETIREMENT	1	0.13%	553
STATE UNIV SYSTEM	32	4.20%	17,692
SUPREME COURT	13	1.71%	7,187
TEACHERS RETIREMENT	2	0.26%	1,106
TRANSPORTATION	46	6.04%	25,433
TRANSPORTATION REG BD	1	0.13%	553
TREASURER	2	0.26%	1,106
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	9	1.18%	4,976
WASTE MGMT BD	1	0.13%	553
WELFARE-CENT OFFICE	19	2.49%	10,505
WELFARE-INSTITUTIONS	28	3.67%	15,481
WKRS COMP CT OF APPEALS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	14	1.84%	7,733
TOTAL	762	100.00%	421,295

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1985
SOURCE: REAL ESTATE UNIT RECORDS

SCHEDULE 3.5
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
GENERAL SUPPORT	2,212	2,212
REAL EST MGMT	7,740	7,740
MANAGEMENT SVCS	4,976	4,976
STATE AGENCY SVCS	2,764	2,764
PUBLIC SERVICE	1,106	1,106
ISB	1,659	1,659
MOTOR POOL	553	553
OFFICE EQUIPMENT REPAIR	0	0
FEDERAL SURPLUS	0	0
CENT MNTNCE REVOLVING	0	0
MOVERS & DELIVERY	0	0
TELECOMMUNICATIONS	0	0
RESOURCE RECOVERY	0	0
MICROGRAPHICS	0	0
CENTRAL STORES	553	553
STATE REG-DOCUMENTS	1,106	1,106
ADDRESSING & INSERT	0	0
STATE PRINTER	3,317	3,317
COMMUTER VAN	0	0
CAPITOL PARKING	1,106	1,106
AGRICULTURE	20,457	20,457
ANIMAL HEALTH BD	0	0
ARTS BOARD	553	553
ATTORNEY GENERAL	12,163	12,163
AUDITOR	1,106	1,106
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	1,659	1,659
COMMERCE	2,764	2,764
COMMUNITY COLLEGE BD	8,293	8,293
CORRECTIONS	18,245	18,245
ECONOMIC SECURITY	56,947	56,947
EDUCATION	3,317	3,317
EDUCATION-VO-TECH	0	0
EMPLOYEE RELATIONS	553	553
ENERGY, ECONOMIC DVLP	5,529	5,529
FINANCE	2,212	2,212
GOVERNOR	3,317	3,317
HANDICAPPED COUNCIL	553	553
HEALTH	6,635	6,635
HEALTH LIC BDS		
MEDICAL EXAMINERS	553	553
NURSING	553	553
PHARMACY	553	553
DENTISTRY	553	553
CHIROPRACTORS	553	553
PSYCHOLOGY	553	553
OPTOMETRY	553	553
NURSING HOME ADM	553	553
PODIATRY	0	0
VETERINARY MEDICINE	553	553
HEARING EXAMINER	1,106	1,106
HIGHER ED COORD BD	553	553

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	8,846	8,846
HUMAN RIGHTS	6,082	6,082
INDIAN AFFAIRS	1,106	1,106
INVESTMENT BOARD	553	553
IRON RANGE RESOURCES	2,212	2,212
LABOR & INDUSTRY	3,317	3,317
LEGISLATIVE AUDIT	553	553
LEGISLATURE	0	0
MEDIATION SVCS	2,212	2,212
MILITARY AFFAIRS	553	553
MECC	0	0
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	35,384	35,384
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	553	553
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	3,870	3,870
POLLUTION CONTROL	7,740	7,740
PUB EMP RET ASSN	2,212	2,212
PUBLIC SAFETY	50,865	50,865
PUBLIC SERVICE	4,423	4,423
PUBLIC UTIL COMM	1,106	1,106
RACING COMMISSION	1,659	1,659
REVENUE	16,034	16,034
SECRETARY OF STATE	553	553
SENTENCE GUIDELINES	553	553
STATE RETIREMENT	553	553
STATE UNIV SYSTEM	17,692	17,692
SUPREME COURT	7,187	7,187
TEACHERS RETIREMENT	1,106	1,106
TRANSPORTATION	25,433	25,433
TRANSPORTATION REG BD	553	553
TREASURER	1,106	1,106
UNIV OF MINN	0	0
VETERANS AFFAIRS	4,976	4,976
WASTE MGMT BD	553	553
WELFARE-CENT OFFICE	10,505	10,505
WELFARE-INSTITUTIONS	15,481	15,481
WKRS COMP CT OF APPEALS	0	0
WORLD TRADE CENTER	0	0
ZOO	0	0
OTHER	7,733	7,733
TOTAL	421,295	421,295

STATE OF MINNESOTA
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES

An equipment use charge is allowable for plan purposes in lieu of depreciation. The state does not depreciate its equipment. However, the Inventory Management Division of the Department of Administration maintains extensive records of state-owned property indicating the costs of each piece of equipment currently in use by each department.

A use charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on July 1, 1985. Equipment use charges are not included for units of Administration funded through revolving funds.

Ref.: FMC 74-4, Attachment B, paragraph B.13.

SCHEDULE 1.2
ACTUAL F.Y. 5

STATE OF MINNESOTA
EQUIPMENT USE CHARGE
COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION:

DEPARTMENTAL COST ADJUSTMENTS:

EQUIPMENT USE CHARGE	442,039	
TOTAL DEPARTMENTAL COST ADJUSTMENTS		442,039
TOTAL TO BE ALLOCATED		442,039

SCHEDULE 1.3
ACTUAL 1985

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

SCHEDULE OF COSTS TO BE ALLOCATED BY FUND

	TOTAL	GENERAL ADMN	EQUIPMENT USE CHG
COST ADJUSTMENTS			
DEPARTMENTAL COST ADJUSTMENTS			
*EQUIPMENT USE CHARGE	442,039		442,039
COST BY FUNCTION	442,039		442,039
REALLOCATE ADMIN	0		
ALLOCABLE COSTS	442,039		442,039
DISALLOWED			
NET ALLOCATED	442,039		442,039

*THESE COSTS HAVE BEEN ADDED TO THE DEPARTMENTAL EXPENDITURES
FROM THE FINANCIAL STATEMENTS. SEE NARRATIVE FOR EXPLANATION.

SCHEDULE 1.4
ACTUAL 1985

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

DETAIL ALLOCATION-EQUIPMENT USE CHARGE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED NET PERCENT	ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	88,054	1.33%	5.870
REAL EST MGMT	1,712,178	25.82%	114.146
MANAGEMENT SVCS	728,103	10.98%	48.540
STATE AGENCY	130,104	1.96%	8.674
FINANCE	343,631	5.18%	22.909
EMPLOYEE RELATIONS	289,518	4.37%	19.301
MEDIATION SVCS	111,164	1.68%	7.411
LEGISLATIVE AUDIT	389,961	5.88%	25.998
TREASURER	253,194	3.82%	16.880
ATTORNEY GENERAL	753,936	11.37%	50.263
LABOR & INDUSTRY	1,830,706	27.61%	122.047
SUB-TOTAL	6,630,549	100.00%	442.039
DIRECT BILLED			
TOTAL	6,630,549	100.00%	442.039

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY (6-30-85)
SOURCE: FIXED ASSET SUMMARY

STATE OF MINNESOTA
ADMINISTRATION - GENERAL SUPPORT
NATURE AND EXTENT OF SERVICES

The Department of Administration provides plant maintenance, management services, procurement, and related services to state agencies which are funded by the state General Fund along with a number of specialized services (printing, motor pool, micrographics, central stores, data processing, etc.) which are funded through intra-state revolving fund billings to other state departments. In addition, the department provides services to the public in connection with Cable TV, 911 Emergency Communications, etc.

The General Support Division includes the Office of the Commissioner, department personnel, and department fiscal services. Costs of the department's personnel and commissioner's office have been allocated to units within the department based on actual F.Y. 1985 employee counts.

Costs of the department's fiscal services units have been allocated to units within the department based on their number of accounting transactions in fiscal year 1984-85 and time estimates between revolving and other accounts.

Ref.: FMC 74-4, Attachment B, paragraphs B.4, 22, and 10.

SCHEDULE 2.2
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SUPPORT
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985	1,309,246
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DEDUCTIONS:

EQUIPMENT	(12,186)
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TOTAL DEDUCTIONS	(12,186)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	5,870
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TOTAL ALLOCATED ADDITIONS	5,870
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TOTAL TO BE ALLOCATED	1,302,930
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SCHEDULE 2.3
ACTUAL 1985

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

FISCAL YEAR ENDED JUNE 30, 1985

	TOTAL	GENERAL ADMIN	COMMSR & PERSONL	FISCAL
WAGES & BENEFITS				
SALARIES & WAGES	1,115,085		670,423	444,662
OTHER EQUIPMENT & COST				
SERVICES	167,661		132,262	35,399
SUPPLIES	14,314		9,372	4,942
EQUIPMENT	12,186	12,186		
DEPARTMENTAL EXPENDITURES	1,309,246	12,186	812,057	485,003
COST ADJUSTMENTS				
DEDUCTIONS	(12,186)	(12,186)		
ADDITIONS	5,870	5,870		
COST BY FUNCTION	1,302,930	5,870	812,057	485,003
REALLOCATE ADMINISTRATION		(5,870)	3,675	2,195
ALLOCABLE COSTS	1,302,930	0	815,732	487,198
DISALLOWED				
NET ALLOWED	1,302,930	0	815,732	487,198

SCHEDULE 2.4
ACTUAL 1985

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

DETAIL ALLOCATION-COMMER & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
ADM-PUB SVCS	30	4.05%	33,026
ADM-GEN SUPP	32	4.32%	35,227
ADM-RL EST MGT	196	26.45%	215,767
ADM-MGT SVCS	58	7.83%	63,849
ADM-STATE AGENCY	56	7.56%	61,648
ISB	226	30.50%	248,792
MOTOR POOL	17	2.29%	18,714
OFFICE EQUIPMENT	1	0.13%	1,101
FEDERAL SURPLUS	7	0.94%	7,706
CENT MNTNCE REVOLVIN	4	0.54%	4,403
MOVERS & DELIVERY	10	1.35%	11,009
TELECOMMUNICATIONS	4	0.54%	4,403
RESOURCE RCVR	3	0.40%	3,303
MICROGRAPHICS	16	2.16%	17,614
CENTRAL STORES	13	1.75%	14,311
DOCUMENTS & REGISTER	14	1.89%	15,412
ADDRESSING & INSERT	7	0.94%	7,706
PRINTING	44	5.94%	48,438
COMMUTER VAN	1	0.13%	1,101
CAPITOL PARKING	2	0.27%	2,202
 SUB-TOTAL	 741	 100.00%	 815,732
 DIRECT BILLED			
 TOTAL	 741	 100.00%	 815,732

ALLOCATION BASIS: F.Y. 1985 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 2.5
ACTUAL 1985

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
ADM-PUB SVCS	2,394	5.78%	8,368
ADM-GEN SUPP	2,502	6.04%	8,745
ADM-RL EST MGT	14,253	34.42%	49,820
ADM-MGT SVCS	4,788	11.56%	16,736
ADM-STATE AGENCY	11,111	26.83%	38,837
GOVERNOR	4,032	9.74%	14,093
OTHER	2,331	5.63%	8,148
TOTAL	41,411	100.00%	144,747
INFORMATION SERVICES	12,175	10.55%	36,138
MOTOR POOL	28,622	24.81%	84,961
OFFICE EQUIPMENT	1,373	1.19%	4,076
FEDERAL SURPLUS	1,113	0.96%	3,304
CENTRAL MNTNCE	1,642	1.42%	4,874
MOVERS & DELIVERY	738	0.64%	2,191
TELECOMMUNICATIONS	14,402	12.48%	42,751
RESOURCE RECOVERY	601	0.52%	1,784
MICROGRAPHICS	2,094	1.82%	6,216
CENTRAL STORES	19,237	16.67%	57,103
DOCUMENTS AND REGISTE	6,560	5.69%	19,473
ADDRESSING & INSERT	853	0.74%	2,532
PRINTING	23,137	20.06%	68,680
COMMUTER VAN	695	0.60%	2,063
CAPITOL PARKING	2,124	1.84%	6,305
TOTAL	115,366	100.00%	342,451
GRAND TOTAL			487,198

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1985

SOURCE: COMPUTER REPORT

SCHEDULE 2.6
ACTUAL 1985

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMSR & PERSONNL	FISCAL
ADM-PUB SVCS	41,394	33,026	8,368
ADM-GEN SUPP	43,972	35,227	8,745
ADM-RL EST MGT	265,587	215,767	49,820
ADM-MGT SVCS	80,585	63,849	16,736
ADM-STATE AGENCY	100,485	61,648	38,837
GOVERNOR	14,093	0	14,093
ISB	284,930	248,792	36,138
MOTOR POOL	103,675	18,714	84,961
OFFICE EQUIPMENT	5,177	1,101	4,076
FEDERAL SURPLUS	11,010	7,706	3,304
CENT MNTNCE-REVOLVING	9,277	4,403	4,874
MOVERS & DELIVERY	13,200	11,009	2,191
TELECOMMUNICATIONS	47,154	4,403	42,751
RESOURCE RECOVERY	5,087	3,303	1,784
MICROGRAPHICS	23,830	17,614	6,216
CENTRAL STORES	71,414	14,311	57,103
DOCUMENTS & REGISTER	34,885	15,412	19,473
ADDRESSING & INSERT	10,238	7,706	2,532
PRINTING	117,118	48,438	68,680
COMMUTER VAN	3,164	1,101	2,063
CAPITOL PARKING	8,507	2,202	6,305
OTHER	8,148	0	8,148
SUB-TOTAL	1,302,930	815,732	487,198
DIRECT BILLED			
TOTAL	1,302,930	815,732	487,198

STATE OF MINNESOTA
ADMINISTRATION - REAL ESTATE MANAGEMENT
NATURE AND EXTENT OF SERVICES

The Department of Administration is responsible for the management and maintenance of the Capitol Complex in St. Paul and Duluth Center, State Building Design and Construction, Energy Conservation Services, leasing of state-owned property and the leasing of property for use by the state. Certain of these costs are allowable for plan purposes and have been functionalized and allocated as follows:

- Leasing - the Real Estate Division is responsible for leasing of state property to private individuals or other state agencies and for acquiring property by lease for use by state agencies. Costs are allowable for plan purposes and have been allocated based on the number of leases processed in 1984-1985.
- Plant Management - the Plant Management Division includes grounds maintenance, building maintenance, and custodial services for the Capitol Complex Buildings. In addition, the costs of Capitol Complex security charged to the Public Safety Department have been transferred to this account for allocation purposes. Also, depreciation costs on Capitol Complex buildings have been calculated in accordance with state policy and added to this function. A carryforward adjustment reflecting the estimated variance for fiscal 1985, between rentals charged to state agencies and actual cost has been added prior to allocation. The costs are presently billed back to agencies based on annual leases. Beginning with fiscal 1986-87 biennium, this activity was changed to an internal service fund.

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

Ref.: FMC 74-4, Attachment B, paragraphs C.2 and B.10.

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MANAGEMENT

COSTS TO BE ALLOCATED

FISCAL YEAR ENDED JUNE 30. 1985

ACTUAL EXPENDITURES F.Y. 1985	9,198,081
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DEDUCTIONS:

EQUIPMENT	(121,939)	
TOTAL DEDUCTIONS		(121,939)

ADDITIONS:

EQUIPMENT USE CHARGE	114,146	
ADM-GEN SPT	265,587	
TOTAL ADDITIONS		379,733

DEPARTMENTAL COST ADJUSTMENTS:

SECURITY	789,232	
DEPRECIATION	2,012,940	
CARRY FORWARD ADJUSTMENT	(57,971)	
INTEREST EXPENSE	276,959	
TOTAL DEPARTMENTAL ADJUSTMENTS		3,021,160
TOTAL TO BE ALLOCATED		12,477,035

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEASING	PLANT MANAGEMENT	ENERGY CONSRVTN	DULUTH CENTER	OTHER
WAGES & BENEFITS							
SALARY & WAGES	5,221,283		375,183	3,780,136	186,046		879,918
OTHER EXPENSE & COST							
SERVICES	3,203,949	30,429	30,321	2,593,858	40,885	392,071	116,385
SUPPLIES	650,910	2,498	1,857	585,649	3,546		57,360
EQUIPMENT	121,939	121,939					
DEPARTMENTAL EXPENDITURES	9,198,081	154,866	407,361	6,959,643	230,477	392,071	1,053,663
COST ADJUSTMENTS							
DEDUCTIONS	(121,939)	(121,939)					
ADDITIONS	379,733	379,733					
DEPARTMENTAL COST ADJUSTMENTS							
*SECURITY	789,232			789,232			
*DEPRECIATION	2,012,940			1,800,347		212,593	
*CARRY FORWARD ADJUSTMENT	(57,971)			(57,971)			
*INTEREST EXPENSE	276,959					276,959	
COST BY FUNCTION	12,477,035	412,660	407,361	9,491,251	230,477	881,623	1,053,663
REALLOCATE ADMINISTRATION		(412,660)	13,934	324,648	7,883	30,156	36,039
ALLOCABLE COSTS	12,477,035	0	421,295	9,815,899	238,360	911,779	1,089,702
DISALLOWED	(12,055,740)			(9,815,899)	(238,360)	(911,779)	(1,089,702)
NET ALLOCATED	421,295	0	421,295	0	0	0	0

*THESE COSTS HAVE BEEN ADDED TO THE DEPARTMENTAL EXPENDITURES
FROM THE FINANCIAL STATEMENTS. SEE NARRATIVE FOR EXPLANATION.

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MANAGEMENT
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	4	0.52%	2.212
REAL EST MGMT	14	1.84%	7.740
MANAGEMENT SVCS	9	1.18%	4.976
STATE AGENCY SVCS	5	0.66%	2.764
PUBLIC SERVICE	2	0.26%	1.106
ISB	3	0.39%	1.659
MOTOR POOL	1	0.13%	553
OFFICE EQUIPMENT REPAIR	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
CENTRAL STORES	1	0.13%	553
STATE REG-DOCUMENTS	2	0.26%	1.106
ADDRESSING & INSERT	0	0.00%	0
STATE PRINTER	6	0.79%	3.317
COMMUTER VAN	0	0.00%	0
CAPITOL PARKING	2	0.26%	1.106
AGRICULTURE	37	4.86%	20.457
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	1	0.13%	553
ATTORNEY GENERAL	22	2.89%	12.163
AUDITOR	2	0.26%	1.106
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	3	0.39%	1.659
COMMERCE	5	0.66%	2.764
COMMUNITY COLLEGE BD	15	1.97%	8.293
CORRECTIONS	33	4.33%	18.245
ECONOMIC SECURITY	103	13.52%	56.947
EDUCATION	6	0.79%	3.317
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	1	0.13%	553
ENERGY, ECONOMIC DVLP	10	1.31%	5.529
FINANCE	4	0.52%	2.212
GOVERNOR	6	0.79%	3.317
HANDICAPPED COUNCIL	1	0.13%	553
HEALTH	12	1.57%	6.635
HEALTH LIC BDS			
MEDICAL EXAMINERS	1	0.13%	553
NURSING	1	0.13%	553
PHARMACY	1	0.13%	553
DENTISTRY	1	0.13%	553
CHIROPRACTORS	1	0.13%	553
PSYCHOLOGY	1	0.13%	553
OPTOMETRY	1	0.13%	553
NURSING HOME ADM	1	0.13%	553
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.13%	553
HEARING EXAMINER	2	0.26%	1.106
HIGHER ED COORD BD	1	0.13%	553

SCHEDULE 3.4
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MANAGEMENT
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	16	2.10%	8,846
HUMAN RIGHTS	11	1.44%	6,082
INDIAN AFFAIRS	2	0.26%	1,106
INVESTMENT BOARD	1	0.13%	553
IRON RANGE RESOURCES	4	0.52%	2,212
LABOR & INDUSTRY	6	0.79%	3,317
LEGISLATIVE AUDIT	1	0.13%	553
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	4	0.52%	2,212
MILITARY AFFAIRS	1	0.13%	553
MECC	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	64	8.40%	35,384
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	1	0.13%	553
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	7	0.92%	3,870
POLLUTION CONTROL	14	1.84%	7,740
PUB EMP RET ASSN	4	0.52%	2,212
PUBLIC SAFETY	92	12.07%	50,865
PUBLIC SERVICE	8	1.05%	4,423
PUBLIC UTIL COMM	2	0.26%	1,106
RACING COMMISSION	3	0.39%	1,659
REVENUE	29	3.81%	16,034
SECRETARY OF STATE	1	0.13%	553
SENTENCE GUIDELINES	1	0.13%	553
STATE RETIREMENT	1	0.13%	553
STATE UNIV SYSTEM	32	4.20%	17,692
SUPREME COURT	13	1.71%	7,187
TEACHERS RETIREMENT	2	0.26%	1,106
TRANSPORTATION	46	6.04%	25,433
TRANSPORTATION REG BD	1	0.13%	553
TREASURER	2	0.26%	1,106
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	9	1.18%	4,976
WASTE MGMT BD	1	0.13%	553
WELFARE-CENT OFFICE	19	2.49%	10,505
WELFARE-INSTITUTIONS	28	3.67%	15,481
WKRS COMP CT OF APPEALS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	14	1.84%	7,733
TOTAL	762	100.00%	421,295

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1985
SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
GENERAL SUPPORT	2,212	2,212
REAL EST MGMT	7,740	7,740
MANAGEMENT SVCS	4,976	4,976
STATE AGENCY SVCS	2,764	2,764
PUBLIC SERVICE	1,106	1,106
ISB	1,659	1,659
MOTOR POOL	553	553
OFFICE EQUIPMENT REPAIR	0	0
FEDERAL SURPLUS	0	0
CENT MNTNCE REVOLVING	0	0
MOVERS & DELIVERY	0	0
TELECOMMUNICATIONS	0	0
RESOURCE RECOVERY	0	0
MICROGRAPHICS	0	0
CENTRAL STORES	553	553
STATE REG-DOCUMENTS	1,106	1,106
ADDRESSING & INSERT	0	0
STATE PRINTER	3,317	3,317
COMMUTER VAN	0	0
CAPITOL PARKING	1,106	1,106
AGRICULTURE	20,457	20,457
ANIMAL HEALTH BD	0	0
ARTS BOARD	553	553
ATTORNEY GENERAL	12,163	12,163
AUDITOR	1,106	1,106
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	1,659	1,659
COMMERCE	2,764	2,764
COMMUNITY COLLEGE BD	8,293	8,293
CORRECTIONS	18,245	18,245
ECONOMIC SECURITY	56,947	56,947
EDUCATION	3,317	3,317
EDUCATION-VO-TECH	0	0
EMPLOYEE RELATIONS	553	553
ENERGY, ECONOMIC DVLP	5,529	5,529
FINANCE	2,212	2,212
GOVERNOR	3,317	3,317
HANDICAPPED COUNCIL	553	553
HEALTH	6,635	6,635
HEALTH LIC BDS		
MEDICAL EXAMINERS	553	553
NURSING	553	553
PHARMACY	553	553
DENTISTRY	553	553
CHIROPRACTORS	553	553
PSYCHOLOGY	553	553
OPTOMETRY	553	553
NURSING HOME ADM	553	553
PODIATRY	0	0
VETERINARY MEDICINE	553	553
HEARING EXAMINER	1,106	1,106
HIGHER ED COORD BD	553	553

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	8,846	8,846
HUMAN RIGHTS	6,082	6,082
INDIAN AFFAIRS	1,106	1,106
INVESTMENT BOARD	553	553
IRON RANGE RESOURCES	2,212	2,212
LABOR & INDUSTRY	3,317	3,317
LEGISLATIVE AUDIT	553	553
LEGISLATURE	0	0
MEDIATION SVCS	2,212	2,212
MILITARY AFFAIRS	553	553
MECC	0	0
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	35,384	35,384
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	553	553
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	3,870	3,870
POLLUTION CONTROL	7,740	7,740
PUB EMP RET ASSN	2,212	2,212
PUBLIC SAFETY	50,865	50,865
PUBLIC SERVICE	4,423	4,423
PUBLIC UTIL COMM	1,106	1,106
RACING COMMISSION	1,659	1,659
REVENUE	16,034	16,034
SECRETARY OF STATE	553	553
SENTENCE GUIDELINES	553	553
STATE RETIREMENT	553	553
STATE UNIV SYSTEM	17,692	17,692
SUPREME COURT	7,187	7,187
TEACHERS RETIREMENT	1,106	1,106
TRANSPORTATION	25,433	25,433
TRANSPORTATION REG BD	553	553
TREASURER	1,106	1,106
UNIV OF MINN	0	0
VETERANS AFFAIRS	4,976	4,976
WASTE MGMT BD	553	553
WELFARE-CENT OFFICE	10,505	10,505
WELFARE-INSTITUTIONS	15,481	15,481
WKRS COMP CT OF APPEALS	0	0
WORLD TRADE CENTER	0	0
ZOO	0	0
OTHER	7,733	7,733
TOTAL	421,295	421,295

STATE OF MINNESOTA
ADMINISTRATION - MANAGEMENT SERVICES
NATURE AND EXTENT OF SERVICES

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

- Records Center - the center provides for the storage and retrieval of state records, and disposal of records no longer required. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored as of June 30, 1985.
- Inventory Management - this division provides for the inventory of fixed assets along with the consultation services in connection with inventories of consumable supplies. Costs are allowable for plan purposes and have been allocated based on the number of items in each department's fixed asset inventory as of July 1, 1985.
- Contract Management - this division reviews contracts for professional services, grants, and construction for state agencies. Costs are allowable for plan purposes and have been allocated based on the number of contracts processed in 1984-85.
- Telecommunications - this division is responsible for providing telephone and communications services to all state agencies. The actual costs of departmental telephone service and long distance calls are directly charged to departments through a revolving fund. Costs of telephone operators, installation and repair, and central statewide switchboard and lines are charged to the General Fund and have been allocated based on total direct telephone billings in 1984-85.
- Forms Management - this unit, budgeted in the Records Center and has been separated out for allocation purposes, is responsible for forms design and approval and review of existing forms to improve productivity. Costs are allowable for plan purposes and have been allocated based on the number of forms maintained for each department in F.Y. 1985.

The cost of the Employee Suggestion and Management Analysis units are considered a cost of general government and have not been allocated.

Ref.: FMC 74-4, Attachment B, paragraphs B14, 10, 24, and 9.

SCHEDULE 4.2
ACTUAL 1985

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:		3,946,382
DEDUCTIONS:		
EQUIPMENT	(18,083)	
TOTAL DEDUCTIONS		(18,083)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	48,540	
ADMN-GEN SUPPORT	80,585	
ADMN-REAL EST MGMT	4,976	
TOTAL ADDITIONS		134,101
TOTAL TO BE ALLOCATED		4,062,400

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	RECORDS CENTER	INVENTORY MGMT	MGMT ANALYSIS	CONTRACT MGMT	TELE COMMUN	FORMS MGMT	EMPLOYEE SUGGESTN
WAGES & BENEFITS									
SALARY & WAGES	1,710,299		149,735	333,932	389,087	37,352	667,476	113,744	18,973
OTHER EXPENSES & COST									
SERVICES	2,190,917		90,714	113,411	44,819	4,547	1,866,507	68,909	2,010
SUPPLIES	27,083		1,795	3,854	6,426	140	13,364	1,364	140
EQUIPMENT	18,083	18,083							
DEPARTMENTAL EXPEND	3,946,382	18,083	242,244	451,197	440,332	42,039	2,547,347	184,017	21,123
COST ADJUSTMENTS									
DEDUCTIONS	(18,083)	(18,083)							
ADDITIONS	134,101	134,101							
COST BY FUNCTION	4,062,400	134,101	242,244	451,197	440,332	42,039	2,547,347	184,017	21,123
REALLOCATE GEN ADMN		(134,101)	8,270	15,403	15,032	1,435	86,958	6,282	721
ALLOCABLE COSTS	4,062,400	0	250,514	466,600	455,364	43,474	2,634,305	190,299	21,844
DISALLOWED	(477,208)				(455,364)				(21,844)
NET ALLOCATED	3,585,192	0	250,514	466,600	0	43,474	2,634,305	190,299	0

SCHEDULE 4.4
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
DETAIL ALLOCATION-RECORDS CENTER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	42	0.15%	372
REAL EST MGMT	281	0.99%	2,487
MANAGEMENT SVCS	147	0.52%	1,301
STATE AGENCY SVCS	1,262	4.46%	11,169
PUBLIC SERVICE	11	0.04%	97
ISB	38	0.13%	336
MOTOR POOL	0	0.00%	0
OFFICE EQUIPMENT REPAIR	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
CENTRAL STORES	0	0.00%	0
STATE REG-DOCUMENTS	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
STATE PRINTER	11	0.04%	97
COMMUTER VAN	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
AGRICULTURE	510	1.80%	4,514
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	28	0.10%	248
ATTORNEY GENERAL	1,589	5.61%	14,063
AUDITOR	152	0.54%	1,345
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	393	1.39%	3,478
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	721	2.55%	6,381
ECONOMIC SECURITY	4,092	14.46%	36,216
EDUCATION	239	0.84%	2,115
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	11	0.04%	97
ENERGY, ECONOMIC DVLP	112	0.40%	991
FINANCE	2,107	7.44%	18,648
GOVERNOR	29	0.10%	257
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	1,287	4.55%	11,391
HEALTH LIC BDS	0	0.00%	0
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	278	0.98%	2,460
HIGHER ED COORD BD	1	0.00%	9

SCHEDULE 4.4
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
DETAIL ALLOCATION-RECORDS CENTER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	973	3.44%	8,612
HUMAN RIGHTS	289	1.02%	2,558
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
LABOR & INDUSTRY	3,360	11.87%	29,738
LEGISLATIVE AUDIT	204	0.72%	1,806
LEGISLATURE	3	0.01%	27
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	1,172	4.14%	10,373
MECC	0	0.00%	0
MUNICIPAL BOARD	69	0.24%	611
NATURAL RESOURCES	503	1.78%	4,452
NON-HEALTH LIC BDS	0	0.00%	0
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	5	0.02%	44
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	269	0.95%	2,381
PUB EMP RET ASSN	2	0.01%	18
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	174	0.61%	1,540
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	2,185	7.72%	19,338
SECRETARY OF STATE	391	1.38%	3,461
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	4	0.01%	35
STATE UNIV SYSTEM	33	0.12%	292
SUPREME COURT	46	0.16%	407
TEACHERS RETIREMENT	2	0.01%	18
TRANSPORTATION	4	0.01%	35
TRANSPORTATION REG BD	3	0.01%	27
TREASURER	392	1.38%	3,469
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
WASTE MGMT BD	0	0.00%	0
WELFARE-CENT OFFICE	3,260	11.52%	28,853
WELFARE-INSTITUTIONS	1,324	4.68%	11,718
WKRS COMP CT OF APPEALS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	297	1.05%	2,629
TOTAL	28,305	100.00%	250,514

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF JUNE 30, 1985
SOURCE: DIVISION RECORDS

SCHEDULE 4.5
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	316	0.07%	312
REAL EST MGMT	3,972	0.84%	3,920
MANAGEMENT SVCS	942	0.20%	930
STATE AGENCY SVCS	452	0.10%	446
PUBLIC SERVICE	569	0.12%	562
ISB	5,306	1.12%	5,236
MOTOR POOL	1,044	0.22%	1,030
OFFICE EQUIPMENT REPAIR	432	0.09%	426
FEDERAL SURPLUS	75	0.02%	74
CENT MNTNCE REVOLVING	1	.00%	1
MOVERS & DELIVERY	118	0.02%	116
TELECOMMUNICATIONS	2	.00%	2
RESOURCE RECOVERY	33	0.01%	33
MICROGRAPHICS	125	0.03%	123
CENTRAL STORES	164	0.03%	162
STATE REG-DOCUMENTS	150	0.03%	148
ADDRESSING & INSERT	19	.00%	19
STATE PRINTER	434	0.09%	428
COMMUTER VAN	36	0.01%	36
CAPITOL PARKING	5	.00%	5
AGRICULTURE	4,441	0.94%	4,383
ANIMAL HEALTH BD	230	0.05%	227
ARTS BOARD	125	0.03%	123
ATTORNEY GENERAL	3,285	0.69%	3,242
AUDITOR	547	0.12%	540
CAPITOL AREA ARCH PLAN BD	29	0.01%	29
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	1,744	0.37%	1,721
COMMUNITY COLLEGE BD	62,210	13.16%	61,392
CORRECTIONS	27,151	5.74%	26,794
ECONOMIC SECURITY	7,459	1.58%	7,361
EDUCATION	10,680	2.26%	10,540
EDUCATION-VO-TECH	36	0.01%	36
EMPLOYEE RELATIONS	1,221	0.26%	1,205
ENERGY, ECONOMIC DVLP	2,519	0.53%	2,486
FINANCE	815	0.17%	804
GOVERNOR	545	0.12%	538
HANDICAPPED COUNCIL	113	0.02%	112
HEALTH	8,560	1.81%	8,447
HEALTH LIC BDS			
MEDICAL EXAMINERS	123	0.03%	121
NURSING	216	0.05%	213
PHARMACY	88	0.02%	87
DENTISTRY	67	0.01%	66
CHIROPRACTORS	19	.00%	19
PSYCHOLOGY	13	.00%	13
OPTOMETRY	15	.00%	15
NURSING HOME ADM	53	0.01%	52
PODIATRY	1	.00%	1
VETERINARY MEDICINE	12	.00%	12
HEARING EXAMINER	526	0.11%	519
HIGHER ED COORD BD	621	0.13%	613

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	53	0.01%	52
HOUSING FINANCE	572	0.12%	564
HUMAN RIGHTS	580	0.12%	572
INDIAN AFFAIRS	77	0.02%	76
INVESTMENT BOARD	308	0.07%	304
IRON RANGE RESOURCES	2,187	0.46%	2,158
LABOR & INDUSTRY	3,290	0.70%	3,247
LEGISLATIVE AUDIT	733	0.16%	723
LEGISLATURE	1,318	0.28%	1,301
MEDIATION SVCS	188	0.04%	186
MILITARY AFFAIRS	4,345	0.92%	4,288
MECC	858	0.18%	847
MUNICIPAL BOARD	33	0.01%	33
NATURAL RESOURCES	35,414	7.49%	34,948
NON-HEALTH LIC BDS			
BOXING	14	.00%	14
BARBERS	56	0.01%	55
ELECTRICITY	210	0.04%	207
ARCHITECTS & ENG	89	0.02%	88
ABSTRACTORS	1	.00%	1
ACCOUNTANCY	61	0.01%	60
PEACE OFFICERS	82	0.02%	81
PLANNING	1,787	0.38%	1,764
POLLUTION CONTROL	6,102	1.29%	6,022
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	19,521	4.13%	19,264
PUBLIC SERVICE	1,505	0.32%	1,485
PUBLIC UTIL COMM	401	0.08%	396
RACING COMMISSION	81	0.02%	80
REVENUE	7,416	1.57%	7,318
SECRETARY OF STATE	547	0.12%	540
SENTENCE GUIDELINES	48	0.01%	47
STATE RETIREMENT	368	0.08%	363
STATE UNIV SYSTEM	101,588	21.49%	100,252
SUPREME COURT	1,276	0.27%	1,259
TEACHERS RETIREMENT	428	0.09%	422
TRANSPORTATION	52,330	11.07%	51,642
TRANSPORTATION REG BD	60	0.01%	59
TREASURER	226	0.05%	223
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	8,161	1.73%	8,054
WASTE MGMT BD	271	0.06%	267
WELFARE-CENT OFFICE	14,185	3.00%	13,998
WELFARE-INSTITUTIONS	53,593	11.33%	52,888
WKRS COMP CT OF APPEALS	118	0.02%	116
WORLD TRADE CENTER	0	0.00%	0
ZOO	4,097	0.87%	4,043
OTHER	580	0.12%	573
TOTAL	472,817	100.00%	466,600

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF JULY 1, 1985
SOURCE: FIXED ASSET SUMMARY REPORT

SCHEDULE 4.6
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
DETAIL ALLOCATION-CONTRACT MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	317	3.69%	1,604
REAL EST MGMT		0.00%	0
MANAGEMENT SVCS		0.00%	0
STATE AGENCY SVCS		0.00%	0
PUBLIC SERVICE		0.00%	0
ISB		0.00%	0
MOTOR POOL		0.00%	0
OFFICE EQUIPMENT REPAIR		0.00%	0
FEDERAL SURPLUS		0.00%	0
CENT MNTNCE REVOLVING		0.00%	0
MOVERS & DELIVERY		0.00%	0
TELECOMMUNICATIONS		0.00%	0
RESOURCE RECOVERY		0.00%	0
MICROGRAPHICS		0.00%	0
CENTRAL STORES		0.00%	0
STATE REG-DOCUMENTS		0.00%	0
ADDRESSING & INSERT		0.00%	0
STATE PRINTER		0.00%	0
COMMUTER VAN		0.00%	0
CAPITOL PARKING		0.00%	0
AGRICULTURE	577	6.72%	2,920
ANIMAL HEALTH BD	1	0.01%	5
ARTS BOARD	52	0.61%	263
ATTORNEY GENERAL	0	0.00%	0
AUDITOR	4	0.05%	20
CAPITOL AREA ARCH PLAN BD	42	0.49%	213
CHARITABLE GAMBLING	1	0.01%	5
COMMERCE	24	0.28%	121
COMMUNITY COLLEGE BD	243	2.83%	1,230
CORRECTIONS	287	3.34%	1,452
ECONOMIC SECURITY	1,238	14.41%	6,264
EDUCATION	264	3.07%	1,336
EDUCATION-VO-TECH	25	0.29%	126
EMPLOYEE RELATIONS	18	0.21%	91
ENERGY, ECONOMIC DVLP	840	9.78%	4,250
FINANCE	98	1.14%	496
GOVERNOR	10	0.12%	51
HANDICAPPED COUNCIL	1	0.01%	5
HEALTH	136	1.58%	688
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	1	0.01%	5
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	7	0.08%	35
HIGHER ED COORD BD	37	0.43%	187

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
DETAIL ALLOCATION-CONTRACT MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	12	0.14%	61
HUMAN RIGHTS	10	0.12%	51
INDIAN AFFAIRS	9	0.10%	46
INVESTMENT BOARD	14	0.16%	71
IRON RANGE RESOURCES	244	2.84%	1,235
LABOR & INDUSTRY	17	0.20%	86
LEGISLATIVE AUDIT	0	0.00%	0
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	5	0.06%	25
MILITARY AFFAIRS	1	0.01%	5
MECC	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	611	7.11%	3,092
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	53	0.62%	268
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	1	0.01%	5
ACCOUNTANCY	2	0.02%	10
PEACE OFFICERS	0	0.00%	0
PLANNING	136	1.58%	688
POLLUTION CONTROL	100	1.16%	506
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	287	3.34%	1,452
PUBLIC SERVICE	13	0.15%	66
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	12	0.14%	61
REVENUE	13	0.15%	66
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	1	0.01%	5
STATE UNIV SYSTEM	51	0.59%	258
SUPREME COURT	41	0.48%	207
TEACHERS RETIREMENT	1	0.01%	5
TRANSPORTATION	2,175	25.31%	11,005
TRANSPORTATION REG BD	1	0.01%	5
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	12	0.14%	61
WASTE MGMT BD	55	0.64%	278
WELFARE-CENT OFFICE	437	5.09%	2,211
WELFARE-INSTITUTIONS	0	0.00%	0
WKRS COMP CT OF APPEALS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	26	0.30%	132
OTHER	29	0.34%	146
TOTAL	8,592	100.00%	43,474

ALLOCATION BASIS: NUMBER OF CONTRACTS PROCESSED IN 1984-85
SOURCE: DIVISION REPORT

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	9,192	0.00%	1,997
REAL EST MGMT	29,329	0.24%	6,371
MANAGEMENT SVCS	12,793	0.11%	2,779
STATE AGENCY SVCS	11,529	0.10%	2,504
PUBLIC SERVICE	1,615,236	13.32%	350,845
ISB	148,779	1.23%	32,316
MOTOR POOL	4,296	0.04%	933
OFFICE EQUIPMENT REPAIR	349	.00%	76
FEDERAL SURPLUS	2,974	0.02%	646
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	235	.00%	51
TELECOMMUNICATIONS	0	0.00%	0
RESOURCE RECOVERY	650	0.01%	141
MICROGRAPHICS	1,557	0.01%	338
CENTRAL STORES	1,850	0.02%	402
STATE REG-DOCUMENTS	7,256	0.06%	1,576
ADDRESSING & INSERT	0	0.00%	0
STATE PRINTER	5,829	0.05%	1,266
COMMUTER VAN	256	.00%	56
CAPITOL PARKING	990	0.01%	215
AGRICULTURE	186,003	1.53%	40,402
ANIMAL HEALTH BD	12,008	0.10%	2,626
ARTS BOARD	7,900	0.07%	1,716
ATTORNEY GENERAL	187,656	1.55%	40,761
AUDITOR	24,518	0.20%	5,326
CAPITOL AREA ARCH PLAN BD	1,820	0.02%	395
CHARITABLE GAMBLING	5,960	0.05%	1,295
COMMERCE	76,989	0.63%	16,723
COMMUNITY COLLEGE BD	525,846	4.34%	114,219
CORRECTIONS	368,652	3.04%	80,075
ECONOMIC SECURITY	1,108,758	9.14%	240,833
EDUCATION	249,387	2.06%	54,169
EDUCATION-VO-TECH	40,601	0.33%	8,819
EMPLOYEE RELATIONS	31,355	0.26%	6,811
ENERGY, ECONOMIC DVL P	236,283	1.95%	51,323
FINANCE	76,304	0.63%	16,574
GOVERNOR	81,150	0.67%	17,627
HANDICAPPED COUNCIL	5,685	0.05%	1,235
HEALTH	210,861	1.74%	45,801
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,857	0.02%	621
NURSING	4,010	0.03%	871
PHARMACY	1,949	0.02%	423
DENTISTRY	1,244	0.01%	270
CHIROPRACTORS	382	.00%	83
PSYCHOLOGY	310	.00%	67
OPTOMETRY	347	.00%	75
NURSING HOME ADM	825	0.01%	179
PODIATRY	454	.00%	99
VETERINARY MEDICINE	487	.00%	106
HEARING EXAMINER	17,113	0.14%	3,717
HIGHER ED COORD BD	27,952	0.23%	6,071

SCHEDULE 4.7
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	80,649	0.66%	17,518
HUMAN RIGHTS	49,857	0.41%	10,829
INDIAN AFFAIRS	3,173	0.03%	689
INVESTMENT BOARD	17,210	0.14%	3,738
IRON RANGE RESOURCES	56,597	0.47%	12,293
LABOR & INDUSTRY	125,897	1.04%	27,346
LEGISLATIVE AUDIT	17,000	0.14%	3,693
LEGISLATURE	453,423	3.74%	98,488
MEDIATION SVCS	9,399	0.08%	2,042
MILITARY AFFAIRS	47,849	0.39%	10,393
MECC	0	0.00%	0
MUNICIPAL BOARD	2,330	0.02%	506
NATURAL RESOURCES	727,796	6.00%	158,084
NON-HEALTH LIC BDS			
BOXING	480	.00%	104
BARBERS	543	.00%	118
ELECTRICITY	8,207	0.07%	1,783
ARCHITECTS & ENG	2,313	0.02%	502
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,300	0.01%	282
PEACE OFFICERS	5,161	0.04%	1,121
PLANNING	69,140	0.57%	15,018
POLLUTION CONTROL	233,934	1.93%	50,813
PUB EMP RET ASSN	25,061	0.21%	5,443
PUBLIC SAFETY	786,443	6.48%	170,823
PUBLIC SERVICE	27,575	0.23%	5,990
PUBLIC UTIL COMM	10,663	0.09%	2,316
RACING COMMISSION	4,320	0.04%	938
REVENUE	343,621	2.83%	74,638
SECRETARY OF STATE	10,767	0.09%	2,339
SENTENCE GUIDELINES	1,717	0.01%	373
STATE RETIREMENT	7,718	0.06%	1,676
STATE UNIV SYSTEM	1,371,483	11.31%	297,899
SUPREME COURT	79,239	0.65%	17,211
TEACHERS RETIREMENT	15,792	0.13%	3,430
TRANSPORTATION	1,121,877	9.25%	243,682
TRANSPORTATION REG BD	2,329	0.02%	506
TREASURER	7,791	0.06%	1,692
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	54,486	0.45%	11,835
WASTE MGMT BD	21,947	0.18%	4,767
WELFARE-CENT OFFICE	375,365	3.10%	81,533
WELFARE-INSTITUTIONS	428,885	3.54%	93,158
WKRS COMP CT OF APPEALS	2,029	0.02%	441
WORLD TRADE CENTER	8,046	0.07%	1,748
ZOO	59,447	0.49%	12,912
OTHER	100,238	0.83%	21,771
TOTAL	12,127,943	100.00%	2,634,305

