



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

612-296-5900

February 27, 1987

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 1988 beginning July 1, 1987. The plan is submitted for your review in accordance with guidelines relative to Federal Management Circular 74-4.

The 1988 budget plan expenditures are based on legislative appropriations to agencies. The roll-forward plan uses 1986 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 1986.

A copy of the plan is also being sent to Mr. Otha Seaver, Department of Labor, 230 South Dearborn St., Room 1086, Chicago, IL 60604.

We would appreciate the negotiation and approval of the plan by May 1, 1987. 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
Jay Kiedrowski
Commissioner

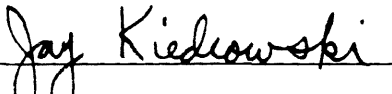
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AN EQUAL OPPORTUNITY EMPLOYER

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, 1988 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

February 27, 1987

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1988 BUDGET PLAN

F.Y. 1988 BUDGET

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

	BUILDING CODE	BUILDING CONST	PLANT MGMT	STATE REG DOCUMENTS	ELECTRNC EQUIP MICROGRAPH RENTAL	TELECOMM	MOTOR POOL	STATE PRINTER	CENTRAL STORES	
ADMIN-ADMIN MGMT	33,435	9,628	219,678	45,310	27,721	7,457	63,146	130,163	141,804	97,500
ADMIN-PROPERTY MGMT			14,465	557	557	1,113	557	557	1,669	557
ADMIN-INFORMATION MGMT	2,018		3,840	1,214	226	19	50	950	1,340	273
ADMIN-OPERATIONS MGMT	2,248	59	18,784	6,999	1,924	6,809	824	3,850	4,794	5,259
FIN-FISC MGMT/ADM										
FIN-BUDGET	817	135	4,547	2,858	783	695	5,401	10,732	8,400	7,234
FIN-ACCOUNTING	2,129	625	12,174	10,364	2,879	2,069	22,502	44,273	34,805	29,854
FIN-OTHER	647	172	6,577	1,484	771	359	2,340	4,818	5,205	3,214
EMPLOYEE RELATIONS	3,249	928	25,683	2,630	2,784	309	928	2,630	7,426	3,095
MEDIATION SVCS	17	4	162	16	14	2	7	15	58	10
LEGISLATIVE AUDIT										
TREASURER	78	23	447	381	105	76	827	1,626	1,279	1,097
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMIN			54,051							
SINGLE AUDIT										
IMB CREDIT	(6)		(186)	(2,555)	(18)		(2,308)	(9,912)	(33)	(73)
TOTAL PLAN ALLOCATN	44,632	11,574	360,222	69,258	37,746	18,908	94,274	189,702	206,747	148,020
ROLL FORWARD				(6,376)	(2,370)	(4,472)	(16,997)	(23,480)	(18,021)	(26,297)
PROPOSED COST	44,632	11,574	360,222	62,882	35,376	14,436	77,277	166,222	188,726	121,723

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

	FEDERAL SURPLUS	RESOURCE RECOVERY	COMMUTER VANS	IMB	ADDRESS INSERT	MOVERS & DELIVERY	CENTRAL MAINT RE	CAPITOL PRKNG	PROC SUR LCAL GOVT	RCDS MGMT LOCAL GOVT
ADMIN-ADMIN MGMT	13,108	7,774	3,975	357,003	11,654	15,443	14,308	18,345	4,765	740
ADMIN-PROPERTY MGMT		557		2,225	557	557	557	557		
ADMIN-INFORMATION MGMT	463	60	14	23,244		35		134	33	
ADMIN-OPERATIONS MGMT	541	228	277	32,518	514	252	70	295	63	110
FIN-FISC MGMT/ADM										
FIN-BUDGET	587	300	371	7,152	661	484	701	866	124	70
FIN-ACCOUNTING	2,050	829	1,133	19,680	1,469	1,616	2,529	3,232	82	296
FIN-OTHER	414	141	153	9,436	566	490	354	589	13	94
EMPLOYEE RELATIONS	1,083	774	155	41,774	1,083	1,547	1,083	1,393	619	
MEDIATION SVCS	8	1	1	286	7	11	8	8	1	3
LEGISLATIVE AUDIT										
TREASURER	75	30	41	723	54	59	93	119	3	11
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMIN										
SINGLE AUDIT										3
IMB CREDIT								(303)		
TOTAL PLAN ALLOCATN	18,329	10,694	6,120	494,041	16,565	20,494	19,703	25,235	5,703	1,327
ROLL FORWARD	1,388	(1,709)	(311)	(10,458)	(1,576)	(1,662)	(1,686)	(11,729)		
PROPOSED COST	19,717	8,985	5,809	483,583	14,989	18,832	18,017	13,506	5,703	1,327

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

	STATE SURPLUS	MGMT ANAL SPEC FUND	IISAC	911 EMRGNCY	ADMIN OTHER	ANIMAL AGRICLTRE	HEALTH BD	ARTS BOARD	AUDITOR	CAP AREA ARCHITECT
ADMIN-ADMIN MGMT	1,470	5,790		3,419	60,656					
ADMIN-PROPERTY MGMT						16,135			1,113	
ADMIN-INFORMATION MGMT		36			1,848	44,910	3,858	1,507	7,382	283
ADMIN-OPERATIONS MGMT		39		29	54,672	98,238	1,902	8,634	4,197	814
FIN-FISC MGMT/ADM										
FIN-BUDGET	139	220			3,874	45,255	2,033	4,627	2,513	308
FIN-ACCOUNTING	587	493			11,549	71,535	2,976	3,863	7,254	862
FIN-OTHER	69	76			1,348	20,251	1,807	712	3,385	212
EMPLOYEE RELATIONS		619		465	1,238	69,314	5,570	2,012	19,804	465
MEDIATION SVCS		3			1	464	35	12	91	5
LEGISLATIVE AUDIT						2,537			9,701	
TREASURER	21	18			424	2,629	109	142	266	32
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMIN										
SINGLE AUDIT						42	1	21		
IMB CREDIT		(73)				(2,235)		(1)	(169)	
TOTAL PLAN ALLOCATN	2,286	7,221	0	3,913	135,610	369,075	18,291	21,529	55,537	2,981
ROLL FORWARD					(329,917)	14,151	(6,577)	4,766	(12,673)	242
PROPOSED COST	2,286	7,221	0	3,913	(194,307)	383,226	11,714	26,295	42,864	3,223

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	CHARITBLE GAMBLING	COMMERCE	COMM COLL BD	CORRECTNS	EDUC CENT OFF	EDUC FBLT SCHL	EDUC VO-TECH	ENERGY ECON DVLP	GOVERNOR	HNDICPPD COUNCIL
ADMIN-ADMIN MGMT									21,546	
ADMIN-PROPERTY MGMT	557	557	7,233	21,698	9,458		1,669	1,669	1,113	
ADMIN-INFORMATION MGMT	1,463	20,285	92,941	74,844	52,732	4,248	7,984	44,619	10,557	1,040
ADMIN-OPERATIONS MGMT	2,237	18,650	251,637	150,563	65,008	13,533	14,162	84,606	3,800	2,264
FIN-FISC MGMT/ADM										
FIN-BUDGET	1,656	38,610	53,317	93,460	74,629	7,566	20,800	36,268	1,976	1,903
FIN-ACCOUNTING	3,319	60,471	175,394	167,832	135,290	9,512	30,612	57,495	4,829	2,510
FIN-OTHER	654	11,681	62,005	73,270	25,348	6,392	5,406	13,094	1,500	502
EMPLOYEE RELATIONS	2,475	36,823	334,192	280,660	59,721	29,552	17,793	33,110	6,653	1,547
MEDIATION SVCS	12	219	1,910	1,912	367	221	84	219		8
LEGISLATIVE AUDIT		51,862	127,883	25,595	134,080		18,495	28,021	20,894	12,312
TREASURER	122	2,222	6,445	6,167	6,383	350	1,125	2,113	178	92
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMN										
SINGLE AUDIT			142	38	5,324	2	591	2,401		
IMB CREDIT	(2,163)	(4,027)	(1,179)	(7,672)	(8,360)	(148)	(440)	(2,019)		(17)
TOTAL PLAN ALLOCATN	10,332	237,353	1,111,920	888,367	559,980	71,228	118,289	301,596	73,046	22,161
ROLL FORWARD	15,212	(4,719)	19,316	30,850	(101,794)	(17,837)	21,754	(120,909)	(46,937)	(2,357)
PROPOSED COST	25,544	232,634	1,131,236	919,217	458,186	53,391	140,043	180,687	26,109	19,804

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

	HEALTH	MEDICAL EXAMNR BD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHROPRCTR BOARD	PSYCHOLOGY BOARD	OPTOMETRY BOARD	NURSING HOME BD	PODIATRY BOARD
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT	5,007	2,225	1,669	1,669	1,669	1,669	1,669	1,669	1,669	
ADMN-INFORMATION MGMT	75,316	1,506	2,877	960	1,046	192	318	224	331	94
ADMN-OPERATIONS MGMT	86,789	2,587	2,011	1,020	1,725	435	721	500	644	85
FIN-FISC MGMT/ADM										
FIN-BUDGET	95,316	1,233	1,741	857	925	492	496	346	519	257
FIN-ACCOUNTING	102,367	3,665	5,490	2,319	2,562	1,011	1,405	865	1,111	546
FIN-OTHER	29,437	686	981	396	367	151	187	108	157	53
EMPLOYEE RELATIONS	119,907	2,630	3,095	1,547	928	465	465	155	309	
MEDIATION SVCS	726	11	16	5	4	2	2		1	
LEGISLATIVE AUDIT	49,900	7,462	7,462	3,731	3,731	1,119	1,493	1,119	1,493	1,119
TREASURER	3,762	135	202	85	94	37	51	32	41	20
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMN										
SINGLE AUDIT	1,545									
IMB CREDIT	(5,324)	(1,444)	(13,702)	(338)		(52)				
TOTAL PLAN ALLOCATN	564,748	20,696	11,842	12,251	13,051	5,521	6,807	5,098	6,275	2,174
ROLL FORWARD	6,727	2,370	(14,236)	686	1,591	801	1,302	554	657	78
PROPOSED COST	571,475	23,066	(2,394)	12,937	14,642	6,322	8,109	5,652	6,932	2,252

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	VET MED BOARD	HEARING EXAMINER	HIGHER ED COORD BD	HIGHER ED FAC AUTH	HOUSING FINANCE	HUMAN RIGHTS	HUMAN SVC CENT OFF	HUMAN SVC SVCS INST	INDIAN AFFAIRS	INVTMNT BOARD
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT	1,669	557	557		5,007	5,007	10,015	20,585	557	
ADMN-INFORMATION MGMT	196	4,751	4,622		23,396	12,975	93,925	100,273	575	2,889
ADMN-OPERATIONS MGMT	618	9,110	16,477	89	12,837	4,904	137,103	227,443	812	2,491
FIN-FISC MGMT/ADM										
FIN-BUDGET	478	2,556	10,473	121	11,359	5,810	85,403	65,981	2,950	3,877
FIN-ACCOUNTING	960	7,739	16,805	46	19,123	5,032	145,323	133,001	2,087	2,635
FIN-OTHER	128	2,129	6,647	63	5,784	2,192	43,791	232,684	456	948
EMPLOYEE RELATIONS	155	10,057	11,294	309	19,959	10,057	127,952	841,824	1,393	3,868
MEDIATION SVCS	1	19	38	1	115	69	729	6,638	8	15
LEGISLATIVE AUDIT	1,119		29,979		20,894		100,173	62,682		128,163
TREASURER	35	284	7,490	2	703	185	17,056	4,887	76	96
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMN										
SINGLE AUDIT			79		2,548	14	35,396	12	4	
IMB CREDIT	(87)	(94)	(4,914)		(428)	(294)	(299,981)	(1,398)		(109)
TOTAL PLAN ALLOCATN	5,272	37,108	99,547	631	121,297	45,951	496,885	1,694,612	8,918	144,873
ROLL FORWARD	906	4,450	(4,448)	(73)	(17,719)	25,229	(280,760)	(378,062)	7,945	12,393
PROPOSED COST	6,178	41,558	95,099	558	103,578	71,180	216,125	1,316,550	16,863	157,266

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	IRON RNGE RESOURCES	JOB & TRAINING	LABOR & INDUSTRY	LIEUT GOVERNOR	MILITARY AFFAIRS	MUNICIPAL BOARD	NATURAL RESOURCES	BOXING BOARD	BARBERS BOARD	ELCTRCTY BOARD
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT	557	42,840	1,669	557	557		21,698			1,113
ADMN-INFORMATION MGMT	14,650	224,604	67,330	986	32,055	1,247	129,534	232	1,148	4,219
ADMN-OPERATIONS MGMT	29,505	181,345	34,142	1,084	13,417	1,375	274,312	223	525	2,020
FIN-FISC MGMT/ADM										
FIN-BUDGET	16,014	70,065	42,005	697	19,104	1,091	182,796	715	1,431	4,628
FIN-ACCOUNTING	29,348	371,758	114,699	737	27,505	1,332	335,146	868	2,096	6,318
FIN-OTHER	5,947	103,820	23,050	212	13,206	255	101,396	137	287	1,197
EMPLOYEE RELATIONS	14,543	360,649	57,556	1,083	49,974	619	256,833	309	465	2,784
MEDIATION SVCS	126	2,211	335		342	1	2,524	2	2	14
LEGISLATIVE AUDIT	3,172	146,694	24,300	7,462	10,397		41,268			
TREASURER	1,079	13,661	4,215	27	1,011	49	12,316	32	77	232
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMN										
SINGLE AUDIT	2	9,039	94		268		494			
IMB CREDIT	(14)	(23,970)	(898)		(2)	(17)	(25,698)			(725)
TOTAL PLAN ALLOCATN	114,929	1,502,716	368,497	12,845	167,834	5,952	1,332,619	2,518	6,031	21,800
ROLL FORWARD	(188)	(399,098)	21,474		(9,497)	2,810	38,599	(590)	(1,865)	(2,948)
PROPOSED COST	114,741	1,103,618	389,971	12,845	158,337	8,762	1,371,218	1,928	4,166	18,852

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

	ARCH-ENG BOARD	ABSTCTRS BOARD	ACCNTRCY BOARD	PEACE OFF BOARD	PLANNING	POLLUTN CONTROL	PUB EMP RET ASSN	PUBLIC SAFETY	PUBLIC SERVICE	PUBLIC UTIL COMM
ADMIN-ADMIN MGMT										
ADMIN-PROPERTY MGMT					1,669	7,790	2,225	58,418	557	1,669
ADMIN-INFORMATION MGMT	775	75	525	1,346	9,766	49,088	4,964	132,023	7,558	1,687
ADMIN-OPERATIONS MGMT	766	187	1,423	797	21,255	58,247	19,504	276,998	8,361	2,420
FIN-FISC MGMT/ADM										
FIN-BUDGET	2,123	382	1,689	1,745	9,310	34,324	2,948	117,741	5,493	1,883
FIN-ACCOUNTING	3,283	296	2,535	3,281	18,581	42,006	7,876	640,767	7,802	2,328
FIN-OTHER	458	29	354	538	4,991	17,718	2,467	116,070	2,912	950
EMPLOYEE RELATIONS	928		774	1,393	17,483	77,514	10,985	258,999	21,970	5,415
MEDIATION SVCS	4		3		110	456	67	1,765	82	23
LEGISLATIVE AUDIT						13,376	49,698	79,799		
TREASURER	121	11	93	121	683	1,544	12,333	23,545	286	85
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMN								2,607,189		
SINGLE AUDIT					69	403		250		
IMB CREDIT	(486)		(500)	(3,987)	(584)	(675)	(109)	(316,857)	(121)	
TOTAL PLAN ALLOCATN	7,972	980	6,896	5,234	83,333	301,791	112,958	3,996,707	54,900	16,460
ROLL FORWARD	(1,398)	100	(1,641)	(5,679)	(51,269)	74,792	21,282	(136,188)	(4,654)	(2,086)
PROPOSED COST	6,574	1,080	5,255	(445)	32,064	376,583	134,240	3,860,519	50,246	14,374

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

	RACING COMM	REVENUE	SECRTRY OF STATE	SENTENCE GUIDLNS	STATE RETRMNT	STATE UNIV SYST	TEACHRS RETRMNT	TRANSPRTN REG BD	UNIV OF MINN
ADMIN-ADMIN MGMT									
ADMIN-PROPERTY MGMT		11,683	1,113	1,669		20,585	557	23,923	1,113
ADMIN-INFORMATION MGMT	951	87,073	6,523	397	3,080	267,744	4,078	192,194	445
ADMIN-OPERATIONS MGMT	3,524	107,738	8,091	570	8,503	415,312	10,151	498,305	1,318
FIN-FISC MGMT/ADM									
FIN-BUDGET	3,009	60,903	5,138	893	3,077	82,587	1,308	95,571	203 5,522
FIN-ACCOUNTING	4,052	137,257	15,122	1,012	6,729	216,687	3,906	323,177	676 1,383
FIN-OTHER	619	41,694	2,720	204	1,887	113,440	1,870	197,940	280 136
EMPLOYEE RELATIONS	1,547	158,123	6,653	619	6,498	587,931	8,819	719,132	1,238
MEDIATION SVCS	12	1,069	40	4	37	3,911	50	5,308	3
LEGISLATIVE AUDIT		103,687	14,925		43,001	73,054	38,840	107,003	41,788
TREASURER	149	120,179	556	37	10,009	7,962	10,677	11,876	25 51
ATTY GEN-GEN SUPP									
PUBLIC SAFETY-ADMIN									
SINGLE AUDIT				2		135		12,696	
IMB CREDIT	(3,786)	(288,013)	(38)	(615)	(16,008)	(4,463)	(5,011)	(91,126)	
TOTAL PLAN ALLOCATN	10,077	541,393	60,843	4,792	66,813	1,784,885	75,245	2,095,999	5,301 48,880
ROLL FORWARD	16,742	(282,970)	(15,817)	(685)	(11,184)	23,656	(1,755)	(255,235)	201 (130,000)
PROPOSED COST	26,819	258,423	45,026	4,107	55,629	1,808,541	73,490	1,840,764	5,502 (81,200)

EXHIBIT A-10
BUDGET 1988

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	VETERANS AFFAIRS	WORLD TRADE CEN	ZOO	OTHER	TOTAL
ADMIN-ADMIN MGMT					1,315,838
ADMIN-PROPERTY MGMT	3,338		3,338	12,231	369,982
ADMIN-INFORMATION MGMT	8,992	1,015	10,203	102,074	2,099,497
ADMIN-OPERATIONS MGMT	22,234	2,206	12,022	54,716	3,442,480
FIN-FISC MGMT/ADM					0
FIN-BUDGET	25,208	892	15,930	63,710	1,613,405
FIN-ACCOUNTING	36,848	2,507	33,344	73,836	3,870,163
FIN-OTHER	15,560	451	8,212	23,123	1,397,024
EMPLOYEE RELATIONS	61,733	1,393	25,064	142,955	5,019,536
MEDIATION SVCS	419	4	209	70	33,805
LEGISLATIVE AUDIT		12,312	20,894	119,770	1,804,459
TREASURER	1,354	92	1,226	4,266	311,238
ATTY GEN-GEN SUPP				6,992,698	6,992,698
PUBLIC SAFETY-ADMIN					2,661,240
SINGLE AUDIT	126		2	240	71,983
IMB CREDIT	(339)		(432)	(5,010)	(1,161,546)
TOTAL PLAN ALLOCATN	175,473	20,872	130,012	7,584,679	29,841,802
ROLL FORWARD	(36,331)	6,879	(65,034)	(1,624,492)	(4,126,943)
PROPOSED COST	139,142	27,751	64,978	5,960,187	25,714,859

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	1.4 EQUIPMENT USE CHG	2.6 ADMIN ADM MGMT	3.5 ADMIN PROP MGMT	4.7 ADMIN INFOR MGMT	5.8 ADMIN OPER MGMT	6.5 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
DEPARTMENTS							
EQUIPMENT USE CHG	(241,506)						
ADMIN-ADMIN MGMT	11,517	(1,923,685)					
ADMIN-PROPERTY MGMT	11,352	37,728	(5,540,981)				
ADMIN-INFORMATION MGMT	50,117	64,915	2,769	(2,424,167)			
ADMIN-OPERATIONS MGMT	15,038	144,194	3,323	18,246	(3,819,537)		
FIN-FISC MGMT/ADM	27,698		2,769	44,520	17,400	(961,824)	
FIN-BUDGET						232,699	(2,108,912)
FIN-ACCOUNTING						411,102	
FIN-OTHER						209,429	
EMPLOYEE RELATIONS	19,764		1,108	6,027	11,903		5,770
MEDIATION SVCS	5,826		554	2,098	3,102		2,074
LEGISLATIVE AUDIT	25,851		554	5,193	2,638		2,015
TREASURER	16,690		554	617	776		394
ATTY GEN-GEN SUPP	57,653		9,969	44,138	22,263		11,737
PUBLIC SAFETY-ADMIN							
SINGLE AUDIT							
ISB CREDIT							
ADMIN-ADMIN MGMT		67,267	5,538	5,444	5,828		4,248
ADMIN-PROPERTY MGMT			2,215	3,461	2,703		2,474
ADMIN-INFORMATION MGMT				241,784	5,501		2,866
ADMIN-OPERATIONS MGMT					7,403		5,179
FIN-FISC MGMT/ADM						108,594	11,303
FIN-BUDGET							
FIN-ACCOUNTING							
FIN-OTHER							
EMPLOYEE RELATIONS							
MEDIATION SVCS							
LEGISLATIVE AUDIT							
TREASURER							
ATTY GEN-GEN SUPP							
SINGLE AUDIT							
ADMINISTRATION							
BUILDING CODE		27,977		1,787	2,227		801
BUILDING CONST		8,056			58		130
PLANT MANAGEMENT		184,746	14,399	3,399	18,607		4,459
STATE REG-DOCUMENTS		38,243	554	1,072	6,933		2,803
MICROGRAPHICS		23,337	554	199	1,906		768
ELECT EQUIP RENT		6,300	1,108	17	6,745		682
TELECOMMUNICATIONS		53,438	554	45	816		5,296
MOTOR POOL		110,114	554	842	3,814		10,524
STATE PRINTER		119,728	1,661	1,189	4,749		8,237
CENTRAL STORES		82,425	554	241	5,209		7,094
FEDERAL SURPLUS		11,046		408	536		576
RESOURCE RECOVERY		6,545	554	53	227		294

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	1.4 EQUIPMENT USE CHG	2.6 ADMN ADM MGMT	3.5 ADMN PROP MGMT	4.7 ADMN INFOR MGMT	5.8 ADMN OPER MGMT	6.5 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
COMMUTER VAN		3,359		12	274		364
IMB		300,232	2,215	20,519	32,211		7,014
ADDRESS & INSERT		9,815	554		509		648
MOVERS & DELIVERY		13,000	554	31	250		475
CENTRAL MNTNCE		12,063	554		69		687
CAPITOL PARKING		15,467	554	118	292		849
PROC SUR-LOCAL GOVT		4,004		29	63		122
RECDs MGMT-LOCAL GOVT		627			109		69
STATE SURPLUS		1,245					136
MGMT ANAL-SPEC FD		4,873		32	39		216
IISAC							
911 EMERGENCY		2,872			29		
OTHER		50,363		1,655	54,154		3,799
AGRICULTURE			16,061	39,786	97,309		44,662
ANIMAL HEALTH BOARD				3,431	1,884		2,005
ARTS BOARD				1,337	8,552		4,553
AUDITOR			1,108	6,562	4,157		2,464
CAPITOL AREA ARCH PLAN				251	807		302
CHARITABLE GAMBLING			554	1,290	2,216		1,637
COMMERCE			554	18,004	18,473		38,270
COMMUNITY COLLEGE BD			7,200	82,175	249,258		52,350
CORRECTIONS			21,599	66,305	149,139		91,421
EDUCATION-CENT OFF			9,415	46,715	64,391		73,251
EDUCATN-FARIBLT SCHLS				3,745	13,404		7,426
EDUCATION-VO-TECH			1,661	7,041	14,027		20,422
ENERGY, ECON DVLP			1,661	39,369	83,806		35,570
GOVERNOR		17,853	1,108	9,310	3,764		1,938
HANDICAPPED COUNCIL				918	2,243		1,880
HEALTH			4,984	66,870	85,968		93,963
HEALTH LIC BDS							
MEDICAL EXAMINERS			2,215	1,337	2,562		1,212
NURSING			1,661	2,569	1,992		1,712
PHARMACY			1,661	855	1,010		842
DENTISTRY			1,661	933	1,708		909
CHIROPRACTORS			1,661	171	431		483
PSYCHOLOGY			1,661	284	715		488
OPTOMETRY			1,661	200	575		340
NURSING HOME ADM			1,661	295	638		518
PODIATRY				84	84		253
VETERNRY MEDICINE			1,661	174	612		470
HEARING EXAMINER			554	4,248	9,024		2,507
HIGHER ED COORD BD			554	4,001	16,321		10,309
HIGHER ED FAC AUTH					88		119
HOUSING FINANCE			4,984	20,835	12,715		11,145
HUMAN RIGHTS			4,984	11,526	4,858		5,725
HUMAN SVCS-CENT OFF			9,969	83,350	135,806		83,951
HUMAN SVCS-INST			20,491	89,050	225,293		64,827
INDIAN AFFAIRS			554	507	804		2,904

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	1.4 EQUIPMENT USE CHG	2.6 ADMIN ADM MGMT	3.5 ADMIN PROP MGMT	4.7 ADMIN INFOR MGMT	5.8 ADMIN OPER MGMT	6.5 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
DEPARTMENTS							
INVESTMENT BOARD				2,555	2,468		3,803
IRON RANGE RESRCS			554	12,918	29,226		15,705
JOBS & TRAINING			42,644	198,973	179,629		68,136
LABOR & INDUSTRY			1,661	60,054	33,819		41,187
LIEUTENANT GOVERNOR			554	873	1,074		684
MILITARY AFFAIRS			554	28,568	13,290		18,881
MUNICIPAL BOARD				1,111	1,362		1,079
NATURAL RESOURCES			21,599	114,556	271,718		179,200
NON-HEALTH LIC BDS							
BOXING				207	221		707
BARBERS				1,028	520		1,417
ELECTRICITY			1,108	3,761	2,000		4,581
ARCHITECTS & ENG				689	758		2,104
ABSTRACTORS				67	185		377
ACCOUNTANCY				468	1,410		1,673
PEACE OFFICERS				1,194	790		1,724
PLANNING			1,661	8,612	21,055		9,132
POLLUTION CONTROL			7,754	43,387	57,697		33,658
PUB EMP RET ASSN			2,215	4,402	19,318		2,894
PUBLIC SAFETY			58,151	116,632	274,376		114,359
PUBLIC SERVICE			554	6,714	8,282		5,439
PUBLIC UTIL COMM			1,661	1,488	2,398		1,862
RACING COMMISSION				841	3,490		2,944
REVENUE			11,630	77,349	106,718		59,754
SECRTY OF STATE			1,108	5,835	8,014		5,041
SENTENCE GUIDLNS			1,661	351	564		874
STATE RETIREMENT				2,746	8,422		3,020
STATE UNIV SYST			20,491	237,169	411,385		81,462
TEACHERS RETIREMENT			554	3,619	10,054		1,284
TRANSPORTATION			23,814	169,890	493,594		93,181
TRANSPORTATION REG BD			1,108	393	1,305		198
UNIV OF MINN							5,421
VETERANS AFFAIRS			3,323	7,955	22,023		24,917
WORLD TRADE CENTER				895	2,185		875
ZOO			3,323	9,021	11,908		15,615
OTHER			12,189	90,076	54,204		62,720
DIRECT BILLINGS							
GENERAL GOV'T		501,853	5,143,336	192,986	330,098		478,081
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	12.6 LEGIS AUDITOR	13.5 TREASURER	14.5 ATTORNEY GENERAL
DEPARTMENTS							
EQUIPMENT USE CHG							
ADMIN-ADMIN MGMT							
ADMIN-PROPERTY MGMT							
ADMIN-INFORMATION MGMT							
ADMIN-OPERATIONS MGMT							
FIN-FISC MGMT/ADM							
FIN-BUDGET							
FIN-ACCOUNTING	(4,084,725)						
FIN-OTHER		(1,882,548)					
EMPLOYEE RELATIONS	15,435	4,274	(5,898,200)				
MEDIATION SVCS	2,583	810	3,983	(1,377,235)			
LEGISLATIVE AUDIT	2,864	2,039	11,030		(3,058,375)		
TREASURER	801	147	2,145		64,462	(700,046)	
ATTY GEN-GEN SUPP	27,820	11,060	50,707	102	21,730	1,060	(16,536,453)
PUBLIC SAFETY-ADMN							
SINGLE AUDIT							
ISB CREDIT							
ADMIN-ADMIN MGMT	6,528	2,095	6,740	36	145,122	249	101,632
ADMIN-PROPERTY MGMT	2,089	931	4,749	31		80	
ADMIN-INFORMATION MGMT	5,917	1,691	6,740	39		225	
ADMIN-OPERATIONS MGMT	18,547	3,637	11,643	63		707	
FIN-FISC MGMT/ADM	40,599	8,008	18,996	96	43,053	1,547	17,593
FIN-BUDGET							
FIN-ACCOUNTING					95,843		
FIN-OTHER					77,149		
EMPLOYEE RELATIONS			18,077		7,601	588	43,204
MEDIATION SVCS						98	1,125
LEGISLATIVE AUDIT					80,424	109	24
TREASURER						31	957
ATTY GEN-GEN SUPP							6,717,333
SINGLE AUDIT							
ADMINISTRATION							
BUILDING CODE	2,044	610	3,217	17		78	
BUILDING CONST	600	162	919	4		23	
PLANT MANAGEMENT	11,688	6,200	25,430	162		445	
STATE REG-DOCUMENTS	9,950	1,398	2,604	16		379	
MICROGRAPHICS	2,764	727	2,757	14		105	
ELECT EQUIP RENT	1,986	338	306	2		76	
TELECOMMUNICATIONS	21,603	2,205	919	7		823	
MOTOR POOL	42,504	4,540	2,604	15		1,619	
STATE PRINTER	33,414	4,905	7,353	58		1,273	
CENTRAL STORES	20,661	3,028	3,064	10		1,092	
FEDERAL SURPLUS	1,968	390	1,072	8		75	
RESOURCE RECOVERY	796	133	766	1		30	

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	12.6 LEGIS AUDITOR	13.5 TREASURER	14.5 ATTORNEY GENERAL
COMMUTER VAN	1,088	145	153	1		41	
IMB	18,894	8,895	41,362	286		720	
ADDRESS & INSERT	1,410	534	1,072	7		54	
MOVERS & DELIVERY	1,551	462	1,532	11		59	
CENTRAL MNTNCE	2,428	334	1,072	8		93	
CAPITOL PARKING	3,103	555	1,379	8		118	
PROC SUR-LOCAL GOVT	79	13	613	1		3	
RECDs MGMT-LOCAL GOV	284	88		3		11	
STATE SURPLUS	564	65				21	
MGMT ANAL-SPEC FD	473	71	613	3		18	
IISAC							
911 EMERGENCY			460				
OTHER	11,088	1,271	1,226	1		422	
AGRICULTURE	68,677	19,088	68,630	463	2,461	2,617	
ANIMAL HEALTH BOARD	2,857	1,703	5,515	35		109	
ARTS BOARD	3,709	671	1,992	12		141	
AUDITOR	6,964	3,191	19,609	91	9,411	265	
CAPITOL AREA ARCH PLAN	828	200	460	5		32	
CHARITABLE GAMBLING	3,186	616	2,451	12		121	
COMMERCE	58,055	11,009	36,460	219	50,310	2,212	
COMMUNITY COLLEGE BD	168,386	58,445	330,895	1,908	124,174	6,416	
CORRECTIONS	161,126	69,065	277,891	1,910	24,829	6,139	
EDUCATION-CENT OFF	129,885	23,890	59,132	367	130,256	6,354	
EDUCATN-FARBLT SCHLS	9,132	6,025	29,260	221		348	
EDUCATION-VO-TECH	29,389	5,095	17,617	84	17,994	1,120	
ENERGY, ECON DVLP	55,198	12,341	32,783	219	27,270	2,103	
GOVERNOR	4,636	1,414	6,587		20,269	177	
HANDICAPPED COUNCIL	2,410	473	1,532	8	11,944	92	
HEALTH	98,277	27,746	118,724	725	48,483	3,745	
HEALTH LIC BDS							
MEDICAL EXAMINERS	3,519	646	2,604	11	7,239	134	
NURSING	5,271	925	3,064	16	7,239	201	
PHARMACY	2,226	373	1,532	5	3,619	85	
DENTISTRY	2,460	346	919	4	3,619	94	
CHIROPRACTORS	971	142	460	2	1,086	37	
PSYCHOLOGY	1,349	176	460	2	1,448	51	
OPTOMETRY	830	102	153		1,086	32	
NURSING HOME ADM	1,067	148	306	1	1,448	41	
PODIATRY	524	50			1,086	20	
VETRNRY MEDICINE	922	121	153	1	1,086	35	
HEARING EXAMINER	7,430	2,006	9,958	19		283	
HIGHER ED COORD BD	16,134	6,266	11,183	38	29,082	7,456	
HIGHER ED FAC AUTH	44	60	306	1		2	
HOUSING FINANCE	18,359	5,452	19,762	115	20,269	700	
HUMAN RIGHTS	4,831	2,067	9,958	69		184	
HUMAN SVCS-CENT OFF	139,517	41,280	126,690	728	97,365	16,979	
HUMAN SVCS-INST	127,687	219,352	833,519	6,630	60,807	4,865	
INDIAN AFFAIRS	2,004	430	1,379	8		76	

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	12.6 LEGIS AUDITOR	13.5 TREASURER	14.5 ATTORNEY GENERAL
DEPARTMENTS							
INVESTMENT BOARD	2,530	893	3,830	15	124,328	96	
IRON RANGE RESRCS	28,175	5,605	14,400	126	3,077	1,074	
JOBS & TRAINING	356,905	97,857	357,091	2,200	142,554	13,599	
LABOR & INDUSTRY	110,116	21,725	56,980	335	23,575	4,196	
LIEUTENANT GOVERNOR	700	200	1,072		7,239	27	
MILITARY AFFAIRS	26,406	12,448	49,481	342	10,135	1,006	
MUNICIPAL BOARD	1,279	240	613	1		49	
NATURAL RESOURCES	321,755	95,572	254,299	2,521	40,137	12,260	
NON-HEALTH LIC BDS							
BOXING	833	129	306	2		32	
BARBERS	2,012	270	460	2		77	
ELECTRICITY	6,066	1,128	2,757	14		231	
ARCHITECTS & ENG	3,152	431	919	4		120	
ABSTRACTORS	284	27				11	
ACCOUNTANCY	2,434	334	766	3		93	
PEACE OFFICERS	3,150	507	1,379			120	
PLANNING	17,839	4,704	17,311	110		680	
POLLUTION CONTROL	40,328	16,700	76,749	455	12,976	1,537	
PUB EMP RET ASSN	7,561	2,325	10,877	67	48,211	12,277	
PUBLIC SAFETY	615,166	109,389	256,444	1,763	77,426	23,439	
PUBLIC SERVICE	7,490	2,745	21,753	82		285	
PUBLIC UTIL COMM	2,235	896	5,362	23		85	
RACING COMMISSION	3,890	583	1,532	12		148	
REVENUE	131,773	39,299	156,563	1,060	100,585	119,637	
SECRTRY OF STATE	14,518	2,564	6,587	40	14,478	553	
SENTENCE GUIDLNS	972	192	613	4		37	
STATE RETIREMENT	6,460	1,779	6,434	37	41,714	9,964	
STATE UNIV SYST	200,029	106,932	582,131	3,906	70,985	7,926	
TEACHERS RETIREMENT	3,750	1,763	8,732	50	37,678	10,629	
TRANSPORTATION	310,265	186,589	712,038	5,302	103,873	11,822	
TRANSPORTATION REG BD	649	264	1,226	3		25	
UNIV OF MINN	1,328	128			40,538	51	
VETERANS AFFAIRS	35,376	14,667	61,124	418		1,348	
WORLD TRADE CENTER	2,407	425	1,379	4	11,944	92	
ZOO	32,012	7,740	24,817	209	20,269	1,220	
OTHER	70,880	21,794	141,548	66	116,184	4,244	1,808,591
DIRECT BILLINGS			793,372				4,056,814
GENERAL GOV'T	246,009	531,029		1,343,104	771,205	385,518	3,789,180
TOTAL	0	0	0	0	0	0	0

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	15.5 PUBLIC SAFETY-ADMIN	16.5 STATE AUD SINGLE AUD	H-9 IMB CREDIT	17.6 ADMIN ADMIN MGMT	18.5 ADMIN PROP MGMT	19.7 ADMIN INF MGMT	20.8 ADMIN OPER MGMT	21.5 FINANCE FIS MGT/ADM
DEPARTMENTS								
EQUIPMENT USE CHG								
ADMIN-ADMIN MGMT								
ADMIN-PROPERTY MGMT								
ADMIN-INFORMATION MGMT								
ADMIN-OPERATIONS MGMT								
FIN-FISC MGMT/ADM								
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS								
MEDIATION SVCS								
LEGISLATIVE AUDIT								
TREASURER								
ATTY GEN-GEN SUPP								
PUBLIC SAFETY-ADMIN	(3,240,133)							
SINGLE AUDIT		(72,000)						
ISB CREDIT			1,339,067					
ADMIN-ADMIN MGMT			(3,289)	(347,438)				
ADMIN-PROPERTY MGMT			(1,099)	7,317	(24,951)			
ADMIN-INFORMATION MGMT			(845)	12,737	13	(276,668)		
ADMIN-OPERATIONS MGMT			(41,732)	28,634	15	2,150	(36,246)	
FIN-FISC MGMT/ADM			(108,174)		13	5,334	166	(147,128)
FIN-BUDGET								40,126
FIN-ACCOUNTING								70,889
FIN-OTHER								36,113
EMPLOYEE RELATIONS			(13,385)		5	775	114	
MEDIATION SVCS		1	(94)		3	274	29	
LEGISLATIVE AUDIT			(7,624)		3	640	26	
TREASURER					3	79	7	
ATTY GEN-GEN SUPP		16	(1,279)		46	5,547	213	
SINGLE AUDIT								
ADMINISTRATION								
BUILDING CODE			(6)	5,458		231	21	
BUILDING CONST				1,572			1	
PLANT MANAGEMENT	54,051		(186)	34,932	66	441	177	
STATE REG-DOCUMENTS			(2,555)	7,067	3	142	66	
MICROGRAPHICS			(18)	4,384	3	27	18	
ELECT EQUIP RENT				1,157	5	2	64	
TELECOMMUNICATIONS			(2,308)	9,708	3	5	8	
MOTOR POOL			(9,912)	20,049	3	108	36	
STATE PRINTER			(33)	22,076	8	151	45	
CENTRAL STORES			(73)	15,075	3	32	50	
FEDERAL SURPLUS				2,062		55	5	
RESOURCE RECOVERY				1,229	3	7	1	

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	15.5 PUBLIC SAFETY-ADMIN	16.5 STATE AUD SINGLE AUD	H-9 IMB CREDIT	17.6 ADMIN ADMIN MGMT	18.5 ADMIN PROP MGMT	19.7 ADMIN INF MGMT	20.8 ADMIN OPER MGMT	21.5 FINANCE FIS MGT/ADM
COMMUTER VAN				616		2	3	
IMB				56,771	10	2,725	307	
ADDRESS & INSERT				1,839	3		5	
MOVERS & DELIVERY				2,443	3	4	2	
CENTRAL MINTNCE				2,245	3		1	
CAPITOL PARKING			(303)	2,878	3	16	3	
PROC SUR-LOCAL GOVT				761		4		
RECDs MGMT-LOCAL GOVT		3		113			1	
STATE SURPLUS				225				
MGMT ANAL-SPEC FD			(73)	917		4		
IISAC								
911 EMERGENCY				547				
OTHER				10,293		193	518	
AGRICULTURE		42	(2,235)		74	5,124	929	
ANIMAL HEALTH BOARD		1				427	18	
ARTS BOARD		21	(1)			170	82	
AUDITOR			(169)		5	820	40	
CAPITOL AREA ARCH PLAN						32	7	
CHARITABLE GAMBLING			(2,163)		3	173	21	
COMMERCE			(4,027)		3	2,281	177	
COMMUNITY COLLEGE BD		142	(1,179)		33	10,766	2,379	
CORRECTIONS		38	(7,672)		99	8,539	1,424	
EDUCATION-CENT OFF		5,324	(8,360)		43	6,017	617	
EDUCATN-FARIBLT SCHLS		2	(148)			503	129	
EDUCATION-VO-TECH		591	(440)		8	943	135	
ENERGY, ECON DVLP		2,401	(2,019)		8	5,250	800	
GOVERNOR				3,693	5	1,247	36	
HANDICAPPED COUNCIL			(17)			122	21	
HEALTH		1,545	(5,324)		23	8,446	821	
HEALTH LIC BDS								
MEDICAL EXAMINERS			(1,444)		10	169	25	
NURSING			(13,702)		8	308	19	
PHARMACY			(338)		8	105	10	
DENTISTRY					8	113	17	
CHIROPRACTORS			(52)		8	21	4	
PSYCHOLOGY					8	34	6	
OPTOMETRY					8	24	5	
NURSING HOME ADM					8	36	6	
PODIATRY						10	1	
VETRNRY MEDICINE			(87)		8	22	6	
HEARING EXAMINER			(94)		3	503	86	
HIGHER ED COORD BD		79	(4,914)		3	541	156	
HIGHER ED FAC AUTH							1	
HOUSING FINANCE		2,548	(428)		23	2,561	122	
HUMAN RIGHTS		14	(294)		23	1,449	46	
HUMAN SVCS-CENT OFF		35,396	(299,981)		46	10,575	1,297	
HUMAN SVCS-INST		12	(1,398)		94	11,223	2,150	
INDIAN AFFAIRS		4			3	68	8	

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	22.6 FINANCE BUDGET	23.5 FINANCE ACCOUNTING	24.7 FINANCE OTHER	25.5 EMPLOYEE RELATNS	26.5 MEDIATION SERVICES	27.6 LEGIS AUDITOR	28.5 TREASURER	29.5 ATTORNEY GENERAL
DEPARTMENTS								
EQUIPMENT USE CHG								
ADMIN-ADMIN MGMT								
ADMIN-PROPERTY MGMT								
ADMIN-INFORMATION MGMT								
ADMIN-OPERATIONS MGMT								
FIN-FISC MGMT/ADM								
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS								
MEDIATION SVCS								
LEGISLATIVE AUDIT								
TREASURER								
ATTY GEN-GEN SUPP								
PUBLIC SAFETY-ADMIN								
SINGLE AUDIT								
ISB CREDIT								
ADMIN-ADMIN MGMT								
ADMIN-PROPERTY MGMT								
ADMIN-INFORMATION MGMT								
ADMIN-OPERATIONS MGMT								
FIN-FISC MGMT/ADM								
FIN-BUDGET	(40,126)							
FIN-ACCOUNTING		(166,732)						
FIN-OTHER			(113,262)					
EMPLOYEE RELATIONS	113	642	261	(57,995)				
MEDIATION SVCS	26	108	49	40	(1,659)			
LEGISLATIVE AUDIT	24	119	124	110		(73,979)		
TREASURER	8	33	9	21		1,988	(3,136)	
ATTY GEN-GEN SUPP	225	1,158	673	505		663	5	(6,725,105)
SINGLE AUDIT								
ADMINISTRATION								
BUILDING CODE	16	85	37	32				
BUILDING CONST	5	25	10	9				
PLANT MANAGEMENT	88	486	377	253			2	
STATE REG-DOCUMENTS	55	414	86	26			2	
MICROGRAPHICS	15	115	44	27				
ELECT EQUIP RENT	13	83	21	3				
TELECOMMUNICATIONS	105	899	135	9			4	
MOTOR POOL	208	1,769	278	26			7	
STATE PRINTER	163	1,391	300	73			6	
CENTRAL STORES	140	1,193	186	31			5	
FEDERAL SURPLUS	11	82	24	11				
RESOURCE RECOVERY	6	33	8	8				

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	22.6 FINANCE BUDGET	23.5 FINANCE ACCOUNTING	24.7 FINANCE OTHER	25.5 EMPLOYEE RELATNS	26.5 MEDIATION SERVICES	27.6 LEGIS AUDITOR	28.5 TREASURER	29.5 ATTORNEY GENERAL
COMMUTER VAN	7	45	8	2				
IMB	138	786	541	412			3	
ADDRESS & INSERT	13	59	32	11				
MOVERS & DELIVERY	9	65	28	15				
CENTRAL MNTNCE	14	101	20	11				
CAPITOL PARKING	17	129	34	14			1	
PROC SUR-LOCAL GOVT	2	3		6				
RECDs MGMT-LOCAL GOV	1	12	6					
STATE SURPLUS	3	23	4					
MGMT ANAL-SPEC FD	4	20	5	6				
IISAC								
911 EMERGENCY				5				
OTHER	75	461	77	12			2	
AGRICULTURE	593	2,858	1,163	684	1	76	12	
ANIMAL HEALTH BOARD	28	119	104	55				
ARTS BOARD	74	154	41	20			1	
AUDITOR	49	290	194	195		290	1	
CAPITOL AREA ARCH PLAN	6	34	12	5				
CHARITABLE GAMBLING	19	133	38	24			1	
COMMERCE	340	2,416	672	363		1,552	10	
COMMUNITY COLLEGE BD	967	7,008	3,560	3,297	2	3,709	29	
CORRECTIONS	2,039	6,706	4,205	2,769	2	766	28	
EDUCATION-CENT OFF	1,378	5,405	1,458	589		3,824	29	
EDUCATN-FARIBLT SCHLS	140	380	367	292			2	
EDUCATION-VO-TECH	386	1,223	311	176		501	5	
ENERGY, ECON DVLP	698	2,297	753	327		751	10	
GOVERNOR	38	193	86	66		625	1	
HANDICAPPED COUNCIL	23	100	29	15		368		
HEALTH	1,353	4,090	1,691	1,183	1	1,417	17	
HEALTH LIC BDS								
MEDICAL EXAMINERS	21	146	40	26		223	1	
NURSING	29	219	56	31		223	1	
PHARMACY	15	93	23	15		112		
DENTISTRY	16	102	21	9		112		
CHIROPRACTORS	9	40	9	5		33		
PSYCHOLOGY	8	56	11	5		45		
OPTOMETRY	6	35	6	2		33		
NURSING HOME ADM	9	44	9	3		45		
PODIATRY	4	22	3			33		
VETRNRY MEDICINE	8	38	7	2		33		
HEARING EXAMINER	49	309	123	99			1	
HIGHER ED COORD BD	164	671	381	111		897	34	
HIGHER ED FAC AUTH	2	2	3	3				
HOUSING FINANCE	214	764	332	197		625	3	
HUMAN RIGHTS	85	201	125	99			1	
HUMAN SVCS-CENT OFF	1,452	5,806	2,511	1,262	1	2,808	77	
HUMAN SVCS-INST	1,154	5,314	13,332	8,305	8	1,875	22	
INDIAN AFFAIRS	46	83	26	14				

EXHIBIT B-5
BUDGET 1988

DEPARTMENTS	TOTAL
EQUIPMENT USE CHG	(241,506)
ADMIN-ADMIN MGMT	(1,912,168)
ADMIN-PROPERTY MGMT	(5,491,901)
ADMIN-INFORMATION MGMT	(2,306,366)
ADMIN-OPERATIONS MGMT	(3,638,736)
FIN-FISC MGMT/ADM	(869,437)
FIN-BUDGET	(1,876,213)
FIN-ACCOUNTING	(3,673,623)
FIN-OTHER	(1,673,119)
EMPLOYEE RELATIONS	(5,833,919)
MEDIATION SVCS	(1,356,205)
LEGISLATIVE AUDIT	(3,006,191)
TREASURER	
ATTY GEN-GEN SUPP	(16,278,214)
PUBLIC SAFETY-ADMIN	(3,240,132)
SINGLE AUDIT	(72,000)

ISB CREDIT	1,339,067
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ADMIN-ADMIN MGMT	0
ADMIN-PROPERTY MGMT	0
ADMIN-INFORMATION MGMT	0
ADMIN-OPERATIONS MGMT	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	0
ATTY GEN-GEN SUPP	0
SINGLE AUDIT	0

ADMINISTRATION	
BUILDING CODE	44,632
BUILDING CONST	11,574
PLANT MANAGEMENT	360,222
STATE REG-DOCUMENTS	69,258
MICROGRAPHICS	37,746
ELECT EQUIP RENT	18,908
TELECOMMUNICATIONS	94,274
MOTOR POOL	189,702
STATE PRINTER	206,747
CENTRAL STORES	148,020
FEDERAL SURPLUS	18,329
RESOURCE RECOVERY	10,694

EXHIBIT B-5
BUDGET 1988

DEPARTMENTS	TOTAL
COMMUTER VAN	6,120
IMB	494,041
ADDRESS & INSERT	16,565
MOVERS & DELIVERY	20,494
CENTRAL MNTNCE	19,703
CAPITOL PARKING	25,235
PROC SUR-LOCAL GOVT	5,703
RECDS MGMT-LOCAL GOVT	1,327
STATE SURPLUS	2,286
MGMT ANAL-SPEC FD	7,221
IISAC	0
911 EMERGENCY	3,913
OTHER	135,610
AGRICULTURE	369,075
ANIMAL HEALTH BOARD	18,291
ARTS BOARD	21,529
AUDITOR	55,537
CAPITOL AREA ARCH PLAN	2,981
CHARITABLE GAMBLING	10,332
COMMERCE	237,353
COMMUNITY COLLEGE BD	1,111,920
CORRECTIONS	888,367
EDUCATION-CENT OFF	559,980
EDUCATN-FARIBLT SCHLS	71,228
EDUCATION-VO-TECH	118,289
ENERGY, ECON DVLP	301,596
GOVERNOR	73,046
HANDICAPPED COUNCIL	22,161
HEALTH	564,748
HEALTH LIC BDS	
MEDICAL EXAMINERS	20,696
NURSING	11,842
PHARMACY	12,251
DENTISTRY	13,051
CHIROPRACTORS	5,521
PSYCHOLOGY	6,807
OPTOMETRY	5,098
NURSING HOME ADM	6,275
PODIATRY	2,174
VETERNRY MEDICINE	5,272
HEARING EXAMINER	37,108
HIGHER ED COORD BD	99,547
HIGHER ED FAC AUTH	631
HOUSING FINANCE	121,297
HUMAN RIGHTS	45,951
HUMAN SVCS-CENT OFF	496,885
HUMAN SVCS-INST	1,694,612
INDIAN AFFAIRS	8,918

EXHIBIT B-5
BUDGET 1988

DEPARTMENTS	TOTAL
INVESTMENT BOARD	144,873
IRON RANGE RESRCS	114,929
JOBS & TRAINING	1,502,716
LABOR & INDUSTRY	368,497
LIEUTENANT GOVERNOR	12,845
MILITARY AFFAIRS	167,834
MUNICIPAL BOARD	5,952
NATURAL RESOURCES	1,332,619
NON-HEALTH LIC BDS	
BOXING	2,518
BARBERS	6,031
ELECTRICITY	21,800
ARCHITECTS & ENG	7,972
ABSTRACTORS	980
ACCOUNTANCY	6,896
PEACE OFFICERS	5,234
PLANNING	83,333
POLLUTION CONTROL	301,791
PUB EMP RET ASSN	112,958
PUBLIC SAFETY	3,996,707
PUBLIC SERVICE	54,900
PUBLIC UTIL COMM	16,460
RACING COMMISSION	10,077
REVENUE	541,393
SECRTY OF STATE	60,843
SENTENCE GUIDLNS	4,792
STATE RETIREMENT	66,813
STATE UNIV SYST	1,784,885
TEACHERS RETIREMENT	75,245
TRANSPORTATION	2,095,999
TRANSPORTATION REG BD	5,301
UNIV OF MINN	48,880
VETERANS AFFAIRS	175,473
WORLD TRADE CENTER	20,872
ZOO	130,012
OTHER	7,584,679
DIRECT BILLINGS	4,857,987
GENERAL GOV'T	16,044,335
TOTAL	0

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 88 BUDGET PLAN

<u>DEPARTMENT</u>	<u>BASIS OF ALLOCATION</u>
Equipment Use Charge	
1.4 Equipment Use Charge	Cost of equipment inventory (6-30-86)
ADMINISTRATION-ADMINISTRATIVE MANAGEMENT	
2.4 Commissioner and Personnel	Recommended positions F.Y. 1988
2.5 Fiscal	Accounting transactions processed in 1985-1986
ADMINISTRATION-PROPERTY MANAGEMENT	
3.4 Leasing	Number of leases processed in 1985-1986
ADMINISTRATION-INFORMATION MANAGEMENT	
4.4 Records Center	Cubic feet of records maintained
4.5 Forms Management	Number of forms maintained in 1985/1986
4.6 Telecommunications	1985-1986 telephone charges (Obj. Code 202)
ADMINISTRATION-OPERATIONS MANAGEMENT	
5.4 Procurement	Encumbrance transactions (A44) in 1985-1986
5.5 Central Mail	Postage revolving fund charges 1985-1986
5.6 Inventory Management	Number of items in inventory
5.7 Employee Assistance	Recommended positions F.Y. 1988
FINANCE-FISCAL MGMT AND ADMIN	
6.4 Department - Administration	Recommended positions in F.Y. 1988
FINANCE-BUDGET	
7.4 Budget Control	Accounting transaction 1985-1986
7.6 Budget Support	Number of allotment accounts in state accounting system
FINANCE-ACCOUNTING	
8.4 Accounting Services	Accounting Transactions 1985-1986

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 88 BUDGET PLAN

<u>DEPARTMENT</u>	<u>BASIS OF ALLOCATION</u>
FINANCE-OTHER	
9.4 Financial Reporting	Accounting Transactions 1985-1986
9.5 Central Payroll	Payroll Transactions 1985-1986
9.6 Single Audit	Federal Cash Receipts Fiscal Year 1986
EMPLOYEE RELATIONS	
10.4 Personnel Administration	Recommended positions in F.Y. 1988
MEDIATION SERVICES	
11.4 State Agencies	Positions in Bargaining Units in 1985-86
LEGISLATIVE AUDITOR	
12.4 Finance Audits	Estimated Hours of Service 1986-87
12.5 Single Audit	Estimated Hours of Service 1986-87
ATTORNEY GENERAL-GENERAL SUPPORT	
13.4 Legal Services	Actual Hours of Service 1985-86
TREASURER	
14.4 Treasurer	Accounting Transactions and Subsystem Warrants (1985-1986)
PUBLIC SAFETY ADMINISTRATION	
15.4 Department - Administration	Recommended positions in F.Y. 1988
STATE AUDITOR-SINGLE AUDIT	
16.4 Single Audit	Federal Cash Receipts Fiscal Year 1986

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, 1986. 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 1988

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

COSTS TO BE ALLOCATED

EXPENDITURES PER 1986 FINANCIAL INFORMATION:

DEPARTMENTAL COST ADJUSTMENTS:

EQUIPMENT USE CHARGE	241,506	
TOTAL DEPARTMENTAL COST ADJUSTMENTS		241,506
TOTAL TO BE ALLOCATED		241,506

SCHEDULE 1.3
BUDGET 1988

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	241,506		241,506
COST BY FUNCTION	241,506		241,506
REALLOCATE ADMIN	0		
ALLOCABLE COSTS	241,506		241,506
DISALLOWED			
NET ALLOCATED	241,506		241,506

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

SCHEDULE 1.4
BUDGET 1988

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

DETAIL ALLOCATION-EQUIPMENT USE CHARGE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	172,751	4.77%	11,517
PROPERTY MGMT	170,269	4.70%	11,352
INFORMATION MGMT	751,711	20.75%	50,117
OPERATIONS MGMT	225,563	6.23%	15,038
FINANCE	415,451	11.47%	27,698
EMPLOYEE RELATIONS	296,448	8.18%	19,764
MEDIATION SVCS	87,389	2.41%	5,826
LEGISLATIVE AUDIT	387,743	10.70%	25,851
TREASURER	250,339	6.91%	16,690
ATTORNEY GENERAL	864,749	23.87%	57,653
SUB-TOTAL	3,622,413	100.00%	241,506
DIRECT BILLED			
TOTAL	3,622,413	100.00%	241,506

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY (6-30-86)
SOURCE: FIXED ASSET SUMMARY

STATE OF MINNESOTA
ADMINISTRATION - ADMINISTRATIVE MANAGEMENT
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 Administrative Management Division includes the Office of the Commissioner, department personnel, department fiscal services and Management Analysis. Costs of the department's personnel and commissioner's office have been allocated to units within the department based on agency recommended employees for F.Y. 1988.

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 1985-86 and time estimates between revolving and other accounts.

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 1988

STATE OF MINNESOTA
ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION 1988	4,094,468
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DEDUCTIONS:

EQUIPMENT	(1,500)
GRANTS	(2,180,800)

TOTAL DEDUCTIONS	(2,182,300)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	11,517
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TOTAL ALLOCATED ADDITIONS	11,517
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TOTAL TO BE ALLOCATED	1,923,685
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SCHEDULE 2.3
BUDGET 1988

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

FISCAL YEAR ENDED JUNE 30, 1988

	TOTAL	GENERAL ADMIN	COMMR & PERSONL	FISCAL	MGMT ANALYSIS	OTHER
WAGES & BENEFITS						
SALARIES & WAGES	1,671,468		694,540	532,180	444,748	
OTHER EQUIPMENT & COST						
SERVICES	223,400		108,100	66,200	49,100	
SUPPLIES	17,300		7,300	5,000	5,000	
EQUIPMENT	1,500	1,500				
GRANTS	2,180,800					2,180,800
DEPARTMENTAL EXPENDITURES	4,094,468	1,500	809,940	603,380	498,848	2,180,800
COST ADJUSTMENTS						
DEDUCTIONS	(2,182,300)	(1,500)	(0)	(0)	(0)	(2,180,800)
ADDITIONS	11,517	11,517				
COST BY FUNCTION	1,923,685	11,517	809,940	603,380	498,848	0
REALLOCATE ADMINISTRATION		(11,517)	4,878	3,634	3,005	0
ALLOCABLE COSTS	1,923,685	0	814,818	607,014	501,853	0
DISALLOWED	(501,853)				(501,853)	(0)
NET ALLOWED	1,421,832		814,818	607,014	0	0

SCHEDULE 2.4
BUDGET 1988

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
ADMINISTRATIVE MANAG	44	5.17%	42,129
PROPERTY MANAGEMENT	31	3.64%	29,682
INFORMATION MANAGEME	44	5.17%	42,129
OPERATIONS MANAGEMEN	76	8.93%	72,769
BUILDING CODE	21	2.47%	20,107
BUILDING CONSTRUCTIO	6	0.71%	5,745
PLANT MANAGEMENT	166	19.51%	158,942
STATE REGISTER & DOC	17	2.00%	16,277
MICROGRAPHICS	18	2.12%	17,235
ELECTRNC EQUIP RENTA	2	0.24%	1,915
TELECOMMUNICATIONS	6	0.71%	5,745
MOTOR POOL	17	2.00%	16,277
STATE PRINTER	48	5.64%	45,959
CENTRAL STORES	20	2.35%	19,150
FEDERAL SURPLUS	7	0.82%	6,702
RESOURCE RECOVERY	5	0.59%	4,787
COMMUTER VANS	1	0.12%	957
IMB	270	31.73%	258,520
ADDRESSING & INSERT	7	0.82%	6,702
MOVERS & DELIVERY	10	1.18%	9,575
CENT MNTNCE REV	7	0.82%	6,702
CAPITOL PARKING	9	1.06%	8,617
PROC SUR-LOCAL GOVT	4	0.47%	3,830
RCRDS MGT-LOC GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANAL-SP FD	4	0.47%	3,830
IISAC	0	0.00%	0
911 EMERGENCY	3	0.35%	2,872
OTHER	8	0.94%	7,663
SUB-TOTAL	851	100.00%	814,818
DIRECT BILLED			
TOTAL	851	100.00%	814,818

ALLOCATION BASIS: GOVERNOR'S RECOMMENDATION F.Y. 1988
SOURCE: BIENNIAL BUDGET SYSTEM COMPUTER RUN

SCHEDULE 2.5
BUDGET 1988

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
ADMINISTRATIVE MGMT	4,296	12.69%	25,138
PROPERTY MGMT	1,375	4.06%	8,046
INFORMATION MGMT	3,894	11.50%	22,786
OPERATIONS MGMT	12,206	36.05%	71,425
BUILDING CODE	1,345	3.97%	7,870
BUILDING CONSTRUCTION	395	1.17%	2,311
GOVERNOR	3,051	9.01%	17,853
OTHER	7,297	21.55%	42,700
TOTAL	33,859	100.00%	198,129
PLANT MANAGEMENT	7,692	6.31%	25,804
STATE REG & DOC	6,548	5.37%	21,966
MICROGRAPHICS	1,819	1.49%	6,102
OFFICE EQUIPMENT	1,307	1.07%	4,385
TELECOMMUNICATIONS	14,217	11.66%	47,693
MOTOR POOL	27,972	22.95%	93,837
STATE PRINTER	21,990	18.04%	73,769
CENTRAL STORES	18,862	15.48%	63,275
FEDERAL SURPLUS	1,295	1.06%	4,344
RESOURCE RECOVERY	524	0.43%	1,758
COMMUTER VANS	716	0.59%	2,402
IMB	12,434	10.20%	41,712
ADDRESSING & INSERT	928	0.76%	3,113
MOVERS & DELIVERY	1,021	0.84%	3,425
CENT MNTNCE REV	1,598	1.31%	5,361
CAPITOL PARKING	2,042	1.68%	6,850
PROC SUR-LOCAL GOVT	52	0.04%	174
RCDS MGT-LOC GOVT	187	0.15%	627
STATE SURPLUS	371	0.30%	1,245
MGMT ANAL-SP FD	311	0.26%	1,043
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
TOTAL	121,886	100.00%	408,885
GRAND TOTAL			607,014

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

SCHEDULE 2.6
BUDGET 1988

STATE OF MINNESOTA
ADMINISTRATION-ADMINISTRATIVE MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL
ADMINISTRATION			
ADMINISTRATIVE MGMT	67,267	42,129	25,138
PROPERTY MGMT	37,728	29,682	8,046
INFORMATION MGMT	64,915	42,129	22,786
OPERATIONS MGMT	144,194	72,769	71,425
BUILDING CODE	27,977	20,107	7870
BUILDING CONST	8,056	5,745	2,311
PLANT MGMT	184,746	158,942	25,804
STATE REGISTER & DOCUMENTS	38,243	16,277	21,966
MICROGRAPHICS	23,337	17,235	6,102
ELECTRONIC EQUIP RNTL	6,300	1,915	4,385
TELECOMMUNICATIONS	53,438	5,745	47,693
MOTOR POOL	110,114	16,277	93,837
STATE PRINTER	119,728	45,959	73,769
CENTRAL STORES	82,425	19,150	63,275
FEDERAL SURPLUS	11,046	6,702	4,344
RESOURCE RECOVERY	6,545	4,787	1,758
COMMUTER VANS	3,359	957	2,402
IMB	300,232	258,520	41,712
ADDRESSING & INSERT	9,815	6,702	3,113
MOVERS & DELIVERY	13,000	9,575	3,425
CENTRAL MNTNCE REV	12,063	6,702	5,361
CAPITOL PARKING	15,467	8,617	6,850
PROC SUR-LOCAL GOVT	4,004	3,830	174
RECORDS MGMT-LOCAL GOVT	627	0	627
STATE SURPLUS	1,245	0	1,245
MGMT ANALYSIS-SP FD	4,873	3,830	1,043
IISAC	0	0	0
911 EMERGENCY	2,872	2,872	0
OTHER	50,363	7,663	42,700
GOVERNOR	17,853	0	17,853
TOTAL	1,421,832	814,818	607,014

STATE OF MINNESOTA
ADMINISTRATION - PROPERTY 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 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:

- o 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 1985-1986.
- o 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.

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

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 1988

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
COSTS TO BE ALLOCATED
FISCAL YEAR ENDED JUNE 30, 1988

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1988		5,491,901
DEDUCTIONS:		
EQUIPMENT	0	
TOTAL DEDUCTIONS		0
ADDITIONS:		
EQUIPMENT USE CHARGE	11,352	
ADM-ADMINISTRATIVE MANAGEMENT	37,728	
TOTAL ADDITIONS		49,080
TOTAL TO BE ALLOCATED		5,540,981

SCHEDULE 3.3
BUDGET 1988

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	LEASING	RENT VETS ORG & LEG	OTHER
WAGES & BENEFITS					
SALARY & WAGES	1,201,301		357,623	0	843,678
OTHER EXPENSE & COST					
SERVICES	4,278,500		33,700	3,387,900	856,900
SUPPLIES	12,100		2,800	0	9,300
EQUIPMENT	0				
DEPARTMENTAL EXPENDITURES	5,491,901	0	394,123	3,387,900	1,709,878
COST ADJUSTMENTS					
DEDUCTIONS	0	(0)			
ADDITIONS	49,000	49,000			
COST BY FUNCTION	5,540,981	49,000	394,123	3,387,900	1,709,878
REALLOCATE ADMINISTRATION		(49,000)	3,522	30,277	15,281
ALLOCABLE COSTS	5,540,981	0	397,645	3,418,177	1,725,159
DISALLOWED	(5,143,336)			(3,418,177)	(1,725,159)
NET ALLOCATED	397,645	0	397,645	0	0

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	10	1.39%	5.538
PROPERTY MGMT	4	0.56%	2.215
INFORMATION MGMT	5	0.70%	2.769
OPERATIONS MGMT	6	0.84%	3.323
BUILDING CODE	0	0.00%	0
BUILDING CONST	0	0.00%	0
PLANT MGMT	26	3.62%	14.399
STATE REGISTER & DOCUMENTS	1	0.14%	554
MICROGRAPHICS	1	0.14%	554
ELECTRONIC EQUIP RNTAL	2	0.28%	1.108
TELECOMMUNICATIONS	1	0.14%	554
MOTOR POOL	1	0.14%	554
STATE PRINTER	3	0.42%	1.661
CENTRAL STORES	1	0.14%	554
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	1	0.14%	554
COMMUTER VANS	0	0.00%	0
IMB	4	0.56%	2.215
ADDRESSING & INSERT	1	0.14%	554
MOVERS & DELIVERY	1	0.14%	554
CENTRAL MNTNCE REV	1	0.14%	554
CAPITOL PARKING	1	0.14%	554
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
OTHER	0	0.00%	0
AGRICULTURE	29	4.04%	16.061
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	18	2.51%	9.969
AUDITOR	2	0.28%	1.108
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	1	0.14%	554
COMMERCE	1	0.14%	554
COMMUNITY COLLEGE BD	13	1.81%	7.200
CORRECTIONS	39	5.43%	21.599
EDUCATION-CENTRAL OFFICE	17	2.37%	9.415
EDUCATION-FARIBAUT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	3	0.42%	1.661
EMPLOYEE RELATIONS	2	0.28%	1.108
ENERGY, ECONOMIC DVLP	3	0.42%	1.661
FINANCE	5	0.70%	2.769
GOVERNOR	2	0.28%	1.108
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	9	1.25%	4.984
HEALTH LIC BDS			
MEDICAL EXAMINERS	4	0.56%	2.215
NURSING	3	0.42%	1.661
PHARMACY	3	0.42%	1.661
DENTISTRY	3	0.42%	1.661
CHIROPRACTORS	3	0.42%	1.661
PSYCHOLOGY	3	0.42%	1.661
OPTOMETRY	3	0.42%	1.661
NURSING HOME ADM	3	0.42%	1.661
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	3	0.42%	1.661
HEARING EXAMINER	1	0.14%	554
HIGHER ED COORD BD	1	0.14%	554

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	9	1.25%	4,984
HUMAN RIGHTS	9	1.25%	4,984
HUMAN SERVICES-CENT OFFICE	18	2.51%	9,969
HUMAN SERVICES-INSTITUTIONS	37	5.15%	20,491
INDIAN AFFAIRS	1	0.14%	554
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	1	0.14%	554
JOBS & TRAINING	77	10.72%	42,644
LABOR & INDUSTRY	3	0.42%	1,661
LEGISLATIVE AUDIT	1	0.14%	554
LIEUTENANT GOVERNOR	1	0.14%	554
MEDIATION SVCS	1	0.14%	554
MILITARY AFFAIRS	1	0.14%	554
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	39	5.43%	21,599
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	2	0.28%	1,108
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	3	0.42%	1,661
POLLUTION CONTROL	14	1.95%	7,754
PUB EMP RET ASSN	4	0.56%	2,215
PUBLIC SAFETY	105	14.62%	58,151
PUBLIC SERVICE	1	0.14%	554
PUBLIC UTIL COMM	3	0.42%	1,661
RACING COMMISSION	0	0.00%	0
REVENUE	21	2.92%	11,630
SECRETARY OF STATE	2	0.28%	1,108
SENTENCE GUIDELINES	3	0.42%	1,661
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	37	5.15%	20,491
TEACHERS RETIREMENT	1	0.14%	554
TRANSPORTATION	43	5.99%	23,814
TRANSPORTATION REG BD	2	0.28%	1,108
TREASURER	1	0.14%	554
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	6	0.84%	3,323
WORLD TRADE CENTER	0	0.00%	0
ZOO	6	0.84%	3,323
OTHER	22	3.06%	12,189
TOTAL	718	100.00%	397,645

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1986
SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	5,538	5,538
PROPERTY MANAGEMENT	2,215	2,215
INFORMATION MGMT	2,769	2,769
OPERATIONS MGMT	3,323	3,323
BUILDING CODE	0	0
BUILDING CONST	0	0
PLANT MGMT	14,399	14,399
STATE REGISTER & DOCUMENTS	554	554
MICROGRAPHICS	554	554
ELECTRONIC EQUIP RNTL	1,108	1,108
TELECOMMUNICATIONS	554	554
MOTOR POOL	554	554
STATE PRINTER	1,661	1,661
CENTRAL STORES	554	554
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	554	554
COMMUTER VANS	0	0
IMB	2,215	2,215
ADDRESSING & INSERT	554	554
MOVERS & DELIVERY	554	554
CENTRAL MNTNCE REV	554	554
CAPITOL PARKING	554	554
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
OTHER	0	0
AGRICULTURE	16,061	16,061
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	9,969	9,969
AUDITOR	1,108	1,108
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	554	554
COMMERCE	554	554
COMMUNITY COLLEGE BD	7,200	7,200
CORRECTIONS	21,599	21,599
EDUCATION-CENTRAL OFFICE	9,415	9,415
EDUCATION-FARIBAULT SCHOOLS	0	0
EDUCATION-VO-TECH	1,661	1,661
EMPLOYEE RELATIONS	1,108	1,108
ENERGY, ECONOMIC DVLP	1,661	1,661
FINANCE	2,769	2,769
GOVERNOR	1,108	1,108
HANDICAPPED COUNCIL	0	0
HEALTH	4,984	4,984
HEALTH LIC BDS		
MEDICAL EXAMINERS	2,215	2,215
NURSING	1,661	1,661
PHARMACY	1,661	1,661
DENTISTRY	1,661	1,661
CHIROPRACTORS	1,661	1,661
PSYCHOLOGY	1,661	1,661
OPTOMETRY	1,661	1,661
NURSING HOME ADM	1,661	1,661
PODIATRY	0	0
VETERINARY MEDICINE	1,661	1,661
HEARING EXAMINER	554	554
HIGHER ED COORD BD	554	554

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	4,984	4,984
HUMAN RIGHTS	4,984	4,984
HUMAN SERVICES-CENT OFFICE	9,969	9,969
HUMAN SERVICES-INSTITUTIONS	20,491	20,491
INDIAN AFFAIRS	554	554
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	554	554
JOBS & TRAINING	42,644	42,644
LABOR & INDUSTRY	1,661	1,661
LEGISLATIVE AUDIT	554	554
LIEUTENANT GOVERNOR	554	554
MEDIATION SVCS	554	554
MILITARY AFFAIRS	554	554
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	21,599	21,599
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	1,108	1,108
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	1,661	1,661
POLLUTION CONTROL	7,754	7,754
PUB EMP RET ASSN	2,215	2,215
PUBLIC SAFETY	58,151	58,151
PUBLIC SERVICE	554	554
PUBLIC UTIL COMM	1,661	1,661
RACING COMMISSION	0	0
REVENUE	11,630	11,630
SECRETARY OF STATE	1,108	1,108
SENTENCE GUIDELINES	1,661	1,661
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	20,491	20,491
TEACHERS RETIREMENT	554	554
TRANSPORTATION	23,814	23,814
TRANSPORTATION REG BD	1,108	1,108
TREASURER	554	554
UNIV OF MINN	0	0
VETERANS AFFAIRS	3,323	3,323
WORLD TRADE CENTER	0	0
ZOO	3,323	3,323
OTHER	12,189	12,189
TOTAL	397,645	397,645

STATE OF MINNESOTA
ADMINISTRATION - INFORMATION MANAGEMENT
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:

- o 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 July 31, 1986.
- o 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 1985-1986.
- o 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. 1986.

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 1988

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION 1988		2,393,966
DEDUCTIONS:		
EQUIPMENT	(7,900)	
GRANTS	(79,700)	
TOTAL DEDUCTIONS		(87,600)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	50,117	
ADMN-ADMINISTRATIVE MGMT	64,915	
ADMN-PROPERTY MGMT	2,769	
TOTAL ADDITIONS		117,801
TOTAL TO BE ALLOCATED		2,424,167

SCHEDULE 4.3
BUDGET 1988

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	RECORDS MGMT	FORMS MGMT	TELE COMM	OTHER
WAGES & BENEFITS						
SALARY & WAGES	1,511,466		186,653	186,652	994,353	143,808
OTHER EXPENSES & COST						
SERVICES	776,200		93,700	93,700	550,300	38,500
SUPPLIES	18,700		2,350	2,350	12,700	1,300
EQUIPMENT	7,900	7,900				
GRANTS	79,700					79,700
DEPARTMENTAL EXPEND	2,393,966	7,900	282,703	282,702	1,557,353	263,308
COST ADJUSTMENTS						
DEDUCTIONS	(87,600)	(7,900)				(79,700)
ADDITIONS	117,801	117,801				
COST BY FUNCTION	2,424,167	117,801	282,703	282,702	1,557,353	183,608
REALLOCATE GEN ADMN		(117,801)	14,439	14,439	79,545	9,378
ALLOCABLE COSTS	2,424,167	0	297,142	297,141	1,636,898	192,986
DISALLOWED	(192,986)					(192,986)
NET ALLOCATED	2,231,181	0	297,142	297,141	1,636,898	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	214	0.77%	2,274
PROPERTY MGMT	147	0.53%	1,562
INFORMATION MGMT	28	0.10%	298
OPERATIONS MGMT	1,343	4.80%	14,272
BUILDING CODE	0	0.00%	0
BUILDING CONST	0	0.00%	0
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECTRONIC EQUIP RNTL	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	11	0.04%	117
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	20	0.07%	213
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
OTHER	134	0.48%	1,424
AGRICULTURE	367	1.31%	3,900
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	16	0.06%	170
ATTORNEY GENERAL	1,890	6.76%	20,084
AUDITOR	260	0.93%	2,763
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	414	1.48%	4,399
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	634	2.27%	6,737
EDUCATION-CENTRAL OFFICE	213	0.76%	2,263
EDUCATION-FARIBAUT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	6	0.02%	64
EMPLOYEE RELATIONS	23	0.08%	244
ENERGY, ECONOMIC DVLP	47	0.17%	499
FINANCE	3,029	10.83%	32,188
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	1,743	6.23%	18,522
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	54	0.19%	574
PHARMACY	4	0.01%	43
DENTISTRY	28	0.10%	298
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	267	0.95%	2,837
HIGHER ED COORD BD	1	.00%	11

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	911	3.26%	9,681
HUMAN RIGHTS	464	1.66%	4,931
HUMAN SERVICES-CENT OFFICE	1,946	6.96%	20,679
HUMAN SERVICE-INSTITUTIONS	1,323	4.73%	14,059
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,865	13.82%	41,072
LABOR & INDUSTRY	3,666	13.11%	38,957
LEGISLATIVE AUDIT	289	1.03%	3,071
LIEUTENANT GOVERNOR	22	0.08%	234
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	668	2.39%	7,099
MUNICIPAL BOARD	68	0.24%	723
NATURAL RESOURCES	521	1.86%	5,536
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	3	0.01%	32
ELECTRICITY	153	0.55%	1,626
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	267	0.95%	2,837
PUB EMP RET ASSN	71	0.25%	754
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	232	0.83%	2,465
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	1,909	6.83%	20,286
SECRETARY OF STATE	369	1.32%	3,921
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	4	0.01%	43
STATE UNIV SYSTEM	28	0.10%	298
TEACHERS RETIREMENT	2	0.01%	21
TRANSPORTATION	5	0.02%	53
TRANSPORTATION REG BD	3	0.01%	32
TREASURER	2	0.01%	21
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	278	0.99%	2,955
TOTAL	27,962	100.00%	297,142

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-86
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	55	0.21%	617
PROPERTY MGMT	36	0.14%	404
INFORMATION MGMT	73	0.28%	819
OPERATIONS MGMT	160	0.60%	1,796
BUILDING CODE	39	0.15%	438
BUILDING CONST	0	0.00%	0
PLANT MGMT	70	0.26%	786
STATE REGISTER & DOCUMENTS	8	0.03%	90
MICROGRAPHICS	0	0.00%	0
ELECTRONIC EQUIP RNTL	0	0.00%	0
TELECOMMUNICATIONS	4	0.02%	45
MOTOR POOL	26	0.10%	292
STATE PRINTER	29	0.11%	326
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%	1,257
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
OTHER	16	0.06%	180
AGRICULTURE	659	2.49%	7,398
ANIMAL HEALTH BD	154	0.58%	1,729
ARTS BOARD	30	0.11%	337
ATTORNEY GENERAL	30	0.11%	337
AUDITOR	45	0.17%	505
CAPITOL AREA ARCH PLAN BD	5	0.02%	56
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	247	0.93%	2,773
COMMUNITY COLLEGE BD	1,202	4.54%	13,493
CORRECTIONS	1,081	4.08%	12,135
EDUCATION-CENTRAL OFFICE	968	3.66%	10,866
EDUCATION-FARIBAUT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	133	0.50%	1,493
ENERGY, ECONOMIC DVLP	108	0.41%	1,212
FINANCE	213	0.80%	2,391
GOVERNOR	8	0.03%	90
HANDICAPPED COUNCIL	7	0.03%	79
HEALTH	852	3.22%	9,564
HEALTH LIC BDS			
MEDICAL EXAMINERS	46	0.17%	516
NURSING	120	0.45%	1,347
PHARMACY	44	0.17%	494
DENTISTRY	33	0.12%	370
CHIROPRACTORS	5	0.02%	56
PSYCHOLOGY	18	0.07%	202
OPTOMETRY	12	0.05%	135
NURSING HOME ADM	15	0.06%	168
PODIATRY	5	0.02%	56
VETERINARY MEDICINE	9	0.03%	101
HEARING EXAMINER	65	0.25%	730
HIGHER ED COORD BD	28	0.11%	314

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
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%	2,851
HUMAN RIGHTS	33	0.12%	370
HUMAN SERVICES-CENT OFFICE	1,049	3.96%	11,776
HUMAN SERVICES-INSTITUTIONS	2,149	8.12%	24,124
INDIAN AFFAIRS	1	.00%	11
INVESTMENT BOARD	41	0.15%	460
IRON RANGE RESOURCES	6	0.02%	67
JOBS & TRAINING	1,438	5.43%	16,142
LABOR & INDUSTRY	295	1.11%	3,312
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	37	0.14%	415
MILITARY AFFAIRS	995	3.76%	11,169
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	1,346	5.09%	15,110
NON-HEALTH LIC BDS			
BOXING	12	0.05%	135
BARBERS	82	0.31%	920
ELECTRICITY	76	0.29%	853
ARCHITECTS & ENG	31	0.12%	348
ABSTRACTORS	6	0.02%	67
ACCOUNTANCY	28	0.11%	314
PEACE OFFICERS	36	0.14%	404
PLANNING	9	0.03%	101
POLLUTION CONTROL	315	1.19%	3,536
PUB EMP RET ASSN	71	0.27%	797
PUBLIC SAFETY	1,194	4.51%	13,403
PUBLIC SERVICE	51	0.19%	573
PUBLIC UTIL COMM	4	0.02%	45
RACING COMMISSION	12	0.05%	135
REVENUE	1,296	4.90%	14,548
SECRETARY OF STATE	107	0.40%	1,201
SENTENCE GUIDELINES	5	0.02%	56
STATE RETIREMENT	153	0.58%	1,718
STATE UNIV SYSTEM	5,729	21.64%	64,311
TEACHERS RETIREMENT	120	0.45%	1,347
TRANSPORTATION	2,271	8.58%	25,493
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	12	0.05%	135
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	140	0.53%	1,572
WORLD TRADE CENTER	0	0.00%	0
ZOO	131	0.49%	1,471
OTHER	165	0.62%	1,854
TOTAL	26,470	100.00%	297,141

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN 1985-86
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	20.512	0.16%	2.553
PROPERTY MGMT	12.014	0.09%	1.495
INFORMATION MGMT	1,933.815	14.70%	240.667
OPERATIONS MGMT	17.500	0.13%	2.178
BUILDING CODE	10.837	0.08%	1.349
BUILDING CONST	0	0.00%	0
PLANT MGMT	20.998	0.16%	2.613
STATE REGISTER & DOCUMENTS	7.892	0.06%	982
MICROGRAPHICS	1.601	0.01%	199
ELECTRONICS EQUIP RNTL	140	.00%	17
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4.422	0.03%	550
STATE PRINTER	5.992	0.05%	746
CENTRAL STORES	1.938	0.01%	241
FEDERAL SURPLUS	3.276	0.02%	408
RESOURCE RECOVERY	426	.00%	53
COMMUTER VANS	98	.00%	12
IMB	153.062	1.16%	19,049
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	248	.00%	31
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	945	0.01%	118
PROC SUR-LOCAL GOVT	232	.00%	29
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	254	.00%	32
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	411	.00%	51
AGRICULTURE	228.908	1.74%	28,488
ANIMAL HEALTH BD	13.679	0.10%	1,702
ARTS BOARD	6.672	0.05%	830
ATTORNEY GENERAL	190.575	1.45%	23,717
AUDITOR	26.472	0.20%	3,294
CAPITOL AREA ARCH PLAN BD	1.567	0.01%	195
CHARITABLE GAMBLING	10.364	0.08%	1,290
COMMERCE	87.041	0.66%	10,832
COMMUNITY COLLEGE BD	551.875	4.20%	68,582
CORRECTIONS	381.132	2.90%	47,433
EDUCATION-CENTRAL OFFICE	269.869	2.05%	33,586
EDUCATION-FARIBAULT SCHOOLS	30.094	0.23%	3,745
EDUCATION-VG-TECH	56.062	0.43%	6,977
EMPLOYEE RELATIONS	34.473	0.26%	4,290
ENERGY, ECONOMIC DVLP	302.590	2.30%	37,558
FINANCE	79.882	0.61%	9,941
GOVERNOR	74.085	0.56%	9,220
HANDICAPPED COUNCIL	6.738	0.05%	839
HEALTH	311.639	2.37%	38,784
HEALTH LIC BDS			
MEDICAL EXAMINERS	6.597	0.05%	821
NURSING	5.210	0.04%	648
PHARMACY	2.559	0.02%	318
DENTISTRY	2.126	0.02%	265
CHIROPRACTORS	922	0.01%	115
PSYCHOLOGY	655	.00%	82
OPTOMETRY	522	.00%	65
NURSING HOME ADM	1,017	0.01%	127
PODIATRY	225	.00%	28
VETERINARY MEDICINE	590	.00%	73
HEARING EXAMINER	5.473	0.04%	681
HIGHER ED COORD BD	30.181	0.23%	3,756

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	66.713	0.51%	8.303
HUMAN RIGHTS	50.018	0.38%	6.225
HUMAN SERVICES-CENT OFFICE	408.956	3.11%	50.895
HUMAN SERVICES-INSTITUTIONS	408.731	3.11%	50.867
INDIAN AFFAIRS	3.985	0.03%	496
INVESTMENT BOARD	16.836	0.13%	2.095
IRON RANGE RESOURCES	103.258	0.79%	12.851
JOBS & TRAINING	1.139.064	8.66%	141.759
LABOR & INDUSTRY	142.910	1.09%	17.785
LEGISLATIVE AUDIT	17.854	0.13%	2.122
LIEUTENANT GOVERNOR	5.134	0.04%	639
MEDIATION SVCS	13.523	0.10%	1.683
MILITARY AFFAIRS	82.766	0.63%	10.300
MUNICIPAL BOARD	3.116	0.02%	388
NATURAL RESOURCES	754.592	5.74%	93.910
NON-HEALTH LIC BDS			
BOXING	582	.00%	72
BARBERS	608	.00%	75
ELECTRICITY	10.300	0.08%	1.282
ARCHITECTS & ENG	2.738	0.02%	341
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1.238	0.01%	154
PEACE OFFICERS	6.351	0.05%	790
PLANNING	68.385	0.52%	8.511
POLLUTION CONTROL	297.414	2.26%	37.014
PUB EMP RET ASSN	22.912	0.17%	2.851
PUBLIC SAFETY	829.469	6.31%	103.229
PUBLIC SERVICE	29.537	0.22%	3.676
PUBLIC UTIL COMM	11.593	0.09%	1.443
RACING COMMISSION	5.675	0.04%	706
REVENUE	341.618	2.60%	42.515
SECRETARY OF STATE	5.731	0.04%	713
SENTENCE GUIDELINES	2.373	0.02%	295
STATE RETIREMENT	7.914	0.06%	985
STATE UNIV SYSTEM	1.386.563	10.54%	172.560
TEACHERS RETIREMENT	18.086	0.14%	2.251
TRANSPORTATION	1.159.840	8.82%	144.344
TRANSPORTATION REG BD	2.902	0.02%	361
TREASURER	3.704	0.03%	461
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	51.288	0.39%	6.383
WORLD TRADE CENTER	7.190	0.05%	895
ZOO	60.667	0.46%	7.550
OTHER	585.114	5.21%	85.267
TOTAL	13.152.855	100.00%	1.636.898

ALLOCATION BASIS: 1985-86 TELEPHONE CHARGES (OBJECT CODE 202)
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MGMT	FORMS MGMT	TELE COMM
ADMINISTRATION				
ADMINISTRATIVE MGMT	5,444	2,274	617	2,553
PROPERTY MGMT	3,461	1,562	404	1,495
INFORMATION MGMT	241,784	298	819	240,667
OPERATIONS MGMT	18,246	14,272	1,795	2,178
BUILDING CODE	1,787	0	438	1,349
BUILDING CONST	0	0	0	0
PLANT MGMT	3,399	0	786	2,613
STATE REGISTER & DOCUMENTS	1,072	0	90	982
MICROGRAPHICS	199	0	0	199
ELECTRONICS EQUIP RNTL	17	0	0	17
TELECOMMUNICATIONS	45	0	45	0
MOTOR POOL	842	0	292	550
STATE PRINTER	1,199	117	326	746
CENTRAL STORES	241	0	0	241
FEDERAL SURPLUS	408	0	0	408
RESOURCE RECOVERY	53	0	0	53
COMMUTER VANS	12	0	0	12
IMB	20,519	213	1,257	19,049
ADDRESSING & INSERT	0	0	0	0
MOVERS & DELIVERY	31	0	0	31
CENTRAL MNTNCE REV	0	0	0	0
CAPITOL PARKING	118	0	0	118
PROC SUR-LOCAL GOVT	29	0	0	29
RECORDS MGMT-LOCAL GOVT	0	0	0	0
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	32	0	0	32
IIISAC	0	0	0	0
911 EMERGENCY	0	0	0	0
OTHER	1,655	1,424	180	51
AGRICULTURE	39,786	3,900	7,398	28,488
ANIMAL HEALTH BD	3,431	0	1,729	1,702
ARTS BOARD	1,337	170	337	830
ATTORNEY GENERAL	44,138	20,084	337	23,717
AUDITOR	6,562	2,763	505	3,294
CAPITOL AREA ARCH PLAN BD	251	0	56	195
CHARITABLE GAMBLING	1,290	0	0	1,290
COMMERCE	18,004	4,339	2,773	10,892
COMMUNITY COLLEGE BD	82,175	0	13,493	68,682
CORRECTIONS	66,305	6,737	12,135	47,433
EDUCATION-CENTRAL OFFICE	46,715	2,263	10,866	33,586
EDUCATION-FARIBAUT SCHOOLS	3,745	0	0	3,745
EDUCATION-VO-TECH	7,041	64	0	6,977
EMPLOYEE RELATIONS	6,027	244	1,493	4,290
ENERGY, ECONOMIC DVLP	39,369	499	1,212	37,658
FINANCE	44,520	32,188	2,391	9,941
GOVERNOR	9,310	0	90	9,220
HANDICAPPED COUNCIL	918	0	79	839
HEALTH	66,870	18,522	9,564	38,784
HEALTH LIC BDS				
MEDICAL EXAMINERS	1,337	0	516	821
NURSING	2,569	574	1,347	548
PHARMACY	955	43	494	318
DENTISTRY	933	298	370	265
CHIROPRACTORS	171	0	56	115
PSYCHOLOGY	284	0	202	82
OPTOMETRY	200	0	135	65
NURSING HOME ADM	295	0	168	127
PODIATRY	84	0	56	28
VETERINARY MEDICINE	174	0	101	73
HEARING EXAMINER	4,248	2,837	730	981
HIGHER ED COORD BD	4,081	11	314	3,756

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MGMT	FORMS MGMT	TELE COMM
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	20.835	9.681	2.851	3.303
HUMAN RIGHTS	11.526	4.931	370	6.225
HUMAN SERVICES-CENT OFFICE	83.350	20.679	11.776	50.895
HUMAN SERVICES-INSTITUTIONS	89.050	14.059	24.124	50.867
INDIAN AFFAIRS	507	0	11	496
INVESTMENT BOARD	2.535	0	460	2.095
IRON RANGE RESOURCES	12.918	0	67	12.851
JOBS & TRAINING	198.973	41.072	16.142	141.759
LABOR & INDUSTRY	60.054	38.957	3.312	17.785
LEGISLATIVE AUDIT	5.193	3.071	0	2.122
LIEUTENANT GOVERNOR	873	834	0	639
MEDIATION SVCS	2.098	0	415	1.683
MILITARY AFFAIRS	26.568	7.099	11.169	10.300
MUNICIPAL BOARD	1.111	723	0	388
NATURAL RESOURCES	114.536	5.536	15.110	93.910
NON-HEALTH LIC BDS				
BOXING	207	0	135	72
BARBERS	1.028	32	920	76
ELECTRICITY	3.761	1.626	853	1.282
ARCHITECTS & ENG	589	0	348	341
ABSTRACTORS	67	0	57	0
ACCOUNTANCY	468	0	314	154
PEACE OFFICERS	1.194	0	404	790
PLANNING	8.512	0	101	8.511
POLLUTION CONTROL	43.387	2.837	3.536	37.014
PUB EMP RET ASSN	4.402	754	797	2.851
PUBLIC SAFETY	116.632	0	13.403	103.229
PUBLIC SERVICE	6.714	2.465	573	3.676
PUBLIC UTIL COMM	1.488	0	45	1.443
RACING COMMISSION	841	0	135	706
REVENUE	77.349	10.286	14.548	42.515
SECRETARY OF STATE	5.835	3.921	1.201	713
SENTENCE GUIDELINES	351	0	56	295
STATE RETIREMENT	2.746	43	1.718	985
STATE UNIV SYSTEM	237.169	298	64.311	172.560
TEACHERS RETIREMENT	3.619	21	1.347	2.251
TRANSPORTATION	169.890	23	25.493	144.344
TRANSPORTATION RES BD	393	32	0	361
TREASURER	617	21	135	461
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	7.955	0	1.272	6.383
WORLD TRADE CENTER	895	0	0	895
ZOO	9.021	0	1.471	7.550
OTHER	90.076	2.955	1.854	85.267
TOTAL	2,231,181	297,142	297,141	1,636,898

STATE OF MINNESOTA
ADMINISTRATION - OPERATIONS MANAGEMENT
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:

- o Procurement - costs of central purchasing have been allocated based on the number of encumbrance transactions (A44) processed in 1985-86. Contract Management is included with Procurement.
- o 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. 1986 postage charges.
- o 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, 1986.
- o Employee Assistance provides assistance to employees with medical, psychiatric or other personal problems. Costs have been allocated based on each unit's recommended positions for fiscal year 1988.