ALLOCATION BASIS: 1984-85 TELEPHONE CHARGES (OBJECT CODE 202)
SOURCE: COMPUTER REPORT

SCHEDULE 4.8
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	42	0.16%	302
REAL EST MGMT	122	0.46%	877
MANAGEMENT SVCS	116	0.44%	834
STATE AGENCY SVCS	90	0.34%	647
PUBLIC SERVICE	55	0.21%	395
ISB	112	0.42%	805
MOTOR POOL	26	0.10%	187
OFFICE EQUIPMENT REPAIR	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
TELECOMMUNICATIONS	13	0.05%	93
RESOURCE RECOVERY	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
CENTRAL STORES	0	0.00%	0
STATE REG-DOCUMENTS	8	0.03%	58
ADDRESSING & INSERT	10	0.04%	72
STATE PRINTER	34	0.13%	244
COMMUTER VAN	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
AGRICULTURE	659	2.49%	4,738
ANIMAL HEALTH BD	154	0.58%	1,107
ARTS BOARD	30	0.11%	216
ATTORNEY GENERAL	30	0.11%	216
AUDITOR	45	0.17%	324
CAPITOL AREA ARCH PLAN BD	5	0.02%	36
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	247	0.93%	1,776
COMMUNITY COLLEGE BD	1,202	4.54%	8,641
CORRECTIONS	1,081	4.08%	7,772
ECONOMIC SECURITY	1,438	5.43%	10,338
EDUCATION	968	3.66%	6,959
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	133	0.50%	956
ENERGY, ECONOMIC DVL P	108	0.41%	776
FINANCE	213	0.80%	1,531
GOVERNOR	8	0.03%	58
HANDICAPPED COUNCIL	7	0.03%	50
HEALTH	852	3.22%	6,125
HEALTH LIC BDS			
MEDICAL EXAMINERS	46	0.17%	331
NURSING	120	0.45%	863
PHARMACY	44	0.17%	316
DENTISTRY	33	0.12%	237
CHIROPRACTORS	5	0.02%	36
PSYCHOLOGY	18	0.07%	129
OPTOMETRY	12	0.05%	86
NURSING HOME ADM	15	0.06%	108
PODIATRY	5	0.02%	36
VETERINARY MEDICINE	9	0.03%	65
HEARING EXAMINER	65	0.25%	467
HIGHER ED COORD BD	28	0.11%	201

SCHEDULE 4.8
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	254	0.96%	1,826
HUMAN RIGHTS	33	0.12%	237
INDIAN AFFAIRS	1	.00%	7
INVESTMENT BOARD	41	0.15%	295
IRON RANGE RESOURCES	6	0.02%	43
LABOR & INDUSTRY	295	1.11%	2,121
LEGISLATIVE AUDIT	0	0.00%	0
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	37	0.14%	266
MILITARY AFFAIRS	995	3.76%	7,153
MECC	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	1,346	5.09%	9,677
NON-HEALTH LIC BDS			
BOXING	12	0.05%	86
BARBERS	82	0.31%	590
ELECTRICITY	76	0.29%	546
ARCHITECTS & ENG	31	0.12%	223
ABSTRACTORS	6	0.02%	43
ACCOUNTANCY	28	0.11%	201
PEACE OFFICERS	36	0.14%	259
PLANNING	9	0.03%	65
POLLUTION CONTROL	315	1.19%	2,265
PUB EMP RET ASSN	71	0.27%	510
PUBLIC SAFETY	1,194	4.51%	8,584
PUBLIC SERVICE	51	0.19%	367
PUBLIC UTIL COMM	4	0.02%	29
RACING COMMISSION	12	0.05%	86
REVENUE	1,296	4.90%	9,317
SECRETARY OF STATE	107	0.40%	769
SENTENCE GUIDELINES	5	0.02%	36
STATE RETIREMENT	153	0.58%	1,100
STATE UNIV SYSTEM	5,729	21.64%	41,187
SUPREME COURT	87	0.33%	625
TEACHERS RETIREMENT	120	0.45%	863
TRANSPORTATION	2,271	8.58%	16,327
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	12	0.05%	86
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	140	0.53%	1,006
WASTE MGMT BD	0	0.00%	0
WELFARE-CENT OFFICE	1,049	3.96%	7,542
WELFARE-INSTITUTIONS	2,149	8.12%	15,450
WKRS COMP CT OF APPEALS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	131	0.49%	942
OTHER	78	0.29%	562
TOTAL	26,470	100.00%	190,299

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN 1984-85
SOURCE: DIVISION RECORDS

SCHEDULE 4.9
ACTUAL 1985

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS CENTER	INVENTORY MANAGEMENT	CONTRACT MANAGEMENT	TELE COMM	FORMS MANAGEMENT
ADMINISTRATION						
GENERAL SUPPORT	4,587	372	312	1,604	1,997	302
REAL EST MGMT	13,655	2,487	3,920	0	6,371	877
MANAGEMENT SVCS	5,844	1,301	930	0	2,779	834
STATE AGENCY SVCS	14,766	11,169	446	0	2,504	647
PUBLIC SERVICE	351,899	97	562	0	350,845	395
ISB	38,693	336	5,236	0	32,316	805
MOTOR POOL	2,150	0	1,030	0	933	187
OFFICE EQUIPMENT REPAI	502	0	426	0	76	0
FEDERAL SURPLUS	720	0	74	0	646	0
CENT MNTNCE REVOLVING	1	0	1	0	0	0
MOVERS & DELIVERY	167	0	116	0	51	0
TELECOMMUNICATIONS	95	0	2	0	0	93
RESOURCE RECOVERY	174	0	33	0	141	0
MICROGRAPHICS	461	0	123	0	338	0
CENTRAL STORES	564	0	162	0	402	0
STATE REG-DOCUMENTS	1,782	0	148	0	1,576	58
ADDRESSING & INSERT	91	0	19	0	0	72
STATE PRINTER	2,035	97	428	0	1,266	244
COMMUTER VAN	92	0	36	0	56	0
CAPITOL PARKING	220	0	5	0	215	0
AGRICULTURE	56,957	4,514	4,383	2,920	40,402	4,738
ANIMAL HEALTH BD	3,965	0	227	5	2,626	1,107
ARTS BOARD	2,566	248	123	263	1,716	216
ATTORNEY GENERAL	58,282	14,063	3,242	0	40,761	216
AUDITOR	7,555	1,345	540	20	5,326	324
CAPITOL AREA ARCH PLAN B	673	0	29	213	395	36
CHARITABLE GAMBLING	1,300	0	0	5	1,295	0
COMMERCE	23,819	3,478	1,721	121	16,723	1,776
COMMUNITY COLLEGE BD	185,482	0	61,392	1,230	114,219	8,641
CORRECTIONS	122,474	6,381	26,794	1,452	80,075	7,772
ECONOMIC SECURITY	301,012	36,216	7,361	6,264	240,833	10,338
EDUCATION	75,119	2,115	10,540	1,336	54,169	6,959
EDUCATION-VO-TECH	8,981	0	36	126	8,819	0
EMPLOYEE RELATIONS	9,160	97	1,205	91	6,811	956
ENERGY, ECONOMIC DVLP	59,826	991	2,486	4,250	51,323	776
FINANCE	38,053	18,648	804	496	16,574	1,531
GOVERNOR	18,531	257	538	51	17,627	58
HANDICAPPED COUNCIL	1,402	0	112	5	1,235	50
HEALTH	72,452	11,391	8,447	688	45,801	6,125
HEALTH LIC BDS						
MEDICAL EXAMINERS	1,073	0	121	0	621	331
NURSING	1,952	0	213	5	871	863
PHARMACY	826	0	87	0	423	316
DENTISTRY	573	0	66	0	270	237
CHIROPRACTORS	138	0	19	0	83	36
PSYCHOLOGY	209	0	13	0	67	129
OPTOMETRY	176	0	15	0	75	86
NURSING HOME ADM	339	0	52	0	179	108
PODIATRY	136	0	1	0	99	36
VETERINARY MEDICINE	183	0	12	0	106	65
HEARING EXAMINER	7,198	2,460	519	35	3,717	467
HIGHER ED COORD BD	7,081	9	613	187	6,071	201

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS CENTER	INVENTORY MANAGEMENT	CONTRACT MANAGEMENT	TELE COMM	FORMS MANAGEMENT
HIGHER ED FAC AUTH	52	0	52	0	0	0
HOUSING FINANCE	28,581	8,612	564	61	17,518	1,826
HUMAN RIGHTS	14,247	2,558	572	51	10,829	237
INDIAN AFFAIRS	818	0	76	46	689	7
INVESTMENT BOARD	4,408	0	304	71	3,738	295
IRON RANGE RESOURCES	15,729	0	2,158	1,235	12,293	43
LABOR & INDUSTRY	62,538	29,738	3,247	86	27,346	2,121
LEGISLATIVE AUDIT	6,222	1,806	723	0	3,693	0
LEGISLATURE	99,816	27	1,301	0	98,488	0
MEDIATION SVCS	2,519	0	186	25	2,042	266
MILITARY AFFAIRS	32,212	10,373	4,288	5	10,393	7,153
MECC	847	0	847	0	0	0
MUNICIPAL BOARD	1,150	611	33	0	506	0
NATURAL RESOURCES	210,253	4,452	34,948	3,092	158,084	9,677
NON-HEALTH LIC BDS						
BOXING	204	0	14	0	104	86
BARBERS	763	0	55	0	118	590
ELECTRICITY	2,848	44	207	268	1,783	546
ARCHITECTS & ENG	813	0	88	0	502	223
ABSTRACTORS	49	0	1	5	0	43
ACCOUNTANCY	553	0	60	10	282	201
PEACE OFFICERS	1,461	0	81	0	1,121	259
PLANNING	17,535	0	1,764	688	15,018	65
POLLUTION CONTROL	61,987	2,381	6,022	506	50,813	2,265
PUB EMP RET ASSN	5,971	18	0	0	5,443	510
PUBLIC SAFETY	200,123	0	19,264	1,452	170,823	8,584
PUBLIC SERVICE	9,448	1,540	1,485	66	5,990	367
PUBLIC UTIL COMM	2,741	0	396	0	2,316	29
RACING COMMISSION	1,165	0	80	61	938	86
REVENUE	110,677	19,338	7,318	66	74,638	9,317
SECRETARY OF STATE	7,109	3,461	540	0	2,339	769
SENTENCE GUIDELINES	456	0	47	0	373	36
STATE RETIREMENT	3,179	35	363	5	1,676	1,100
STATE UNIV SYSTEM	439,888	292	100,252	258	297,899	41,187
SUPREME COURT	19,709	407	1,259	207	17,211	625
TEACHERS RETIREMENT	4,738	18	422	5	3,430	863
TRANSPORTATION	322,691	35	51,642	11,005	243,682	16,327
TRANSPORTATION REG BD	597	27	59	5	506	0
TREASURER	5,470	3,469	223	0	1,692	86
UNIV OF MINN	0	0	0	0	0	0
VETERANS AFFAIRS	20,956	0	8,054	61	11,835	1,006
WASTE MGMT BD	5,312	0	267	278	4,767	0
WELFARE-CENT OFFICE	134,137	28,853	13,998	2,211	81,533	7,542
WELFARE-INSTITUTIONS	173,214	11,718	52,888	0	93,158	15,450
WKRS COMP CT OF APPEALS	557	0	116	0	441	0
WORLD TRADE CENTER	1,748	0	0	0	1,748	0
ZOO	18,029	0	4,043	132	12,912	942
OTHER	25,681	2,629	573	146	21,771	562
TOTAL	3,585,192	250,514	466,600	43,474	2,634,305	190,299

STATE OF MINNESOTA
ADMINISTRATION - STATE AGENCY SERVICES
NATURE AND EXTENT OF SERVICE

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

- Procurement - costs of central purchasing have been allocated based on the number of encumbrance transactions (A44) processed in 1984-85.
- Employee Assistance - this division provides assistance to employees with medical, psychiatric, or other personal problems. Costs have been allocated based on each department's actual F.Y. 1985 employee count.
- Central Mail - this division provides interdepartmental mail delivery and processing of outside mail received or mailed by state agencies. Costs of postage are directly charged through a revolving fund. Costs of postal clerks have been allocated based on F.Y. 1985 postage charges.

Ref.: FMC 74-4, Attachment B, paragraphs B.9, 22, and 24.

SCHEDULE 5.2
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:		2,370,104
DEDUCTIONS:		
EQUIPMENT	(11,560)	
TOTAL DEDUCTIONS		(11,560)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	8,674	
ADMIN-GENERAL SUPPORT	100,485	
ADMIN-REAL EST MGMT	2,764	
ADMIN-MGMT SERVICES	14,766	
TOTAL ADDITIONS		126,689
TOTAL TO BE ALLOCATED		2,485,233

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES
SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	PROCURE	EMPLOYEE ASSIST	CENTRAL MAIL
WAGES & BENEFITS					
SALARIES & WAGES	1,482,752		1,151,567	118,792	212,393
OTHER EXPENSE & COST					
SERVICES	853,806		682,320	61,786	109,700
SUPPLIES	21,986		11,864	5,477	4,645
EQUIPMENT	11,560	11,560			
DEPARTMENTAL EXPEND	2,370,104	11,560	1,845,751	186,055	326,738
COST ADJUSTMENTS					
DEDUCTIONS	(11,560)	(11,560)			
ADDITIONS	126,689	126,689			
COST BY FUNCTION	2,485,233	126,689	1,845,751	186,055	326,738
REALLOCATE ADMN	0	(126,689)	99,144	9,994	17,551
ALLOCABLE COSTS	2,485,233	0	1,944,895	196,049	344,289
DISALLOWED					
NET ALLOCATED	2,485,233	0	1,944,895	196,049	344,289

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	34	0.07%	1,428
REAL EST MGMT	1,305	2.82%	54,818
MANAGEMENT SVCS	134	0.29%	5,629
STATE AGENCY SVCS	73	0.16%	3,066
PUBLIC SERVICE	78	0.17%	3,276
ISB	378	0.82%	15,878
MOTOR POOL	34	0.07%	1,428
OFFICE EQUIPMENT REPAIR	21	0.05%	882
FEDERAL SURPLUS	6	0.01%	252
CENT MNTNCE REVOLVING	5	0.01%	210
MOVERS & DELIVERY	4	0.01%	168
TELECOMMUNICATIONS	16	0.03%	672
RESOURCE RECOVERY	4	0.01%	168
MICROGRAPHICS	45	0.10%	1,890
CENTRAL STORES	199	0.43%	8,359
STATE REG-DOCUMENTS	114	0.25%	4,789
ADDRESSING & INSERT	11	0.02%	462
STATE PRINTER	80	0.17%	3,361
COMMUTER VAN	6	0.01%	252
CAPITOL PARKING	25	0.05%	1,050
AGRICULTURE	1,935	4.18%	81,282
ANIMAL HEALTH BD	22	0.05%	924
ARTS BOARD	106	0.23%	4,453
ATTORNEY GENERAL	212	0.46%	8,905
AUDITOR	56	0.12%	2,352
CAPITOL AREA ARCH PLAN BD	19	0.04%	798
CHARITABLE GAMBLING	52	0.11%	2,184
COMMERCE	206	0.44%	8,653
COMMUNITY COLLEGE BD	2,896	6.25%	121,650
CORRECTIONS	2,277	4.92%	95,649
ECONOMIC SECURITY	3,048	6.58%	128,035
EDUCATION	1,246	2.69%	52,340
EDUCATION-VO-TECH	155	0.33%	6,511
EMPLOYEE RELATIONS	149	0.32%	6,259
ENERGY, ECONOMIC DVLP	1,518	3.28%	63,766
FINANCE	185	0.40%	7,771
GOVERNOR	93	0.20%	3,907
HANDICAPPED COUNCIL	28	0.06%	1,176
HEALTH	1,564	3.38%	65,698
HEALTH LIC BDS			
MEDICAL EXAMINERS	15	0.03%	630
NURSING	17	0.04%	714
PHARMACY	10	0.02%	420
DENTISTRY	22	0.05%	924
CHIROPRACTORS	7	0.02%	294
PSYCHOLOGY	5	0.01%	210
OPTOMETRY	8	0.02%	336
NURSING HOME ADM	6	0.01%	252
PODIATRY	6	0.01%	252
VETERINARY MEDICINE	5	0.01%	210
HEARING EXAMINER	93	0.20%	3,907
HIGHER ED COORD BD	192	0.41%	8,065

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	147	0.32%	6,175
HUMAN RIGHTS	78	0.17%	3,276
INDIAN AFFAIRS	17	0.04%	714
INVESTMENT BOARD	43	0.09%	1,806
IRON RANGE RESOURCES	535	1.16%	22,473
LABOR & INDUSTRY	454	0.98%	19,071
LEGISLATIVE AUDIT	51	0.11%	2,142
LEGISLATURE	23	0.05%	966
MEDIATION SVCS	56	0.12%	2,352
MILITARY AFFAIRS	126	0.27%	5,293
MECC	2	.00%	84
MUNICIPAL BOARD	24	0.05%	1,008
NATURAL RESOURCES	4,284	9.25%	179,955
NON-HEALTH LIC BDS			
BOXING	2	.00%	84
BARBERS	4	0.01%	168
ELECTRICITY	57	0.12%	2,394
ARCHITECTS & ENG	12	0.03%	504
ABSTRACTORS	2	.00%	84
ACCOUNTANCY	11	0.02%	462
PEACE OFFICERS	15	0.03%	630
PLANNING	509	1.10%	21,381
POLLUTION CONTROL	801	1.73%	33,647
PUB EMP RET ASSN	51	0.11%	2,142
PUBLIC SAFETY	2,204	4.76%	92,582
PUBLIC SERVICE	129	0.28%	5,419
PUBLIC UTIL COMM	17	0.04%	714
RACING COMMISSION	65	0.14%	2,730
REVENUE	657	1.42%	27,598
SECRETARY OF STATE	54	0.12%	2,268
SENTENCE GUIDELINES	15	0.03%	630
STATE RETIREMENT	100	0.22%	4,201
STATE UNIV SYSTEM	4,879	10.54%	204,949
SUPREME COURT	172	0.37%	7,225
TEACHERS RETIREMENT	100	0.22%	4,201
TRANSPORTATION	6,523	14.09%	274,008
TRANSPORTATION REG BD	6	0.01%	252
TREASURER	47	0.10%	1,974
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	128	0.28%	5,377
WASTE MGMT BD	95	0.21%	3,991
WELFARE-CENT OFFICE	2,107	4.55%	88,507
WELFARE-INSTITUTIONS	2,107	4.55%	88,507
WKRS COMP CT OF APPEALS	13	0.03%	546
WORLD TRADE CENTER	47	0.10%	1,974
ZOO	348	0.75%	14,618
OTHER	458	0.99%	19,248
TOTAL	46,300	100.00%	1,944,895

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1985
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 5.5
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES
DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	32	0.10%	189
REAL EST MGMT	196	0.59%	1,156
MANAGEMENT SVCS	58	0.17%	342
STATE AGENCY SVCS	58	0.17%	342
PUBLIC SERVICE	28	0.08%	165
ISB	226	0.68%	1,333
MOTOR POOL	17	0.05%	100
OFFICE EQUIPMENT REPAIR	1	.00%	6
FEDERAL SURPLUS	7	0.02%	41
CENT MNTNCE REVOLVING	4	0.01%	24
MOVERS & DELIVERY	10	0.03%	59
TELECOMMUNICATIONS	4	0.01%	24
RESOURCE RECOVERY	3	0.01%	18
MICROGRAPHICS	16	0.05%	94
CENTRAL STORES	13	0.04%	77
STATE REG-DOCUMENTS	14	0.04%	83
ADDRESSING & INSERT	7	0.02%	41
STATE PRINTER	44	0.13%	259
COMMUTER VAN	1	.00%	6
CAPITOL PARKING	2	0.01%	12
AGRICULTURE	458	1.38%	2,701
ANIMAL HEALTH BD	33	0.10%	195
ARTS BOARD	13	0.04%	77
ATTORNEY GENERAL	341	1.03%	2,011
AUDITOR	99	0.30%	584
CAPITOL AREA ARCH PLAN BD	4	0.01%	24
CHARITABLE GAMBLING	5	0.02%	29
COMMERCE	222	0.67%	1,309
COMMUNITY COLLEGE BD	2,000	6.02%	11,795
CORRECTIONS	1,811	5.45%	10,680
ECONOMIC SECURITY	2,224	6.69%	13,116
EDUCATION	595	1.79%	3,509
EDUCATION-VO-TECH	83	0.25%	489
EMPLOYEE RELATIONS	100	0.30%	590
ENERGY, ECONOMIC DVLP	253	0.76%	1,492
FINANCE	129	0.39%	761
GOVERNOR	48	0.14%	283
HANDICAPPED COUNCIL	10	0.03%	59
HEALTH	661	1.99%	3,898
HEALTH LIC BDS			
MEDICAL EXAMINERS	10	0.03%	59
NURSING	14	0.04%	83
PHARMACY	7	0.02%	41
DENTISTRY	5	0.02%	29
CHIROPRACTORS	2	0.01%	12
PSYCHOLOGY	2	0.01%	12
OPTOMETRY	1	.00%	6
NURSING HOME ADM	2	0.01%	12
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	6
HEARING EXAMINER	49	0.15%	289
HIGHER ED COORD BD	64	0.19%	377

SCHEDULE 5.5
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES
DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	12
HOUSING FINANCE	118	0.35%	696
HUMAN RIGHTS	68	0.20%	401
INDIAN AFFAIRS	8	0.02%	47
INVESTMENT BOARD	25	0.08%	147
IRON RANGE RESOURCES	143	0.43%	843
LABOR & INDUSTRY	327	0.98%	1,928
LEGISLATIVE AUDIT	68	0.20%	401
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	23	0.07%	136
MILITARY AFFAIRS	268	0.81%	1,581
MECC	20	0.06%	118
MUNICIPAL BOARD	4	0.01%	24
NATURAL RESOURCES	1,981	5.96%	11,683
NON-HEALTH LIC BDS			
BOXING	2	0.01%	12
BARBERS	3	0.01%	18
ELECTRICITY	18	0.05%	106
ARCHITECTS & ENG	5	0.02%	29
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	24
PEACE OFFICERS	0	0.00%	0
PLANNING	112	0.34%	661
POLLUTION CONTROL	368	1.11%	2,170
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	1,684	5.07%	9,931
PUBLIC SERVICE	83	0.25%	489
PUBLIC UTIL COMM	26	0.08%	153
RACING COMMISSION	5	0.02%	29
REVENUE	978	2.94%	5,768
SECRETARY OF STATE	38	0.11%	224
SENTENCE GUIDELINES	4	0.01%	24
STATE RETIREMENT	39	0.12%	230
STATE UNIV SYSTEM	4,023	12.10%	23,725
SUPREME COURT	129	0.39%	761
TEACHERS RETIREMENT	50	0.15%	295
TRANSPORTATION	4,763	14.33%	28,090
TRANSPORTATION REG BD	8	0.02%	47
TREASURER	18	0.05%	106
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	347	1.04%	2,046
WASTE MGMT BD	26	0.08%	153
WELFARE-CENT OFFICE	793	2.39%	4,677
WELFARE-INSTITUTIONS	5,870	17.66%	34,618
WKRS COMP CT OF APPEALS	9	0.03%	53
WORLD TRADE CENTER	6	0.02%	35
ZOO	201	0.60%	1,185
OTHER	589	1.77%	3,474
TOTAL	33,243	100.00%	196,049

ALLOCATION BASIS: F.Y. 1985 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 5.6
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	1,261	0.02%	73
REAL EST MGMT	4,136	0.07%	239
MANAGEMENT SVCS	7,111	0.12%	410
STATE AGENCY SVCS	42,428	0.71%	2,447
PUBLIC SERVICE	17,482	0.29%	1,008
ISB	2,551	0.04%	147
MOTOR POOL	384	0.01%	22
OFFICE EQUIPMENT REPAIR	0	0.00%	0
FEDERAL SURPLUS	2,527	0.04%	146
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
RESOURCE RECOVERY	350	0.01%	20
MICROGRAPHICS	240	.00%	14
CENTRAL STORES	1,142	0.02%	66
STATE REG-DOCUMENTS	38,151	0.64%	2,200
ADDRESSING & INSERT	0	0.00%	0
STATE PRINTER	927	0.02%	53
COMMUTER VAN	24	.00%	1
CAPITOL PARKING	1,645	0.03%	95
AGRICULTURE	103,725	1.74%	5,981
ANIMAL HEALTH BD	7,404	0.12%	427
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	44,710	0.75%	2,578
AUDITOR	11,547	0.19%	666
CAPITOL AREA ARCH PLAN BD	587	0.01%	34
CHARITABLE GAMBLING	1,081	0.02%	62
COMMERCE	88,464	1.48%	5,101
COMMUNITY COLLEGE BD	47,619	0.80%	2,746
CORRECTIONS	27,250	0.46%	1,571
ECONOMIC SECURITY	21,737	0.36%	1,253
EDUCATION	294,966	4.94%	17,009
EDUCATION-VO-TECH	34,013	0.57%	1,961
EMPLOYEE RELATIONS	49,053	0.82%	2,829
ENERGY, ECONOMIC DVLP	393,477	6.59%	22,690
FINANCE	155,560	2.61%	8,970
GOVERNOR	18,687	0.31%	1,078
HANDICAPPED COUNCIL	12,659	0.21%	730
HEALTH	14,062	0.24%	811
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,268	0.05%	188
NURSING	4,548	0.08%	262
PHARMACY	0	0.00%	0
DENTISTRY	4,557	0.08%	263
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	238	.00%	14
HIGHER ED COORD BD	79,095	1.32%	4,561

SCHEDULE 5.6
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	49,732	0.83%	2,868
HUMAN RIGHTS	15,681	0.26%	904
INDIAN AFFAIRS	546	0.01%	31
INVESTMENT BOARD	1,209	0.02%	70
IRON RANGE RESOURCES	0	0.00%	0
LABOR & INDUSTRY	114,842	1.92%	6,622
LEGISLATIVE AUDIT	2,211	0.04%	127
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	7,118	0.12%	410
MILITARY AFFAIRS	3	.00%	0
MECC	0	0.00%	0
MUNICIPAL BOARD	1,019	0.02%	59
NATURAL RESOURCES	347,721	5.82%	20,051
NON-HEALTH LIC BDS			
BOXING	296	.00%	17
BARBERS	2,392	0.04%	138
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	215	.00%	12
ACCOUNTANCY	10,548	0.18%	608
PEACE OFFICERS	6,272	0.11%	362
PLANNING	40,469	0.68%	2,334
POLLUTION CONTROL	650	0.01%	37
PUB EMP RET ASSN	51,590	0.86%	2,975
PUBLIC SAFETY	1,542,706	25.84%	88,960
PUBLIC SERVICE	2,426	0.04%	140
PUBLIC UTIL COMM	2,838	0.05%	164
RACING COMMISSION	350	0.01%	20
REVENUE	908,575	15.22%	52,393
SECRETARY OF STATE	41,842	0.70%	2,413
SENTENCE GUIDELINES	1,842	0.03%	106
STATE RETIREMENT	59,428	1.00%	3,427
STATE UNIV SYSTEM	46,029	0.77%	2,654
SUPREME COURT	42,230	0.71%	2,435
TEACHERS RETIREMENT	91,372	1.53%	5,269
TRANSPORTATION	176,419	2.95%	10,173
TRANSPORTATION REG BD	2,726	0.05%	157
TREASURER	1,297	0.02%	75
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	16,553	0.28%	955
WASTE MGMT BD	14,943	0.25%	862
WELFARE-CENT OFFICE	792,538	13.27%	45,702
WELFARE-INSTITUTIONS	0	0.00%	0
WKRS COMP CT OF APPEALS	1,258	0.02%	73
WORLD TRADE CENTER	5,431	0.09%	313
ZOO	179	.00%	10
OTHER	28,355	0.47%	1,637
TOTAL	5,970,517	100.00%	344,289

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGES F.Y. 1985
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 5.7
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURE	EMPLOYEE ASSIST	CENTRAL MAIL
ADMINISTRATION				
GENERAL SUPPORT	1,690	1,428	189	73
REAL EST MGMT	56,213	54,818	1,156	239
MANAGEMENT SVCS	6,381	5,629	342	410
STATE AGENCY SVCS	5,855	3,066	342	2,447
PUBLIC SERVICE	4,449	3,276	165	1,008
ISB	17,358	15,878	1,333	147
MOTOR POOL	1,550	1,428	100	22
OFFICE EQUIPMENT REPAIR	888	882	6	0
FEDERAL SURPLUS	439	252	41	146
CENT MNTNCE REVOLVING	234	210	24	0
MOVERS & DELIVERY	227	168	59	0
TELECOMMUNICATIONS	696	672	24	0
RESOURCE RECOVERY	206	168	18	20
MICROGRAPHICS	1,998	1,890	94	14
CENTRAL STORES	8,502	8,359	77	66
STATE REG-DOCUMENTS	7,072	4,789	83	2,200
ADDRESSING & INSERT	503	462	41	0
STATE PRINTER	3,673	3,361	259	53
COMMUTER VAN	259	252	6	1
CAPITOL PARKING	1,157	1,050	12	95
AGRICULTURE	89,964	81,282	2,701	5,981
ANIMAL HEALTH BD	1,546	924	195	427
ARTS BOARD	4,530	4,453	77	0
ATTORNEY GENERAL	13,494	8,905	2,011	2,578
AUDITOR	3,602	2,352	584	666
CAPITOL AREA ARCH PLAN BD	856	798	24	34
CHARITABLE GAMBLING	2,275	2,184	29	62
COMMERCE	15,063	8,653	1,309	5,101
COMMUNITY COLLEGE BD	136,191	121,650	11,795	2,746
CORRECTIONS	107,900	95,649	10,680	1,571
ECONOMIC SECURITY	142,404	128,035	13,116	1,253
EDUCATION	72,858	52,340	3,509	17,009
EDUCATION-VO-TECH	8,961	6,511	489	1,961
EMPLOYEE RELATIONS	9,678	6,259	590	2,829
ENERGY, ECONOMIC DVL P	87,948	63,766	1,492	22,690
FINANCE	17,502	7,771	761	8,970
GOVERNOR	5,268	3,907	283	1,078
HANDICAPPED COUNCIL	1,965	1,176	59	730
HEALTH	70,407	65,698	3,898	811
HEALTH LIC BDS				
MEDICAL EXAMINERS	877	630	59	188
NURSING	1,059	714	83	262
PHARMACY	461	420	41	0
DENTISTRY	1,216	924	29	263
CHIROPRACTORS	306	294	12	0
PSYCHOLOGY	222	210	12	0
OPTOMETRY	342	336	6	0
NURSING HOME ADM	264	252	12	0
PODIATRY	252	252	0	0
VETERINARY MEDICINE	216	210	6	0
HEARING EXAMINER	4,210	3,907	289	14
HIGHER ED COORD BD	13,003	8,065	377	4,561

SCHEDULE 5.7
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURE	EMPLOYEE ASSIST	CENTRAL MAIL
HIGHER ED FAC AUTH	12	0	12	0
HOUSING FINANCE	9,739	6,175	696	2,868
HUMAN RIGHTS	4,581	3,276	401	904
INDIAN AFFAIRS	792	714	47	31
INVESTMENT BOARD	2,023	1,806	147	70
IRON RANGE RESOURCES	23,316	22,473	843	0
LABOR & INDUSTRY	27,621	19,071	1,928	6,622
LEGISLATIVE AUDIT	2,670	2,142	401	127
LEGISLATURE	966	966	0	0
MEDIATION SVCS	2,898	2,352	136	410
MILITARY AFFAIRS	6,874	5,293	1,581	0
MECC	202	84	118	0
MUNICIPAL BOARD	1,091	1,008	24	59
NATURAL RESOURCES	211,689	179,955	11,683	20,051
NON-HEALTH LIC BDS				
BOXING	113	84	12	17
BARBERS	324	168	18	138
ELECTRICITY	2,500	2,394	106	0
ARCHITECTS & ENG	533	504	29	0
ABSTRACTORS	96	84	0	12
ACCOUNTANCY	1,094	462	24	608
PEACE OFFICERS	992	630	0	362
PLANNING	24,376	21,381	661	2,334
POLLUTION CONTROL	35,854	33,647	2,170	37
PUB EMP RET ASSN	5,117	2,142	0	2,975
PUBLIC SAFETY	191,473	92,582	9,931	88,960
PUBLIC SERVICE	6,048	5,419	489	140
PUBLIC UTIL COMM	1,031	714	153	164
RACING COMMISSION	2,779	2,730	29	20
REVENUE	85,759	27,598	5,768	52,393
SECRETARY OF STATE	4,905	2,268	224	2,413
SENTENCE GUIDELINES	760	630	24	106
STATE RETIREMENT	7,858	4,201	230	3,427
STATE UNIV SYSTEM	231,328	204,949	23,725	2,654
SUPREME COURT	10,421	7,225	761	2,435
TEACHERS RETIREMENT	9,765	4,201	295	5,269
TRANSPORTATION	312,271	274,008	28,090	10,173
TRANSPORTATION REG BD	456	252	47	157
TREASURER	2,155	1,974	106	75
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	8,378	5,377	2,046	955
WASTE MGMT BD	5,006	3,991	153	862
WELFARE-CENT OFFICE	138,886	88,507	4,677	45,702
WELFARE-INSTITUTIONS	123,125	88,507	34,618	0
WKRS COMP CT OF APPEALS	672	546	53	73
WORLD TRADE CENTER	2,322	1,974	35	313
ZOO	15,813	14,618	1,185	10
OTHER	24,359	19,248	3,474	1,637
TOTAL	2,485,233	1,944,895	196,049	344,289

STATE OF MINNESOTA
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION
NATURE AND EXTENT OF SERVICES

This function includes the costs of the Office of the Commissioner of Finance and departmental fiscal, personnel and clerical costs. These costs have been allocated to the divisions within the department based on actual F.Y. 1985 employee counts.

The functions of the Internal Audit Division are longer provided. In the past, these costs were directly allocated to accounting services.

Ref.: FMC 74-4, Attachment B, paragraphs B.10 and 4.

SCHEDULE 6.2
ACTUAL 1985

STATE OF MINNESOTA
FINANCE--FISCAL MGMT AND ADMN
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:		854.718
DEDUCTIONS:		
EQUIPMENT	(18.923)	
TOTAL DEDUCTIONS		(18.923)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	22.909	
ADMN-REAL ESTATE MGMT	2.212	
ADMN-MANAGEMENT SVCS	38.053	
ADMN-STATE AGENCY SVCS	17.502	
TOTAL ALLOCATED ADDITIONS		80.676
TOTAL TO BE ALLOCATED		916.471

SCHEDULE 6.3
ACTUAL 1985

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	DEPT ADMN
WAGES & BENEFITS			
SALARY & WAGES	570,623		570,623
OTHER EXPENSE & COST			
SERVICES	227,964		227,964
SUPPLIES	37,208		37,208
EQUIPMENT	18,923	18,923	
DEPARTMENTAL EXPENDITURES	854,718	18,923	835,795
COST ADJUSTMENTS			
DEDUCTIONS	(18,923)	(18,923)	
ADDITIONS	80,676	80,676	
COST BY FUNCTION	916,471	80,676	835,795
REALLOCATE ADMN	0	(80,676)	80,676
ALLOCABLE COSTS	916,471	0	916,471
DISALLOWED	0		
NET ALLOCATED	916,471	0	916,471

SCHEDULE 6.4
ACTUAL 1985

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	29	22.48%	206,028
FIN-ACCOUNTING	56	43.41%	397,848
FIN-OTHER	27	20.93%	191,820
FIN-FIS MGMT/ADMN	17	13.18%	120,775
TOTAL	129	100.00%	916,471

ALLOCATION BASIS: ACTUAL COMPLEMENT F.Y. 1985
SOURCE: COMPUTER REPORT

SCHEDULE 6.5
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	206,028	206,028
FIN-ACCOUNTING	397,848	397,848
FIN-OTHER	191,820	191,820
FIN-FISCAL MGMT/ADMN	120,775	120,775
TOTAL ALLOCATED	916,471	916,471

STATE OF MINNESOTA
FINANCE - BUDGET
NATURE AND EXTENT OF SERVICES

The Finance Department is responsible for preparation of the budget recommendations and control of the state's revenues and expenditures. A Finance Department representative serves as controller of each state department and agency with responsibility for review of all expenditures including personnel, budget transfers, allotment changes, and related documents to insure that state and federal funding agency laws and requirements are adhered to. The costs of the controllers are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in 1984-85. Controllers salaries are allocated to only the agencies to which they are assigned.

The Budget Support Unit prepares the budget, reviews budget changes, changes in grant funding, and related services to insure that state and federal regulations and laws concerning revenues, expenditures, and authorized positions are followed. The unit also performs certain functions relating to support of the state legislative process which have been disallowed as general government. The remaining functions are allowable for plan purposes and have been allocated based on the number of allotment accounts (AIDs) in the state accounting system as of September 3, 1985.

Ref.: FMC 74-4, Attachment B, paragraphs B.1 and 6.

SCHEDULE 7.2
ACTUAL 1985

STATE OF MINNESOTA

FINANCE-BUDGET

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:		1,421,104
DEDUCTIONS:		
EQUIPMENT	(26,218)	
TOTAL DEDUCTIONS		(26,218)
ALLOCATED ADDITIONS:		
FINANCE-FISCAL MGMT/ADMN	206,028	
TOTAL ALLOCATED ADDITIONS		206,028
TOTAL TO BE ALLOCATED		1,600,914

SCHEDULE 7.3
ACTUAL 1985

STATE OF MINNESOTA

FINANCE-BUDGET

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	BUDGET CONTROL	BUDGET SUPPORT	GENERAL GOV'T
WAGES & BENEFITS					
SALARY AND WAGES	1,265,242		930,713	224,828	109,701
OTHER EXPENSE AND COST					
SERVICES	119,915		18,502	99,724	1,689
SUPPLIES	9,729		6,688	3,041	
EQUIPMENT	26,218	26,218			
DEPARTMENTAL EXPENDITURES	1,421,104	26,218	955,903	327,593	111,390
COST ADJUSTMENTS					
DEDUCTIONS	(26,218)	(26,218)			
ADDITIONS	206,028	206,028			
COST BY FUNCTION	1,600,914	206,028	955,903	327,593	111,390
REALLOCATE ADMINISTRATION	0	(206,028)	141,189	48,386	16,453
ALLOCABLE COSTS	1,600,914	0	1,097,092	375,979	127,843
DISALLOWED	127,843				(127,843)
NET ALLOCATED	1,473,071		1,097,092	375,979	0

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	2,502	0.10%	290
REAL EST MGMT	14,253	0.60%	1,649
MANAGEMENT SVCS	4,788	0.20%	554
STATE AGENCY SVCS	11,111	0.47%	1,286
PUBLIC SERVICE	2,394	0.10%	277
ISR	12,175	0.51%	1,409
MOTOR POOL	28,622	1.20%	3,312
OFFICE EQUIPMENT REPAIR	1,373	0.06%	159
FEDERAL SURPLUS	1,113	0.05%	129
CENT MNTNCE REVOLVING	1,642	0.07%	190
MOVERS & DELIVERY	738	0.03%	85
TELECOMMUNICATIONS	14,402	0.60%	1,666
RESOURCE RECOVERY	601	0.03%	70
MICROGRAPHICS	2,094	0.09%	242
CENTRAL STORES	19,237	0.81%	2,226
STATE REG-DOCUMENTS	6,560	0.27%	759
ADDRESSING & INSERT	853	0.04%	99
STATE PRINTER	23,137	0.97%	2,677
COMMUTER VAN	695	0.03%	80
CAPITOL PARKING	2,124	0.09%	246
AGRICULTURE	40,767	1.71%	4,717
ANIMAL HEALTH BD	1,894	0.08%	219
ARTS BOARD	2,029	0.09%	235
ATTORNEY GENERAL	13,927	0.58%	1,612
AUDITOR	3,411	0.14%	395
CAPITOL AREA ARCH PLAN BD	690	0.03%	80
CHARITABLE GAMBLING	1,147	0.05%	133
COMMERCE	29,236	1.23%	3,383
COMMUNITY COLLEGE BD	105,043	4.40%	12,155
CORRECTIONS	97,972	4.11%	11,337
ECONOMIC SECURITY	220,785	9.26%	25,547
EDUCATION	91,574	3.84%	10,596
EDUCATION-VO-TECH	16,165	0.68%	1,870
EMPLOYEE RELATIONS	8,639	0.36%	1,000
ENERGY, ECONOMIC DVL P	35,009	1.47%	4,051
FINANCE	27,389	1.15%	3,169
GOVERNOR	4,032	0.17%	467
HANDICAPPED COUNCIL	1,446	0.06%	167
HEALTH	61,074	2.56%	7,067
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,074	0.09%	240
NURSING	3,135	0.13%	363
PHARMACY	1,252	0.05%	145
DENTISTRY	1,398	0.06%	162
CHIROPRACTORS	594	0.02%	69
PSYCHOLOGY	592	0.02%	69
OPTOMETRY	403	0.02%	47
NURSING HOME ADM	571	0.02%	66
PODIATRY	262	0.01%	30
VETERINARY MEDICINE	437	0.02%	51
HEARING EXAMINER	4,456	0.19%	516
HIGHER ED COORD BD	7,795	0.33%	902

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	7
HOUSING FINANCE	11,567	0.48%	1,338
HUMAN RIGHTS	2,626	0.11%	304
INDIAN AFFAIRS	1,294	0.05%	150
INVESTMENT BOARD	1,394	0.06%	161
IRON RANGE RESOURCES	17,558	0.74%	2,032
LABOR & INDUSTRY	67,766	2.84%	7,841
LEGISLATIVE AUDIT	1,802	0.08%	209
LEGISLATURE	5,142	0.22%	595
MEDIATION SVCS	1,531	0.06%	177
MILITARY AFFAIRS	11,776	0.49%	1,363
MECC	1,947	0.08%	225
MUNICIPAL BOARD	730	0.03%	84
NATURAL RESOURCES	203,198	8.52%	23,512
NON-HEALTH LIC BDS			
BOXING	407	0.02%	47
BARBERS	1,226	0.05%	142
ELECTRICITY	3,606	0.15%	417
ARCHITECTS & ENG	2,110	0.09%	244
ABSTRACTORS	112	.00%	13
ACCOUNTANCY	1,559	0.07%	180
PEACE OFFICERS	2,072	0.09%	240
PLANNING	12,782	0.54%	1,479
POLLUTION CONTROL	20,682	0.87%	2,393
PUB EMP RET ASSN	3,891	0.16%	450
PUBLIC SAFETY	383,048	16.06%	44,323
PUBLIC SERVICE	5,393	0.23%	624
PUBLIC UTIL COMM	1,222	0.05%	141
RACING COMMISSION	1,176	0.05%	136
REVENUE	86,900	3.64%	10,055
SECRETARY OF STATE	7,934	0.33%	918
SENTENCE GUIDELINES	466	0.02%	54
STATE RETIREMENT	3,950	0.17%	457
STATE UNIV SYSTEM	130,866	5.49%	15,143
SUPREME COURT	10,418	0.44%	1,205
TEACHERS RETIREMENT	2,384	0.10%	276
TRANSPORTATION	192,838	8.08%	22,314
TRANSPORTATION REG BD	434	0.02%	50
TREASURER	2,055	0.09%	238
UNIV OF MINN	947	0.04%	110
VETERANS AFFAIRS	20,652	0.87%	2,390
WASTE MGMT BD	2,585	0.11%	299
WELFARE-CENT OFFICE	91,268	3.83%	10,561
WELFARE-INSTITUTIONS	80,213	3.36%	9,282
WKRS COMP CT OF APPEALS	427	0.02%	49
WORLD TRADE CENTER	989	0.04%	114
ZOO	22,786	0.96%	2,637
OTHER	24,097	1.01%	2,787
TOTAL	2,385,499	100.00%	276,031