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

SCHEDULE 5.2
BUDGET 1988

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1988		3,650,036
DEDUCTIONS:		
EQUIPMENT	(11,300)	
TOTAL DEDUCTIONS		(11,300)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	15,038	
ADMIN-ADMINISTRATIVE MGMT	144,194	
ADMIN-PROPERTY MGMT	3,323	
ADMIN-INFORMATION MGMT	18,246	
TOTAL ADDITIONS		180,801
TOTAL TO BE ALLOCATED		3,819,537

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GEN ADMN	PROCURE	CENTRAL MAIL	INVENTORY MGMT	EMPLOYEE ASSIST	OTHER
WAGES & BENEFITS							
SALARIES & WAGES	2,285,136		1,246,708	227,960	404,670	201,925	203,873
OTHER EXPENSE & COST							
SERVICES	1,323,100		774,300	151,600	190,000	99,000	108,200
SUPPLIES	30,500		15,000	3,300	4,600	5,200	2,400
EQUIPMENT	11,300	11,300					
DEPARTMENTAL EXPEND	3,650,036	11,300	2,036,008	382,860	599,270	306,125	314,473
COST ADJUSTMENTS							
DEDUCTIONS	(11,300)	(11,300)					
ADDITIONS	180,801	180,801					
COST BY FUNCTION	3,819,537	180,801	2,036,008	382,860	599,270	306,125	314,473
REALLOCATE ADMN	0	(180,801)	101,166	19,023	29,776	15,211	15,625
ALLOCABLE COSTS	3,819,537	0	2,137,174	401,883	629,046	321,336	330,098
DISALLOWED	(330,098)						(330,098)
NET ALLOCATED	3,489,439	0	2,137,174	401,883	629,046	321,336	0

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	95	0.19%	3,966
PROPERTY MANAGEMENT	35	0.07%	1,461
INFORMATION MANAGEMENT	93	0.18%	3,882
OPERATIONS MANAGEMENT	71	0.14%	2,964
BUILDING CODE	30	0.06%	1,252
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	299	0.58%	12,481
STATE REGISTER & DOCUMENTS	99	0.19%	4,133
MICROGRAPHICS	36	0.07%	1,503
ELECTRONICS EQUIPMENT RENTAL	145	0.28%	6,053
TELECOMMUNICATIONS	18	0.04%	751
MOTOR POOL	41	0.08%	1,712
STATE PRINTER	87	0.17%	3,632
CENTRAL STORES	116	0.23%	4,842
FEDERAL SURPLUS	1	.00%	42
RESOURCE RECOVERY	3	0.01%	125
COMPUTER VANS	5	0.01%	209
IMB	523	1.02%	21,032
ADDRESSING & INSERT	10	0.02%	417
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
OTHER	1,284	2.51%	53,599
AGRICULTURE	1,884	3.68%	78,646
ANIMAL HEALTH BD	19	0.04%	793
ARTS BOARD	198	0.39%	8,265
ATTORNEY GENERAL	273	0.53%	11,396
AUDITOR	33	0.06%	1,378
CAPITOL AREA ARCH PLAN BD	17	0.03%	710
CHARITABLE GAMBLING	32	0.06%	1,336
COMMERCE	175	0.34%	7,305
COMMUNITY COLLEGE BD	3,373	6.59%	140,803
CORRECTIONS	2,268	4.43%	94,676
EDUCATION-CENTRAL OFFICE	792	1.55%	33,061
EDUCATION-FARIBAUTL SCHOOLS	142	0.28%	5,928
EDUCATION-VO-TECH	203	0.40%	8,474
EMPLOYEE RELATIONS	145	0.28%	6,053
ENERGY, ECONOMIC DVL P	1,381	2.70%	57,649
FINANCE	116	0.23%	4,842
GOVERNOR	45	0.09%	1,878
HANDICAPPED COUNCIL	26	0.05%	1,085
HEALTH	1,580	3.09%	65,956
HEALTH LIC BDS			
MEDICAL EXAMINERS	48	0.09%	2,004
NURSING	21	0.04%	877
PHARMACY	19	0.04%	793
DENTISTRY	32	0.06%	1,336
CHIROPRACTORS	9	0.02%	376
PSYCHOLOGY	16	0.03%	668
OPTOMETRY	13	0.03%	543
NURSING HOME ADM	13	0.03%	543
PODIATRY	2	.00%	83
VETERINARY MEDICINE	14	0.03%	584
HEARING EXAMINER	183	0.36%	7,639
HIGHER ED COORD BD	237	0.46%	9,893

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	187	0.37%	7,806
HUMAN RIGHTS	58	0.11%	2,421
HUMAN SERVICES-CENTRAL OFFICE	1,542	3.01%	64,369
HUMAN SERVICES-INSTITUTIONS	2,500	4.88%	104,360
INDIAN AFFAIRS	14	0.03%	584
INVESTMENT BOARD	41	0.08%	1,712
IRON RANGE RESOURCES	612	1.20%	25,547
JOBS & TRAINING	3,302	6.45%	137,839
LABOR & INDUSTRY	412	0.80%	17,199
LEGISLATIVE AUDIT	18	0.04%	751
LIEUTENANT GOVERNOR	16	0.03%	668
MEDIATION SVCS	52	0.10%	2,171
MILITARY AFFAIRS	101	0.20%	4,216
MUNICIPAL BOARD	29	0.06%	1,211
NATURAL RESOURCES	4,349	8.49%	181,545
NON-HEALTH LIC BDS			
BOXING	4	0.01%	167
BARBERS	7	0.01%	292
ELECTRICITY	37	0.07%	1,545
ARCHITECTS & ENG	14	0.03%	584
ABSTRACTORS	4	0.01%	167
ACCOUNTANCY	15	0.03%	626
PEACE OFFICERS	6	0.01%	250
PLANNING	369	0.72%	15,404
POLLUTION CONTROL	1,057	2.06%	44,124
PUB EMP RET ASSN	147	0.29%	6,136
PUBLIC SAFETY	3,232	6.31%	134,917
PUBLIC SERVICE	113	0.22%	4,717
PUBLIC UTIL COMM	31	0.06%	1,294
RACING COMMISSION	77	0.15%	3,214
REVENUE	563	1.10%	23,502
SECRETARY OF STATE	97	0.19%	4,049
SENTENCE GUIDELINES	9	0.02%	376
STATE RETIREMENT	82	0.16%	3,423
STATE UNIV SYSTEM	5,729	11.19%	239,152
TEACHERS RETIREMENT	77	0.15%	3,214
TRANSPORTATION	8,762	17.11%	365,762
TRANSPORTATION REG BD	23	0.04%	960
TREASURER	9	0.02%	376
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	170	0.33%	7,097
WORLD TRADE CENTER	47	0.09%	1,962
ZOO	117	0.23%	4,884
OTHER	866	1.69%	36,152
TOTAL	51,197	100.00%	2,137,174

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1986
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	10,091	0.15%	612
PROPERTY MANAGEMENT	3,717	0.06%	226
INFORMATION MANAGEMENT	3,214	0.05%	195
OPERATIONS MANAGEMENT	45,049	0.68%	2,734
BUILDING CODE	5,099	0.08%	309
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	553	0.01%	34
STATE REGISTER & DOCUMENTS	39,553	0.60%	2,400
MICROGRAPHICS	387	0.01%	23
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	427	0.01%	26
STATE PRINTER	683	0.01%	41
CENTRAL STORES	1,370	0.02%	83
FEDERAL SURPLUS	5,414	0.08%	329
RESOURCE RECOVERY	316	.00%	19
COMMUTER VANS	0	0.00%	0
IMB	2,369	0.04%	144
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,813	0.03%	110
PROC SUR-LOCAL GOVT	392	0.01%	24
RECORDS MGMT-LOCAL GOVT	1,790	0.03%	109
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
OTHER	3,146	0.05%	191
AGRICULTURE	135,978	2.05%	8,252
ANIMAL HEALTH BD	7,202	0.11%	437
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	57,781	0.87%	3,507
AUDITOR	13,438	0.20%	816
CAPITOL AREA ARCH PLAN BD	487	0.01%	30
CHARITABLE GAMBLING	10,648	0.16%	646
COMMERCE	106,508	1.61%	6,464
COMMUNITY COLLEGE BD	60,387	0.91%	3,665
CORRECTIONS	29,073	0.44%	1,764
EDUCATION-CENTRAL OFFICE	327,766	4.95%	19,891
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	43,959	0.66%	2,668
EMPLOYEE RELATIONS	51,679	0.78%	3,136
ENERGY, ECONOMIC DVLP	341,382	5.16%	20,718
FINANCE	168,678	2.55%	10,237
GOVERNOR	14,610	0.22%	887
HANDICAPPED COUNCIL	15,112	0.23%	917
HEALTH	18,974	0.29%	1,151
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,533	0.05%	214
NURSING	10,503	0.16%	637
PHARMACY	38	.00%	2
DENTISTRY	3,410	0.05%	207
CHIROPRACTORS	18	.00%	1
PSYCHOLOGY	1	.00%	0
OPTOMETRY	12	.00%	1
NURSING HOME ADM	83	.00%	5
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	416	0.01%	25
HIGHER ED COORD BD	82,954	1.25%	5,034

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	34,078	0.51%	2,068
HUMAN RIGHTS	19,002	0.29%	1,153
HUMAN SERVICES-CENTRAL OFFICE	882,903	13.33%	53,581
HUMAN SERVICES-INSTITUTIONS	2,140	0.03%	130
INDIAN AFFAIRS	534	0.01%	32
INVESTMENT BOARD	1,410	0.02%	86
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	6,185	0.09%	375
LABOR & INDUSTRY	142,159	2.15%	8,627
LEGISLATIVE AUDIT	4,393	0.07%	267
LIEUTENANT GOVERNOR	3,030	0.05%	184
MEDIATION SVCS	7,129	0.11%	433
MILITARY AFFAIRS	3	.00%	0
MUNICIPAL BOARD	1,071	0.02%	65
NATURAL RESOURCES	422,353	6.38%	25,632
NON-HEALTH LIC BDS			
BOXING	282	.00%	17
BARBERS	2,082	0.03%	126
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	286	.00%	17
ACCOUNTANCY	10,805	0.16%	656
PEACE OFFICERS	5,793	0.09%	352
PLANNING	34,764	0.52%	2,110
POLLUTION CONTROL	308	.00%	19
PUB EMP RET ASSN	205,774	3.11%	12,488
PUBLIC SAFETY	1,580,578	23.87%	95,921
PUBLIC SERVICE	3,226	0.05%	196
PUBLIC UTIL COMM	3,976	0.06%	241
RACING COMMISSION	176	.00%	11
REVENUE	1,046,268	15.80%	63,495
SECRETARY OF STATE	46,213	0.70%	2,805
SENTENCE GUIDELINES	1,259	0.02%	76
STATE RETIREMENT	67,617	1.02%	4,104
STATE UNIV SYSTEM	58,787	0.89%	3,568
TEACHERS RETIREMENT	94,027	1.42%	5,706
TRANSPORTATION	191,571	2.89%	11,626
TRANSPORTATION REG BD	2,869	0.04%	174
TREASURER	342	0.01%	21
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	6,359	0.10%	386
WORLD TRADE CENTER	2,117	0.03%	128
ZOO	0	0.00%	0
OTHER	100,287	1.51%	6,086
TOTAL	6,622,169	100.00%	401,883

ALLOCATION BASIS:
SOURCE:

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	632	0.13%	826
PROPERTY MANAGEMENT	549	0.11%	717
INFORMATION MANAGEMENT	765	0.16%	1,000
OPERATIONS MANAGEMENT	744	0.15%	972
BUILDING CODE	354	0.07%	463
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	3,437	0.71%	4,491
STATE REGISTER & DOCUMENTS	181	0.04%	236
MICROGRAPHICS	158	0.03%	206
ELECTRONICS EQUIPMENT RENTAL	515	0.11%	673
TELECOMMUNICATIONS	5	.00%	7
MOTOR POOL	1,463	0.30%	1,912
STATE PRINTER	469	0.10%	613
CENTRAL STORES	70	0.01%	91
FEDERAL SURPLUS	74	0.02%	97
RESOURCE RECOVERY	27	0.01%	35
COMMUTER VANS	42	0.01%	55
IMB	5,840	1.21%	7,631
ADDRESSING & INSERT	18	.00%	24
MOVERS & DELIVERY	118	0.02%	154
CENTRAL MNTNCE REV	1	.00%	1
CAPITOL PARKING	73	0.02%	95
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
OTHER	220	0.05%	287
AGRICULTURE	4,662	0.97%	6,091
ANIMAL HEALTH BD	235	0.05%	307
ARTS BOARD	124	0.03%	162
ATTORNEY GENERAL	3,190	0.66%	4,168
AUDITOR	558	0.12%	729
CAPITOL AREA ARCH PLAN BD	29	0.01%	38
CHARITABLE GAMBLING	61	0.01%	80
COMMERCE	1,844	0.38%	2,409
COMMUNITY COLLEGE BD	64,258	13.35%	83,961
CORRECTIONS	26,944	5.60%	35,206
EDUCATION-CENTRAL OFFICE	5,906	1.23%	7,717
EDUCATION-FARIBAUT SCHOOLS	4,312	0.90%	5,634
EDUCATION-VO-TECH	1,359	0.28%	1,776
EMPLOYEE RELATIONS	1,206	0.25%	1,576
ENERGY, ECONOMIC DVLP	2,583	0.54%	3,375
FINANCE	861	0.18%	1,125
GOVERNOR	447	0.09%	584
HANDICAPPED COUNCIL	111	0.02%	145
HEALTH	8,716	1.81%	11,388
HEALTH LIC BDS			
MEDICAL EXAMINERS	138	0.03%	180
NURSING	218	0.05%	285
PHARMACY	91	0.02%	119
DENTISTRY	82	0.02%	107
CHIROPRACTORS	19	.00%	25
PSYCHOLOGY	14	.00%	18
OPTOMETRY	16	.00%	21
NURSING HOME ADM	54	0.01%	71
PODIATRY	1	.00%	1
VETERINARY MEDICINE	14	.00%	18
HEARING EXAMINER	561	0.12%	733
HIGHER ED COORD BD	528	0.11%	690

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	53	0.01%	69
HOUSING FINANCE	1,222	0.25%	1,597
HUMAN RIGHTS	503	0.10%	657
HUMAN SERVICES-CENTRAL OFFICE	7,562	1.57%	9,881
HUMAN SERVICES-INSTITUTIONS	52,299	10.86%	68,335
INDIAN AFFAIRS	77	0.02%	101
INVESTMENT BOARD	328	0.07%	429
IRON RANGE RESOURCES	2,122	0.44%	2,773
JOBS & TRAINING	14,493	3.01%	18,937
LABOR & INDUSTRY	3,372	0.70%	4,406
LEGISLATIVE AUDIT	709	0.15%	926
LIEUTENANT GOVERNOR	118	0.02%	154
MEDIATION SVCS	189	0.04%	247
MILITARY AFFAIRS	4,561	0.95%	5,959
MUNICIPAL BOARD	36	0.01%	47
NATURAL RESOURCES	37,145	7.72%	48,534
NON-HEALTH LIC BDS			
BOXING	14	.00%	18
BARBERS	56	0.01%	73
ELECTRICITY	215	0.04%	281
ARCHITECTS & ENG	89	0.02%	116
ABSTRACTORS	1	.00%	1
ACCOUNTANCY	61	0.01%	80
PEACE OFFICERS	77	0.02%	101
PLANNING	1,876	0.39%	2,451
POLLUTION CONTROL	6,676	1.39%	8,723
PUB EMP RET ASSN	7	.00%	9
PUBLIC SAFETY	20,967	4.36%	27,396
PUBLIC SERVICE	1,531	0.32%	2,000
PUBLIC UTIL COMM	402	0.08%	525
RACING COMMISSION	129	0.03%	169
REVENUE	7,551	1.57%	9,866
SECRETARY OF STATE	570	0.12%	745
SENTENCE GUIDELINES	56	0.01%	73
STATE RETIREMENT	375	0.08%	490
STATE UNIV SYSTEM	101,040	20.99%	132,021
TEACHERS RETIREMENT	447	0.09%	584
TRANSPORTATION	54,633	11.35%	71,385
TRANSPORTATION REG BD	72	0.01%	94
TREASURER	187	0.04%	244
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	8,183	1.70%	10,692
WORLD TRADE CENTER	6	.00%	8
ZOO	4,180	0.87%	5,462
OTHER	2,343	0.49%	3,062
TOTAL	481,430	100.00%	629,046

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-86
SOURCE: FIXED ASSET SUMMARY REPORT

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	44	0.13%	424
PROPERTY MANAGEMENT	31	0.09%	299
INFORMATION MANAGEMENT	44	0.13%	424
OPERATIONS MANAGEMENT	76	0.23%	733
BUILDING CODE	21	0.06%	203
BUILDING CONSTRUCTION	6	0.02%	58
PLANT MGMT	166	0.50%	1,601
STATE REGISTER & DOCUMENTS	17	0.05%	164
MICROGRAPHICS	18	0.05%	174
ELECTRONICS EQUIPMENT RENTAL	2	0.01%	19
TELECOMMUNICATIONS	6	0.02%	58
MOTOR POOL	17	0.05%	164
STATE PRINTER	48	0.14%	463
CENTRAL STORES	20	0.06%	193
FEDERAL SURPLUS	7	0.02%	68
RESOURCE RECOVERY	5	0.02%	48
COMMUTER VANS	1	.00%	10
IMB	270	0.81%	2,604
ADDRESSING & INSERT	7	0.02%	68
MOVERS & DELIVERY	10	0.03%	96
CENTRAL MNTNCE REV	7	0.02%	68
CAPITOL PARKING	9	0.03%	87
PROC SUR-LOCAL GOVT	4	0.01%	39
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	4	0.01%	39
IISAC	0	0.00%	0
911 EMERGENCY	3	0.01%	29
OTHER	8	0.02%	77
AGRICULTURE	448	1.34%	4,320
ANIMAL HEALTH BD	36	0.11%	347
ARTS BOARD	13	0.04%	125
ATTORNEY GENERAL	331	0.99%	3,192
AUDITOR	128	0.38%	1,234
CAPITOL AREA ARCH PLAN BD	3	0.01%	29
CHARITABLE GAMBLING	16	0.05%	154
COMMERCE	238	0.71%	2,295
COMMUNITY COLLEGE BD	2,160	6.48%	20,829
CORRECTIONS	1,814	5.44%	17,493
EDUCATION-CENTRAL OFFICE	386	1.16%	3,722
EDUCATION-FARIBAULT SCHOOLS	191	0.57%	1,842
EDUCATION-VO-TECH	115	0.35%	1,109
EMPLOYEE RELATIONS	118	0.35%	1,138
ENERGY, ECONOMIC DVL	214	0.64%	2,064
FINANCE	124	0.37%	1,196
GOVERNOR	43	0.13%	415
HANDICAPPED COUNCIL	10	0.03%	96
HEALTH	775	2.33%	7,473
HEALTH LIC BDS			
MEDICAL EXAMINERS	17	0.05%	164
NURSING	20	0.06%	193
PHARMACY	10	0.03%	96
DENTISTRY	6	0.02%	58
CHIROPRACTORS	3	0.01%	29
PSYCHOLOGY	3	0.01%	29
OPTOMETRY	1	.00%	10
NURSING HOME ADM	2	0.01%	19
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	10
HEARING EXAMINER	65	0.20%	627
HIGHER ED COORD BD	73	0.22%	704

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	19
HOUSING FINANCE	129	0.39%	1,244
HUMAN RIGHTS	65	0.20%	627
HUMAN SERVICES-CENTRAL OFFICE	827	2.48%	7,975
HUMAN SERVICES-INSTITUTIONS	5,441	16.33%	52,468
INDIAN AFFAIRS	9	0.03%	87
INVESTMENT BOARD	25	0.08%	241
IRON RANGE RESOURCES	94	0.28%	906
JOBS & TRAINING	2,331	7.00%	22,478
LABOR & INDUSTRY	372	1.12%	3,587
LEGISLATIVE AUDIT	72	0.22%	694
LIEUTENANT GOVERNOR	7	0.02%	68
MEDIATION SVCS	26	0.08%	251
MILITARY AFFAIRS	323	0.97%	3,115
MUNICIPAL BOARD	4	0.01%	39
NATURAL RESOURCES	1,660	4.98%	16,007
NON-HEALTH LIC BDS			
BOXING	2	0.01%	19
BARBERS	3	0.01%	29
ELECTRICITY	18	0.05%	174
ARCHITECTS & ENG	6	0.02%	58
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	5	0.02%	48
PEACE OFFICERS	9	0.03%	87
PLANNING	113	0.34%	1,090
POLLUTION CONTROL	501	1.50%	4,831
PUB EMP RET ASSN	71	0.21%	685
PUBLIC SAFETY	1,674	5.02%	16,142
PUBLIC SERVICE	142	0.43%	1,369
PUBLIC UTIL COMM	35	0.11%	338
RACING COMMISSION	10	0.03%	96
REVENUE	1,022	3.07%	9,855
SECRETARY OF STATE	43	0.13%	415
SENTENCE GUIDELINES	4	0.01%	39
STATE RETIREMENT	42	0.13%	405
STATE UNIV SYSTEM	3,800	11.40%	36,644
TEACHERS RETIREMENT	57	0.17%	550
TRANSPORTATION	4,648	13.95%	44,821
TRANSPORTATION REG BD	8	0.02%	77
TREASURER	14	0.04%	135
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	399	1.20%	3,848
WORLD TRADE CENTER	9	0.03%	87
ZOO	162	0.49%	1,562
OTHER	924	2.77%	8,904
TOTAL	33,323	100.00%	321,336

ALLOCATION BASIS: GOVERNOR'S RECOMMENDED POSITIONS F.Y. 1988
SOURCE: BIENNIAL BUDGET SYSTEM COMPUTER RUN

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURMNT	CENTRAL MAIL	INVENTORY MGMT	EMPLOYEE ASSIST
ADMINISTRATION					
ADMINISTRATIVE MANAGEMENT	5,828	3,966	612	826	424
PROPERTY MANAGEMENT	2,703	1,461	226	717	299
INFORMATION MANAGEMENT	5,501	3,882	195	1,000	424
OPERATIONS MANAGEMENT	7,403	2,964	2,734	972	733
BUILDING CODE	2,227	1,252	309	463	203
BUILDING CONSTRUCTION	58	0	0	0	58
PLANT MGMT	18,607	12,481	34	4,491	1,601
STATE REGISTER & DOCUMENTS	6,933	4,133	2,400	236	164
MICROGRAPHICS	1,906	1,503	23	206	174
ELECTRONICS EQUIPMENT RENTAL	6,745	6,053	0	673	19
TELECOMMUNICATIONS	816	751	0	7	58
MOTOR POOL	3,814	1,712	26	1,912	164
STATE PRINTER	4,749	3,632	41	613	463
CENTRAL STORES	5,209	4,842	83	91	193
FEDERAL SURPLUS	536	42	329	97	68
RESOURCE RECOVERY	227	125	19	35	48
COMMUTER VANS	274	209	0	55	10
IMB	32,211	21,832	144	7,631	2,604
ADDRESSING & INSERT	509	417	0	24	68
MOVERS & DELIVERY	250	0	0	154	96
CENTRAL MNTNCE REV	69	0	0	1	68
CAPITOL PARKING	292	0	110	95	87
PROC SUR-LOCAL GOVT	63	0	24	0	39
RECORDS MGMT-LOCAL GOVT	109	0	109	0	0
STATE SURPLUS	0	0	0	0	0
MGMT ANALYSIS-SP FD	39	0	0	0	39
IISAC	0	0	0	0	0
911 EMERGENCY	29	0	0	0	29
OTHER	54,154	53,599	191	287	77
AGRICULTURE	97,309	78,646	8,252	6,091	4,320
ANIMAL HEALTH BD	1,884	793	437	307	347
ARTS BOARD	8,552	8,265	0	162	125
ATTORNEY GENERAL	22,263	11,396	3,507	4,168	3,192
AUDITOR	4,157	1,378	816	729	1,234
CAPITOL AREA ARCH PLAN BD	807	710	30	38	29
CHARITABLE GAMBLING	2,216	1,336	646	80	154
COMMERCE	18,473	7,305	6,464	2,409	2,295
COMMUNITY COLLEGE BD	249,258	140,803	3,665	83,961	20,829
CORRECTIONS	149,139	94,676	1,764	35,206	17,493
EDUCATION-CENTRAL OFFICE	64,391	33,061	19,891	7,717	3,722
EDUCATION-FARIBAUTL SCHOOLS	13,404	5,928	0	5,634	1,842
EDUCATION-VO-TECH	14,027	8,474	2,668	1,776	1,109
EMPLOYEE RELATIONS	11,903	6,053	3,136	1,576	1,138
ENERGY, ECONOMIC DVLPG	83,806	57,649	20,718	3,375	2,064
FINANCE	17,400	4,842	10,237	1,125	1,196
GOVERNOR	3,764	1,878	887	584	415
HANDICAPPED COUNCIL	2,243	1,085	917	145	96
HEALTH	85,968	65,956	1,151	11,388	7,473
HEALTH LIC BDS					
MEDICAL EXAMINERS	2,562	2,004	214	180	164
NURSING	1,992	877	637	285	193
PHARMACY	1,010	793	2	119	96
DENTISTRY	1,708	1,336	207	107	58
CHIROPRACTORS	431	376	1	25	29
PSYCHOLOGY	715	668	0	18	29
OPTOMETRY	575	543	1	21	10
NURSING HOME ADM	638	543	5	71	19
PODIATRY	84	83	0	1	0
VETERINARY MEDICINE	612	584	0	18	10
HEARING EXAMINER	9,024	7,639	25	733	627
HIGHER ED COORD BD	16,321	9,893	5,034	690	704

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURMNT	CENTRAL MAIL	INVENTORY MGMT	EMPLOYEE ASSIST
HIGHER ED FAC AUTH	88	0	0	69	19
HOUSING FINANCE	12,715	7,806	2,068	1,597	1,244
HUMAN RIGHTS	4,858	2,421	1,153	657	627
HUMAN SERVICES-CENTRAL OFFICE	135,806	64,369	53,581	9,881	7,375
HUMAN SERVICES-INSTITUTIONS	225,293	104,360	130	68,335	52,468
INDIAN AFFAIRS	804	584	32	101	87
INVESTMENT BOARD	2,468	1,712	86	429	241
IRON RANGE RESOURCES	29,226	25,547	0	2,773	906
JOBS & TRAINING	179,629	137,839	375	18,937	22,478
LABOR & INDUSTRY	33,819	17,199	8,627	4,406	3,587
LEGISLATIVE AUDIT	2,638	751	267	926	694
LIEUTENANT GOVERNOR	1,074	668	184	154	68
MEDIATION SVCS	3,102	2,171	433	247	251
MILITARY AFFAIRS	13,290	4,216	0	5,959	3,115
MUNICIPAL BOARD	1,362	1,211	65	47	39
NATURAL RESOURCES	271,718	181,545	25,632	48,534	16,007
NON-HEALTH LIC BDS					
BOXING	221	167	17	18	19
BARBERS	520	292	126	73	29
ELECTRICITY	2,000	1,545	0	281	174
ARCHITECTS & ENG	758	584	0	116	58
ABSTRACTORS	185	167	17	1	0
ACCOUNTANCY	1,410	626	656	80	48
PEACE OFFICERS	790	250	352	101	87
PLANNING	21,055	15,404	2,110	2,451	1,090
POLLUTION CONTROL	57,697	44,124	19	8,723	4,831
PUB EMP RET ASSN	19,318	6,136	12,488	9	685
PUBLIC SAFETY	274,376	134,917	95,921	27,396	16,142
PUBLIC SERVICE	8,282	4,717	196	2,000	1,369
PUBLIC UTIL COMM	2,398	1,294	241	525	338
RACING COMMISSION	3,490	3,214	11	169	96
REVENUE	106,718	23,502	63,495	9,866	9,855
SECRETARY OF STATE	8,014	4,049	2,805	745	415
SENTENCE GUIDELINES	564	376	76	73	39
STATE RETIREMENT	8,422	3,423	4,104	490	405
STATE UNIV SYSTEM	411,385	239,152	3,568	132,021	36,644
TEACHERS RETIREMENT	10,054	3,214	5,706	584	550
TRANSPORTATION	493,594	365,762	11,626	71,385	44,821
TRANSPORTATION REG BD	1,305	960	174	94	77
TREASURER	776	376	21	244	135
UNIV OF MINN	0	0	0	0	0
VETERANS AFFAIRS	22,023	7,097	386	10,692	3,848
WORLD TRADE CENTER	2,185	1,962	128	8	87
ZOO	11,908	4,884	0	5,462	1,562
OTHER	54,204	36,152	6,086	3,062	8,904
TOTAL	3,489,439	2,137,174	401,883	629,046	321,336

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 recommended positions for F.Y. 1988.

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

SCHEDULE 6.2
BUDGET 1988

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1988		886.230
DEDUCTIONS:		
EQUIPMENT	(11.000)	
TOTAL DEDUCTIONS		(11.000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	27.698	
ADMN-PROPERTY MGMT	2.769	
ADMN-INFORMATION MGMT	44.520	
ADMN-OPERATIONS MGMT	17.400	
TOTAL ALLOCATED ADDITIONS		92.387
TOTAL TO BE ALLOCATED		967.617

SCHEDULE 6.3
BUDGET 1988

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	550.630		550.630
OTHER EXPENSE & COST			
SERVICES	290.900		290.900
SUPPLIES	33.700		33.700
EQUIPMENT	11.000	11.000	
DEPARTMENTAL EXPENDITURES	886.230	11.000	875.230
COST ADJUSTMENTS			
DEDUCTIONS	(11.000)	(11.000)	
ADDITIONS	86.594	86.594	
COST BY FUNCTION	961.824	86.594	875.230
REALLOCATE ADMN	0	(86.594)	86.594
ALLOCABLE COSTS	961.824	0	961.824
DISALLOWED	0		
NET ALLOCATED	961.824	0	961.824

SCHEDULE 6.4
BUDGET 1988

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	30	24.19%	232.699
FIN-ACCOUNTING	53	42.74%	411.102
FIN-OTHER	27	21.77%	209.429
FIN-FIS MGMT/ADMN	14	11.29%	108.594
TOTAL	124	100.00%	961.824

ALLOCATION BASIS: F.Y. 1988 GOVERNOR'S RECOMMENDED POSITIONS
SOURCE: BIENNIAL BUDGET SYSTEM RUN

SCHEDULE 6.5
BUDGET 1988

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	232.699	232.699
FIN-ACCOUNTING	411.102	411.102
FIN-OTHER	209.429	209.429
FIN-FISCAL MGMT/ADMN	108.594	108.594
TOTAL ALLOCATED	961.824	961.824

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 1985-86. 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, 1986.

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

SCHEDULE 7.2
BUDGET 1988

STATE OF MINNESOTA

FINANCE-BUDGET

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y.1988	1,881,813
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DEDUCTIONS:

EQUIPMENT	(5,600)
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TOTAL DEDUCTIONS	(5,600)
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ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT/ADMN	232,699
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TOTAL ALLOCATED ADDITIONS	232,699
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TOTAL TO BE ALLOCATED	2,108,912
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SCHEDULE 7.3
BUDGET 1988

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	1,484,713		829,618	234,008	421,087
OTHER EXPENSE AND COST					
SERVICES	391,500		8,358	378,900	4,242
SUPPLIES	0		0	0	0
EQUIPMENT	5,600	5,600			
DEPARTMENTAL EXPENDITURES	1,881,813	5,600	837,976	612,908	425,329
COST ADJUSTMENTS					
DEDUCTIONS	(5,600)	(5,600)			
ADDITIONS	232,699	232,699			
COST BY FUNCTION	2,108,912	232,699	837,976	612,908	425,329
REALLOCATE ADMINISTRATION	0	(232,699)	103,931	76,016	52,752
ALLOCABLE COSTS	2,108,912	0	941,907	688,924	478,081
DISALLOWED	(478,081)				(478,081)
NET ALLOCATED	1,630,831		941,907	688,924	0

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	4,296	0.17%	297
PROPERTY MANAGEMENT	1,375	0.05%	95
INFORMATION MANAGEMENT	3,894	0.15%	269
OPERATIONS MANAGEMENT	12,206	0.48%	843
BUILDING CODE	1,345	0.05%	93
BUILDING CONSTRUCTION	395	0.02%	27
PLANT MGMT	7,692	0.30%	531
STATE REGISTER & DOCUMENTS	6,548	0.26%	452
MICROGRAPHICS	1,819	0.07%	126
ELECTRONICS EQUIPMENT RENTAL	1,307	0.05%	90
TELECOMMUNICATIONS	14,217	0.56%	982
MOTOR POOL	27,972	1.11%	1,931
STATE PRINTER	21,990	0.87%	1,518
CENTRAL STORES	18,862	0.75%	1,302
FEDERAL SURPLUS	1,295	0.05%	89
RESOURCE RECOVERY	524	0.02%	36
COMMUTER VANS	716	0.03%	49
IMB	12,434	0.49%	858
ADDRESSING & INSERT	928	0.04%	64
MOVERS & DELIVERY	1,021	0.04%	70
CENTRAL MNTNCE REV	1,598	0.06%	110
CAPITOL PARKING	2,042	0.08%	141
PROC SUR-LOCAL GOVT	52	.00%	4
RECORDS MGMT-LOCAL GOVT	187	0.01%	13
STATE SURPLUS	371	0.01%	26
MGMT ANALYSIS-SP FD	311	0.01%	21
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7,297	0.29%	504
AGRICULTURE	45,196	1.79%	3,120
ANIMAL HEALTH BD	1,880	0.07%	130
ARTS BOARD	2,441	0.10%	169
ATTORNEY GENERAL	18,308	0.72%	1,264
AUDITOR	4,583	0.18%	316
CAPITOL AREA ARCH PLAN BD	545	0.02%	38
CHARITABLE GAMBLING	2,097	0.08%	145
COMMERCE	38,206	1.51%	2,638
COMMUNITY COLLEGE BD	110,815	4.39%	7,651
CORRECTIONS	106,037	4.20%	7,321
EDUCATION-CENTRAL OFFICE	85,477	3.38%	5,901
EDUCATION-FARIBAULT SCHOOLS	6,010	0.24%	415
EDUCATION-VO-TECH	19,341	0.77%	1,335
EMPLOYEE RELATIONS	10,158	0.40%	701
ENERGY, ECONOMIC DVLP	36,326	1.44%	2,508
FINANCE	26,718	1.06%	1,845
GOVERNOR	3,051	0.12%	211
HANDICAPPED COUNCIL	1,586	0.06%	109
HEALTH	64,676	2.56%	4,465
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,316	0.09%	160
NURSING	3,469	0.14%	239
PHARMACY	1,465	0.06%	101
DENTISTRY	1,619	0.06%	112
CHIROPRACTORS	639	0.03%	44
PSYCHOLOGY	888	0.04%	61
OPTOMETRY	546	0.02%	38
NURSING HOME ADM	702	0.03%	48
PODIATRY	345	0.01%	24
VETERINARY MEDICINE	607	0.02%	42
HEARING EXAMINER	4,890	0.19%	338
HIGHER ED COORD BD	10,618	0.42%	733

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	2
HOUSING FINANCE	12,082	0.48%	834
HUMAN RIGHTS	3,179	0.13%	219
HUMAN SERVICES-CENTRAL OFFICE	91,816	3.63%	6,339
HUMAN SERVICES-INSTITUTIONS	84,031	3.33%	5,001
INDIAN AFFAIRS	1,319	0.05%	91
INVESTMENT BOARD	1,665	0.07%	115
IRON RANGE RESOURCES	18,542	0.73%	1,280
JOBS & TRAINING	234,879	9.30%	16,216
LABOR & INDUSTRY	72,467	2.87%	5,003
LEGISLATIVE AUDIT	1,885	0.07%	130
LIEUTENANT GOVERNOR	466	0.02%	32
MEDIATION SVCS	1,700	0.07%	117
MILITARY AFFAIRS	17,378	0.69%	1,200
MUNICIPAL BOARD	842	0.03%	58
NATURAL RESOURCES	211,747	8.38%	14,619
NON-HEALTH LIC BDS			
BOXING	548	0.02%	38
BARBERS	1,324	0.05%	91
ELECTRICITY	3,992	0.16%	276
ARCHITECTS & ENG	2,074	0.08%	143
ABSTRACTORS	187	0.01%	13
ACCOUNTANCY	1,602	0.06%	111
PEACE OFFICERS	2,073	0.08%	143
PLANNING	11,740	0.46%	811
POLLUTION CONTROL	26,540	1.05%	1,832
PUB EMP RET ASSN	4,976	0.20%	344
PUBLIC SAFETY	404,840	16.03%	27,950
PUBLIC SERVICE	4,929	0.20%	340
PUBLIC UTIL COMM	1,471	0.06%	102
RACING COMMISSION	2,560	0.10%	177
REVENUE	86,720	3.43%	5,987
SECRETARY OF STATE	9,554	0.38%	660
SENTENCE GUIDELINES	640	0.03%	44
STATE RETIREMENT	4,251	0.17%	293
STATE UNIV SYSTEM	136,904	5.42%	9,452
TEACHERS RETIREMENT	2,468	0.10%	170
TRANSPORTATION	204,185	8.08%	14,097
TRANSPORTATION REG BD	427	0.02%	29
TREASURER	527	0.02%	36
UNIV OF MINN	874	0.03%	60
VETERANS AFFAIRS	23,281	0.92%	1,607
WORLD TRADE CENTER	1,584	0.06%	109
ZOO	21,067	0.83%	1,454
OTHER	46,642	1.85%	3,224
TOTAL	2,526,256	100.00%	174,412

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	1,569	297	1,272
PROPERTY MANAGEMENT	619	95	524
INFORMATION MANAGEMENT	1,423	269	1,154
OPERATIONS MANAGEMENT	4,458	843	3,615
BUILDING CODE	492	93	399
BUILDING CONSTRUCTION	27	27	0
PLANT MGMT	2,810	531	2,279
STATE REGISTER & DOCUMENTS	2,391	452	1,939
MICROGRAPHICS	665	126	539
ELECTRONICS EQUIPMENT RENTAL	476	90	386
TELECOMMUNICATIONS	5,193	982	4,211
MOTOR POOL	10,215	1,931	8,284
STATE PRINTER	8,031	1,518	6,513
CENTRAL STORES	6,888	1,302	5,586
FEDERAL SURPLUS	473	89	384
RESOURCE RECOVERY	191	36	155
COMMUTER VANS	261	49	212
IMB	4,541	858	3,683
ADDRESSING & INSERT	339	64	275
MOVERS & DELIVERY	372	70	302
CENTRAL MNTNCE REV	584	110	474
CAPITOL PARKING	746	141	605
PROC-SUR-LOCAL GOVT	19	4	15
RECORDS MGMT-LOCAL GOVT	69	13	56
STATE SURPLUS	136	26	110
MGMT ANALYSIS-SP FD	113	21	92
IISAC	0	0	0
911 EMERGENCY	0	0	0
OTHER	2,665	504	2,161
AGRICULTURE	30,853	3,120	27,733
ANIMAL HEALTH BD	1,284	130	1,154
ARTS BOARD	1,667	169	1,498
ATTORNEY GENERAL	6,893	1,264	5,629
AUDITOR	1,640	316	1,324
CAPITOL AREA ARCH PLAN BD	199	38	161
CHARITABLE GAMBLING	1,431	145	1,286
COMMERCE	34,972	2,638	32,334
COMMUNITY COLLEGE BD	43,796	7,651	36,145
CORRECTIONS	25,363	7,321	18,042
EDUCATION-CENTRAL OFFICE	33,781	5,901	27,880
EDUCATION-FARIBAULT SCHOOLS	2,376	415	1,961
EDUCATION-VO-TECH	7,643	1,335	6,308
EMPLOYEE RELATIONS	3,709	701	3,008
ENERGY, ECONOMIC DVLP	13,001	2,508	10,493
FINANCE	9,757	1,845	7,912
GOVERNOR	1,114	211	903
HANDICAPPED COUNCIL	1,262	109	1,153
HEALTH	48,000	4,465	43,535
HEALTH LIC BDS			0
MEDICAL EXAMINERS	1,006	160	846
NURSING	1,506	239	1,267
PHARMACY	636	101	535
DENTISTRY	703	112	591
CHIROPRACTORS	277	44	233
PSYCHOLOGY	385	61	324
OPTOMETRY	237	38	199
NURSING HOME ADM	304	48	256
PODIATRY	150	24	126
VETERINARY MEDICINE	264	42	222
HEARING EXAMINER	1,786	338	1,448
HIGHER ED COORD BD	5,775	733	5,042

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
HIGHER ED FAC AUTH	16	2	14
HOUSING FINANCE	4,549	834	3,715
HUMAN RIGHTS	2,530	219	2,311
HUMAN SERVICE-CENTRAL OFFICE	43,038	6,339	36,699
HUMAN SERVICE-INSTITUTIONS	36,487	5,801	30,686
INDIAN AFFAIRS	1,049	91	958
INVESTMENT BOARD	608	115	493
IRON RANGE RESOURCES	6,636	1,280	5,356
JOBS & TRAINING	56,182	16,216	39,966
LABOR & INDUSTRY	25,935	5,003	20,932
LEGISLATIVE AUDIT	1,500	130	1,370
LIEUTENANT GOVERNOR	169	32	137
MEDIATION SVCS	1,353	117	1,236
MILITARY AFFAIRS	13,831	1,200	12,631
MUNICIPAL BOARD	770	58	712
NATURAL RESOURCES	72,023	14,619	57,404
NON-HEALTH LIC BDS			
BOXING	501	38	463
BARBERS	1,211	91	1,120
ELECTRICITY	3,654	276	3,378
ARCHITECTS & ENG	1,898	143	1,755
ABSTRACTORS	171	13	158
ACCOUNTANCY	1,467	111	1,356
PEACE OFFICERS	1,415	143	1,272
PLANNING	4,288	811	3,477
POLLUTION CONTROL	9,028	1,832	7,196
PUB EMP RET ASSN	1,967	344	1,623
PUBLIC SAFETY	90,759	27,950	62,809
PUBLIC SERVICE	4,512	340	4,172
PUBLIC UTIL COMM	1,347	102	1,245
RACING COMMISSION	574	177	397
REVENUE	32,650	5,987	26,663
SECRETARY OF STATE	3,598	660	2,938
SENTENCE GUIDELINES	153	44	109
STATE RETIREMENT	1,680	293	1,387
STATE UNIV SYSTEM	74,454	9,452	65,002
TEACHERS RETIREMENT	975	170	805
TRANSPORTATION	45,776	14,097	31,679
TRANSPORTATION REG BD	95	29	66
TREASURER	188	36	152
UNIV OF MINN	474	60	414
VETERANS AFFAIRS	18,528	1,607	16,921
WORLD TRADE CENTER	566	109	457
ZOO	7,164	1,454	5,710
OTHER	28,602	3,224	25,378
TOTAL	941,907	174,412	767,495

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	26	0.39%	2,679
PROPERTY MANAGEMENT	18	0.27%	1,855
INFORMATION MANAGEMENT	14	0.21%	1,443
OPERATIONS MANAGEMENT	7	0.10%	721
BUILDING CODE	3	0.04%	309
BUILDING CONSTRUCTION	1	0.01%	103
PLANT MGMT	16	0.24%	1,649
STATE REGISTER & DOCUMENTS	4	0.06%	412
MICROGRAPHICS	1	0.01%	103
ELECTRONICS EQUIPMENT RENTAL	2	0.03%	206
TELECOMMUNICATIONS	1	0.01%	103
MOTOR POOL	3	0.04%	309
STATE PRINTER	2	0.03%	206
CENTRAL STORES	2	0.03%	206
FEDERAL SURPLUS	1	0.01%	103
RESOURCE RECOVERY	1	0.01%	103
COMPUTER VANS	1	0.01%	103
IMB	24	0.36%	2,473
ADDRESSING & INSERT	3	0.04%	309
MOVERS & DELIVERY	1	0.01%	103
CENTRAL MNTNCE REV	1	0.01%	103
CAPITOL PARKING	1	0.01%	103
PROC SUR-LOCAL GOVT	1	0.01%	103
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	1	0.01%	103
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	11	0.16%	1,134
AGRICULTURE	134	2.00%	13,809
ANIMAL HEALTH BD	7	0.10%	721
ARTS BOARD	28	0.42%	2,886
ATTORNEY GENERAL	47	0.70%	4,844
AUDITOR	8	0.12%	824
CAPITOL AREA ARCH PLAN BD	1	0.01%	103
CHARITABLE GAMBLING	2	0.03%	206
COMMERCE	32	0.48%	3,298
COMMUNITY COLLEGE BD	83	1.24%	8,554
CORRECTIONS	641	9.59%	66,058
EDUCATION-CENTRAL OFFICE	383	5.73%	39,470
EDUCATION-FARIBAULT SCHOOLS	49	0.73%	5,050
EDUCATION-VO-TECH	124	1.85%	12,779
EMPLOYEE RELATIONS	20	0.30%	2,061
ENERGY, ECONOMIC DVLP	219	3.28%	22,569
FINANCE	15	0.22%	1,546
GOVERNOR	8	0.12%	824
HANDICAPPED COUNCIL	6	0.09%	618
HEALTH	446	6.67%	45,963
HEALTH LIC BDS			
MEDICAL EXAMINERS	2	0.03%	206
NURSING	2	0.03%	206
PHARMACY	2	0.03%	206
DENTISTRY	2	0.03%	206
CHIROPRACTORS	2	0.03%	206
PSYCHOLOGY	1	0.01%	103
OPTOMETRY	1	0.01%	103
NURSING HOME ADM	2	0.03%	206
PODIATRY	1	0.01%	103
VETERINARY MEDICINE	2	0.03%	206
HEARING EXAMINER	7	0.10%	721
HIGHER ED COORD BD	44	0.66%	4,534

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	1	0.01%	103
HOUSING FINANCE	64	0.96%	6,596
HUMAN RIGHTS	31	0.46%	3,195
HUMAN SERVICES-CENTRAL OFFICE	397	5.94%	40,913
HUMAN SERVICES-INSTITUTIONS	275	4.11%	28,340
INDIAN AFFAIRS	18	0.27%	1,855
INVESTMENT BOARD	31	0.46%	3,195
IRON RANGE RESOURCES	88	1.32%	9,069
JOBS & TRAINING	116	1.74%	11,954
LABOR & INDUSTRY	148	2.21%	15,252
LEGISLATIVE AUDIT	5	0.07%	515
LIEUTENANT GOVERNOR	5	0.07%	515
MEDIATION SVCS	7	0.10%	721
MILITARY AFFAIRS	49	0.73%	5,050
MUNICIPAL BOARD	3	0.04%	309
NATURAL RESOURCES	1,040	15.56%	107,177
NON-HEALTH LIC BDS			
BOXING	2	0.03%	206
BARBERS	2	0.03%	206
ELECTRICITY	9	0.13%	927
ARCHITECTS & ENG	2	0.03%	206
ABSTRACTORS	2	0.03%	206
ACCOUNTANCY	2	0.03%	206
PEACE OFFICERS	3	0.04%	309
PLANNING	47	0.70%	4,844
POLLUTION CONTROL	239	3.58%	24,630
PUB EMP RET ASSN	9	0.13%	927
PUBLIC SAFETY	229	3.43%	23,600
PUBLIC SERVICE	9	0.13%	927
PUBLIC UTIL COMM	5	0.07%	515
RACING COMMISSION	23	0.34%	2,370
REVENUE	263	3.93%	27,104
SECRETARY OF STATE	14	0.21%	1,443
SENTENCE GUIDELINES	7	0.10%	721
STATE RETIREMENT	13	0.19%	1,340
STATE UNIV SYSTEM	68	1.02%	7,008
TEACHERS RETIREMENT	3	0.04%	309
TRANSPORTATION	460	6.88%	47,405
TRANSPORTATION REG BD	1	0.01%	103
TREASURER	2	0.03%	206
UNIV OF MINN	48	0.72%	4,947
VETERANS AFFAIRS	62	0.93%	6,389
WORLD TRADE CENTER	3	0.04%	309
ZOO	82	1.23%	8,451
OTHER	331	4.95%	34,118
TOTAL	6,685	100.00%	688,924

ALLOCATION BASIS:
SOURCE:

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	4,248	1,569	2,679
PROPERTY MANAGEMENT	2,474	619	1,855
INFORMATION MANAGEMENT	2,866	1,423	1,443
OPERATIONS MANAGEMENT	5,179	4,458	721
BUILDING CODE	801	492	309
BUILDING CONSTRUCTION	130	27	103
PLANT MGMT	4,459	2,810	1,649
STATE REGISTER & DOCUMENTS	2,803	2,391	412
MICROGRAPHICS	768	665	103
ELECTRONICS EQUIPMENT RENTAL	682	476	206
TELECOMMUNICATIONS	5,296	5,193	103
MOTOR POOL	10,524	10,215	309
STATE PRINTER	8,237	8,031	206
CENTRAL STORES	7,094	6,888	206
FEDERAL SURPLUS	576	473	103
RESOURCE RECOVERY	294	191	103
COMMUTER VANS	364	261	103
IMB	7,014	4,541	2,473
ADDRESSING & INSERT	648	339	309
MOVERS & DELIVERY	475	372	103
CENTRAL MNTNCE REV	687	584	103
CAPITOL PARKING	849	746	103
PROC SUR-LOCAL GOVT	122	19	103
RECORDS MGMT-LOCAL GOVT	69	69	0
STATE SURPLUS	136	136	0
MGMT ANALYSIS-SP FD	216	113	103
IISAC	0	0	0
911 EMERGENCY	0	0	0
OTHER	3,799	2,665	1,134
AGRICULTURE	44,662	30,853	13,809
ANIMAL HEALTH BD	2,005	1,284	721
ARTS BOARD	4,553	1,667	2,886
ATTORNEY GENERAL	11,737	6,893	4,844
AUDITOR	2,464	1,640	824
CAPITOL AREA ARCH PLAN BD	302	199	103
CHARITABLE GAMBLING	1,637	1,431	206
COMMERCE	38,270	34,972	3,298
COMMUNITY COLLEGE BD	52,350	43,796	8,554
CORRECTIONS	91,421	25,363	66,058
EDUCATION-CENTRAL OFFICE	73,251	33,781	39,470
EDUCATION-FARIBAUT SCHOOLS	7,426	2,376	5,050
EDUCATION-VO-TECH	20,422	7,643	12,779
EMPLOYEE RELATIONS	5,770	3,709	2,061
ENERGY, ECONOMIC DVLP	35,570	13,001	22,569
FINANCE	11,303	9,757	1,546
GOVERNOR	1,938	1,114	824
HANDICAPPED COUNCIL	1,880	1,262	618
HEALTH	93,963	48,000	45,963
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,212	1,006	206
NURSING	1,712	1,506	206
PHARMACY	842	636	206
DENTISTRY	909	703	206
CHIROPRACTORS	483	277	206
PSYCHOLOGY	488	385	103
OPTOMETRY	340	237	103
NURSING HOME ADM	510	304	206
PODIATRY	253	150	103
VETERINARY MEDICINE	470	264	206
HEARING EXAMINER	2,507	1,786	721
HIGHER ED COORD BD	10,309	5,775	4,534

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HIGHER ED FAC AUTH	119	16	103
HOUSING FINANCE	11,145	4,549	6,596
HUMAN RIGHTS	5,725	2,530	3,195
HUMAN SERVICES-CENTRAL OFFICE	83,951	43,038	40,913
HUMAN SERVICES-INSTITUTIONS	64,827	36,487	28,340
INDIAN AFFAIRS	2,904	1,049	1,855
INVESTMENT BOARD	3,803	608	3,195
IRON RANGE RESOURCES	15,705	6,636	9,069
JOBS & TRAINING	68,136	56,182	11,954
LABOR & INDUSTRY	41,187	25,935	15,252
LEGISLATIVE AUDIT	2,015	1,500	515
LIEUTENANT GOVERNOR	684	169	515
MEDIATION SVCS	2,074	1,353	721
MILITARY AFFAIRS	18,881	13,831	5,050
MUNICIPAL BOARD	1,079	770	309
NATURAL RESOURCES	179,200	72,023	107,177
NON-HEALTH LIC BDS			
BOXING	707	501	206
BARBERS	1,417	1,211	206
ELECTRICITY	4,581	3,654	927
ARCHITECTS & ENG	2,104	1,898	206
ABSTRACTORS	377	171	206
ACCOUNTANCY	1,673	1,467	206
PEACE OFFICERS	1,724	1,415	309
PLANNING	9,132	4,288	4,844
POLLUTION CONTROL	33,658	9,028	24,630
PUB EMP RET ASSN	2,894	1,967	927
PUBLIC SAFETY	114,359	90,759	23,600
PUBLIC SERVICE	5,439	4,512	927
PUBLIC UTIL COMM	1,862	1,347	515
RACING COMMISSION	2,944	574	2,370
REVENUE	59,754	32,650	27,104
SECRETARY OF STATE	5,041	3,598	1,443
SENTENCE GUIDELINES	874	153	721
STATE RETIREMENT	3,020	1,680	1,340
STATE UNIV SYSTEM	81,462	74,454	7,008
TEACHERS RETIREMENT	1,284	975	309
TRANSPORTATION	93,181	45,776	47,405
TRANSPORTATION REG BD	198	95	103
TREASURER	394	188	206
UNIV OF MINN	5,421	474	4,947
VETERANS AFFAIRS	24,917	18,528	6,389
WORLD TRADE CENTER	875	566	309
ZOO	15,615	7,164	8,451
OTHER	62,720	28,602	34,118
TOTAL	1,630,831	941,907	688,924

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 1985-86.