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

SCHEDULE 7.5
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL ALLOCATION	BUDGET CONTROL	CONTROLLER SALARIES
ADMINISTRATION			
GENERAL SUPPORT	959	290	669
REAL EST MGMT	5,465	1,649	3,816
MANAGEMENT SVCS	1,836	554	1,282
STATE AGENCY SVCS	4,261	1,286	2,975
PUBLIC SERVICE	918	277	641
ISB	4,669	1,409	3,260
MOTOR POOL	10,976	3,312	7,664
OFFICE EQUIPMENT REPAIR	527	159	368
FEDERAL SURPLUS	427	129	298
CENT MNTNCE REVOLVING	629	190	439
MOVERS & DELIVERY	283	85	198
TELECOMMUNICATIONS	5,523	1,666	3,857
RESOURCE RECOVERY	231	70	161
MICROGRAPHICS	803	242	561
CENTRAL STORES	7,377	2,226	5,151
STATE REG-DOCUMENTS	2,516	759	1,757
ADDRESSING & INSERT	327	99	228
STATE PRINTER	8,872	2,677	6,195
COMMUTER VAN	266	80	186
CAPITOL PARKING	815	246	569
AGRICULTURE	14,225	4,717	9,508
ANIMAL HEALTH BD	661	219	442
ARTS BOARD	838	235	603
ATTORNEY GENERAL	5,341	1,612	3,729
AUDITOR	1,308	395	913
CAPITOL AREA ARCH PLAN BD	264	80	184
CHARITABLE GAMBLING	398	133	265
COMMERCE	11,884	3,383	8,501
COMMUNITY COLLEGE BD	49,782	12,155	37,627
CORRECTIONS	35,230	11,337	23,893
ECONOMIC SECURITY	79,391	25,547	53,844
EDUCATION	43,399	10,596	32,803
EDUCATION-VO-TECH	7,660	1,870	5,790
EMPLOYEE RELATIONS	4,800	1,000	3,800
ENERGY, ECONOMIC DVL P	18,699	4,051	14,648
FINANCE	14,629	3,169	11,460
GOVERNOR	1,546	467	1,079
HANDICAPPED COUNCIL	1,482	167	1,315
HEALTH	39,830	7,067	32,763
HEALTH LIC BDS			
MEDICAL EXAMINERS	867	240	627
NURSING	1,312	363	949
PHARMACY	523	145	378
DENTISTRY	585	162	423
CHIROPRACTORS	249	69	180
PSYCHOLOGY	249	69	180
OPTOMETRY	169	47	122
NURSING HOME ADM	239	66	173
PODIATRY	109	30	79
VETERINARY MEDICINE	183	51	132
HEARING EXAMINER	1,709	516	1,193
HIGHER ED COORD BD	4,831	902	3,929

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL ALLOCATION	BUDGET CONTROL	CONTROLLER SALARIES
HIGHER ED FAC AUTH	38	7	31
HOUSING FINANCE	11,911	1,338	10,573
HUMAN RIGHTS	1,459	304	1,155
INDIAN AFFAIRS	1,326	150	1,176
INVESTMENT BOARD	1,375	161	1,214
IRON RANGE RESOURCES	6,923	2,032	4,891
LABOR & INDUSTRY	36,194	7,841	28,353
LEGISLATIVE AUDIT	1,001	209	792
LEGISLATURE	2,856	595	2,261
MEDIATION SVCS	851	177	674
MILITARY AFFAIRS	4,516	1,363	3,153
MECC	923	225	698
MUNICIPAL BOARD	296	84	212
NATURAL RESOURCES	80,118	23,512	56,606
NON-HEALTH LIC BDS			
BOXING	165	47	118
BARBERS	499	142	357
ELECTRICITY	1,488	417	1,071
ARCHITECTS & ENG	857	244	613
ABSTRACTORS	45	13	32
ACCOUNTANCY	633	180	453
PEACE OFFICERS	718	240	478
PLANNING	13,162	1,479	11,683
POLLUTION CONTROL	8,154	2,393	5,761
PUB EMP RET ASSN	5,442	450	4,992
PUBLIC SAFETY	132,720	44,323	88,397
PUBLIC SERVICE	2,193	624	1,569
PUBLIC UTIL COMM	496	141	355
RACING COMMISSION	411	136	275
REVENUE	48,277	10,055	38,222
SECRETARY OF STATE	3,042	918	2,124
SENTENCE GUIDELINES	167	54	113
STATE RETIREMENT	5,525	457	5,068
STATE UNIV SYSTEM	81,115	15,143	65,972
SUPREME COURT	3,995	1,205	2,790
TEACHERS RETIREMENT	3,334	276	3,058
TRANSPORTATION	79,569	22,314	57,255
TRANSPORTATION REG BD	151	50	101
TREASURER	788	238	550
UNIV OF MINN	587	110	477
VETERANS AFFAIRS	11,473	2,390	9,083
WASTE MGMT BD	1,020	299	721
WELFARE-CENT OFFICE	71,507	10,561	60,946
WELFARE-INSTITUTIONS	33,550	9,282	24,268
WKRS COMP CT OF APPEALS	228	49	179
WORLD TRADE CENTER	1,013	114	899
ZOO	22,547	2,637	19,910
OTHER	12,362	2,787	9,575
TOTAL	1,097,092	276,031	821,061

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1983-84
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	9	0.14%	512
REAL EST MGMT	58	0.88%	3,300
MANAGEMENT SVCS	18	0.27%	1,024
STATE AGENCY SVCS	5	0.08%	284
PUBLIC SERVICE	17	0.26%	967
ISB	22	0.33%	1,252
MOTOR POOL	2	0.03%	114
OFFICE EQUIPMENT REPAIR	2	0.03%	114
FEDERAL SURPLUS	1	0.02%	57
CENT MNTNCE REVOLVING	1	0.02%	57
MOVERS & DELIVERY	1	0.02%	57
TELECOMMUNICATIONS	1	0.02%	57
RESOURCE RECOVERY	1	0.02%	57
MICROGRAPHICS	1	0.02%	57
CENTRAL STORES	2	0.03%	114
STATE REG-DOCUMENTS	4	0.06%	228
ADDRESSING & INSERT	3	0.05%	171
STATE PRINTER	7	0.11%	398
COMMUTER VAN	1	0.02%	57
CAPITOL PARKING	1	0.02%	57
AGRICULTURE	129	1.95%	7,339
ANIMAL HEALTH BD	8	0.12%	455
ARTS BOARD	27	0.41%	1,536
ATTORNEY GENERAL	48	0.73%	2,731
AUDITOR	10	0.15%	569
CAPITOL AREA ARCH PLAN BD	1	0.02%	57
CHARITABLE GAMBLING	2	0.03%	114
COMMERCE	40	0.61%	2,276
COMMUNITY COLLEGE BD	86	1.30%	4,892
CORRECTIONS	580	8.78%	32,996
ECONOMIC SECURITY	116	1.76%	6,599
EDUCATION	396	5.99%	22,528
EDUCATION-VO-TECH	141	2.13%	8,021
EMPLOYEE RELATIONS	26	0.39%	1,479
ENERGY, ECONOMIC DVLP	261	3.95%	14,848
FINANCE	20	0.30%	1,138
GOVERNOR	30	0.45%	1,707
HANDICAPPED COUNCIL	7	0.11%	398
HEALTH	523	7.91%	29,753
HEALTH LIC BDS			
MEDICAL EXAMINERS	2	0.03%	114
NURSING	2	0.03%	114
PHARMACY	2	0.03%	114
DENTISTRY	2	0.03%	114
CHIROPRACTORS	2	0.03%	114
PSYCHOLOGY	1	0.02%	57
OPTOMETRY	1	0.02%	57
NURSING HOME ADM	2	0.03%	114
PODIATRY	1	0.02%	57
VETERINARY MEDICINE	2	0.03%	114
HEARING EXAMINER	7	0.11%	398
HIGHER ED COORD BD	35	0.53%	1,991

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	1	0.02%	57
HOUSING FINANCE	71	1.07%	4,039
HUMAN RIGHTS	12	0.18%	683
INDIAN AFFAIRS	17	0.26%	967
INVESTMENT BOARD	32	0.48%	1,820
IRON RANGE RESOURCES	86	1.30%	4,892
LABOR & INDUSTRY	159	2.41%	9,045
LEGISLATIVE AUDIT	6	0.09%	341
LEGISLATURE	27	0.41%	1,536
MEDIATION SVCS	5	0.08%	284
MILITARY AFFAIRS	60	0.91%	3,413
MECC	40	0.61%	2,276
MUNICIPAL BOARD	3	0.05%	171
NATURAL RESOURCES	937	14.18%	53,305
NON-HEALTH LIC BDS			
BOXING	2	0.03%	114
BARBERS	2	0.03%	114
ELECTRICITY	9	0.14%	512
ARCHITECTS & ENG	2	0.03%	114
ABSTRACTORS	2	0.03%	114
ACCOUNTANCY	2	0.03%	114
PEACE OFFICERS	3	0.05%	171
PLANNING	73	1.10%	4,153
POLLUTION CONTROL	189	2.86%	10,752
PUB EMP RET ASSN	9	0.14%	512
PUBLIC SAFETY	208	3.15%	11,833
PUBLIC SERVICE	15	0.23%	853
PUBLIC UTIL COMM	6	0.09%	341
RACING COMMISSION	4	0.06%	228
REVENUE	208	3.15%	11,833
SECRETARY OF STATE	13	0.20%	740
SENTENCE GUIDELINES	6	0.09%	341
STATE RETIREMENT	16	0.24%	910
STATE UNIV SYSTEM	81	1.23%	4,608
SUPREME COURT	50	0.76%	2,844
TEACHERS RETIREMENT	5	0.08%	284
TRANSPORTATION	473	7.16%	26,908
TRANSPORTATION REG BD	3	0.05%	171
TREASURER	10	0.15%	569
UNIV OF MINN	48	0.73%	2,731
VETERANS AFFAIRS	101	1.53%	5,746
WASTE MGMT BD	14	0.21%	796
WELFARE-CENT OFFICE	339	5.13%	19,285
WELFARE-INSTITUTIONS	241	3.65%	13,710
WKRS COMP CT OF APPEALS	2	0.03%	114
WORLD TRADE CENTER	3	0.05%	171
ZOO	93	1.41%	5,291
OTHER	254	3.84%	14,445
TOTAL	6,609	100.00%	375,979

ALLOCATION BASIS: NUMBER OF AIDS (ALLOTMENT ACCOUNTS) 9-3-85
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
GENERAL SUPPORT	1,471	959	512
REAL EST MGMT	8,765	5,465	3,300
MANAGEMENT SVCS	2,860	1,836	1,024
STATE AGENCY SVCS	4,545	4,261	284
PUBLIC SERVICE	1,885	918	967
ISB	5,921	4,669	1,252
MOTOR POOL	11,090	10,976	114
OFFICE EQUIPMENT REPAIR	641	527	114
FEDERAL SURPLUS	484	427	57
CENT MNTNCE REVOLVING	686	629	57
MOVERS & DELIVERY	340	283	57
TELECOMMUNICATIONS	5,580	5,523	57
RESOURCE RECOVERY	288	231	57
MICROGRAPHICS	860	803	57
CENTRAL STORES	7,491	7,377	114
STATE REG-DOCUMENTS	2,744	2,516	228
ADDRESSING & INSERT	498	327	171
STATE PRINTER	9,270	8,872	398
COMMUTER VAN	323	266	57
CAPITOL PARKING	872	815	57
AGRICULTURE	21,564	14,225	7,339
ANIMAL HEALTH BD	1,116	661	455
ARTS BOARD	2,374	838	1,536
ATTORNEY GENERAL	8,872	5,341	2,731
AUDITOR	1,877	1,308	569
CAPITOL AREA ARCH PLAN BD	321	264	57
CHARITABLE GAMBLING	512	398	114
COMMERCE	14,160	11,884	2,276
COMMUNITY COLLEGE BD	54,674	49,782	4,892
CORRECTIONS	68,226	35,230	32,996
ECONOMIC SECURITY	85,990	79,391	6,599
EDUCATION	65,927	43,399	22,528
EDUCATION-VO-TECH	15,681	7,660	8,021
EMPLOYEE RELATIONS	6,279	4,800	1,479
ENERGY, ECONOMIC DVL P	33,547	18,699	14,848
FINANCE	15,767	14,629	1,138
GOVERNOR	3,253	1,546	1,707
HANDICAPPED COUNCIL	1,880	1,482	398
HEALTH	69,583	39,830	29,753
HEALTH LIC BDS			
MEDICAL EXAMINERS	981	867	114
NURSING	1,426	1,312	114
PHARMACY	637	523	114
DENTISTRY	699	585	114
CHIROPRACTORS	363	249	114
PSYCHOLOGY	306	249	57
OPTOMETRY	226	169	57
NURSING HOME ADM	353	239	114
PODIATRY	166	109	57
VETERINARY MEDICINE	297	183	114
HEARING EXAMINER	2,107	1,709	398
HIGHER ED COORD BD	6,822	4,831	1,991

SCHEDULE 7.7
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-BUDGET
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HIGHER ED FAC AUTH	95	38	57
HOUSING FINANCE	15,950	11,911	4,039
HUMAN RIGHTS	2,142	1,459	683
INDIAN AFFAIRS	2,293	1,326	967
INVESTMENT BOARD	3,195	1,375	1,820
IRON RANGE RESOURCES	11,815	6,923	4,892
LABOR & INDUSTRY	45,239	36,194	9,045
LEGISLATIVE AUDIT	1,342	1,001	341
LEGISLATURE	4,392	2,856	1,536
MEDIATION SVCS	1,135	851	284
MILITARY AFFAIRS	7,929	4,516	3,413
NECC	3,199	923	2,276
MUNICIPAL BOARD	467	296	171
NATURAL RESOURCES	133,423	80,118	53,305
NON-HEALTH LIC BDS			
BOXING	279	165	114
BARBERS	613	499	114
ELECTRICITY	2,000	1,488	512
ARCHITECTS & ENG	971	857	114
ABSTRACTORS	159	45	114
ACCOUNTANCY	747	633	114
PEACE OFFICERS	889	718	171
PLANNING	17,315	13,162	4,153
POLLUTION CONTROL	18,906	8,154	10,752
PUB EMP RET ASSN	5,954	5,442	512
PUBLIC SAFETY	144,553	132,720	11,833
PUBLIC SERVICE	3,046	2,193	853
PUBLIC UTIL COMM	837	496	341
RACING COMMISSION	639	411	228
REVENUE	60,110	48,277	11,833
SECRETARY OF STATE	3,782	3,042	740
SENTENCE GUIDELINES	508	167	341
STATE RETIREMENT	6,435	5,525	910
STATE UNIV SYSTEM	85,723	81,115	4,608
SUPREME COURT	6,839	3,995	2,844
TEACHERS RETIREMENT	3,618	3,334	284
TRANSPORTATION	106,477	79,569	26,908
TRANSPORTATION REG BD	322	151	171
TREASURER	1,357	788	569
UNIV OF MINN	3,318	587	2,731
VETERANS AFFAIRS	17,219	11,473	5,746
WASTE MGMT BD	1,816	1,020	796
WELFARE-CENT OFFICE	90,792	71,507	19,285
WELFARE-INSTITUTIONS	47,260	33,550	13,710
WKRS COMP CT OF APPEALS	342	228	114
WORLD TRADE CENTER	1,184	1,013	171
ZOO	27,838	22,547	5,291
OTHER	26,807	12,362	14,445
TOTAL	1,473,071	1,097,092	375,979

STATE OF MINNESOTA
FINANCE - DEPARTMENT ACCOUNTING
NATURE AND EXTENT OF SERVICES

The Accounting Division of the Finance Department pre-audits claims for payment, encumbers expenditures prior to payment, handles statewide accounting, and related activities. Most of the costs are allowable for plan purposes. (Costs of tax refunds, support to the Legislature, and debt accounting are disallowed as general government.)

The costs of the remaining functions have been allocated based on the number of accounting transactions processed for each department in 1984-85.

Ref.: FMC 74-4, Attachment B, paragraph B.1.

SCHEDULE 8.2
ACTUAL 1985

STATE OF MINNESOTA
FINANCE--ACCOUNTING
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:	3,229,832
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DEDUCTIONS:

EQUIPMENT	(12,064)
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TOTAL DEDUCTIONS	(12,064)
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ALLOCATED ADDITIONS:

FIN--FISCAL MGMT/ADMN	397,848
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TOTAL ALLOCATED ADDITIONS	397,848
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TOTAL TO BE ALLOCATED	3,615,616
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SCHEDULE 8.3
ACTUAL 1985

STATE OF MINNESOTA

FINANCE--ACCOUNTING

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	ACCOUNTING SERVICES	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	1,598,374		1,496,056	102,318
OTHER EXPENSE & COST				
SERVICES	1,612,432		1,511,258	101,174
SUPPLIES	6,962		6,552	410
EQUIPMENT	12,064	12,064		
DEPARTMENTAL EXPEND	3,229,832	12,064	3,013,866	203,902
COST ADJUSTMENTS				
DEDUCTIONS	(12,064)	(12,064)		
ADDITIONS	397,848	397,848		
COST BY FUNCTION	3,615,616	397,848	3,013,866	203,902
REALLOCATE ADMN	0	(397,848)	372,637	25,211
ALLOCABLE COSTS	3,615,616	0	3,386,503	229,113
DISALLOWED	(229,113)			(229,113)
NET ALLOCATED	3,386,503	0	3,386,503	0

SCHEDULE 8.4
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	2,502	0.10%	3,552
REAL EST MGMT	14,253	0.60%	20,234
MANAGEMENT SVCS	4,788	0.20%	6,797
STATE AGENCY SVCS	11,111	0.47%	15,773
PUBLIC SERVICE	2,394	0.10%	3,399
ISB	12,175	0.51%	17,284
MOTOR POOL	28,622	1.20%	40,632
OFFICE EQUIPMENT REPAIR	1,373	0.06%	1,949
FEDERAL SURPLUS	1,113	0.05%	1,580
CENT MNTNCE REVOLVING	1,642	0.07%	2,331
MOVERS & DELIVERY	738	0.03%	1,048
TELECOMMUNICATIONS	14,402	0.60%	20,445
RESOURCE RECOVERY	601	0.03%	853
MICROGRAPHICS	2,094	0.09%	2,973
CENTRAL STORES	19,237	0.81%	27,309
STATE REG-DOCUMENTS	6,560	0.27%	9,313
ADDRESSING & INSERT	853	0.04%	1,211
STATE PRINTER	23,137	0.97%	32,846
COMMUTER VAN	695	0.03%	987
CAPITOL PARKING	2,124	0.09%	3,015
AGRICULTURE	40,767	1.71%	57,874
ANIMAL HEALTH BD	1,894	0.08%	2,689
ARTS BOARD	2,029	0.09%	2,880
ATTORNEY GENERAL	13,927	0.58%	19,771
AUDITOR	3,411	0.14%	4,842
CAPITOL AREA ARCH PLAN BD	690	0.03%	980
CHARITABLE GAMBLING	1,147	0.05%	1,628
COMMERCE	29,236	1.23%	41,504
COMMUNITY COLLEGE BD	105,043	4.40%	149,121
CORRECTIONS	97,972	4.11%	139,083
ECONOMIC SECURITY	220,785	9.26%	313,431
EDUCATION	91,574	3.84%	130,000
EDUCATION-VO-TECH	16,165	0.68%	22,948
EMPLOYEE RELATIONS	8,639	0.36%	12,264
ENERGY, ECONOMIC DVLP	35,009	1.47%	49,699
FINANCE	27,389	1.15%	38,882
GOVERNOR	4,032	0.17%	5,724
HANDICAPPED COUNCIL	1,446	0.06%	2,053
HEALTH	61,074	2.56%	86,702
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,074	0.09%	2,944
NURSING	3,135	0.13%	4,451
PHARMACY	1,252	0.05%	1,777
DENTISTRY	1,398	0.06%	1,985
CHIROPRACTORS	594	0.02%	843
PSYCHOLOGY	592	0.02%	840
OPTOMETRY	403	0.02%	572
NURSING HOME ADM	571	0.02%	811
PODIATRY	262	0.01%	372
VETERINARY MEDICINE	437	0.02%	620
HEARING EXAMINER	4,456	0.19%	6,326
HIGHER ED COORD BD	7,795	0.33%	11,066

SCHEDULE 8.4
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	87
HOUSING FINANCE	11,567	0.48%	16,421
HUMAN RIGHTS	2,626	0.11%	3,728
INDIAN AFFAIRS	1,294	0.05%	1,837
INVESTMENT BOARD	1,394	0.06%	1,979
IRON RANGE RESOURCES	17,558	0.74%	24,926
LABOR & INDUSTRY	67,766	2.84%	96,202
LEGISLATIVE AUDIT	1,802	0.08%	2,558
LEGISLATURE	5,142	0.22%	7,300
MEDIATION SVCS	1,531	0.06%	2,173
MILITARY AFFAIRS	11,776	0.49%	16,717
MECC	1,947	0.08%	2,764
MUNICIPAL BOARD	730	0.03%	1,036
NATURAL RESOURCES	203,198	8.52%	288,464
NON-HEALTH LIC BDS			
BOXING	407	0.02%	578
BARBERS	1,226	0.05%	1,740
ELECTRICITY	3,606	0.15%	5,119
ARCHITECTS & ENG	2,110	0.09%	2,995
ABSTRACTORS	112	.00%	159
ACCOUNTANCY	1,559	0.07%	2,213
PEACE OFFICERS	2,072	0.09%	2,941
PLANNING	12,782	0.54%	18,146
POLLUTION CONTROL	20,682	0.87%	29,361
PUB EMP RET ASSN	3,891	0.16%	5,524
PUBLIC SAFETY	383,048	16.06%	543,783
PUBLIC SERVICE	5,393	0.23%	7,656
PUBLIC UTIL COMM	1,222	0.05%	1,735
RACING COMMISSION	1,176	0.05%	1,669
REVENUE	86,900	3.64%	123,365
SECRETARY OF STATE	7,934	0.33%	11,263
SENTENCE GUIDELINES	466	0.02%	662
STATE RETIREMENT	3,950	0.17%	5,608
STATE UNIV SYSTEM	130,866	5.49%	185,780
SUPREME COURT	10,418	0.44%	14,790
TEACHERS RETIREMENT	2,384	0.10%	3,384
TRANSPORTATION	192,838	8.08%	273,757
TRANSPORTATION REG BD	434	0.02%	616
TREASURER	2,055	0.09%	2,917
UNIV OF MINN	947	0.04%	1,344
VETERANS AFFAIRS	20,652	0.87%	29,318
WASTE MGMT BD	2,585	0.11%	3,670
WELFARE-CENT OFFICE	91,268	3.83%	129,566
WELFARE-INSTITUTIONS	80,213	3.36%	113,872
WKRS COMP CT OF APPEALS	427	0.02%	606
WORLD TRADE CENTER	989	0.04%	1,404
ZOO	22,786	0.96%	32,347
OTHER	24,097	1.01%	34,210
TOTAL	2,385,499	100.00%	3,386,503

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

SCHEDULE 8.5
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
GENERAL SUPPORT	3,552	3,552
REAL EST MGMT	20,234	20,234
MANAGEMENT SVCS	6,797	6,797
STATE AGENCY SVCS	15,773	15,773
PUBLIC SERVICE	3,399	3,399
ISB	17,284	17,284
MOTOR POOL	40,632	40,632
OFFICE EQUIPMENT REPAIR	1,949	1,949
FEDERAL SURPLUS	1,580	1,580
CENT MNTNCE REVOLVING	2,331	2,331
MOVERS & DELIVERY	1,048	1,048
TELECOMMUNICATIONS	20,445	20,445
RESOURCE RECOVERY	853	853
MICROGRAPHICS	2,973	2,973
CENTRAL STORES	27,309	27,309
STATE REG-DOCUMENTS	9,313	9,313
ADDRESSING & INSERT	1,211	1,211
STATE PRINTER	32,846	32,846
COMMUTER VAN	987	987
CAPITOL PARKING	3,015	3,015
AGRICULTURE	57,874	57,874
ANIMAL HEALTH BD	2,689	2,689
ARTS BOARD	2,880	2,880
ATTORNEY GENERAL	19,771	19,771
AUDITOR	4,842	4,842
CAPITOL AREA ARCH PLAN BD	980	980
CHARITABLE GAMBLING	1,628	1,628
COMMERCE	41,504	41,504
COMMUNITY COLLEGE BD	149,121	149,121
CORRECTIONS	139,083	139,083
ECONOMIC SECURITY	313,431	313,431
EDUCATION	130,000	130,000
EDUCATION-VO-TECH	22,948	22,948
EMPLOYEE RELATIONS	12,264	12,264
ENERGY, ECONOMIC DVL P	49,699	49,699
FINANCE	38,882	38,882
GOVERNOR	5,724	5,724
HANDICAPPED COUNCIL	2,053	2,053
HEALTH	86,702	86,702
HEALTH LIC BDS		
MEDICAL EXAMINERS	2,944	2,944
NURSING	4,451	4,451
PHARMACY	1,777	1,777
DENTISTRY	1,985	1,985
CHIROPRACTORS	843	843
PSYCHOLOGY	840	840
OPTOMETRY	572	572
NURSING HOME ADM	811	811
PODIATRY	372	372
VETERINARY MEDICINE	620	620
HEARING EXAMINER	6,326	6,326
HIGHER ED COORD BD	11,066	11,066

SCHEDULE 8.5
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HIGHER ED FAC AUTH	87	87
HOUSING FINANCE	16,421	16,421
HUMAN RIGHTS	3,728	3,728
INDIAN AFFAIRS	1,837	1,837
INVESTMENT BOARD	1,979	1,979
IRON RANGE RESOURCES	24,926	24,926
LABOR & INDUSTRY	96,202	96,202
LEGISLATIVE AUDIT	2,558	2,558
LEGISLATURE	7,300	7,300
MEDIATION SVCS	2,173	2,173
MILITARY AFFAIRS	16,717	16,717
MECC	2,764	2,764
MUNICIPAL BOARD	1,036	1,036
NATURAL RESOURCES	288,464	288,464
NON-HEALTH LIC BDS		
BOXING	578	578
BARBERS	1,740	1,740
ELECTRICITY	5,119	5,119
ARCHITECTS & ENG	2,995	2,995
ABSTRACTORS	159	159
ACCOUNTANCY	2,213	2,213
PEACE OFFICERS	2,941	2,941
PLANNING	18,146	18,146
POLLUTION CONTROL	29,361	29,361
PUB EMP RET ASSN	5,524	5,524
PUBLIC SAFETY	543,783	543,783
PUBLIC SERVICE	7,656	7,656
PUBLIC UTIL COMM	1,735	1,735
RACING COMMISSION	1,669	1,669
REVENUE	123,365	123,365
SECRETARY OF STATE	11,263	11,263
SENTENCE GUIDELINES	662	662
STATE RETIREMENT	5,608	5,608
STATE UNIV SYSTEM	185,780	185,780
SUPREME COURT	14,790	14,790
TEACHERS RETIREMENT	3,384	3,384
TRANSPORTATION	273,757	273,757
TRANSPORTATION REG BD	616	616
TREASURER	2,917	2,917
UNIV OF MINN	1,344	1,344
VETERANS AFFAIRS	29,318	29,318
WASTE MGMT BD	3,670	3,670
WELFARE-CENT OFFICE	129,566	129,566
WELFARE-INSTITUTIONS	113,872	113,872
WKRS COMP CT OF APPEALS	606	606
WORLD TRADE CENTER	1,404	1,404
ZOO	32,347	32,347
OTHER	34,210	34,210
TOTAL	3,386,503	3,386,503

STATE OF MINNESOTA
FINANCE - OTHER SERVICES
NATURE AND EXTENT OF SERVICES

The Finance Department performs certain other services for state agencies including financial reporting, payroll, debt management, and economic analysis.

Financial reporting includes the costs of review and reporting on expenditures and revenues for the state and funding agencies. Costs are allowable and have been allocated based on the number of accounting transactions processed for each department in 1984-85.

The Department of Finance is also the lead state agency for federal single audit purposes. These costs are budgeted in the Financial Reporting Section but have been separated out for allocation purposes. Costs are allowable for plan purposes and have been allocated based on federal cash receipts during fiscal year 1985.

The cost of central payroll is also allowable and has been allocated based on total 1984-85 payroll transactions processed.

Costs of debt management, economic analysis, and tax study are considered general government and have not been allocated.

Ref.: FMC 74-4, Attachment B, paragraphs B.1 and 21.
Circular A-102 Attachment P

SCHEDULE 9.2
ACTUAL 1985

STATE OF MINNESOTA

FINANCE-OTHER

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:	1,601,486
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DEDUCTIONS:

EQUIPMENT	(25,982)
GRANTS	(5,490)

TOTAL DEDUCTIONS	(31,472)
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ALLOCATED ADDITIONS:

FIN-FISCAL MGMT/ADMN	191,820
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TOTAL ALLOCATED ADDITIONS	191,820
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TOTAL TO BE ALLOCATED	1,761,834
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STATE OF MINNESOTA

FINANCE-OTHER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	FINANCIAL REPORTING	CENTRAL PAYROLL	DEBT MGMT	ECONOMIC ANALYSIS	SINGLE AUDIT	TAX STUDY
WAGES & BENEFITS								
SALARY & WAGES	874,039		232,360	272,212	71,452	138,072	25,475	134,468
OTHER EXPENSE & COST								
SERVICES	686,025		11,909	454,685		97,972	718	120,741
SUPPLIES	9,950			3,005		1,300		5,645
EQUIPMENT	25,982	25,982						
GRANTS	5,490	5,490						
DEPARTMENTAL EXPEND	1,601,486	31,472	244,269	729,902	71,452	237,344	26,193	260,854
COST ADJUSTMENTS								
DEDUCTIONS	(31,472)	(31,472)						
ADDITIONS	191,820	191,820						
COST BY FUNCTION	1,761,834	191,820	244,269	729,902	71,452	237,344	26,193	260,854
REALLOCATE ADMN	0	(191,820)	29,844	89,177	8,730	28,998	3,200	31,871
ALLOCABLE COSTS	1,761,834	0	274,113	819,079	80,182	266,342	29,393	292,725
DISALLOWED	(639,249)				(80,182)	(266,342)		(292,725)
NET ALLOCATED	1,122,585		274,113	819,079	0	0	29,393	

SCHEDULE 9.4
ACTUAL 1985

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	2,502	0.10%	287
REAL EST MGMT	14,253	0.60%	1,638
MANAGEMENT SVCS	4,788	0.20%	550
STATE AGENCY SVCS	11,111	0.47%	1,277
PUBLIC SERVICE	2,394	0.10%	275
ISB	12,175	0.51%	1,399
MOTOR POOL	28,622	1.20%	3,289
OFFICE EQUIPMENT REPAIR	1,373	0.06%	158
FEDERAL SURPLUS	1,113	0.05%	128
CENT MNTNCE REVOLVING	1,642	0.07%	189
MOVERS & DELIVERY	738	0.03%	85
TELECOMMUNICATIONS	14,402	0.60%	1,655
RESOURCE RECOVERY	601	0.03%	69
MICROGRAPHICS	2,094	0.09%	241
CENTRAL STORES	19,237	0.81%	2,210
STATE REG-DOCUMENTS	6,560	0.27%	754
ADDRESSING & INSERT	853	0.04%	98
STATE PRINTER	23,137	0.97%	2,659
COMMUTER VAN	695	0.03%	80
CAPITOL PARKING	2,124	0.09%	244
AGRICULTURE	40,767	1.71%	4,684
ANIMAL HEALTH BD	1,894	0.08%	218
ARTS BOARD	2,029	0.09%	233
ATTORNEY GENERAL	13,927	0.58%	1,600
AUDITOR	3,411	0.14%	392
CAPITOL AREA ARCH PLAN BD	690	0.03%	79
CHARITABLE GAMBLING	1,147	0.05%	132
COMMERCE	29,236	1.23%	3,359
COMMUNITY COLLEGE BD	105,043	4.40%	12,070
CORRECTIONS	97,972	4.11%	11,258
ECONOMIC SECURITY	220,785	9.26%	25,370
EDUCATION	91,574	3.84%	10,523
EDUCATION-VO-TECH	16,165	0.68%	1,857
EMPLOYEE RELATIONS	8,639	0.36%	993
ENERGY, ECONOMIC DVL P	35,009	1.47%	4,023
FINANCE	27,389	1.15%	3,147
GOVERNOR	4,032	0.17%	463
HANDICAPPED COUNCIL	1,446	0.06%	166
HEALTH	61,074	2.56%	7,018
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,074	0.09%	238
NURSING	3,135	0.13%	360
PHARMACY	1,252	0.05%	144
DENTISTRY	1,398	0.06%	161
CHIROPRACTORS	594	0.02%	68
PSYCHOLOGY	592	0.02%	68
OPTOMETRY	403	0.02%	46
NURSING HOME ADM	571	0.02%	66
PODIATRY	262	0.01%	30
VETERINARY MEDICINE	437	0.02%	50
HEARING EXAMINER	4,456	0.19%	512
HIGHER ED COORD BD	7,795	0.33%	896

SCHEDULE 9.4
ACTUAL 1985

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	7
HOUSING FINANCE	11,567	0.48%	1,329
HUMAN RIGHTS	2,626	0.11%	302
INDIAN AFFAIRS	1,294	0.05%	149
INVESTMENT BOARD	1,394	0.06%	160
IRON RANGE RESOURCES	17,558	0.74%	2,018
LABOR & INDUSTRY	67,766	2.84%	7,787
LEGISLATIVE AUDIT	1,802	0.08%	207
LEGISLATURE	5,142	0.22%	591
MEDIATION SVCS	1,531	0.06%	176
MILITARY AFFAIRS	11,776	0.49%	1,353
MECC	1,947	0.08%	224
MUNICIPAL BOARD	730	0.03%	84
NATURAL RESOURCES	203,198	8.52%	23,349
NON-HEALTH LIC BDS			
BOXING	407	0.02%	47
BARBERS	1,226	0.05%	141
ELECTRICITY	3,606	0.15%	414
ARCHITECTS & ENG	2,110	0.09%	242
ABSTRACTORS	112	.00%	13
ACCOUNTANCY	1,559	0.07%	179
PEACE OFFICERS	2,072	0.09%	238
PLANNING	12,782	0.54%	1,469
POLLUTION CONTROL	20,682	0.87%	2,377
PUB EMP RET ASSN	3,891	0.16%	447
PUBLIC SAFETY	383,048	16.06%	44,015
PUBLIC SERVICE	5,393	0.23%	620
PUBLIC UTIL COMM	1,222	0.05%	140
RACING COMMISSION	1,176	0.05%	135
REVENUE	86,900	3.64%	9,986
SECRETARY OF STATE	7,934	0.33%	912
SENTENCE GUIDELINES	466	0.02%	54
STATE RETIREMENT	3,950	0.17%	454
STATE UNIV SYSTEM	130,866	5.49%	15,038
SUPREME COURT	10,418	0.44%	1,197
TEACHERS RETIREMENT	2,384	0.10%	274
TRANSPORTATION	192,838	8.08%	22,159
TRANSPORTATION REG BD	434	0.02%	50
TREASURER	2,055	0.09%	236
UNIV OF MINN	947	0.04%	109
VETERANS AFFAIRS	20,652	0.87%	2,373
WASTE MGMT BD	2,585	0.11%	297
WELFARE-CENT OFFICE	91,268	3.83%	10,487
WELFARE-INSTITUTIONS	80,213	3.36%	9,217
WKRS COMP CT OF APPEALS	427	0.02%	49
WORLD TRADE CENTER	989	0.04%	114
ZOO	22,786	0.96%	2,618
OTHER	24,097	1.01%	2,767
TOTAL	2,385,499	100.00%	274,113

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

SCHEDULE 9.5
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-OTHER
DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	8,314	0.09%	753
REAL EST MGMT	54,318	0.60%	4,923
MANAGEMENT SVCS	16,514	0.18%	1,497
STATE AGENCY SVCS	16,107	0.18%	1,460
PUBLIC SERVICE	6,813	0.08%	617
ISB	67,889	0.75%	6,152
MOTOR POOL	4,378	0.05%	397
OFFICE EQUIPMENT REPAIR	1,498	0.02%	136
FEDERAL SURPLUS	1,895	0.02%	172
CENT MNTNCE REVOLVING	1,060	0.01%	96
MOVERS & DELIVERY	3,044	0.03%	276
TELECOMMUNICATIONS	1,151	0.01%	104
RESOURCE RECOVERY	691	0.01%	63
MICROGRAPHICS	5,099	0.06%	462
CENTRAL STORES	3,063	0.03%	278
STATE REG-DOCUMENTS	3,930	0.04%	356
ADDRESSING & INSERT	4,574	0.05%	415
STATE PRINTER	16,791	0.19%	1,522
COMMUTER VAN	338	.00%	31
CAPITOL PARKING	2,675	0.03%	242
AGRICULTURE	124,450	1.38%	11,278
ANIMAL HEALTH BD	13,588	0.15%	1,231
ARTS BOARD	3,290	0.04%	298
ATTORNEY GENERAL	77,796	0.86%	7,050
AUDITOR	23,542	0.26%	2,134
CAPITOL AREA ARCH PLAN BD	901	0.01%	82
CHARITABLE GAMBLING	868	0.01%	79
COMMERCE	49,448	0.55%	4,481
COMMUNITY COLLEGE BD	387,000	4.28%	35,072
CORRECTIONS	504,714	5.58%	45,740
ECONOMIC SECURITY	597,484	6.61%	54,147
EDUCATION	143,226	1.58%	12,980
EDUCATION-VO-TECH	18,729	0.21%	1,697
EMPLOYEE RELATIONS	27,274	0.30%	2,472
ENERGY, ECONOMIC DVL P	55,657	0.62%	5,044
FINANCE	36,509	0.40%	3,309
GOVERNOR	11,221	0.12%	1,017
HANDICAPPED COUNCIL	2,344	0.03%	212
HEALTH	164,804	1.82%	14,935
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,712	0.03%	246
NURSING	3,750	0.04%	340
PHARMACY	1,553	0.02%	141
DENTISTRY	1,071	0.01%	97
CHIROPRACTORS	431	.00%	39
PSYCHOLOGY	544	0.01%	49
OPTOMETRY	198	.00%	18
NURSING HOME ADM	482	0.01%	44
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	316	.00%	29
HEARING EXAMINER	12,288	0.14%	1,114
HIGHER ED COORD BD	37,254	0.41%	3,376

SCHEDULE 9.5
ACTUAL 1985

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	642	0.01%	58
HOUSING FINANCE	27,716	0.31%	2,512
HUMAN RIGHTS	15,420	0.17%	1,397
INDIAN AFFAIRS	1,838	0.02%	167
INVESTMENT BOARD	5,983	0.07%	542
IRON RANGE RESOURCES	26,734	0.30%	2,423
LABOR & INDUSTRY	103,663	1.15%	9,395
LEGISLATIVE AUDIT	16,918	0.19%	1,533
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	5,172	0.06%	469
MILITARY AFFAIRS	91,495	1.01%	8,292
MECC	3,509	0.04%	318
MUNICIPAL BOARD	1,012	0.01%	92
NATURAL RESOURCES	548,421	6.07%	49,701
NON-HEALTH LIC BDS			
BOXING	408	.00%	37
BARBERS	666	0.01%	60
ELECTRICITY	4,996	0.06%	453
ARCHITECTS & ENG	1,184	0.01%	107
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	913	0.01%	83
PEACE OFFICERS	2,081	0.02%	189
PLANNING	28,384	0.31%	2,572
POLLUTION CONTROL	104,002	1.15%	9,425
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	470,713	5.21%	42,659
PUBLIC SERVICE	19,794	0.22%	1,794
PUBLIC UTIL COMM	6,561	0.07%	595
RACING COMMISSION	964	0.01%	87
REVENUE	260,825	2.89%	23,637
SECRETARY OF STATE	9,909	0.11%	898
SENTENCE GUIDELINES	1,072	0.01%	97
STATE RETIREMENT	11,083	0.12%	1,004
STATE UNIV SYSTEM	793,901	8.78%	71,948
SUPREME COURT	28,399	0.31%	2,574
TEACHERS RETIREMENT	13,479	0.15%	1,222
TRANSPORTATION	1,472,001	16.29%	133,401
TRANSPORTATION REG BD	1,954	0.02%	177
TREASURER	4,370	0.05%	396
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	99,685	1.10%	9,034
WASTE MGMT BD	7,387	0.08%	669
WELFARE-CENT OFFICE	196,308	2.17%	17,790
WELFARE-INSTITUTIONS	1,979,699	21.90%	179,411
WKRS COMP CT OF APPEALS	2,183	0.02%	198
WORLD TRADE CENTER	882	0.01%	80
ZOO	50,628	0.56%	4,588
OTHER	91,534	1.01%	8,292
TOTAL	9,038,074	100.00%	819,079

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

SCHEDULE 9.6
ACTUAL 1985

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	0	0.00%	0
REAL EST MGMT	55,870	.00%	1
MANAGEMENT SVCS	121,821	0.01%	2
STATE AGENCY SVCS	0	0.00%	0
PUBLIC SERVICE	0	0.00%	0
ISB	0	0.00%	0
MOTOR POOL	0	0.00%	0
OFFICE EQUIPMENT REPAIR	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
CENTRAL STORES	0	0.00%	0
STATE REG-DOCUMENTS	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
STATE PRINTER	0	0.00%	0
COMMUTER VAN	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
AGRICULTURE	1,040,637	0.06%	18
ANIMAL HEALTH BD	19,232	.00%	0
ARTS BOARD	508,955	0.03%	9
ATTORNEY GENERAL	340,134	0.02%	6
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNITY COLLEGE BD	3,912,331	0.23%	66
CORRECTIONS	779,878	0.04%	13
ECONOMIC SECURITY	224,103,186	12.93%	3,800
EDUCATION	127,992,539	7.38%	2,170
EDUCATION-VO-TECH	15,620,319	0.90%	265
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVL P	25,881,729	1.49%	439
FINANCE	0	0.00%	0
GOVERNOR	65,500	.00%	1
HANDICAPPED COUNCIL	500	.00%	0
HEALTH	38,803,032	2.24%	658
HEALTH LIC BDS			
MEDICAL EXAMINERS	260	.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	1,696,372	0.10%	29

STATE OF MINNESOTA
FINANCE-OTHER
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	55,930,855	3.23%	948
HUMAN RIGHTS	214,012	0.01%	4
INDIAN AFFAIRS	50,491	.00%	1
INVESTMENT BOARD	1,166,273	0.07%	20
IRON RANGE RESOURCES	413,177	0.02%	7
LABOR & INDUSTRY	2,194,264	0.13%	37
LEGISLATIVE AUDIT	0	0.00%	0
LEGISLATURE	16,000	.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	5,912,487	0.34%	100
MECC	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	8,239,879	0.48%	140
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	1,785,744	0.10%	30
POLLUTION CONTROL	6,717,776	0.39%	114
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	5,897,980	0.34%	100
PUBLIC SERVICE	2,034	.00%	0
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	0	0.00%	0
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	4,650,824	0.27%	79
SUPREME COURT	18,911	.00%	0
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	300,232,950	17.32%	5,091
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	173,266	0.01%	3
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	2,606,297	0.15%	44
WASTE MGMT BD	0	0.00%	0
WELFARE-CENT OFFICE	890,268,937	51.36%	15,095
WELFARE-INSTITUTIONS	336,094	0.02%	6
WKRS COMP CT OF APPEALS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	97,300	0.01%	2
OTHER	5,682,767	0.33%	95
TOTAL	1,733,550,613	100.00%	29,393

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1985
SOURCE: COMPUTER REPORT FINU8603 7-26-85

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
ADMINISTRATION				
GENERAL SUPPORT	1,040	287	753	0
REAL EST MGMT	6,562	1,638	4,923	1
MANAGEMENT SVCS	2,049	550	1,497	2
STATE AGENCY SVCS	2,737	1,277	1,460	0
PUBLIC SERVICE	892	275	617	0
ISB	7,551	1,399	6,152	0
MOTOR POOL	3,686	3,289	397	0
OFFICE EQUIPMENT REPAIR	294	158	136	0
FEDERAL SURPLUS	300	128	172	0
CENT MNTNCE REVOLVING	285	189	96	0
MOVERS & DELIVERY	361	85	276	0
TELECOMMUNICATIONS	1,759	1,655	104	0
RESOURCE RECOVERY	132	69	63	0
MICROGRAPHICS	703	241	462	0
CENTRAL STORES	2,488	2,210	278	0
STATE REG-DOCUMENTS	1,110	754	356	0
ADDRESSING & INSERT	513	98	415	0
STATE PRINTER	4,181	2,659	1,522	0
COMMUTER VAN	111	80	31	0
CAPITOL PARKING	486	244	242	0
AGRICULTURE	15,980	4,684	11,278	18
ANIMAL HEALTH BD	1,449	218	1,231	0
ARTS BOARD	540	233	298	9
ATTORNEY GENERAL	8,656	1,600	7,050	6
AUDITOR	2,526	392	2,134	0
CAPITOL AREA ARCH PLAN BD	161	79	82	0
CHARITABLE GAMBLING	211	132	79	0
COMMERCE	7,840	3,359	4,481	0
COMMUNITY COLLEGE BD	47,208	12,070	35,072	66
CORRECTIONS	57,011	11,258	45,740	13
ECONOMIC SECURITY	83,317	25,370	54,147	3,800
EDUCATION	25,673	10,523	12,980	2,170
EDUCATION-VO-TECH	3,819	1,857	1,697	265
EMPLOYEE RELATIONS	3,465	993	2,472	0
ENERGY, ECONOMIC DVL P	9,506	4,023	5,044	439
FINANCE	6,456	3,147	3,309	0
GOVERNOR	1,481	463	1,017	1
HANDICAPPED COUNCIL	378	166	212	0
HEALTH	22,611	7,018	14,935	658
HEALTH LIC BDS				
MEDICAL EXAMINERS	484	238	246	0
NURSING	700	360	340	0
PHARMACY	285	144	141	0
DENTISTRY	258	161	97	0
CHIROPRACTORS	107	68	39	0
PSYCHOLOGY	117	68	49	0
OPTOMETRY	64	46	18	0
NURSING HOME ADM	110	66	44	0
PODIATRY	30	30	0	0
VETERINARY MEDICINE	79	50	29	0
HEARING EXAMINER	1,626	512	1,114	0
HIGHER ED COORD BD	4,301	896	3,376	29

STATE OF MINNESOTA
FINANCE-OTHER
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
HIGHER ED FAC AUTH	65	7	58	0
HOUSING FINANCE	4,789	1,329	2,512	948
HUMAN RIGHTS	1,703	302	1,397	4
INDIAN AFFAIRS	317	149	167	1
INVESTMENT BOARD	722	160	542	20
IRON RANGE RESOURCES	4,448	2,018	2,423	7
LABOR & INDUSTRY	17,219	7,787	9,395	37
LEGISLATIVE AUDIT	1,740	207	1,533	0
LEGISLATURE	591	591	0	0
MEDIATION SVCS	645	176	469	0
MILITARY AFFAIRS	9,745	1,353	8,292	100
MECC	542	224	318	0
MUNICIPAL BOARD	176	84	92	0
NATURAL RESOURCES	73,190	23,349	49,701	140
NON-HEALTH LIC BDS				
BOXING	84	47	37	0
BARBERS	201	141	60	0
ELECTRICITY	867	414	453	0
ARCHITECTS & ENG	349	242	107	0
ABSTRACTORS	13	13	0	0
ACCOUNTANCY	262	179	83	0
PEACE OFFICERS	427	238	189	0
PLANNING	4,071	1,469	2,572	30
POLLUTION CONTROL	11,916	2,377	9,425	114
PUB EMP RET ASSN	447	447	0	0
PUBLIC SAFETY	86,774	44,015	42,659	100
PUBLIC SERVICE	2,414	620	1,794	0
PUBLIC UTIL COMM	735	140	595	0
RACING COMMISSION	222	135	87	0
REVENUE	33,623	9,986	23,637	0
SECRETARY OF STATE	1,810	912	898	0
SENTENCE GUIDELINES	151	54	97	0
STATE RETIREMENT	1,458	454	1,004	0
STATE UNIV SYSTEM	87,065	15,038	71,948	79
SUPREME COURT	3,771	1,197	2,574	0
TEACHERS RETIREMENT	1,496	274	1,222	0
TRANSPORTATION	160,651	22,159	133,401	5,091
TRANSPORTATION REG BD	227	50	177	0
TREASURER	635	236	396	3
UNIV OF MINN	109	109	0	0
VETERANS AFFAIRS	11,451	2,373	9,034	44
WASTE MGMT BD	966	297	669	0
WELFARE-CENT OFFICE	43,372	10,487	17,790	15,095
WELFARE-INSTITUTIONS	188,634	9,217	179,411	6
WKRS COMP CT OF APPEALS	247	49	198	0
WORLD TRADE CENTER	194	114	80	0
ZOO	7,208	2,618	4,588	2
OTHER	11,154	2,767	8,292	95
TOTAL	1,122,585	274,113	819,079	29,393

STATE OF MINNESOTA
EMPLOYEE RELATIONS
NATURE AND EXTENT OF SERVICES

The Department of Employee Relations provides for the administration of the Civil Service system, personnel administration, labor negotiations, and training. Costs are not charged back to departments with the exception of FICA costs which have been disallowed prior to allocation.