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

SCHEDULE 8.2
BUDGET 1988

STATE OF MINNESOTA
FINANCE-ACCOUNTING
COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1988	3.676.623
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DEDUCTIONS:

EQUIPMENT	(3.000)
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TOTAL DEDUCTIONS	(3.000)
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ALLOCATED ADDITIONS:

FIN-FISCAL MGMT/ADMN	411.102
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TOTAL ALLOCATED ADDITIONS	411.102
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TOTAL TO BE ALLOCATED	4.084.725
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SCHEDULE 8.3
BUDGET 1988

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	1,886,923		1,778,986	107,937
OTHER EXPENSE & COST				
SERVICES	1,775,600		1,663,146	112,454
SUPPLIES	11,100		10,241	859
EQUIPMENT	3,000	3,000		
DEPARTMENTAL EXPEND	3,676,623	3,000	3,452,373	221,250
COST ADJUSTMENTS				
DEDUCTIONS	(3,000)	(3,000)		
ADDITIONS	411,102	411,102		
COST BY FUNCTION	4,084,725	411,102	3,452,373	221,250
REALLOCATE ADMN	0	(411,102)	386,343	24,759
ALLOCABLE COSTS	4,084,725	0	3,838,716	246,009
DISALLOWED	(246,009)			(246,009)
NET ALLOCATED	3,838,716	0	3,838,716	0

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	4,296	0.17%	6,528
PROPERTY MANAGEMENT	1,375	0.05%	2,089
INFORMATION MANAGEMENT	3,894	0.15%	5,917
OPERATIONS MANAGEMENT	12,206	0.48%	18,547
BUILDING CODE	1,345	0.05%	2,044
BUILDING CONSTRUCTION	395	0.02%	600
PLANT MGMT	7,692	0.30%	11,688
STATE REGISTER & DOCUMENTS	6,548	0.26%	9,950
MICROGRAPHICS	1,819	0.07%	2,764
ELECTRONICS EQUIPMENT RENTAL	1,307	0.05%	1,986
TELECOMMUNICATIONS	14,217	0.56%	21,603
MOTOR POOL	27,972	1.11%	42,504
STATE PRINTER	21,990	0.87%	33,414
CENTRAL STORES	18,862	0.75%	28,661
FEDERAL SURPLUS	1,295	0.05%	1,968
RESOURCE RECOVERY	524	0.02%	796
COMMUTER VANS	716	0.03%	1,088
IMB	12,434	0.49%	18,894
ADDRESSING & INSERT	928	0.04%	1,410
MOVERS & DELIVERY	1,021	0.04%	1,551
CENTRAL MNTNCE REV	1,598	0.06%	2,428
CAPITOL PARKING	2,042	0.08%	3,103
PROC SUR-LOCAL GOVT	52	.00%	79
RECORDS MGMT-LOCAL GOVT	187	0.01%	284
STATE SURPLUS	371	0.01%	564
MGMT ANALYSIS-SP FD	311	0.01%	473
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7,297	0.29%	11,088
AGRICULTURE	45,196	1.79%	68,677
ANIMAL HEALTH BD	1,880	0.07%	2,857
ARTS BOARD	2,441	0.10%	3,709
ATTORNEY GENERAL	18,308	0.72%	27,820
AUDITOR	4,583	0.18%	6,964
CAPITOL AREA ARCH PLAN BD	545	0.02%	828
CHARITABLE GAMBLING	2,097	0.08%	3,186
COMMERCE	38,206	1.51%	58,055
COMMUNITY COLLEGE BD	110,815	4.39%	168,386
CORRECTIONS	106,037	4.20%	161,126
EDUCATION-CENTRAL OFFICE	85,477	3.38%	129,885
EDUCATION-FARIBAULT SCHOOLS	6,010	0.24%	9,132
EDUCATION-VO-TECH	19,341	0.77%	29,389
EMPLOYEE RELATIONS	10,158	0.40%	15,435
ENERGY, ECONOMIC DVLP	36,326	1.44%	55,198
FINANCE	26,718	1.06%	40,599
GOVERNOR	3,051	0.12%	4,636
HANDICAPPED COUNCIL	1,586	0.06%	2,410
HEALTH	64,676	2.56%	98,277
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,316	0.09%	3,519
NURSING	3,469	0.14%	5,271
PHARMACY	1,465	0.06%	2,226
DENTISTRY	1,619	0.06%	2,460
CHIROPRACTORS	639	0.03%	971
PSYCHOLOGY	888	0.04%	1,349
OPTOMETRY	546	0.02%	830
NURSING HOME ADM	702	0.03%	1,067
PODIATRY	345	0.01%	524
VETERINARY MEDICINE	607	0.02%	922
HEARING EXAMINER	4,890	0.19%	7,430
HIGHER ED COORD BD	10,618	0.42%	16,134

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	44
HOUSING FINANCE	12,082	0.48%	18,359
HUMAN RIGHTS	3,179	0.13%	4,831
HUMAN SERVICES-CENTRAL OFFICE	91,816	3.63%	139,517
HUMAN SERVICES-INSTITUTIONS	84,031	3.33%	127,687
INDIAN AFFAIRS	1,319	0.05%	2,004
INVESTMENT BOARD	1,665	0.07%	2,530
IRON RANGE RESOURCES	18,542	0.73%	28,175
JOBS & TRAINING	234,879	9.30%	356,905
LABOR & INDUSTRY	72,467	2.87%	110,116
LEGISLATIVE AUDIT	1,885	0.07%	2,864
LIEUTENANT GOVERNOR	466	0.02%	708
MEDIATION SVCS	1,700	0.07%	2,583
MILITARY AFFAIRS	17,378	0.69%	26,406
MUNICIPAL BOARD	842	0.03%	1,279
NATURAL RESOURCES	211,747	8.38%	321,755
NON-HEALTH LIC BDS			
BOXING	548	0.02%	833
BARBERS	1,324	0.05%	2,012
ELECTRICITY	3,992	0.16%	6,066
ARCHITECTS & ENG	2,074	0.08%	3,152
ABSTRACTORS	187	0.01%	284
ACCOUNTANCY	1,602	0.06%	2,434
PEACE OFFICERS	2,073	0.08%	3,150
PLANNING	11,740	0.46%	17,839
POLLUTION CONTROL	26,540	1.05%	40,328
PUB EMP RET ASSN	4,976	0.20%	7,561
PUBLIC SAFETY	404,840	16.03%	615,166
PUBLIC SERVICE	4,929	0.20%	7,490
PUBLIC UTIL COMM	1,471	0.06%	2,235
RACING COMMISSION	2,560	0.10%	3,890
REVENUE	86,720	3.43%	131,773
SECRETARY OF STATE	9,554	0.38%	14,518
SENTENCE GUIDELINES	640	0.03%	972
STATE RETIREMENT	4,251	0.17%	6,460
STATE UNIV SYSTEM	136,904	5.42%	208,029
TEACHERS RETIREMENT	2,468	0.10%	3,750
TRANSPORTATION	204,185	8.08%	310,265
TRANSPORTATION REG BD	427	0.02%	649
TREASURER	527	0.02%	801
UNIV OF MINN	874	0.03%	1,328
VETERANS AFFAIRS	23,281	0.92%	35,376
WORLD TRADE CENTER	1,584	0.06%	2,407
ZOO	21,067	0.83%	32,012
OTHER	46,642	1.85%	70,880
TOTAL	2,526,256	100.00%	3,838,716

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	6,528	6,528
PROPERTY MANAGEMENT	2,089	2,089
INFORMATION MANAGEMENT	5,917	5,917
OPERATIONS MANAGEMENT	18,547	18,547
BUILDING CODE	2,044	2,044
BUILDING CONSTRUCTION	600	600
PLANT MGMT	11,688	11,688
STATE REGISTER & DOCUMENTS	9,950	9,950
MICROGRAPHICS	2,764	2,764
ELECTRONICS EQUIPMENT RENTAL	1,986	1,986
TELECOMMUNICATIONS	21,603	21,603
MOTOR POOL	42,504	42,504
STATE PRINTER	33,414	33,414
CENTRAL STORES	28,661	28,661
FEDERAL SURPLUS	1,968	1,968
RESOURCE RECOVERY	796	796
COMMUTER VANS	1,088	1,088
IMB	18,894	18,894
ADDRESSING & INSERT	1,410	1,410
MOVERS & DELIVERY	1,551	1,551
CENTRAL MNTNCE REV	2,428	2,428
CAPITOL PARKING	3,103	3,103
PROC SUR-LOCAL GOVT	79	79
RECORDS MGMT-LOCAL GOVT	284	284
STATE SURPLUS	564	564
MGMT ANALYSIS-SP FD	473	473
IISAC	0	0
911 EMERGENCY	0	0
OTHER	11,088	11,088
AGRICULTURE	68,677	68,677
ANIMAL HEALTH BD	2,857	2,857
ARTS BOARD	3,709	3,709
ATTORNEY GENERAL	27,820	27,820
AUDITOR	6,964	6,964
CAPITOL AREA ARCH PLAN BD	828	828
CHARITABLE GAMBLING	3,186	3,186
COMMERCE	58,055	58,055
COMMUNITY COLLEGE BD	168,386	168,386
CORRECTIONS	161,126	161,126
EDUCATION-CENTRAL OFFICE	129,885	129,885
EDUCATION-FARIBAULT SCHOOLS	9,132	9,132
EDUCATION-VO-TECH	29,389	29,389
EMPLOYEE RELATIONS	15,435	15,435
ENERGY, ECONOMIC DVLP	55,198	55,198
FINANCE	40,599	40,599
GOVERNOR	4,636	4,636
HANDICAPPED COUNCIL	2,410	2,410
HEALTH	98,277	98,277
HEALTH LIC BDS		
MEDICAL EXAMINERS	3,519	3,519
NURSING	5,271	5,271
PHARMACY	2,226	2,226
DENTISTRY	2,460	2,460
CHIROPRACTORS	971	971
PSYCHOLOGY	1,349	1,349
OPTOMETRY	830	830
NURSING HOME ADM	1,067	1,067
PODIATRY	524	524
VETERINARY MEDICINE	922	922
HEARING EXAMINER	7,430	7,430
HIGHER ED COORD BD	16,134	16,134

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HIGHER ED FAC AUTH	44	44
HOUSING FINANCE	18,359	18,359
HUMAN RIGHTS	4,831	4,831
HUMAN SERVICE-CENTRAL OFFICE	139,517	139,517
HUMAN SERVICES-INSTITUTIONS	127,687	127,687
INDIAN AFFAIRS	2,004	2,004
INVESTMENT BOARD	2,530	2,530
IRON RANGE RESOURCES	28,175	28,175
JOBS & TRAINING	356,905	356,905
LABOR & INDUSTRY	110,116	110,116
LEGISLATIVE AUDIT	2,864	2,864
LIEUTENANT GOVERNOR	708	708
MEDIATION SVCS	2,583	2,583
MILITARY AFFAIRS	26,406	26,406
MUNICIPAL BOARD	1,279	1,279
NATURAL RESOURCES	321,755	321,755
NON-HEALTH LIC BDS		
BOXING	833	833
BARBERS	2,012	2,012
ELECTRICITY	6,066	6,066
ARCHITECTS & ENG	3,152	3,152
ABSTRACTORS	284	284
ACCOUNTANCY	2,434	2,434
PEACE OFFICERS	3,150	3,150
PLANNING	17,839	17,839
POLLUTION CONTROL	40,328	40,328
PUB EMP RET ASSN	7,561	7,561
PUBLIC SAFETY	615,166	615,166
PUBLIC SERVICE	7,490	7,490
PUBLIC UTIL COMM	2,235	2,235
RACING COMMISSION	3,890	3,890
REVENUE	131,773	131,773
SECRETARY OF STATE	14,518	14,518
SENTENCE GUIDELINES	972	972
STATE RETIREMENT	6,460	6,460
STATE UNIV SYSTEM	208,029	208,029
TEACHERS RETIREMENT	3,750	3,750
TRANSPORTATION	310,265	310,265
TRANSPORTATION REG BD	649	649
TREASURER	801	801
UNIV OF MINN	1,328	1,328
VETERANS AFFAIRS	35,376	35,376
WORLD TRADE CENTER	2,407	2,407
ZOO	32,012	32,012
OTHER	70,880	70,880
TOTAL	3,838,716	3,838,716

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 1985-86.

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 1986.

The cost of central payroll is allowable and has been allocated based on total 1985-86 payroll transactions processed.

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

STATE OF MINNESOTA
FINANCE-OTHER
COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1988	1,684,619
DEDUCTIONS:	
EQUIPMENT	(11,500)
 TOTAL DEDUCTIONS	 (11,500)
ALLOCATED ADDITIONS:	
FIN-FISCAL MGMT/ADMN	209,429
 TOTAL ALLOCATED ADDITIONS	 209,429
TOTAL TO BE ALLOCATED	1,882,548

SCHEDULE 9.3
BUDGET 1988

STATE OF MINNESOTA

FINANCE-OTHER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	GENERAL GOVT
WAGES & BENEFITS						
SALARY & WAGES	988,819	0	315,538	316,828	14,000	342,453
OTHER EXPENSE & COST						
SERVICES	678,400	0	9,800	538,400	1,000	129,200
SUPPLIES	5,900	0	2,200	3,400	0	300
EQUIPMENT	11,500	11,500				
DEPARTMENTAL EXPEND	1,684,619	11,500	327,538	858,628	15,000	471,953
COST ADJUSTMENTS						
DEDUCTIONS	(11,500)	(11,500)				
ADDITIONS	209,429	209,429				
COST BY FUNCTION	1,882,548	209,429	327,538	858,628	15,000	471,953
REALLOCATE ADMN	0	(209,429)	40,999	107,476	1,878	59,076
ALLOCABLE COSTS	1,882,548	0	368,537	966,104	16,878	531,029
DISALLOWED	(531,029)					(531,029)
NET ALLOCATED	1,351,519		368,537	966,104	16,878	0

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	4,296	0.17%	627
PROPERTY MANAGEMENT	1,375	0.05%	201
INFORMATION MANAGEMENT	3,894	0.15%	568
OPERATIONS MANAGEMENT	12,206	0.48%	1,781
BUILDING CODE	1,345	0.05%	196
BUILDING CONSTRUCTION	395	0.02%	58
PLANT MGMT	7,692	0.30%	1,122
STATE REGISTER & DOCUMENTS	6,548	0.26%	955
MICROGRAPHICS	1,819	0.07%	265
ELECTRONICS EQUIPMENT RENTAL	1,307	0.05%	191
TELECOMMUNICATIONS	14,217	0.56%	2,074
MOTOR POOL	27,972	1.11%	4,081
STATE PRINTER	21,990	0.87%	3,208
CENTRAL STORES	18,862	0.75%	2,752
FEDERAL SURPLUS	1,295	0.05%	189
RESOURCE RECOVERY	524	0.02%	76
COMMUTER VANS	716	0.03%	104
IMB	12,434	0.49%	1,814
ADDRESSING & INSERT	928	0.04%	135
MOVERS & DELIVERY	1,021	0.04%	149
CENTRAL MNTNCE REV	1,598	0.06%	233
CAPITOL PARKING	2,042	0.08%	298
PROC SUR-LOCAL GOVT	52	.00%	8
RECORDS MGMT-LOCAL GOVT	187	0.01%	27
STATE SURPLUS	371	0.01%	54
MGMT ANALYSIS-SP FD	311	0.01%	45
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7,297	0.29%	1,065
AGRICULTURE	45,196	1.79%	6,593
ANIMAL HEALTH BD	1,880	0.07%	274
ARTS BOARD	2,441	0.10%	356
ATTORNEY GENERAL	18,308	0.72%	2,671
AUDITOR	4,583	0.18%	669
CAPITOL AREA ARCH PLAN BD	545	0.02%	80
CHARITABLE GAMBLING	2,097	0.08%	306
COMMERCE	38,206	1.51%	5,574
COMMUNITY COLLEGE BD	110,815	4.39%	16,166
CORRECTIONS	106,037	4.20%	15,469
EDUCATION-CENTRAL OFFICE	85,477	3.38%	12,470
EDUCATION-FARIBAULT SCHOOLS	5,010	0.24%	877
EDUCATION-VO-TECH	19,341	0.77%	2,822
EMPLOYEE RELATIONS	10,158	0.40%	1,482
ENERGY, ECONOMIC DVLP	36,326	1.44%	5,299
FINANCE	26,718	1.06%	3,898
GOVERNOR	3,051	0.12%	445
HANDICAPPED COUNCIL	1,586	0.06%	231
HEALTH	64,676	2.56%	9,435
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,316	0.09%	338
NURSING	3,469	0.14%	506
PHARMACY	1,465	0.06%	214
DENTISTRY	1,619	0.06%	236
CHIROPRACTORS	639	0.03%	93
PSYCHOLOGY	888	0.04%	130
OPTOMETRY	546	0.02%	80
NURSING HOME ADM	702	0.03%	102
PODIATRY	345	0.01%	50
VETERINARY MEDICINE	607	0.02%	89
HEARING EXAMINER	4,890	0.19%	713
HIGHER ED COORD BD	10,618	0.42%	1,549

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	4
HOUSING FINANCE	12.082	0.48%	1.763
HUMAN RIGHTS	3.179	0.13%	464
HUMAN SERVICES-CENTRAL OFFICE	91.816	3.63%	13.394
HUMAN SERVICES-INSTITUTIONS	84.031	3.33%	12.259
INDIAN AFFAIRS	1.319	0.05%	192
INVESTMENT BOARD	1.665	0.07%	243
IRON RANGE RESOURCES	18.542	0.73%	2.705
JOBS & TRAINING	234.879	9.30%	34.265
LABOR & INDUSTRY	72.467	2.87%	10.572
LEGISLATIVE AUDIT	1.885	0.07%	275
LIEUTENANT GOVERNOR	466	0.02%	68
MEDIATION SVCS	1.700	0.07%	248
MILITARY AFFAIRS	17.378	0.69%	2.535
MUNICIPAL BOARD	842	0.03%	123
NATURAL RESOURCES	211.747	8.38%	30.890
NON-HEALTH LIC BDS			
BOXING	548	0.02%	80
BARBERS	1.324	0.05%	193
ELECTRICITY	3.992	0.16%	582
ARCHITECTS & ENG	2.074	0.08%	303
ABSTRACTORS	187	0.01%	27
ACCOUNTANCY	1.602	0.06%	234
PEACE OFFICERS	2.073	0.08%	302
PLANNING	11.740	0.46%	1.713
POLLUTION CONTROL	26.540	1.05%	3.872
PUB EMP RET ASSN	4.976	0.20%	726
PUBLIC SAFETY	404.840	16.03%	59.059
PUBLIC SERVICE	4.929	0.20%	719
PUBLIC UTIL COMM	1.471	0.06%	215
RACING COMMISSION	2.560	0.10%	373
REVENUE	86.720	3.43%	12.651
SECRETARY OF STATE	9.554	0.38%	1.394
SENTENCE GUIDELINES	640	0.03%	93
STATE RETIREMENT	4.251	0.17%	620
STATE UNIV SYSTEM	136.904	5.42%	19.972
TEACHERS RETIREMENT	2.468	0.10%	360
TRANSPORTATION	204.185	8.08%	29.787
TRANSPORTATION REG BD	427	0.02%	62
TREASURER	527	0.02%	77
UNIV OF MINN	874	0.03%	128
VETERANS AFFAIRS	23.281	0.92%	3.346
WORLD TRADE CENTER	1.584	0.06%	231
ZOO	21.067	0.83%	3.073
OTHER	46.642	1.85%	6.802
TOTAL	2,526.256	100.00%	368.537

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	13,920	0.15%	1,468
PROPERTY MANAGEMENT	6,920	0.08%	730
INFORMATION MANAGEMENT	10,653	0.12%	1,123
OPERATIONS MANAGEMENT	17,601	0.19%	1,856
BUILDING CODE	3,928	0.04%	414
BUILDING CONSTRUCTION	987	0.01%	104
PLANT MGMT	48,153	0.53%	5,078
STATE REGISTER & DOCUMENTS	4,197	0.05%	443
MICROGRAPHICS	4,383	0.05%	462
ELECTRONICS EQUIPMENT RENTAL	1,395	0.02%	147
TELECOMMUNICATIONS	1,245	0.01%	131
MOTOR POOL	4,357	0.05%	459
STATE PRINTER	16,092	0.18%	1,697
CENTRAL STORES	2,614	0.03%	276
FEDERAL SURPLUS	1,908	0.02%	201
RESOURCE RECOVERY	544	0.01%	57
COMMUTER VANS	390	.00%	41
IMB	67,143	0.73%	7,081
ADDRESSING & INSERT	3,779	0.04%	399
MOVERS & DELIVERY	2,967	0.03%	313
CENTRAL MNTNCE REV	958	0.01%	101
CAPITOL PARKING	2,434	0.03%	257
PROC SUR-LOCAL GOVT	52	.00%	5
RECORDS MGMT-LOCAL GOVT	569	0.01%	60
STATE SURPLUS	104	.00%	11
MGMT ANALYSIS-SP FD	247	.00%	26
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	1,949	0.02%	206
AGRICULTURE	118,379	1.29%	12,485
ANIMAL HEALTH BD	13,546	0.15%	1,429
ARTS BOARD	2,940	0.03%	310
ATTORNEY GENERAL	79,504	0.87%	8,385
AUDITOR	23,912	0.26%	2,522
CAPITOL AREA ARCH PLAN BD	1,142	0.01%	120
CHARITABLE GAMBLING	2,938	0.03%	310
COMMERCE	51,533	0.56%	5,435
COMMUNITY COLLEGE BD	400,582	4.37%	42,246
CORRECTIONS	508,119	5.55%	53,587
EDUCATION-CENTRAL OFFICE	96,456	1.05%	10,172
EDUCATION-FARIBAULT SCHOOLS	48,800	0.53%	5,147
EDUCATION-VO-TECH	20,238	0.22%	2,134
EMPLOYEE RELATIONS	26,473	0.29%	2,792
ENERGY, ECONOMIC DVL	61,434	0.67%	6,479
FINANCE	38,968	0.43%	4,110
GOVERNOR	9,186	0.10%	969
HANDICAPPED COUNCIL	2,292	0.03%	242
HEALTH	170,196	1.86%	17,349
HEALTH LIC BOS			
MEDICAL EXAMINERS	2,923	0.03%	308
NURSING	3,974	0.04%	419
PHARMACY	1,510	0.02%	159
DENTISTRY	1,039	0.01%	110
CHIROPRACTORS	460	0.01%	49
PSYCHOLOGY	433	.00%	46
OPTOMETRY	207	.00%	22
NURSING HOME ADM	436	.00%	46
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	299	.00%	32
HEARING EXAMINER	12,263	0.13%	1,293
HIGHER ED COORD BD	44,545	0.49%	4,698

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	530	0.01%	56
HOUSING FINANCE	29,318	0.32%	3,092
HUMAN RIGHTS	15,175	0.17%	1,600
HUMAN SERVICE-CENTRAL OFFICE	185,741	2.03%	19,589
HUMAN SERVICES-INSTITUTIONS	1,963,643	21.44%	207,090
INDIAN AFFAIRS	2,246	0.02%	237
INVESTMENT BOARD	6,167	0.07%	650
IRON RANGE RESOURCES	27,494	0.30%	2,900
JOBS & TRAINING	582,894	6.36%	61,473
LABOR & INDUSTRY	105,548	1.15%	11,131
LEGISLATIVE AUDIT	16,729	0.18%	1,764
LIEUTENANT GOVERNOR	1,255	0.01%	132
MEDIATION SVCS	5,330	0.06%	562
MILITARY AFFAIRS	93,398	1.02%	9,850
MUNICIPAL BOARD	1,106	0.01%	117
NATURAL RESOURCES	612,217	6.68%	64,566
NON-HEALTH LIC BDS			
BOXING	462	0.01%	49
BARBERS	727	0.01%	77
ELECTRICITY	5,176	0.06%	546
ARCHITECTS & ENG	1,213	0.01%	128
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	951	0.01%	100
PEACE OFFICERS	1,946	0.02%	205
PLANNING	28,205	0.31%	2,975
POLLUTION CONTROL	120,735	1.32%	12,733
PUB EMP RET ASSN	15,159	0.17%	1,599
PUBLIC SAFETY	476,675	5.20%	50,271
PUBLIC SERVICE	19,208	0.21%	2,026
PUBLIC UTIL COMM	6,460	0.07%	681
RACING COMMISSION	1,987	0.02%	210
REVENUE	252,677	2.76%	26,648
SECRETARY OF STATE	11,094	0.12%	1,170
SENTENCE GUIDELINES	943	0.01%	99
STATE RETIREMENT	10,990	0.12%	1,159
STATE UNIV SYSTEM	824,253	9.00%	86,928
TEACHERS RETIREMENT	13,306	0.15%	1,403
TRANSPORTATION	1,458,584	15.92%	153,826
TRANSPORTATION REG BD	1,919	0.02%	202
TREASURER	667	0.01%	70
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	106,600	1.16%	11,242
WORLD TRADE CENTER	1,838	0.02%	194
ZOO	44,249	0.48%	4,667
OTHER	141,620	1.55%	14,936
TOTAL	9,160,651	100.00%	966,104

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	0	0.00%	0
PROPERTY MANAGEMENT	0	0.00%	0
INFORMATION MANAGEMENT	0	0.00%	0
OPERATIONS MANAGEMENT	0	0.00%	0
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECTRONIC EQUIPMENT RENTAL	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	77,433	.00%	1
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	10,838	.00%	0
OTHER	0	0.00%	0
AGRICULTURE	1,016,690	0.06%	10
ANIMAL HEALTH BD	20,892	.00%	0
ARTS BOARD	509,260	0.03%	5
ATTORNEY GENERAL	396,519	0.02%	4
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	3,461,823	0.20%	33
CORRECTIONS	929,384	0.05%	9
EDUCATION-CENTRAL OFFICE	130,254,177	7.39%	1,248
EDUCATION-FARIBAULT SCHOOLS	59,076	.00%	1
EDUCATION-VO-TECH	14,458,305	0.82%	139
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVLP	58,728,966	3.33%	563
FINANCE	0	0.00%	0
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	1,000	.00%	0
HEALTH	37,807,322	2.15%	362
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	0	0.00%	0
HIGHER ED COORD BD	1,932,039	0.11%	19

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	62,346.401	3.54%	597
HUMAN RIGHTS	350.490	0.02%	3
HUMAN SERVICES-CENTRAL OFFICE	865,929.531	49.16%	8,297
HUMAN SERVICES-INSTITUTIONS	289.228	0.02%	3
INDIAN AFFAIRS	91,553	0.01%	1
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	40.785	.00%	0
ECONOMIC SECURITY	221,134.927	12.55%	2,119
LABOR & INDUSTRY	2,302.152	0.13%	22
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	34.566	.00%	0
MILITARY AFFAIRS	6,550.170	0.37%	63
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	12,073.870	0.69%	116
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	1,690.138	0.10%	16
POLLUTION CONTROL	9,868.442	0.56%	95
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	6,111.627	0.35%	59
PUBLIC SERVICE	0	0.00%	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	50.059	.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	3,300.478	0.19%	32
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	310,590.002	17.63%	2,976
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	3,074.516	0.17%	29
WORLD TRADE CENTER	0	0.00%	0
ZOO	46.577	.00%	0
OTHER	5,876.377	0.33%	56
TOTAL	1,761,415.613	100.00%	16,878

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1986
SOURCE: COMPUTER REPORT FINU8603

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
ADMINISTRATION				
ADMINISTRATIVE MANAGEMENT	2.095	627	1.468	0
PROPERTY MANAGEMENT	931	201	730	0
INFORMATION MANAGEMENT	1.691	568	1.123	0
OPERATIONS MANAGEMENT	3.637	1.781	1.856	0
BUILDING CODE	610	196	414	0
BUILDING CONSTRUCTION	162	58	104	0
PLANT MGMT	6.200	1.122	5.078	0
STATE REGISTER & DOCUMENTS	1.398	955	443	0
MICROGRAPHICS	727	265	462	0
ELECTRONICS EQUIPMENT RENTAL	338	191	147	0
TELECOMMUNICATIONS	2.205	2.074	131	0
MOTOR POOL	4.540	4.081	459	0
STATE PRINTER	4.905	3.208	1.697	0
CENTRAL STORES	3.028	2.752	276	0
FEDERAL SURPLUS	390	189	201	0
RESOURCE RECOVERY	133	76	57	0
COMMUTER VANS	145	104	41	0
IMB	8.895	1.814	7.081	0
ADDRESSING & INSERT	534	135	399	0
MOVERS & DELIVERY	462	149	313	0
CENTRAL MNTNCE REV	334	233	101	0
CAPITOL PARKING	555	298	257	0
PROC SUR-LOCAL GOVT	13	8	5	0
RECORDS MGMT-LOCAL GOVT	88	27	60	1
STATE SURPLUS	65	54	11	0
MGMT ANALYSIS-SP FD	71	45	26	0
IISAC	0	0	0	0
911 EMERGENCY	0	0	0	0
OTHER	1.271	1.065	206	0
AGRICULTURE	19.088	6.593	12.485	10
ANIMAL HEALTH BD	1.703	274	1.429	0
ARTS BOARD	671	356	310	5
ATTORNEY GENERAL	11.060	2.671	8.385	4
AUDITOR	3.191	669	2.522	0
CAPITOL AREA ARCH PLAN BD	200	80	120	0
CHARITABLE GAMBLING	616	306	310	0
COMMERCE	11.009	5.574	5.435	0
COMMUNITY COLLEGE BD	58.445	16.166	42.246	33
CORRECTIONS	69.065	15.469	53.587	9
EDUCATION-CENTRAL OFFICE	23.890	12.470	10.172	1.248
EDUCATION-FARIBAUT SCHOOLS	6.025	877	5.147	1
EDUCATION-VO-TECH	5.095	2.822	2.134	139
EMPLOYEE RELATIONS	4.274	1.482	2.792	0
ENERGY, ECONOMIC DVLP	12.341	5.299	6.479	563
FINANCE	8.008	3.898	4.110	0
GOVERNOR	1.414	445	969	0
HANDICAPPED COUNCIL	473	231	242	0
HEALTH	27.746	9.435	17.949	362
HEALTH LIC BDS				
MEDICAL EXAMINERS	646	338	308	0
NURSING	925	506	419	0
PHARMACY	373	214	159	0
DENTISTRY	346	236	110	0
CHIROPRACTORS	142	93	49	0
PSYCHOLOGY	176	130	46	0
OPTOMETRY	102	80	22	0
NURSING HOME ADM	148	102	46	0
PODIATRY	50	50	0	0
VETERINARY MEDICINE	121	89	32	0
HEARING EXAMINER	2.006	713	1.293	0
HIGHER ED COORD BD	6.266	1.549	4.698	19

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
HIGHER ED FAC AUTH	60	4	56	0
HOUSING FINANCE	5,452	1,763	3,092	597
HUMAN RIGHTS	2,067	464	1,600	3
HUMAN SERVICES-CENTRAL OFFICE	41,280	13,394	19,589	8,297
HUMAN SERVICES-INSTITUTIONS	219,352	12,259	207,090	3
INDIAN AFFAIRS	430	192	237	1
INVESTMENT BOARD	893	243	650	0
IRON RANGE RESOURCES	5,605	2,705	2,900	0
JOBS & TRAINING	97,857	34,265	61,473	2,119
LABOR & INDUSTRY	21,725	10,572	11,131	22
LEGISLATIVE AUDIT	2,039	275	1,764	0
LIEUTENANT GOVERNOR	200	68	132	0
MEDIATION SVCS	810	248	562	0
MILITARY AFFAIRS	12,448	2,535	9,850	63
MUNICIPAL BOARD	240	123	117	0
NATURAL RESOURCES	95,572	30,890	64,566	116
NON-HEALTH LIC BDS				
BOXING	129	80	49	0
BARBERS	270	193	77	0
ELECTRICITY	1,128	582	546	0
ARCHITECTS & ENG	431	303	128	0
ABSTRACTORS	27	27	0	0
ACCOUNTANCY	334	234	100	0
PEACE OFFICERS	507	302	205	0
PLANNING	4,704	1,713	2,975	16
POLLUTION CONTROL	16,700	3,872	12,733	95
PUB EMP RET ASSN	2,325	726	1,599	0
PUBLIC SAFETY	109,389	59,059	50,271	59
PUBLIC SERVICE	2,745	719	2,026	0
PUBLIC UTIL COMM	896	215	681	0
RACING COMMISSION	583	373	210	0
REVENUE	39,299	12,651	26,648	0
SECRETARY OF STATE	2,564	1,394	1,170	0
SENTENCE GUIDELINES	192	93	99	0
STATE RETIREMENT	1,779	620	1,159	0
STATE UNIV SYSTEM	106,932	19,972	86,928	32
TEACHERS RETIREMENT	1,763	360	1,403	0
TRANSPORTATION	186,589	29,787	153,826	2,976
TRANSPORTATION REG BD	264	62	202	0
TREASURER	147	77	70	0
UNIV OF MINN	128	128	0	0
VETERANS AFFAIRS	14,667	3,396	11,242	29
WORLD TRADE CENTER	425	231	194	0
ZOO	7,740	3,073	4,667	0
OTHER	21,794	6,802	14,936	56
TOTAL	1,351,519	368,537	966,104	16,878

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, administration of the state employee insurance program and training.

Costs of administration of the civil service system, personnel administration and labor negotiations are allowable for plan purposes and have been allocated based on recommended positions for F.Y. 1988.

Training, Social Security Administration and administration of the state employee insurance program are billed directly and have been disallowed prior to allocation.

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

SCHEDULE 10.2
BUDGET 1988

STATE OF MINNESOTA
EMPLOYEE RELATIONS
COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1988		5,893.619
DEDUCTIONS:		
EQUIPMENT	(52,400)	
TOTAL DEDUCTIONS		(52,400)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	19,764	
ADMN-PROPERTY MGMT	1,108	
ADMN-INFORMATION MGMT	6,027	
ADMN-OPERATIONS MGMT	11,903	
FINANCE-BUDGET	5,770	
FINANCE-ACCOUNTING	15,435	
FINANCE-OTHER	4,274	
TOTAL ALLOCATED ADDITIONS		64,281
DEPARTMENTAL COST ADJUSTMENTS		
LESS MUNICIPAL FEES 1986	(7,300)	
TOTAL DEPARTMENTAL COST ADJ		(7,300)
TOTAL TO BE ALLOCATED		5,898,200

SCHEDULE 10.3
BUDGET 1988

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	PERSONNEL ADMN	TRAINING SERVICES	SOC SEC ADMN	EMP INS TRUST
WAGES & BENEFITS						
SALARY & WAGES	4,223,719	272,343	3,469,830	40,488	187,678	253,380
OTHER EXPENSE & COST						
SERVICES	1,567,300	6,900	1,305,000	42,800	49,200	163,400
SUPPLIES	50,200	0	39,000	7,800	800	2,600
EQUIPMENT	52,400	52,400				
DEPARTMENTAL EXPEND	5,893,619	331,643	4,813,830	91,088	237,678	419,380
COST ADJUSTMENTS						
DEDUCTIONS	(52,400)	(52,400)				
ADDITIONS	64,281	64,281				
DEPARTMENTAL COST ADJUSTMENTS						
LESS MUNICIPAL FEES 1986	(7,300)	(7,300)				
COST BY FUNCTION	5,898,200	336,224	4,813,830	91,088	237,678	419,380
REALLOCATE ADMN		(336,224)	290,998	5,506	14,368	25,352
ALLOCABLE COSTS	5,898,200	0	5,104,828	96,594	252,046	444,732
DISALLOWED	(793,372)			(96,594)	(252,046)	(444,732)
NET ALLOCATED	5,104,828	0	5,104,828	0	0	0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	44	0.13%	6.740
PROPERTY MANAGEMENT	31	0.09%	4.749
INFORMATION MANAGEMENT	44	0.13%	6.740
OPERATIONS MANAGEMENT	76	0.23%	11.643
BUILDING CODE	21	0.06%	3.217
BUILDING CONSTRUCTION	6	0.02%	919
PLANT MGMT	166	0.50%	25.430
STATE REGISTER & DOCUMENTS	17	0.05%	2.604
MICROGRAPHICS	18	0.05%	2.757
ELECTRONICS EQUIPMENT RENTAL	2	0.01%	306
TELECOMMUNICATIONS	6	0.02%	919
MOTOR POOL	17	0.05%	2.604
STATE PRINTER	48	0.14%	7.353
CENTRAL STORES	20	0.06%	3.064
FEDERAL SURPLUS	7	0.02%	1.072
RESOURCE RECOVERY	5	0.02%	766
COMMUTER VANS	1	.00%	153
IMB	270	0.81%	41.362
ADDRESSING & INSERT	7	0.02%	1.072
MOVERS & DELIVERY	10	0.03%	1.532
CENTRAL MNTNCE REV	7	0.02%	1.072
CAPITOL PARKING	9	0.03%	1.379
PROC SUR-LOCAL GOVT	4	0.01%	613
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	4	0.01%	613
IISAC	0	0.00%	0
911 EMERGENCY	3	0.01%	460
OTHER	8	0.02%	1.226
AGRICULTURE	448	1.34%	68.630
ANIMAL HEALTH BD	36	0.11%	5.515
ARTS BOARD	13	0.04%	1.992
ATTORNEY GENERAL	331	0.99%	50.707
AUDITOR	128	0.38%	19.609
CAPITOL AREA ARCH PLAN BD	3	0.01%	460
CHARITABLE GAMBLING	16	0.05%	2.451
COMMERCE	238	0.71%	36.460
COMMUNITY COLLEGE BD	2,160	6.48%	330.895
CORRECTIONS	1,814	5.44%	277.891
EDUCATION-CENTRAL OFFICE	386	1.16%	59.132
EDUCATION-FARIBAULT SCHOOLS	191	0.57%	29.260
EDUCATION-VO-TECH	115	0.35%	17.617
EMPLOYEE RELATIONS	118	0.35%	18.077
ENERGY, ECONOMIC DVLP	214	0.64%	32.783
FINANCE	124	0.37%	18.996
GOVERNOR	43	0.13%	6.587
HANDICAPPED COUNCIL	10	0.03%	1.532
HEALTH	775	2.33%	118.724
HEALTH LIC BDS			
MEDICAL EXAMINERS	17	0.05%	2.604
NURSING	20	0.06%	3.064
PHARMACY	10	0.03%	1.532
DENTISTRY	6	0.02%	919
CHIROPRACTORS	3	0.01%	460
PSYCHOLOGY	3	0.01%	460
OPTOMETRY	1	.00%	153
NURSING HOME ADM	2	0.01%	306
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	153
HEARING EXAMINER	65	0.20%	9.958
HIGHER ED COORD BD	73	0.22%	11.183

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	306
HOUSING FINANCE	129	0.39%	19,762
HUMAN RIGHTS	65	0.20%	9,958
HUMAN SERVICES-CENTRAL OFFICE	827	2.48%	126,690
HUMAN SERVICES-INSTITUTIONS	5,441	16.33%	833,519
INDIAN AFFAIRS	9	0.03%	1,379
INVESTMENT BOARD	25	0.08%	3,830
IRON RANGE RESOURCES	94	0.28%	14,400
JOBS & TRAINING	2,331	7.00%	357,091
LABOR & INDUSTRY	372	1.12%	56,988
LEGISLATIVE AUDIT	72	0.22%	11,030
LIEUTENANT GOVERNOR	7	0.02%	1,072
MEDIATION SVCS	26	0.08%	3,983
MILITARY AFFAIRS	323	0.97%	49,481
MUNICIPAL BOARD	4	0.01%	613
NATURAL RESOURCES	1,660	4.98%	254,299
NON-HEALTH LIC BDS			
BOXING	2	0.01%	306
BARBERS	3	0.01%	460
ELECTRICITY	18	0.05%	2,757
ARCHITECTS & ENG	6	0.02%	919
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	5	0.02%	766
PEACE OFFICERS	9	0.03%	1,379
PLANNING	113	0.34%	17,311
POLLUTION CONTROL	501	1.50%	76,749
PUB EMP RET ASSN	71	0.21%	10,877
PUBLIC SAFETY	1,674	5.02%	256,444
PUBLIC SERVICE	142	0.43%	21,753
PUBLIC UTIL COMM	35	0.11%	5,362
RACING COMMISSION	10	0.03%	1,532
REVENUE	1,022	3.07%	156,563
SECRETARY OF STATE	43	0.13%	6,587
SENTENCE GUIDELINES	4	0.01%	613
STATE RETIREMENT	42	0.13%	6,434
STATE UNIV SYSTEM	3,800	11.40%	582,131
TEACHERS RETIREMENT	57	0.17%	8,732
TRANSPORTATION	4,648	13.95%	712,038
TRANSPORTATION REG BD	8	0.02%	1,226
TREASURER	14	0.04%	2,145
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	399	1.20%	61,124
WORLD TRADE CENTER	9	0.03%	1,379
ZOO	162	0.49%	24,817
OTHER	924	2.77%	141,548
TOTAL	33,323	100.00%	5,104,828

ALLOCATION BASIS: GOVERNOR'S RECOMMENDED POSITIONS F.Y. 1988
SOURCE: BIENNIAL BUDGET SYSTEM COMPUTER RUN

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	6,740	6,740
PROPERTY MANAGEMENT	4,749	4,749
INFORMATION MANAGEMENT	6,740	6,740
OPERATIONS MANAGEMENT	11,643	11,643
BUILDING CODE	3,217	3,217
BUILDING CONSTRUCTION	919	919
PLANT MGMT	25,430	25,430
STATE REGISTER & DOCUMENTS	2,604	2,604
MICROGRAPHICS	2,757	2,757
ELECTRONICS EQUIPMENT RENTAL	306	306
TELECOMMUNICATIONS	919	919
MOTOR POOL	2,604	2,604
STATE PRINTER	7,353	7,353
CENTRAL STORES	3,064	3,064
FEDERAL SURPLUS	1,072	1,072
RESOURCE RECOVERY	766	766
COMMUTER VANS	153	153
IMB	41,362	41,362
ADDRESSING & INSERT	1,072	1,072
MOVERS & DELIVERY	1,532	1,532
CENTRAL MNTNCE REV	1,072	1,072
CAPITOL PARKING	1,379	1,379
PROC SUR-LOCAL GOVT	613	613
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	613	613
IISAC	0	0
911 EMERGENCY	460	460
OTHER	1,226	1,226
AGRICULTURE	68,630	68,630
ANIMAL HEALTH BD	5,515	5,515
ARTS BOARD	1,992	1,992
ATTORNEY GENERAL	50,707	50,707
AUDITOR	19,609	19,609
CAPITOL AREA ARCH PLAN BD	460	460
CHARITABLE GAMBLING	2,451	2,451
COMMERCE	36,460	36,460
COMMUNITY COLLEGE BD	330,895	330,895
CORRECTIONS	277,891	277,891
EDUCATION-CENTRAL OFFICE	59,132	59,132
EDUCATION-FARIBAULT SCHOOLS	29,260	29,260
EDUCATION-VO-TECH	17,617	17,617
EMPLOYEE RELATIONS	18,077	18,077
ENERGY, ECONOMIC DVLP	32,783	32,783
FINANCE	18,996	18,996
GOVERNOR	6,587	6,587
HANDICAPPED COUNCIL	1,532	1,532
HEALTH	118,724	118,724
HEALTH LIC BDS		
MEDICAL EXAMINERS	2,604	2,604
NURSING	3,064	3,064
PHARMACY	1,532	1,532
DENTISTRY	919	919
CHIROPRACTORS	460	460
PSYCHOLOGY	460	460
OPTOMETRY	153	153
NURSING HOME ADM	306	306
PODIATRY	0	0
VETERINARY MEDICINE	153	153
HEARING EXAMINER	9,958	9,958
HIGHER ED COORD BD	11,183	11,183

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HIGHER ED FAC AUTH	306	306
HOUSING FINANCE	19,762	19,762
HUMAN RIGHTS	9,958	9,958
HUMAN SERVICES-CENTRAL OFFICE	126,690	126,690
HUMAN SERVICES-INSTITUTIONS	833,519	833,519
INDIAN AFFAIRS	1,379	1,379
INVESTMENT BOARD	3,830	3,830
IRON RANGE RESOURCES	14,400	14,400
JOBS & TRAINING	357,091	357,091
LABOR & INDUSTRY	56,988	56,988
LEGISLATIVE AUDIT	11,030	11,030
LIEUTENANT GOVERNOR	1,072	1,072
MEDIATION SVCS	3,983	3,983
MILITARY AFFAIRS	49,481	49,481
MUNICIPAL BOARD	613	613
NATURAL RESOURCES	254,299	254,299
NON-HEALTH LIC BDS		
BOXING	306	306
BARBERS	460	460
ELECTRICITY	2,757	2,757
ARCHITECTS & ENG	919	919
ABSTRACTORS	0	0
ACCOUNTANCY	766	766
PEACE OFFICERS	1,379	1,379
PLANNING	17,311	17,311
POLLUTION CONTROL	76,749	76,749
PUB EMP RET ASSN	10,877	10,877
PUBLIC SAFETY	256,444	256,444
PUBLIC SERVICE	21,753	21,753
PUBLIC UTIL COMM	5,362	5,362
RACING COMMISSION	1,532	1,532
REVENUE	156,563	156,563
SECRETARY OF STATE	6,587	6,587
SENTENCE GUIDELINES	613	613
STATE RETIREMENT	6,434	6,434
STATE UNIV SYSTEM	582,131	582,131
TEACHERS RETIREMENT	8,732	8,732
TRANSPORTATION	712,038	712,038
TRANSPORTATION REG BD	1,226	1,226
TREASURER	2,145	2,145
UNIV OF MINN	0	0
VETERANS AFFAIRS	61,124	61,124
WORLD TRADE CENTER	1,379	1,379
ZOO	24,817	24,817
OTHER	141,548	141,548
TOTAL	5,104,828	5,104,828

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 22, 1986.