Costs (with the exception of training and Social Security administration which are billed directly) are allowable for plan purposes and have been allocated based on actual F.Y. 1985 employee counts.

Ref.: FMC 74-4, Attachment B, paragraph B.22.

SCHEDULE 10.2
ACTUAL 1985

STATE OF MINNESOTA
EMPLOYEE RELATIONS
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985: 4,219,412

DEDUCTIONS:

EQUIPMENT (26,968)

TOTAL DEDUCTIONS (26,968)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	19,301
ADMN-REAL EST MGMT	553
ADMN-MGMT SVCS	9,160
ADMN-STATE AGENCY SVCS	9,678
FINANCE-BUDGET	6,279
FINANCE-ACCOUNTING	12,264
FINANCE-OTHER	3,465

TOTAL ALLOCATED ADDITIONS 60,700

DEPARTMENTAL COST ADJUSTMENTS

LESS TRAINING FEES	0
LESS MUNICIPAL FEES 1985	(7,400)
LESS BUSH GRANT	(12,325)

TOTAL DEPARTMENTAL COST ADJ (19,725)

TOTAL TO BE ALLOCATED 4,233,419

SCHEDULE 10.3
ACTUAL 1985

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	PERSONNEL ADMN	TRAINING SERVICES	SOC SEC ADMN
WAGES & BENEFITS					
SALARY & WAGES	3,201,690	260,740	2,716,552	27,336	197,062
OTHER EXPENSE & COST					
SERVICES	938,575	9,214	728,543	178,655	22,163
SUPPLIES	52,179	65	38,643	11,986	1,485
EQUIPMENT	26,968	26,968			
DEPARTMENTAL EXPEND	4,219,412	296,987	3,483,738	217,977	220,710
COST ADJUSTMENTS					
DEDUCTIONS	(26,968)	(26,968)			
ADDITIONS	60,700	60,700			
DEPARTMENTAL COST ADJUSTMENTS					
LESS TRAINING FEES	0				
LESS MUNICIPAL FEES 1985	(7,400)		(7,400)		
LESS BUSH GRANT	(12,325)			(12,325)	
COST BY FUNCTION	4,233,419	330,719	3,476,338	205,652	220,710
REALLOCATE ADMN		(330,719)	294,589	17,427	18,703
ALLOCABLE COSTS	4,233,419	0	3,770,927	223,079	239,413
DISALLOWED	(462,492)			(223,079)	(239,413)
NET ALLOCATED	3,770,927	0	3,770,927	0	0

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DETAIL ALLOCATION-PERSONNEL ADMIN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	32	0.10%	3,630
REAL EST MGMT	196	0.59%	22,233
MANAGEMENT SVCS	58	0.17%	6,579
STATE AGENCY SVCS	58	0.17%	6,579
PUBLIC SERVICE	28	0.08%	3,176
ISB	226	0.68%	25,636
MOTOR POOL	17	0.05%	1,928
OFFICE EQUIPMENT REPAIR	1	.00%	113
FEDERAL SURPLUS	7	0.02%	794
CENT MNTNCE REVOLVING	4	0.01%	454
MOVERS & DELIVERY	10	0.03%	1,134
TELECOMMUNICATIONS	4	0.01%	454
RESOURCE RECOVERY	3	0.01%	340
MICROGRAPHICS	16	0.05%	1,815
CENTRAL STORES	13	0.04%	1,475
STATE REG-DOCUMENTS	14	0.04%	1,588
ADDRESSING & INSERT	7	0.02%	794
STATE PRINTER	44	0.13%	4,991
COMMUTER VAN	1	.00%	113
CAPITOL PARKING	2	0.01%	227
AGRICULTURE	458	1.38%	51,953
ANIMAL HEALTH BD	33	0.10%	3,743
ARTS BOARD	13	0.04%	1,475
ATTORNEY GENERAL	341	1.03%	38,681
AUDITOR	99	0.30%	11,230
CAPITOL AREA ARCH PLAN BD	4	0.01%	454
CHARITABLE GAMBLING	5	0.02%	567
COMMERCE	222	0.67%	25,183
COMMUNITY COLLEGE BD	2,000	6.02%	226,870
CORRECTIONS	1,811	5.45%	205,431
ECONOMIC SECURITY	2,224	6.69%	252,280
EDUCATION	595	1.79%	67,494
EDUCATION-VO-TECH	83	0.25%	9,415
EMPLOYEE RELATIONS	100	0.30%	11,344
ENERGY, ECONOMIC DVLDP	253	0.76%	28,699
FINANCE	129	0.39%	14,633
GOVERNOR	48	0.14%	5,445
HANDICAPPED COUNCIL	10	0.03%	1,134
HEALTH	661	1.99%	74,981
HEALTH LIC BDS			
MEDICAL EXAMINERS	10	0.03%	1,134
NURSING	14	0.04%	1,588
PHARMACY	7	0.02%	794
DENTISTRY	5	0.02%	567
CHIROPRACTORS	2	0.01%	227
PSYCHOLOGY	2	0.01%	227
OPTOMETRY	1	.00%	113
NURSING HOME ADM	2	0.01%	227
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	113
HEARING EXAMINER	49	0.15%	5,558
HIGHER ED COORD BD	64	0.19%	7,260

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DETAIL ALLOCATION-PERSONNEL ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	227
HOUSING FINANCE	118	0.35%	13,385
HUMAN RIGHTS	68	0.20%	7,714
INDIAN AFFAIRS	8	0.02%	907
INVESTMENT BOARD	25	0.08%	2,836
IRON RANGE RESOURCES	143	0.43%	16,221
LABOR & INDUSTRY	327	0.98%	37,093
LEGISLATIVE AUDIT	68	0.20%	7,714
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	23	0.07%	2,609
MILITARY AFFAIRS	268	0.81%	30,401
NECC	20	0.06%	2,269
MUNICIPAL BOARD	4	0.01%	454
NATURAL RESOURCES	1,981	5.96%	224,715
NON-HEALTH LIC BDS			
BOXING	2	0.01%	227
BARBERS	3	0.01%	340
ELECTRICITY	18	0.05%	2,042
ARCHITECTS & ENG	5	0.02%	567
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	454
PEACE OFFICERS	0	0.00%	0
PLANNING	112	0.34%	12,705
POLLUTION CONTROL	368	1.11%	41,744
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	1,684	5.07%	191,025
PUBLIC SERVICE	83	0.25%	9,415
PUBLIC UTIL COMM	26	0.08%	2,949
RACING COMMISSION	5	0.02%	567
REVENUE	978	2.94%	110,940
SECRETARY OF STATE	38	0.11%	4,311
SENTENCE GUIDELINES	4	0.01%	454
STATE RETIREMENT	39	0.12%	4,424
STATE UNIV SYSTEM	4,023	12.10%	456,350
SUPREME COURT	129	0.39%	14,633
TEACHERS RETIREMENT	50	0.15%	5,672
TRANSPORTATION	4,763	14.33%	540,292
TRANSPORTATION REG BD	8	0.02%	907
TREASURER	18	0.05%	2,042
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	347	1.04%	39,362
WASTE MGMT BD	26	0.08%	2,949
WELFARE-CENT OFFICE	793	2.39%	89,954
WELFARE-INSTITUTIONS	5,870	17.66%	665,865
WKRS COMP CT OF APPEALS	9	0.03%	1,021
WORLD TRADE CENTER	6	0.02%	681
ZOO	201	0.60%	22,000
OTHER	589	1.77%	66,817
TOTAL	33,243	100.00%	3,770,927

ALLOCATION BASIS: F.Y. 1985 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 10.5
ACTUAL 1985

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
GENERAL SUPPORT	3,630	3,630
REAL EST MGMT	22,233	22,233
MANAGEMENT SVCS	6,579	6,579
STATE AGENCY SVCS	6,579	6,579
PUBLIC SERVICE	3,176	3,176
ISB	25,636	25,636
MOTOR POOL	1,928	1,928
OFFICE EQUIPMENT REPAIR	113	113
FEDERAL SURPLUS	794	794
CENT MNTNCE REVOLVING	454	454
MOVERS & DELIVERY	1,134	1,134
TELECOMMUNICATIONS	454	454
RESOURCE RECOVERY	340	340
MICROGRAPHICS	1,815	1,815
CENTRAL STORES	1,475	1,475
STATE REG-DOCUMENTS	1,588	1,588
ADDRESSING & INSERT	794	794
STATE PRINTER	4,991	4,991
COMMUTER VAN	113	113
CAPITOL PARKING	227	227
AGRICULTURE	51,953	51,953
ANIMAL HEALTH BD	3,743	3,743
ARTS BOARD	1,475	1,475
ATTORNEY GENERAL	38,681	38,681
AUDITOR	11,230	11,230
CAPITOL AREA ARCH PLAN BD	454	454
CHARITABLE GAMBLING	567	567
COMMERCE	25,183	25,183
COMMUNITY COLLEGE BD	226,870	226,870
CORRECTIONS	205,431	205,431
ECONOMIC SECURITY	252,280	252,280
EDUCATION	67,494	67,494
EDUCATION-VO-TECH	9,415	9,415
EMPLOYEE RELATIONS	11,344	11,344
ENERGY, ECONOMIC DVL P	28,699	28,699
FINANCE	14,633	14,633
GOVERNOR	5,445	5,445
HANDICAPPED COUNCIL	1,134	1,134
HEALTH	74,981	74,981
HEALTH LIC BDS		
MEDICAL EXAMINERS	1,134	1,134
NURSING	1,588	1,588
PHARMACY	794	794
DENTISTRY	567	567
CHIROPRACTORS	227	227
PSYCHOLOGY	227	227
OPTOMETRY	113	113
NURSING HOME ADM	227	227
PODIATRY	0	0
VETERINARY MEDICINE	113	113
HEARING EXAMINER	5,558	5,558
HIGHER ED COORD BD	7,260	7,260

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HIGHER ED FAC AUTH	227	227
HOUSING FINANCE	13,385	13,385
HUMAN RIGHTS	7,714	7,714
INDIAN AFFAIRS	907	907
INVESTMENT BOARD	2,836	2,836
IRON RANGE RESOURCES	16,221	16,221
LABOR & INDUSTRY	37,093	37,093
LEGISLATIVE AUDIT	7,714	7,714
LEGISLATURE	0	0
MEDIATION SVCS	2,609	2,609
MILITARY AFFAIRS	30,401	30,401
MECC	2,269	2,269
MUNICIPAL BOARD	454	454
NATURAL RESOURCES	224,715	224,715
NON-HEALTH LIC BDS		
BOXING	227	227
BARBERS	340	340
ELECTRICITY	2,042	2,042
ARCHITECTS & ENG	567	567
ABSTRACTORS	0	0
ACCOUNTANCY	454	454
PEACE OFFICERS	0	0
PLANNING	12,705	12,705
POLLUTION CONTROL	41,744	41,744
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	191,025	191,025
PUBLIC SERVICE	9,415	9,415
PUBLIC UTIL COMM	2,949	2,949
RACING COMMISSION	567	567
REVENUE	110,940	110,940
SECRETARY OF STATE	4,311	4,311
SENTENCE GUIDELINES	454	454
STATE RETIREMENT	4,424	4,424
STATE UNIV SYSTEM	456,350	456,350
SUPREME COURT	14,633	14,633
TEACHERS RETIREMENT	5,672	5,672
TRANSPORTATION	540,292	540,292
TRANSPORTATION REG BD	907	907
TREASURER	2,042	2,042
UNIV OF MINN	0	0
VETERANS AFFAIRS	39,362	39,362
WASTE MGMT BD	2,949	2,949
WELFARE-CENT OFFICE	89,954	89,954
WELFARE-INSTITUTIONS	665,865	665,865
WKRS COMP CT OF APPEALS	1,021	1,021
WORLD TRADE CENTER	681	681
ZOO	22,800	22,800
OTHER	66,817	66,817
TOTAL	3,770,927	3,770,927

STATE OF MINNESOTA
MEDIATION SERVICES
NATURE AND EXTENT OF SERVICES

The state Mediation Services Bureau conducts representation hearings for public and private sector collective bargainings and provides arbitration and mediation services at the request of parties to collective bargaining agreements. Costs are charged to the state General Fund and are not charged back to state agencies.

Costs of services provided to state agencies were developed by determining the percentage that meetings for representation, arbitration and mediation for state labor relations were to the total meetings conducted. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units on July 23, 1985.

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

Ref.: FMC 74-4, Attachment B, paragraph B.22.

SCHEDULE 11.2
ACTUAL 1985

STATE OF MINNESOTA
MEDIATIONS SERVICES
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985: 1,147,991

DEDUCTIONS:

EQUIPMENT (25,176)

TOTAL DEDUCTIONS (25,176)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	7,411
ADMN-REAL EST MGMT	2,212
ADMN-MGMT SVCS	2,519
ADMN-STATE AGENCY SVCS	2,898
FIN-BUDGET	1,135
FIN-ACCOUNTING	2,173
FIN-OTHER	645
EMPLOYEE RELATIONS	2,609

TOTAL ALLOCATED ADDITIONS 21,602

TOTAL TO BE ALLOCATED 1,144,417

SCHEDULE 11.3
ACTUAL 1985

STATE OF MINNESOTA

MEDIATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATE AGENCIES	OTHER SERVICES
WAGES & BENEFITS				
SALARY & WAGES	943,195		12,129	931,066
OTHER EXPENSE & COST				
SERVICES	162,844		2,094	160,750
SUPPLIES	16,776		216	16,560
EQUIPMENT	25,176	25,176		
DEPARTMENTAL EXPEND	1,147,991	25,176	14,439	1,108,376
COST ADJUSTMENTS				
DEDUCTIONS	(25,176)	(25,176)		
ADDITIONS	21,602	21,602		
COST BY FUNCTION	1,144,417	21,602	14,439	1,108,376
REALLOCATE ADMN	0	(21,602)	278	21,324
ALLOCABLE COSTS	1,144,417	0	14,717	1,129,700
DISALLOWED	(1,129,700)			(1,129,700)
NET ALLOCATED	14,717		14,717	0

STATE OF MINNESOTA
MEDIATION SERVICES
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	20	0.06%	9
REAL EST MGMT	188	0.60%	88
MANAGEMENT SVCS	58	0.18%	27
STATE AGENCY SVCS	53	0.17%	25
PUBLIC SERVICE	23	0.07%	11
ISB	266	0.85%	125
MOTOR POOL	17	0.05%	8
OFFICE EQUIPMENT REPAIR	1	.00%	0
FEDERAL SURPLUS	6	0.02%	3
CENT MNTNCE REVOLVING	4	0.01%	2
MOVERS & DELIVERY	9	0.03%	4
TELECOMMUNICATIONS	3	0.01%	1
RESOURCE RECOVERY	3	0.01%	1
MICROGRAPHICS	14	0.04%	7
CENTRAL STORES	9	0.03%	4
STATE REG-DOCUMENTS	15	0.05%	7
ADDRESSING & INSERT	6	0.02%	3
STATE PRINTER	49	0.16%	23
COMMUTER VAN	1	.00%	0
CAPITOL PARKING	2	0.01%	1
AGRICULTURE	421	1.34%	198
ANIMAL HEALTH BD	31	0.10%	15
ARTS BOARD	7	0.02%	3
ATTORNEY GENERAL	98	0.31%	46
AUDITOR	80	0.26%	38
CAPITOL AREA ARCH PLAN BD	3	0.01%	1
CHARITABLE GAMBLING	10	0.03%	5
COMMERCE	196	0.63%	92
COMMUNITY COLLEGE BD	1,701	5.42%	798
CORRECTIONS	1,733	5.53%	813
ECONOMIC SECURITY	2,091	6.67%	981
EDUCATION	564	1.80%	265
EDUCATION-VO-TECH	82	0.26%	38
EMPLOYEE RELATIONS	1	.00%	0
ENERGY, ECONOMIC DVL P	211	0.67%	99
FINANCE	82	0.26%	38
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	8	0.03%	4
HEALTH	654	2.09%	307
HEALTH LIC BDS			
MEDICAL EXAMINERS	7	0.02%	3
NURSING	12	0.04%	6
PHARMACY	5	0.02%	2
DENTISTRY	4	0.01%	2
CHIROPRACTORS	2	0.01%	1
PSYCHOLOGY	1	.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	1	.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	0
HEARING EXAMINER	17	0.05%	8
HIGHER ED COORD BD	36	0.11%	17

STATE OF MINNESOTA
MEDIATION SERVICES
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	1	.00%	0
HOUSING FINANCE	102	0.33%	48
HUMAN RIGHTS	57	0.18%	27
INDIAN AFFAIRS	7	0.02%	3
INVESTMENT BOARD	14	0.04%	7
IRON RANGE RESOURCES	112	0.36%	53
LABOR & INDUSTRY	304	0.97%	143
LEGISLATIVE AUDIT	0	0.00%	0
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	298	0.95%	140
MECC	0	0.00%	0
MUNICIPAL BOARD	1	.00%	0
NATURAL RESOURCES	2,360	7.53%	1,108
NON-HEALTH LIC BDS			
BOXING	2	0.01%	1
BARBERS	2	0.01%	1
ELECTRICITY	14	0.04%	7
ARCHITECTS & ENG	4	0.01%	2
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	2
PEACE OFFICERS	0	0.00%	0
PLANNING	114	0.36%	54
POLLUTION CONTROL	365	1.16%	171
PUB EMP RET ASSN	61	0.19%	29
PUBLIC SAFETY	1,623	5.18%	762
PUBLIC SERVICE	71	0.23%	33
PUBLIC UTIL COMM	16	0.05%	8
RACING COMMISSION	5	0.02%	2
REVENUE	940	3.00%	441
SECRETARY OF STATE	34	0.11%	16
SENTENCE GUIDELINES	3	0.01%	1
STATE RETIREMENT	35	0.11%	16
STATE UNIV SYSTEM	3,531	11.26%	1,657
SUPREME COURT	0	0.00%	0
TEACHERS RETIREMENT	46	0.15%	22
TRANSPORTATION	4,821	15.37%	2,263
TRANSPORTATION REG BD	3	0.01%	1
TREASURER	9	0.03%	4
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	372	1.19%	175
WASTE MGMT BD	21	0.07%	10
WELFARE-CENT OFFICE	744	2.37%	349
WELFARE-INSTITUTIONS	6,251	19.93%	2,934
WKRS COMP CT OF APPEALS	4	0.01%	2
WORLD TRADE CENTER	4	0.01%	2
ZOO	176	0.56%	83
OTHER	21	0.07%	11
TOTAL	31,358	100.00%	14,717

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS IN 1984-85

SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT 7-1-85

STATE OF MINNESOTA
MEDIATION SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
GENERAL SUPPORT	9	9
REAL EST MGMT	88	88
MANAGEMENT SVCS	27	27
STATE AGENCY SVCS	25	25
PUBLIC SERVICE	11	11
ISB	125	125
MOTOR POOL	8	8
OFFICE EQUIPMENT REPAIR	0	0
FEDERAL SURPLUS	3	3
CENT MNTNCE REVOLVING	2	2
MOVERS & DELIVERY	4	4
TELECOMMUNICATIONS	1	1
RESOURCE RECOVERY	1	1
MICROGRAPHICS	7	7
CENTRAL STORES	4	4
STATE REG-DOCUMENTS	7	7
ADDRESSING & INSERT	3	3
STATE PRINTER	23	23
COMMUTER VAN	0	0
CAPITOL PARKING	1	1
AGRICULTURE	198	198
ANIMAL HEALTH BD	15	15
ARTS BOARD	3	3
ATTORNEY GENERAL	46	46
AUDITOR	38	38
CAPITOL AREA ARCH PLAN BD	1	1
CHARITABLE GAMBLING	5	5
COMMERCE	92	92
COMMUNITY COLLEGE BD	798	798
CORRECTIONS	813	813
ECONOMIC SECURITY	981	981
EDUCATION	265	265
EDUCATION-VO-TECH	38	38
EMPLOYEE RELATIONS	0	0
ENERGY, ECONOMIC DVL P	99	99
FINANCE	38	38
GOVERNOR	0	0
HANDICAPPED COUNCIL	4	4
HEALTH	307	307
HEALTH LIC BDS		
MEDICAL EXAMINERS	3	3
NURSING	6	6
PHARMACY	2	2
DENTISTRY	2	2
CHIROPRACTORS	1	1
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0
HEARING EXAMINER	8	8
HIGHER ED COORD BD	17	17

SCHEDULE 11.5
ACTUAL 1985

STATE OF MINNESOTA
MEDIATION SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	48	48
HUMAN RIGHTS	27	27
INDIAN AFFAIRS	3	3
INVESTMENT BOARD	7	7
IRON RANGE RESOURCES	53	53
LABOR & INDUSTRY	143	143
LEGISLATIVE AUDIT	0	0
LEGISLATURE	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	140	140
MECC	0	0
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	1,108	1,108
NON-HEALTH LIC BDS		
BOXING	1	1
BARBERS	1	1
ELECTRICITY	7	7
ARCHITECTS & ENG	2	2
ABSTRACTORS	0	0
ACCOUNTANCY	2	2
PEACE OFFICERS	0	0
PLANNING	54	54
POLLUTION CONTROL	171	171
PUB EMP RET ASSN	29	29
PUBLIC SAFETY	762	762
PUBLIC SERVICE	33	33
PUBLIC UTIL COMM	8	8
RACING COMMISSION	2	2
REVENUE	441	441
SECRETARY OF STATE	16	16
SENTENCE GUIDELINES	1	1
STATE RETIREMENT	16	16
STATE UNIV SYSTEM	1,657	1,657
SUPREME COURT	0	0
TEACHERS RETIREMENT	22	22
TRANSPORTATION	2,263	2,263
TRANSPORTATION REG BD	1	1
TREASURER	4	4
UNIV OF MINN	0	0
VETERANS AFFAIRS	175	175
WASTE MGMT BD	10	10
WELFARE-CENT OFFICE	349	349
WELFARE-INSTITUTIONS	2,934	2,934
WKRS COMP CT OF APPEALS	2	2
WORLD TRADE CENTER	2	2
ZOO	83	83
OTHER	11	11
TOTAL	14,717	14,717

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
NATURE AND EXTENT OF SERVICES

The Legislative Auditor is responsible for the annual audit of all of the state's expenditures and revenues, conducted to insure conformance with generally accepted accounting principles, federal audit requirements and state law. This office also conducts certain special audits to assist in improving the efficiency and dependability of department and agency accounting. Costs are allowable for plan purposes and have been allocated based on actual hours of service provided in 1984-85.

The Legislative Auditor is also responsible for coordinating audit services at the state agency level for federal single audit purposes. These costs are budgeted in the Finance Audits section but have been separated out for allocation purposes. Costs are allowable for plan purposes and have been allocated based on actual hours of service in fiscal year 1985.

The department also has a Program Evaluation unit which analyzes program delivery to improve efficiency, insure that federal and state requirements are followed, and determine whether programs are cost effective. Costs have been allocated based on the actual hours of service provided in fiscal year 1985.

Ref.: FMC 74-4, Attachment B, paragraph B.4.
Circular A-102, Attachment P

SCHEDULE 12.2
ACTUAL 1985

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985: 2,903,246

DEDUCTIONS:

LEGIS AUDIT COMM	(1,167)
EQUIPMENT	(229,784)

TOTAL DEDUCTIONS (230,951)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	25,998
ADMN-REAL EST MGMT	553
ADMN-MGMT SVCS	6,222
ADMN-STATE AGENCY SVCS	2,670
FIN-BUDGET	1,342
FIN-ACCOUNTING	2,558
FIN-OTHER	1,740
EMPLOYEE RELATIONS	7,714

TOTAL ALLOCATED ADDITIONS 48,797

TOTAL TO BE ALLOCATED 2,721,092

SCHEDULE 12.3
ACTUAL 1985

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	FINANCE AUDITS	PROGRAM AUDIT	SINGLE AUDIT
WAGES & BENEFITS					
SALARY & WAGES	2,235,973	373,920	1,245,018	410,476	206,559
OTHER EXPENSE & COST					
SERVICES	392,929	392,929			
SUPPLIES	43,393	43,393			
EQUIPMENT	229,784	229,784			
LEGIS AUDIT COMM	1,167	1,167			
DEPARTMENTAL EXPEND	2,903,246	1,041,193	1,245,018	410,476	206,559
COST ADJUSTMENTS					
DEDUCTIONS	(230,951)	(230,951)			
ADDITIONS	48,797	48,797			
COST BY FUNCTION	2,721,092	859,039	1,245,018	410,476	206,559
REALLOCATE ADMN	0	(859,039)	574,376	189,369	95,294
ALLOCABLE COSTS	2,721,092		1,819,394	599,845	301,853
DISALLOWED					
NET ALLOCATED	2,721,092		1,819,394	599,845	301,853

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	3,045.0	5.03%	91,466
AGRICULTURE	805.0	1.33%	24,181
ANIMAL HEALTH BOARD	184.5	0.30%	5,542
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	593.5	0.98%	17,828
AUDITOR	302.5	0.50%	9,087
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	0.0	0.00%	0
COMMUNITY COLLEGE BD	2,759.5	4.56%	82,890
CORRECTIONS	66.0	0.11%	1,983
ECONOMIC SECURITY	2,241.0	3.70%	67,316
EDUCATION	2,668.0	4.40%	80,142
EDUCATION-VO-TECH	0.0	0.00%	0
EMPLOYEE RELATIONS	265.5	0.44%	7,975
ENERGY, ECONOMIC DVLP	993.5	1.64%	29,843
FINANCE	975.5	1.61%	29,302
GOVERNOR	847.0	1.40%	25,442
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	298.0	0.49%	8,951
HEALTH LIC BDS			
MEDICAL EXAMINERS	0.0	0.00%	0
NURSING	0.0	0.00%	0
PHARMACY	0.0	0.00%	0
DENTISTRY	0.0	0.00%	0
CHIROPRACTORS	0.0	0.00%	0
PSYCHOLOGY	0.0	0.00%	0
OPTOMETRY	0.0	0.00%	0
NURSING HOME ADM	0.0	0.00%	0
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	0.0	0.00%	0
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	425.5	0.70%	12,781
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	0.0	0.00%	0
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	3,328.5	5.50%	99,982
IRON RANGE RESOURCES	1,502.0	2.48%	45,117
LABOR & INDUSTRY	818.0	1.35%	24,571
LEGISLATIVE AUDIT	3,429.0	5.66%	103,001
LEGISLATURE	0.0	0.00%	0
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	577.5	0.95%	17,347
MECC	0.0	0.00%	0
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	1,626.5	2.69%	48,857

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	12.8	0.02%	384
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	14.0	0.02%	421
ABSTRACTORS	18.7	0.03%	562
ACCOUNTANCY	38.5	0.06%	1,156
PEACE OFFICERS	0.0	0.00%	0
PLANNING	526.5	0.87%	15,815
POLLUTION CONTROL	308.5	0.51%	9,267
PUB EMP RET ASSN	2,256.5	3.73%	67,781
PUBLIC SAFETY	1,231.0	2.03%	36,977
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	260.0	0.43%	7,810
REVENUE	3,603.3	5.95%	108,237
SECRETARY OF STATE	574.0	0.95%	17,242
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	1,153.0	1.90%	34,634
STATE UNIV SYSTEM	1,764.0	2.91%	52,987
SUPREME COURT	210.5	0.35%	6,323
TEACHERS RETIREMENT	979.0	1.62%	29,407
TRANSPORTATION	3,336.0	5.51%	100,208
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	377.0	0.62%	11,324
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	1,558.5	2.57%	46,815
WASTE MGMT BD	0.0	0.00%	0
WELFARE-CENT OFFICE	2,858.5	4.72%	85,864
WELFARE-INSTITUTIONS	2,725.5	4.50%	81,869
WKRS COMP CT OF APPEALS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	823.5	1.36%	24,736
OTHER	3,260.5	5.38%	97,940
FINANCE-BUDGET	0.0	0.00%	0
FINANCE-ACCOUNTING	4,026.5	6.65%	120,949
FINANCE-OTHER	901.5	1.49%	27,082
TOTAL	60,569.3	100.00%	1,819,394

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1985

SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 12.5
ACTUAL 1985

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-PROGRAM AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED NET PERCENT	ALLOCATION
ADMIN-STATE AGENCY SERVICES	751.5	4.75%	28,518
ECONOMIC SECURITY	2,489.5	15.75%	94,472
EDUCATION-VO TECH	394.5	2.50%	14,971
ENERGY, ECON DEVELOPMENT	4,592.5	29.05%	174,276
IRON RANGE RESOURCES	1,530.5	9.68%	58,080
TRANSPORTATION	4,159.0	26.31%	157,827
OTHER	1,889.5	11.95%	71,701
TOTAL	15,807.0	100.00%	599,845

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1985
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED NET PERCENT	ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	0.0	0.00%	0
AGRICULTURE	43.0	0.43%	1,292
ANIMAL HEALTH BOARD	10.0	0.10%	300
ARTS BOARD	36.0	0.36%	1,082
ATTORNEY GENERAL	94.5	0.94%	2,840
AUDITOR	0.0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	0.0	0.00%	0
COMMUNITY COLLEGE BD	0.0	0.00%	0
CORRECTIONS	61.0	0.61%	1,833
ECONOMIC SECURITY	1,369.0	13.63%	41,137
EDUCATION	1,545.0	15.38%	46,425
EDUCATION-VO-TECH	0.0	0.00%	0
EMPLOYEE RELATIONS	72.0	0.72%	2,163
ENERGY, ECONOMIC DVLP	518.0	5.16%	15,565
FINANCE	0.0	0.00%	0
GOVERNOR	0.0	0.00%	0
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	531.0	5.29%	15,956
HEALTH LIC BDS			
MEDICAL EXAMINERS	0.0	0.00%	0
NURSING	0.0	0.00%	0
PHARMACY	0.0	0.00%	0
DENTISTRY	0.0	0.00%	0
CHIROPRACTORS	0.0	0.00%	0
PSYCHOLOGY	0.0	0.00%	0
OPTOMETRY	0.0	0.00%	0
NURSING HOME ADM	0.0	0.00%	0
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	0.0	0.00%	0
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	0.0	0.00%	0
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	379.0	3.77%	11,388
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	0.0	0.00%	0
IRON RANGE RESOURCES	0.0	0.00%	0
LABOR & INDUSTRY	151.0	1.50%	4,537
LEGISLATIVE AUDIT	1,113.0	11.08%	33,444
LEGISLATURE	0.0	0.00%	0
MEDIATION SVCS	57.5	0.57%	1,728
MILITARY AFFAIRS	500.5	4.98%	15,039
MECC	0.0	0.00%	0
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	703.0	7.00%	21,124

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED NET PERCENT	ALLOCATION
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	0.0	0.00%	0
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	0.0	0.00%	0
PEACE OFFICERS	0.0	0.00%	0
PLANNING	0.0	0.00%	0
POLLUTION CONTROL	291.0	2.90%	8,744
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	0.0	0.00%	0
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	0.0	0.00%	0
REVENUE	0.0	0.00%	0
SECRETARY OF STATE	0.0	0.00%	0
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	0.0	0.00%	0
STATE UNIV SYSTEM	0.0	0.00%	0
SUPREME COURT	0.0	0.00%	0
TEACHERS RETIREMENT	0.0	0.00%	0
TRANSPORTATION	311.0	3.10%	9,345
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	31.0	0.31%	932
WASTE MGMT BD	0.0	0.00%	0
WELFARE-CENT OFFICE	1,611.0	16.04%	48,408
WELFARE-INSTITUTIONS	0.0	0.00%	0
WKRS COMP CT OF APPEALS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	86.0	0.86%	2,584
OTHER	0.0	0.00%	0
FINANCE-BUDGET	417.0	4.15%	12,530
FINANCE-ACCOUNTING	115.0	1.14%	3,457
FINANCE-OTHER	0.0	0.00%	0
TOTAL	10,045.5	100.00%	301,853

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1985
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDIT	SINGLE AUDIT
ADMINISTRATION				
GENERAL SUPPORT	91,466	91,466	0	0
STATE AGENCY SERVICES	28,518	0	28,518	0
AGRICULTURE	25,473	24,181	0	1,292
ANIMAL HEALTH BOARD	5,842	5,542	0	300
ARTS BOARD	1,082	0	0	1,082
ATTORNEY GENERAL	20,668	17,828	0	2,840
AUDITOR	9,087	9,087	0	0
CAPITOL AREA ARCH PLAN B	0	0	0	0
CHARITABLE GAMBLING	0	0	0	0
COMMERCE	0	0	0	0
COMMUNITY COLLEGE BD	82,890	82,890	0	0
CORRECTIONS	3,816	1,983	0	1,833
ECONOMIC SECURITY	202,925	67,316	94,472	41,137
EDUCATION	126,567	80,142	0	46,425
EDUCATION-VO-TECH	14,971	0	14,971	0
EMPLOYEE RELATIONS	10,138	7,975	0	2,163
ENERGY, ECONOMIC DVLP	219,684	29,843	174,276	15,565
FINANCE	29,302	29,302	0	0
GOVERNOR	25,442	25,442	0	0
HANDICAPPED COUNCIL	0	0	0	0
HEALTH	24,907	8,951	0	15,956
HEALTH LIC BDS				
MEDICAL EXAMINERS	0	0	0	0
NURSING	0	0	0	0
PHARMACY	0	0	0	0
DENTISTRY	0	0	0	0
CHIROPRACTORS	0	0	0	0
PSYCHOLOGY	0	0	0	0
OPTOMETRY	0	0	0	0
NURSING HOME ADM	0	0	0	0
PODIATRY	0	0	0	0
VETERINARY MEDICINE	0	0	0	0
HEARING EXAMINER	0	0	0	0
HIGHER ED COORD BD	12,781	12,781	0	0
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	0	0	0	0
HUMAN RIGHTS	11,388	0	0	11,388
INDIAN AFFAIRS	0	0	0	0
INVESTMENT BOARD	99,982	99,982	0	0
IRON RANGE RESOURCES	103,197	45,117	58,080	0
LABOR & INDUSTRY	29,108	24,571	0	4,537
LEGISLATIVE AUDIT	136,445	103,001	0	33,444
LEGISLATURE	0	0	0	0
MEDIATION SVCS	1,728	0	0	1,728
MILITARY AFFAIRS	32,386	17,347	0	15,039
MECC	0	0	0	0
MUNICIPAL BOARD	0	0	0	0

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDIT	SINGLE AUDIT
NATURAL RESOURCES	69,981	48,857	0	21,124
NON-HEALTH LIC BDS				
BOXING	0	0	0	0
BARBERS	384	384	0	0
ELECTRICITY	0	0	0	0
ARCHITECTS & ENG	421	421	0	0
ABSTRACTORS	562	562	0	0
ACCOUNTANCY	1,156	1,156	0	0
PEACE OFFICERS	0	0	0	0
PLANNING	15,815	15,815	0	0
POLLUTION CONTROL	18,011	9,267	0	8,744
PUB EMP RET ASSN	67,781	67,781	0	0
PUBLIC SAFETY	36,977	36,977	0	0
PUBLIC SERVICE	0	0	0	0
PUBLIC UTIL COMM	0	0	0	0
RACING COMMISSION	7,810	7,810	0	0
REVENUE	108,237	108,237	0	0
SECRETARY OF STATE	17,242	17,242	0	0
SENTENCE GUIDELINES	0	0	0	0
STATE RETIREMENT	34,634	34,634	0	0
STATE UNIV SYSTEM	52,987	52,987	0	0
SUPREME COURT	6,323	6,323	0	0
TEACHERS RETIREMENT	29,407	29,407	0	0
TRANSPORTATION	267,380	100,208	157,827	9,345
TRANSPORTATION REG BD	0	0	0	0
TREASURER	11,324	11,324	0	0
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	47,747	46,815	0	932
WASTE MGMT BD	0	0	0	0
WELFARE-CENT OFFICE	134,272	85,864	0	48,408
WELFARE-INSTITUTIONS	81,869	81,869	0	0
WKRS COMP CT OF APPEALS	0	0	0	0
WORLD TRADE CENTER	0	0	0	0
ZOO	27,320	24,736	0	2,584
OTHER	169,641	97,940	71,701	0
FINANCE-BUDGET	12,530	0	0	12,530
FINANCE-ACCOUNTING	124,406	120,949	0	3,457
FINANCE-OTHER	27,082	27,082	0	0
TOTAL	2,721,092	1,819,394	599,845	301,853

STATE OF MINNESOTA
TREASURER
NATURE AND EXTENT OF SERVICES

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

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

Ref.: FMC 74-4, Attachment B, paragraph B.12.

SCHEDULE 13.2
ACTUAL 1985

STATE OF MINNESOTA

TREASURER

COSTS TO BE ALLOCATED .