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 1988

STATE OF MINNESOTA
MEDIATIONS SERVICES
COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1988 1,585,005

DEDUCTIONS:

EQUIPMENT	(28,800)
GRANTS	(200,000)

TOTAL DEDUCTIONS (228,800)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	5,826
ADMN-PROPERTY MGMT	554
ADMN-INFORMATION MGMT	2,098
ADMN-OPERATIONS MGMT	3,102
FIN-BUDGET	2,074
FIN-ACCOUNTING	2,583
FIN-OTHER	810
EMPLOYEE RELATIONS	3,983

TOTAL ALLOCATED ADDITIONS 21,030

TOTAL TO BE ALLOCATED 1,377,235

SCHEDULE 11.3
BUDGET 1988

STATE OF MINNESOTA

MEDIATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATE AGENCIES	OTHER SERVICES
WAGES & BENEFITS				
SALARY & WAGES	1,123,605		27,961	1,095,644
OTHER EXPENSE & COST				
SERVICES	218,500		5,332	213,168
SUPPLIES	14,100		317	13,783
EQUIPMENT	28,800	28,800		
GRANTS	200,000	200,000		
DEPARTMENTAL EXPEND	1,585,005	228,800	33,610	1,322,595
COST ADJUSTMENTS				
DEDUCTIONS	(228,800)	(228,800)		
ADDITIONS	21,030	21,030		
COST BY FUNCTION	1,377,235	21,030	33,610	1,322,595
REALLOCATE ADMN	0	(21,030)	521	20,509
ALLOCABLE COSTS	1,377,235	0	34,131	1,343,104
DISALLOWED	(1,343,104)			(1,343,104)
NET ALLOCATED	34,131		34,131	0

STATE OF MINNESOTA
MEDIATION SERVICES
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	33	0.11%	36
PROPERTY MANAGEMENT	28	0.09%	31
INFORMATION MANAGEMENT	36	0.12%	39
OPERATIONS MANAGEMENT	58	0.19%	63
BUILDING CODE	16	0.05%	17
BUILDING CONSTRUCTION	4	0.01%	4
PLANT MGMT	148	0.47%	162
STATE REGISTER & DOCUMENTS	15	0.05%	16
MICROGRAPHICS	13	0.04%	14
ELECTRONICS EQUIPMENT RENTAL	2	0.01%	2
TELECOMMUNICATIONS	6	0.02%	7
MOTOR POOL	14	0.04%	15
STATE PRINTER	53	0.17%	58
CENTRAL STORES	9	0.03%	10
FEDERAL SURPLUS	7	0.02%	8
RESOURCE RECOVERY	1	.00%	1
COMMUTER VANS	1	.00%	1
IMB	262	0.84%	286
ADDRESSING & INSERT	6	0.02%	7
MOVERS & DELIVERY	10	0.03%	11
CENTRAL MNTNCE REV	7	0.02%	8
CAPITOL PARKING	7	0.02%	8
PROC SUR-LOCAL GOVT	1	.00%	1
RECORDS MGMT-LOCAL GOVT	3	0.01%	3
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	3	0.01%	3
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	1	.00%	1
AGRICULTURE	424	1.36%	463
ANIMAL HEALTH BD	32	0.10%	35
ARTS BOARD	11	0.04%	12
ATTORNEY GENERAL	93	0.30%	102
AUDITOR	83	0.27%	91
CAPITOL AREA ARCH PLAN BD	5	0.02%	5
CHARITABLE GAMBLING	11	0.04%	12
COMMERCE	201	0.64%	219
COMMUNITY COLLEGE BD	1,748	5.59%	1,908
CORRECTIONS	1,750	5.60%	1,910
EDUCATION-CENTRAL OFFICE	336	1.07%	367
EDUCATION-FARIBAULT SCHOOLS	202	0.65%	221
EDUCATION-VO-TECH	77	0.25%	84
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVLP	201	0.64%	219
FINANCE	88	0.28%	96
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	7	0.02%	8
HEALTH	564	2.12%	725
HEALTH LIC BDS			
MEDICAL EXAMINERS	10	0.03%	11
NURSING	15	0.05%	16
PHARMACY	5	0.02%	5
DENTISTRY	4	0.01%	4
CHIROPRACTORS	2	0.01%	2
PSYCHOLOGY	2	0.01%	2
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%	19
HIGHER ED COORD BD	35	0.11%	38

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	105	0.34%	115
HUMAN RIGHTS	63	0.20%	69
HUMAN SERVICES-CENTRAL OFFICE	667	2.13%	728
HUMAN SERVICES-INSTITUTIONS	6,073	19.42%	6,630
INDIAN AFFAIRS	7	0.02%	8
INVESTMENT BOARD	14	0.04%	15
IRON RANGE RESOURCES	115	0.37%	126
JOBS & TRAINING	2,023	6.47%	2,208
LABOR & INDUSTRY	307	0.98%	335
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	313	1.00%	342
MUNICIPAL BOARD	1	.00%	1
NATURAL RESOURCES	2,389	7.39%	2,521
NON-HEALTH LIC BDS			
BOXING	2	0.01%	2
BARBERS	2	0.01%	2
ELECTRICITY	13	0.04%	14
ARCHITECTS & ENG	4	0.01%	4
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	3
PEACE OFFICERS	0	0.00%	0
PLANNING	101	0.32%	110
POLLUTION CONTROL	417	1.33%	455
PUB EMP RET ASSN	61	0.20%	67
PUBLIC SAFETY	1,615	5.17%	1,763
PUBLIC SERVICE	75	0.24%	82
PUBLIC UTIL COMM	21	0.07%	23
RACING COMMISSION	11	0.04%	12
REVENUE	978	3.13%	1,068
SECRETARY OF STATE	37	0.12%	40
SENTENCE GUIDELINES	4	0.01%	4
STATE RETIREMENT	34	0.11%	37
STATE UNIV SYSTEM	3,578	11.44%	3,906
TEACHERS RETIREMENT	46	0.15%	50
TRANSPORTATION	4,857	15.53%	5,302
TRANSPORTATION REG BD	3	0.01%	3
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	383	1.23%	418
WORLD TRADE CENTER	4	0.01%	4
ZOO	191	0.61%	209
OTHER	58	0.19%	66
TOTAL	31,265	100.00%	34,131

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS 1985-86
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT

STATE OF MINNESOTA
MEDIATION SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	36	36
PROPERTY MANAGEMENT	31	31
INFORMATION MANAGEMENT	39	39
OPERATIONS MANAGEMENT	63	63
BUILDING CODE	17	17
BUILDING CONSTRUCTION	4	4
PLANT MGMT	162	162
STATE REGISTER & DOCUMENTS	16	16
MICROGRAPHICS	14	14
ELECTRONICS EQUIPMENT RENTAL	2	2
TELECOMMUNICATIONS	7	7
MOTOR POOL	15	15
STATE PRINTER	58	58
CENTRAL STORES	10	10
FEDERAL SURPLUS	8	8
RESOURCE RECOVERY	1	1
COMMUTER VANS	1	1
IMB	286	286
ADDRESSING & INSERT	7	7
MOVERS & DELIVERY	11	11
CENTRAL MNTNCE REV	8	8
CAPITOL PARKING	8	8
PROC SUR-LOCAL GOVT	1	1
RECORDS MGMT-LOCAL GOVT	3	3
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	3	3
IISAC	0	0
911 EMERGENCY	0	0
OTHER	1	1
AGRICULTURE	463	463
ANIMAL HEALTH BD	35	35
ARTS BOARD	12	12
ATTORNEY GENERAL	102	102
AUDITOR	91	91
CAPITOL AREA ARCH PLAN BD	5	5
CHARITABLE GAMBLING	12	12
COMMERCE	219	219
COMMUNITY COLLEGE BD	1,908	1,908
CORRECTIONS	1,910	1,910
EDUCATION-CENTRAL OFFICE	367	367
EDUCATION-FARIBAULT SCHOOLS	221	221
EDUCATION-VO-TECH	84	84
EMPLOYEE RELATIONS	0	0
ENERGY, ECONOMIC DVL P	219	219
FINANCE	96	96
GOVERNOR	0	0
HANDICAPPED COUNCIL	8	8
HEALTH	725	725
HEALTH LIC BDS		
MEDICAL EXAMINERS	11	11
NURSING	16	16
PHARMACY	5	5
DENTISTRY	4	4
CHIROPRACTORS	2	2
PSYCHOLOGY	2	2
OPTOMETRY	0	0
NURSING HOME ADM	1	1
PODIATRY	0	0
VETERINARY MEDICINE	1	1
HEARING EXAMINER	19	19
HIGHER ED COORD BD	38	38

STATE OF MINNESOTA

MEDIATION SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	115	115
HUMAN RIGHTS	69	69
HUMAN SERVICES-CENTRAL OFFICE	728	728
HUMAN SERVICES-INSTITUTIONS	6.630	6.630
INDIAN AFFAIRS	8	8
INVESTMENT BOARD	15	15
IRON RANGE RESOURCES	126	126
JOBS & TRAINING	2.208	2.208
LABOR & INDUSTRY	335	335
LEGISLATIVE AUDIT	0	0
LIEUTENANT GOVERNOR	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	342	342
MUNICIPAL BOARD	1	1
NATURAL RESOURCES	2.521	2.521
NON-HEALTH LIC BDS		
BOXING	2	2
BARBERS	2	2
ELECTRICITY	14	14
ARCHITECTS & ENG	4	4
ABSTRACTORS	0	0
ACCOUNTANCY	3	3
PEACE OFFICERS	0	0
PLANNING	110	110
POLLUTION CONTROL	455	455
PUB EMP RET ASSN	67	67
PUBLIC SAFETY	1.763	1.763
PUBLIC SERVICE	82	82
PUBLIC UTIL COMM	23	23
RACING COMMISSION	12	12
REVENUE	1.068	1.068
SECRETARY OF STATE	40	40
SENTENCE GUIDELINES	4	4
STATE RETIREMENT	37	37
STATE UNIV SYSTEM	3.906	3.906
TEACHERS RETIREMENT	50	50
TRANSPORTATION	5.302	5.302
TRANSPORTATION REG BD	3	3
TREASURER	0	0
UNIV OF MINN	0	0
VETERANS AFFAIRS	418	418
WORLD TRADE CENTER	4	4
ZOO	209	209
OTHER	66	66
TOTAL	34.131	34.131

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 for fiscal year 1987. The state does not 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 for fiscal year 1987.

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 are allowable for plan purposes but have not been allocated to state agencies.

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

SCHEDULE 12.2
BUDGET 1988

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1988		3,072,191
DEDUCTIONS:		
EQUIPMENT	(43,400)	
LEGISLATIVE AUDIT COMMISSION	(22,600)	
TOTAL DEDUCTIONS		(66,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	25,851	
ADMN-PROPERTY MGMT	554	
ADMN-INFORMATION MGMT	5,193	
ADMN-OPERATIONS MGMT	2,638	
FIN-BUDGET	2,015	
FIN-ACCOUNTING	2,864	
FIN-OTHER	2,039	
EMPLOYEE RELATIONS	11,030	
TOTAL ALLOCATED ADDITIONS		52,184
TOTAL TO BE ALLOCATED		3,058,375

SCHEDULE 12.3
BUDGET 1988

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	2,488,291	390,013	1,367,534	529,105	201,639
OTHER EXPENSE & COST					
SERVICES	480,900	480,900			
SUPPLIES	37,000	37,000			
EQUIPMENT	43,400	43,400			
LEG AUDIT COMM	22,600	22,600			
DEPARTMENTAL EXPEND	3,072,191	973,913	1,367,534	529,105	201,639
COST ADJUSTMENTS					
DEDUCTIONS	(66,000)	(66,000)			
ADDITIONS	52,184	52,184			
COST BY FUNCTION	3,058,375	960,097	1,367,534	529,105	201,639
REALLOCATE ADMN	0	(960,097)	625,734	242,100	92,263
ALLOCABLE COSTS	3,058,375		1,993,268	771,205	293,902
DISALLOWED	(771,205)			(771,205)	
NET ALLOCATED	2,287,170		1,993,268	0	293,902

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	4,009.5	7.28%	145.122
PROPERTY MANAGEMENT	0.0	0.00%	0
INFORMATION MANAGEMENT	0.0	0.00%	0
OPERATIONS MANAGEMENT	0.0	0.00%	0
BUILDING CODE	0.0	0.00%	0
BUILDING CONSTRUCTION	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
ELECTRONICS EQUIPMENT RENTAL	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
OTHER	0.0	0.00%	0
AGRICULTURE	68.0	0.12%	2.461
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	560.0	1.02%	20.269
AUDITOR	260.0	0.47%	3.411
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	1,390.0	2.52%	50.310
COMMUNITY COLLEGE BD	2,760.0	5.21%	99.897
CORRECTIONS	686.0	1.25%	24.829
EDUCATION-CENTRAL OFFICE	2,526.5	4.59%	91.445
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	196.0	0.36%	7.094
EMPLOYEE RELATIONS	210.0	0.38%	7.601
ENERGY, ECONOMIC DVLP	251.5	0.46%	3.103
FINANCE	660.5	1.20%	23.906
GOVERNOR	560.0	1.02%	20.269
HANDICAPPED COUNCIL	330.0	0.50%	11.944
HEALTH	904.5	1.54%	32.738
HEALTH LIC BDS			
MEDICAL EXAMINERS	200.0	0.35%	7.239
NURSING	200.0	0.36%	7.239
PHARMACY	100.0	0.18%	3.619
DENTISTRY	100.0	0.18%	3.619
CHIROPRACTORS	30.0	0.05%	1.086
PSYCHOLOGY	40.0	0.07%	1.448
OPTOMETRY	30.0	0.05%	1.086
NURSING HOME ADM	40.0	0.07%	1.448
PODIATRY	30.0	0.05%	1.086
VETERINARY MEDICINE	30.0	0.05%	1.086
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	803.5	1.46%	29.082

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	560.0	1.02%	20.269
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	1.604.5	2.91%	58.074
HUMAN SERVICES-INSTITUTIONS	1.680.0	3.05%	60.807
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	3.435.0	6.24%	124.328
IRON RANGE RESOURCES	85.0	0.15%	3.077
JOBS & TRAINING	2.509.5	4.56%	90.830
LABOR & INDUSTRY	640.5	1.16%	23.183
LEGISLATIVE AUDIT	2.222.0	4.03%	80.424
LIEUTENANT GOVERNOR	200.0	0.36%	7.239
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	0.0	0.00%	0
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	512.0	0.93%	18.532
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	358.5	0.53%	12.976
PUB EMP RET ASSN	1.332.0	2.42%	48.211
PUBLIC SAFETY	2.056.5	3.73%	74.434
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	0.0	0.00%	0
REVENUE	2.779.0	5.05%	100.585
SECRETARY OF STATE	400.0	0.73%	14.473
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	1.152.5	2.09%	41.714
STATE UNIV SYSTEM	1.290.0	2.34%	46.691
TEACHERS RETIREMENT	1.041.0	1.89%	37.678
TRANSPORTATION	2.456.5	4.46%	88.912
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	1.781.0	3.23%	64.462
UNIV OF MINN	1.120.0	2.03%	40.508
VETERANS AFFAIRS	0.0	0.00%	0
WORLD TRADE CENTER	330.0	0.60%	11.944
ZOO	560.0	1.02%	20.269
OTHER	3.210.0	5.83%	115.184
FINANCE-ACCOUNTING	2.648.0	4.81%	95.843
FINANCE-OTHER	2.131.5	3.87%	77.149
TOTAL	55.071.0	100.00%	1.993.268

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

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	0.0	0.00%	0
PROPERTY MANAGEMENT	0.0	0.00%	0
INFORMATION MANAGEMENT	0.0	0.00%	0
OPERATIONS MANAGEMENT	0.0	0.00%	0
BUILDING CODE	0.0	0.00%	0
BUILDING CONSTRUCTION	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
ELECTRONICS EQUIPMENT RENTAL	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
IIISAC	0.0	0.00%	0
911 EMERGENCY	0.0	0.00%	0
OTHER	0.0	0.00%	0
AGRICULTURE	0.0	0.00%	0
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	41.0	0.50%	1.461
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	681.5	8.26%	24.277
CORRECTIONS	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,089.5	13.21%	38.811
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	306.0	3.71%	10.306
EMPLOYEE RELATIONS	0.0	0.00%	0
ENERGY, ECONOMIC DVLP	510.0	6.19%	18.167
FINANCE	537.5	6.51%	19.147
GOVERNOR	0.0	0.00%	0
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	442.0	5.36%	15.745
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	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	1,103.0	13.37%	39,291
HUMAN SERVICES-INSTITUTIONS	0.0	0.00%	0
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	0.0	0.00%	0
IRON RANGE RESOURCES	0.0	0.00%	0
JOBS & TRAINING	1,452.0	17.60%	51,724
LABOR & INDUSTRY	11.0	0.13%	392
LEGISLATIVE AUDIT	0.0	0.00%	0
LIEUTENANT GOVERNOR	0.0	0.00%	0
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	284.5	3.45%	10,135
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	606.5	7.35%	21,605
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	0.0	0.00%	0
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	84.0	1.02%	2,992
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	682.0	8.27%	24,294
TEACHERS RETIREMENT	0.0	0.00%	0
TRANSPORTATION	420.0	5.09%	14,961
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	0.0	0.00%	0
OTHER	0.0	0.00%	0
FINANCE-ACCOUNTING	0.0	0.00%	0
FINANCE-OTHER	0.0	0.00%	0
TOTAL	8,250.5	100.00%	293,902

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 1987
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	145.122	145.122	0
PROPERTY MANAGEMENT	0	0	0
INFORMATION MANAGEMENT	0	0	0
OPERATIONS MANAGEMENT	0	0	0
BUILDING CODE	0	0	0
BUILDING CONSTRUCTION	0	0	0
PLANT MGMT	0	0	0
STATE REGISTER & DOCUMENTS	0	0	0
MICROGRAPHICS	0	0	0
ELECTRONICS EQUIPMENT RENTAL	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 MAINTNCE 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
ISAC	0	0	0
911 EMERGENCY	0	0	0
OTHER	0	0	0
AGRICULTURE	2.461	2.461	0
ANIMAL HEALTH BD	0	0	0
ARTS BOARD	0	0	0
ATTORNEY GENERAL	21.730	20.269	1.461
AUDITOR	3.411	3.411	0
CAPITOL AREA ARCH PLAN BD	0	0	0
CHARITABLE GAMBLING	0	0	0
COMMERCE	50.310	50.310	0
COMMUNITY COLLEGE BD	124.174	99.897	24.277
CORRECTIONS	24.829	24.829	0
EDUCATION-CENTRAL OFFICE	130.256	91.445	38.811
EDUCATION-FARIBAUT SCHOOLS	0	0	0
EDUCATION-VO-TECH	17.994	7.094	10.900
EMPLOYEE RELATIONS	7.601	7.601	0
ENERGY, ECONOMIC DVLP	27.270	9.103	18.167
FINANCE	43.053	23.906	19.147
GOVERNOR	20.269	20.269	0
HANDICAPPED COUNCIL	11.944	11.944	0
HEALTH	48.483	32.738	15.745
HEALTH LIC BDS			
MEDICAL EXAMINERS	7.239	7.239	0
NURSING	7.239	7.239	0
PHARMACY	3.619	3.619	0
DENTISTRY	3.619	3.619	0
CHIROPRACTORS	1.086	1.086	0
PSYCHOLOGY	1.448	1.448	0
OPTOMETRY	1.086	1.086	0
NURSING HOME ADM	1.448	1.448	0
PODIATRY	1.086	1.086	0
VETERINARY MEDICINE	1.086	1.086	0
HEARING EXAMINER	0	0	0
HIGHER ED COORD BD	29.082	29.082	0

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	20.269	20.269	0
HUMAN RIGHTS	0	0	0
HUMAN SERVICES-CENTRAL OFFICE	97.365	58.074	39.291
HUMAN SERVICES-INSTITUTIONS	60.807	60.807	0
INDIAN AFFAIRS	0	0	0
INVESTMENT BOARD	124.328	124.328	0
IRON RANGE RESOURCES	3.077	3.077	0
JOBS & TRAINING	142.554	90.830	51.724
LABOR & INDUSTRY	23.575	23.183	392
LEGISLATIVE AUDIT	80.424	80.424	0
LIEUTENANT GOVERNOR	7.239	7.239	0
MEDIATION SVCS	0	0	0
MILITARY AFFAIRS	10.135	0	10.135
MUNICIPAL BOARD	0	0	0
NATURAL RESOURCES	40.137	18.532	21.605
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
PLANNING	0	0	0
POLLUTION CONTROL	12.976	12.976	0
PUB EMP RET ASSN	48.211	48.211	0
PUBLIC SAFETY	77.426	74.434	3.992
PUBLIC SERVICE	0	0	0
PUBLIC UTIL COMM	0	0	0
RACING COMMISSION	0	0	0
REVENUE	120.585	120.585	0
SECRETARY OF STATE	14.478	14.478	0
SENTENCE GUIDELINES	0	0	0
STATE RETIREMENT	41.714	41.714	0
STATE UNIV SYSTEM	70.985	46.691	24.294
TEACHERS RETIREMENT	37.678	37.678	0
TRANSPORTATION	103.873	88.912	14.961
TRANSPORTATION REG SD	0	0	0
TREASURER	64.462	64.462	0
UNIV OF MINN	40.538	40.538	0
VETERANS AFFAIRS	0	0	0
WORLD TRADE CENTER	11.944	11.944	0
ZOO	20.269	20.269	0
OTHER	116.184	116.184	0
FINANCE-ACCOUNTING	95.843	95.843	0
FINANCE-OTHER	77.149	77.149	0
TOTAL	2,297.170	1,993.268	293.902

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
BUDGET 1988

STATE OF MINNESOTA

TREASURER

COSTS TO BE ALLOCATED

GOVERNOR'S RECOMMENDATION F.Y. 1988	624.754
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DEDUCTIONS:

EQUIPMENT	(7.500)
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TOTAL DEDUCTIONS	(7.500)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	16.690
ADMN-PROPERTY MGMT	354
ADMN-INFORMATION MGMT	617
ADMN-OPERATIONS MGMT	776
FIN-BUDGET	394
FIN-ACCOUNTING	801
FIN-OTHER	147
EMPLOYEE RELATIONS	2.145
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	64.462

TOTAL ALLOCATED ADDITIONS	86.586
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TOTAL TO BE ALLOCATED	703.840
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SCHEDULE 13.3
BUDGET 1988

STATE OF MINNESOTA

TREASURER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	TREASURY	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	428.360		192.740	236.120
OTHER EXPENSE & COST				
SERVICES	120.700		54.194	66.506
SUPPLIES	63.900		28.691	35.209
EQUIPMENT	7.500	7.500		
DEPARTMENTAL EXPEND	620.960	7.500	275.625	337.835
COST ADJUSTMENTS				
DEDUCTIONS	(7.500)	(7.500)		
ADDITIONS	86.586	86.586		
COST BY FUNCTION	700.046	86.586	275.625	337.835
REALLOCATE ADMN	0	(86.586)	38.903	47.683
ALLOCABLE COSTS	700.046		314.528	385.518
DISALLOWED	(385.518)			(385.518)
NET ALLOCATED	314.528		314.528	

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	4.296	0.08%	249
PROPERTY MANAGEMENT	1.375	0.03%	80
INFORMATION MANAGEMENT	3.894	0.07%	225
OPERATIONS MANAGEMENT	12.206	0.22%	707
BUILDING CODE	1.345	0.02%	78
BUILDING CONSTRUCTION	395	0.01%	23
PLANT MGMT	7.692	0.14%	445
STATE REGISTER & DOCUMENTS	6.548	0.12%	379
MICROGRAPHICS	1.819	0.03%	105
ELECTRONIC EQUIPMENT RENTAL	1.307	0.02%	76
TELECOMMUNICATIONS	14.217	0.26%	823
MOTOR POOL	27.972	0.51%	1,619
STATE PRINTER	21.990	0.40%	1,273
CENTRAL STORES	18.862	0.35%	1,092
FEDERAL SURPLUS	1.295	0.02%	75
RESOURCE RECOVERY	524	0.01%	30
COMMUTER VANS	716	0.01%	41
IMB	12.434	0.23%	720
ADDRESSING & INSERT	928	0.02%	54
MOVERS & DELIVERY	1.021	0.02%	59
CENTRAL MNTNCE REV	1.598	0.03%	93
CAPITOL PARKING	2.042	0.04%	118
PROC SUR-LOCAL GOVT	52	.00%	3
RECORDS MGMT-LOCAL GOVT	187	.00%	11
STATE SURPLUS	371	0.01%	21
MGMT ANALYSIS-SP FD	311	0.01%	18
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7.297	0.13%	422
AGRICULTURE	45.196	0.83%	2,617
ANIMAL HEALTH BD	1.880	0.03%	109
ARTS BOARD	2.441	0.04%	141
ATTORNEY GENERAL	19.308	0.34%	1,060
AUDITOR	4.583	0.08%	265
CAPITOL AREA ARCH PLAN BD	545	0.01%	32
CHARITABLE GAMBLING	2.097	0.04%	121
COMMERCE	38.206	0.70%	2,212
COMMUNITY COLLEGE BD	110.815	2.04%	6,416
CORRECTIONS	106.037	1.95%	6,139
EDUCATION-CENTRAL OFFICE	109.748	2.02%	6,354
EDUCATION-FARIBAULT SCHOOLS	6.010	0.11%	348
EDUCATION-VO-TECH	19.341	0.36%	1,120
EMPLOYEE RELATIONS	10.158	0.19%	588
ENERGY, ECONOMIC DVLP	36.326	0.67%	2,103
FINANCE	26.718	0.49%	1,547
GOVERNOR	3.051	0.06%	177
HANDICAPPED COUNCIL	1.586	0.03%	92
HEALTH	64.676	1.19%	3,745
HEALTH LIC BDS			
MEDICAL EXAMINERS	2.316	0.04%	134
NURSING	3.463	0.06%	201
PHARMACY	1.465	0.03%	85
DENTISTRY	1.619	0.03%	94
CHIROPRACTORS	639	0.01%	37
PSYCHOLOGY	888	0.02%	51
OPTOMETRY	546	0.01%	32
NURSING HOME ADM	702	0.01%	41
PODIATRY	345	0.01%	20
VETERINARY MEDICINE	607	0.01%	35
HEARING EXAMINER	4.890	0.09%	283
HIGHER ED COORD BD	128.776	2.37%	7,456

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	2
HOUSING FINANCE	12.082	0.22%	700
HUMAN RIGHTS	3.179	0.06%	184
HUMAN SERVICES-CENTRAL OFFICE	293.256	5.40%	16.979
HUMAN SERVICES-INSTITUTIONS	84.031	1.55%	4.865
INDIAN AFFAIRS	1.319	0.02%	76
INVESTMENT BOARD	1.665	0.03%	96
IRON RANGE RESOURCES	13.542	0.34%	1.074
JOBS & TRAINING	234.879	4.32%	13.599
LABOR & INDUSTRY	72.467	1.33%	4.196
LEGISLATIVE AUDIT	1.885	0.03%	109
LIEUTENANT GOVERNOR	466	0.01%	27
MEDIATION SVCS	1.700	0.03%	98
MILITARY AFFAIRS	17.378	0.32%	1.006
MUNICIPAL BOARD	842	0.02%	49
NATURAL RESOURCES	211.747	3.90%	12.260
NON-HEALTH LIC BDS			
BOXING	548	0.01%	32
BARBERS	1.324	0.02%	77
ELECTRICITY	3.992	0.07%	231
ARCHITECTS & ENG	2.074	0.04%	120
ABSTRACTORS	187	.00%	11
ACCOUNTANCY	1.602	0.03%	93
PEACE OFFICERS	2.073	0.04%	120
PLANNING	11.740	0.22%	680
POLLUTION CONTROL	26.540	0.49%	1.537
PUB EMP RET ASSN	212.055	3.90%	12.277
PUBLIC SAFETY	404.840	7.45%	23.439
PUBLIC SERVICE	4.929	0.09%	285
PUBLIC UTIL COMM	1.471	0.03%	85
RACING COMMISSION	2.560	0.05%	148
REVENUE	2.066.375	38.04%	119.637
SECRETARY OF STATE	9.554	0.18%	553
SENTENCE GUIDELINES	640	0.01%	37
STATE RETIREMENT	172.106	3.17%	9.964
STATE UNIV SYSTEM	136.904	2.52%	7.926
TEACHERS RETIREMENT	183.585	3.38%	10.629
TRANSPORTATION	204.185	3.75%	11.822
TRANSPORTATION REG BD	427	0.01%	25
TREASURER	527	0.01%	31
UNIV OF MINN	874	0.02%	51
VETERANS AFFAIRS	23.281	0.43%	1.348
WORLD TRADE CENTER	1.584	0.03%	92
ZOO	21.067	0.39%	1.220
OTHER	73.341	1.35%	4.244
TOTAL	5.432.530	100.00%	314.528

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT AND WARRANT LOG

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	249	249
PROPERTY MANAGEMENT	80	80
INFORMATION MANAGEMENT	225	225
OPERATIONS MANAGEMENT	707	707
BUILDING CODE	78	78
BUILDING CONSTRUCTION	23	23
PLANT MGMT	445	445
STATE REGISTER & DOCUMENTS	379	379
MICROGRAPHICS	105	105
ELECTRONICS EQUIPMENT RENTAL	76	76
TELECOMMUNICATIONS	823	823
MOTOR POOL	1,619	1,619
STATE PRINTER	1,273	1,273
CENTRAL STORES	1,092	1,092
FEDERAL SURPLUS	75	75
RESOURCE RECOVERY	30	30
COMMUTER VANS	41	41
IMB	720	720
ADDRESSING & INSERT	54	54
MOVERS & DELIVERY	59	59
CENTRAL MNTNCE REV	93	93
CAPITOL PARKING	118	118
PROC SUR-LOCAL GOVT	3	3
RECORDS MGMT-LOCAL GOVT	11	11
STATE SURPLUS	21	21
MGMT ANALYSIS-SP FD	18	18
IISAC	0	0
911 EMERGENCY	0	0
OTHER	422	422
AGRICULTURE	2,617	2,617
ANIMAL HEALTH BD	109	109
ARTS BOARD	141	141
ATTORNEY GENERAL	1,060	1,060
AUDITOR	265	265
CAPITOL AREA ARCH PLAN BD	32	32
CHARITABLE GAMBLING	121	121
COMMERCE	2,212	2,212
COMMUNITY COLLEGE BD	6,416	6,416
CORRECTIONS	6,139	6,139
EDUCATION-CENTRAL OFFICE	6,354	6,354
EDUCATION-FARIBAULT SCHOOLS	348	348
EDUCATION-VO-TECH	1,120	1,120
EMPLOYEE RELATIONS	588	588
ENERGY, ECONOMIC DVLP	2,103	2,103
FINANCE	1,547	1,547
GOVERNOR	177	177
HANDICAPPED COUNCIL	92	92
HEALTH	3,745	3,745
HEALTH LIC BDS		
MEDICAL EXAMINERS	134	134
NURSING	201	201
PHARMACY	85	85
DENTISTRY	94	94
CHIROPRACTORS	37	37
PSYCHOLOGY	51	51
OPTOMETRY	32	32
NURSING HOME ADM	41	41
PODIATRY	20	20
VETERINARY MEDICINE	35	35
HEARING EXAMINER	283	283
HIGHER ED COORD BD	7,456	7,456

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	700	700
HUMAN RIGHTS	184	184
HUMAN SERVICES-CENTRAL OFFICE	16.979	16.979
HUMAN SERVICES-INSTITUTIONS	4.865	4.865
INDIAN AFFAIRS	76	76
INVESTMENT BOARD	96	96
IRON RANGE RESOURCES	1.074	1.074
JOBS & TRAINING	13.599	13.599
LABOR & INDUSTRY	4.196	4.196
LEGISLATIVE AUDIT	109	109
LIEUTENANT GOVERNOR	27	27
MEDIATION SVCS	98	98
MILITARY AFFAIRS	1.006	1.006
MUNICIPAL BOARD	49	49
NATURAL RESOURCES	12.260	12.260
NON-HEALTH LIC BDS		
BOXING	32	32
BARBERS	77	77
ELECTRICITY	231	231
ARCHITECTS & ENG	120	120
ABSTRACTORS	11	11
ACCOUNTANCY	93	93
PEACE OFFICERS	120	120
PLANNING	680	680
POLLUTION CONTROL	1.537	1.537
PUB EMP RET ASSN	12.277	12.277
PUBLIC SAFETY	23.439	23.439
PUBLIC SERVICE	285	285
PUBLIC UTIL COMM	85	85
RACING COMMISSION	148	148
REVENUE	119.637	119.637
SECRETARY OF STATE	553	553
SENTENCE GUIDELINES	37	37
STATE RETIREMENT	9.964	9.964
STATE UNIV SYSTEM	7.926	7.926
TEACHERS RETIREMENT	10.629	10.629
TRANSPORTATION	11.822	11.822
TRANSPORTATION REG BD	25	25
TREASURER	31	31
UNIV OF MINN	51	51
VETERANS AFFAIRS	1.348	1.348
WORLD TRADE CENTER	92	92
ZOO	1.220	1.220
OTHER	4.244	4.244
TOTAL	314.528	314.528

ALLOCATION BASIS:
SOURCE:

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 actual 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 14.2
BUDGET 1988

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT
COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1988 16,508,214

DEDUCTIONS:

EQUIPMENT	(180,000)
SPECIAL CONTINGENT	(50,000)

TOTAL DEDUCTIONS (230,000)

ALLOCATED ADDITIONS:

EQUIPMENT LSE CHARGE	57.653
ADMN-PROPERTY MGMT	9.969
ADMN-INFORMATION MGMT	44.138
ADMN-OPERATIONS MGMT	22.263
FIN-BUDGET	11.737
FIN-ACCOUNTING	27.820
FIN-OTHER	11.060
EMPLOYEE RELATIONS	50.707
MEDIATION SERVICES	102
LEGISLATIVE AUDIT	21.730
TREASURER	1.060

TOTAL ALLOCATED ADDITIONS 258,239

TOTAL TO BE ALLOCATED 16,538,453

SCHEDULE 14.3
BUDGET 1988

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	14,207,014	1,823,065	9,419,853	2,964,096
OTHER EXPENSE & COST				
SERVICES	1,846,200	613,000	1,053,300	169,900
SUPPLIES	225,000	165,000	60,000	0
EQUIPMENT	180,000	180,000		
SPECIAL CONTNGT	50,000	50,000		
DEPARTMENTAL EXPEND	16,508,214	2,831,065	10,543,153	3,133,996
COST ADJUSTMENTS				
DEDUCTIONS	(230,000)	(230,000)		
ADDITIONS	258,239	258,239		
COST BY FUNCTION	16,536,453	2,859,304	10,543,153	3,133,996
REALLOCATE ADMN	0	(2,859,304)	2,204,120	655,184
ALLOCABLE COSTS	16,536,453		12,747,273	3,789,180
DISALLOWED	(3,789,180)			(3,789,180)
NET ALLOCATED	12,747,273		12,747,273	0

SCHEDULE 14.4
BUDGET 1988

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SAT

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
ADMN-ADMINISTRATIVE MGMT	4,246	0.90%	101,632		101,632
ATTORNEY GENERAL	290,638	52.70%	6,717,333		6,717,333
FINANCE-FISCAL MGMT	735	0.14%	17,593		17,593
LEGISLATIVE AUDITOR	1	.00%	24		24
MEDIATION SVCS	47	0.01%	1,125		1,125
EMPLOYEE RELATIONS	1,805	0.34%	43,204		43,204
TREASURER	40	0.01%	957		957
OTHER	245,246	46.01%	5,865,405	(4,056,814)	1,808,591
TOTAL	532,558	100.00%	12,747,273	(4,056,814)	8,690,459

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

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 14.5
BUDGET 1988

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
ADMN-ADMINISTRATIVE MGMT	101,632	101,632
ATTORNEY GENERAL	6,717,333	6,717,333
FINANCE-FISCAL MGMT	17,593	17,593
LEGISLATIVE AUDITOR	24	24
MEDIATION SVCS	1,125	1,125
EMPLOYEE RELATIONS	43,204	43,204
TREASURER	957	957
OTHER	1,808,591	1,808,591
TOTAL	8,690,459	8,690,459

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 recommended positions for F.Y. 1988.

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

SCHEDULE 15.2
BUDGET 1988

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1988	3,241,833
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DEDUCTIONS:

EQUIPMENT	(1,700)
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TOTAL DEDUCTIONS	(1,700)
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TOTAL TO BE ALLOCATED	3,240,133
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SCHEDULE 15.3
BUDGET 1988

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	2,711,433		2,363,240	348,193
OTHER EXPENSE & COST				
SERVICES	440,000		247,300	192,700
SUPPLIES	88,700		50,700	38,000
EQUIPMENT	1,700	1,700		
DEPARTMENTAL EXPEND	3,241,833	1,700	2,661,240	578,893
COST ADJUSTMENTS				
DEDUCTIONS	(1,700)	(1,700)		
ADDITIONS	0	0		
COST BY FUNCTION	3,240,133	0	2,661,240	578,893
REALLOCATE ADMN				
ALLOCABLE COSTS	3,240,133		2,661,240	578,893
DISALLOWED	(578,893)			(578,893)
NET ALLOCATED	2,661,240		2,661,240	0

SCHEDULE 15.4
BUDGET 1986

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
PLANT MANAGEMENT	34	2.03%	54,051
PUBLIC SAFETY	1.640	97.97%	2,607,189
TOTAL	1.674	100.00%	2,661,240

ALLOCATION BASIS: GOVERNOR'S RECOMMENDED COMPLEMENT F.Y. 1988
SOURCE: BIENNIAL BUDGET SYSTEM COMPUTER REPORT

SCHEDULE 15.5
BUDGET 1988

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
PLANT MANAGEMENT	54.051	54.051
PUBLIC SAFETY	2.607.189	2.607.189
TOTAL	2.661.240	2.661.240

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 fiscal year 1988 Governor's recommendations for 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 1986.

Ref.: A-102, Attachment P.