ACTUAL EXPENDITURES F.Y. 1985: 624,754

DEDUCTIONS:

EQUIPMENT	(54,398)
PREPAID EXPENSE	(473)

TOTAL DEDUCTIONS (54,871)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	16,880
ADMN-REAL EST MGMT	1,106
ADMN-MGMT SVCS	5,470
ADMN-STATE AGENCY SVCS	2,155
FIN-BUDGET	1,357
FIN-ACCOUNTING	2,917
FIN-OTHER	635
EMPLOYEE RELATIONS	2,042
MEDIATION SERVICES	4
LEGISLATIVE AUDIT	11,324

TOTAL ALLOCATED ADDITIONS 43,890

TOTAL TO BE ALLOCATED 613,773

SCHEDULE 13.3
ACTUAL 1985

STATE OF MINNESOTA

TREASURER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	TREASURY	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	511,569		202,024	309,545
OTHER EXPENSE & COST				
SERVICES	47,344		6,468	40,876
SUPPLIES	10,970		3,609	7,361
EQUIPMENT	54,398	54,398		
PREPAID EXPENSE	473	473		
DEPARTMENTAL EXPEND	624,754	54,871	212,101	357,782
COST ADJUSTMENTS				
DEDUCTIONS	(54,871)	(54,871)		
ADDITIONS	43,890	43,890		
COST BY FUNCTION	613,773	43,890	212,101	357,782
REALLOCATE ADMN	0	(43,890)	16,335	27,555
ALLOCABLE COSTS	613,773		228,436	385,337
DISALLOWED	(385,337)			(385,337)
NET ALLOCATED	228,436		228,436	

SCHEDULE 13.4
ACTUAL 1985

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	2,502	0.05%	110
REAL EST MGMT	14,253	0.27%	628
MANAGEMENT SVCS	4,788	0.09%	211
STATE AGENCY SVCS	11,111	0.21%	490
PUBLIC SERVICE	2,394	0.05%	106
ISB	12,175	0.23%	537
MOTOR POOL	28,622	0.55%	1,261
OFFICE EQUIPMENT REPAIR	1,373	0.03%	61
FEDERAL SURPLUS	1,113	0.02%	49
CENT MNTNCE REVOLVING	1,642	0.03%	72
MOVERS & DELIVERY	738	0.01%	33
TELECOMMUNICATIONS	14,402	0.28%	635
RESOURCE RECOVERY	601	0.01%	26
MICROGRAPHICS	2,094	0.04%	92
CENTRAL STORES	19,237	0.37%	848
STATE REG-DOCUMENTS	6,560	0.13%	289
ADDRESSING & INSERT	853	0.02%	38
STATE PRINTER	23,137	0.45%	1,020
COMMUTER VAN	695	0.01%	31
CAPITOL PARKING	2,124	0.04%	94
AGRICULTURE	40,767	0.79%	1,797
ANIMAL HEALTH BD	1,894	0.04%	83
ARTS BOARD	2,029	0.04%	89
ATTORNEY GENERAL	13,927	0.27%	614
AUDITOR	3,411	0.07%	150
CAPITOL AREA ARCH PLAN BD	690	0.01%	30
CHARITABLE GAMBLING	1,147	0.02%	51
COMMERCE	29,236	0.56%	1,289
COMMUNITY COLLEGE BD	105,043	2.03%	4,629
CORRECTIONS	97,972	1.89%	4,318
ECONOMIC SECURITY	220,785	4.26%	9,731
EDUCATION	117,175	2.26%	5,164
EDUCATION-VO-TECH	16,165	0.31%	712
EMPLOYEE RELATIONS	8,639	0.17%	381
ENERGY, ECONOMIC DVLP	35,009	0.68%	1,543
FINANCE	27,389	0.53%	1,207
GOVERNOR	4,032	0.08%	178
HANDICAPPED COUNCIL	1,446	0.03%	64
HEALTH	61,074	1.18%	2,692
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,074	0.04%	91
NURSING	3,135	0.06%	138
PHARMACY	1,252	0.02%	55
DENTISTRY	1,398	0.03%	62
CHIROPRACTORS	594	0.01%	26
PSYCHOLOGY	592	0.01%	26
OPTOMETRY	403	0.01%	18
NURSING HOME ADM	571	0.01%	25
PODIATRY	262	0.01%	12
VETERINARY MEDICINE	437	0.01%	19
HEARING EXAMINER	4,456	0.09%	196
HIGHER ED COORD BD	146,266	2.82%	6,446

SCHEDULE 13.4
ACTUAL 1985

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	3
HOUSING FINANCE	11,567	0.22%	510
HUMAN RIGHTS	2,626	0.05%	116
INDIAN AFFAIRS	1,294	0.02%	57
INVESTMENT BOARD	1,394	0.03%	61
IRON RANGE RESOURCES	17,558	0.34%	774
LABOR & INDUSTRY	67,766	1.31%	2,987
LEGISLATIVE AUDIT	1,802	0.03%	79
LEGISLATURE	32,382	0.62%	1,427
MEDIATION SVCS	1,531	0.03%	67
MILITARY AFFAIRS	11,776	0.23%	519
MECC	1,947	0.04%	86
MUNICIPAL BOARD	730	0.01%	32
NATURAL RESOURCES	203,198	3.92%	8,955
NON-HEALTH LIC BDS			
BOXING	407	0.01%	18
BARBERS	1,226	0.02%	54
ELECTRICITY	3,606	0.07%	159
ARCHITECTS & ENG	2,110	0.04%	93
ABSTRACTORS	112	.00%	5
ACCOUNTANCY	1,559	0.03%	69
PEACE OFFICERS	2,072	0.04%	91
PLANNING	12,782	0.25%	563
POLLUTION CONTROL	20,682	0.40%	912
PUB EMP RET ASSN	286,817	5.53%	12,641
PUBLIC SAFETY	383,048	7.39%	16,882
PUBLIC SERVICE	5,393	0.10%	238
PUBLIC UTIL COMM	1,222	0.02%	54
RACING COMMISSION	1,176	0.02%	52
REVENUE	1,827,275	35.25%	80,532
SECRETARY OF STATE	7,934	0.15%	350
SENTENCE GUIDELINES	466	0.01%	21
STATE RETIREMENT	182,458	3.52%	8,041
STATE UNIV SYSTEM	130,866	2.52%	5,768
SUPREME COURT	10,418	0.20%	459
TEACHERS RETIREMENT	214,153	4.13%	9,438
TRANSPORTATION	192,838	3.72%	8,499
TRANSPORTATION REG BD	434	0.01%	19
TREASURER	2,055	0.04%	91
UNIV OF MINN	947	0.02%	42
VETERANS AFFAIRS	20,652	0.40%	910
WASTE MGMT BD	2,585	0.05%	114
WELFARE-CENT OFFICE	284,077	5.48%	12,520
WELFARE-INSTITUTIONS	80,213	1.55%	3,535
WKRS COMP CT OF APPEALS	427	0.01%	19
WORLD TRADE CENTER	989	0.02%	44
ZOO	22,786	0.44%	1,004
OTHER	24,097	0.46%	1,059
TOTAL	5,183,198	100.00%	228,436

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT AND WARRANT LOG

SCHEDULE 13.5
ACTUAL 1985

STATE OF MINNESOTA
TREASURER
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	NET ALLOCATION
ADMINISTRATION		
GENERAL SUPPORT	110	110
REAL EST MGMT	628	628
MANAGEMENT SVCS	211	211
STATE AGENCY SVCS	490	490
PUBLIC SERVICE	106	106
ISB	537	537
MOTOR POOL	1,261	1,261
OFFICE EQUIPMENT REPAIR	61	61
FEDERAL SURPLUS	49	49
CENT MNTNCE REVOLVING	72	72
MOVERS & DELIVERY	33	33
TELECOMMUNICATIONS	635	635
RESOURCE RECOVERY	26	26
MICROGRAPHICS	92	92
CENTRAL STORES	848	848
STATE REG-DOCUMENTS	289	289
ADDRESSING & INSERT	38	38
STATE PRINTER	1,020	1,020
COMMUTER VAN	31	31
CAPITOL PARKING	94	94
AGRICULTURE	1,797	1,797
ANIMAL HEALTH BD	83	83
ARTS BOARD	89	89
ATTORNEY GENERAL	614	614
AUDITOR	150	150
CAPITOL AREA ARCH PLAN BD	30	30
CHARITABLE GAMBLING	51	51
COMMERCE	1,289	1,289
COMMUNITY COLLEGE BD	4,629	4,629
CORRECTIONS	4,318	4,318
ECONOMIC SECURITY	9,731	9,731
EDUCATION	5,164	5,164
EDUCATION-VO-TECH	712	712
EMPLOYEE RELATIONS	381	381
ENERGY, ECONOMIC DVL P	1,543	1,543
FINANCE	1,207	1,207
GOVERNOR	178	178
HANDICAPPED COUNCIL	64	64
HEALTH	2,692	2,692
HEALTH LIC BDS		
MEDICAL EXAMINERS	91	91
NURSING	138	138
PHARMACY	55	55
DENTISTRY	62	62
CHIROPRACTORS	26	26
PSYCHOLOGY	26	26
OPTOMETRY	18	18
NURSING HOME ADM	25	25
PODIATRY	12	12
VETERINARY MEDICINE	19	19
HEARING EXAMINER	196	196
HIGHER ED COORD BD	6,446	6,446

SCHEDULE 13.5
ACTUAL 1985

STATE OF MINNESOTA

TREASURER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	NET ALLOCATION
HIGHER ED FAC AUTH	3	3
HOUSING FINANCE	510	510
HUMAN RIGHTS	116	116
INDIAN AFFAIRS	57	57
INVESTMENT BOARD	61	61
IRON RANGE RESOURCES	774	774
LABOR & INDUSTRY	2,987	2,987
LEGISLATIVE AUDIT	79	79
LEGISLATURE	1,427	1,427
MEDIATION SVCS	67	67
MILITARY AFFAIRS	519	519
MECC	86	86
MUNICIPAL BOARD	32	32
NATURAL RESOURCES	8,955	8,955
NON-HEALTH LIC BDS		
BOXING	18	18
BARBERS	54	54
ELECTRICITY	159	159
ARCHITECTS & ENG	93	93
ABSTRACTORS	5	5
ACCOUNTANCY	69	69
PEACE OFFICERS	91	91
PLANNING	563	563
POLLUTION CONTROL	912	912
PUB EMP RET ASSN	12,641	12,641
PUBLIC SAFETY	16,882	16,882
PUBLIC SERVICE	238	238
PUBLIC UTIL COMM	54	54
RACING COMMISSION	52	52
REVENUE	80,532	80,532
SECRETARY OF STATE	350	350
SENTENCE GUIDELINES	21	21
STATE RETIREMENT	8,041	8,041
STATE UNIV SYSTEM	5,768	5,768
SUPREME COURT	459	459
TEACHERS RETIREMENT	9,438	9,438
TRANSPORTATION	8,499	8,499
TRANSPORTATION REG BD	19	19
TREASURER	91	91
UNIV OF MINN	42	42
VETERANS AFFAIRS	910	910
WASTE MGMT BD	114	114
WELFARE-CENT OFFICE	12,520	12,520
WELFARE-INSTITUTIONS	3,535	3,535
WKRS COMP CT OF APPEALS	19	19
WORLD TRADE CENTER	44	44
ZOO	1,004	1,004
OTHER	1,059	1,059
TOTAL	228,436	228,436

SCHEDULE 14.1
FISCAL 85 ACTUAL

STATE OF MINNESOTA
ATTORNEY GENERAL
NATURE AND EXTENT OF SERVICES

The Attorney General is the chief legal officer of the state and is the attorney for all state officers, departments, boards and commissions. The office interprets statutes, prepares or reviews legal documents (contracts, leases, etc.). These costs are allowable for plan purposes and have been allocated based on actual 1984-85 hours of attorney and paralegal staff time provided to central service agencies.

Costs of services to the public and county governments are included in the allocation to All Other.

Ref.: FMC 74-4, Attachment B., paragraph B.16.

SCHEDULE 14.2
ACTUAL 1985

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985: 14,838,573

DEDUCTIONS:

EQUIPMENT (206,315)

TOTAL DEDUCTIONS (206,315)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	50,263
ADMN-REAL EST MGMT	12,163
ADMN-MGMT SVCS	58,282
ADMN-STATE AGENCY SVCS	13,494
FIN-BUDGET	8,072
FIN-ACCOUNTING	19,771
FIN-OTHER	8,656
EMPLOYEE RELATIONS	38,681
MEDIATION SERVICES	46
LEGISLATIVE AUDIT	20,668
TREASURER	614

TOTAL ALLOCATED ADDITIONS 230,710

TOTAL TO BE ALLOCATED 14,862,968

SCHEDULE 14.3
ACTUAL 1985

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEGAL SERVICES	OTHER
WAGES & BENEFITS				
SALARY & WAGES	12,619,628	1,905,941	7,961,881	2,751,806
OTHER EXPENSE & COST				
SERVICES	1,830,643	577,614	942,530	310,499
SUPPLIES	181,987	131,511	48,807	1,669
EQUIPMENT	206,315	206,315		
DEPARTMENTAL EXPEND	14,838,573	2,821,381	8,953,218	3,063,974
COST ADJUSTMENTS				
DEDUCTIONS	(206,315)	(206,315)		
ADDITIONS	230,710	230,710		
COST BY FUNCTION	14,862,968	2,845,776	8,953,218	3,063,974
REALLOCATE ADMN	0	(2,845,776)	2,120,199	725,577
ALLOCABLE COSTS	14,862,968		11,073,417	3,789,551
DISALLOWED	(3,789,551)			(3,789,551)
NET ALLOCATED	11,073,417		11,073,417	0

SCHEDULE 14.4
ACTUAL 1985

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
ADMN-GEN SUPPORT	4,497	0.86%	95,718		95,718
ATTORNEY GENERAL	276,354	53.12%	5,882,140		5,882,140
FINANCE-FISCAL MGMT	324	0.06%	6,896		6,896
LEGISLATIVE AUDITOR	0	0.00%	0		0
MEDIATION SVCS	259	0.05%	5,513		5,513
EMPLOYEE RELATIONS	363	0.07%	7,726		7,726
TREASURER	299	0.06%	6,364		6,364
LABOR & IND-WKRS COMP	10,918	2.10%	232,387	(387,398)	(155,011)
OTHER	227,236	43.68%	4,836,673	(2,167,204)	2,669,469
TOTAL	520,250	100.00%	11,073,417	(2,554,602)	8,518,815

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO
CENTRAL SERVICE AGENCIES F.Y. 1985

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 14.5
ACTUAL 1985

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
ADMN-GEN SUPPORT	95,718	95,718
ATTORNEY GENERAL	5,882,140	5,882,140
FINANCE-FISCAL MGMT	6,896	6,896
LEGISLATIVE AUDITOR	0	0
MEDIATION SVCS	5,513	5,513
EMPLOYEE RELATIONS	7,726	7,726
TREASURER	6,364	6,364
LABOR & IND-WKRS COMP	(155,011)	(155,011)
OTHER	2,669,469	2,669,469
 SUB-TOTAL	 8,518,815	 8,518,815
 DIRECT BILLED	 2,554,602	 2,554,602
 TOTAL	 11,073,417	 11,073,417

SCHEDULE 15.1
FISCAL 85 ACTUAL

STATE OF MINNESOTA
LABOR AND INDUSTRY - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Department of Labor and Industry is responsible for the administration of Workers' Compensation, enforcement of state health, safety and labor standard laws, along with boiler inspection and other activities. The department administers the Workers' Compensation Program for state employees.

The costs of departmental administration and indirect costs distributed to the department have been allocated to Workers' Compensation and other departmental programs based on actual F.Y. 1985 employee counts.

Ref.: FMC 74-4, Attachment B, paragraph B.10.

SCHEDULE 15.2
ACTUAL 1985

STATE OF MINNESOTA
LABOR AND INDUSTRY-ADMN
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 85: 1,564,713

DEDUCTIONS:
EQUIPMENT (20,529)

TOTAL DEDUCTIONS (20,529)

ALLOCATED ADDITIONS:
EQUIPMENT USE CHARGE 122,047
ADMN-REAL EST MGMT 3,317
ADMN-MGMT SVCS 62,538
ADMN-STATE AGENCY SVCS 27,621
FIN-BUDGET 45,239
FIN-ACCOUNTING 96,202
FIN-OTHER 17,219
EMPLOYEE RELATIONS 37,093
MEDIATION SVCS 143
LEGISLATIVE AUDIT 29,108
TREASURER 2,987

TOTAL ALLOCATED ADDITIONS 443,514

TOTAL TO BE ALLOCATED 1,987,698

SCHEDULE 15.3
ACTUAL 1985

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GEN ADMN	DEPT ADMN
WAGES & BENEFITS			
SALARY & WAGES	1,061,305	10,359	1,050,946
OTHER EXPENSE & COST			
SERVICES	443,033		443,033
SUPPLIES	39,846		39,846
EQUIPMENT	20,529	20,529	
DEPARTMENTAL EXPEND	1,564,713	30,888	1,533,825
COST ADJUSTMENTS			
DEDUCTIONS	(20,529)	(20,529)	
ADDITIONS	443,514	443,514	
COST BY FUNCTION	1,987,698	453,873	1,533,825
REALLOCATE ADMN	0	(453,873)	453,873
ALLOCABLE COSTS	1,987,698		1,987,698
DISALLOWED			
NET ALLOCATED	1,987,698		1,987,698

SCHEDULE 15.4
ACTUAL 1985

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
LABOR AND IND-WKRS COMP	79	25.99%	516,540
LABOR AND IND-ADMN	33	10.86%	215,770
LABOR AND INDUSTRY	192	63.16%	1,255,388
TOTAL	304	100.00%	1,987,698

ALLOCATION BASIS: F.Y. 1985 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 15.5
ACTUAL 1985

STATE OF MINNESOTA
LABOR AND INDUSTRY-ADMN
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPARTMENT ADMN
LABOR AND IND-WKRS COMP	516,540	516,540
LABOR AND IND-ADMN	215,770	215,770
LABOR AND INDUSTRY	1,255,388	1,255,388
TOTAL	1,987,698	1,987,698

STATE OF MINNESOTA
LABOR AND INDUSTRY - WORKERS' COMPENSATION ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Department of Labor and Industry administers the Minnesota's Workers' Compensation Program. The department provides for the processing of claims for compensation for state employees, provides for hearings concerning cases for all private and public sector employees in the state and for enforcement of the state's workers' compensation laws.

The costs of the Worker's Compensation Division have been distributed between state employees and other programs based on the number of first injury reports filed from July 1, 1984 through June 30, 1985 (53,007 total, of which 4,515 were for state employees).

Costs of the administration of programs for state employees have been allocated based on the number of first injury reports filed.

Ref.: FMC 74-4, Attachment B, paragraph B.13.

SCHEDULE 16.2
ACTUAL 1985

STATE OF MINNESOTA
LABOR AND INDUSTRY-WORKERS COMPENSATION ADMN
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985 3,028,149

DEDUCTIONS:

EQUIPMENT (236,773)

TOTAL DEDUCTIONS (236,773)

ALLOCATED ADDITIONS:

ATTORNEY GEN-GEN SUPPORT (155,011)
LABOR AND INDUSTRY-ADMN 516,540

TOTAL ALLOCATED ADDITIONS 361,529

TOTAL TO BE ALLOCATED 3,152,905

SCHEDULE 16.3
ACTUAL 1985

STATE OF MINNESOTA

LABOR AND INDUSTRY-WORKERS COMPENSATION ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATE EMPL	OTHER
WAGES & BENEFITS				
SALARY & WAGES	2,241,407		190,968	2,050,439
OTHER EXPENSE & COST				
SERVICES	529,548		45,117	484,431
SUPPLIES	20,421		1,740	18,681
EQUIPMENT	236,773	236,773		
DEPARTMENTAL EXPEND	3,028,149	236,773	237,825	2,553,551
COST ADJUSTMENTS				
DEDUCTIONS	(236,773)	(236,773)		
ADDITIONS	361,529	361,529		
COST BY FUNCTION	3,152,905	361,529	237,825	2,553,551
REALLOCATE ADMN	0	(361,529)	30,802	330,727
ALLOCABLE COSTS	3,152,905	0	268,627	2,884,278
DISALLOWED	(2,884,278)			(2,884,278)
NET ALLOCATED	268,627		268,627	0

SCHEDULE 16.4
ACTUAL 1985

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

DETAIL ALLOCATION-STATE EMPLOYEES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	74	1.64%	4,403
AGRICULTURE	41	0.91%	2,439
ANIMAL HEALTH BOARD	2	0.04%	119
ARTS BOARD	1	0.02%	59
ATTORNEY GENERAL	4	0.09%	238
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	2	0.04%	119
COMMUNITY COLLEGE BD	68	1.51%	4,046
CORRECTIONS	223	4.94%	13,268
ECONOMIC SECURITY	48	1.06%	2,856
EDUCATION	50	1.11%	2,975
EDUCATION-VO TECH	1	0.02%	59
EMPLOYEE RELATIONS	3	0.07%	178
ENERGY, ECONOMIC DVLPR	5	0.11%	297
FINANCE	2	0.04%	119
GOVERNOR	1	0.02%	59
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	12	0.27%	714
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	6	0.13%	357
HIGHER ED COORD BD	1	0.02%	59
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	0	0.00%	0
HUMAN RIGHTS	1	0.02%	59
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	18	0.40%	1,071
LABOR & INDUSTRY	17	0.38%	1,011
LEGISLATIVE AUDIT	1	0.02%	59
LEGISLATURE	5	0.11%	297

SCHEDULE 16.4
ACTUAL 1985

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

DETAIL ALLOCATION-STATE EMPLOYEES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	38	0.84%	2,261
MECC	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	335	7.42%	19,931
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	5	0.11%	297
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	121	2.68%	7,199
PUBLIC SERVICE	1	0.02%	59
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	23	0.51%	1,368
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	184	4.08%	10,947
SUPREME COURT	1	0.02%	59
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	635	14.06%	37,780
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	996	22.06%	59,259
VETERANS AFFAIRS	92	2.04%	5,474
WASTE MGMT BD	0	0.00%	0
WELFARE-CENT OFFICE	33	0.73%	1,963
WELFARE-INSTITUTIONS	1,410	31.23%	83,890
WKRS COMP CT OF APPEALS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	29	0.64%	1,725
OTHER	26	0.58%	1,554
TOTAL	4,515	100.00%	268,627

ALLOCATION BASIS: CASES WITH TIME LOST AND NO TIME LOST F.Y. 1985
SOURCE: WORKERS COMP REPORT DECEMBER 1985

SCHEDULE 16.5
ACTUAL 1985

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE EMPLOYEES
ADMINISTRATION		
GENERAL SUPPORT	4,403	4,403
AGRICULTURE	2,439	2,439
ANIMAL HEALTH BOARD	119	119
ARTS BOARD	59	59
ATTORNEY GENERAL	238	238
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	119	119
COMMUNITY COLLEGE BD	4,046	4,046
CORRECTIONS	13,268	13,268
ECONOMIC SECURITY	2,856	2,856
EDUCATION	2,975	2,975
EDUCATION-VO TECH	59	59
EMPLOYEE RELATIONS	178	178
ENERGY, ECONOMIC DVLP	297	297
FINANCE	119	119
GOVERNOR	59	59
HANDICAPPED COUNCIL	0	0
HEALTH	714	714
HEALTH LIC BDS		
MEDICAL EXAMINERS	0	0
NURSING	0	0
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0
HEARING EXAMINER	357	357
HIGHER ED COORD BD	59	59
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	0	0
HUMAN RIGHTS	59	59
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	1,071	1,071
LABOR & INDUSTRY	1,011	1,011
LEGISLATIVE AUDIT	59	59
LEGISLATURE	297	297

SCHEDULE 16.5
ACTUAL 1985

STATE OF MINNESOTA
LABOR AND INDUSTRY-WKRS COMPENSATION ADMN
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE EMPLOYEES
MEDIATION SVCS	0	0
MILITARY AFFAIRS	2,261	2,261
MECC	0	0
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	19,931	19,931
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	0	0
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	0	0
POLLUTION CONTROL	297	297
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	7,199	7,199
PUBLIC SERVICE	59	59
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	1,368	1,368
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	10,947	10,947
SUPREME COURT	59	59
TEACHERS RETIREMENT	0	0
TRANSPORTATION	37,780	37,780
TRANSPORTATION REG BD	0	0
TREASURER	0	0
UNIV OF MINN	59,259	59,259
VETERANS AFFAIRS	5,474	5,474
WASTE MGMT BD	0	0
WELFARE-CENT OFFICE	1,963	1,963
WELFARE-INSTITUTIONS	83,890	83,890
WKRS COMP CT OF APPEALS	0	0
WORLD TRADE CENTER	0	0
ZOO	1,725	1,725
OTHER	1,554	1,554
TOTAL	268,627	268,627

SCHEDULE 17.1
FISCAL 85 ACTUAL

STATE OF MINNESOTA
PUBLIC SAFETY ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Public Safety Department is responsible for the issuance of driver's licenses, state Highway Patrol, the Bureau of Criminal Apprehension, and related activities. The security of the Capitol Complex is also included in this department's duties.

Departmental administration and indirect costs distributed to the Public Safety Department have been allocated to Capitol Security and other programs administered by the department based on each section's actual F.Y. 1985 employee count.

Ref.: FMC 74-4, Attachment B, paragraph B.10.

SCHEDULE 17.2
ACTUAL 1985

STATE OF MINNESOTA
PUBLIC SAFETY-ADMN
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:	2,956,386
DEDUCTIONS:	
EQUIPMENT	(7,736)
TOTAL DEDUCTIONS	(7,736)
TOTAL TO BE ALLOCATED	2,948,650

SCHEDULE 17.3
ACTUAL 1985

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	DEPT ADMN	GENERAL GOV' T
WAGES & BENEFITS				
SALARY & WAGES	2,102,287		1,806,966	295,321
OTHER EXPENSE & COST				
SERVICES	783,654		615,755	167,899
SUPPLIES	62,709		40,196	22,513
EQUIPMENT	7,736	7,736		
DEPARTMENTAL EXPEND	2,956,386	7,736	2,462,917	485,733
COST ADJUSTMENTS				
DEDUCTIONS	(7,736)	(7,736)		
ADDITIONS				
COST BY FUNCTION	2,948,650	0	2,462,917	485,733
REALLOCATE ADMN				
ALLOCABLE COSTS	2,948,650		2,462,917	485,733
DISALLOWED	(485,733)			(485,733)
NET ALLOCATED	2,462,917		2,462,917	0

SCHEDULE 17.4
ACTUAL 1985

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMN-REAL ESTATE MGMT	32	1.90%	46,801
PUBLIC SAFETY	1,652	98.10%	2,416,116
TOTAL	1,684	100.00%	2,462,917

ALLOCATION BASIS: F.Y. 1985 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 17.5
ACTUAL 1985

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
ADMN-REAL ESTATE MGMT	46,801	46,801
PUBLIC SAFETY	2,416,116	2,416,116
TOTAL	2,462,917	2,462,917

STATE OF MINNESOTA
STATE AUDITOR - SINGLE AUDIT
NATURE AND EXTENT OF SERVICES

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

The organization audits are to determine whether:

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

Costs reported are actual F.Y. 1985 costs for this activity in the State Auditor's Office. The State Auditor requires organization-wide audits of subrecipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts received during fiscal year 1985.

Ref.: A-102, Attachment P.

SCHEDULE 18.2
ACTUAL 1985

STATE OF MINNESOTA

SINGLE AUDIT

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985	68,950
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DEDUCTIONS:

TOTAL DEDUCTIONS

ALLOCATED ADDITIONS:

TOTAL ALLOCATED ADDITIONS

TOTAL TO BE ALLOCATED	68,950
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SCHEDULE 18.3
ACTUAL 1985

STATE OF MINNESOTA

SINGLE AUDIT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	SINGLE AUDIT
WAGES & BENEFITS			
SALARY & WAGES	0		0
OTHER EXPENSE & COST			
SERVICES	68,790		68,790
SUPPLIES	160		160
EQUIPMENT	0	0	
DEPARTMENTAL EXPENDITURES	68,950	0	68,950
COST ADJUSTMENTS			
DEDUCTIONS		(0)	
ADDITIONS		0	
COST BY FUNCTION	68,950	0	68,950
ALLOCABLE COSTS DISALLOWED	68,950		68,950
NET ALLOCATED	68,950		68,950

STATE OF MINNESOTA
STATE AUDITOR
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	0	0.00%	0
REAL EST MGMT	55,870	.00%	2
MANAGEMENT SVCS	121,821	0.01%	5
STATE AGENCY SVCS	0	0.00%	0
PUBLIC SERVICE	0	0.00%	0
ISB	0	0.00%	0
MOTOR POOL	0	0.00%	0
OFFICE EQUIPMENT REPAIR	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
CENTRAL STORES	0	0.00%	0
STATE REG-DOCUMENTS	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
STATE PRINTER	0	0.00%	0
COMMUTER VAN	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
AGRICULTURE	1,040,637	0.06%	41
ANIMAL HEALTH BD	19,232	.00%	1
ARTS BOARD	508,955	0.03%	20
ATTORNEY GENERAL	340,134	0.02%	14
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNITY COLLEGE BD	3,912,331	0.23%	156
CORRECTIONS	779,878	0.04%	31
ECONOMIC SECURITY	224,103,186	12.93%	8,913
EDUCATION	127,992,539	7.38%	5,091
EDUCATION-VO-TECH	15,620,319	0.90%	621
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVLP	25,881,729	1.43%	1,029
FINANCE	0	0.00%	0
GOVERNOR	65,500	.00%	3
HANDICAPPED COUNCIL	500	.00%	0
HEALTH	38,803,032	2.24%	1,543
HEALTH LIC BDS			
MEDICAL EXAMINERS	260	.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	1,696,372	0.10%	67

SCHEDULE 18.4
ACTUAL 1985

STATE OF MINNESOTA
STATE AUDITOR
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER-ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	55,930,855	3.23%	2,225
HUMAN RIGHTS	214,012	0.01%	9
INDIAN AFFAIRS	50,491	.00%	2
INVESTMENT BOARD	1,166,273	0.07%	46
IRON RANGE RESOURCES	413,177	0.02%	16
LABOR & INDUSTRY	2,194,264	0.13%	87
LEGISLATIVE AUDIT	0	0.00%	0
LEGISLATURE	16,000	.00%	1
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	5,912,487	0.34%	235
MECC	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	8,239,879	0.48%	328
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	1,785,744	0.10%	71
POLLUTION CONTROL	6,717,776	0.39%	267
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	5,897,980	0.34%	235
PUBLIC SERVICE	2,034	.00%	0
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	0	0.00%	0
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	4,650,824	0.27%	185
SUPREME COURT	18,911	.00%	1
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	300,232,950	17.32%	11,941
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	173,266	0.01%	7
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	2,606,297	0.15%	104
WASTE MGMT BD	0	0.00%	0
WELFARE-CENT OFFICE	890,268,937	51.36%	35,409
WELFARE-INSTITUTIONS	336,094	0.02%	13
WKRS COMP CT OF APPEALS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	97,300	0.01%	4
OTHER	5,682,767	0.33%	227
TOTAL	1,733,550,613	100.00%	68,950

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1985
SOURCE: COMPUTER REPORT FINU8603 7-26-85

SCHEDULE 18.5
ACTUAL 1985

STATE OF MINNESOTA
STATE AUDITOR
DETAIL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
ADMINISTRATION		
GENERAL SUPPORT	0	0
REAL EST MGMT	2	2
MANAGEMENT SVCS	5	5
STATE AGENCY SVCS	0	0
PUBLIC SERVICE	0	0
ISB	0	0
MOTOR POOL	0	0
OFFICE EQUIPMENT REPAIR	0	0
FEDERAL SURPLUS	0	0
CENT MNTNCE REVOLVING	0	0
MOVERS & DELIVERY	0	0
TELECOMMUNICATIONS	0	0
RESOURCE RECOVERY	0	0
MICROGRAPHICS	0	0
CENTRAL STORES	0	0
STATE REG-DOCUMENTS	0	0
ADDRESSING & INSERT	0	0
STATE PRINTER	0	0
COMMUTER VAN	0	0
CAPITOL PARKING	0	0
AGRICULTURE	41	41
ANIMAL HEALTH BD	1	1
ARTS BOARD	20	20
ATTORNEY GENERAL	14	14
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	0	0
COMMUNITY COLLEGE BD	156	156
CORRECTIONS	31	31
ECONOMIC SECURITY	8,913	8,913
EDUCATION	5,091	5,091
EDUCATION-VO-TECH	621	621
EMPLOYEE RELATIONS	0	0
ENERGY, ECONOMIC DVLP	1,029	1,029
FINANCE	0	0
GOVERNOR	3	3
HANDICAPPED COUNCIL	0	0
HEALTH	1,543	1,543
HEALTH LIC BDS		
MEDICAL EXAMINERS	0	0
NURSING	0	0
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0
HEARING EXAMINER	0	0
HIGHER ED COORD BD	67	67

SCHEDULE 18.5
ACTUAL 1985

STATE OF MINNESOTA
STATE AUDITOR
DETAIL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	2,225	2,225
HUMAN RIGHTS	9	9
INDIAN AFFAIRS	2	2
INVESTMENT BOARD	46	46
IRON RANGE RESOURCES	16	16
LABOR & INDUSTRY	87	87
LEGISLATIVE AUDIT	0	0
LEGISLATURE	1	1
MEDIATION SVCS	0	0
MILITARY AFFAIRS	235	235
MECC	0	0
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	328	328
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	0	0
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	71	71
POLLUTION CONTROL	267	267
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	235	235
PUBLIC SERVICE	0	0
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	0	0
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	185	185
SUPREME COURT	1	1
TEACHERS RETIREMENT	0	0
TRANSPORTATION	11,941	11,941
TRANSPORTATION REG BD	0	0
TREASURER	7	7
UNIV OF MINN	0	0
VETERANS AFFAIRS	104	104
WASTE MGMT BD	0	0
WELFARE-CENT OFFICE	35,409	35,409
WELFARE-INSTITUTIONS	13	13
WKRS COMP CT OF APPEALS	0	0
WORLD TRADE CENTER	0	0
ZOO	4	4
OTHER	227	227
TOTAL	68,950	68,950

STATE OF MINNESOTA
ADMINISTRATION - GENERAL SUPPORT
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 19.2
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SUPPORT
SECOND ALLOCATION
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:

ALLOCATED ADDITIONS:

ADMINISTRATION	
GENERAL SUPPORT	43,972
REAL ESTATE MANAGEMENT	2,212
MANAGEMENT SERVICES	4,587
STATE AGENCY SERVICES	1,690
FINANCE	
BUDGET	1,471
ACCOUNTING	3,552
OTHER	1,040
EMPLOYEE RELATIONS	3,630
MEDIATION SERVICES	9
LEGISLATIVE AUDIT	91,466
TREASURER	110
ATTORNEY GENERAL	95,718
LABOR AND INDUSTRY-WKRS COMP	4,403
ISB CREDIT	(552)
 TOTAL ALLOCATED ADDITIONS	 253,308
 TOTAL TO BE ALLOCATED	 253,308

SCHEDULE 19.3
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SUPPORT
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION .

COST ADJUSTMENTS	TOTAL	COMM PERSONNEL	FISCAL
ALLOCATED ADDITIONS	253,308	158,590	94,718
COST BY FUNCTION	253,308	158,590	94,718
ALLOCABLE COSTS DISALLOWED	253,308	158,590	94,718
NET ALLOCATION	253,308	158,590	94,718

SCHEDULE 19.4
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SUPPORT
SECOND ALLOCATION
DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
ADM-PUB SVCS	30	4.23%	6,710
ADM-RL EST MGT	196	27.64%	43,842
ADM-MGT SVCS	58	8.18%	12,974
ADM-STATE AGENCY	56	7.90%	12,526
ISB	226	31.88%	50,550
MOTOR POOL	17	2.40%	3,803
OFFICE EQUIPMENT	1	0.14%	224
FEDERAL SURPLUS	7	0.99%	1,566
CENT MNTNCE REVOLVIN	4	0.56%	895
MOVERS & DELIVERY	10	1.41%	2,237
TELECOMMUNICATIONS	4	0.56%	895
RESOURCE RCVRY	3	0.42%	671
MICROGRAPHICS	16	2.26%	3,579
CENTRAL STORES	13	1.83%	2,908
DOCUMENTS & REGISTER	14	1.97%	3,132
ADDRESSING & INSERT	7	0.99%	1,566
PRINTING	44	6.21%	9,842
COMMUTER VAN	1	0.14%	224
CAPITOL PARKING	2	0.28%	446
SUB-TOTAL	709	100.00%	158,590
DIRECT BILLED			
TOTAL	709	100.00%	158,590

ALLOCATION BASIS: F.Y. 1985 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 19.5
ACTUAL 1985

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

SECOND ALLOCATION

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
ADM-PUB SVCS	2,394	6.15%	1,731
ADM-RL EST MGT	14,253	36.63%	10,308
ADM-MGT SVCS	4,788	12.31%	3,463
ADM-STATE AGENCY	11,111	28.56%	8,036
GOVERNOR	4,032	10.36%	2,916
OTHER	2,331	5.99%	1,687
TOTAL	38,909	100.00%	28,141
INFORMATION SERVICES	12,175	10.55%	7,026
MOTOR POOL	28,622	24.81%	16,518
OFFICE EQUIPMENT	1,373	1.19%	792
FEDERAL SURPLUS	1,113	0.96%	642
CENTRAL MNTNCE	1,642	1.42%	948
MOVERS & DELIVERY	738	0.64%	426
TELECOMMUNICATIONS	14,402	12.48%	8,311
RESOURCE RECOVERY	601	0.52%	347
MICROGRAPHICS	2,094	1.82%	1,208
CENTRAL STORES	19,237	16.67%	11,102
DOCUMENTS AND REGISTE	6,560	5.69%	3,786
ADDRESSING & INSERT	853	0.74%	492
PRINTING	23,137	20.06%	13,352
COMMUTER VAN	695	0.60%	401
CAPITOL PARKING	2,124	1.84%	1,226
TOTAL	115,366	100.00%	66,577
GRAND TOTAL			94,718

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

SCHEDULE 19.6
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SUPPORT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMSR & PERSONNL	FISCAL
ADM-PUB SVCS	8,441	6,710	1,731
ADM-RL EST MGT	54,150	43,842	10,308
ADM-MGT SVCS	16,437	12,974	3,463
ADM-STATE AGENCY	20,562	12,526	8,036
GOVERNOR	2,916	0	2,916
ISB	57,576	50,550	7,026
MOTOR POOL	20,321	3,803	16,518
OFFICE EQUIPMENT	1,016	224	792
FEDERAL SURPLUS	2,208	1,566	642
CENT MNTNCE-REVOLVING	1,843	895	948
MOVERS & DELIVERY	2,663	2,237	426
TELECOMMUNICATIONS	9,206	895	8,311
RESOURCE RECOVERY	1,018	671	347
MICROGRAPHICS	4,787	3,579	1,208
CENTRAL STORES	14,010	2,908	11,102
DOCUMENTS & REGISTER	6,918	3,132	3,786
ADDRESSING & INSERT	2,058	1,566	492
PRINTING	23,194	9,842	13,352
COMMUTER VAN	625	224	401
CAPITOL PARKING	1,672	446	1,226
OTHER	1,687	0	1,687
SUB-TOTAL	253,308	158,590	94,718
DIRECT BILLED			
TOTAL	253,308	158,590	94,718

STATE OF MINNESOTA
ADMINISTRATION - REAL ESTATE MANAGEMENT
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 20.2
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MGMT
SECOND ALLOCATION
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:

ALLOCATED ADDITIONS:

ADMINISTRATION	
GENERAL SUPPORT	54,150
REAL ESTATE MANAGEMENT	7,740
MANAGEMENT SERVICES	13,655
STATE AGENCY SERVICES	56,213
FINANCE	
BUDGET	8,765
ACCOUNTING	20,234
OTHER	6,562
EMPLOYEE RELATIONS	22,233
MEDIATION SERVICES	88
TREASURER	628
PUBLIC SAFETY ADMN	46,801
STATE AUDITOR-SINGLE AUDIT	2
ISB CREDIT	(631)
TOTAL ALLOCATED ADDITIONS	236,440
TOTAL TO BE ALLOCATED	236,440

SCHEDULE 20.3
ACTUAL 1985

STATE OF MINNESOTA

ADMINISTRATION-REAL EST MGMT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	LEASING	PLANT MGMT	ENERGY CONSRVTN	DULUTH CENTER	OTHER
ALLOCATED ADDITIONS						
PUBLIC SAFETY	46,801		46,801			
OTHER	189,639	6,403	149,193	3,623	13,858	16,562
COST BY FUNCTION	236,440	6,403	195,994	3,623	13,858	16,562
ALLOCABLE COSTS	236,440	6,403	195,994	3,623	13,858	16,562
DISALLOWED	(230,037)		(195,994)	(3,623)	(13,858)	(16,562)
NET ALLOCATION	6,403	6,403	0	0	0	0

SCHEDULE 20.4
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
MANAGEMENT SVCS	9	1.21%	77
STATE AGENCY SVCS	5	0.67%	43
PUBLIC SERVICE	2	0.27%	17
ISB	3	0.40%	26
MOTOR POOL	1	0.13%	9
OFFICE EQUIPMENT REPAIR	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
CENTRAL STORES	1	0.13%	9
STATE REG-DOCUMENTS	2	0.27%	17
ADDRESSING & INSERT	0	0.00%	0
STATE PRINTER	6	0.81%	52
COMMUTER VAN	0	0.00%	0
CAPITOL PARKING	2	0.27%	17
AGRICULTURE	37	4.97%	318
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	1	0.13%	9
ATTORNEY GENERAL	22	2.96%	189
AUDITOR	2	0.27%	17
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	3	0.40%	26
COMMERCE	5	0.67%	43
COMMUNITY COLLEGE BD	15	2.02%	129
CORRECTIONS	33	4.44%	284
ECONOMIC SECURITY	103	13.84%	886
EDUCATION	6	0.81%	52
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	1	0.13%	9
ENERGY, ECONOMIC DVLP	10	1.34%	86
FINANCE	4	0.54%	34
GOVERNOR	6	0.81%	52
HANDICAPPED COUNCIL	1	0.13%	9
HEALTH	12	1.61%	103
HEALTH LIC BDS			
MEDICAL EXAMINERS	1	0.13%	9
NURSING	1	0.13%	9
PHARMACY	1	0.13%	9
DENTISTRY	1	0.13%	9
CHIROPRACTORS	1	0.13%	9
PSYCHOLOGY	1	0.13%	9
OPTOMETRY	1	0.13%	9
NURSING HOME ADM	1	0.13%	9
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.13%	9
HEARING EXAMINER	2	0.27%	17
HIGHER ED COORD BD	1	0.13%	9

SCHEDULE 20.4
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	16	2.15%	138
HUMAN RIGHTS	11	1.48%	95
INDIAN AFFAIRS	2	0.27%	17
INVESTMENT BOARD	1	0.13%	9
IRON RANGE RESOURCES	4	0.54%	34
LABOR & INDUSTRY	6	0.81%	52
LEGISLATIVE AUDIT	1	0.13%	9
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	4	0.54%	34
MILITARY AFFAIRS	1	0.13%	9
MECC	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	64	8.60%	551
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	1	0.13%	9
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	7	0.94%	60
POLLUTION CONTROL	14	1.88%	120
PUB EMP RET ASSN	4	0.54%	34
PUBLIC SAFETY	92	12.37%	792
PUBLIC SERVICE	8	1.08%	69
PUBLIC UTIL COMM	2	0.27%	17
RACING COMMISSION	3	0.40%	26
REVENUE	29	3.90%	250
SECRETARY OF STATE	1	0.13%	9
SENTENCE GUIDELINES	1	0.13%	9
STATE RETIREMENT	1	0.13%	9
STATE UNIV SYSTEM	32	4.30%	275
SUPREME COURT	13	1.75%	112
TEACHERS RETIREMENT	2	0.27%	17
TRANSPORTATION	46	6.18%	396
TRANSPORTATION REG BD	1	0.13%	9
TREASURER	2	0.27%	17
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	9	1.21%	77
WASTE MGMT BD	1	0.13%	9
WELFARE-CENT OFFICE	19	2.55%	164
WELFARE-INSTITUTIONS	28	3.76%	241
WKRS COMP CT OF APPEALS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	14	1.88%	114
TOTAL	744	100.00%	6,403

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1985
SOURCE: REAL ESTATE UNIT RECORDS

SCHEDULE 20.5
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MANAGEMENT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
MANAGEMENT SVCS	77	77
STATE AGENCY SVCS	43	43
PUBLIC SERVICE	17	17
ISB	26	26
MOTOR POOL	9	9
OFFICE EQUIPMENT REPAIR	0	0
FEDERAL SURPLUS	0	0
CENT MNTNCE REVOLVING	0	0
MOVERS & DELIVERY	0	0
TELECOMMUNICATIONS	0	0
RESOURCE RECOVERY	0	0
MICROGRAPHICS	0	0
CENTRAL STORES	9	9
STATE REG-DOCUMENTS	17	17
ADDRESSING & INSERT	0	0
STATE PRINTER	52	52
COMMUTER VAN	0	0
CAPITOL PARKING	17	17
AGRICULTURE	318	318
ANIMAL HEALTH BD	0	0
ARTS BOARD	9	9
ATTORNEY GENERAL	189	189
AUDITOR	17	17
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	26	26
COMMERCE	43	43
COMMUNITY COLLEGE BD	129	129
CORRECTIONS	284	284
ECONOMIC SECURITY	886	886
EDUCATION	52	52
EDUCATION-VO-TECH	0	0
EMPLOYEE RELATIONS	9	9
ENERGY, ECONOMIC DVLP	86	86
FINANCE	34	34
GOVERNOR	52	52
HANDICAPPED COUNCIL	9	9
HEALTH	103	103
HEALTH LIC BDS		
MEDICAL EXAMINERS	9	9
NURSING	9	9
PHARMACY	9	9
DENTISTRY	9	9
CHIROPRACTORS	9	9
PSYCHOLOGY	9	9
OPTOMETRY	9	9
NURSING HOME ADM	9	9
PODIATRY	0	0
VETERINARY MEDICINE	9	9
HEARING EXAMINER	17	17
HIGHER ED COORD BD	9	9

SCHEDULE 20.5
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MANAGEMENT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	138	138
HUMAN RIGHTS	95	95
INDIAN AFFAIRS	17	17
INVESTMENT BOARD	9	9
IRON RANGE RESOURCES	34	34
LABOR & INDUSTRY	52	52
LEGISLATIVE AUDIT	9	9
LEGISLATURE	0	0
MEDIATION SVCS	34	34
MILITARY AFFAIRS	9	9
MECC	0	0
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	551	551
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	9	9
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	60	60
POLLUTION CONTROL	120	120
PUB EMP RET ASSN	34	34
PUBLIC SAFETY	792	792
PUBLIC SERVICE	69	69
PUBLIC UTIL COMM	17	17
RACING COMMISSION	26	26
REVENUE	250	250
SECRETARY OF STATE	9	9
SENTENCE GUIDELINES	9	9
STATE RETIREMENT	9	9
STATE UNIV SYSTEM	275	275
SUPREME COURT	112	112
TEACHERS RETIREMENT	17	17
TRANSPORTATION	396	396
TRANSPORTATION REG BD	9	9
TREASURER	17	17
UNIV OF MINN	0	0
VETERANS AFFAIRS	77	77
WASTE MGMT BD	9	9
WELFARE-CENT OFFICE	164	164
WELFARE-INSTITUTIONS	241	241
WKRS COMP CT OF APPEALS	0	0
WORLD TRADE CENTER	0	0
ZOO	0	0
OTHER	114	114
TOTAL	6,403	6,403

STATE OF MINNESOTA
ADMINISTRATION - MANAGEMENT SERVICES
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 21.2
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-MGMT SVCS
SECOND ALLOCATION
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:

ALLOCATED ADDITIONS:

ADMINISTRATION	
GENERAL SUPPORT	16,437
REAL ESTATE MANAGEMENT	77
MANAGEMENT SERVICES	5,844
STATE AGENCY SERVICES	6,381
FINANCE	
BUDGET	2,860
ACCOUNTING	6,797
OTHER	2,049
EMPLOYEE RELATIONS	6,579
MEDIATION SERVICES	27
LEGISLATIVE AUDIT	
TREASURER	211
ATTORNEY GENERAL	
LABOR AND INDUSTRY-WKRS COMP	
SINGLE AUDIT	5
ISB CREDIT	(5,013)
TOTAL ALLOCATED ADDITIONS	42,254