SCHEDULE 16.2
BUDGET 1988

STATE OF MINNESOTA
STATE AUDITOR-SINGLE AUDIT
COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1988	77.300
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DEDUCTIONS:

EQUIPMENT	(5.300)
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TOTAL DEDUCTIONS	(5.300)
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ALLOCATED ADDITIONS:

TOTAL ALLOCATED ADDITIONS	0
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TOTAL TO BE ALLOCATED	72.000
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SCHEDULE 16.3
BUDGET 1988

STATE OF MINNESOTA

STATE AUDITOR-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	71.000		71.000
SUPPLIES	1.000		1.000
EQUIPMENT	5.300	5.300	
DEPARTMENTAL EXPENDITURES	77.300	5.300	72.000
COST ADJUSTMENTS			
DEDUCTIONS		(5.300)	
ADDITIONS			
COST BY FUNCTION	72.000	0	72.000
ALLOCABLE COSTS DISALLOWED	72.000		72.000
NET ALLOCATED	72.000		72.000

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	0	0.00%	0
PROPERTY MANAGEMENT	0	0.00%	0
INFORMATION MANAGEMENT	0	0.00%	0
OPERATIONS MANAGEMENT	0	0.00%	0
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECTRONIC EQUIPMENT RENTAL	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	77.433	.00%	3
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	10.838	.00%	0
OTHER	0	0.00%	0
AGRICULTURE	1,016,690	0.06%	42
ANIMAL HEALTH BD	20,892	.00%	1
ARTS BOARD	503,260	0.03%	21
ATTORNEY GENERAL	396,519	0.02%	16
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	3,461,823	0.20%	142
CORRECTIONS	929,384	0.05%	38
EDUCATION-CENTRAL OFFICE	130,254,177	7.35%	5,324
EDUCATION-FARIBAULT SCHOOLS	59,075	.00%	2
EDUCATION-VO-TECH	14,458,305	0.82%	551
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVLP	58,728,966	3.33%	2,401
FINANCE	0	0.00%	0
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	1,000	.00%	0
HEALTH	37,807,322	2.15%	1,545
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	0	0.00%	0
HIGHER ED COORD BD	1,932,039	0.11%	79

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	62,346,401	3.54%	2,548
HUMAN RIGHTS	350,490	0.02%	14
HUMAN SERVICES-CENTRAL OFFICE	865,929,531	49.16%	35,396
HUMAN SERVICES-INSTITUTIONS	289,228	0.02%	12
INDIAN AFFAIRS	91,553	0.01%	4
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	40,785	.00%	2
ECONOMIC SECURITY	221,134,927	12.55%	9,039
LABOR & INDUSTRY	2,302,152	0.13%	94
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	34,566	.00%	1
MILITARY AFFAIRS	6,550,170	0.37%	268
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	12,073,870	0.65%	494
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	1,690,138	0.10%	69
POLLUTION CONTROL	9,868,442	0.56%	403
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	6,111,627	0.35%	250
PUBLIC SERVICE	0	0.00%	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	50,059	.00%	2
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	3,300,478	0.19%	135
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	310,590,002	17.61%	12,696
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	3,074,516	0.17%	126
WORLD TRADE CENTER	0	0.00%	0
ZOO	46,577	.00%	2
OTHER	5,876,377	0.33%	240
TOTAL	1,761,415,613	100.00%	72,000

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1986
SOURCE: COMPUTER REPORT FINU8603

STATE OF MINNESOTA
STATE AUDITOR-SINGLE AUDIT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	0	0
PROPERTY MANAGEMENT	0	0
INFORMATION MANAGEMENT	0	0
OPERATIONS MANAGEMENT	0	0
BUILDING CODE	0	0
BUILDING CONSTRUCTION	0	0
PLANT MGMT	0	0
STATE REGISTER & DOCUMENTS	0	0
MICROGRAPHICS	0	0
ELECTRONICS EQUIPMENT RENTAL	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	3	3
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
OTHER	0	0
AGRICULTURE	42	42
ANIMAL HEALTH BD	1	1
ARTS BOARD	21	21
ATTORNEY GENERAL	16	16
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	0	0
COMMUNITY COLLEGE BD	142	142
CORRECTIONS	38	38
EDUCATION-CENTRAL OFFICE	5,324	5,324
EDUCATION-FARIBAULT SCHOOLS	2	2
EDUCATION-VO-TECH	591	591
EMPLOYEE RELATIONS	0	0
ENERGY, ECONOMIC DVLP	2,401	2,401
FINANCE	0	0
GOVERNOR	0	0
HANDICAPPED COUNCIL	0	0
HEALTH	1,545	1,545
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	79	79

STATE OF MINNESOTA
STATE AUDITOR-SINGLE AUDIT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	2.548	2.548
HUMAN RIGHTS	14	14
HUMAN SERVICES-CENTRAL OFFICE	35.396	35.396
HUMAN SERVICES-INSTITUTIONS	12	12
INDIAN AFFAIRS	4	4
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	2	2
JOBS & TRAINING	9.039	9.039
LABOR & INDUSTRY	94	94
LEGISLATIVE AUDIT	0	0
LIEUTENANT GOVERNOR	0	0
MEDIATION SVCS	1	1
MILITARY AFFAIRS	268	268
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	494	494
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	69	69
POLLUTION CONTROL	403	403
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	250	250
PUBLIC SERVICE	0	0
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	0	0
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	2	2
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	135	135
TEACHERS RETIREMENT	0	0
TRANSPORTATION	12.696	12.696
TRANSPORTATION REG BD	0	0
TREASURER	0	0
UNIV OF MINN	0	0
VETERANS AFFAIRS	126	126
WORLD TRADE CENTER	0	0
ZOO	2	2
OTHER	240	240
TOTAL	72.000	72.000

STATE OF MINNESOTA
ADMINISTRATION - ADMINISTRATIVE 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 17.2
BUDGET 1988

STATE OF MINNESOTA
ADMINISTRATION-COMM OFFICE & ADMN SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1988

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	67.267
PROPERTY MANAGEMENT	5.538
INFORMATION MANAGEMENT	5.444
OPERATIONS MANAGEMENT	5.828
FINANCE	
BUDGET	4.248
ACCOUNTING	6.528
OTHER	2.095
EMPLOYEE RELATIONS	6.740
MEDIATION SERVICES	36
LEGISLATIVE AUDIT	145.122
TREASURER	249
ATTORNEY GENERAL	101.632
ISB CREDIT	(3.289)
TOTAL ALLOCATED ADDITIONS	347.438
TOTAL TO BE ALLOCATED	347.438

SCHEDULE 17.3
BUDGET 1988

STATE OF MINNESOTA
ADMINISTRATION-ADMINISTRATIVE MANAGEMENT
SECOND ALLOCATION
SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

COST ADJUSTMENTS	TOTAL	GENERAL ADMN	COMMSR & PERSONL	FISCAL	MGMT ANALYSIS	OTHER
ALLOCATED ADDITIONS	347,438	0	147,165	109,633	90,640	0
COST BY FUNCTION	347,438	0	147,165	109,633	90,640	0
ALLOCABLE COSTS	347,438	0	147,165	109,633	90,640	0
DISALLOWED	(90,640)				(90,640)	(0)
NET ALLOCATION	256,798	0	147,165	109,633	0	0

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-COMMR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
PROPERTY MANAGEMENT	31	3.84%	5.653
INFORMATION MGMT	44	5.43%	8.024
OPERATIONS MGMT	76	9.42%	13.859
BUILDING CODE	21	2.60%	3.830
BUILDING CONST	6	0.74%	1.094
PLANT MANAGEMENT	166	20.57%	30.272
STATE REGISTER & DOC	17	2.11%	3.100
MICROGRAPHICS	18	2.23%	3.282
ELECTRNO EQUIP RENTA	2	0.25%	.365
TELECOMMUNICATIONS	6	0.74%	1.094
MOTOR POOL	17	2.11%	3.100
STATE PRINTER	49	5.95%	8.753
CENTRAL STORES	20	2.48%	3.647
FEDERAL SURPLUS	7	0.87%	1.277
RESOURCE RECOVERY	5	0.62%	.912
COMMUTER VANS	1	0.12%	.182
IMB	270	33.46%	49.237
ADDRESSING & INSERT	7	0.87%	1.277
MOVERS & DELIVERY	10	1.24%	1.824
CENT MNTNCE REV	7	0.87%	1.277
CAPITOL PARKING	9	1.12%	1.641
PRDC SUR-LOCAL GOVT	4	0.50%	.729
PRDCS MGT-LOC GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANAL-SP AD	4	0.50%	.729
IISAC	0	0.00%	0
911 EMERGENCY	3	0.37%	.547
OTHER	8	0.93%	1.460
SUB-TOTAL	807	100.00%	147.165
DIRECT BILLED			
TOTAL	807	100.00%	147.165

ALLOCATION BASIS: GOVERNOR'S RECOMMENDATION F.Y. 1988
SOURCE: BIENNIAL BUDGET SYSTEM COMPUTER RUN

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
PROPERTY MGMT	1,375	4.65%	1,664
INFORMATION MGMT	3,894	13.17%	4,713
OPERATIONS MGMT	12,206	41.29%	14,775
BUILDING CODE	1,345	4.55%	1,628
BUILDING CONSTRUCTION	395	1.34%	478
GOVERNOR	3,051	10.32%	3,693
OTHER	7,297	24.68%	8,833
TOTAL	29,563	100.00%	35,784
PLANT MANAGEMENT	7,692	6.31%	4,660
STATE REG & DOC	6,548	5.37%	3,967
MICROGRAPHICS	1,819	1.49%	1,102
OFFICE EQUIPMENT	1,307	1.07%	792
TELECOMMUNICATIONS	14,217	11.66%	8,614
MOTOR POOL	27,972	22.95%	16,949
STATE PRINTER	21,990	18.04%	13,323
CENTRAL STORES	18,862	15.48%	11,428
FEDERAL SURPLUS	1,295	1.06%	785
RESOURCE RECOVERY	524	0.43%	317
COMMUTER VANS	716	0.59%	434
IMB	12,434	10.20%	7,534
ADDRESSING & INSERT	928	0.76%	562
MOVERS & DELIVERY	1,021	0.84%	619
CENT MNTNCE REV	1,598	1.31%	968
CAPITOL PARKING	2,042	1.68%	1,237
PROC SUR-LOCAL GOVT	52	0.04%	32
RCDS MGT-LOC GOVT	187	0.15%	113
STATE SURPLUS	371	0.30%	225
MGMT ANAL-SP FD	311	0.26%	188
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
TOTAL	121,886	100.00%	73,849
GRAND TOTAL			109,633

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-ADMINISTRATIVE MANAGEMENT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMSR & PERSONNEL	FISCAL
ADMINISTRATION			
PROPERTY MGMT	7,317	5,653	1,664
INFORMATION MGMT	12,737	8,024	4,713
OPERATIONS MGMT	28,634	13,859	14,775
BUILDING CODE	5,458	3,830	1,628
BUILDING CONST	1,572	1,094	478
PLANT MGMT	34,932	30,272	4,660
STATE REGISTER & DOCUMENTS	7,067	3,100	3,967
MICROGRAPHICS	4,384	3,282	1,102
ELECTRONIC EQUIP RNTL	1,157	365	792
TELECOMMUNICATIONS	9,708	1,094	8,614
MOTOR POOL	20,049	3,100	16,949
STATE PRINTER	22,076	8,753	13,323
CENTRAL STORES	15,075	3,647	11,428
FEDERAL SURPLUS	2,062	1,277	785
RESOURCE RECOVERY	1,229	912	317
COMMUTER VANS	616	182	434
IMB	56,771	49,237	7,534
ADDRESSING & INSERT	1,839	1,277	562
MOVERS & DELIVERY	2,443	1,824	619
CENTRAL MNTNCE REV	2,245	1,277	968
CAPITOL PARKING	2,878	1,641	1,237
PROC SUR-LOCAL GOVT	761	729	32
RECORDS MGMT-LOCAL GOVT	113	0	113
STATE SURPLUS	225	0	225
MGMT ANALYSIS-SP FD	917	729	188
IISAC	0	0	0
911 EMERGENCY	547	547	0
OTHER	10,293	1,460	8,833
GOVERNOR	3,693	0	3,693
TOTAL	256,798	147,165	109,633

STATE OF MINNESOTA
ADMINISTRATION - PROPERTY 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 18.2
BUDGET 1988

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1988

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	7,317
PROPERTY MANAGEMENT	2,215
INFORMATION MANAGEMENT	3,461
OPERATIONS MANAGEMENT	2,703
FINANCE	
BUDGET	2,474
ACCOUNTING	2,089
OTHER	931
EMPLOYEE RELATIONS	4,749
MEDIATION SERVICES	31
TREASURER	80
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	(1,099)
TOTAL ALLOCATED ADDITIONS	24,951
TOTAL TO BE ALLOCATED	24,951

SCHEDULE 18.3
BUDGET 1988

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	LEASING	RENT VETS ORG & LEG	OTHER
ALLOCATED ADDITIONS	24,951	1,791	15,392	7,768
COST BY FUNCTION	24,951	1,791	15,392	7,768
ALLOCABLE COSTS	24,951	1,791	15,392	7,768
DISALLOWED	(23,160)		(15,392)	(7,768)
NET ALLOCATION	1,791	1,791	0	0

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INFORMATION MGMT	5	0.71%	13
OPERATIONS MGMT	6	0.85%	15
BUILDING CODE	0	0.00%	0
BUILDING CONST	0	0.00%	0
PLANT MGMT	26	3.69%	66
STATE REGISTER & DOCUMENTS	1	0.14%	3
MICROGRAPHICS	1	0.14%	3
ELECTRONIC EQUIP RNTAL	2	0.28%	5
TELECOMMUNICATIONS	1	0.14%	3
MOTOR POOL	1	0.14%	3
STATE PRINTER	3	0.43%	8
CENTRAL STORES	1	0.14%	3
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	1	0.14%	3
COMMUTER VANS	0	0.00%	0
IMB	4	0.57%	10
ADDRESSING & INSERT	1	0.14%	3
MOVERS & DELIVERY	1	0.14%	3
CENTRAL MNTNCE REV	1	0.14%	3
CAPITOL PARKING	1	0.14%	3
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
OTHER	0	0.00%	0
AGRICULTURE	29	4.12%	74
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	18	2.56%	46
AUDITOR	2	0.28%	5
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	1	0.14%	3
COMMERCE	1	0.14%	3
COMMUNITY COLLEGE BD	13	1.85%	33
CORRECTIONS	39	5.54%	99
EDUCATION-CENTRAL OFFICE	17	2.41%	43
EDUCATION-FARIBAUT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	3	0.43%	8
EMPLOYEE RELATIONS	2	0.28%	5
ENERGY, ECONOMIC DVLP	3	0.43%	8
FINANCE	5	0.71%	13
GOVERNOR	2	0.28%	5
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	9	1.28%	23
HEALTH LIC BDS			
MEDICAL EXAMINERS	4	0.57%	10
NURSING	3	0.43%	8
PHARMACY	3	0.43%	8
DENTISTRY	3	0.43%	8
CHIROPRACTORS	3	0.43%	8
PSYCHOLOGY	3	0.43%	8
OPTOMETRY	3	0.43%	8
NURSING HOME ADM	3	0.43%	8
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	3	0.43%	8
HEARING EXAMINER	1	0.14%	3
HIGHER ED COORD BD	1	0.14%	3

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	9	1.28%	23
HUMAN RIGHTS	9	1.28%	23
HUMAN SERVICES-CENT OFFICE	18	2.56%	46
HUMAN SERVICES-INSTITUTIONS	37	5.26%	94
INDIAN AFFAIRS	1	0.14%	3
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	1	0.14%	3
JOBS & TRAINING	77	10.94%	196
LABOR & INDUSTRY	3	0.43%	8
LEGISLATIVE AUDIT	1	0.14%	3
LIEUTENANT GOVERNOR	1	0.14%	3
MEDIATION SVCS	1	0.14%	3
MILITARY AFFAIRS	1	0.14%	3
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	39	5.54%	99
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	2	0.28%	5
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	3	0.43%	8
POLLUTION CONTROL	14	1.99%	36
PUB EMP RET ASSN	4	0.57%	10
PUBLIC SAFETY	105	14.91%	267
PUBLIC SERVICE	1	0.14%	3
PUBLIC UTIL COMM	3	0.43%	8
RACING COMMISSION	0	0.00%	0
REVENUE	21	2.98%	53
SECRETARY OF STATE	2	0.28%	5
SENTENCE GUIDELINES	3	0.43%	8
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	37	5.26%	94
TEACHERS RETIREMENT	1	0.14%	3
TRANSPORTATION	43	6.11%	109
TRANSPORTATION REG BD	2	0.28%	5
TREASURER	1	0.14%	3
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	6	0.85%	15
WORLD TRADE CENTER	0	0.00%	0
ZOO	6	0.85%	15
OTHER	22	3.13%	42
TOTAL	704	100.00%	1,791

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1986
SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
INFORMATION MGMT	13	13
OPERATIONS MGMT	15	15
BUILDING CODE	0	0
BUILDING CONST	0	0
PLANT MGMT	66	66
STATE REGISTER & DOCUMENTS	3	3
MICROGRAPHICS	3	3
ELECTRONIC EQUIP RNTL	5	5
TELECOMMUNICATIONS	3	3
MOTOR POOL	3	3
STATE PRINTER	8	8
CENTRAL STORES	3	3
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	3	3
COMMUTER VANS	0	0
IMB	10	10
ADDRESSING & INSERT	3	3
MOVERS & DELIVERY	3	3
CENTRAL MNTNCE REV	3	3
CAPITOL PARKING	3	3
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
OTHER	0	0
AGRICULTURE	74	74
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	46	46
AUDITOR	5	5
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	3	3
COMMERCE	3	3
COMMUNITY COLLEGE BD	33	33
CORRECTIONS	99	99
EDUCATION-CENTRAL OFFICE	43	43
EDUCATION-FARIBAUT SCHOOLS	0	0
EDUCATION-VO-TECH	8	8
EMPLOYEE RELATIONS	5	5
ENERGY, ECONOMIC DVLP	8	8
FINANCE	13	13
GOVERNOR	5	5
HANDICAPPED COUNCIL	0	0
HEALTH	23	23
HEALTH LIC BDS		
MEDICAL EXAMINERS	10	10
NURSING	8	8
PHARMACY	8	8
DENTISTRY	8	8
CHIROPRACTORS	8	8
PSYCHOLOGY	8	8
OPTOMETRY	8	8
NURSING HOME ADM	8	8
PODIATRY	0	0
VETERINARY MEDICINE	8	8
HEARING EXAMINER	3	3
HIGHER ED COORD BD	3	3

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	23	23
HUMAN RIGHTS	23	23
HUMAN SERVICES-CENT OFFICE	46	46
HUMAN SERVICES-INSTITUTIONS	94	94
INDIAN AFFAIRS	3	3
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	3	3
JOBS & TRAINING	196	196
LABOR & INDUSTRY	8	8
LEGISLATIVE AUDIT	3	3
LIEUTENANT GOVERNOR	3	3
MEDIATION SVCS	3	3
MILITARY AFFAIRS	3	3
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	99	99
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	5	5
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	8	8
POLLUTION CONTROL	36	36
PUB EMP RET ASSN	10	10
PUBLIC SAFETY	267	267
PUBLIC SERVICE	3	3
PUBLIC UTIL COMM	8	8
RACING COMMISSION	0	0
REVENUE	53	53
SECRETARY OF STATE	5	5
SENTENCE GUIDELINES	8	8
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	94	94
TEACHERS RETIREMENT	3	3
TRANSPORTATION	109	109
TRANSPORTATION REG BD	5	5
TREASURER	3	3
UNIV OF MINN	0	0
VETERANS AFFAIRS	15	15
WORLD TRADE CENTER	0	0
ZOO	15	15
OTHER	42	42
TOTAL	1,791	1,791

STATE OF MINNESOTA
ADMINISTRATION - INFORMATION 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 19.2
BUDGET 1988

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION F.Y. 1988

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	12,737
PROPERTY MANAGEMENT	13
INFORMATION MANAGEMENT	241,784
OPERATIONS MANAGEMENT	5,501
FINANCE	
BUDGET	2,866
ACCOUNTING	5,917
OTHER	1,691
EMPLOYEE RELATIONS	6,740
MEDIATION SERVICES	39
LEGISLATIVE AUDIT	0
TREASURER	225
ATTORNEY GENERAL	0
ISB CREDIT	(845)
TOTAL ALLOCATED ADDITIONS	276,668
TOTAL TO BE ALLOCATED	276,668

SCHEDULE 19.3
BUDGET 1988

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	OTHER
ALLOCATED ADDITIONS	276,668	33,913	33,912	186,818	22,025
COST BY FUNCTION	276,668	33,913	33,912	186,818	22,025
ALLOCABLE COSTS DISALLOWED	276,668 (22,025)	33,913	33,912	186,818	22,025 (22,025)
NET ALLOCATION	254,643	33,913	33,912	186,818	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
OPERATIONS MGMT	1,343	4.87%	1,652
BUILDING CODE	0	0.00%	0
BUILDING CONST	0	0.00%	0
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECTRONIC EQUIP RNTL	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	11	0.04%	14
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	20	0.07%	25
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
OTHER	134	0.49%	165
AGRICULTURE	367	1.33%	451
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	16	0.06%	20
ATTORNEY GENERAL	1,890	6.85%	2,325
AUDITOR	260	0.94%	320
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	414	1.50%	509
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	634	2.30%	780
EDUCATION-CENTRAL OFFICE	213	0.77%	262
EDUCATION-FARIBAUTL SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	6	0.02%	7
EMPLOYEE RELATIONS	23	0.08%	28
ENERGY, ECONOMIC DVLP	47	0.17%	58
FINANCE	3,029	10.99%	3,725
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	1,743	6.32%	2,144
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	54	0.20%	66
PHARMACY	4	0.01%	5
DENTISTRY	28	0.10%	34
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	267	0.97%	328
HIGHER ED COORD BD	1	.00%	1

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	911	3.30%	1,120
HUMAN RIGHTS	464	1.68%	571
HUMAN SERVICES-CENT OFFICE	1,946	7.06%	2,393
HUMAN SERVICE-INSTITUTIONS	1,323	4.80%	1,627
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,865	14.02%	4,754
LABOR & INDUSTRY	3,666	13.30%	4,509
LEGISLATIVE AUDIT	289	1.05%	355
LIEUTENANT GOVERNOR	22	0.08%	27
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	668	2.42%	822
MUNICIPAL BOARD	68	0.25%	84
NATURAL RESOURCES	521	1.89%	641
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	3	0.01%	4
ELECTRICITY	153	0.55%	188
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	267	0.97%	328
PUB EMP RET ASSN	71	0.26%	87
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	232	0.84%	285
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	1,909	6.92%	2,348
SECRETARY OF STATE	369	1.34%	454
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	4	0.01%	5
STATE UNIV SYSTEM	28	0.10%	34
TEACHERS RETIREMENT	2	0.01%	2
TRANSPORTATION	5	0.02%	6
TRANSPORTATION REG BD	3	0.01%	4
TREASURER	2	0.01%	2
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	278	1.01%	344
TOTAL	27,573	100.00%	33,913

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-86
SOURCE: DIVISION RECORDS

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
OPERATIONS MGMT	160	0.61%	206
BUILDING CODE	39	0.15%	50
BUILDING CONST	0	0.00%	0
PLANT MGMT	70	0.27%	90
STATE REGISTER & DOCUMENTS	8	0.03%	10
MICROGRAPHICS	0	0.00%	0
ELECTRONIC EQUIP RNTL	0	0.00%	0
TELECOMMUNICATIONS	4	0.02%	5
MOTOR POOL	26	0.10%	34
STATE PRINTER	29	0.11%	37
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%	144
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
OTHER	16	0.06%	21
AGRICULTURE	659	2.51%	850
ANIMAL HEALTH BD	154	0.59%	199
ARTS BOARD	30	0.11%	39
ATTORNEY GENERAL	30	0.11%	39
AUDITOR	45	0.17%	58
CAPITOL AREA ARCH PLAN BD	5	0.02%	6
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	247	0.94%	318
COMMUNITY COLLEGE BD	1,202	4.57%	1,550
CORRECTIONS	1,081	4.11%	1,394
EDUCATION-CENTRAL OFFICE	968	3.68%	1,248
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	133	0.51%	171
ENERGY, ECONOMIC DVLP	108	0.41%	139
FINANCE	213	0.81%	275
GOVERNOR	8	0.03%	10
HANDICAPPED COUNCIL	7	0.03%	9
HEALTH	852	3.24%	1,098
HEALTH LIC BDS			
MEDICAL EXAMINERS	46	0.17%	59
NURSING	120	0.46%	155
PHARMACY	44	0.17%	57
DENTISTRY	33	0.13%	43
CHIROPRACTORS	5	0.02%	6
PSYCHOLOGY	18	0.07%	23
OPTOMETRY	12	0.05%	15
NURSING HOME ADM	15	0.06%	19
PODIATRY	5	0.02%	6
VETERINARY MEDICINE	9	0.03%	12
HEARING EXAMINER	65	0.25%	84
HIGHER ED COORD BD	28	0.11%	36

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
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%	327
HUMAN RIGHTS	33	0.13%	43
HUMAN SERVICES-CENT OFFICE	1,049	3.99%	1,352
HUMAN SERVICES-INSTITUTIONS	2,149	8.17%	2,770
INDIAN AFFAIRS	1	.00%	1
INVESTMENT BOARD	41	0.16%	53
IRON RANGE RESOURCES	6	0.02%	8
JOBS & TRAINING	1,438	5.47%	1,854
LABOR & INDUSTRY	295	1.12%	380
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	37	0.14%	48
MILITARY AFFAIRS	995	3.78%	1,283
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	1,346	5.12%	1,735
NON-HEALTH LIC BDS			
BOXING	12	0.05%	15
BARBERS	82	0.31%	106
ELECTRICITY	76	0.29%	98
ARCHITECTS & ENG	31	0.12%	40
ABSTRACTORS	6	0.02%	8
ACCOUNTANCY	28	0.11%	36
PEACE OFFICERS	36	0.14%	46
PLANNING	9	0.03%	12
POLLUTION CONTROL	315	1.20%	406
PUB EMP RET ASSN	71	0.27%	92
PUBLIC SAFETY	1,194	4.54%	1,539
PUBLIC SERVICE	51	0.19%	66
PUBLIC UTIL COMM	4	0.02%	5
RACING COMMISSION	12	0.05%	15
REVENUE	1,296	4.93%	1,671
SECRETARY OF STATE	107	0.41%	138
SENTENCE GUIDELINES	5	0.02%	6
STATE RETIREMENT	153	0.58%	197
STATE UNIV SYSTEM	5,729	21.78%	7,385
TEACHERS RETIREMENT	120	0.46%	155
TRANSPORTATION	2,271	8.63%	2,928
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	12	0.05%	15
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	140	0.53%	180
WORLD TRADE CENTER	0	0.00%	0
ZOO	131	0.50%	169
OTHER	165	0.63%	215
TOTAL	26,306	100.00%	33,912

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN 1985-86
SOURCE: DIVISION RECORDS

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
OPERATIONS MGMT	17.500	0.16%	292
BUILDING CODE	10.837	0.10%	181
BUILDING CONST	0	0.00%	0
PLANT MGMT	20.998	0.19%	351
STATE REGISTER & DOCUMENTS	7.892	0.07%	132
MICROGRAPHICS	1.601	0.01%	27
ELECTRONICS EQUIP RNTL	140	.00%	2
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4.422	0.04%	74
STATE PRINTER	5.992	0.05%	100
CENTRAL STORES	1.938	0.02%	32
FEDERAL SURPLUS	3.276	0.03%	55
RESOURCE RECOVERY	426	.00%	7
COMMUTER VANS	98	.00%	2
IMB	153.062	1.37%	2,556
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	248	.00%	4
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	945	0.01%	16
PROC SUR-LOCAL GOVT	232	.00%	4
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	254	.00%	4
IIISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	411	.00%	7
AGRICULTURE	228.908	2.05%	3,823
ANIMAL HEALTH BD	13.679	0.12%	258
ARTS BOARD	6.672	0.06%	111
ATTORNEY GENERAL	190.575	1.70%	3,183
AUDITOR	26.472	0.24%	442
CAPITOL AREA ARCH PLAN BD	1.567	0.01%	26
CHARITABLE GAMBLING	10.364	0.09%	173
COMMERCE	87.041	0.78%	1,454
COMMUNITY COLLEGE BD	551.875	4.93%	9,216
CORRECTIONS	381.132	3.41%	5,365
EDUCATION-CENTRAL OFFICE	269.869	2.41%	4,507
EDUCATION-FRIBAUULT SCHOOLS	30.094	0.27%	503
EDUCATION-VC-TECH	56.062	0.50%	936
EMPLOYEE RELATIONS	34.473	0.31%	576
ENERGY, ECONOMIC DVLP	302.590	2.70%	5,053
FINANCE	79.882	0.71%	1,334
GOVERNOR	74.085	0.66%	1,237
HANDICAPPED COUNCIL	6.738	0.06%	113
HEALTH	311.639	2.79%	5,204
HEALTH LIC BDS			
MEDICAL EXAMINERS	6.597	0.06%	110
NURSING	5.210	0.05%	87
PHARMACY	2.559	0.02%	43
DENTISTRY	2.126	0.02%	36
CHIROPRACTORS	922	0.01%	15
PSYCHOLOGY	655	0.01%	11
OPTOMETRY	522	.00%	9
NURSING HOME ADM	1.017	0.01%	17
PODIATRY	225	.00%	4
VETERINARY MEDICINE	590	0.01%	10
HEARING EXAMINER	5.473	0.05%	91
HIGHER ED COORD BD	30.181	0.27%	504

SCHEDULE 19.6
BUDGET 1986

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	66,713	0.60%	1,114
HUMAN RIGHTS	50,018	0.45%	835
HUMAN SERVICES-CENT OFFICE	408,956	3.66%	6,830
HUMAN SERVICES-INSTITUTIONS	408,731	3.65%	6,826
INDIAN AFFAIRS	3,985	0.04%	67
INVESTMENT BOARD	16,836	0.15%	281
IRON RANGE RESOURCES	103,258	0.92%	1,724
JOBS & TRAINING	1,139,064	10.18%	19,023
LABOR & INDUSTRY	142,910	1.28%	2,387
LEGISLATIVE AUDIT	17,054	0.15%	285
LIEUTENANT GOVERNOR	5,134	0.05%	86
MEDIATION SVCS	13,523	0.12%	226
MILITARY AFFAIRS	82,766	0.74%	1,382
MUNICIPAL BOARD	3,116	0.03%	52
NATURAL RESOURCES	754,592	6.75%	12,602
NON-HEALTH LIC BDS			
BOXING	582	0.01%	10
BARBERS	608	0.01%	10
ELECTRICITY	10,300	0.09%	172
ARCHITECTS & ENG	2,738	0.02%	46
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,238	0.01%	21
PEACE OFFICERS	6,351	0.06%	106
PLANNING	68,385	0.61%	1,142
POLLUTION CONTROL	297,414	2.66%	4,967
PUB EMP RET ASSN	22,912	0.20%	383
PUBLIC SAFETY	829,469	7.41%	13,852
PUBLIC SERVICE	29,537	0.26%	493
PUBLIC UTIL COMM	11,593	0.10%	194
RACING COMMISSION	5,675	0.05%	95
REVENUE	341,618	3.05%	5,705
SECRETARY OF STATE	5,731	0.05%	95
SENTENCE GUIDELINES	2,373	0.02%	40
STATE RETIREMENT	7,914	0.07%	132
STATE UNIV SYSTEM	1,386,563	12.39%	23,156
TEACHERS RETIREMENT	18,086	0.16%	302
TRANSPORTATION	1,159,840	10.37%	19,370
TRANSPORTATION REG BD	2,902	0.03%	48
TREASURER	3,704	0.03%	62
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	51,288	0.46%	857
WORLD TRADE CENTER	7,190	0.06%	120
ZOO	60,667	0.54%	1,013
OTHER	585,114	5.12%	11,439
TOTAL	11,186,514	100.00%	186,818

ALLOCATION BASIS: 1985-86 TELEPHONE CHARGES (OBJECT CODE 202)
SOURCE: COMPUTER REPORT

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

USER DEPARTMENT	TOTAL	RECORDS MGMT	FORMS MGMT	TELE COMM
ADMINISTRATION				
OPERATIONS MGMT	2,150	1,632	206	292
BUILDING CODE	231	0	50	181
BUILDING CONST	0	0	0	0
PLANT MGMT	441	0	90	351
STATE REGISTER & DOCUMENTS	142	0	10	132
MICROGRAPHICS	27	0	0	27
ELECTRONICS EQUIP RNTL	2	0	0	2
TELECOMMUNICATIONS	5	0	5	0
MOTOR POOL	108	0	34	74
STATE PRINTER	151	14	37	100
CENTRAL STORES	32	0	0	32
FEDERAL SURPLUS	55	0	0	55
RESOURCE RECOVERY	7	0	0	7
COMMUTER VANS	2	0	0	2
IMB	2,725	25	144	2,556
ADDRESSING & INSERT	0	0	0	0
MOVERS & DELIVERY	4	0	0	4
CENTRAL MNTNCE REV	0	0	0	0
CAPITOL PARKING	16	0	0	16
PROC SUR-LOCAL GOVT	4	0	0	4
RECORDS MGMT-LOCAL GOVT	0	0	0	0
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	4	0	0	4
IIISAC	0	0	0	0
911 EMERGENCY	0	0	0	0
OTHER	193	165	21	7
AGRICULTURE	5,124	451	850	3,823
ANIMAL HEALTH BD	427	0	199	228
ARTS BOARD	170	20	39	111
ATTORNEY GENERAL	5,547	2,325	39	3,183
AUDITOR	920	320	58	442
CAPITOL AREA ARCH PLAN BD	32	0	6	26
CHARITABLE GAMBLING	173	0	0	173
COMMERCE	2,281	509	319	1,454
COMMUNITY COLLEGE BD	10,766	0	1,530	9,216
CORRECTIONS	8,539	780	1,394	6,365
EDUCATION-CENTRAL OFFICE	6,017	252	1,248	4,517
EDUCATION-FARIBAULT SCHOOLS	503	0	0	503
EDUCATION-VG-TECH	943	7	0	936
EMPLOYEE RELATIONS	775	28	171	576
ENERGY, ECONOMIC DVLP	5,250	58	139	5,053
FINANCE	5,334	3,725	275	1,334
GOVERNOR	1,247	2	10	1,237
HANDICAPPED COUNCIL	122	0	9	113
HEALTH	8,446	2,144	1,098	5,204
HEALTH LIC BDS				
MEDICAL EXAMINERS	169	0	59	110
NURSING	308	66	155	87
PHARMACY	105	5	57	43
DENTISTRY	113	34	43	36
CHIROPRACTORS	21	0	6	15
PSYCHOLOGY	34	0	23	11
OPTOMETRY	24	0	15	9
NURSING HOME ADM	36	0	19	17
PODIATRY	10	0	6	4
VETERINARY MEDICINE	22	0	12	10
HEARING EXAMINER	503	328	84	91
HIGHER ED COORD BD	541	1	36	504

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
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	2,561	1,120	327	1,114
HUMAN RIGHTS	1,449	571	43	835
HUMAN SERVICES-CENT OFFICE	10,575	2,393	1,352	6,830
HUMAN SERVICES-INSTITUTIONS	11,223	1,627	2,770	6,826
INDIAN AFFAIRS	68	0	1	67
INVESTMENT BOARD	334	0	53	281
IRON RANGE RESOURCES	1,732	0	8	1,724
JOBS & TRAINING	25,531	4,754	1,854	19,023
LABOR & INDUSTRY	7,276	4,509	380	2,387
LEGISLATIVE AUDIT	640	355	0	285
LIEUTENANT GOVERNOR	113	27	0	86
MEDIATION SVCS	274	0	48	226
MILITARY AFFAIRS	3,487	822	1,283	1,382
MUNICIPAL BOARD	136	94	0	52
NATURAL RESOURCES	14,378	641	1,735	12,002
NON-HEALTH LIC BDS				
BOXING	35	0	15	10
BARBERS	120	4	106	10
ELECTRICITY	458	188	98	172
ARCHITECTS & ENG	86	0	40	46
ABSTRACTORS	8	0	8	0
ACCOUNTANCY	57	0	36	21
PEACE OFFICERS	152	0	46	106
PLANNING	1,154	0	12	1,142
POLLUTION CONTROL	5,781	328	406	4,967
PUB EMP RET ASSN	562	37	92	383
PUBLIC SAFETY	15,391	0	1,539	13,852
PUBLIC SERVICE	844	265	66	493
PUBLIC UTIL COMM	199	0	5	194
RACING COMMISSION	110	0	15	95
REVENUE	9,724	2,748	1,671	5,705
SECRETARY OF STATE	688	454	138	95
SENTENCE GUIDELINES	46	0	6	40
STATE RETIREMENT	334	5	197	132
STATE UNIV SYSTEM	30,575	34	7,385	23,156
TEACHERS RETIREMENT	453	2	155	296
TRANSPORTATION	22,304	5	2,929	19,370
TRANSPORTATION RES BD	52	0	0	48
TREASURER	79	0	15	64
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	1,037	0	180	857
WORLD TRADE CENTER	120	0	0	120
ZOO	1,182	2	169	1,011
OTHER	11,996	344	215	11,437
TOTAL	254,643	33,913	33,912	166,819

STATE OF MINNESOTA
ADMINISTRATION - OPERATIONS 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
BUDGET 1988

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1988 GOVERNOR'S RECOMMENDATION

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	28,634
PROPERTY MANAGEMENT	15
INFORMATION MANAGEMENT	2,150
OPERATIONS MANAGEMENT	7,403
FINANCE	
BUDGET	5,179
ACCOUNTING	18,547
OTHER	3,637
EMPLOYEE RELATIONS	11,643
MEDIATION SERVICES	63
LEGISLATIVE AUDIT	0
TREASURER	707
ATTORNEY GENERAL	0
ISB CREDIT	(41,732)
TOTAL ALLOCATED ADDITIONS	36,246
TOTAL TO BE ALLOCATED	36,246

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	PROCURE	CENTRAL MAIL	INVENTORY MGMT	EMPLOYEE ASSIST	OTHER
ALLOCATED ADDITIONS	36,246	20,282	3,813	5,969	3,049	3,133
COST BY FUNCTION	36,246	20,282	3,813	5,969	3,049	3,133
ALLOCABLE COSTS DISALLOWED	36,246 (3,133)	20,282	3,813	5,969	3,049	3,133 (3,133)
NET ALLOCATION	33,113	20,282	3,813	5,969	3,049	0

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	30	0.06%	12
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	299	0.59%	119
STATE REGISTER & DOCUMENTS	99	0.19%	39
MICROGRAPHICS	36	0.07%	14
ELECTRONICS EQUIPMENT RENTAL	145	0.28%	58
TELECOMMUNICATIONS	18	0.04%	7
MOTOR POOL	41	0.08%	16
STATE PRINTER	87	0.17%	35
CENTRAL STORES	116	0.23%	46
FEDERAL SURPLUS	1	.00%	0
RESOURCE RECOVERY	3	0.01%	1
COMPUTER VANS	5	0.01%	2
IMB	523	1.03%	208
ADDRESSING & INSERT	10	0.02%	4
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
OTHER	1,284	2.52%	512
AGRICULTURE	1,884	3.70%	751
ANIMAL HEALTH BD	19	0.04%	8
ARTS BOARD	198	0.39%	79
ATTORNEY GENERAL	273	0.54%	109
AUDITOR	33	0.06%	13
CAPITOL AREA ARCH PLAN BD	17	0.03%	7
CHARITABLE GAMBLING	32	0.06%	13
COMMERCE	175	0.34%	70
COMMUNITY COLLEGE BD	3,373	6.63%	1,344
CORRECTIONS	2,268	4.46%	904
EDUCATION-CENTRAL OFFICE	792	1.56%	316
EDUCATION-FARIBAUTL SCHOOLS	142	0.28%	57
EDUCATION-VO-TECH	203	0.40%	81
EMPLOYEE RELATIONS	145	0.28%	58
ENERGY, ECONOMIC DVLP	1,381	2.71%	550
FINANCE	116	0.23%	46
GOVERNOR	45	0.09%	18
HANDICAPPED COUNCIL	26	0.05%	10
HEALTH	1,580	3.10%	630
HEALTH LIC BDS			
MEDICAL EXAMINERS	48	0.09%	19
NURSING	21	0.04%	8
PHARMACY	19	0.04%	8
DENTISTRY	32	0.06%	13
CHIROPRACTORS	9	0.02%	4
PSYCHOLOGY	16	0.03%	6
OPTOMETRY	13	0.03%	5
NURSING HOME ADM	13	0.03%	5
PODIATRY	2	.00%	1
VETERINARY MEDICINE	14	0.03%	6
HEARING EXAMINER	183	0.36%	73
HIGHER ED COORD BD	237	0.47%	94

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	187	0.37%	75
HUMAN RIGHTS	58	0.11%	23
HUMAN SERVICES-CENTRAL OFFICE	1,542	3.03%	614
HUMAN SERVICES-INSTITUTIONS	2,500	4.91%	996
INDIAN AFFAIRS	14	0.03%	6
INVESTMENT BOARD	41	0.08%	16
IRON RANGE RESOURCES	612	1.20%	244
JOBS & TRAINING	3,302	6.49%	1,316
LABOR & INDUSTRY	412	0.81%	164
LEGISLATIVE AUDIT	18	0.04%	7
LIEUTENANT GOVERNOR	16	0.03%	6
MEDIATION SVCS	52	0.10%	21
MILITARY AFFAIRS	101	0.20%	40
MUNICIPAL BOARD	29	0.06%	12
NATURAL RESOURCES	4,349	8.54%	1,733
NON-HEALTH LIC BDS			
BOXING	4	0.01%	2
BARBERS	7	0.01%	3
ELECTRICITY	37	0.07%	15
ARCHITECTS & ENG	14	0.03%	6
ABSTRACTORS	4	0.01%	2
ACCOUNTANCY	15	0.03%	6
PEACE OFFICERS	6	0.01%	2
PLANNING	369	0.72%	147
POLLUTION CONTROL	1,057	2.08%	421
PUB EMP RET ASSN	147	0.29%	59
PUBLIC SAFETY	3,232	6.35%	1,288
PUBLIC SERVICE	113	0.22%	45
PUBLIC UTIL COMM	31	0.06%	12
RACING COMMISSION	77	0.15%	31
REVENUE	563	1.11%	224
SECRETARY OF STATE	97	0.19%	39
SENTENCE GUIDELINES	9	0.02%	4
STATE RETIREMENT	82	0.16%	33
STATE UNIV SYSTEM	5,729	11.25%	2,283
TEACHERS RETIREMENT	77	0.15%	31
TRANSPORTATION	8,762	17.21%	3,491
TRANSPORTATION REG BD	23	0.05%	9
TREASURER	9	0.02%	4
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	170	0.33%	68
WORLD TRADE CENTER	47	0.09%	19
ZOO	117	0.23%	47
OTHER	866	1.70%	339
TOTAL	50,903	100.00%	20,282

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1986
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	5,099	0.08%	3
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	553	0.01%	0
STATE REGISTER & DOCUMENTS	39,553	0.60%	23
MICROGRAPHICS	387	0.01%	0
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	427	0.01%	0
STATE PRINTER	683	0.01%	0
CENTRAL STORES	1,370	0.02%	1
FEDERAL SURPLUS	5,414	0.08%	3
RESOURCE RECOVERY	316	.00%	0
COMMUTER VANS	0	0.00%	0
IMB	2,369	0.04%	1
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,813	0.03%	1
PROC SUR-LOCAL GOVT	392	0.01%	0
RECORDS MGMT-LOCAL GOVT	1,790	0.03%	1
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
OTHER	3,146	0.05%	2
AGRICULTURE	135,978	2.07%	79
ANIMAL HEALTH BD	7,202	0.11%	4
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	57,781	0.88%	34
AUDITOR	13,438	0.20%	8
CAPITOL AREA ARCH PLAN BD	487	0.01%	0
CHARITABLE GAMBLING	10,648	0.16%	6
COMMERCE	106,508	1.62%	62
COMMUNITY COLLEGE BD	60,387	0.92%	35
CORRECTIONS	29,073	0.44%	17
EDUCATION-CENTRAL OFFICE	327,766	5.00%	191
EDUCATION-FARIBAUT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	43,959	0.67%	26
EMPLOYEE RELATIONS	51,679	0.79%	30
ENERGY, ECONOMIC DVLP	341,382	5.20%	198
FINANCE	168,678	2.57%	98
GOVERNOR	14,610	0.22%	8
HANDICAPPED COUNCIL	15,112	0.23%	9
HEALTH	18,974	0.29%	11
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,533	0.05%	2
NURSING	10,503	0.16%	6
PHARMACY	38	.00%	0
DENTISTRY	3,410	0.05%	2
CHIROPRACTORS	18	.00%	0
PSYCHOLOGY	1	.00%	0
OPTOMETRY	12	.00%	0
NURSING HOME ADM	83	.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	416	0.01%	0
HIGHER ED COORD BD	82,954	1.26%	48

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	34,078	0.52%	20
HUMAN RIGHTS	19,002	0.29%	11
HUMAN SERVICES-CENTRAL OFFICE	882,903	13.46%	513
HUMAN SERVICES-INSTITUTIONS	2,140	0.03%	1
INDIAN AFFAIRS	534	0.01%	0
INVESTMENT BOARD	1,410	0.02%	1
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	6,185	0.09%	4
LABOR & INDUSTRY	142,159	2.17%	83
LEGISLATIVE AUDIT	4,393	0.07%	3
LIEUTENANT GOVERNOR	3,030	0.05%	2
MEDIATION SVCS	7,129	0.11%	4
MILITARY AFFAIRS	3	.00%	0
MUNICIPAL BOARD	1,071	0.02%	1
NATURAL RESOURCES	422,353	6.44%	245
NON-HEALTH LIC BDS			
BOXING	282	.00%	0
BARBERS	2,082	0.03%	1
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	286	.00%	0
ACCOUNTANCY	10,805	0.16%	6
PEACE OFFICERS	5,793	0.09%	3
PLANNING	34,764	0.53%	20
POLLUTION CONTROL	308	.00%	0
PUB EMP RET ASSN	205,774	3.14%	120
PUBLIC SAFETY	1,580,578	24.09%	919
PUBLIC SERVICE	3,226	0.05%	2
PUBLIC UTIL COMM	3,976	0.06%	2
RACING COMMISSION	176	.00%	0
REVENUE	1,046,268	15.95%	608
SECRETARY OF STATE	46,213	0.70%	27
SENTENCE GUIDELINES	1,259	0.02%	1
STATE RETIREMENT	67,617	1.03%	39
STATE UNIV SYSTEM	58,787	0.90%	34
TEACHERS RETIREMENT	94,027	1.43%	55
TRANSPORTATION	191,571	2.92%	111
TRANSPORTATION REG BD	2,869	0.04%	2
TREASURER	342	0.01%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	6,359	0.10%	4
WORLD TRADE CENTER	2,117	0.03%	1
ZOO	0	0.00%	0
OTHER	100,287	1.53%	61
TOTAL	6,560,098	100.00%	3,813

ALLOCATION BASIS:
SOURCE:

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	354	0.07%	4
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	3,437	0.72%	43
STATE REGISTER & DOCUMENTS	181	0.04%	2
MICROGRAPHICS	158	0.03%	2
ELECTRONICS EQUIPMENT RENTAL	515	0.11%	6
TELECOMMUNICATIONS	5	.00%	0
MOTOR POOL	1,463	0.31%	18
STATE PRINTER	469	0.10%	6
CENTRAL STORES	70	0.01%	1
FEDERAL SURPLUS	74	0.02%	1
RESOURCE RECOVERY	27	0.01%	0
COMMUTER VANS	42	0.01%	1
IMB	5,840	1.22%	73
ADDRESSING & INSERT	18	.00%	0
MOVERS & DELIVERY	118	0.02%	1
CENTRAL MNTNCE REV	1	.00%	0
CAPITOL PARKING	73	0.02%	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	0	0.00%	0
OTHER	220	0.05%	3
AGRICULTURE	4,662	0.97%	58
ANIMAL HEALTH BD	235	0.05%	3
ARTS BOARD	124	0.03%	2
ATTORNEY GENERAL	3,190	0.67%	40
AUDITOR	558	0.12%	7
CAPITOL AREA ARCH PLAN BD	29	0.01%	0
CHARITABLE GAMBLING	61	0.01%	1
COMMERCE	1,844	0.39%	23
COMMUNITY COLLEGE BD	64,258	13.42%	801
CORRECTIONS	26,944	5.63%	336
EDUCATION-CENTRAL OFFICE	5,906	1.23%	74
EDUCATION-FARIBAULT SCHOOLS	4,312	0.90%	54
EDUCATION-VO-TECH	1,359	0.28%	17
EMPLOYEE RELATIONS	1,206	0.25%	15
ENERGY, ECONOMIC DMLP	2,583	0.54%	32
FINANCE	861	0.18%	11
GOVERNOR	447	0.09%	6
HANDICAPPED COUNCIL	111	0.02%	1
HEALTH	8,716	1.82%	109
HEALTH LIC BDS			
MEDICAL EXAMINERS	138	0.03%	2
NURSING	218	0.05%	3
PHARMACY	91	0.02%	1
DENTISTRY	82	0.02%	1
CHIROPRACTORS	19	.00%	0
PSYCHOLOGY	14	.00%	0
OPTOMETRY	16	.00%	0
NURSING HOME ADM	54	0.01%	1
PODIATRY	1	.00%	0
VETERINARY MEDICINE	14	.00%	0
HEARING EXAMINER	561	0.12%	7
HIGHER ED COORD BD	528	0.11%	7