STATE OF MINNESOTA

ADMINISTRATION-MGMT SVCS

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	RECORDS CENTER	INVENTORY MGMT	MGMT ANALYSIS	CONTRACT MGMT	TELE- COMM	FORMS MGMT	EMPLOYEE SUGGESTN
ALLOCATED ADDITIONS	42,254	2,606	4,853	4,736	452	27,401	1,979	227
COST BY FUNCTION	42,254	2,606	4,853	4,736	452	27,401	1,979	227
ALLOCABLE COSTS DISALLOWED	42,254 (4,963)	2,606	4,853	4,736 (4,736)	452	27,401	1,979	227 (227)
NET ALLOCATION	37,291	2,606	4,853	0	452	27,401	1,979	0

SCHEDULE 21.4
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-RECORDS CENTER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
STATE AGENCY SVCS	1,262	4.53%	118
PUBLIC SERVICE	11	0.04%	1
ISB	38	0.14%	4
MOTOR POOL	0	0.00%	0
OFFICE EQUIPMENT REPAIR	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
CENTRAL STORES	0	0.00%	0
STATE REG-DOCUMENTS	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
STATE PRINTER	11	0.04%	1
COMMUTER VAN	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
AGRICULTURE	510	1.83%	48
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	28	0.10%	3
ATTORNEY GENERAL	1,589	5.71%	149
AUDITOR	152	0.55%	14
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	393	1.41%	37
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	721	2.59%	68
ECONOMIC SECURITY	4,092	14.70%	383
EDUCATION	239	0.86%	22
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	11	0.04%	1
ENERGY, ECONOMIC DVLP	112	0.40%	10
FINANCE	2,107	7.57%	197
GOVERNOR	29	0.10%	3
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	1,287	4.62%	120
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	278	1.00%	26
HIGHER ED COORD BD	1	.00%	0

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-RECORDS CENTER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	973	3.50%	91
HUMAN RIGHTS	289	1.04%	27
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
LABOR & INDUSTRY	3,360	12.07%	315
LEGISLATIVE AUDIT	204	0.73%	19
LEGISLATURE	3	0.01%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	1,172	4.21%	110
MECC	0	0.00%	0
MUNICIPAL BOARD	69	0.25%	6
NATURAL RESOURCES	503	1.81%	47
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	5	0.02%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	269	0.97%	25
PUB EMP RET ASSN	2	0.01%	0
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	174	0.63%	16
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	2,185	7.85%	205
SECRETARY OF STATE	391	1.40%	37
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	4	0.01%	0
STATE UNIV SYSTEM	33	0.12%	3
SUPREME COURT	46	0.17%	4
TEACHERS RETIREMENT	2	0.01%	0
TRANSPORTATION	4	0.01%	0
TRANSPORTATION REG BD	3	0.01%	0
TREASURER	392	1.41%	37
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
WASTE MGMT BD	0	0.00%	0
WELFARE-CENT OFFICE	3,260	11.71%	305
WELFARE-INSTITUTIONS	1,324	4.76%	124
WKRS COMP CT OF APPEALS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	297	1.07%	30
TOTAL	27,835	100.00%	2,606

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF JUNE 30, 1985
SOURCE: DIVISION RECORDS

SCHEDULE 21.5
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
STATE AGENCY SVCS	452	0.10%	5
PUBLIC SERVICE	569	0.12%	6
ISB	5,306	1.13%	55
MOTOR POOL	1,044	0.22%	11
OFFICE EQUIPMENT REPAIR	432	0.09%	4
FEDERAL SURPLUS	75	0.02%	1
CENT MNTNCE REVOLVING	1	.00%	0
MOVERS & DELIVERY	118	0.03%	1
TELECOMMUNICATIONS	2	.00%	0
RESOURCE RECOVERY	33	0.01%	0
MICROGRAPHICS	125	0.03%	1
CENTRAL STORES	164	0.04%	2
STATE REG-DOCUMENTS	150	0.03%	2
ADDRESSING & INSERT	19	.00%	0
STATE PRINTER	434	0.09%	5
COMMUTER VAN	36	0.01%	0
CAPITOL PARKING	5	.00%	0
AGRICULTURE	4,441	0.95%	46
ANIMAL HEALTH BD	230	0.05%	2
ARTS BOARD	125	0.03%	1
ATTORNEY GENERAL	3,285	0.70%	34
AUDITOR	547	0.12%	6
CAPITOL AREA ARCH PLAN BD	29	0.01%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	1,744	0.37%	18
COMMUNITY COLLEGE BD	62,210	13.30%	646
CORRECTIONS	27,151	5.81%	282
ECONOMIC SECURITY	7,459	1.60%	77
EDUCATION	10,680	2.28%	111
EDUCATION-VO-TECH	36	0.01%	0
EMPLOYEE RELATIONS	1,221	0.26%	13
ENERGY, ECONOMIC DVLP	2,519	0.54%	26
FINANCE	815	0.17%	8
GOVERNOR	545	0.12%	6
HANDICAPPED COUNCIL	113	0.02%	1
HEALTH	8,560	1.83%	89
HEALTH LIC BDS			
MEDICAL EXAMINERS	123	0.03%	1
NURSING	216	0.05%	2
PHARMACY	88	0.02%	1
DENTISTRY	67	0.01%	1
CHIROPRACTORS	19	.00%	0
PSYCHOLOGY	13	.00%	0
OPTOMETRY	15	.00%	0
NURSING HOME ADM	53	0.01%	1
PODIATRY	1	.00%	0
VETERINARY MEDICINE	12	.00%	0
HEARING EXAMINER	526	0.11%	5
HIGHER ED COORD BD	621	0.13%	6

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	53	0.01%	1
HOUSING FINANCE	572	0.12%	6
HUMAN RIGHTS	580	0.12%	6
INDIAN AFFAIRS	77	0.02%	1
INVESTMENT BOARD	308	0.07%	3
IRON RANGE RESOURCES	2,187	0.47%	23
LABOR & INDUSTRY	3,290	0.70%	34
LEGISLATIVE AUDIT	733	0.16%	8
LEGISLATURE	1,318	0.28%	14
MEDIATION SVCS	188	0.04%	2
MILITARY AFFAIRS	4,345	0.93%	45
MECC	858	0.18%	9
MUNICIPAL BOARD	33	0.01%	0
NATURAL RESOURCES	35,414	7.57%	368
NON-HEALTH LIC BDS			
BOXING	14	.00%	0
BARBERS	56	0.01%	1
ELECTRICITY	210	0.04%	2
ARCHITECTS & ENG	89	0.02%	1
ABSTRACTORS	1	.00%	0
ACCOUNTANCY	61	0.01%	1
PEACE OFFICERS	82	0.02%	1
PLANNING	1,787	0.38%	19
POLLUTION CONTROL	6,102	1.30%	63
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	19,521	4.17%	203
PUBLIC SERVICE	1,505	0.32%	16
PUBLIC UTIL COMM	401	0.09%	4
RACING COMMISSION	81	0.02%	1
REVENUE	7,416	1.59%	77
SECRETARY OF STATE	547	0.12%	6
SENTENCE GUIDELINES	48	0.01%	0
STATE RETIREMENT	368	0.08%	4
STATE UNIV SYSTEM	101,588	21.73%	1,054
SUPREME COURT	1,276	0.27%	13
TEACHERS RETIREMENT	428	0.09%	4
TRANSPORTATION	52,330	11.19%	543
TRANSPORTATION REG BD	60	0.01%	1
TREASURER	226	0.05%	2
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	8,161	1.75%	85
WASTE MGMT BD	271	0.06%	3
WELFARE-CENT OFFICE	14,185	3.03%	147
WELFARE-INSTITUTIONS	53,593	11.46%	556
WKRS COMP CT OF APPEALS	118	0.03%	1
WORLD TRADE CENTER	0	0.00%	0
ZOO	4,097	0.88%	43
OTHER	580	0.12%	6
TOTAL	467,587	100.00%	4,853

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF JULY 1, 1985
SOURCE: FIXED ASSET SUMMARY REPORT

SCHEDULE 21.6
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-CONTRACT MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
STATE AGENCY SVCS		0.00%	0
PUBLIC SERVICE		0.00%	0
ISB		0.00%	0
MOTOR POOL		0.00%	0
OFFICE EQUIPMENT REPAIR		0.00%	0
FEDERAL SURPLUS		0.00%	0
CENT MNTNCE REVOLVING		0.00%	0
MOVERS & DELIVERY		0.00%	0
TELECOMMUNICATIONS		0.00%	0
RESOURCE RECOVERY		0.00%	0
MICROGRAPHICS		0.00%	0
CENTRAL STORES		0.00%	0
STATE REG-DOCUMENTS		0.00%	0
ADDRESSING & INSERT		0.00%	0
STATE PRINTER		0.00%	0
COMMUTER VAN		0.00%	0
CAPITOL PARKING		0.00%	0
AGRICULTURE	577	6.97%	32
ANIMAL HEALTH BD	1	0.01%	0
ARTS BOARD	52	0.63%	3
ATTORNEY GENERAL	0	0.00%	0
AUDITOR	4	0.05%	0
CAPITOL AREA ARCH PLAN BD	42	0.51%	2
CHARITABLE GAMBLING	1	0.01%	0
COMMERCE	24	0.29%	1
COMMUNITY COLLEGE BD	243	2.94%	13
CORRECTIONS	287	3.47%	16
ECONOMIC SECURITY	1,238	14.96%	68
EDUCATION	264	3.19%	14
EDUCATION-VO-TECH	25	0.30%	1
EMPLOYEE RELATIONS	18	0.22%	1
ENERGY, ECONOMIC DVLP	840	10.15%	46
FINANCE	98	1.18%	5
GOVERNOR	10	0.12%	1
HANDICAPPED COUNCIL	1	0.01%	0
HEALTH	136	1.64%	7
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	1	0.01%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	7	0.08%	0
HIGHER ED COORD BD	37	0.45%	2

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-CONTRACT MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	12	0.15%	1
HUMAN RIGHTS	10	0.12%	1
INDIAN AFFAIRS	9	0.11%	0
INVESTMENT BOARD	14	0.17%	1
IRON RANGE RESOURCES	244	2.95%	13
LABOR & INDUSTRY	17	0.21%	1
LEGISLATIVE AUDIT	0	0.00%	0
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	5	0.06%	0
MILITARY AFFAIRS	1	0.01%	0
MECC	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	611	7.38%	33
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	53	0.64%	3
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	1	0.01%	0
ACCOUNTANCY	2	0.02%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	136	1.64%	7
POLLUTION CONTROL	100	1.21%	5
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	287	3.47%	16
PUBLIC SERVICE	13	0.16%	1
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	12	0.15%	1
REVENUE	13	0.16%	1
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	1	0.01%	0
STATE UNIV SYSTEM	51	0.62%	3
SUPREME COURT	41	0.50%	2
TEACHERS RETIREMENT	1	0.01%	0
TRANSPORTATION	2,175	26.28%	119
TRANSPORTATION REG BD	1	0.01%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	12	0.15%	1
WASTE MGMT BD	55	0.66%	3
WELFARE-CENT OFFICE	437	5.28%	24
WELFARE-INSTITUTIONS	0	0.00%	0
WKRS COMP CT OF APPEALS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	26	0.31%	1
OTHER	29	0.35%	3
TOTAL	8,275	100.00%	452

ALLOCATION BASIS: NUMBER OF CONTRACTS PROCESSED IN 1984-85
SOURCE: DIVISION REPORT

SCHEDULE 21.7
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
STATE AGENCY SVCS	11,529	0.10%	26
PUBLIC SERVICE	1,615,236	13.37%	3,665
ISB	148,779	1.23%	338
MOTOR POOL	4,296	0.04%	10
OFFICE EQUIPMENT REPAIR	349	.00%	1
FEDERAL SURPLUS	2,974	0.02%	7
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	235	.00%	1
TELECOMMUNICATIONS	0	0.00%	0
RESOURCE RECOVERY	650	0.01%	1
MICROGRAPHICS	1,557	0.01%	4
CENTRAL STORES	1,850	0.02%	4
STATE REG-DOCUMENTS	7,256	0.06%	16
ADDRESSING & INSERT	0	0.00%	0
STATE PRINTER	5,829	0.05%	13
COMMUTER VAN	256	.00%	1
CAPITOL PARKING	990	0.01%	2
AGRICULTURE	186,003	1.54%	422
ANIMAL HEALTH BD	12,088	0.10%	27
ARTS BOARD	7,900	0.07%	18
ATTORNEY GENERAL	187,656	1.55%	426
AUDITOR	24,518	0.20%	56
CAPITOL AREA ARCH PLAN BD	1,820	0.02%	4
CHARITABLE GAMBLING	5,960	0.05%	14
COMMERCE	76,989	0.64%	175
COMMUNITY COLLEGE BD	525,846	4.35%	1,193
CORRECTIONS	368,652	3.05%	836
ECONOMIC SECURITY	1,108,758	9.18%	2,516
EDUCATION	249,387	2.07%	566
EDUCATION-VO-TECH	40,601	0.34%	92
EMPLOYEE RELATIONS	31,355	0.26%	71
ENERGY, ECONOMIC DVLP	236,283	1.96%	536
FINANCE	76,384	0.63%	173
GOVERNOR	81,150	0.67%	184
HANDICAPPED COUNCIL	5,685	0.05%	13
HEALTH	210,861	1.75%	478
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,857	0.02%	6
NURSING	4,010	0.03%	9
PHARMACY	1,949	0.02%	4
DENTISTRY	1,244	0.01%	3
CHIROPRACTORS	382	.00%	1
PSYCHOLOGY	310	.00%	1
OPTOMETRY	347	.00%	1
NURSING HOME ADM	825	0.01%	2
PODIATRY	454	.00%	1
VETERINARY MEDICINE	487	.00%	1
HEARING EXAMINER	17,113	0.14%	39
HIGHER ED COORD BD	27,952	0.23%	63

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	80,649	0.67%	183
HUMAN RIGHTS	49,857	0.41%	113
INDIAN AFFAIRS	3,173	0.03%	7
INVESTMENT BOARD	17,210	0.14%	39
IRON RANGE RESOURCES	56,597	0.47%	128
LABOR & INDUSTRY	125,897	1.04%	286
LEGISLATIVE AUDIT	17,000	0.14%	39
LEGISLATURE	453,423	3.75%	1,029
MEDIATION SVCS	9,399	0.08%	21
MILITARY AFFAIRS	47,849	0.40%	109
MECC	0	0.00%	0
MUNICIPAL BOARD	2,330	0.02%	5
NATURAL RESOURCES	727,796	6.03%	1,651
NON-HEALTH LIC BDS			
BOXING	480	.00%	1
BARBERS	543	.00%	1
ELECTRICITY	8,207	0.07%	19
ARCHITECTS & ENG	2,313	0.02%	5
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,300	0.01%	3
PEACE OFFICERS	5,161	0.04%	12
PLANNING	69,140	0.57%	157
POLLUTION CONTROL	233,934	1.94%	531
PUB EMP RET ASSN	25,061	0.21%	57
PUBLIC SAFETY	786,443	6.51%	1,784
PUBLIC SERVICE	27,575	0.23%	63
PUBLIC UTIL COMM	10,663	0.09%	24
RACING COMMISSION	4,320	0.04%	10
REVENUE	343,621	2.85%	780
SECRETARY OF STATE	10,767	0.09%	24
SENTENCE GUIDELINES	1,717	0.01%	4
STATE RETIREMENT	7,718	0.06%	18
STATE UNIV SYSTEM	1,371,483	11.36%	3,112
SUPREME COURT	79,239	0.66%	180
TEACHERS RETIREMENT	15,792	0.13%	36
TRANSPORTATION	1,121,877	9.29%	2,545
TRANSPORTATION REG BD	2,329	0.02%	5
TREASURER	7,791	0.06%	18
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	54,486	0.45%	124
WASTE MGMT BD	21,947	0.18%	50
WELFARE-CENT OFFICE	375,365	3.11%	852
WELFARE-INSTITUTIONS	428,885	3.55%	973
WKRS COMP CT OF APPEALS	2,029	0.02%	5
WORLD TRADE CENTER	8,046	0.07%	18
ZOO	59,447	0.49%	135
OTHER	100,238	0.83%	225
TOTAL	12,076,629	100.00%	27,401

ALLOCATION BASIS: 1984-85 TELEPHONE CHARGES (OBJECT CODE 202)
SOURCE: COMPUTER REPORT

SCHEDULE 21.8
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
STATE AGENCY SVCS	90	0.34%	7
PUBLIC SERVICE	55	0.21%	4
ISB	112	0.43%	8
MOTOR POOL	26	0.10%	2
OFFICE EQUIPMENT REPAIR	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
TELECOMMUNICATIONS	13	0.05%	1
RESOURCE RECOVERY	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
CENTRAL STORES	0	0.00%	0
STATE REG-DOCUMENTS	8	0.03%	1
ADDRESSING & INSERT	10	0.04%	1
STATE PRINTER	34	0.13%	3
COMMUTER VAN	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
AGRICULTURE	659	2.52%	50
ANIMAL HEALTH BD	154	0.59%	12
ARTS BOARD	30	0.11%	2
ATTORNEY GENERAL	30	0.11%	2
AUDITOR	45	0.17%	3
CAPITOL AREA ARCH PLAN BD	5	0.02%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	247	0.94%	19
COMMUNITY COLLEGE BD	1,202	4.59%	91
CORRECTIONS	1,081	4.13%	82
ECONOMIC SECURITY	1,438	5.49%	109
EDUCATION	968	3.70%	73
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	133	0.51%	10
ENERGY, ECONOMIC DVLP	108	0.41%	8
FINANCE	213	0.81%	16
GOVERNOR	8	0.03%	1
HANDICAPPED COUNCIL	7	0.03%	1
HEALTH	852	3.25%	64
HEALTH LIC BDS			
MEDICAL EXAMINERS	46	0.18%	3
NURSING	120	0.46%	9
PHARMACY	44	0.17%	3
DENTISTRY	33	0.13%	2
CHIROPRACTORS	5	0.02%	0
PSYCHOLOGY	18	0.07%	1
OPTOMETRY	12	0.05%	1
NURSING HOME ADM	15	0.06%	1
PODIATRY	5	0.02%	0
VETERINARY MEDICINE	9	0.03%	1
HEARING EXAMINER	65	0.25%	5
HIGHER ED COORD BD	28	0.11%	2

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	254	0.97%	19
HUMAN RIGHTS	33	0.13%	2
INDIAN AFFAIRS	1	.00%	0
INVESTMENT BOARD	41	0.16%	3
IRON RANGE RESOURCES	6	0.02%	0
LABOR & INDUSTRY	295	1.13%	22
LEGISLATIVE AUDIT	0	0.00%	0
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	37	0.14%	3
MILITARY AFFAIRS	995	3.80%	75
MECC	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	1,346	5.14%	102
NON-HEALTH LIC BDS			
BOXING	12	0.05%	1
BARBERS	82	0.31%	6
ELECTRICITY	76	0.29%	6
ARCHITECTS & ENG	31	0.12%	2
ABSTRACTORS	6	0.02%	0
ACCOUNTANCY	28	0.11%	2
PEACE OFFICERS	36	0.14%	3
PLANNING	9	0.03%	1
POLLUTION CONTROL	315	1.20%	24
PUB EMP RET ASSN	71	0.27%	5
PUBLIC SAFETY	1,194	4.56%	90
PUBLIC SERVICE	51	0.19%	4
PUBLIC UTIL COMM	4	0.02%	0
RACING COMMISSION	12	0.05%	1
REVENUE	1,296	4.95%	98
SECRETARY OF STATE	107	0.41%	8
SENTENCE GUIDELINES	5	0.02%	0
STATE RETIREMENT	153	0.58%	12
STATE UNIV SYSTEM	5,729	21.87%	433
SUPREME COURT	87	0.33%	7
TEACHERS RETIREMENT	120	0.46%	9
TRANSPORTATION	2,271	8.67%	172
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	12	0.05%	1
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	140	0.53%	11
WASTE MGMT BD	0	0.00%	0
WELFARE-CENT OFFICE	1,049	4.01%	79
WELFARE-INSTITUTIONS	2,149	8.21%	162
WKRS COMP CT OF APPEALS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	131	0.50%	10
OTHER	78	0.30%	8
TOTAL	26,190	100.00%	1,979

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN 1984-85
SOURCE: DIVISION RECORDS

SCHEDULE 21.9
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS CENTER	INVENTORY MANAGEMENT	CONTRACT MANAGEMENT	TELE COMM	FORMS MANAGEMENT
ADMINISTRATION						
STATE AGENCY SVCS	156	118	5	0	26	7
PUBLIC SERVICE	3,676	1	6	0	3,665	4
ISB	405	4	55	0	338	8
MOTOR POOL	23	0	11	0	10	2
OFFICE EQUIPMENT REPAIR	5	0	4	0	1	0
FEDERAL SURPLUS	8	0	1	0	7	0
CENT MNTNCE REVOLVING	0	0	0	0	0	0
MOVERS & DELIVERY	2	0	1	0	1	0
TELECOMMUNICATIONS	1	0	0	0	0	1
RESOURCE RECOVERY	1	0	0	0	1	0
MICROGRAPHICS	5	0	1	0	4	0
CENTRAL STORES	6	0	2	0	4	0
STATE REG-DOCUMENTS	19	0	2	0	16	1
ADDRESSING & INSERT	1	0	0	0	0	1
STATE PRINTER	22	1	5	0	13	3
COMMUTER VAN	1	0	0	0	1	0
CAPITOL PARKING	2	0	0	0	2	0
AGRICULTURE	598	48	46	32	422	50
ANIMAL HEALTH BD	41	0	2	0	27	12
ARTS BOARD	27	3	1	3	18	2
ATTORNEY GENERAL	611	149	34	0	426	2
AUDITOR	79	14	6	0	56	3
CAPITOL AREA ARCH PLAN B	6	0	0	2	4	0
CHARITABLE GAMBLING	14	0	0	0	14	0
COMMERCE	250	37	18	1	175	19
COMMUNITY COLLEGE BD	1,943	0	646	13	1,193	91
CORRECTIONS	1,284	68	282	16	836	82
ECONOMIC SECURITY	3,153	383	77	68	2,516	109
EDUCATION	786	22	111	14	566	73
EDUCATION-VO-TECH	93	0	0	1	92	0
EMPLOYEE RELATIONS	96	1	13	1	71	10
ENERGY, ECONOMIC DVLP	626	10	26	46	536	8
FINANCE	399	197	8	5	173	16
GOVERNOR	195	3	6	1	184	1
HANDICAPPED COUNCIL	15	0	1	0	13	1
HEALTH	758	120	89	7	478	64
HEALTH LIC BDS						
MEDICAL EXAMINERS	10	0	1	0	6	3
NURSING	20	0	2	0	9	9
PHARMACY	8	0	1	0	4	3
DENTISTRY	6	0	1	0	3	2
CHIROPRACTORS	1	0	0	0	1	0
PSYCHOLOGY	2	0	0	0	1	1
OPTOMETRY	2	0	0	0	1	1
NURSING HOME ADM	4	0	1	0	2	1
PODIATRY	1	0	0	0	1	0
VETERINARY MEDICINE	2	0	0	0	1	1
HEARING EXAMINER	75	26	5	0	39	5
HIGHER ED COORD BD	73	0	6	2	63	2

STATE OF MINNESOTA
ADMINISTRATION-MANAGEMENT SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS CENTER	INVENTORY MANAGEMENT	CONTRACT MANAGEMENT	TELE COMM	FORMS MANAGEMENT
HIGHER ED FAC AUTH'	1	0	1	0	0	0
HOUSING FINANCE	300	91	6	1	183	19
HUMAN RIGHTS	149	27	6	1	113	2
INDIAN AFFAIRS	8	0	1	0	7	0
INVESTMENT BOARD	46	0	3	1	39	3
IRON RANGE RESOURCES	164	0	23	13	128	0
LABOR & INDUSTRY	658	315	34	1	286	22
LEGISLATIVE AUDIT	66	19	8	0	39	0
LEGISLATURE	1,043	0	14	0	1,029	0
MEDIATION SVCS	26	0	2	0	21	3
MILITARY AFFAIRS	339	110	45	0	109	75
MECC	9	0	9	0	0	0
MUNICIPAL BOARD	11	6	0	0	5	0
NATURAL RESOURCES	2,201	47	368	33	1,651	102
NON-HEALTH LIC BDS						
BOXING	2	0	0	0	1	1
BARBERS	8	0	1	0	1	6
ELECTRICITY	30	0	2	3	19	6
ARCHITECTS & ENG	8	0	1	0	5	2
ABSTRACTORS	0	0	0	0	0	0
ACCOUNTANCY	6	0	1	0	3	2
PEACE OFFICERS	16	0	1	0	12	3
PLANNING	184	0	19	7	157	1
POLLUTION CONTROL	648	25	63	5	531	24
PUB EMP RET ASSN	62	0	0	0	57	5
PUBLIC SAFETY	2,093	0	203	16	1,784	90
PUBLIC SERVICE	100	16	16	1	63	4
PUBLIC UTIL COMM	28	0	4	0	24	0
RACING COMMISSION	13	0	1	1	10	1
REVENUE	1,161	205	77	1	780	98
SECRETARY OF STATE	75	37	6	0	24	8
SENTENCE GUIDELINES	4	0	0	0	4	0
STATE RETIREMENT	34	0	4	0	18	12
STATE UNIV SYSTEM	4,605	3	1,054	3	3,112	433
SUPREME COURT	206	4	13	2	180	7
TEACHERS RETIREMENT	49	0	4	0	36	9
TRANSPORTATION	3,379	0	543	119	2,545	172
TRANSPORTATION REG BD	6	0	1	0	5	0
TREASURER	58	37	2	0	18	1
UNIV OF MINN	0	0	0	0	0	0
VETERANS AFFAIRS	221	0	85	1	124	11
WASTE MGMT BD	56	0	3	3	50	0
WELFARE-CENT OFFICE	1,407	305	147	24	852	79
WELFARE-INSTITUTIONS	1,815	124	556	0	973	162
WKRS COMP CT OF APPEALS	6	0	1	0	5	0
WORLD TRADE CENTER	18	0	0	0	18	0
ZOO	189	0	43	1	135	10
OTHER	272	30	6	3	225	8
	0					
TOTAL	37,291	2,606	4,853	452	27,401	1,979

STATE OF MINNESOTA
ADMINISTRATION - STATE AGENCY SERVICES
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 22.2
ACTUAL 1985

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:

ALLOCATED ADDITIONS:

ADMINISTRATION	
GENERAL SUPPORT	20,562
REAL ESTATE MANAGEMENT	43
MANAGEMENT SERVICES	156
STATE AGENCY SERVICES	5,855
FINANCE	
BUDGET	4,545
ACCOUNTING	15,773
OTHER	2,737
EMPLOYEE RELATIONS	6,579
MEDIATION SERVICES	25
LEGISLATIVE AUDIT	28,518
TREASURER	490
ATTORNEY GENERAL	0
LABOR AND INDUSTRY-WKRS COMP	0
ISB CREDIT	(17,066)
TOTAL ALLOCATED ADDITIONS	68,217
TOTAL TO BE ALLOCATED	68,217

SCHEDULE 22.3
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	PROCURE	EMPLOYEE ASSIST	CENTRAL MAIL
ALLOCATED ADDITIONS	68,217	53,386	5,381	9,450
COST BY FUNCTION	68,217	53,386	5,381	9,450
ALLOCABLE COSTS DISALLOWED	68,217	53,386	5,381	9,450
NET ALLOCATION	68,217	53,386	5,381	9,450

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PUBLIC SERVICE	78	0.17%	93
ISB	378	0.84%	451
MOTOR POOL	34	0.08%	41
OFFICE EQUIPMENT REPAIR	21	0.05%	25
FEDERAL SURPLUS	6	0.01%	7
CENT MNTNCE REVOLVING	5	0.01%	6
MOVERS & DELIVERY	4	0.01%	5
TELECOMMUNICATIONS	16	0.04%	19
RESOURCE RECOVERY	4	0.01%	5
MICROGRAPHICS	45	0.10%	54
CENTRAL STORES	199	0.44%	237
STATE REG-DOCUMENTS	114	0.25%	136
ADDRESSING & INSERT	11	0.02%	13
STATE PRINTER	80	0.18%	95
COMMUTER VAN	6	0.01%	7
CAPITOL PARKING	25	0.06%	30
AGRICULTURE	1,935	4.32%	2,308
ANIMAL HEALTH BD	22	0.05%	26
ARTS BOARD	106	0.24%	126
ATTORNEY GENERAL	212	0.47%	253
AUDITOR	56	0.13%	67
CAPITOL AREA ARCH PLAN BD	19	0.04%	23
CHARITABLE GAMBLING	52	0.12%	62
COMMERCE	206	0.46%	246
COMMUNITY COLLEGE BD	2,896	6.47%	3,455
CORRECTIONS	2,277	5.09%	2,716
ECONOMIC SECURITY	3,048	6.81%	3,636
EDUCATION	1,246	2.78%	1,486
EDUCATION-VO-TECH	155	0.35%	185
EMPLOYEE RELATIONS	149	0.33%	178
ENERGY, ECONOMIC DVLP	1,518	3.39%	1,811
FINANCE	185	0.41%	221
GOVERNOR	93	0.21%	111
HANDICAPPED COUNCIL	28	0.06%	33
HEALTH	1,564	3.49%	1,866
HEALTH LIC BDS			
MEDICAL EXAMINERS	15	0.03%	18
NURSING	17	0.04%	20
PHARMACY	10	0.02%	12
DENTISTRY	22	0.05%	26
CHIROPRACTORS	7	0.02%	8
PSYCHOLOGY	5	0.01%	6
OPTOMETRY	8	0.02%	10
NURSING HOME ADM	6	0.01%	7
PODIATRY	6	0.01%	7
VETERINARY MEDICINE	5	0.01%	6
HEARING EXAMINER	93	0.21%	111
HIGHER ED COORD BD	192	0.43%	229

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	147	0.33%	175
HUMAN RIGHTS	78	0.17%	93
INDIAN AFFAIRS	17	0.04%	20
INVESTMENT BOARD	43	0.10%	51
IRON RANGE RESOURCES	535	1.20%	638
LABOR & INDUSTRY	454	1.01%	542
LEGISLATIVE AUDIT	51	0.11%	61
LEGISLATURE	23	0.05%	27
MEDIATION SVCS	56	0.13%	67
MILITARY AFFAIRS	126	0.28%	150
MECC	2	.00%	2
MUNICIPAL BOARD	24	0.05%	29
NATURAL RESOURCES	4,284	9.57%	5,110
NON-HEALTH LIC BDS			
BOXING	2	.00%	2
BARBERS	4	0.01%	5
ELECTRICITY	57	0.13%	68
ARCHITECTS & ENG	12	0.03%	14
ABSTRACTORS	2	.00%	2
ACCOUNTANCY	11	0.02%	13
PEACE OFFICERS	15	0.03%	18
PLANNING	509	1.14%	607
POLLUTION CONTROL	801	1.79%	955
PUB EMP RET ASSN	51	0.11%	61
PUBLIC SAFETY	2,204	4.92%	2,629
PUBLIC SERVICE	129	0.29%	154
PUBLIC UTIL COMM	17	0.04%	20
RACING COMMISSION	65	0.15%	78
REVENUE	657	1.47%	784
SECRETARY OF STATE	54	0.12%	64
SENTENCE GUIDELINES	15	0.03%	18
STATE RETIREMENT	100	0.22%	119
STATE UNIV SYSTEM	4,879	10.90%	5,820
SUPREME COURT	172	0.38%	205
TEACHERS RETIREMENT	100	0.22%	119
TRANSPORTATION	6,523	14.58%	7,781
TRANSPORTATION REG BD	6	0.01%	7
TREASURER	47	0.11%	56
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	128	0.29%	153
WASTE MGMT BD	95	0.21%	113
WELFARE-CENT OFFICE	2,107	4.71%	2,513
WELFARE-INSTITUTIONS	2,107	4.71%	2,513
WKRS COMP CT OF APPEALS	13	0.03%	16
WORLD TRADE CENTER	47	0.11%	56
ZOO	348	0.78%	415
OTHER	458	1.02%	550
TOTAL	44,754	100.00%	53,386

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1985
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 22.5
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PUBLIC SERVICE	28	0.09%	5
ISB	226	0.69%	37
MOTOR POOL	17	0.05%	3
OFFICE EQUIPMENT REPAIR	1	.00%	0
FEDERAL SURPLUS	7	0.02%	1
CENT MNTNCE REVOLVING	4	0.01%	1
MOVERS & DELIVERY	10	0.03%	2
TELECOMMUNICATIONS	4	0.01%	1
RESOURCE RECOVERY	3	0.01%	0
MICROGRAPHICS	16	0.05%	3
CENTRAL STORES	13	0.04%	2
STATE REG-DOCUMENTS	14	0.04%	2
ADDRESSING & INSERT	7	0.02%	1
STATE PRINTER	44	0.13%	7
COMMUTER VAN	1	.00%	0
CAPITOL PARKING	2	0.01%	0
AGRICULTURE	458	1.39%	75
ANIMAL HEALTH BD	33	0.10%	5
ARTS BOARD	13	0.04%	2
ATTORNEY GENERAL	341	1.04%	56
AUDITOR	99	0.30%	16
CAPITOL AREA ARCH PLAN BD	4	0.01%	1
CHARITABLE GAMBLING	5	0.02%	1
COMMERCE	222	0.67%	36
COMMUNITY COLLEGE BD	2,000	6.08%	327
CORRECTIONS	1,811	5.50%	296
ECONOMIC SECURITY	2,224	6.76%	364
EDUCATION	595	1.81%	97
EDUCATION-VO-TECH	83	0.25%	14
EMPLOYEE RELATIONS	100	0.30%	16
ENERGY, ECONOMIC DVL P	253	0.77%	41
FINANCE	129	0.39%	21
GOVERNOR	48	0.15%	8
HANDICAPPED COUNCIL	10	0.03%	2
HEALTH	661	2.01%	108
HEALTH LIC BDS			
MEDICAL EXAMINERS	10	0.03%	2
NURSING	14	0.04%	2
PHARMACY	7	0.02%	1
DENTISTRY	5	0.02%	1
CHIROPRACTORS	2	0.01%	0
PSYCHOLOGY	2	0.01%	0
OPTOMETRY	1	.00%	0
NURSING HOME ADM	2	0.01%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	0
HEARING EXAMINER	49	0.15%	8
HIGHER ED COORD BD	64	0.19%	10

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	0
HOUSING FINANCE	118	0.36%	19
HUMAN RIGHTS	68	0.21%	11
INDIAN AFFAIRS	8	0.02%	1
INVESTMENT BOARD	25	0.08%	4
IRON RANGE RESOURCES	143	0.43%	23
LABOR & INDUSTRY	327	0.99%	53
LEGISLATIVE AUDIT	68	0.21%	11
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	23	0.07%	4
MILITARY AFFAIRS	268	0.81%	44
MECC	20	0.06%	3
MUNICIPAL BOARD	4	0.01%	1
NATURAL RESOURCES	1,981	6.02%	324
NON-HEALTH LIC BDS			
BOXING	2	0.01%	0
BARBERS	3	0.01%	0
ELECTRICITY	18	0.05%	3
ARCHITECTS & ENG	5	0.02%	1
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	1
PEACE OFFICERS	0	0.00%	0
PLANNING	112	0.34%	18
POLLUTION CONTROL	368	1.12%	60
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	1,684	5.12%	275
PUBLIC SERVICE	83	0.25%	14
PUBLIC UTIL COMM	26	0.08%	4
RACING COMMISSION	5	0.02%	1
REVENUE	978	2.97%	160
SECRETARY OF STATE	38	0.12%	6
SENTENCE GUIDELINES	4	0.01%	1
STATE RETIREMENT	39	0.12%	6
STATE UNIV SYSTEM	4,023	12.23%	658
SUPREME COURT	129	0.39%	21
TEACHERS RETIREMENT	50	0.15%	8
TRANSPORTATION	4,763	14.48%	779
TRANSPORTATION REG BD	8	0.02%	1
TREASURER	18	0.05%	3
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	347	1.05%	57
WASTE MGMT BD	26	0.08%	4
WELFARE-CENT OFFICE	793	2.41%	130
WELFARE-INSTITUTIONS	5,870	17.84%	960
WKRS COMP CT OF APPEALS	9	0.03%	1
WORLD TRADE CENTER	6	0.02%	1
ZOO	201	0.61%	33
OTHER	589	1.79%	102
TOTAL	32,899	100.00%	5,381

ALLOCATION BASIS: F.Y. 1985 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PUBLIC SERVICE	17,482	0.30%	28
ISB	2,551	0.04%	4
MOTOR POOL	384	0.01%	1
OFFICE EQUIPMENT REPAIR	0	0.00%	0
FEDERAL SURPLUS	2,527	0.04%	4
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
RESOURCE RECOVERY	350	0.01%	1
MICROGRAPHICS	240	.00%	0
CENTRAL STORES	1,142	0.02%	2
STATE REG-DOCUMENTS	38,151	0.64%	61
ADDRESSING & INSERT	0	0.00%	0
STATE PRINTER	927	0.02%	1
COMMUTER VAN	24	.00%	0
CAPITOL PARKING	1,645	0.03%	3
AGRICULTURE	103,725	1.75%	166
ANIMAL HEALTH BD	7,404	0.13%	12
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	44,710	0.76%	71
AUDITOR	11,547	0.20%	18
CAPITOL AREA ARCH PLAN BD	587	0.01%	1
CHARITABLE GAMBLING	1,081	0.02%	2
COMMERCE	88,464	1.50%	141
COMMUNITY COLLEGE BD	47,619	0.80%	76
CORRECTIONS	27,250	0.46%	44
ECONOMIC SECURITY	21,737	0.37%	35
EDUCATION	294,966	4.99%	471
EDUCATION-VO-TECH	34,013	0.57%	54
EMPLOYEE RELATIONS	49,053	0.83%	78
ENERGY, ECONOMIC DVL P	393,477	6.65%	629
FINANCE	155,560	2.63%	249
GOVERNOR	18,687	0.32%	30
HANDICAPPED COUNCIL	12,659	0.21%	20
HEALTH	14,062	0.24%	22
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,268	0.06%	5
NURSING	4,548	0.08%	7
PHARMACY	0	0.00%	0
DENTISTRY	4,557	0.08%	7
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	238	.00%	0
HIGHER ED COORD BD	79,095	1.34%	126

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	49,732	0.84%	79
HUMAN RIGHTS	15,681	0.27%	25
INDIAN AFFAIRS	546	0.01%	1
INVESTMENT BOARD	1,209	0.02%	2
IRON RANGE RESOURCES	0	0.00%	0
LABOR & INDUSTRY	114,842	1.94%	183
LEGISLATIVE AUDIT	2,211	0.04%	4
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	7,118	0.12%	11
MILITARY AFFAIRS	3	.00%	0
NECC	0	0.00%	0
MUNICIPAL BOARD	1,019	0.02%	2
NATURAL RESOURCES	347,721	5.88%	555
NON-HEALTH LIC BDS			
BOXING	296	0.01%	0
BARBERS	2,392	0.04%	4
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	215	.00%	0
ACCOUNTANCY	18,548	0.18%	17
PEACE OFFICERS	6,272	0.11%	10
PLANNING	40,469	0.68%	65
POLLUTION CONTROL	650	0.01%	1
PUB EMP RET ASSN	51,590	0.87%	82
PUBLIC SAFETY	1,542,706	26.08%	2,464
PUBLIC SERVICE	2,426	0.04%	4
PUBLIC UTIL COMM	2,838	0.05%	5
RACING COMMISSION	350	0.01%	1
REVENUE	908,575	15.36%	1,451
SECRETARY OF STATE	41,842	0.71%	67
SENTENCE GUIDELINES	1,842	0.03%	3
STATE RETIREMENT	59,428	1.00%	95
STATE UNIV SYSTEM	46,029	0.78%	74
SUPREME COURT	42,230	0.71%	67
TEACHERS RETIREMENT	91,372	1.54%	146
TRANSPORTATION	176,419	2.98%	282
TRANSPORTATION REG BD	2,726	0.05%	4
TREASURER	1,297	0.02%	2
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	16,553	0.28%	26
WASTE MGMT BD	14,943	0.25%	24
WELFARE-CENT OFFICE	792,538	13.40%	1,266
WELFARE-INSTITUTIONS	0	0.00%	0
WKRS COMP CT OF APPEALS	1,258	0.02%	2
WORLD TRADE CENTER	5,431	0.09%	9
ZOO	179	.00%	0
OTHER	28,355	0.48%	48
TOTAL	5,915,581	100.00%	9,450

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGES F.Y. 1985
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 22.7
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURE	EMPLOYEE ASSIST	CENTRAL MAIL
ADMINISTRATION				
PUBLIC SERVICE	126	93	5	28
ISB	492	451	37	4
MOTOR POOL	45	41	3	1
OFFICE EQUIPMENT REPAIR	25	25	0	0
FEDERAL SURPLUS	12	7	1	4
CENT MNTNCE REVOLVING	7	6	1	0
MOVERS & DELIVERY	7	5	2	0
TELECOMMUNICATIONS	20	19	1	0
RESOURCE RECOVERY	6	5	0	1
MICROGRAPHICS	57	54	3	0
CENTRAL STORES	241	237	2	2
STATE REG-DOCUMENTS	199	136	2	61
ADDRESSING & INSERT	14	13	1	0
STATE PRINTER	103	95	7	1
COMMUTER VAN	7	7	0	0
CAPITOL PARKING	33	30	0	3
AGRICULTURE	2,549	2,308	75	166
ANIMAL HEALTH BD	43	26	5	12
ARTS BOARD	128	126	2	0
ATTORNEY GENERAL	380	253	56	71
AUDITOR	101	67	16	18
CAPITOL AREA ARCH PLAN BD	25	23	1	1
CHARITABLE GAMBLING	65	62	1	2
COMMERCE	423	246	36	141
COMMUNITY COLLEGE BD	3,858	3,455	327	76
CORRECTIONS	3,056	2,716	296	44
ECONOMIC SECURITY	4,035	3,636	364	35
EDUCATION	2,054	1,486	97	471
EDUCATION-VO-TECH	253	185	14	54
EMPLOYEE RELATIONS	272	178	16	78
ENERGY, ECONOMIC DVL P	2,481	1,811	41	629
FINANCE	491	221	21	249
GOVERNOR	149	111	8	30
HANDICAPPED COUNCIL	55	33	2	20
HEALTH	1,996	1,866	108	22
HEALTH LIC BDS				
MEDICAL EXAMINERS	25	18	2	5
NURSING	29	20	2	7
PHARMACY	13	12	1	0
DENTISTRY	34	26	1	7
CHIROPRACTORS	8	8	0	0
PSYCHOLOGY	6	6	0	0
OPTOMETRY	10	10	0	0
NURSING HOME ADM	7	7	0	0
PODIATRY	7	7	0	0
VETERINARY MEDICINE	6	6	0	0
HEARING EXAMINER	119	111	8	0
HIGHER ED COORD BD	365	229	10	126

SCHEDULE 22.7
ACTUAL 1985

STATE OF MINNESOTA
ADMINISTRATION-STATE AGENCY SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURE	EMPLOYEE ASSIST	CENTRAL MAIL
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	273	175	19	79
HUMAN RIGHTS	129	93	11	25
INDIAN AFFAIRS	22	20	1	1
INVESTMENT BOARD	57	51	4	2
IRON RANGE RESOURCES	661	638	23	0
LABOR & INDUSTRY	778	542	53	183
LEGISLATIVE AUDIT	76	61	11	4
LEGISLATURE	27	27	0	0
MEDIATION SVCS	82	67	4	11
MILITARY AFFAIRS	194	150	44	0
MECC	5	2	3	0
MUNICIPAL BOARD	32	29	1	2
NATURAL RESOURCES	5,989	5,110	324	555
NON-HEALTH LIC BDS				
BOXING	2	2	0	0
BARBERS	9	5	0	4
ELECTRICITY	71	68	3	0
ARCHITECTS & ENG	15	14	1	0
ABSTRACTORS	2	2	0	0
ACCOUNTANCY	31	13	1	17
PEACE OFFICERS	28	18	0	10
PLANNING	690	607	18	65
POLLUTION CONTROL	1,016	955	60	1
PUB EMP RET ASSN	143	61	0	82
PUBLIC SAFETY	5,368	2,629	275	2,464
PUBLIC SERVICE	172	154	14	4
PUBLIC UTIL COMM	29	20	4	5
RACING COMMISSION	80	78	1	1
REVENUE	2,395	784	160	1,451
SECRETARY OF STATE	137	64	6	67
SENTENCE GUIDELINES	22	18	1	3
STATE RETIREMENT	220	119	6	95
STATE UNIV SYSTEM	6,552	5,820	658	74
SUPREME COURT	293	205	21	67
TEACHERS RETIREMENT	273	119	8	146
TRANSPORTATION	8,842	7,781	779	282
TRANSPORTATION REG BD	12	7	1	4
TREASURER	61	56	3	2
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	236	153	57	26
WASTE MGMT BD	141	113	4	24
WELFARE-CENT OFFICE	3,909	2,513	130	1,266
WELFARE-INSTITUTIONS	3,473	2,513	960	0
WKRS COMP CT OF APPEALS	19	16	1	2
WORLD TRADE CENTER	66	56	1	9
ZOO	448	415	33	0
OTHER	700	550	102	48
TOTAL	68,217	53,386	5,381	9,450