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	53	0.01%	1
HOUSING FINANCE	1,222	0.26%	15
HUMAN RIGHTS	503	0.11%	6
HUMAN SERVICES-CENTRAL OFFICE	7,562	1.58%	94
HUMAN SERVICES-INSTITUTIONS	52,299	10.92%	652
INDIAN AFFAIRS	77	0.02%	1
INVESTMENT BOARD	328	0.07%	4
IRON RANGE RESOURCES	2,122	0.44%	26
JOBS & TRAINING	14,493	3.03%	181
LABOR & INDUSTRY	3,372	0.70%	42
LEGISLATIVE AUDIT	709	0.15%	9
LIEUTENANT GOVERNOR	118	0.02%	1
MEDIATION SVCS	189	0.04%	2
MILITARY AFFAIRS	4,561	0.95%	57
MUNICIPAL BOARD	36	0.01%	0
NATURAL RESOURCES	37,145	7.76%	463
NON-HEALTH LIC BDS			
BOXING	14	.00%	0
BARBERS	56	0.01%	1
ELECTRICITY	215	0.04%	3
ARCHITECTS & ENG	89	0.02%	1
ABSTRACTORS	1	.00%	0
ACCOUNTANCY	61	0.01%	1
PEACE OFFICERS	77	0.02%	1
PLANNING	1,876	0.39%	23
POLLUTION CONTROL	6,676	1.39%	83
PUB EMP RET ASSN	7	.00%	0
PUBLIC SAFETY	20,967	4.38%	261
PUBLIC SERVICE	1,531	0.32%	19
PUBLIC UTIL COMM	402	0.08%	5
RACING COMMISSION	129	0.03%	2
REVENUE	7,551	1.58%	94
SECRETARY OF STATE	570	0.12%	7
SENTENCE GUIDELINES	56	0.01%	1
STATE RETIREMENT	375	0.08%	5
STATE UNIV SYSTEM	101,040	21.11%	1,260
TEACHERS RETIREMENT	447	0.09%	6
TRANSPORTATION	54,633	11.41%	681
TRANSPORTATION REG BD	72	0.02%	1
TREASURER	187	0.04%	2
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	8,183	1.71%	102
WORLD TRADE CENTER	6	.00%	0
ZOO	4,180	0.87%	52
OTHER	2,343	0.49%	30
TOTAL	478,740	100.00%	5,969

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-86
SOURCE: FIXED ASSET SUMMARY REPORT

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	21	0.06%	2
BUILDING CONSTRUCTION	6	0.02%	1
PLANT MGMT	166	0.50%	15
STATE REGISTER & DOCUMENTS	17	0.05%	2
MICROGRAPHICS	18	0.05%	2
ELECTRONICS EQUIPMENT RENTAL	2	0.01%	0
TELECOMMUNICATIONS	6	0.02%	1
MOTOR POOL	17	0.05%	2
STATE PRINTER	48	0.14%	4
CENTRAL STORES	20	0.06%	2
FEDERAL SURPLUS	7	0.02%	1
RESOURCE RECOVERY	5	0.02%	0
COMMUTER VANS	1	.00%	0
IMB	270	0.82%	25
ADDRESSING & INSERT	7	0.02%	1
MOVERS & DELIVERY	10	0.03%	1
CENTRAL MNTNCE REV	7	0.02%	1
CAPITOL PARKING	9	0.03%	1
PROC SUR-LOCAL GOVT	4	0.01%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	4	0.01%	0
IISAC	0	0.00%	0
911 EMERGENCY	3	0.01%	0
OTHER	8	0.02%	1
AGRICULTURE	448	1.35%	41
ANIMAL HEALTH BD	36	0.11%	3
ARTS BOARD	13	0.04%	1
ATTORNEY GENERAL	331	1.00%	30
AUDITOR	128	0.39%	12
CAPITOL AREA ARCH PLAN BD	3	0.01%	0
CHARITABLE GAMBLING	16	0.05%	1
COMMERCE	238	0.72%	22
COMMUNITY COLLEGE BD	2,160	6.52%	199
CORRECTIONS	1,814	5.48%	167
EDUCATION-CENTRAL OFFICE	386	1.17%	36
EDUCATION-FARIBAUTL SCHOOLS	191	0.58%	18
EDUCATION-VO-TECH	115	0.35%	11
EMPLOYEE RELATIONS	118	0.36%	11
ENERGY, ECONOMIC DVLP	214	0.65%	20
FINANCE	124	0.37%	11
GOVERNOR	43	0.13%	4
HANDICAPPED COUNCIL	10	0.03%	1
HEALTH	775	2.34%	71
HEALTH LIC BDS			
MEDICAL EXAMINERS	17	0.05%	2
NURSING	20	0.06%	2
PHARMACY	10	0.03%	1
DENTISTRY	6	0.02%	1
CHIROPRACTORS	3	0.01%	0
PSYCHOLOGY	3	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	65	0.20%	6
HIGHER ED COORD BD	73	0.22%	7

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	0
HOUSING FINANCE	129	0.39%	12
HUMAN RIGHTS	65	0.20%	6
HUMAN SERVICES-CENTRAL OFFICE	827	2.50%	76
HUMAN SERVICES-INSTITUTIONS	5,441	16.42%	501
INDIAN AFFAIRS	9	0.03%	1
INVESTMENT BOARD	25	0.08%	2
IRON RANGE RESOURCES	94	0.28%	9
JOBS & TRAINING	2,331	7.04%	215
LABOR & INDUSTRY	372	1.12%	34
LEGISLATIVE AUDIT	72	0.22%	7
LIEUTENANT GOVERNOR	7	0.02%	1
MEDIATION SVCS	26	0.08%	2
MILITARY AFFAIRS	323	0.98%	30
MUNICIPAL BOARD	4	0.01%	0
NATURAL RESOURCES	1,660	5.01%	153
NON-HEALTH LIC BDS			
BOXING	2	0.01%	0
BARBERS	3	0.01%	0
ELECTRICITY	18	0.05%	2
ARCHITECTS & ENG	6	0.02%	1
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	5	0.02%	0
PEACE OFFICERS	9	0.03%	1
PLANNING	113	0.34%	10
POLLUTION CONTROL	501	1.51%	46
PUB EMP RET ASSN	71	0.21%	7
PUBLIC SAFETY	1,674	5.05%	154
PUBLIC SERVICE	142	0.43%	13
PUBLIC UTIL COMM	35	0.11%	3
RACING COMMISSION	10	0.03%	1
REVENUE	1,022	3.09%	94
SECRETARY OF STATE	43	0.13%	4
SENTENCE GUIDELINES	4	0.01%	0
STATE RETIREMENT	42	0.13%	4
STATE UNIV SYSTEM	3,800	11.47%	350
TEACHERS RETIREMENT	57	0.17%	5
TRANSPORTATION	4,648	14.03%	428
TRANSPORTATION REG BD	8	0.02%	1
TREASURER	14	0.04%	1
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	399	1.20%	37
WORLD TRADE CENTER	9	0.03%	1
ZOO	162	0.49%	15
OTHER	924	2.79%	82
TOTAL	33,128	100.00%	3,049

ALLOCATION BASIS: GOVERNOR'S RECOMMENDED POSITIONS F.Y. 1988
SOURCE: BIENNIAL BUDGET SYSTEM COMPUTER RUN

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURMNT	CENTRAL MAIL	INVENTORY MGMT	EMPLOYEE ASSIST
ADMINISTRATION					
BUILDING CODE	21	12	3	4	2
BUILDING CONSTRUCTION	1	0	0	0	1
PLANT MGMT	177	119	0	43	15
STATE REGISTER & DOCUMENTS	66	39	23	2	2
MICROGRAPHICS	18	14	0	2	2
ELECTRONICS EQUIPMENT RENTAL	64	58	0	6	0
TELECOMMUNICATIONS	8	7	0	0	1
MOTOR POOL	36	16	0	18	2
STATE PRINTER	45	35	0	6	4
CENTRAL STORES	50	46	1	1	2
FEDERAL SURPLUS	5	0	3	1	1
RESOURCE RECOVERY	1	1	0	0	0
COMMUTER VANS	3	2	0	1	0
IMB	307	208	1	73	25
ADDRESSING & INSERT	5	4	0	0	1
MOVERS & DELIVERY	2	0	0	1	1
CENTRAL MNTNCE REV	1	0	0	0	1
CAPITOL PARKING	3	0	1	1	1
PROC SUR-LOCAL GOVT	0	0	0	0	0
RECORDS MGMT-LOCAL GOVT	1	0	1	0	0
STATE SURPLUS	0	0	0	0	0
MGMT ANALYSIS-SP FD	0	0	0	0	0
IISAC	0	0	0	0	0
911 EMERGENCY	0	0	0	0	0
OTHER	518	512	2	3	1
AGRICULTURE	929	751	79	58	41
ANIMAL HEALTH BD	18	8	4	3	3
ARTS BOARD	82	79	0	2	1
ATTORNEY GENERAL	213	109	34	40	30
AUDITOR	40	13	8	7	12
CAPITOL AREA ARCH PLAN BD	7	7	0	0	0
CHARITABLE GAMBLING	21	13	6	1	1
COMMERCE	177	70	62	23	22
COMMUNITY COLLEGE BD	2,379	1,344	35	801	199
CORRECTIONS	1,424	904	17	336	167
EDUCATION-CENTRAL OFFICE	617	316	191	74	36
EDUCATION-FARIBAUT SCHOOLS	129	57	0	54	18
EDUCATION-VO-TECH	135	81	26	17	11
EMPLOYEE RELATIONS	114	58	30	15	11
ENERGY, ECONOMIC DVLP	800	550	198	32	20
FINANCE	166	46	98	11	11
GOVERNOR	36	18	8	6	4
HANDICAPPED COUNCIL	21	10	9	1	1
HEALTH	821	630	11	109	71
HEALTH LIC BDS					
MEDICAL EXAMINERS	25	19	2	2	2
NURSING	19	8	6	3	2
PHARMACY	10	8	0	1	1
DENTISTRY	17	13	2	1	1
CHIROPRACTORS	4	4	0	0	0
PSYCHOLOGY	6	6	0	0	0
OPTOMETRY	5	5	0	0	0
NURSING HOME ADM	6	5	0	1	0
PODIATRY	1	1	0	0	0
VETERINARY MEDICINE	6	6	0	0	0
HEARING EXAMINER	86	73	0	7	6
HIGHER ED COORD BD	156	94	48	7	7

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURMNT	CENTRAL MAIL	INVENTRY MGMT	EMPLOYEE ASSIST
HIGHER ED FAC AUTH	1	0	0	1	0
HOUSING FINANCE	122	75	20	15	12
HUMAN RIGHTS	46	23	11	6	6
HUMAN SERVICES-CENTRAL OFFICE	1,297	614	513	94	76
HUMAN SERVICES-INSTITUTIONS	2,150	996	1	652	501
INDIAN AFFAIRS	8	6	0	1	1
INVESTMENT BOARD	23	16	1	4	2
IRON RANGE RESOURCES	279	244	0	26	9
JOBS & TRAINING	1,716	1,316	4	181	215
LABOR & INDUSTRY	323	164	83	42	34
LEGISLATIVE AUDIT	26	7	3	9	7
LIEUTENANT GOVERNOR	10	6	2	1	1
MEDIATION SVCS	29	21	4	2	2
MILITARY AFFAIRS	127	40	0	57	30
MUNICIPAL BOARD	13	12	1	0	0
NATURAL RESOURCES	2,594	1,733	245	463	153
NON-HEALTH LIC BDS					
BOXING	2	2	0	0	0
BARBERS	5	3	1	1	0
ELECTRICITY	20	15	0	3	2
ARCHITECTS & ENG	8	6	0	1	1
ABSTRACTORS	2	2	0	0	0
ACCOUNTANCY	13	6	6	1	0
PEACE OFFICERS	7	2	3	1	1
PLANNING	200	147	20	23	10
POLLUTION CONTROL	550	421	0	83	46
PUB EMP RET ASSN	186	59	120	0	7
PUBLIC SAFETY	2,622	1,288	919	261	154
PUBLIC SERVICE	79	45	2	19	13
PUBLIC UTIL COMM	22	12	2	5	3
RACING COMMISSION	34	31	0	2	1
REVENUE	1,020	224	608	94	94
SECRETARY OF STATE	77	39	27	7	4
SENTENCE GUIDELINES	6	4	1	1	0
STATE RETIREMENT	81	33	39	5	4
STATE UNIV SYSTEM	3,927	2,283	34	1,260	350
TEACHERS RETIREMENT	97	31	55	6	5
TRANSPORTATION	4,711	3,491	111	681	428
TRANSPORTATION REG BD	13	9	2	1	1
TREASURER	7	4	0	2	1
UNIV OF MINN	0	0	0	0	0
VETERANS AFFAIRS	211	68	4	102	37
WORLD TRADE CENTER	21	19	1	0	1
ZOO	114	47	0	52	15
OTHER	512	339	61	30	82
TOTAL	33,113	20,282	3,813	5,969	3,049

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 21.2
BUDGET 1988

STATE OF MINNESOTA

FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1986 GOVERNOR'S RECOMMENDATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	13
INFORMATION MANAGEMENT	5,334
OPERATIONS MANAGEMENT	166
FINANCE	108,594
BUDGET	11,303
ACCOUNTING	40,599
OTHER	8,008
EMPLOYEE RELATIONS	18,996
MEDIATION SERVICES	96
LEGISLATIVE AUDIT	43,053
TREASURER	1547
ATTORNEY GENERAL	17,593
ISB CREDIT	(108,174)

TOTAL ALLOCATED ADDITIONS 147,128

TOTAL TO BE ALLOCATED 147,128

SCHEDULE 21.3
BUDGET 1988

STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT ADMN
ALLOCATED ADDITIONS	147,128	147,128
COST BY FUNCTION	147,128	147,128
ALLOCABLE COSTS DISALLOWED	147,128	147,128
NET ALLOCATION	147,128	147,128

SCHEDULE 21.4
BUDGET 1988

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	30	27.27%	40,126
FIN-ACCOUNTING	53	48.18%	70,889
FIN-OTHER	27	24.55%	36,113
TOTAL	110	100.00%	147,128

ALLOCATION BASIS: F.Y. 1988 GOVERNOR'S RECOMMENDED POSITIONS
SOURCE: BIENNIAL BUDGET SYSTEM RUN

SCHEDULE 21.5
BUDGET 1988

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	40,126	40,126
FIN-ACCOUNTING	70,889	70,889
FIN-OTHER	36,113	36,113
TOTAL ALLOCATED	147,128	147,128

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 22.2
BUDGET 1988

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1988 GOVERNOR'S RECOMMENDATION

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	40,126
LEGISLATIVE AUDIT	0
TOTAL ALLOCATED ADDITIONS	40,126
TOTAL TO BE ALLOCATED	40,126

SCHEDULE 22.3
BUDGET 1988

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	40,126	17,922	13,108	9,096
COST BY FUNCTION	40,126	17,922	13,108	9,096
ALLOCABLE COSTS DISALLOWED	40,126 (9,096)	17,922	13,108	9,096 (9,096)
NET ALLOCATION	31,030	17,922	13,108	0

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	1,345	0.05%	10
BUILDING CONSTRUCTION	395	0.02%	3
PLANT MGMT	7,692	0.31%	56
STATE REGISTER & DOCUMENTS	6,548	0.26%	47
MICROGRAPHICS	1,819	0.07%	13
ELECTRONICS EQUIPMENT RENTAL	1,307	0.05%	9
TELECOMMUNICATIONS	14,217	0.57%	103
MOTOR POOL	27,972	1.13%	202
STATE PRINTER	21,990	0.89%	159
CENTRAL STORES	18,862	0.76%	136
FEDERAL SURPLUS	1,295	0.05%	9
RESOURCE RECOVERY	524	0.02%	4
COMMUTER VANS	716	0.03%	5
IMB	12,434	0.50%	90
ADDRESSING & INSERT	928	0.04%	7
MOVERS & DELIVERY	1,021	0.04%	7
CENTRAL MNTNCE REV	1,598	0.06%	12
CAPITOL PARKING	2,042	0.08%	15
PROC SUR-LOCAL GOVT	52	.00%	0
RECORDS MGMT-LOCAL GOVT	187	0.01%	1
STATE SURPLUS	371	0.01%	3
MGMT ANALYSIS-SP FD	311	0.01%	2
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7,297	0.29%	53
AGRICULTURE	45,196	1.82%	327
ANIMAL HEALTH BD	1,880	0.08%	14
ARTS BOARD	2,441	0.10%	18
ATTORNEY GENERAL	18,308	0.74%	132
AUDITOR	4,583	0.18%	33
CAPITOL AREA ARCH PLAN BD	545	0.02%	4
CHARITABLE GAMBLING	2,097	0.08%	15
COMMERCE	38,206	1.54%	276
COMMUNITY COLLEGE BD	110,815	4.47%	802
CORRECTIONS	106,037	4.28%	767
EDUCATION-CENTRAL OFFICE	85,477	3.45%	618
EDUCATION-FARIBAUT SCHOOLS	6,010	0.24%	43
EDUCATION-VO-TECH	19,341	0.78%	140
EMPLOYEE RELATIONS	10,158	0.41%	73
ENERGY, ECONOMIC DVLP	36,326	1.47%	263
GOVERNOR	3,051	0.12%	22
HANDICAPPED COUNCIL	1,586	0.06%	11
HEALTH	64,676	2.61%	468
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,316	0.09%	17
NURSING	3,469	0.14%	25
PHARMACY	1,465	0.06%	11
DENTISTRY	1,619	0.07%	12
CHIROPRACTORS	639	0.03%	5
PSYCHOLOGY	888	0.04%	6
OPTOMETRY	546	0.02%	4
NURSING HOME ADM	702	0.03%	5
PODIATRY	345	0.01%	2
VETERINARY MEDICINE	607	0.02%	4
HEARING EXAMINER	4,890	0.20%	35
HIGHER ED COORD BD	10,618	0.43%	77

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	0
HOUSING FINANCE	12,002	0.49%	87
HUMAN RIGHTS	3,179	0.13%	23
HUMAN SERVICES-CENTRAL OFFICE	91,816	3.71%	664
HUMAN SERVICES-INSTITUTIONS	84,031	3.39%	608
INDIAN AFFAIRS	1,319	0.05%	10
INVESTMENT BOARD	1,665	0.07%	12
IRON RANGE RESOURCES	18,542	0.75%	134
JOBS & TRAINING	234,879	9.48%	1,699
LABOR & INDUSTRY	72,467	2.92%	524
LEGISLATIVE AUDIT	1,885	0.08%	14
LIEUTENANT GOVERNOR	466	0.02%	3
MEDIATION SVCS	1,700	0.07%	12
MILITARY AFFAIRS	17,378	0.70%	126
MUNICIPAL BOARD	842	0.03%	6
NATURAL RESOURCES	211,747	8.55%	1,532
NON-HEALTH LIC BDS			
BOXING	548	0.02%	4
BARBERS	1,324	0.05%	10
ELECTRICITY	3,992	0.16%	29
ARCHITECTS & ENG	2,074	0.08%	15
ABSTRACTORS	187	0.01%	1
ACCOUNTANCY	1,602	0.06%	12
PEACE OFFICERS	2,073	0.08%	15
PLANNING	11,740	0.47%	85
POLLUTION CONTROL	26,540	1.07%	192
PUB EMP RET ASSN	4,976	0.20%	36
PUBLIC SAFETY	404,840	16.34%	2,928
PUBLIC SERVICE	4,929	0.20%	36
PUBLIC UTIL COMM	1,471	0.06%	11
RACING COMMISSION	2,560	0.10%	19
REVENUE	86,720	3.50%	627
SECRETARY OF STATE	9,554	0.39%	69
SENTENCE GUIDELINES	640	0.03%	5
STATE RETIREMENT	4,251	0.17%	31
STATE UNIV SYSTEM	136,904	5.53%	990
TEACHERS RETIREMENT	2,468	0.10%	18
TRANSPORTATION	204,185	8.24%	1,477
TRANSPORTATION REG BD	427	0.02%	3
TREASURER	527	0.02%	4
UNIV OF MINN	874	0.04%	6
VETERANS AFFAIRS	23,281	0.94%	168
WORLD TRADE CENTER	1,584	0.06%	11
ZOO	21,067	0.85%	152
OTHER	46,642	1.88%	339
TOTAL	2,477,767	100.00%	17,922

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	3	0.05%	6
BUILDING CONSTRUCTION	1	0.02%	2
PLANT MGMT	16	0.24%	32
STATE REGISTER & DOCUMENTS	4	0.06%	8
MICROGRAPHICS	1	0.02%	2
ELECTRONICS EQUIPMENT RENTAL	2	0.03%	4
TELECOMMUNICATIONS	1	0.02%	2
MOTOR POOL	3	0.05%	6
STATE PRINTER	2	0.03%	4
CENTRAL STORES	2	0.03%	4
FEDERAL SURPLUS	1	0.02%	2
RESOURCE RECOVERY	1	0.02%	2
COMMUTER VANS	1	0.02%	2
IMB	24	0.36%	48
ADDRESSING & INSERT	3	0.05%	6
MOVERS & DELIVERY	1	0.02%	2
CENTRAL MNTNCE REV	1	0.02%	2
CAPITOL PARKING	1	0.02%	2
PROC SUR-LOCAL GOVT	1	0.02%	2
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	1	0.02%	2
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	11	0.17%	22
AGRICULTURE	134	2.03%	266
ANIMAL HEALTH BD	7	0.11%	14
ARTS BOARD	28	0.42%	56
ATTORNEY GENERAL	47	0.71%	93
AUDITOR	8	0.12%	16
CAPITOL AREA ARCH PLAN BD	1	0.02%	2
CHARITABLE GAMBLING	2	0.03%	4
COMMERCE	32	0.48%	64
COMMUNITY COLLEGE BD	83	1.26%	165
CORRECTIONS	641	9.70%	1,272
EDUCATION-CENTRAL OFFICE	383	5.80%	760
EDUCATION-FARIBAULT SCHOOLS	49	0.74%	97
EDUCATION-VO-TECH	124	1.88%	246
EMPLOYEE RELATIONS	20	0.30%	40
ENERGY, ECONOMIC DVLP	219	3.32%	435
GOVERNOR	8	0.12%	16
HANDICAPPED COUNCIL	6	0.09%	12
HEALTH	446	6.75%	885
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%	14
HIGHER ED COORD BD	44	0.67%	87

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	64	0.97%	127
HUMAN RIGHTS	31	0.47%	62
HUMAN SERVICES-CENTRAL OFFICE	397	6.01%	788
HUMAN SERVICES-INSTITUTIONS	275	4.16%	546
INDIAN AFFAIRS	18	0.27%	36
INVESTMENT BOARD	31	0.47%	62
IRON RANGE RESOURCES	88	1.33%	175
JOBS & TRAINING	116	1.76%	230
LABOR & INDUSTRY	148	2.24%	294
LEGISLATIVE AUDIT	5	0.08%	10
LIEUTENANT GOVERNOR	5	0.08%	10
MEDIATION SVCS	7	0.11%	14
MILITARY AFFAIRS	49	0.74%	97
MUNICIPAL BOARD	3	0.05%	6
NATURAL RESOURCES	1,040	15.75%	2,064
NON-HEALTH LIC BDS			
BOXING	2	0.03%	4
BARBERS	2	0.03%	4
ELECTRICITY	9	0.14%	18
ARCHITECTS & ENG	2	0.03%	4
ABSTRACTORS	2	0.03%	4
ACCOUNTANCY	2	0.03%	4
PEACE OFFICERS	3	0.05%	6
PLANNING	47	0.71%	93
POLLUTION CONTROL	239	3.62%	474
PUB EMP RET ASSN	9	0.14%	18
PUBLIC SAFETY	229	3.47%	454
PUBLIC SERVICE	9	0.14%	18
PUBLIC UTIL COMM	5	0.08%	10
RACING COMMISSION	23	0.35%	46
REVENUE	263	3.98%	522
SECRETARY OF STATE	14	0.21%	28
SENTENCE GUIDELINES	7	0.11%	14
STATE RETIREMENT	13	0.20%	26
STATE UNIV SYSTEM	68	1.03%	135
TEACHERS RETIREMENT	3	0.05%	6
TRANSPORTATION	460	6.96%	913
TRANSPORTATION REG BD	1	0.02%	2
TREASURER	2	0.03%	4
UNIV OF MINN	48	0.73%	95
VETERANS AFFAIRS	62	0.94%	123
WORLD TRADE CENTER	3	0.05%	6
ZOO	82	1.24%	163
OTHER	331	5.01%	651
TOTAL	6,605	100.00%	13,108

ALLOCATION BASIS:
SOURCE:

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
BUILDING CODE	16	10	6
BUILDING CONSTRUCTION	5	3	2
PLANT MGMT	88	56	32
STATE REGISTER & DOCUMENTS	55	47	8
MICROGRAPHICS	15	13	2
ELECTRONICS EQUIPMENT RENTAL	13	9	4
TELECOMMUNICATIONS	105	103	2
MOTOR POOL	208	202	6
STATE PRINTER	163	159	4
CENTRAL STORES	140	136	4
FEDERAL SURPLUS	11	9	2
RESOURCE RECOVERY	6	4	2
COMMUTER VANS	7	5	2
IMB	138	90	48
ADDRESSING & INSERT	13	7	6
MOVERS & DELIVERY	9	7	2
CENTRAL MNTNCE REV	14	12	2
CAPITOL PARKING	17	15	2
PROC SUR-LOCAL GOVT	2	0	2
RECORDS MGMT-LOCAL GOVT	1	1	0
STATE SURPLUS	3	3	0
MGMT ANALYSIS-SP FD	4	2	2
IISAC	0	0	0
911 EMERGENCY	0	0	0
OTHER	75	53	22
AGRICULTURE	593	327	266
ANIMAL HEALTH BD	28	14	14
ARTS BOARD	74	18	56
ATTORNEY GENERAL	225	132	93
AUDITOR	49	33	16
CAPITOL AREA ARCH PLAN BD	6	4	2
CHARITABLE GAMBLING	19	15	4
COMMERCE	340	276	64
COMMUNITY COLLEGE BD	967	802	165
CORRECTIONS	2,039	767	1,272
EDUCATION-CENTRAL OFFICE	1,378	618	760
EDUCATION-FARIBAUT SCHOOLS	140	43	97
EDUCATION-VO-TECH	386	140	246
EMPLOYEE RELATIONS	113	73	40
ENERGY, ECONOMIC DVL P	698	263	435
GOVERNOR	38	22	16
HANDICAPPED COUNCIL	23	11	12
HEALTH	1,353	468	885
HEALTH LIC BDS			
MEDICAL EXAMINERS	21	17	4
NURSING	29	25	4
PHARMACY	15	11	4
DENTISTRY	16	12	4
CHIROPRACTORS	9	5	4
PSYCHOLOGY	8	6	2
OPTOMETRY	6	4	2
NURSING HOME ADM	9	5	4
PODIATRY	4	2	2
VETERINARY MEDICINE	8	4	4
HEARING EXAMINER	49	35	14
HIGHER ED COORD BD	164	77	87

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

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HIGHER ED FAC AUTH	2	0	2
HOUSING FINANCE	214	87	127
HUMAN RIGHTS	85	23	62
HUMAN SERVICES-CENTRAL OFFICE	1,452	664	788
HUMAN SERVICES-INSTITUTIONS	1,154	608	546
INDIAN AFFAIRS	46	10	36
INVESTMENT BOARD	74	12	62
IRON RANGE RESOURCES	309	134	175
JOBS & TRAINING	1,929	1,699	230
LABOR & INDUSTRY	818	524	294
LEGISLATIVE AUDIT	24	14	10
LIEUTENANT GOVERNOR	13	3	10
MEDIATION SVCS	26	12	14
MILITARY AFFAIRS	223	126	97
MUNICIPAL BOARD	12	6	6
NATURAL RESOURCES	3,596	1,532	2,064
NON-HEALTH LIC BDS			
BOXING	8	4	4
BARBERS	14	10	4
ELECTRICITY	47	29	18
ARCHITECTS & ENG	19	15	4
ABSTRACTORS	5	1	4
ACCOUNTANCY	16	12	4
PEACE OFFICERS	21	15	6
PLANNING	178	85	93
POLLUTION CONTROL	666	192	474
PUB EMP RET ASSN	54	36	18
PUBLIC SAFETY	3,382	2,928	454
PUBLIC SERVICE	54	36	18
PUBLIC UTIL COMM	21	11	10
RACING COMMISSION	65	19	46
REVENUE	1,149	627	522
SECRETARY OF STATE	97	69	28
SENTENCE GUIDELINES	19	5	14
STATE RETIREMENT	57	31	26
STATE UNIV SYSTEM	1,125	990	135
TEACHERS RETIREMENT	24	18	6
TRANSPORTATION	2,390	1,477	913
TRANSPORTATION REG BD	5	3	2
TREASURER	8	4	4
UNIV OF MINN	101	6	95
VETERANS AFFAIRS	291	168	123
WORLD TRADE CENTER	17	11	6
ZOO	315	152	163
OTHER	990	339	651
TOTAL	31,030	17,922	13,108

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 23.2
ACTUAL 1986

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 199 GOVERNOR'S RECOMMENDATION

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	70,889
LEGISLATIVE AUDIT	95,843
TOTAL ALLOCATED ADDITIONS	166,732
TOTAL TO BE ALLOCATED	166,732

SCHEDULE 23.3
BUDGET 1988

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	166,732	156,690	10,042
COST BY FUNCTION	166,732	156,690	10,042
ALLOCABLE COSTS	166,732	156,690	10,042
DISALLOWED	(10,042)		(10,042)
NET ALLOCATION	156,690	156,690	0

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	1,345	0.05%	85
BUILDING CONSTRUCTION	395	0.02%	25
PLANT MGMT	7,692	0.31%	486
STATE REGISTER & DOCUMENTS	6,548	0.26%	414
MICROGRAPHICS	1,819	0.07%	115
ELECTRONICS EQUIPMENT RENTAL	1,307	0.05%	83
TELECOMMUNICATIONS	14,217	0.57%	899
MOTOR POOL	27,972	1.13%	1,769
STATE PRINTER	21,990	0.89%	1,391
CENTRAL STORES	18,862	0.76%	1,193
FEDERAL SURPLUS	1,295	0.05%	82
RESOURCE RECOVERY	524	0.02%	33
COMMUTER VANS	716	0.03%	45
IMB	12,434	0.50%	786
ADDRESSING & INSERT	928	0.04%	59
MOVERS & DELIVERY	1,021	0.04%	65
CENTRAL MNTNCE REV	1,598	0.06%	101
CAPITOL PARKING	2,042	0.08%	129
PROC SUR-LOCAL GOVT	52	.00%	3
RECORDS MGMT-LOCAL GOVT	187	0.01%	12
STATE SURPLUS	371	0.01%	23
MGMT ANALYSIS-SP FD	311	0.01%	20
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7,297	0.29%	461
AGRICULTURE	45,196	1.82%	2,858
ANIMAL HEALTH BD	1,880	0.08%	119
ARTS BOARD	2,441	0.10%	154
ATTORNEY GENERAL	18,308	0.74%	1,158
AUDITOR	4,583	0.18%	290
CAPITOL AREA ARCH PLAN BD	545	0.02%	34
CHARITABLE GAMBLING	2,097	0.08%	133
COMMERCE	38,206	1.54%	2,416
COMMUNITY COLLEGE BD	110,815	4.47%	7,008
CORRECTIONS	106,037	4.28%	6,706
EDUCATION-CENTRAL OFFICE	85,477	3.45%	5,405
EDUCATION-FARIBAULT SCHOOLS	6,010	0.24%	380
EDUCATION-VO-TECH	19,341	0.78%	1,223
EMPLOYEE RELATIONS	10,158	0.41%	642
ENERGY, ECONOMIC DVLP	36,326	1.47%	2,297
GOVERNOR	3,051	0.12%	193
HANDICAPPED COUNCIL	1,586	0.06%	100
HEALTH	64,676	2.61%	4,090
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,316	0.09%	146
NURSING	3,469	0.14%	219
PHARMACY	1,465	0.06%	93
DENTISTRY	1,619	0.07%	102
CHIROPRACTORS	639	0.03%	40
PSYCHOLOGY	888	0.04%	56
OPTOMETRY	546	0.02%	35
NURSING HOME ADM	702	0.03%	44
PODIATRY	345	0.01%	22
VETERINARY MEDICINE	607	0.02%	38
HEARING EXAMINER	4,890	0.20%	309
HIGHER ED COORD BD	10,618	0.43%	671

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	2
HOUSING FINANCE	12,082	0.49%	754
HUMAN RIGHTS	3,179	0.13%	201
HUMAN SERVICES-CENTRAL OFFICE	91,816	3.71%	5,806
HUMAN SERVICES-INSTITUTIONS	84,031	3.39%	5,314
INDIAN AFFAIRS	1,319	0.05%	83
INVESTMENT BOARD	1,665	0.07%	105
IRON RANGE RESOURCES	18,542	0.75%	1,173
JOBS & TRAINING	234,879	9.48%	14,853
LABOR & INDUSTRY	72,467	2.92%	4,583
LEGISLATIVE AUDIT	1,885	0.08%	119
LIEUTENANT GOVERNOR	466	0.02%	29
MEDIATION SVCS	1,700	0.07%	108
MILITARY AFFAIRS	17,378	0.70%	1,099
MUNICIPAL BOARD	842	0.03%	53
NATURAL RESOURCES	211,747	8.55%	13,391
NON-HEALTH LIC BDS			
BOXING	548	0.02%	35
BARBERS	1,324	0.05%	84
ELECTRICITY	3,992	0.16%	252
ARCHITECTS & ENG	2,074	0.08%	131
ABSTRACTORS	187	0.01%	12
ACCOUNTANCY	1,602	0.06%	101
PEACE OFFICERS	2,073	0.08%	131
PLANNING	11,740	0.47%	742
POLLUTION CONTROL	26,540	1.07%	1,678
PUB EMP RET ASSN	4,976	0.20%	315
PUBLIC SAFETY	404,840	16.34%	25,601
PUBLIC SERVICE	4,929	0.20%	312
PUBLIC UTIL COMM	1,471	0.06%	93
RACING COMMISSION	2,560	0.10%	162
REVENUE	86,720	3.50%	5,484
SECRETARY OF STATE	9,554	0.39%	604
SENTENCE GUIDELINES	640	0.03%	40
STATE RETIREMENT	4,251	0.17%	269
STATE UNIV SYSTEM	136,904	5.53%	8,658
TEACHERS RETIREMENT	2,468	0.10%	156
TRANSPORTATION	204,185	8.24%	12,912
TRANSPORTATION REG BD	427	0.02%	27
TREASURER	527	0.02%	33
UNIV OF MINN	874	0.04%	55
VETERANS AFFAIRS	23,281	0.94%	1,472
WORLD TRADE CENTER	1,584	0.06%	100
ZOO	21,067	0.85%	1,332
OTHER	46,642	1.88%	2,956
TOTAL	2,477,767	100.00%	156,690

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
BUILDING CODE	85	85
BUILDING CONSTRUCTION	25	25
PLANT MGMT	486	486
STATE REGISTER & DOCUMENTS	414	414
MICROGRAPHICS	115	115
ELECTRONICS EQUIPMENT RENTAL	83	83
TELECOMMUNICATIONS	899	899
MOTOR POOL	1,769	1,769
STATE PRINTER	1,391	1,391
CENTRAL STORES	1,193	1,193
FEDERAL SURPLUS	82	82
RESOURCE RECOVERY	33	33
COMMUTER VANS	45	45
IMB	786	786
ADDRESSING & INSERT	59	59
MOVERS & DELIVERY	65	65
CENTRAL MNTNCE REV	101	101
CAPITOL PARKING	129	129
PROC SUR-LOCAL GOVT	3	3
RECORDS MGMT-LOCAL GOVT	12	12
STATE SURPLUS	23	23
MGMT ANALYSIS-SP FD	20	20
IISAC	0	0
911 EMERGENCY	0	0
OTHER	461	461
AGRICULTURE	2,858	2,858
ANIMAL HEALTH BD	119	119
ARTS BOARD	154	154
ATTORNEY GENERAL	1,158	1,158
AUDITOR	290	290
CAPITOL AREA ARCH PLAN BD	34	34
CHARITABLE GAMBLING	133	133
COMMERCE	2,416	2,416
COMMUNITY COLLEGE BD	7,008	7,008
CORRECTIONS	6,706	6,706
EDUCATION-CENTRAL OFFICE	5,405	5,405
EDUCATION-FARIBAUT SCHOOLS	380	380
EDUCATION-VO-TECH	1,223	1,223
EMPLOYEE RELATIONS	642	642
ENERGY, ECONOMIC DVLP	2,297	2,297
GOVERNOR	193	193
HANDICAPPED COUNCIL	100	100
HEALTH	4,090	4,090
HEALTH LIC BDS		
MEDICAL EXAMINERS	146	146
NURSING	219	219
PHARMACY	93	93
DENTISTRY	102	102
CHIROPRACTORS	40	40
PSYCHOLOGY	56	56
OPTOMETRY	35	35
NURSING HOME ADM	44	44
PODIATRY	22	22
VETERINARY MEDICINE	38	38
HEARING EXAMINER	309	309
HIGHER ED COORD BD	671	671

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

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	764	764
HUMAN RIGHTS	201	201
HUMAN SERVICE-CENTRAL OFFICE	5,806	5,806
HUMAN SERVICES-INSTITUTIONS	5,314	5,314
INDIAN AFFAIRS	83	83
INVESTMENT BOARD	105	105
IRON RANGE RESOURCES	1,173	1,173
JOBS & TRAINING	14,853	14,853
LABOR & INDUSTRY	4,583	4,583
LEGISLATIVE AUDIT	119	119
LIEUTENANT GOVERNOR	29	29
MEDIATION SVCS	108	108
MILITARY AFFAIRS	1,099	1,099
MUNICIPAL BOARD	53	53
NATURAL RESOURCES	13,391	13,391
NON-HEALTH LIC BDS		
BOXING	35	35
BARBERS	84	84
ELECTRICITY	252	252
ARCHITECTS & ENG	131	131
ABSTRACTORS	12	12
ACCOUNTANCY	101	101
PEACE OFFICERS	131	131
PLANNING	742	742
POLLUTION CONTROL	1,678	1,678
PUB EMP RET ASSN	315	315
PUBLIC SAFETY	25,601	25,601
PUBLIC SERVICE	312	312
PUBLIC UTIL COMM	93	93
RACING COMMISSION	162	162
REVENUE	5,484	5,484
SECRETARY OF STATE	604	604
SENTENCE GUIDELINES	40	40
STATE RETIREMENT	269	269
STATE UNIV SYSTEM	8,658	8,658
TEACHERS RETIREMENT	156	156
TRANSPORTATION	12,912	12,912
TRANSPORTATION REG BD	27	27
TREASURER	33	33
UNIV OF MINN	55	55
VETERANS AFFAIRS	1,472	1,472
WORLD TRADE CENTER	100	100
ZOO	1,332	1,332
OTHER	2,956	2,956
TOTAL	156,690	156,690

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 24.2
BUDGET 1988

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES--F.Y. 1988 GOVERNOR'S RECOMMENDATION

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT AND ADMN	36,113
LEGISLATIVE AUDITOR	77,149
TOTAL ALLOCATED ADDITIONS	113,262
TOTAL TO BE ALLOCATED	113,262

SCHEDULE 24.3
BUDGET 1988

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	GENERAL GOVT
ALLOCATED ADDITIONS	113,262	22,173	58,125	1,015	31,949
COST BY FUNCTION	113,262	22,173	58,125	1,015	31,949
ALLOCABLE COSTS DISALLOWED	113,262 (31,949)	22,173	58,125	1,015	31,949 (31,949)
NET ALLOCATION	81,313	22,173	58,125	1,015	0

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	1,345	0.05%	12
BUILDING CONSTRUCTION	395	0.02%	4
PLANT MGMT	7,692	0.31%	69
STATE REGISTER & DOCUMENTS	6,548	0.26%	59
MICROGRAPHICS	1,819	0.07%	16
ELECTRONICS EQUIPMENT RENTAL	1,307	0.05%	12
TELECOMMUNICATIONS	14,217	0.57%	127
MOTOR POOL	27,972	1.13%	250
STATE PRINTER	21,990	0.89%	197
CENTRAL STORES	18,862	0.76%	169
FEDERAL SURPLUS	1,295	0.05%	12
RESOURCE RECOVERY	524	0.02%	5
COMMUTER VANS	716	0.03%	6
IMB	12,434	0.50%	111
ADDRESSING & INSERT	928	0.04%	8
MOVERS & DELIVERY	1,021	0.04%	9
CENTRAL MNTNCE REV	1,598	0.06%	14
CAPITOL PARKING	2,042	0.08%	18
PROC SUR-LOCAL GOVT	52	.00%	0
RECORDS MGMT-LOCAL GOVT	187	0.01%	2
STATE SURPLUS	371	0.01%	3
MGMT ANALYSIS-SP FD	311	0.01%	3
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7,297	0.29%	65
AGRICULTURE	45,196	1.82%	404
ANIMAL HEALTH BD	1,880	0.08%	17
ARTS BOARD	2,441	0.10%	22
ATTORNEY GENERAL	18,308	0.74%	164
AUDITOR	4,583	0.18%	41
CAPITOL AREA ARCH PLAN BD	545	0.02%	5
CHARITABLE GAMBLING	2,097	0.08%	19
COMMERCE	38,206	1.54%	342
COMMUNITY COLLEGE BD	110,815	4.47%	992
CORRECTIONS	106,037	4.28%	949
EDUCATION-CENTRAL OFFICE	85,477	3.45%	765
EDUCATION-FARIBAUT SCHOOLS	6,010	0.24%	54
EDUCATION-VO-TECH	19,341	0.78%	173
EMPLOYEE RELATIONS	10,158	0.41%	91
ENERGY, ECONOMIC DVL	36,326	1.47%	325
GOVERNOR	3,051	0.12%	27
HANDICAPPED COUNCIL	1,586	0.06%	14
HEALTH	64,676	2.61%	579
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,316	0.09%	21
NURSING	3,469	0.14%	31
PHARMACY	1,465	0.06%	13
DENTISTRY	1,619	0.07%	14
CHIROPRACTORS	639	0.03%	6
PSYCHOLOGY	888	0.04%	8
OPTOMETRY	546	0.02%	5
NURSING HOME ADM	702	0.03%	6
PODIATRY	345	0.01%	3
VETERINARY MEDICINE	607	0.02%	5
HEARING EXAMINER	4,890	0.20%	44
HIGHER ED COORD BD	10,618	0.43%	95

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	0
HOUSING FINANCE	12,082	0.49%	108
HUMAN RIGHTS	3,179	0.13%	28
HUMAN SERVICES-CENTRAL OFFICE	91,816	3.71%	822
HUMAN SERVICES-INSTITUTIONS	84,031	3.39%	752
INDIAN AFFAIRS	1,319	0.05%	12
INVESTMENT BOARD	1,665	0.07%	15
IRON RANGE RESOURCES	18,542	0.75%	166
JOBS & TRAINING	234,879	9.48%	2,102
LABOR & INDUSTRY	72,467	2.92%	648
LEGISLATIVE AUDIT	1,885	0.08%	17
LIEUTENANT GOVERNOR	466	0.02%	4
MEDIATION SVCS	1,700	0.07%	15
MILITARY AFFAIRS	17,378	0.70%	156
MUNICIPAL BOARD	842	0.03%	8
NATURAL RESOURCES	211,747	8.55%	1,895
NON-HEALTH LIC BDS			
BOXING	548	0.02%	5
BARBERS	1,324	0.05%	12
ELECTRICITY	3,992	0.16%	36
ARCHITECTS & ENG	2,074	0.08%	19
ABSTRACTORS	187	0.01%	2
ACCOUNTANCY	1,602	0.06%	14
PEACE OFFICERS	2,073	0.08%	19
PLANNING	11,740	0.47%	105
POLLUTION CONTROL	26,540	1.07%	238
PUB EMP RET ASSN	4,976	0.20%	45
PUBLIC SAFETY	404,840	16.34%	3,623
PUBLIC SERVICE	4,929	0.20%	44
PUBLIC UTIL COMM	1,471	0.06%	13
RACING COMMISSION	2,560	0.10%	23
REVENUE	86,720	3.50%	776
SECRETARY OF STATE	9,554	0.39%	85
SENTENCE GUIDELINES	640	0.03%	6
STATE RETIREMENT	4,251	0.17%	38
STATE UNIV SYSTEM	136,904	5.53%	1,225
TEACHERS RETIREMENT	2,468	0.10%	22
TRANSPORTATION	204,185	8.24%	1,827
TRANSPORTATION REG BD	427	0.02%	4
TREASURER	527	0.02%	5
UNIV OF MINN	874	0.04%	8
VETERANS AFFAIRS	23,281	0.94%	208
WORLD TRADE CENTER	1,584	0.06%	14
ZOO	21,067	0.85%	189
OTHER	46,642	1.88%	415
TOTAL	2,477,767	100.00%	22,173

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	3,928	0.04%	25
BUILDING CONSTRUCTION	987	0.01%	6
PLANT MGMT	48,153	0.53%	308
STATE REGISTER & DOCUMENTS	4,197	0.05%	27
MICROGRAPHICS	4,383	0.05%	28
ELECTRONICS EQUIPMENT RENTAL	1,395	0.02%	9
TELECOMMUNICATIONS	1,245	0.01%	8
MOTOR POOL	4,357	0.05%	28
STATE PRINTER	16,092	0.18%	103
CENTRAL STORES	2,614	0.03%	17
FEDERAL SURPLUS	1,908	0.02%	12
RESOURCE RECOVERY	544	0.01%	3
COMMUTER VANS	390	.00%	2
IMB	67,143	0.74%	430
ADDRESSING & INSERT	3,779	0.04%	24
MOVERS & DELIVERY	2,967	0.03%	19
CENTRAL MNTNCE REV	958	0.01%	6
CAPITOL PARKING	2,434	0.03%	16
PROC SUR-LOCAL GOVT	52	.00%	0
RECORDS MGMT-LOCAL GOVT	569	0.01%	4
STATE SURPLUS	104	.00%	1
MGMT ANALYSIS-SP FD	247	.00%	2
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	1,949	0.02%	12
AGRICULTURE	118,379	1.30%	758
ANIMAL HEALTH BD	13,546	0.15%	87
ARTS BOARD	2,940	0.03%	19
ATTORNEY GENERAL	79,504	0.88%	509
AUDITOR	23,912	0.26%	153
CAPITOL AREA ARCH PLAN BD	1,142	0.01%	7
CHARITABLE GAMBLING	2,938	0.03%	19
COMMERCE	51,533	0.57%	330
COMMUNITY COLLEGE BD	400,582	4.42%	2,566
CORRECTIONS	508,119	5.60%	3,255
EDUCATION-CENTRAL OFFICE	96,456	1.06%	618
EDUCATION-FARIBAULT SCHOOLS	48,800	0.54%	313
EDUCATION-VO-TECH	20,238	0.22%	130
EMPLOYEE RELATIONS	26,473	0.29%	170
ENERGY, ECONOMIC DVLP	61,434	0.68%	394
GOVERNOR	9,186	0.10%	59
HANDICAPPED COUNCIL	2,292	0.03%	15
HEALTH	170,196	1.88%	1,090
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,923	0.03%	19
NURSING	3,974	0.04%	25
PHARMACY	1,510	0.02%	10
DENTISTRY	1,039	0.01%	7
CHIROPRACTORS	460	0.01%	3
PSYCHOLOGY	433	.00%	3
OPTOMETRY	207	.00%	1
NURSING HOME ADM	436	.00%	3
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	299	.00%	2
HEARING EXAMINER	12,263	0.14%	79
HIGHER ED COORD BD	44,545	0.49%	285