STATE OF MINNESOTA
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 23.2
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMN
SECOND ALLOCATION
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:

ALLOCATED ADDITIONS:

ADMINISTRATION	
REAL ESTATE MANAGEMENT	34
MANAGEMENT SERVICES	399
STATE AGENCY SERVICES	491
FINANCE	120,775
BUDGET	15,767
ACCOUNTING	38,882
OTHER	6,456
EMPLOYEE RELATIONS	14,633
MEDIATION SERVICES	38
LEGISLATIVE AUDIT	29,302
TREASURER	1,207
ATTORNEY GENERAL	6,896
LABOR AND INDUSTRY-WKRS COMP	119
ISB CREDIT	(86,643)
 TOTAL ALLOCATED ADDITIONS	 148,356
 TOTAL TO BE ALLOCATED	 148,356

SCHEDULE 23.3
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT ADMN
ALLOCATED ADDITIONS	148,356	148,356
COST BY FUNCTION	148,356	148,356
ALLOCABLE COSTS DISALLOWED	148,356	148,356
NET ALLOCATION	148,356	148,356

SCHEDULE 23.4
ACTUAL 1985

STATE OF MINNESOTA

FINANCE--FISCAL MGMT AND ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION ALLOCATED		NET ALLOCATION
	UNITS	PERCENT	
FIN-BUDGET	29	25.89%	38,414
FIN-ACCOUNTING	56	50.00%	74,178
FIN-OTHER	27	24.11%	35,764
TOTAL	112	100.00%	148,356

ALLOCATION BASIS: ACTUAL COMPLEMENT F.Y. 1985
SOURCE: COMPUTER REPORT

SCHEDULE 23.5
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	38,414	38,414
FIN-ACCOUNTING	74,178	74,178
FIN-OTHER	35,764	35,764
TOTAL ALLOCATED	148,356	148,356

STATE OF MINNESOTA
FINANCE - BUDGET
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 24.2
ACTUAL 1985

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	38,414
LEGISLATIVE AUDIT	12,530
TOTAL ALLOCATED ADDITIONS	50,944
TOTAL TO BE ALLOCATED	50,944

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	BUDGET CONTROL	BUDGET SUPPORT	GENERAL GOV'T
ALLOCATED ADDITIONS	50,944	34,912	11,964	4,068
COST BY FUNCTION	50,944	34,912	11,964	4,068
ALLOCABLE COSTS DISALLOWED	50,944 (4,068)	34,912	11,964	4,068 (4,068)
NET ALLOCATION	46,876	34,912	11,964	0

USER DEPARTMENT

ADMINISTRATION

PUBLIC SERVICE
ISB
MOTOR POOL
OFFICE EQUIPMENT
FEDERAL SURPLUS
CENT MNTNCE REVOL
MOVERS & DELIVERY
TELECOMMUNICATION
RESOURCE RECOVERY
MICROGRAPHICS
CENTRAL STORES
STATE REG-DOCUMEN
ADDRESSING & INSE
STATE PRINTER
COMMUTER VAN
CAPITOL PARKING

AGRICULTURE

ANIMAL HEALTH
ARTS BOARD
ATTORNEY GENERAL
AUDITOR
CAPITOL AREA ARCH F
CHARITABLE GAMBLING
COMMERCE
COMMUNITY COLLEGE
CORRECTIONS
ECONOMIC SECURITY
EDUCATION
EDUCATION-VO-TECH
EMPLOYEE RELATIONS
ENERGY, ECONOMIC D
GOVERNOR
HANDICAPPED COUNCIL
HEALTH

HEALTH LIC BDS

MEDICAL EXAMINER
NURSING
PHARMACY
DENTISTRY
CHIROPRACTORS
PSYCHOLOGY
OPTOMETRY
NURSING HOME ADM
PODIATRY
VETERINARY MEDIC
HEARING EXAMINER
HIGHER ED COORD BI

STATE OF MINNESOTA
FINANCE-BUDGET
SECOND ALLOCATION
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	1
HOUSING FINANCE	11,567	0.50%	174
HUMAN RIGHTS	2,626	0.11%	39
INDIAN AFFAIRS	1,294	0.06%	19
INVESTMENT BOARD	1,394	0.06%	21
IRON RANGE RESOURCES	17,558	0.76%	264
LABOR & INDUSTRY	67,766	2.91%	1,017
LEGISLATIVE AUDIT	1,802	0.08%	27
LEGISLATURE	5,142	0.22%	77
MEDIATION SVCS	1,531	0.07%	23
MILITARY AFFAIRS	11,776	0.51%	177
MECC	1,947	0.08%	29
MUNICIPAL BOARD	730	0.03%	11
NATURAL RESOURCES	203,198	8.74%	3,051
NON-HEALTH LIC BDS			
BOXING	407	0.02%	6
BARBERS	1,226	0.05%	18
ELECTRICITY	3,606	0.16%	54
ARCHITECTS & ENG	2,110	0.09%	32
ABSTRACTORS	112	.00%	2
ACCOUNTANCY	1,559	0.07%	23
PEACE OFFICERS	2,072	0.09%	31
PLANNING	12,782	0.55%	192
POLLUTION CONTROL	20,682	0.89%	310
PUB EMP RET ASSN	3,891	0.17%	58
PUBLIC SAFETY	383,048	16.47%	5,751
PUBLIC SERVICE	5,393	0.23%	81
PUBLIC UTIL COMM	1,222	0.05%	18
RACING COMMISSION	1,176	0.05%	18
REVENUE	86,900	3.74%	1,305
SECRETARY OF STATE	7,934	0.34%	119
SENTENCE GUIDELINES	466	0.02%	7
STATE RETIREMENT	3,950	0.17%	59
STATE UNIV SYSTEM	130,866	5.63%	1,965
SUPREME COURT	10,418	0.45%	156
TEACHERS RETIREMENT	2,384	0.10%	36
TRANSPORTATION	192,838	8.29%	2,895
TRANSPORTATION REG BD	434	0.02%	7
TREASURER	2,055	0.09%	31
UNIV OF MINN	947	0.04%	14
VETERANS AFFAIRS	20,652	0.89%	310
WASTE MGMT BD	2,585	0.11%	39
WELFARE-CENT OFFICE	91,268	3.92%	1,370
WELFARE-INSTITUTIONS	80,213	3.45%	1,204
WKRS COMP CT OF APPEALS	427	0.02%	6
WORLD TRADE CENTER	989	0.04%	15
ZOO	22,786	0.98%	342
OTHER	24,097	1.04%	361
TOTAL	2,325,456	100.00%	34,912

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PUBLIC SERVICE	17	0.26%	31
ISB	22	0.34%	40
MOTOR POOL	2	0.03%	4
OFFICE EQUIPMENT REPAIR	2	0.03%	4
FEDERAL SURPLUS	1	0.02%	2
CENT MNTNCE REVOLVING	1	0.02%	2
MOVERS & DELIVERY	1	0.02%	2
TELECOMMUNICATIONS	1	0.02%	2
RESOURCE RECOVERY	1	0.02%	2
MICROGRAPHICS	1	0.02%	2
CENTRAL STORES	2	0.03%	4
STATE REG-DOCUMENTS	4	0.06%	7
ADDRESSING & INSERT	3	0.05%	6
STATE PRINTER	7	0.11%	13
COMMUTER VAN	1	0.02%	2
CAPITOL PARKING	1	0.02%	2
AGRICULTURE	129	1.98%	237
ANIMAL HEALTH BD	8	0.12%	15
ARTS BOARD	27	0.42%	50
ATTORNEY GENERAL	48	0.74%	88
AUDITOR	10	0.15%	18
CAPITOL AREA ARCH PLAN BD	1	0.02%	2
CHARITABLE GAMBLING	2	0.03%	4
COMMERCE	40	0.62%	74
COMMUNITY COLLEGE BD	86	1.32%	158
CORRECTIONS	580	8.92%	1,068
ECONOMIC SECURITY	116	1.78%	214
EDUCATION	396	6.09%	729
EDUCATION-VO-TECH	141	2.17%	260
EMPLOYEE RELATIONS	26	0.40%	48
ENERGY, ECONOMIC DVL P	261	4.02%	480
GOVERNOR	30	0.46%	55
HANDICAPPED COUNCIL	7	0.11%	13
HEALTH	523	8.05%	963
HEALTH LIC BDS			
MEDICAL EXAMINERS	2	0.03%	4
NURSING	2	0.03%	4
PHARMACY	2	0.03%	4
DENTISTRY	2	0.03%	4
CHIROPRACTORS	2	0.03%	4
PSYCHOLOGY	1	0.02%	2
OPTOMETRY	1	0.02%	2
NURSING HOME ADM	2	0.03%	4
PODIATRY	1	0.02%	2
VETERINARY MEDICINE	2	0.03%	4
HEARING EXAMINER	7	0.11%	13
HIGHER ED COORD BD	35	0.54%	64

STATE OF MINNESOTA
FINANCE-BUDGET
SECOND ALLOCATION
DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	1	0.02%	2
HOUSING FINANCE	71	1.09%	131
HUMAN RIGHTS	12	0.18%	22
INDIAN AFFAIRS	17	0.26%	31
INVESTMENT BOARD	32	0.49%	59
IRON RANGE RESOURCES	86	1.32%	158
LABOR & INDUSTRY	159	2.45%	293
LEGISLATIVE AUDIT	6	0.09%	11
LEGISLATURE	27	0.42%	50
MEDIATION SVCS	5	0.08%	9
MILITARY AFFAIRS	60	0.92%	110
MECC	40	0.62%	74
MUNICIPAL BOARD	3	0.05%	6
NATURAL RESOURCES	937	14.42%	1,725
NON-HEALTH LIC BDS			
BOXING	2	0.03%	4
BARBERS	2	0.03%	4
ELECTRICITY	9	0.14%	17
ARCHITECTS & ENG	2	0.03%	4
ABSTRACTORS	2	0.03%	4
ACCOUNTANCY	2	0.03%	4
PEACE OFFICERS	3	0.05%	6
PLANNING	73	1.12%	134
POLLUTION CONTROL	189	2.91%	348
PUB EMP RET ASSN	9	0.14%	17
PUBLIC SAFETY	208	3.20%	383
PUBLIC SERVICE	15	0.23%	28
PUBLIC UTIL COMM	6	0.09%	11
RACING COMMISSION	4	0.06%	7
REVENUE	208	3.20%	383
SECRETARY OF STATE	13	0.20%	24
SENTENCE GUIDELINES	6	0.09%	11
STATE RETIREMENT	16	0.25%	29
STATE UNIV SYSTEM	81	1.25%	149
SUPREME COURT	50	0.77%	92
TEACHERS RETIREMENT	5	0.08%	9
TRANSPORTATION	473	7.28%	871
TRANSPORTATION REG BD	3	0.05%	6
TREASURER	10	0.15%	18
UNIV OF MINN	48	0.74%	88
VETERANS AFFAIRS	101	1.55%	186
WASTE MGMT BD	14	0.22%	26
WELFARE-CENT OFFICE	339	5.22%	624
WELFARE-INSTITUTIONS	241	3.71%	444
WKRS COMP CT OF APPEALS	2	0.03%	4
WORLD TRADE CENTER	3	0.05%	6
ZOO	93	1.43%	171
OTHER	254	3.91%	459
TOTAL	6,499	100.00%	11,964

ALLOCATION BASIS: NUMBER OF AID'S (ALLOTMENT ACCOUNTS) 9-3-85
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-BUDGET
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
PUBLIC SERVICE	67	36	31
ISB	223	183	40
MOTOR POOL	434	430	4
OFFICE EQUIPMENT REPAIR	25	21	4
FEDERAL SURPLUS	19	17	2
CENT MNTNCE REVOLVING	27	25	2
MOVERS & DELIVERY	13	11	2
TELECOMMUNICATIONS	218	216	2
RESOURCE RECOVERY	11	9	2
MICROGRAPHICS	33	31	2
CENTRAL STORES	293	289	4
STATE REG-DOCUMENTS	105	98	7
ADDRESSING & INSERT	19	13	6
STATE PRINTER	360	347	13
COMMUTER VAN	12	10	2
CAPITOL PARKING	34	32	2
AGRICULTURE	849	612	237
ANIMAL HEALTH BD	43	28	15
ARTS BOARD	80	30	50
ATTORNEY GENERAL	297	209	88
AUDITOR	69	51	18
CAPITOL AREA ARCH PLAN BD	12	10	2
CHARITABLE GAMBLING	21	17	4
COMMERCE	513	439	74
COMMUNITY COLLEGE BD	1,735	1,577	158
CORRECTIONS	2,539	1,471	1,068
ECONOMIC SECURITY	3,529	3,315	214
EDUCATION	2,104	1,375	729
EDUCATION-VO-TECH	503	243	260
EMPLOYEE RELATIONS	178	130	48
ENERGY, ECONOMIC DVLP	1,006	526	480
GOVERNOR	116	61	55
HANDICAPPED COUNCIL	35	22	13
HEALTH	1,880	917	963
HEALTH LIC BDS			
MEDICAL EXAMINERS	35	31	4
NURSING	51	47	4
PHARMACY	23	19	4
DENTISTRY	25	21	4
CHIROPRACTORS	13	9	4
PSYCHOLOGY	11	9	2
OPTOMETRY	8	6	2
NURSING HOME ADM	13	9	4
PODIATRY	6	4	2
VETERINARY MEDICINE	11	7	4
HEARING EXAMINER	80	67	13
HIGHER ED COORD BD	181	117	64

STATE OF MINNESOTA
FINANCE-BUDGET
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HIGHER ED FAC AUTH	3	1	2
HOUSING FINANCE	305	174	131
HUMAN RIGHTS	61	39	22
INDIAN AFFAIRS	50	19	31
INVESTMENT BOARD	80	21	59
IRON RANGE RESOURCES	422	264	158
LABOR & INDUSTRY	1,310	1,017	293
LEGISLATIVE AUDIT	38	27	11
LEGISLATURE	127	77	50
MEDIATION SVCS	32	23	9
MILITARY AFFAIRS	287	177	110
MECC	103	29	74
MUNICIPAL BOARD	17	11	6
NATURAL RESOURCES	4,776	3,051	1,725
NON-HEALTH LIC BDS			
BOXING	10	6	4
BARBERS	22	18	4
ELECTRICITY	71	54	17
ARCHITECTS & ENG	36	32	4
ABSTRACTORS	6	2	4
ACCOUNTANCY	27	23	4
PEACE OFFICERS	37	31	6
PLANNING	326	192	134
POLLUTION CONTROL	658	310	348
PUB EMP RET ASSN	75	58	17
PUBLIC SAFETY	6,134	5,751	383
PUBLIC SERVICE	109	81	28
PUBLIC UTIL COMM	29	18	11
RACING COMMISSION	25	18	7
REVENUE	1,688	1,305	383
SECRETARY OF STATE	143	119	24
SENTENCE GUIDELINES	18	7	11
STATE RETIREMENT	88	59	29
STATE UNIV SYSTEM	2,114	1,965	149
SUPREME COURT	248	156	92
TEACHERS RETIREMENT	45	36	9
TRANSPORTATION	3,766	2,895	871
TRANSPORTATION REG BD	13	7	6
TREASURER	49	31	18
UNIV OF MINN	102	14	88
VETERANS AFFAIRS	496	310	186
WASTE MGMT BD	65	39	26
WELFARE-CENT OFFICE	1,994	1,370	624
WELFARE-INSTITUTIONS	1,648	1,204	444
WKRS COMP CT OF APPEALS	10	6	4
WORLD TRADE CENTER	21	15	6
ZOO	513	342	171
OTHER	820	361	459
TOTAL	46,876	34,912	11,964

STATE OF MINNESOTA
FINANCE - ACCOUNTING
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 25.2
ACTUAL 1985

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	74,178
LEGISLATIVE AUDIT	124,406
TOTAL ALLOCATED ADDITIONS	198,584
TOTAL TO BE ALLOCATED	198,584

SCHEDULE 25.3
ACTUAL 1985

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	ACCOUNTIN SERVICES	GENERAL GOV' T
ALLOCATED ADDITIONS	198,584	186,000	12,584
COST BY FUNCTION	198,584	186,000	12,584
ALLOCABLE COSTS	198,584	186,000	12,584
DISALLOWED	(12,584)		(12,584)
NET ALLOCATION	186,000	186,000	0

SCHEDULE 25.4
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PUBLIC SERVICE	2,394	0.10%	191
ISB	12,175	0.52%	974
MOTOR POOL	28,622	1.23%	2,289
OFFICE EQUIPMENT REPAIR	1,373	0.06%	110
FEDERAL SURPLUS	1,113	0.05%	89
CENT MNTNCE REVOLVING	1,642	0.07%	131
MOVERS & DELIVERY	738	0.03%	59
TELECOMMUNICATIONS	14,402	0.62%	1,152
RESOURCE RECOVERY	601	0.03%	48
MICROGRAPHICS	2,094	0.09%	167
CENTRAL STORES	19,237	0.83%	1,539
STATE REG-DOCUMENTS	6,560	0.28%	525
ADDRESSING & INSERT	853	0.04%	68
STATE PRINTER	23,137	0.99%	1,851
COMMUTER VAN	695	0.03%	56
CAPITOL PARKING	2,124	0.09%	170
AGRICULTURE	40,767	1.75%	3,261
ANIMAL HEALTH BD	1,894	0.08%	151
ARTS BOARD	2,029	0.09%	162
ATTORNEY GENERAL	13,927	0.60%	1,114
AUDITOR	3,411	0.15%	273
CAPITOL AREA ARCH PLAN BD	690	0.03%	55
CHARITABLE GAMBLING	1,147	0.05%	92
COMMERCE	29,236	1.26%	2,338
COMMUNITY COLLEGE BD	105,043	4.52%	8,402
CORRECTIONS	97,972	4.21%	7,836
ECONOMIC SECURITY	220,785	9.49%	17,659
EDUCATION	91,574	3.94%	7,324
EDUCATION-VO-TECH	16,165	0.70%	1,293
EMPLOYEE RELATIONS	8,639	0.37%	691
ENERGY, ECONOMIC DVL P	35,009	1.51%	2,800
GOVERNOR	4,032	0.17%	322
HANDICAPPED COUNCIL	1,446	0.06%	116
HEALTH	61,074	2.63%	4,885
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,074	0.09%	166
NURSING	3,135	0.13%	251
PHARMACY	1,252	0.05%	100
DENTISTRY	1,398	0.06%	112
CHIROPRACTORS	594	0.03%	48
PSYCHOLOGY	592	0.03%	47
OPTOMETRY	403	0.02%	32
NURSING HOME ADM	571	0.02%	46
PODIATRY	262	0.01%	21
VETERINARY MEDICINE	437	0.02%	35
HEARING EXAMINER	4,456	0.19%	356
HIGHER ED COORD BD	7,795	0.34%	623

SCHEDULE 25.4
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	5
HOUSING FINANCE	11,567	0.50%	925
HUMAN RIGHTS	2,626	0.11%	210
INDIAN AFFAIRS	1,294	0.06%	103
INVESTMENT BOARD	1,394	0.06%	111
IRON RANGE RESOURCES	17,558	0.76%	1,404
LABOR & INDUSTRY	67,766	2.91%	5,420
LEGISLATIVE AUDIT	1,802	0.08%	144
LEGISLATURE	5,142	0.22%	411
MEDIATION SVCS	1,531	0.07%	122
MILITARY AFFAIRS	11,776	0.51%	942
MECC	1,947	0.08%	156
MUNICIPAL BOARD	730	0.03%	58
NATURAL RESOURCES	203,198	8.74%	16,253
NON-HEALTH LIC BDS			
BOXING	407	0.02%	33
BARBERS	1,226	0.05%	98
ELECTRICITY	3,606	0.16%	288
ARCHITECTS & ENG	2,110	0.09%	169
ABSTRACTORS	112	.00%	9
ACCOUNTANCY	1,559	0.07%	125
PEACE OFFICERS	2,072	0.09%	166
PLANNING	12,782	0.55%	1,022
POLLUTION CONTROL	20,682	0.89%	1,654
PUB EMP RET ASSN	3,891	0.17%	311
PUBLIC SAFETY	383,048	16.47%	30,638
PUBLIC SERVICE	5,393	0.23%	431
PUBLIC UTIL COMM	1,222	0.05%	98
RACING COMMISSION	1,176	0.05%	94
REVENUE	86,900	3.74%	6,951
SECRETARY OF STATE	7,934	0.34%	635
SENTENCE GUIDELINES	466	0.02%	37
STATE RETIREMENT	3,950	0.17%	316
STATE UNIV SYSTEM	130,866	5.63%	10,467
SUPREME COURT	10,418	0.45%	833
TEACHERS RETIREMENT	2,384	0.10%	191
TRANSPORTATION	192,838	8.29%	15,424
TRANSPORTATION REG BD	434	0.02%	35
TREASURER	2,055	0.09%	164
UNIV OF MINN	947	0.04%	76
VETERANS AFFAIRS	20,652	0.89%	1,652
WASTE MGMT BD	2,585	0.11%	207
WELFARE-CENT OFFICE	91,268	3.92%	7,300
WELFARE-INSTITUTIONS	80,213	3.45%	6,416
WKRS COMP CT OF APPEALS	427	0.02%	34
WORLD TRADE CENTER	989	0.04%	79
ZOO	22,786	0.98%	1,823
OTHER	24,097	1.04%	1,930
TOTAL	2,325,456	100.00%	186,000

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

SCHEDULE 25.5
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
PUBLIC SERVICE	191	191
ISB	974	974
MOTOR POOL	2,289	2,289
OFFICE EQUIPMENT REPAIR	110	110
FEDERAL SURPLUS	89	89
CENT MNTNCE REVOLVING	131	131
MOVERS & DELIVERY	59	59
TELECOMMUNICATIONS	1,152	1,152
RESOURCE RECOVERY	48	48
MICROGRAPHICS	167	167
CENTRAL STORES	1,539	1,539
STATE REG-DOCUMENTS	525	525
ADDRESSING & INSERT	68	68
STATE PRINTER	1,851	1,851
COMMUTER VAN	56	56
CAPITOL PARKING	170	170
AGRICULTURE	3,261	3,261
ANIMAL HEALTH BD	151	151
ARTS BOARD	162	162
ATTORNEY GENERAL	1,114	1,114
AUDITOR	273	273
CAPITOL AREA ARCH PLAN BD	55	55
CHARITABLE GAMBLING	92	92
COMMERCE	2,338	2,338
COMMUNITY COLLEGE BD	8,402	8,402
CORRECTIONS	7,836	7,836
ECONOMIC SECURITY	17,659	17,659
EDUCATION	7,324	7,324
EDUCATION-VO-TECH	1,293	1,293
EMPLOYEE RELATIONS	691	691
ENERGY, ECONOMIC DVL P	2,800	2,800
GOVERNOR	322	322
HANDICAPPED COUNCIL	116	116
HEALTH	4,885	4,885
HEALTH LIC BDS		
MEDICAL EXAMINERS	166	166
NURSING	251	251
PHARMACY	100	100
DENTISTRY	112	112
CHIROPRACTORS	48	48
PSYCHOLOGY	47	47
OPTOMETRY	32	32
NURSING HOME ADM	46	46
PODIATRY	21	21
VETERINARY MEDICINE	35	35
HEARING EXAMINER	356	356
HIGHER ED COORD BD	623	623

SCHEDULE 25.5
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HIGHER ED FAC AUTH	5	5
HOUSING FINANCE	925	925
HUMAN RIGHTS	210	210
INDIAN AFFAIRS	103	103
INVESTMENT BOARD	111	111
IRON RANGE RESOURCES	1,404	1,404
LABOR & INDUSTRY	5,420	5,420
LEGISLATIVE AUDIT	144	144
LEGISLATURE	411	411
MEDIATION SVCS	122	122
MILITARY AFFAIRS	942	942
MECC	156	156
MUNICIPAL BOARD	58	58
NATURAL RESOURCES	16,253	16,253
NON-HEALTH LIC BDS		
BOXING	33	33
BARBERS	98	98
ELECTRICITY	288	288
ARCHITECTS & ENG	169	169
ABSTRACTORS	9	9
ACCOUNTANCY	125	125
PEACE OFFICERS	166	166
PLANNING	1,022	1,022
POLLUTION CONTROL	1,654	1,654
PUB EMP RET ASSN	311	311
PUBLIC SAFETY	30,638	30,638
PUBLIC SERVICE	431	431
PUBLIC UTIL COMM	98	98
RACING COMMISSION	94	94
REVENUE	6,951	6,951
SECRETARY OF STATE	635	635
SENTENCE GUIDELINES	37	37
STATE RETIREMENT	316	316
STATE UNIV SYSTEM	10,467	10,467
SUPREME COURT	833	833
TEACHERS RETIREMENT	191	191
TRANSPORTATION	15,424	15,424
TRANSPORTATION REG BD	35	35
TREASURER	164	164
UNIV OF MINN	76	76
VETERANS AFFAIRS	1,652	1,652
WASTE MGMT BD	207	207
WELFARE-CENT OFFICE	7,300	7,300
WELFARE-INSTITUTIONS	6,416	6,416
WKRS COMP CT OF APPEALS	34	34
WORLD TRADE CENTER	79	79
ZOO	1,823	1,823
OTHER	1,930	1,930
TOTAL	186,000	186,000

STATE OF MINNESOTA
FINANCE - OTHER
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 26.2
ACTUAL 1985

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT AND ADMN	35,764
LEGISLATIVE AUDITOR	27,082
TOTAL ALLOCATED ADDITIONS	62,846
TOTAL TO BE ALLOCATED	62,846

SCHEDULE 26.3
ACTUAL 1985

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	DEBT MGMT	ECONOMIC ANALYSIS	SINGLE AUDIT	TAX STUDY
ALLOCATED ADDITIONS	62,846	9,778	29,217	2,860	9,501	1,048	10,442
COST BY FUNCTION	62,846	9,778	29,217	2,860	9,501	1,048	10,442
ALLOCABLE COSTS DISALLOWED	62,846 (22,803)	9,778	29,217	2,860 (2,860)	9,501 (9,501)	1,048	10,442 (10,442)
NET ALLOCATION	40,043	9,778	29,217	0	0	1,048	0

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PUBLIC SERVICE	2,394	0.10%	10
ISB	12,175	0.52%	51
MOTOR POOL	28,622	1.23%	120
OFFICE EQUIPMENT REPAIR	1,373	0.06%	6
FEDERAL SURPLUS	1,113	0.05%	5
CENT MNTNCE REVOLVING	1,642	0.07%	7
MOVERS & DELIVERY	738	0.03%	3
TELECOMMUNICATIONS	14,402	0.62%	61
RESOURCE RECOVERY	601	0.03%	3
MICROGRAPHICS	2,094	0.09%	9
CENTRAL STORES	19,237	0.83%	81
STATE REG-DOCUMENTS	6,560	0.28%	28
ADDRESSING & INSERT	853	0.04%	4
STATE PRINTER	23,137	0.99%	97
COMMUTER VAN	695	0.03%	3
CAPITOL PARKING	2,124	0.09%	9
AGRICULTURE	40,767	1.75%	171
ANIMAL HEALTH BD	1,894	0.08%	8
ARTS BOARD	2,029	0.09%	9
ATTORNEY GENERAL	13,927	0.60%	59
AUDITOR	3,411	0.15%	14
CAPITOL AREA ARCH PLAN BD	690	0.03%	3
CHARITABLE GAMBLING	1,147	0.05%	5
COMMERCE	29,236	1.26%	123
COMMUNITY COLLEGE BD	105,043	4.52%	442
CORRECTIONS	97,972	4.21%	412
ECONOMIC SECURITY	220,785	9.49%	928
EDUCATION	91,574	3.94%	385
EDUCATION-VO-TECH	16,165	0.70%	68
EMPLOYEE RELATIONS	8,639	0.37%	36
ENERGY, ECONOMIC DVL P	35,009	1.51%	147
GOVERNOR	4,032	0.17%	17
HANDICAPPED COUNCIL	1,446	0.06%	6
HEALTH	61,074	2.63%	257
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,074	0.09%	9
NURSING	3,135	0.13%	13
PHARMACY	1,252	0.05%	5
DENTISTRY	1,398	0.06%	6
CHIROPRACTORS	594	0.03%	2
PSYCHOLOGY	592	0.03%	2
OPTOMETRY	403	0.02%	2
NURSING HOME ADM	571	0.02%	2
PODIATRY	262	0.01%	1
VETERINARY MEDICINE	437	0.02%	2
HEARING EXAMINER	4,456	0.19%	19
HIGHER ED COORD BD	7,795	0.34%	33

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	0
HOUSING FINANCE	11,567	0.50%	49
HUMAN RIGHTS	2,626	0.11%	11
INDIAN AFFAIRS	1,294	0.06%	5
INVESTMENT BOARD	1,394	0.06%	6
IRON RANGE RESOURCES	17,558	0.76%	74
LABOR & INDUSTRY	67,766	2.91%	285
LEGISLATIVE AUDIT	1,802	0.08%	8
LEGISLATURE	5,142	0.22%	22
MEDIATION SVCS	1,531	0.07%	6
MILITARY AFFAIRS	11,776	0.51%	50
MECC	1,947	0.08%	8
MUNICIPAL BOARD	730	0.03%	3
NATURAL RESOURCES	203,198	8.74%	854
NON-HEALTH LIC BDS			
BOXING	407	0.02%	2
BARBERS	1,226	0.05%	5
ELECTRICITY	3,606	0.16%	15
ARCHITECTS & ENG	2,110	0.09%	9
ABSTRACTORS	112	.00%	0
ACCOUNTANCY	1,559	0.07%	7
PEACE OFFICERS	2,072	0.09%	9
PLANNING	12,782	0.55%	54
POLLUTION CONTROL	20,682	0.89%	87
PUB EMP RET ASSN	3,891	0.17%	16
PUBLIC SAFETY	383,048	16.47%	1,611
PUBLIC SERVICE	5,393	0.23%	23
PUBLIC UTIL COMM	1,222	0.05%	5
RACING COMMISSION	1,176	0.05%	5
REVENUE	86,900	3.74%	365
SECRETARY OF STATE	7,934	0.34%	33
SENTENCE GUIDELINES	466	0.02%	2
STATE RETIREMENT	3,950	0.17%	17
STATE UNIV SYSTEM	130,866	5.63%	550
SUPREME COURT	10,418	0.45%	44
TEACHERS RETIREMENT	2,384	0.10%	10
TRANSPORTATION	192,838	8.29%	811
TRANSPORTATION REG BD	434	0.02%	2
TREASURER	2,055	0.09%	9
UNIV OF MINN	947	0.04%	4
VETERANS AFFAIRS	20,652	0.89%	87
WASTE MGMT BD	2,585	0.11%	11
WELFARE-CENT OFFICE	91,268	3.92%	384
WELFARE-INSTITUTIONS	80,213	3.45%	337
WKRS COMP CT OF APPEALS	427	0.02%	2
WORLD TRADE CENTER	989	0.04%	4
ZOO	22,786	0.98%	96
OTHER	24,097	1.04%	98
TOTAL	2,325,456	100.00%	9,778

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

SCHEDULE 26.5
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-OTHER
SECOND ALLOCATION
DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PUBLIC SERVICE	6,813	0.08%	22
ISB	67,889	0.76%	223
MOTOR POOL	4,378	0.05%	14
OFFICE EQUIPMENT REPAIR	1,498	0.02%	5
FEDERAL SURPLUS	1,895	0.02%	6
CENT MNTNCE REVOLVING	1,060	0.01%	3
MOVERS & DELIVERY	3,044	0.03%	10
TELECOMMUNICATIONS	1,151	0.01%	4
RESOURCE RECOVERY	691	0.01%	2
MICROGRAPHICS	5,099	0.06%	17
CENTRAL STORES	3,063	0.03%	10
STATE REG-DOCUMENTS	3,930	0.04%	13
ADDRESSING & INSERT	4,574	0.05%	15
STATE PRINTER	16,791	0.19%	55
COMMUTER VAN	338	.00%	1
CAPITOL PARKING	2,675	0.03%	9
AGRICULTURE	124,450	1.40%	408
ANIMAL HEALTH BD	13,588	0.15%	45
ARTS BOARD	3,290	0.04%	11
ATTORNEY GENERAL	77,796	0.87%	255
AUDITOR	23,542	0.26%	77
CAPITOL AREA ARCH PLAN BD	901	0.01%	3
CHARITABLE GAMBLING	868	0.01%	3
COMMERCE	49,448	0.56%	162
COMMUNITY COLLEGE BD	387,000	4.35%	1,270
CORRECTIONS	504,714	5.67%	1,656
ECONOMIC SECURITY	597,484	6.71%	1,960
EDUCATION	143,226	1.61%	470
EDUCATION-VO-TECH	18,729	0.21%	61
EMPLOYEE RELATIONS	27,274	0.31%	89
ENERGY, ECONOMIC DVLP	55,657	0.62%	183
GOVERNOR	11,221	0.13%	37
HANDICAPPED COUNCIL	2,344	0.03%	8
HEALTH	164,804	1.85%	541
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,712	0.03%	9
NURSING	3,750	0.04%	12
PHARMACY	1,553	0.02%	5
DENTISTRY	1,071	0.01%	4
CHIROPRACTORS	431	.00%	1
PSYCHOLOGY	544	0.01%	2
OPTOMETRY	198	.00%	1
NURSING HOME ADM	482	0.01%	2
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	316	.00%	1
HEARING EXAMINER	12,288	0.14%	40
HIGHER ED COORD BD	37,254	0.42%	122

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	642	0.01%	2
HOUSING FINANCE	27,716	0.31%	91
HUMAN RIGHTS	15,420	0.17%	51
INDIAN AFFAIRS	1,838	0.02%	6
INVESTMENT BOARD	5,983	0.07%	20
IRON RANGE RESOURCES	26,734	0.30%	88
LABOR & INDUSTRY	103,663	1.16%	340
LEGISLATIVE AUDIT	16,918	0.19%	55
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	5,172	0.06%	17
MILITARY AFFAIRS	91,495	1.03%	300
MECC	3,509	0.04%	12
MUNICIPAL BOARD	1,012	0.01%	3
NATURAL RESOURCES	548,421	6.16%	1,799
NON-HEALTH LIC BDS			
BOXING	408	.00%	1
BARBERS	666	0.01%	2
ELECTRICITY	4,996	0.06%	16
ARCHITECTS & ENG	1,184	0.01%	4
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	913	0.01%	3
PEACE OFFICERS	2,081	0.02%	7
PLANNING	28,384	0.32%	93
POLLUTION CONTROL	104,002	1.17%	341
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	470,713	5.29%	1,544
PUBLIC SERVICE	19,794	0.22%	65
PUBLIC UTIL COMM	6,561	0.07%	22
RACING COMMISSION	964	0.01%	3
REVENUE	260,825	2.93%	856
SECRETARY OF STATE	9,909	0.11%	33
SENTENCE GUIDELINES	1,072	0.01%	4
STATE RETIREMENT	11,083	0.12%	36
STATE UNIV SYSTEM	793,901	8.91%	2,604
SUPREME COURT	28,399	0.32%	93
TEACHERS RETIREMENT	13,479	0.15%	44
TRANSPORTATION	1,472,001	16.53%	4,829
TRANSPORTATION REG BD	1,954	0.02%	6
TREASURER	4,370	0.05%	14
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	99,685	1.12%	327
WASTE MGMT BD	7,387	0.08%	24
WELFARE-CENT OFFICE	196,308	2.20%	644
WELFARE-INSTITUTIONS	1,979,699	22.23%	6,494
WKRS COMP CT OF APPEALS	2,183	0.02%	7
WORLD TRADE CENTER	882	0.01%	3
ZOO	50,628	0.57%	166
OTHER	91,534	1.03%	301
TOTAL	8,906,312	100.00%	29,217

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN 1984-85
SOURCE: COMPUTER REPORT

SCHEDULE 26.6
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-OTHER
SECOND ALLOCATION
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PUBLIC SERVICE	0	0.00%	0
ISB	0	0.00%	0
MOTOR POOL	0	0.00%	0
OFFICE EQUIPMENT REPAIR	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
CENTRAL STORES	0	0.00%	0
STATE REG-DOCUMENTS	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
STATE PRINTER	0	0.00%	0
COMMUTER VAN	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
AGRICULTURE	1,040,637	0.06%	1
ANIMAL HEALTH BD	19,232	.00%	0
ARTS BOARD	508,955	0.03%	0
ATTORNEY GENERAL	340,134	0.02%	0
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNITY COLLEGE BD	3,912,331	0.23%	2
CORRECTIONS	779,878	0.04%	0
ECONOMIC SECURITY	224,103,186	12.93%	135
EDUCATION	127,992,539	7.38%	77
EDUCATION-VO-TECH	15,620,319	0.90%	9
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVLP	25,881,729	1.49%	16
GOVERNOR	65,500	.00%	0
HANDICAPPED COUNCIL	500	.00%	0
HEALTH	38,803,032	2.24%	23
HEALTH LIC BDS			
MEDICAL EXAMINERS	260	.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	1,696,372	0.10%	1

STATE OF MINNESOTA
FINANCE-OTHER
SECOND ALLOCATION
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	55,930,855	3.23%	34
HUMAN RIGHTS	214,012	0.01%	0
INDIAN AFFAIRS	50,491	.00%	0
INVESTMENT BOARD	1,166,273	0.07%	1
IRON RANGE RESOURCES	413,177	0.02%	0
LABOR & INDUSTRY	2,194,264	0.13%	1
LEGISLATIVE AUDIT	0	0.00%	0
LEGISLATURE	16,000	.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	5,912,487	0.34%	4
MECC	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	8,239,879	0.48%	5
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	1,785,744	0.10%	1
POLLUTION CONTROL	6,717,776	0.39%	4
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	5,897,980	0.34%	4
PUBLIC SERVICE	2,034	.00%	0
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	0	0.00%	0
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	4,650,824	0.27%	3
SUPREME COURT	18,911	.00%	0
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	300,232,950	17.32%	182
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	173,266	0.01%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	2,606,297	0.15%	2
WASTE MGMT BD	0	0.00%	0
WELFARE-CENT OFFICE	890,268,937	51.36%	538
WELFARE-INSTITUTIONS	336,094	0.02%	0
WKRS COMP CT OF APPEALS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	97,300	0.01%	0
OTHER	5,682,767	0.33%	5
TOTAL	1,733,372,922	100.00%	1,048

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1985
SOURCE: COMPUTER REPORT FINU8603 7-26-85

SCHEDULE 26.7
ACTUAL 1985

STATE OF MINNESOTA
FINANCE-OTHER
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
ADMINISTRATION				
PUBLIC SERVICE	32	10	22	0
ISB	274	51	223	0
MOTOR POOL	134	120	14	0
OFFICE EQUIPMENT REPAIR	11	6	5	0
FEDERAL SURPLUS	11	5	6	0
CENT MNTNCE REVOLVING	10	7	3	0
MOVERS & DELIVERY	13	3	10	0
TELECOMMUNICATIONS	65	61	4	0
RESOURCE RECOVERY	5	3	2	0
MICROGRAPHICS	26	9	17	0
CENTRAL STORES	91	81	10	0
STATE REG-DOCUMENTS	41	28	13	0
ADDRESSING & INSERT	19	4	15	0
STATE PRINTER	152	97	55	0
COMMUTER VAN	4	3	1	0
CAPITOL PARKING	18	9	9	0
AGRICULTURE	580	171	408	1
ANIMAL HEALTH BD	53	8	45	0
ARTS BOARD	20	9	11	0
ATTORNEY GENERAL	314	59	255	0
AUDITOR	91	14	77	0
CAPITOL AREA ARCH PLAN BD	6	3	3	0
CHARITABLE GAMBLING	8	5	3	0
COMMERCE	285	123	162	0
COMMUNITY COLLEGE BD	1,714	442	1,270	2
CORRECTIONS	2,068	412	1,656	0
ECONOMIC SECURITY	3,023	928	1,960	135
EDUCATION	932	385	470	77
EDUCATION-VO-TECH	138	68	61	9
EMPLOYEE RELATIONS	125	36	89	0
ENERGY, ECONOMIC DVL P	346	147	183	16
GOVERNOR	54	17	37	0
HANDICAPPED COUNCIL	14	6	8	0
HEALTH	821	257	541	23
HEALTH LIC BDS				
MEDICAL EXAMINERS	18	9	9	0
NURSING	25	13	12	0
PHARMACY	10	5	5	0
DENTISTRY	10	6	4	0
CHIROPRACTORS	3	2	1	0
PSYCHOLOGY	4	2	2	0
OPTOMETRY	3	2	1	0
NURSING HOME ADM	4	2	2	0
PODIATRY	1	1	0	0
VETERINARY MEDICINE	3	2	1	0
HEARING EXAMINER	59	19	40	0
HIGHER ED COORD BD	156	33	122	1

STATE OF MINNESOTA
FINANCE-OTHER
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
HIGHER ED FAC AUTH	2	0	2	0
HOUSING FINANCE	174	49	91	34
HUMAN RIGHTS	62	11	51	0
INDIAN AFFAIRS	11	5	6	0
INVESTMENT BOARD	27	6	20	1
IRON RANGE RESOURCES	162	74	88	0
LABOR & INDUSTRY	626	285	340	1
LEGISLATIVE AUDIT	63	8	55	0
LEGISLATURE	22	22	0	0
MEDIATION SVCS	23	6	17	0
MILITARY AFFAIRS	354	50	300	4
MECC	20	8	12	0
MUNICIPAL BOARD	6	3	3	0
NATURAL RESOURCES	2,658	854	1,799	5
NON-HEALTH LIC BDS				
BOXING	3	2	1	0
BARBERS	7	5	2	0
ELECTRICITY	31	15	16	0
ARCHITECTS & ENG	13	9	4	0
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	10	7	3	0
PEACE OFFICERS	16	9	7	0
PLANNING	148	54	93	1
POLLUTION CONTROL	432	87	341	4
PUB EMP RET ASSN	16	16	0	0
PUBLIC SAFETY	3,159	1,611	1,544	4
PUBLIC SERVICE	88	23	65	0
PUBLIC UTIL COMM	27	5	22	0
RACING COMMISSION	8	5	3	0
REVENUE	1,221	365	856	0
SECRETARY OF STATE	66	33	33	0
SENTENCE GUIDELINES	6	2	4	0
STATE RETIREMENT	53	17	36	0
STATE UNIV SYSTEM	3,157	550	2,604	3
SUPREME COURT	137	44	93	0
TEACHERS RETIREMENT	54	10	44	0
TRANSPORTATION	5,822	811	4,829	182
TRANSPORTATION REG BD	8	2	6	0
TREASURER	23	9	14	0
UNIV OF MINN	4	4	0	0
VETERANS AFFAIRS	416	87	327	2
WASTE MGMT BD	35	11	24	0
WELFARE-CENT OFFICE	1,566	384	644	538
WELFARE-INSTITUTIONS	6,831	337	6,494	0
WKRS COMP CT OF APPEALS	9	2	7	0
WORLD TRADE CENTER	7	4	3	0
ZOO	262	96	166	0
OTHER	404	98	301	5
TOTAL	40,043	9,778	29,217	1,048

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

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

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

SCHEDULE 27.2
ACTUAL 1985

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:

ALLOCATED ADDITIONS:

ADMINISTRATION

REAL ESTATE MANAGEMENT	9
MANAGEMENT SERVICES	96
STATE AGENCY SERVICES	272

FINANCE

BUDGET	178
ACCOUNTING	691
OTHER	125

EMPLOYEE RELATIONS	11,344
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MEDIATION SERVICES	0
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LEGISLATIVE AUDIT	10,138
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TREASURER	381
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ATTORNEY GENERAL	7,726
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LABOR AND INDUSTRY-WKRS COMP	178
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ISB CREDIT	(8,090)
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TOTAL ALLOCATED ADDITIONS	23,048
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TOTAL TO BE ALLOCATED	23,048
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SCHEDULE 27.3
ACTUAL 1985

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	PERSONNEL ADMN	TRAINING SVCS	SOC SEC ADMN
ALLOCATED ADDITIONS	23,048	20,530	1,215	1,303
COST BY FUNCTION	23,048	20,530	1,215	1,303
ALLOCABLE COSTS	23,048	20,530	1,215	1,303
DISALLOWED	(2,518)		(1,215)	(1,303)
NET ALLOCATION	20,530	20,530	0	0

SCHEDULE 27.4
ACTUAL 1985

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PUBLIC SERVICE	28	0.09%	18
ISB	226	0.69%	142
MOTOR POOL	17	0.05%	11
OFFICE EQUIPMENT REPAIR	1	.00%	1
FEDERAL SURPLUS	7	0.02%	4
CENT MNTNCE REVOLVING	4	0.01%	3
MOVERS & DELIVERY	10	0.03%	6
TELECOMMUNICATIONS	4	0.01%	3
RESOURCE RECOVERY	3	0.01%	2
MICROGRAPHICS	16	0.05%	10
CENTRAL STORES	13	0.04%	8
STATE REG-DOCUMENTS	14	0.04%	9
ADDRESSING & INSERT	7	0.02%	4
STATE PRINTER	44	0.13%	28
COMMUTER VAN	1	.00%	1
CAPITOL PARKING	2	0.01%	1
AGRICULTURE	458	1.40%	288
ANIMAL HEALTH BD	33	0.10%	21
ARTS BOARD	13	0.04%	8
ATTORNEY GENERAL	341	1.04%	214
AUDITOR	99	0.30%	62
CAPITOL AREA ARCH PLAN BD	4	0.01%	3
CHARITABLE GAMBLING	5	0.02%	3
COMMERCE	222	0.68%	140
COMMUNITY COLLEGE BD	2,000	6.12%	1,257
CORRECTIONS	1,811	5.54%	1,138
ECONOMIC SECURITY	2,224	6.81%	1,398
EDUCATION	595	1.82%	374
EDUCATION-VO-TECH	83	0.25%	52
ENERGY, ECONOMIC DVL P	253	0.77%	159
GOVERNOR	48	0.15%	30
HANDICAPPED COUNCIL	10	0.03%	6
HEALTH	661	2.02%	415
HEALTH LIC BDS			
MEDICAL EXAMINERS	10	0.03%	6
NURSING	14	0.04%	9
PHARMACY	7	0.02%	4
DENTISTRY	5	0.02%	3
CHIROPRACTORS	2	0.01%	1
PSYCHOLOGY	2	0.01%	1
OPTOMETRY	1	.00%	1
NURSING HOME ADM	2	0.01%	1
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	1
HEARING EXAMINER	49	0.15%	31
HIGHER ED COORD BD	64	0.20%	40

SCHEDULE 27.4
ACTUAL 1985

STATE OF MINNESOTA
EMPLOYEE RELATIONS
SECOND ALLOCATION
DETAIL ALLOCATION-PERSONNEL ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	1
HOUSING FINANCE	118	0.36%	74
HUMAN RIGHTS	68	0.21%	43
INDIAN AFFAIRS	8	0.02%	5
INVESTMENT BOARD	25	0.08%	16
IRON RANGE RESOURCES	143	0.44%	90
LABOR & INDUSTRY	327	1.00%	205
LEGISLATIVE AUDIT	68	0.21%	43
LEGISLATURE	0	0.00%	0
MEDIATION SVCS	23	0.07%	14
MILITARY AFFAIRS	268	0.82%	168
MECC	20	0.06%	13
MUNICIPAL BOARD	4	0.01%	3
NATURAL RESOURCES	1,981	6.06%	1,245
NON-HEALTH LIC BDS			
BOXING	2	0.01%	1
BARBERS	3	0.01%	2
ELECTRICITY	18	0.06%	11
ARCHITECTS & ENG	5	0.02%	3
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	3
PEACE OFFICERS	0	0.00%	0
PLANNING	112	0.34%	70
POLLUTION CONTROL	368	1.13%	231
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	1,684	5.15%	1,058
PUBLIC SERVICE	83	0.25%	52
PUBLIC UTIL COMM	26	0.08%	16
RACING COMMISSION	5	0.02%	3
REVENUE	978	2.99%	615
SECRETARY OF STATE	38	0.12%	24
SENTENCE GUIDELINES	4	0.01%	3
STATE RETIREMENT	39	0.12%	25
STATE UNIV SYSTEM	4,023	12.31%	2,528
SUPREME COURT	129	0.39%	81
TEACHERS RETIREMENT	50	0.15%	31
TRANSPORTATION	4,763	14.58%	2,993
TRANSPORTATION REG BD	8	0.02%	5
TREASURER	18	0.06%	11
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	347	1.06%	218
WASTE MGMT BD	26	0.08%	16
WELFARE-CENT OFFICE	793	2.43%	498
WELFARE-INSTITUTIONS	5,870	17.97%	3,689
WKRS COMP CT OF APPEALS	9	0.03%	6
WORLD TRADE CENTER	6	0.02%	4
ZOO	201	0.62%	126
OTHER	589	1.80%	370
TOTAL	32,670	100.00%	20,530

ALLOCATION BASIS: F.Y. 1985 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 27.5
ACTUAL 1985

STATE OF MINNESOTA
EMPLOYEE RELATIONS
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
PUBLIC SERVICE	18	18
ISB	142	142
MOTOR POOL	11	11
OFFICE EQUIPMENT REPAIR	1	1
FEDERAL SURPLUS	4	4
CENT MNTNCE REVOLVING	3	3
MOVERS & DELIVERY	6	6
TELECOMMUNICATIONS	3	3
RESOURCE RECOVERY	2	2
MICROGRAPHICS	10	10
CENTRAL STORES	8	8
STATE REG-DOCUMENTS	9	9
ADDRESSING & INSERT	4	4
STATE PRINTER	28	28
COMMUTER VAN	1	1
CAPITOL PARKING	1	1
AGRICULTURE	288	288
ANIMAL HEALTH BD	21	21
ARTS BOARD	8	8
ATTORNEY GENERAL	214	214
AUDITOR	62	62
CAPITOL AREA ARCH PLAN BD	3	3
CHARITABLE GAMBLING	3	3
COMMERCE	140	140
COMMUNITY COLLEGE BD	1,257	1,257
CORRECTIONS	1,138	1,138
ECONOMIC SECURITY	1,398	1,398
EDUCATION	374	374
EDUCATION-VO-TECH	52	52
ENERGY, ECONOMIC DVL P	159	159
GOVERNOR	30	30
HANDICAPPED COUNCIL	6	6
HEALTH	415	415
HEALTH LIC BDS		
MEDICAL EXAMINERS	6	6
NURSING	9	9
PHARMACY	4	4
DENTISTRY	3	3
CHIROPRACTORS	1	1
PSYCHOLOGY	1	1
OPTOMETRY	1	1
NURSING HOME ADM	1	1
PODIATRY	0	0
VETERINARY MEDICINE	1	1
HEARING EXAMINER	31	31
HIGHER ED COORD BD	40	40

SCHEDULE 27.5
ACTUAL 1985

STATE OF MINNESOTA
EMPLOYEE RELATIONS
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	74	74
HUMAN RIGHTS	43	43
INDIAN AFFAIRS	5	5
INVESTMENT BOARD	16	16
IRON RANGE RESOURCES	90	90
LABOR & INDUSTRY	205	205
LEGISLATIVE AUDIT	43	43
LEGISLATURE	0	0
MEDIATION SVCS	14	14
MILITARY AFFAIRS	168	168
MECC	13	13
MUNICIPAL BOARD	3	3
NATURAL RESOURCES	1,245	1,245
NON-HEALTH LIC BDS		
BOXING	1	1
BARBERS	2	2
ELECTRICITY	11	11
ARCHITECTS & ENG	3	3
ABSTRACTORS	0	0
ACCOUNTANCY	3	3
PEACE OFFICERS	0	0
PLANNING	70	70
POLLUTION CONTROL	231	231
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	1,058	1,058
PUBLIC SERVICE	52	52
PUBLIC UTIL COMM	16	16
RACING COMMISSION	3	3
REVENUE	615	615
SECRETARY OF STATE	24	24
SENTENCE GUIDELINES	3	3
STATE RETIREMENT	25	25
STATE UNIV SYSTEM	2,528	2,528
SUPREME COURT	81	81
TEACHERS RETIREMENT	31	31
TRANSPORTATION	2,993	2,993
TRANSPORTATION REG BD	5	5
TREASURER	11	11
UNIV OF MINN	0	0
VETERANS AFFAIRS	218	218
WASTE MGMT BD	16	16
WELFARE-CENT OFFICE	498	498
WELFARE-INSTITUTIONS	3,689	3,689
WKRS COMP CT OF APPEALS	6	6
WORLD TRADE CENTER	4	4
ZOO	126	126
OTHER	370	370
TOTAL	20,530	20,530

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

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

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

SCHEDULE 28.2
ACTUAL 1985

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:

ALLOCATED ADDITIONS:

ADMINISTRATION

REAL ESTATE MANAGEMENT	34
MANAGEMENT SERVICES	26
STATE AGENCY SERVICES	82

FINANCE

BUDGET	32
ACCOUNTING	122
OTHER	23

EMPLOYEE RELATIONS

14

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

1,728

TREASURER

67

ATTORNEY GENERAL

5,513

LABOR AND INDUSTRY-WKRS COMP

0

ISB CREDIT

(86)

TOTAL ALLOCATED ADDITIONS

7,555

TOTAL TO BE ALLOCATED

7,555

SCHEDULE 29.3
ACTUAL 1985

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATE AGENCIES	OTHER SERVICES
ALLOCATED ADDITIONS	7,555	97	7,458
COST BY FUNCTION	7,555	97	7,458
ALLOCABLE COSTS DISALLOWED	7,555 (7,458)	97	7,458 (7,458)
NET ALLOCATION	97	97	0

SCHEDULE 28.4
ACTUAL 1985

STATE OF MINNESOTA
MEDIATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PUBLIC SERVICE	23	0.07%	0
ISB	266	0.86%	1
MOTOR POOL	17	0.05%	0
OFFICE EQUIPMENT REPAIR	1	.00%	0
FEDERAL SURPLUS	6	0.02%	0
CENT MNTNCE REVOLVING	4	0.01%	0
MOVERS & DELIVERY	9	0.03%	0
TELECOMMUNICATIONS	3	0.01%	0
RESOURCE RECOVERY	3	0.01%	0
MICROGRAPHICS	14	0.05%	0
CENTRAL STORES	9	0.03%	0
STATE REG-DOCUMENTS	15	0.05%	0
ADDRESSING & INSERT	6	0.02%	0
STATE PRINTER	49	0.16%	0
COMMUTER VAN	1	.00%	0
CAPITOL PARKING	2	0.01%	0
AGRICULTURE	421	1.36%	1
ANIMAL HEALTH BD	31	0.10%	0
ARTS BOARD	7	0.02%	0
ATTORNEY GENERAL	98	0.32%	0
AUDITOR	80	0.26%	0
CAPITOL AREA ARCH PLAN BD	3	0.01%	0
CHARITABLE GAMBLING	10	0.03%	0
COMMERCE	196	0.63%	1
COMMUNITY COLLEGE BD	1,701	5.49%	5
CORRECTIONS	1,733	5.60%	5
ECONOMIC SECURITY	2,091	6.75%	7
EDUCATION	564	1.82%	2
EDUCATION-VO-TECH	82	0.26%	0
ENERGY, ECONOMIC DVLP	211	0.68%	1
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	8	0.03%	0
HEALTH	654	2.11%	2
HEALTH LIC BDS			
MEDICAL EXAMINERS	7	0.02%	0
NURSING	12	0.04%	0
PHARMACY	5	0.02%	0
DENTISTRY	4	0.01%	0
CHIROPRACTORS	2	0.01%	0
PSYCHOLOGY	1	.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	1	.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	0
HEARING EXAMINER	17	0.05%	0
HIGHER ED COORD BD	36	0.12%	0

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	1	.00%	0
HOUSING FINANCE	102	0.33%	0
HUMAN RIGHTS	57	0.18%	0
INDIAN AFFAIRS	7	0.02%	0
INVESTMENT BOARD	14	0.05%	0
IRON RANGE RESOURCES	112	0.36%	0
LABOR & INDUSTRY	304	0.98%	1
LEGISLATIVE AUDIT	0	0.00%	0
LEGISLATURE	0	0.00%	0
MILITARY AFFAIRS	298	0.96%	1
MECC	0	0.00%	0
MUNICIPAL BOARD	1	.00%	0
NATURAL RESOURCES	2,360	7.62%	7
NON-HEALTH LIC BDS			
BOXING	2	0.01%	0
BARBERS	2	0.01%	0
ELECTRICITY	14	0.05%	0
ARCHITECTS & ENG	4	0.01%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	114	0.37%	0
POLLUTION CONTROL	365	1.18%	1
PUB EMP RET ASSN	61	0.20%	0
PUBLIC SAFETY	1,623	5.24%	5
PUBLIC SERVICE	71	0.23%	0
PUBLIC UTIL COMM	16	0.05%	0
RACING COMMISSION	5	0.02%	0
REVENUE	940	3.04%	3
SECRETARY OF STATE	34	0.11%	0
SENTENCE GUIDELINES	3	0.01%	0
STATE RETIREMENT	35	0.11%	0
STATE UNIV SYSTEM	3,531	11.41%	11
SUPREME COURT	0	0.00%	0
TEACHERS RETIREMENT	46	0.15%	0
TRANSPORTATION	4,821	15.57%	15
TRANSPORTATION REG BD	3	0.01%	0
TREASURER	9	0.03%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	372	1.20%	1
WASTE MGMT BD	21	0.07%	0
WELFARE-CENT OFFICE	744	2.40%	2
WELFARE-INSTITUTIONS	6,251	20.19%	24
WKRS COMP CT OF APPEALS	4	0.01%	0
WORLD TRADE CENTER	4	0.01%	0
ZOO	176	0.57%	1
OTHER	21	0.07%	0
TOTAL	30,956	100.00%	97

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS IN 1984-85

SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT 7-1-85

SCHEDULE 28.5
ACTUAL 1985

STATE OF MINNESOTA
MEDIATION SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
PUBLIC SERVICE	0	0
ISB	1	1
MOTOR POOL	0	0
OFFICE EQUIPMENT REPAIR	0	0
FEDERAL SURPLUS	0	0
CENT MNTNCE REVOLVING	0	0
MOVERS & DELIVERY	0	0
TELECOMMUNICATIONS	0	0
RESOURCE RECOVERY	0	0
MICROGRAPHICS	0	0
CENTRAL STORES	0	0
STATE REG-DOCUMENTS	0	0
ADDRESSING & INSERT	0	0
STATE PRINTER	0	0
COMMUTER VAN	0	0
CAPITOL PARKING	0	0
AGRICULTURE	1	1
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	0	0
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	1	1
COMMUNITY COLLEGE BD	5	5
CORRECTIONS	5	5
ECONOMIC SECURITY	7	7
EDUCATION	2	2
EDUCATION-VO-TECH	0	0
ENERGY, ECONOMIC DVL P	1	1
GOVERNOR	0	0
HANDICAPPED COUNCIL	0	0
HEALTH	2	2
HEALTH LIC BDS		
MEDICAL EXAMINERS	0	0
NURSING	0	0
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0
HEARING EXAMINER	0	0
HIGHER ED COORD BD	0	0

SCHEDULE 28.5
ACTUAL 1985

STATE OF MINNESOTA
MEDIATION SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	0	0
HUMAN RIGHTS	0	0
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	0	0
LABOR & INDUSTRY	1	1
LEGISLATIVE AUDIT	0	0
LEGISLATURE	0	0
MILITARY AFFAIRS	1	1
MECC	0	0
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	7	7
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	0	0
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	0	0
POLLUTION CONTROL	1	1
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	5	5
PUBLIC SERVICE	0	0
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	3	3
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	11	11
SUPREME COURT	0	0
TEACHERS RETIREMENT	0	0
TRANSPORTATION	15	15
TRANSPORTATION REG BD	0	0
TREASURER	0	0
UNIV OF MINN	0	0
VETERANS AFFAIRS	1	1
WASTE MGMT BD	0	0
WELFARE-CENT OFFICE	2	2
WELFARE-INSTITUTIONS	24	24
WKRS COMP CT OF APPEALS	0	0
WORLD TRADE CENTER	0	0
ZOO	1	1
OTHER	0	0
TOTAL	97	97

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 29.2
ACTUAL 1985

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:

ALLOCATED ADDITIONS:

ADMINISTRATION

REAL ESTATE MANAGEMENT 9

MANAGEMENT SERVICES 66

STATE AGENCY SERVICES 76

FINANCE

BUDGET 38

ACCOUNTING 144

OTHER 63

EMPLOYEE RELATIONS 43

MEDIATION SERVICES 0

LEGISLATIVE AUDIT 136,445

TREASURER 79

ATTORNEY GENERAL 0

LABOR AND INDUSTRY-WKRS COMP 59

ISB CREDIT (3,073)

TOTAL ALLOCATED ADDITIONS 133,949

TOTAL TO BE ALLOCATED 133,949

SCHEDULE 29.3
ACTUAL 1985

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
ALLOCATED ADDITIONS	133,949	89,562	29,528	14,859
COST BY FUNCTION	133,949	89,562	29,528	14,859
ALLOCABLE COSTS DISALLOWED	133,949	89,562	29,528	14,859
NET ALLOCATION	133,949	89,562	29,528	14,859

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
AGRICULTURE	805.0	1.68%	1,504
ANIMAL HEALTH BOARD	184.5	0.38%	345
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	593.5	1.24%	1,109
AUDITOR	302.5	0.63%	565
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	0.0	0.00%	0
COMMUNITY COLLEGE BD	2,759.5	5.76%	5,157
CORRECTIONS	66.0	0.14%	123
ECONOMIC SECURITY	2,241.0	4.68%	4,188
EDUCATION	2,668.0	5.57%	4,986
EDUCATION-VO-TECH	0.0	0.00%	0
ENERGY, ECONOMIC DVLP	993.5	2.07%	1,857
GOVERNOR	847.0	1.77%	1,583
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	298.0	0.62%	557
HEALTH LIC BDS			
MEDICAL EXAMINERS	0.0	0.00%	0
NURSING	0.0	0.00%	0
PHARMACY	0.0	0.00%	0
DENTISTRY	0.0	0.00%	0
CHIROPRACTORS	0.0	0.00%	0
PSYCHOLOGY	0.0	0.00%	0
OPTOMETRY	0.0	0.00%	0
NURSING HOME ADM	0.0	0.00%	0
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	0.0	0.00%	0
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	425.5	0.89%	795
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	0.0	0.00%	0
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	3,328.5	6.95%	6,220
IRON RANGE RESOURCES	1,502.0	3.13%	2,807
LABOR & INDUSTRY	818.0	1.71%	1,529
LEGISLATURE	0.0	0.00%	0
MILITARY AFFAIRS	577.5	1.20%	1,079
MECC	0.0	0.00%	0
MUNICIPAL BOARD	0.0	0.00%	0

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
NATURAL RESOURCES	1,626.5	3.39%	3,040
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	12.8	0.03%	24
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	14.0	0.03%	26
ABSTRACTORS	18.7	0.04%	35
ACCOUNTANCY	38.5	0.08%	72
PEACE OFFICERS	0.0	0.00%	0
PLANNING	526.5	1.10%	984
POLLUTION CONTROL	308.5	0.64%	577
PUB EMP RET ASSN	2,256.5	4.71%	4,217
PUBLIC SAFETY	1,231.0	2.57%	2,300
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	260.0	0.54%	486
REVENUE	3,603.3	7.52%	6,734
SECRETARY OF STATE	574.0	1.20%	1,073
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	1,153.0	2.41%	2,155
STATE UNIV SYSTEM	1,764.0	3.68%	3,296
SUPREME COURT	210.5	0.44%	393
TEACHERS RETIREMENT	979.0	2.04%	1,830
TRANSPORTATION	3,336.0	6.96%	6,234
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	377.0	0.79%	705
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	1,558.5	3.25%	2,912
WASTE MGMT BD	0.0	0.00%	0
WELFARE-CENT OFFICE	2,858.5	5.96%	5,342
WELFARE-INSTITUTIONS	2,725.5	5.69%	5,093
WKRS COMP CT OF APPEALS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	823.5	1.72%	1,539
OTHER	3,260.5	6.80%	6,091
TOTAL	47,926.3	100.00%	89,562

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1985

SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 29.5
ACTUAL 1985

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION

DETAIL ALLOCATION-PROGRAM AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ECONOMIC SECURITY	2,489.5	16.54%	4,883
EDUCATION-VO TECH	394.5	2.62%	774
ENERGY, ECON DEVELOPMENT	4,592.5	30.50%	9,007
IRON RANGE RESOURCES	1,530.5	10.17%	3,002
TRANSPORTATION	4,159.0	27.62%	8,157
OTHER	1,889.5	12.55%	3,705
TOTAL	15,055.5	100.00%	29,528

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1985
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED NET PERCENT	
AGRICULTURE	43.0	0.52%	77
ANIMAL HEALTH BOARD	10.0	0.12%	18
ARTS BOARD	36.0	0.44%	65
ATTORNEY GENERAL	94.5	1.14%	170
AUDITOR	0.0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	0.0	0.00%	0
COMMUNITY COLLEGE BD	0.0	0.00%	0
CORRECTIONS	61.0	0.74%	110
ECONOMIC SECURITY	1,369.0	16.55%	2,459
EDUCATION	1,545.0	18.68%	2,776
EDUCATION-VO-TECH	0.0	0.00%	0
ENERGY, ECONOMIC DVLP	518.0	6.26%	931
GOVERNOR	0.0	0.00%	0
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	531.0	6.42%	954
HEALTH LIC BDS			
MEDICAL EXAMINERS	0.0	0.00%	0
NURSING	0.0	0.00%	0
PHARMACY	0.0	0.00%	0
DENTISTRY	0.0	0.00%	0
CHIROPRACTORS	0.0	0.00%	0
PSYCHOLOGY	0.0	0.00%	0
OPTOMETRY	0.0	0.00%	0
NURSING HOME ADM	0.0	0.00%	0
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	0.0	0.00%	0
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	0.0	0.00%	0
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	379.0	4.58%	681
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	0.0	0.00%	0
IRON RANGE RESOURCES	0.0	0.00%	0
LABOR & INDUSTRY	151.0	1.83%	271
LEGISLATURE	0.0	0.00%	0
MILITARY AFFAIRS	500.5	6.05%	899
MECC	0.0	0.00%	0
MUNICIPAL BOARD	0.0	0.00%	0

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
NATURAL RESOURCES	703.0	8.50%	1,263
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	0.0	0.00%	0
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	0.0	0.00%	0
PEACE OFFICERS	0.0	0.00%	0
PLANNING	0.0	0.00%	0
POLLUTION CONTROL	291.0	3.52%	523
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	0.0	0.00%	0
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	0.0	0.00%	0
REVENUE	0.0	0.00%	0
SECRETARY OF STATE	0.0	0.00%	0
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	0.0	0.00%	0
STATE UNIV SYSTEM	0.0	0.00%	0
SUPREME COURT	0.0	0.00%	0
TEACHERS RETIREMENT	0.0	0.00%	0
TRANSPORTATION	311.0	3.76%	559
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	31.0	0.37%	56
WASTE MGMT BD	0.0	0.00%	0
WELFARE-CENT OFFICE	1,611.0	19.48%	2,892
WELFARE-INSTITUTIONS	0.0	0.00%	0
WKRS COMP CT OF APPEALS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	86.0	1.04%	155
OTHER	0.0	0.00%	0
TOTAL	8,271.0	100.00%	14,859

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1985

SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDIT	SINGLE AUDIT
AGRICULTURE	1,581	1,504	0	77
ANIMAL HEALTH BOARD	363	345	0	18
ARTS BOARD	65	0	0	65
ATTORNEY GENERAL	1,279	1,109	0	170
AUDITOR	565	565	0	0
CAPITOL AREA ARCH PLAN B	0	0	0	0
CHARITABLE GAMBLING	0	0	0	0
COMMERCE	0	0	0	0
COMMUNITY COLLEGE BD	5,157	5,157	0	0
CORRECTIONS	233	123	0	110
ECONOMIC SECURITY	11,530	4,188	4,883	2,459
EDUCATION	7,762	4,986	0	2,776
EDUCATION-VO-TECH	774	0	774	0
ENERGY, ECONOMIC DVLP	11,795	1,857	9,007	931
GOVERNOR	1,583	1,583	0	0
HANDICAPPED COUNCIL	0	0	0	0
HEALTH	1,511	557	0	954
HEALTH LIC BDS				
MEDICAL EXAMINERS	0	0	0	0
NURSING	0	0	0	0
PHARMACY	0	0	0	0
DENTISTRY	0	0	0	0
CHIROPRACTORS	0	0	0	0
PSYCHOLOGY	0	0	0	0
OPTOMETRY	0	0	0	0
NURSING HOME ADM	0	0	0	0
PODIATRY	0	0	0	0
VETERINARY MEDICINE	0	0	0	0
HEARING EXAMINER	0	0	0	0
HIGHER ED COORD BD	795	795	0	0
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	0	0	0	0
HUMAN RIGHTS	681	0	0	681
INDIAN AFFAIRS	0	0	0	0
INVESTMENT BOARD	6,220	6,220	0	0
IRON RANGE RESOURCES	5,809	2,807	3,002	0
LABOR & INDUSTRY	1,800	1,529	0	271
LEGISLATURE	0	0	0	0
MILITARY AFFAIRS	1,978	1,079	0	899
MECC	0	0	0	0
MUNICIPAL BOARD	0	0	0	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDIT	SINGLE AUDIT
NATURAL RESOURCES	4,303	3,040	0	1,263
NON-HEALTH LIC BDS				
BOXING	0	0	0	0
BARBERS	24	24	0	0
ELECTRICITY	0	0	0	0
ARCHITECTS & ENG	26	26	0	0
ABSTRACTORS	35	35	0	0
ACCOUNTANCY	72	72	0	0
PEACE OFFICERS	0	0	0	0
PLANNING	984	984	0	0
POLLUTION CONTROL	1,100	577	0	523
PUB EMP RET ASSN	4,217	4,217	0	0
PUBLIC SAFETY	2,300	2,300	0	0
PUBLIC SERVICE	0	0	0	0
PUBLIC UTIL COMM	0	0	0	0
RACING COMMISSION	486	486	0	0
REVENUE	6,734	6,734	0	0
SECRETARY OF STATE	1,073	1,073	0	0
SENTENCE GUIDELINES	0	0	0	0
STATE RETIREMENT	2,155	2,155	0	0
STATE UNIV SYSTEM	3,296	3,296	0	0
SUPREME COURT	393	393	0	0
TEACHERS RETIREMENT	1,830	1,830	0	0
TRANSPORTATION	14,950	6,234	8,157	559
TRANSPORTATION REG BD	0	0	0	0
TREASURER	705	705	0	0
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	2,968	2,912	0	56
WASTE MGMT BD	0	0	0	0
WELFARE-CENT OFFICE	8,234	5,342	0	2,892
WELFARE-INSTITUTIONS	5,093	5,093	0	0
WKRS COMP CT OF APPEALS	0	0	0	0
WORLD TRADE CENTER	0	0	0	0
ZOO	1,694	1,539	0	155
OTHER	9,796	6,091	3,705	0
TOTAL	133,949	89,562	29,528	14,859

STATE OF MINNESOTA
TREASURER
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 30.2
ACTUAL 1985

STATE OF MINNESOTA

STATE TREASURER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:

ALLOCATED ADDITIONS:

ADMINISTRATION	
REAL ESTATE MANAGEMENT	17
MANAGEMENT SERVICES	58
STATE AGENCY SERVICES	61
FINANCE	
BUDGET	49
ACCOUNTING	164
OTHER	23
EMPLOYEE RELATIONS	11
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	705
TREASURER	91
ATTORNEY GENERAL	6,364
LABOR AND INDUSTRY-WKRS COMP	0
SINGLE AUDIT	7
ISB CREDIT	(2)
 TOTAL ALLOCATED ADDITIONS	 7,548
 TOTAL TO BE ALLOCATED	 7,548

SCHEDULE 30.3
ACTUAL 1985

STATE OF MINNESOTA

STATE TREASURER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	TREASURY	GENERAL GOV'T
ALLOCATED ADDITIONS	7,548	2,809	4,739
COST BY FUNCTION	7,548	2,809	4,739
ALLOCABLE COSTS	7,548	2,809	4,739
DISALLOWED	(4,739)		(4,739)
NET ALLOCATION	2,809	2,809	0

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
PUBLIC SERVICE	2,394	0.05%	1
ISB	12,175	0.24%	7
MOTOR POOL	28,622	0.56%	16
OFFICE EQUIPMENT REPAIR	1,373	0.03%	1
FEDERAL SURPLUS	1,113	0.02%	1
CENT MNTNCE REVOLVING	1,642	0.03%	1
MOVERS & DELIVERY	738	0.01%	0
TELECOMMUNICATIONS	14,402	0.28%	8
RESOURCE RECOVERY	601	0.01%	0
MICROGRAPHICS	2,094	0.04%	1
CENTRAL STORES	19,237	0.38%	11
STATE REG-DOCUMENTS	6,560	0.13%	4
ADDRESSING & INSERT	853	0.02%	0
STATE PRINTER	23,137	0.45%	13
COMMUTER VAN	695	0.01%	0
CAPITOL PARKING	2,124	0.04%	1
AGRICULTURE	40,767	0.80%	22
ANIMAL HEALTH BD	1,894	0.04%	1
ARTS BOARD	2,029	0.04%	1
ATTORNEY GENERAL	13,927	0.27%	8
AUDITOR	3,411	0.07%	2
CAPITOL AREA ARCH PLAN BD	690	0.01%	0
CHARITABLE GAMBLING	1,147	0.02%	1
COMMERCE	29,236	0.57%	16
COMMUNITY COLLEGE BD	105,043	2.06%	58
CORRECTIONS	97,972	1.92%	54
ECONOMIC SECURITY	220,785	4.32%	121
EDUCATION	117,175	2.29%	64
EDUCATION-VO-TECH	16,165	0.32%	9
ENERGY, ECONOMIC DVL P	35,009	0.69%	19
GOVERNOR	4,032	0.08%	2
HANDICAPPED COUNCIL	1,446	0.03%	1
HEALTH	61,074	1.20%	34
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,074	0.04%	1
NURSING	3,135	0.06%	2
PHARMACY	1,252	0.02%	1
DENTISTRY	1,398	0.03%	1
CHIROPRACTORS	594	0.01%	0
PSYCHOLOGY	592	0.01%	0
OPTOMETRY	403	0.01%	0
NURSING HOME ADM	571	0.01%	0
PODIATRY	262	0.01%	0
VETERINARY MEDICINE	437	0.01%	0
HEARING EXAMINER	4,456	0.09%	2
HIGHER ED COORD BD	146,266	2.86%	80

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	61	.00%	0
HOUSING FINANCE	11,567	0.23%	6
HUMAN RIGHTS	2,626	0.05%	1
INDIAN AFFAIRS	1,294	0.03%	1
INVESTMENT BOARD	1,394	0.03%	1
IRON RANGE RESOURCES	17,558	0.34%	10
LABOR & INDUSTRY	67,766	1.33%	37
LEGISLATURE	32,382	0.63%	18
MILITARY AFFAIRS	11,776	0.23%	6
MECC	1,947	0.04%	1
MUNICIPAL BOARD	730	0.01%	0
NATURAL RESOURCES	203,198	3.98%	112
NON-HEALTH LIC BDS			
BOXING	407	0.01%	0
BARBERS	1,226	0.02%	1
ELECTRICITY	3,606	0.07%	2
ARCHITECTS & ENG	2,110	0.04%	1
ABSTRACTORS	112	.00%	0
ACCOUNTANCY	1,559	0.03%	1
PEACE OFFICERS	2,072	0.04%	1
PLANNING	12,782	0.25%	7
POLLUTION CONTROL	20,682	0.40%	11
PUB EMP RET ASSN	286,817	5.61%	158
PUBLIC SAFETY	383,048	7.50%	211
PUBLIC SERVICE	5,393	0.11%	3
PUBLIC UTIL COMM	1,222	0.02%	1
RACING COMMISSION	1,176	0.02%	1
REVENUE	1,827,275	35.76%	1,005
SECRETARY OF STATE	7,934	0.16%	4
SENTENCE GUIDELINES	466	0.01%	0
STATE RETIREMENT	182,458	3.57%	100
STATE UNIV SYSTEM	130,866	2.56%	72
SUPREME COURT	10,418	0.20%	6
TEACHERS RETIREMENT	214,153	4.19%	118
TRANSPORTATION	192,838	3.77%	106
TRANSPORTATION REG BD	434	0.01%	0
UNIV OF MINN	947	0.02%	1
VETERANS AFFAIRS	20,652	0.40%	11
WASTE MGMT BD	2,585	0.05%	1
WELFARE-CENT OFFICE	284,077	5.56%	156
WELFARE-INSTITUTIONS	80,213	1.57%	44
WKRS COMP CT OF APPEALS	427	0.01%	0
WORLD TRADE CENTER	989	0.02%	1
ZOO	22,786	0.45%	13
OTHER	24,097	0.47%	15
TOTAL	5,109,128	100.00%	2,809

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1984-85 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT AND WARRANT LOG

SCHEDULE 30.5
ACTUAL 1985

STATE OF MINNESOTA
TREASURER
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	NET ALLOCATION
ADMINISTRATION		
PUBLIC SERVICE	1	1
ISB	7	7
MOTOR POOL	16	16
OFFICE EQUIPMENT REPAIR	1	1
FEDERAL SURPLUS	1	1
CENT MNTNCE REVOLVING	1	1
MOVERS & DELIVERY	0	0
TELECOMMUNICATIONS	8	8
RESOURCE RECOVERY	0	0
MICROGRAPHICS	1	1
CENTRAL STORES	11	11
STATE REG-DOCUMENTS	4	4
ADDRESSING & INSERT	0	0
STATE PRINTER	13	13
COMMUTER VAN	0	0
CAPITOL PARKING	1	1
AGRICULTURE	22	22
ANIMAL HEALTH BD	1	1
ARTS BOARD	1	1
ATTORNEY GENERAL	8	8
AUDITOR	2	2
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	1	1
COMMERCE	16	16
COMMUNITY COLLEGE BD	58	58
CORRECTIONS	54	54
ECONOMIC SECURITY	121	121
EDUCATION	64	64
EDUCATION-VO-TECH	9	9
ENERGY, ECONOMIC DVLDP	19	19
GOVERNOR	2	2
HANDICAPPED COUNCIL	1	1
HEALTH	34	34
HEALTH LIC BDS		
MEDICAL EXAMINERS	1	1
NURSING	2	2
PHARMACY	1	1
DENTISTRY	1	1
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0
HEARING EXAMINER	2	2
HIGHER ED COORD BD	80	80

SCHEDULE 30.5
ACTUAL 1985

STATE OF MINNESOTA
TREASURER
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	NET ALLOCATION
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	6	6
HUMAN RIGHTS	1	1
INDIAN AFFAIRS	1	1
INVESTMENT BOARD	1	1
IRON RANGE RESOURCES	10	10
LABOR & INDUSTRY	37	37
LEGISLATURE	18	18
MILITARY AFFAIRS	6	6
MECC	1	1
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	112	112
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	1	1
ELECTRICITY	2	2
ARCHITECTS & ENG	1	1
ABSTRACTORS	0	0
ACCOUNTANCY	1	1
PEACE OFFICERS	1	1
PLANNING	7	7
POLLUTION CONTROL	11	11
PUB EMP RET ASSN	158	158
PUBLIC SAFETY	211	211
PUBLIC SERVICE	3	3
PUBLIC UTIL COMM	1	1
RACING COMMISSION	1	1
REVENUE	1,005	1,005
SECRETARY OF STATE	4	4
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	100	100
STATE UNIV SYSTEM	72	72
SUPREME COURT	6	6
TEACHERS RETIREMENT	118	118
TRANSPORTATION	106	106
TRANSPORTATION REG BD	0	0
UNIV OF MINN	1	1
VETERANS AFFAIRS	11	11
WASTE MGMT BD	1	1
WELFARE-CENT OFFICE	156	156
WELFARE-INSTITUTIONS	44	44
WKRS COMP CT OF APPEALS	0	0
WORLD TRADE CENTER	1	1
ZOO	13	13
OTHER	15	15
TOTAL	2,809	2,809

STATE OF MINNESOTA
ATTORNEY GENERAL - GENERAL SUPPORT
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 31.2
ACTUAL 1985

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT
SECOND ALLOCATION
COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:

ALLOCATED ADDITIONS:

ADMINISTRATION	
REAL ESTATE MANAGEMENT	189
MANAGEMENT SERVICES	611
STATE AGENCY SERVICES	380
FINANCE	
BUDGET	297
ACCOUNTING	1,114
OTHER	314
EMPLOYEE RELATIONS	214
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	1,279
TREASURER	8
ATTORNEY GENERAL	5,882,140
LABOR AND INDUSTRY-WKRS COMP	238
STATE AUDITOR-SINGLE AUDIT	14
ISB CREDIT	(1,663)
 TOTAL ALLOCATED ADDITIONS	 5,885,135
 TOTAL TO BE ALLOCATED	 5,885,135

SCHEDULE 31.3
ACTUAL 1985

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	LEGAL SERVICES	OTHER
ALLOCATED ADDITIONS	5,885,135	4,384,626	1,500,509
COST BY FUNCTION	5,885,135	4,384,626	1,500,509
ALLOCABLE COSTS	5,885,135	4,384,626	1,500,509
DISALLOWED	(1,500,509)		(1,500,509)
NET ALLOCATION	4,384,626	4,384,626	0

SCHEDULE 31.4
ACTUAL 1985

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

SECOND ALLOCATION

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
LABOR & IND-WKRS COMP	10,918	4.58%	201,010		201,010
OTHER	227,236	95.42%	4,183,616		4,183,616
TOTAL	238,154	100.00%	4,384,626		4,384,626

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO
CENTRAL SERVICE AGENCIES F.Y. 1985

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 31.5
ACTUAL 1985

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
LABOR & IND-WKRS COMP	201,010	201,010
OTHER	4,183,616	4,183,616
SUB-TOTAL	4,384,626	4,384,626
DIRECT BILLED		
TOTAL	4,384,626	4,384,626

SCHEDULE 32.1
FISCAL 85 ACTUAL

STATE OF MINNESOTA
LABOR AND INDUSTRY - ADMINISTRATION
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 32.2

ACTUAL 1985

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMINISTRATION

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:

ALLOCATED ADDITIONS:

ADMINISTRATION

REAL ESTATE MANAGEMENT 52

MANAGEMENT SERVICES 658

STATE AGENCY SERVICES 778

FINANCE

BUDGET 1,310

ACCOUNTING 5,420

OTHER 626

EMPLOYEE RELATIONS 205

MEDIATION SERVICES 1

LEGISLATIVE AUDIT 1,800

TREASURER 37

ATTORNEY GENERAL 0

LABOR & IND-ADMN 215,770

LABOR AND INDUSTRY-WKRS COMP 1,011

STATE AUDITOR-SINGLE AUDIT 87

ISB CREDIT (1,427)

TOTAL ALLOCATED ADDITIONS 226,328

TOTAL TO BE ALLOCATED 226,328

SCHEDULE 32.3
ACTUAL 1985

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMINISTRATION

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT ADMN
ALLOCATED ADDITIONS	226,328	226,328
COST BY FUNCTION	226,328	226,328
ALLOCABLE COSTS DISALLOWED	226,328	226,328
NET ALLOCATION	226,328	226,328

SCHEDULE 32.4
ACTUAL 1985

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
LABOR AND IND-WKRS COMP	79	29.15%	65,978
LABOR AND INDUSTRY	192	70.85%	160,350
TOTAL	271	100.00%	226,328

ALLOCATION BASIS: F.Y. 1985 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 32.5
ACTUAL 1985

STATE OF MINNESOTA
LABOR AND INDUSTRY-ADMN
SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPARTMENT ADMN
LABOR AND IND-WKRS COMP	65,978	65,978
LABOR AND INDUSTRY	160,350	160,350
TOTAL	226,328	226,328

SCHEDULE 33.1
FISCAL 85 ACTUAL

STATE OF MINNESOTA
LABOR AND INDUSTRY - WORKERS COMPENSATION ADMINISTRATION
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 33.2
ACTUAL 1985

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1985:

ALLOCATED ADDITIONS:

ATTORNEY GENERAL	201,010
LABOR AND INDUSTRY-ADMN	65,978

TOTAL ALLOCATED ADDITIONS	266,988
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TOTAL TO BE ALLOCATED	266,988
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STATE OF MINNESOTA

LABOR AND INDUSTRY-WORKERS COMPENSATION

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATE EMPLOYEES	OTHER SERVICES
ALLOCATED ADDITIONS	266,988	22,747	244,241
COST BY FUNCTION	266,988	22,747	244,241
ALLOCABLE COSTS	266,988	22,747	244,241
DISALLOWED	(244,241)		(244,241)
NET ALLOCATION	22,747	22,747	0

SCHEDULE 33.4
ACTUAL 1985

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-STATE EMPLOYEES .

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED NET PERCENT	ALLOCATION
AGRICULTURE	41	0.93%	211
ANIMAL HEALTH BOARD	2	0.05%	10
ARTS BOARD	1	0.02%	5
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	2	0.05%	10
COMMUNITY COLLEGE BD	68	1.54%	350
CORRECTIONS	223	5.05%	1,149
ECONOMIC SECURITY	48	1.09%	247
EDUCATION	50	1.13%	258
EDUCATION-VO TECH	1	0.02%	5
ENERGY, ECONOMIC DVLP	5	0.11%	26
GOVERNOR	1	0.02%	5
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	12	0.27%	62
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	6	0.14%	31
HIGHER ED COORD BD	1	0.02%	5
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	0	0.00%	0
HUMAN RIGHTS	1	0.02%	5
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	18	0.41%	93
LEGISLATURE	5	0.11%	26
MILITARY AFFAIRS	38	0.86%	196
MECC	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	335	7.59%	1,726

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-STATE EMPLOYEES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED NET PERCENT	ALLOCATION
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	5	0.11%	26
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	121	2.74%	624
PUBLIC SERVICE	1	0.02%	5
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	23	0.52%	119
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	184	4.17%	948
SUPREME COURT	1	0.02%	5
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	635	14.39%	3,272
TRANSPORTATION REG BD	0	0.00%	0
UNIV OF MINN	996	22.56%	5,133
VETERANS AFFAIRS	92	2.08%	474
WASTE MGMT BD	0	0.00%	0
WELFARE-CENT OFFICE	33	0.75%	170
WELFARE-INSTITUTIONS	1,410	31.94%	7,266
WKRS COMP CT OF APPEALS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	29	0.66%	149
OTHER	26	0.59%	136
TOTAL	4,414	100.00%	22,747

ALLOCATION BASIS: CASES WITH TIME LOST AND NO TIME LOST F.Y. 1985
SOURCE: WORKERS COMP REPORT DECEMBER 1985

SCHEDULE 33.5
ACTUAL 1985

STATE OF MINNESOTA
LABOR AND INDUSTRY-WKRS COMPENSATION ADMN
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE EMPLOYEES
AGRICULTURE	211	211
ANIMAL HEALTH BOARD	10	10
ARTS BOARD	5	5
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	10	10
COMMUNITY COLLEGE BD	350	350
CORRECTIONS	1,149	1,149
ECONOMIC SECURITY	247	247
EDUCATION	258	258
EDUCATION-VO TECH	5	5
ENERGY, ECONOMIC DVLP	26	26
GOVERNOR	5	5
HANDICAPPED COUNCIL	0	0
HEALTH	62	62
HEALTH LIC BDS		
MEDICAL EXAMINERS	0	0
NURSING	0	0
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0
HEARING EXAMINER	31	31
HIGHER ED COORD BD	5	5
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	0	0
HUMAN RIGHTS	5	5
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	93	93
LEGISLATURE	26	26
MILITARY AFFAIRS	196	196
MECC	0	0
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	1,726	1,726

SCHEDULE 33.5
ACTUAL 1985

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE EMPLOYEES
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	0	0
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	0	0
POLLUTION CONTROL	26	26
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	624	624
PUBLIC SERVICE	5	5
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	119	119
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	948	948
SUPREME COURT	5	5
TEACHERS RETIREMENT	0	0
TRANSPORTATION	3,272	3,272
TRANSPORTATION REG BD	0	0
UNIV OF MINN	5,133	5,133
VETERANS AFFAIRS	474	474
WASTE MGMT BD	0	0
WELFARE-CENT OFFICE	170	170
WELFARE-INSTITUTIONS	7,266	7,266
WKRS COMP CT OF APPEALS	0	0
WORLD TRADE CENTER	0	0
ZOO	149	149
OTHER	136	136
TOTAL	22,747	22,747