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	530	0.01%	3
HOUSING FINANCE	29,318	0.32%	188
HUMAN RIGHTS	15,175	0.17%	97
HUMAN SERVICE-CENTRAL OFFICE	185,741	2.05%	1,190
HUMAN SERVICES-INSTITUTIONS	1,963,643	21.64%	12,580
INDIAN AFFAIRS	2,246	0.02%	14
INVESTMENT BOARD	6,167	0.07%	40
IRON RANGE RESOURCES	27,494	0.30%	176
JOBS & TRAINING	582,894	6.42%	3,734
LABOR & INDUSTRY	105,548	1.16%	676
LEGISLATIVE AUDIT	16,729	0.18%	107
LIEUTENANT GOVERNOR	1,255	0.01%	8
MEDIATION SVCS	5,330	0.06%	34
MILITARY AFFAIRS	93,398	1.03%	598
MUNICIPAL BOARD	1,106	0.01%	7
NATURAL RESOURCES	612,217	6.75%	3,922
NON-HEALTH LIC BDS			
BOXING	462	0.01%	3
BARBERS	727	0.01%	5
ELECTRICITY	5,176	0.06%	33
ARCHITECTS & ENG	1,213	0.01%	8
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	951	0.01%	6
PEACE OFFICERS	1,946	0.02%	12
PLANNING	28,205	0.31%	181
POLLUTION CONTROL	120,735	1.33%	774
PUB EMP RET ASSN	15,159	0.17%	97
PUBLIC SAFETY	476,675	5.25%	3,054
PUBLIC SERVICE	19,208	0.21%	123
PUBLIC UTIL COMM	6,460	0.07%	41
RACING COMMISSION	1,987	0.02%	13
REVENUE	252,677	2.79%	1,619
SECRETARY OF STATE	11,094	0.12%	71
SENTENCE GUIDELINES	943	0.01%	6
STATE RETIREMENT	10,990	0.12%	70
STATE UNIV SYSTEM	824,253	9.09%	5,281
TEACHERS RETIREMENT	13,306	0.15%	85
TRANSPORTATION	1,458,584	16.08%	9,345
TRANSPORTATION REG BD	1,919	0.02%	12
TREASURER	667	0.01%	4
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	106,600	1.17%	683
WORLD TRADE CENTER	1,838	0.02%	12
ZOO	44,249	0.49%	283
OTHER	141,620	1.56%	911
TOTAL	9,072,589	100.00%	58,125

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECTRONIC EQUIPMENT RENTAL	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	77,433	.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	10,838	.00%	0
OTHER	0	0.00%	0
AGRICULTURE	1,016,690	0.06%	1
ANIMAL HEALTH BD	20,892	.00%	0
ARTS BOARD	509,260	0.03%	0
ATTORNEY GENERAL	396,519	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	3,461,823	0.20%	2
CORRECTIONS	929,384	0.05%	1
EDUCATION-CENTRAL OFFICE	130,254,177	7.39%	75
EDUCATION-FARIBAUTL SCHOOLS	59,076	.00%	0
EDUCATION-VO-TECH	14,458,305	0.82%	8
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVLDP	58,728,966	3.33%	34
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	1,000	.00%	0
HEALTH	37,807,322	2.15%	22
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	0	0.00%	0
HIGHER ED COORD BD	1,932,039	0.11%	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	62,346,401	3.54%	36
HUMAN RIGHTS	350,490	0.02%	0
HUMAN SERVICES-CENTRAL OFFICE	865,929,531	49.16%	499
HUMAN SERVICES-INSTITUTIONS	289,228	0.02%	0
INDIAN AFFAIRS	91,553	0.01%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	40,785	.00%	0
ECONOMIC SECURITY	221,134,927	12.55%	127
LABOR & INDUSTRY	2,302,152	0.13%	1
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	34,566	.00%	0
MILITARY AFFAIRS	6,550,170	0.37%	4
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	12,073,870	0.69%	7
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	1,690,138	0.10%	1
POLLUTION CONTROL	9,868,442	0.56%	6
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	6,111,627	0.35%	4
PUBLIC SERVICE	0	0.00%	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	50,059	.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	3,300,478	0.19%	2
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	310,590,002	17.63%	179
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	3,074,516	0.17%	2
WORLD TRADE CENTER	0	0.00%	0
ZOO	46,577	.00%	0
OTHER	5,876,377	0.33%	3
TOTAL	1,761,415,613	100.00%	1,015

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1986
SOURCE: COMPUTER REPORT FINU8603

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
ADMINISTRATION				
BUILDING CODE	37	12	25	0
BUILDING CONSTRUCTION	10	4	6	0
PLANT MGMT	377	69	308	0
STATE REGISTER & DOCUMENTS	86	59	27	0
MICROGRAPHICS	44	16	28	0
ELECTRONICS EQUIPMENT RENTAL	21	12	9	0
TELECOMMUNICATIONS	135	127	8	0
MOTOR POOL	278	250	28	0
STATE PRINTER	300	197	103	0
CENTRAL STORES	186	169	17	0
FEDERAL SURPLUS	24	12	12	0
RESOURCE RECOVERY	8	5	3	0
COMMUTER VANS	8	6	2	0
IMB	541	111	430	0
ADDRESSING & INSERT	32	8	24	0
MOVERS & DELIVERY	28	9	19	0
CENTRAL MNTNCE REV	20	14	6	0
CAPITOL PARKING	34	18	16	0
PROC SUR-LOCAL GOVT	0	0	0	0
RECORDS MGMT-LOCAL GOVT	6	2	4	0
STATE SURPLUS	4	3	1	0
MGMT ANALYSIS-SP FD	5	3	2	0
IISAC	0	0	0	0
911 EMERGENCY	0	0	0	0
OTHER	77	65	12	0
AGRICULTURE	1,163	404	758	1
ANIMAL HEALTH BD	104	17	87	0
ARTS BOARD	41	22	19	0
ATTORNEY GENERAL	673	164	509	0
AUDITOR	194	41	153	0
CAPITOL AREA ARCH PLAN BD	12	5	7	0
CHARITABLE GAMBLING	38	19	19	0
COMMERCE	672	342	330	0
COMMUNITY COLLEGE BD	3,560	992	2,566	2
CORRECTIONS	4,205	949	3,255	1
EDUCATION-CENTRAL OFFICE	1,458	765	618	75
EDUCATION-FARIBAULT SCHOOLS	367	54	313	0
EDUCATION-VO-TECH	311	173	130	8
EMPLOYEE RELATIONS	261	91	170	0
ENERGY, ECONOMIC DVL P	753	325	394	34
GOVERNOR	86	27	59	0
HANDICAPPED COUNCIL	29	14	15	0
HEALTH	1,691	579	1,090	22
HEALTH LIC BDS				
MEDICAL EXAMINERS	40	21	19	0
NURSING	56	31	25	0
PHARMACY	23	13	10	0
DENTISTRY	21	14	7	0
CHIROPRACTORS	9	6	3	0
PSYCHOLOGY	11	8	3	0
OPTOMETRY	6	5	1	0
NURSING HOME ADM	9	6	3	0
PODIATRY	3	3	0	0
VETERINARY MEDICINE	7	5	2	0
HEARING EXAMINER	123	44	79	0
HIGHER ED COORD BD	381	95	285	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	3	0	3	0
HOUSING FINANCE	332	108	188	36
HUMAN RIGHTS	125	28	97	0
HUMAN SERVICES-CENTRAL OFFICE	2,511	822	1,190	499
HUMAN SERVICES-INSTITUTIONS	13,332	752	12,580	0
INDIAN AFFAIRS	26	12	14	0
INVESTMENT BOARD	55	15	40	0
IRON RANGE RESOURCES	342	166	176	0
JOBS & TRAINING	5,963	2,102	3,734	127
LABOR & INDUSTRY	1,325	648	676	1
LEGISLATIVE AUDIT	124	17	107	0
LIEUTENANT GOVERNOR	12	4	8	0
MEDIATION SVCS	49	15	34	0
MILITARY AFFAIRS	758	156	598	4
MUNICIPAL BOARD	15	8	7	0
NATURAL RESOURCES	5,824	1,895	3,922	7
NON-HEALTH LIC BDS				
BOXING	8	5	3	0
BARBERS	17	12	5	0
ELECTRICITY	69	36	33	0
ARCHITECTS & ENG	27	19	8	0
ABSTRACTORS	2	2	0	0
ACCOUNTANCY	20	14	6	0
PEACE OFFICERS	31	19	12	0
PLANNING	287	105	181	1
POLLUTION CONTROL	1,018	238	774	6
PUB EMP RET ASSN	142	45	97	0
PUBLIC SAFETY	6,681	3,623	3,054	4
PUBLIC SERVICE	167	44	123	0
PUBLIC UTIL COMM	54	13	41	0
RACING COMMISSION	36	23	13	0
REVENUE	2,395	776	1,619	0
SECRETARY OF STATE	156	85	71	0
SENTENCE GUIDELINES	12	6	6	0
STATE RETIREMENT	108	38	70	0
STATE UNIV SYSTEM	6,508	1,225	5,281	2
TEACHERS RETIREMENT	107	22	85	0
TRANSPORTATION	11,351	1,827	9,345	179
TRANSPORTATION REG BD	16	4	12	0
TREASURER	9	5	4	0
UNIV OF MINN	8	8	0	0
VETERANS AFFAIRS	893	208	683	2
WORLD TRADE CENTER	26	14	12	0
ZOO	472	189	283	0
OTHER	1,329	415	911	3
TOTAL	81,313	22,173	58,125	1,015

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 25.2
BUDGET 1988

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1988 GOVERNOR'S RECOMMENDATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	5
INFORMATION MANAGEMENT	775
OPERATIONS MANAGEMENT	114

FINANCE

BUDGET	113
ACCOUNTING	642
OTHER	261

EMPLOYEE RELATIONS	18,077
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MEDIATION SERVICES	0
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LEGISLATIVE AUDIT	7,601
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TREASURER	588
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ATTORNEY GENERAL	43,204
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ISB CREDIT	(13,385)
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TOTAL ALLOCATED ADDITIONS	57,995
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TOTAL TO BE ALLOCATED	57,995
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SCHEDULE 25.3
BUDGET 1988

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	EMP INS TRUST
ALLOCATED ADDITIONS	57.995	50.194	950	2.478	4.373
COST BY FUNCTION	57.995	50.194	950	2.478	4.373
ALLOCABLE COSTS	57.995	50.194	950	2.478	4.373
DISALLOWED	(7.801)		(950)	(2.478)	(4.373)
NET ALLOCATION	50.194	50.194	0	0	0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	21	0.06%	32
BUILDING CONSTRUCTION	6	0.02%	9
PLANT MGMT	166	0.50%	253
STATE REGISTER & DOCUMENTS	17	0.05%	26
MICROGRAPHICS	18	0.05%	27
ELECTRONICS EQUIPMENT RENTAL	2	0.01%	3
TELECOMMUNICATIONS	6	0.02%	9
MOTOR POOL	17	0.05%	26
STATE PRINTER	48	0.15%	73
CENTRAL STORES	20	0.06%	31
FEDERAL SURPLUS	7	0.02%	11
RESOURCE RECOVERY	5	0.02%	8
COMMUTER VANS	1	.00%	2
IMB	270	0.82%	412
ADDRESSING & INSERT	7	0.02%	11
MOVERS & DELIVERY	10	0.03%	15
CENTRAL MNTNCE REV	7	0.02%	11
CAPITOL PARKING	9	0.03%	14
PROC SUR-LOCAL GOVT	4	0.01%	6
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	4	0.01%	6
IISAC	0	0.00%	0
911 EMERGENCY	3	0.01%	5
OTHER	8	0.02%	12
AGRICULTURE	448	1.36%	684
ANIMAL HEALTH BD	36	0.11%	55
ARTS BOARD	13	0.04%	20
ATTORNEY GENERAL	331	1.01%	505
AUDITOR	128	0.39%	195
CAPITOL AREA ARCH PLAN BD	3	0.01%	5
CHARITABLE GAMBLING	16	0.05%	24
COMMERCE	238	0.72%	363
COMMUNITY COLLEGE BD	2,160	6.57%	3,297
CORRECTIONS	1,814	5.52%	2,769
EDUCATION-CENTRAL OFFICE	386	1.17%	589
EDUCATION-FARIBAULT SCHOOLS	191	0.58%	292
EDUCATION-VO-TECH	115	0.35%	176
ENERGY, ECONOMIC DVLP	214	0.65%	327
GOVERNOR	43	0.13%	66
HANDICAPPED COUNCIL	10	0.03%	15
HEALTH	775	2.36%	1,183
HEALTH LIC BDS			
MEDICAL EXAMINERS	17	0.05%	26
NURSING	20	0.06%	31
PHARMACY	10	0.03%	15
DENTISTRY	6	0.02%	9
CHIROPRACTORS	3	0.01%	5
PSYCHOLOGY	3	0.01%	5
OPTOMETRY	1	.00%	2
NURSING HOME ADM	2	0.01%	3
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	2
HEARING EXAMINER	65	0.20%	99
HIGHER ED COORD BD	73	0.22%	111

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%	3
HOUSING FINANCE	129	0.39%	197
HUMAN RIGHTS	65	0.20%	99
HUMAN SERVICES-CENTRAL OFFICE	827	2.51%	1,262
HUMAN SERVICES-INSTITUTIONS	5,441	16.55%	8,305
INDIAN AFFAIRS	9	0.03%	14
INVESTMENT BOARD	25	0.08%	38
IRON RANGE RESOURCES	94	0.29%	143
JOBS & TRAINING	2,331	7.09%	3,558
LABOR & INDUSTRY	372	1.13%	568
LEGISLATIVE AUDIT	72	0.22%	110
LIEUTENANT GOVERNOR	7	0.02%	11
MEDIATION SVCS	26	0.08%	40
MILITARY AFFAIRS	323	0.98%	493
MUNICIPAL BOARD	4	0.01%	6
NATURAL RESOURCES	1,660	5.05%	2,534
NON-HEALTH LIC BDS			
BOXING	2	0.01%	3
BARBERS	3	0.01%	5
ELECTRICITY	18	0.05%	27
ARCHITECTS & ENG	6	0.02%	9
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	5	0.02%	8
PEACE OFFICERS	9	0.03%	14
PLANNING	113	0.34%	172
POLLUTION CONTROL	501	1.52%	765
PUB EMP RET ASSN	71	0.22%	108
PUBLIC SAFETY	1,674	5.09%	2,555
PUBLIC SERVICE	142	0.43%	217
PUBLIC UTIL COMM	35	0.11%	53
RACING COMMISSION	10	0.03%	15
REVENUE	1,022	3.11%	1,560
SECRETARY OF STATE	43	0.13%	66
SENTENCE GUIDELINES	4	0.01%	6
STATE RETIREMENT	42	0.13%	64
STATE UNIV SYSTEM	3,800	11.56%	5,800
TEACHERS RETIREMENT	57	0.17%	87
TRANSPORTATION	4,648	14.13%	7,094
TRANSPORTATION REG BD	8	0.02%	12
TREASURER	14	0.04%	21
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	399	1.21%	609
WORLD TRADE CENTER	9	0.03%	14
ZOO	162	0.49%	247
OTHER	924	2.81%	1,407
TOTAL	32,886	100.00%	50,194

ALLOCATION BASIS: GOVERNOR'S RECOMMENDED POSITIONS F.Y. 1988
SOURCE: BIENNIAL BUDGET SYSTEM COMPUTER RUN

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
BUILDING CODE	32	32
BUILDING CONSTRUCTION	9	9
PLANT MGMT	253	253
STATE REGISTER & DOCUMENTS	26	26
MICROGRAPHICS	27	27
ELECTRONICS EQUIPMENT RENTAL	3	3
TELECOMMUNICATIONS	9	9
MOTOR POOL	26	26
STATE PRINTER	73	73
CENTRAL STORES	31	31
FEDERAL SURPLUS	11	11
RESOURCE RECOVERY	8	8
COMMUTER VANS	2	2
IMB	412	412
ADDRESSING & INSERT	11	11
MOVERS & DELIVERY	15	15
CENTRAL MNTNCE REV	11	11
CAPITOL PARKING	14	14
PROC SUR-LOCAL GOVT	6	6
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	6	6
IISAC	0	0
911 EMERGENCY	5	5
OTHER	12	12
AGRICULTURE	684	684
ANIMAL HEALTH BD	55	55
ARTS BOARD	20	20
ATTORNEY GENERAL	505	505
AUDITOR	195	195
CAPITOL AREA ARCH PLAN BD	5	5
CHARITABLE GAMBLING	24	24
COMMERCE	363	363
COMMUNITY COLLEGE BD	3,297	3,297
CORRECTIONS	2,769	2,769
EDUCATION-CENTRAL OFFICE	589	589
EDUCATION-FARIBAUT SCHOOLS	292	292
EDUCATION-VO-TECH	176	176
ENERGY, ECONOMIC DVLP	327	327
GOVERNOR	66	66
HANDICAPPED COUNCIL	15	15
HEALTH	1,183	1,183
HEALTH LIC BDS		
MEDICAL EXAMINERS	26	26
NURSING	31	31
PHARMACY	15	15
DENTISTRY	9	9
CHIROPRACTORS	5	5
PSYCHOLOGY	5	5
OPTOMETRY	2	2
NURSING HOME ADM	3	3
PODIATRY	0	0
VETERINARY MEDICINE	2	2
HEARING EXAMINER	99	99
HIGHER ED COORD BD	111	111

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HIGHER ED FAC AUTH	3	3
HOUSING FINANCE	197	197
HUMAN RIGHTS	99	99
HUMAN SERVICES-CENTRAL OFFICE	1.262	1.262
HUMAN SERVICES-INSTITUTIONS	8.305	8.305
INDIAN AFFAIRS	14	14
INVESTMENT BOARD	38	38
IRON RANGE RESOURCES	143	143
JOBS & TRAINING	3.558	3.558
LABOR & INDUSTRY	568	568
LEGISLATIVE AUDIT	110	110
LIEUTENANT GOVERNOR	11	11
MEDIATION SVCS	40	40
MILITARY AFFAIRS	493	493
MUNICIPAL BOARD	6	6
NATURAL RESOURCES	2.534	2.534
NON-HEALTH LIC BDS		
BOXING	3	3
BARBERS	5	5
ELECTRICITY	27	27
ARCHITECTS & ENG	9	9
ABSTRACTORS	0	0
ACCOUNTANCY	8	8
PEACE OFFICERS	14	14
PLANNING	172	172
POLLUTION CONTROL	765	765
PUB EMP RET ASSN	108	108
PUBLIC SAFETY	2.555	2.555
PUBLIC SERVICE	217	217
PUBLIC UTIL COMM	53	53
RACING COMMISSION	15	15
REVENUE	1.560	1.560
SECRETARY OF STATE	66	66
SENTENCE GUIDELINES	6	6
STATE RETIREMENT	64	64
STATE UNIV SYSTEM	5.800	5.800
TEACHERS RETIREMENT	87	87
TRANSPORTATION	7.094	7.094
TRANSPORTATION REG BD	12	12
TREASURER	21	21
UNIV OF MINN	0	0
VETERANS AFFAIRS	609	609
WORLD TRADE CENTER	14	14
ZOO	247	247
OTHER	1.407	1.407
TOTAL	50.194	50.194

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 26.2
BUDGET 1988

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1988 GOVERNOR'S RECOMMENDATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	3
INFORMATION MANAGEMENT	274
OPERATIONS MANAGEMENT	29

FINANCE

BUDGET	26
ACCOUNTING	108
OTHER	49

EMPLOYEE RELATIONS

40

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

0

TREASURER

98

ATTORNEY GENERAL

1.125

SINGLE AUDIT

1

ISB CREDIT

(94)

TOTAL ALLOCATED ADDITIONS

1.659

TOTAL TO BE ALLOCATED

1.659

SCHEDULE 26.3
BUDGET 1988

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATE AGENCIES	OTHER SERVICES
ALLOCATED ADDITIONS	1.659	41	1.618
COST BY FUNCTION	1.659	41	1.618
ALLOCABLE COSTS DISALLOWED	1.659 (1.618)	41	1.618 (1.618)
NET ALLOCATION	41	41	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	16	0.05%	0
BUILDING CONSTRUCTION	4	0.01%	0
PLANT MGMT	148	0.48%	0
STATE REGISTER & DOCUMENTS	15	0.05%	0
MICROGRAPHICS	13	0.04%	0
ELECTRONICS EQUIPMENT RENTAL	2	0.01%	0
TELECOMMUNICATIONS	6	0.02%	0
MOTOR POOL	14	0.05%	0
STATE PRINTER	53	0.17%	0
CENTRAL STORES	9	0.03%	0
FEDERAL SURPLUS	7	0.02%	0
RESOURCE RECOVERY	1	.00%	0
COMMUTER VANS	1	.00%	0
IMB	262	0.84%	0
ADDRESSING & INSERT	6	0.02%	0
MOVERS & DELIVERY	10	0.03%	0
CENTRAL MNTNCE REV	7	0.02%	0
CAPITOL PARKING	7	0.02%	0
PROC SUR-LOCAL GOVT	1	.00%	0
RECORDS MGMT-LOCAL GOVT	3	0.01%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	3	0.01%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	1	.00%	0
AGRICULTURE	424	1.37%	1
ANIMAL HEALTH BD	32	0.10%	0
ARTS BOARD	11	0.04%	0
ATTORNEY GENERAL	93	0.30%	0
AUDITOR	83	0.27%	0
CAPITOL AREA ARCH PLAN BD	5	0.02%	0
CHARITABLE GAMBLING	11	0.04%	0
COMMERCE	201	0.65%	0
COMMUNITY COLLEGE BD	1,748	5.63%	2
CORRECTIONS	1,750	5.64%	2
EDUCATION-CENTRAL OFFICE	336	1.08%	0
EDUCATION-FARIBAULT SCHOOLS	202	0.65%	0
EDUCATION-VO-TECH	77	0.25%	0
ENERGY, ECONOMIC DVLP	201	0.65%	0
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	7	0.02%	0
HEALTH	664	2.14%	1
HEALTH LIC BDS			
MEDICAL EXAMINERS	10	0.03%	0
NURSING	15	0.05%	0
PHARMACY	5	0.02%	0
DENTISTRY	4	0.01%	0
CHIROPRACTORS	2	0.01%	0
PSYCHOLOGY	2	0.01%	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	35	0.11%	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	105	0.34%	0
HUMAN RIGHTS	63	0.20%	0
HUMAN SERVICES-CENTRAL OFFICE	667	2.15%	1
HUMAN SERVICES-INSTITUTIONS	6,073	19.58%	8
INDIAN AFFAIRS	7	0.02%	0
INVESTMENT BOARD	14	0.05%	0
IRON RANGE RESOURCES	115	0.37%	0
JOBS & TRAINING	2,023	6.52%	3
LABOR & INDUSTRY	307	0.99%	0
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MILITARY AFFAIRS	313	1.01%	0
MUNICIPAL BOARD	1	.00%	0
NATURAL RESOURCES	2,309	7.44%	3
NON-HEALTH LIC BDS			
BOXING	2	0.01%	0
BARBERS	2	0.01%	0
ELECTRICITY	13	0.04%	0
ARCHITECTS & ENG	4	0.01%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	101	0.33%	0
POLLUTION CONTROL	417	1.34%	1
PUB EMP RET ASSN	61	0.20%	0
PUBLIC SAFETY	1,615	5.21%	2
PUBLIC SERVICE	75	0.24%	0
PUBLIC UTIL COMM	21	0.07%	0
RACING COMMISSION	11	0.04%	0
REVENUE	978	3.15%	1
SECRETARY OF STATE	37	0.12%	0
SENTENCE GUIDELINES	4	0.01%	0
STATE RETIREMENT	34	0.11%	0
STATE UNIV SYSTEM	3,578	11.53%	5
TEACHERS RETIREMENT	46	0.15%	0
TRANSPORTATION	4,857	15.66%	6
TRANSPORTATION REG BD	3	0.01%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	383	1.23%	1
WORLD TRADE CENTER	4	0.01%	0
ZOO	191	0.62%	0
OTHER	58	0.19%	4
TOTAL	31,022	100.00%	41

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS 1985-86
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT

STATE OF MINNESOTA
MEDIATION SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
BUILDING CODE	0	0
BUILDING CONSTRUCTION	0	0
PLANT MGMT	0	0
STATE REGISTER & DOCUMENTS	0	0
MICROGRAPHICS	0	0
ELECTRONICS EQUIPMENT RENTAL	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
OTHER	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	0	0
COMMUNITY COLLEGE BD	2	2
CORRECTIONS	2	2
EDUCATION-CENTRAL OFFICE	0	0
EDUCATION-FARIBAULT SCHOOLS	0	0
EDUCATION-VO-TECH	0	0
ENERGY, ECONOMIC DVLP	0	0
GOVERNOR	0	0
HANDICAPPED COUNCIL	0	0
HEALTH	1	1
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	0	0
HUMAN RIGHTS	0	0
HUMAN SERVICES-CENTRAL OFFICE	1	1
HUMAN SERVICES-INSTITUTIONS	8	8
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	0	0
JOBS & TRAINING	3	3
LABOR & INDUSTRY	0	0
LEGISLATIVE AUDIT	0	0
LIEUTENANT GOVERNOR	0	0
MILITARY AFFAIRS	0	0
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	3	3
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	2	2
PUBLIC SERVICE	0	0
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	1	1
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	5	5
TEACHERS RETIREMENT	0	0
TRANSPORTATION	6	6
TRANSPORTATION REG BD	0	0
TREASURER	0	0
UNIV OF MINN	0	0
VETERANS AFFAIRS	1	1
WORLD TRADE CENTER	0	0
ZOO	0	0
OTHER	4	4
TOTAL	41	41

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 27.2
BUDGET 1988

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1988 GOVERNOR'S RECOMMENDATION

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	3
INFORMATION MANAGEMENT	640
OPERATIONS MANAGEMENT	26
FINANCE	
BUDGET	24
ACCOUNTING	119
OTHER	124
EMPLOYEE RELATIONS	110
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	80.424
TREASURER	109
ATTORNEY GENERAL	24
ISB CREDIT	(7.624)
TOTAL ALLOCATED ADDITIONS	73.979
TOTAL TO BE ALLOCATED	73.979

SCHEDULE 27.3
BUDGET 1988

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	73.979	48,215	18,655	7,109
COST BY FUNCTION	73.979	48,215	18,655	7,109
ALLOCABLE COSTS DISALLOWED	73.979 (18,655)	48,215	18,655 (18,655)	7,109
NET ALLOCATION	55.324	48,215	0	7,109

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	0.0	0.00%	0
BUILDING CONSTRUCTION	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
ELECTRONICS EQUIPMENT RENTAL	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
OTHER	0.0	0.00%	0
AGRICULTURE	68.0	0.16%	75
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	560.0	1.30%	625
AUDITOR	260.0	0.60%	290
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	1,390.0	3.22%	1,552
COMMUNITY COLLEGE BD	2,760.0	6.39%	3,081
CORRECTIONS	686.0	1.59%	766
EDUCATION-CENTRAL OFFICE	2,526.5	5.85%	2,820
EDUCATION-FARIBAUT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	196.0	0.45%	219
ENERGY, ECONOMIC DVLP	251.5	0.58%	281
GOVERNOR	560.0	1.30%	625
HANDICAPPED COUNCIL	330.0	0.76%	368
HEALTH	904.5	2.09%	1,010
HEALTH LIC BDS			
MEDICAL EXAMINERS	200.0	0.46%	223
NURSING	200.0	0.46%	223
PHARMACY	100.0	0.23%	112
DENTISTRY	100.0	0.23%	112
CHIROPRACTORS	30.0	0.07%	33
PSYCHOLOGY	40.0	0.09%	45
OPTOMETRY	30.0	0.07%	33
NURSING HOME ADM	40.0	0.09%	45
PODIATRY	30.0	0.07%	33
VETERINARY MEDICINE	30.0	0.07%	33
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	803.5	1.86%	897

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	0.00%	0
HOUSING FINANCE	560.0	1.30%	625
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	1,604.5	3.72%	1,791
HUMAN SERVICES-INSTITUTIONS	1,680.0	3.89%	1,875
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	3,435.0	7.95%	3,835
IRON RANGE RESOURCES	85.0	0.20%	95
JOBS & TRAINING	2,509.5	5.81%	2,802
LABOR & INDUSTRY	640.5	1.48%	715
LIEUTENANT GOVERNOR	200.0	0.46%	223
MILITARY AFFAIRS	0.0	0.00%	0
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	512.0	1.19%	572
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	358.5	0.83%	400
PUB EMP RET ASSN	1,332.0	3.08%	1,487
PUBLIC SAFETY	2,056.5	4.76%	2,296
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	0.0	0.00%	0
REVENUE	2,779.0	6.43%	3,102
SECRETARY OF STATE	400.0	0.93%	447
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	1,152.5	2.67%	1,287
STATE UNIV SYSTEM	1,290.0	2.99%	1,440
TEACHERS RETIREMENT	1,041.0	2.41%	1,162
TRANSPORTATION	2,456.5	5.69%	2,742
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	1,781.0	4.12%	1,988
UNIV OF MINN	1,120.0	2.59%	1,250
VETERANS AFFAIRS	0.0	0.00%	0
WORLD TRADE CENTER	330.0	0.76%	368
ZOO	560.0	1.30%	625
OTHER	3,210.0	7.43%	3,586
TOTAL	43,189.5	100.00%	48,215

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

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	0.0	0.00%	0
BUILDING CONSTRUCTION	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
ELECTRONICS EQUIPMENT RENTAL	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
OTHER	0.0	0.00%	0
AGRICULTURE	0.0	0.00%	0
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	41.0	0.53%	38
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	681.5	8.84%	628
CORRECTIONS	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	1.089.5	14.13%	1,004
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	306.0	3.97%	282
ENERGY, ECONOMIC DVLP	510.0	6.61%	470
GOVERNOR	0.0	0.00%	0
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	442.0	5.73%	407
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	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	1,103.0	14.30%	1,017
HUMAN SERVICES-INSTITUTIONS	0.0	0.00%	0
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	0.0	0.00%	0
IRON RANGE RESOURCES	0.0	0.00%	0
JOBS & TRAINING	1,452.0	18.83%	1,338
LABOR & INDUSTRY	11.0	0.14%	10
LIEUTENANT GOVERNOR	0.0	0.00%	0
MILITARY AFFAIRS	284.5	3.69%	262
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	606.5	7.86%	559
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	0.0	0.00%	0
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	84.0	1.09%	77
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	682.0	8.84%	629
TEACHERS RETIREMENT	0.0	0.00%	0
TRANSPORTATION	420.0	5.45%	388
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	0.0	0.00%	0
OTHER	0.0	0.00%	0
TOTAL	7,713.0	100.00%	7,109

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 1987
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
ADMINISTRATION			
BUILDING CODE	0	0	0
BUILDING CONSTRUCTION	0	0	0
PLANT MGMT	0	0	0
STATE REGISTER & DOCUMENTS	0	0	0
MICROGRAPHICS	0	0	0
ELECTRONICS EQUIPMENT RENTAL	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
OTHER	0	0	0
AGRICULTURE	76	76	0
ANIMAL HEALTH BD	0	0	0
ARTS BOARD	0	0	0
ATTORNEY GENERAL	663	625	38
AUDITOR	290	290	0
CAPITOL AREA ARCH PLAN BD	0	0	0
CHARITABLE GAMBLING	0	0	0
COMMERCE	1,552	1,552	0
COMMUNITY COLLEGE BD	3,709	3,081	628
CORRECTIONS	766	766	0
EDUCATION-CENTRAL OFFICE	3,824	2,820	1,004
EDUCATION-FARIBAUT SCHOOLS	0	0	0
EDUCATION-VO-TECH	501	219	282
ENERGY, ECONOMIC DVL P	751	281	470
GOVERNOR	625	625	0
HANDICAPPED COUNCIL	368	368	0
HEALTH	1,417	1,010	407
HEALTH LIC BDS			
MEDICAL EXAMINERS	223	223	0
NURSING	223	223	0
PHARMACY	112	112	0
DENTISTRY	112	112	0
CHIROPRACTORS	33	33	0
PSYCHOLOGY	45	45	0
OPTOMETRY	33	33	0
NURSING HOME ADM	45	45	0
PODIATRY	33	33	0
VETERINARY MEDICINE	33	33	0
HEARING EXAMINER	0	0	0
HIGHER ED COORD BD	897	897	0

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	625	625	0
HUMAN RIGHTS	0	0	0
HUMAN SERVICES-CENTRAL OFFICE	2.808	1.791	1.017
HUMAN SERVICES-INSTITUTIONS	1.875	1.875	0
INDIAN AFFAIRS	0	0	0
INVESTMENT BOARD	3.835	3.835	0
IRON RANGE RESOURCES	95	95	0
ECONOMIC SECURITY	4.140	2.802	1.338
LABOR & INDUSTRY	725	715	10
LIEUTENANT GOVERNOR	223	223	0
MILITARY AFFAIRS	262	0	262
MUNICIPAL BOARD	0	0	0
NATURAL RESOURCES	1.131	572	559
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
PLANNING	0	0	0
POLLUTION CONTROL	400	400	0
PUB EMP RET ASSN	1.487	1.487	0
PUBLIC SAFETY	2.373	2.296	77
PUBLIC SERVICE	0	0	0
PUBLIC UTIL COMM	0	0	0
RACING COMMISSION	0	0	0
REVENUE	3.102	3.102	0
SECRETARY OF STATE	447	447	0
SENTENCE GUIDELINES	0	0	0
STATE RETIREMENT	1.287	1.287	0
STATE UNIV SYSTEM	2.069	1.440	629
TEACHERS RETIREMENT	1.162	1.162	0
TRANSPORTATION	3.130	2.742	388
TRANSPORTATION REG BD	0	0	0
TREASURER	1.988	1.988	0
UNIV OF MINN	1.250	1.250	0
VETERANS AFFAIRS	0	0	0
WORLD TRADE CENTER	368	368	0
ZOO	625	625	0
OTHER	3.586	3.586	0
TOTAL	55.324	48.215	7.109

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 28.2
BUDGET 1988

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1988 GOVERNOR'S RECOMMENDATION

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	3
INFORMATION MANAGEMENT	79
OPERATIONS MANAGEMENT	7
FINANCE	
BUDGET	8
ACCOUNTING	33
OTHER	9
EMPLOYEE RELATIONS	21
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	1.988
TREASURER	31
ATTORNEY GENERAL	957
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	0
TOTAL ALLOCATED ADDITIONS	3.136
TOTAL TO BE ALLOCATED	3.136

SCHEDULE 28.3
BUDGET 1988

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	TREASURY	GEN GOV'T
ALLOCATED ADDITIONS	3.136	1.409	1.727
COST BY FUNCTION	3.136	1.409	1.727
ALLOCABLE COSTS DISALLOWED	3.136 (1.727)	1.409	1.727 (1.727)
NET ALLOCATION	1.409	1.409	0

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	1.345	0.03%	0
BUILDING CONSTRUCTION	395	0.01%	0
PLANT MGMT	7.692	0.14%	2
STATE REGISTER & DOCUMENTS	6.548	0.12%	2
MICROGRAPHICS	1.819	0.03%	0
ELECTRONIC EQUIPMENT RENTAL	1.307	0.02%	0
TELECOMMUNICATIONS	14.217	0.26%	4
MOTOR POOL	27.972	0.52%	7
STATE PRINTER	21.990	0.41%	6
CENTRAL STORES	18.862	0.35%	5
FEDERAL SURPLUS	1.295	0.02%	0
RESOURCE RECOVERY	524	0.01%	0
COMMUTER VANS	716	0.01%	0
IMB	12.434	0.23%	3
ADDRESSING & INSERT	928	0.02%	0
MOVERS & DELIVERY	1.021	0.02%	0
CENTRAL MNTNCE REV	1.598	0.03%	0
CAPITOL PARKING	2.042	0.04%	1
PROC SUR-LOCAL GOVT	52	.00%	0
RECORDS MGMT-LOCAL GOVT	187	.00%	0
STATE SURPLUS	371	0.01%	0
MGMT ANALYSIS-SP FD	311	0.01%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7.297	0.14%	2
AGRICULTURE	45.196	0.84%	12
ANIMAL HEALTH BD	1.880	0.04%	0
ARTS BOARD	2.441	0.05%	1
ATTORNEY GENERAL	18.308	0.34%	5
AUDITOR	4.583	0.09%	1
CAPITOL AREA ARCH PLAN BD	545	0.01%	0
CHARITABLE GAMBLING	2.097	0.04%	1
COMMERCE	38.206	0.71%	10
COMMUNITY COLLEGE BD	110.815	2.06%	29
CORRECTIONS	106.037	1.97%	28
EDUCATION-CENTRAL OFFICE	109.748	2.04%	29
EDUCATION-FARIBAUTL SCHOOLS	6.010	0.11%	2
EDUCATION-VO-TECH	19.341	0.36%	5
ENERGY, ECONOMIC DVLP	36.326	0.68%	10
GOVERNOR	3.051	0.06%	1
HANDICAPPED COUNCIL	1.586	0.03%	0
HEALTH	64.676	1.20%	17
HEALTH LIC BDS			
MEDICAL EXAMINERS	2.316	0.04%	1
NURSING	3.469	0.06%	1
PHARMACY	1.465	0.03%	0
DENTISTRY	1.619	0.03%	0
CHIROPRACTORS	639	0.01%	0
PSYCHOLOGY	888	0.02%	0
OPTOMETRY	546	0.01%	0
NURSING HOME ADM	702	0.01%	0
PODIATRY	345	0.01%	0
VETERINARY MEDICINE	607	0.01%	0
HEARING EXAMINER	4.890	0.09%	1
HIGHER ED COORD BD	128.776	2.40%	34

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	0
HOUSING FINANCE	12.082	0.23%	3
HUMAN RIGHTS	3.179	0.06%	1
HUMAN SERVICES-CENTRAL OFFICE	293.256	5.46%	77
HUMAN SERVICES-INSTITUTIONS	84.031	1.56%	22
INDIAN AFFAIRS	1.319	0.02%	0
INVESTMENT BOARD	1.665	0.03%	0
IRON RANGE RESOURCES	18.542	0.35%	5
JOBS & TRAINING	234.879	4.37%	62
LABOR & INDUSTRY	72.467	1.35%	19
LIEUTENANT GOVERNOR	466	0.01%	0
MILITARY AFFAIRS	17.378	0.32%	5
MUNICIPAL BOARD	842	0.02%	0
NATURAL RESOURCES	211.747	3.94%	56
NON-HEALTH LIC BDS			
BOXING	548	0.01%	0
BARBERS	1.324	0.02%	0
ELECTRICITY	3.992	0.07%	1
ARCHITECTS & ENG	2.074	0.04%	1
ABSTRACTORS	187	.00%	0
ACCOUNTANCY	1.602	0.03%	0
PEACE OFFICERS	2.073	0.04%	1
PLANNING	11.740	0.22%	3
POLLUTION CONTROL	26.540	0.49%	7
PUB EMP RET ASSN	212.055	3.95%	56
PUBLIC SAFETY	404.840	7.54%	106
PUBLIC SERVICE	4.929	0.09%	1
PUBLIC UTIL COMM	1.471	0.03%	0
RACING COMMISSION	2.560	0.05%	1
REVENUE	2,066.375	38.48%	542
SECRETARY OF STATE	9.554	0.18%	3
SENTENCE GUIDELINES	640	0.01%	0
STATE RETIREMENT	172.106	3.21%	45
STATE UNIV SYSTEM	136.904	2.55%	36
TEACHERS RETIREMENT	183.585	3.42%	48
TRANSPORTATION	204.185	3.80%	54
TRANSPORTATION REG BD	427	0.01%	0
UNIV OF MINN	874	0.02%	0
VETERANS AFFAIRS	23.281	0.43%	6
WORLD TRADE CENTER	1.584	0.03%	0
ZOO	21.067	0.39%	6
OTHER	73.341	1.37%	22
TOTAL	5,369.771	100.00%	1,409

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT AND WARRANT LOG

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
BUILDING CODE	0	0
BUILDING CONSTRUCTION	0	0
PLANT MGMT	2	2
STATE REGISTER & DOCUMENTS	2	2
MICROGRAPHICS	0	0
ELECTRONICS EQUIPMENT RENTAL	0	0
TELECOMMUNICATIONS	4	4
MOTOR POOL	7	7
STATE PRINTER	6	6
CENTRAL STORES	5	5
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	3	3
ADDRESSING & INSERT	0	0
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	0	0
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	0	0
OTHER	2	2
AGRICULTURE	12	12
ANIMAL HEALTH BD	0	0
ARTS BOARD	1	1
ATTORNEY GENERAL	5	5
AUDITOR	1	1
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	1	1
COMMERCE	10	10
COMMUNITY COLLEGE BD	29	29
CORRECTIONS	28	28
EDUCATION-CENTRAL OFFICE	29	29
EDUCATION-FARIBAUT SCHOOLS	2	2
EDUCATION-VO-TECH	5	5
ENERGY, ECONOMIC DVLP	10	10
GOVERNOR	1	1
HANDICAPPED COUNCIL	0	0
HEALTH	17	17
HEALTH LIC BOS		
MEDICAL EXAMINERS	1	1
NURSING	1	1
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	1	1
HIGHER ED COORD BD	34	34

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	3	3
HUMAN RIGHTS	1	1
HUMAN SERVICES-CENTRAL OFFICE	77	77
HUMAN SERVICES-INSTITUTIONS	22	22
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	5	5
JOBS & TRAINING	62	62
LABOR & INDUSTRY	19	19
LIEUTENANT GOVERNOR	0	0
MILITARY AFFAIRS	5	5
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	56	56
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	1	1
ARCHITECTS & ENG	1	1
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	1	1
PLANNING	3	3
POLLUTION CONTROL	7	7
PUB EMP RET ASSN	56	56
PUBLIC SAFETY	106	106
PUBLIC SERVICE	1	1
PUBLIC UTIL COMM	0	0
RACING COMMISSION	1	1
REVENUE	542	542
SECRETARY OF STATE	3	3
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	45	45
STATE UNIV SYSTEM	36	36
TEACHERS RETIREMENT	48	48
TRANSPORTATION	54	54
TRANSPORTATION REG BD	0	0
UNIV OF MINN	0	0
VETERANS AFFAIRS	6	6
WORLD TRADE CENTER	0	0
ZOO	6	6
OTHER	22	22
TOTAL	1,409	1,409

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
BUDGET 1988

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1988 GOVERNOR'S RECOMMENDATION

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	46
INFORMATION MANAGEMENT	5,547
OPERATIONS MANAGEMENT	213
FINANCE	
BUDGET	225
ACCOUNTING	1,158
OTHER	673
EMPLOYEE RELATIONS	505
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	663
TREASURER	5
ATTORNEY GENERAL	6,717,333
STATE AUDITOR-SINGLE AUDIT	16
ISB CREDIT	(1,279)
TOTAL ALLOCATED ADDITIONS	6,725,105
TOTAL TO BE ALLOCATED	6,725,105

SCHEDULE 29.3

BUDGET 1988

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	6,725,105	5,184,107	1,540,998
COST BY FUNCTION	6,725,105	5,184,107	1,540,998
ALLOCABLE COSTS	6,725,105	5,184,107	1,540,998
DISALLOWED	(1,540,998)		(1,540,998)
NET ALLOCATION	5,184,107	5,184,107	0

SCHEDULE 29.4
BUDGET 1988

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SGT

SECOND ALLOCATION

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
OTHER	245.046	100.00%	5,184.107		5,184.107
TOTAL	245.046	100.00%	5,184.107		5,184.107

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

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 29.5
BUDGET 1988

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
OTHER	5,184,107	5,184,107
TOTAL	5,184,107	5,184,107

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
Balance Sheet	A-2
Income Statement	A-3
Statement of Changes in Financial Position	A-4
Footnotes	A-5
Schedule of Rates	A-6

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
Balance Sheet Differences with CAFR	C-7
Income Statement Differences with CAFR	C-8

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

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

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

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
Schedule of Rates	G-6

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-7
Detail Allocation-Interest Expense	H-8
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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-7

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES
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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
Balance Sheet Differences with CAFR	K-8
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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
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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
PLANT MANAGEMENT

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
PLANT MANAGEMENT - INTERNAL SERVICE FUND
STATEMENT OF FINANCIAL POSITION
JUNE 30

FINAL
(REVISED-11/26/86)

1986

ASSETS

CURRENT ASSETS

Cash	3,047,711.01
Accounts Receivable - Rent (Note 1)	827,213.57
- Other	112,907.78
Supplies Inventory (Note 1)	171,718.96
Due from Other Funds	151,814.00

Total Current Assets 4,311,365.32

NON-CURRENT ASSETS

Fixed Assets (Note 1)	1,140,701.88
Less: Accumulated Depreciation	(737,412.06)
Capital Leases (Note 2)	5,444.47
Less: Accumulated Amortization	(831.82)
Deferred Charges	1,738.96

Total Non-Current Assets 409,641.43

TOTAL ASSETS 4,721,006.75

LIABILITIES & FUND EQUITY

CURRENT LIABILITIES

Accounts Payable	838,763.06
Contracts Payable: (Note 2)	
Capital Leases	1,294.20
Capital Leases - Other - Master Lease	12,752.24
Salaries Payable	246,769.21
Compensated Absences Payable	235,073.94
Building Depreciation Payable (Note 1)	1,581,226.00

Total Current Liabilities 2,915,878.65

LONG-TERM LIABILITIES

Contracts Payable: (Note 2)	
Capital Leases	3,051.14
Capital Leases - Other - Master Lease	59,510.47
Compensated Absences Payable	104,586.40

Total Long-Term Liabilities 167,148.01

Total Liabilities 3,083,026.66

FUND EQUITY

Contributions from the General Fund	961,850.00
Retained Earnings	428,957.90
Contributed Capital	248,065.22
Less: Accumulated Amortization	(893.83)

Total Fund Equity 1,637,980.09

TOTAL LIABILITIES AND FUND EQUITY 4,721,006.75

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

FINAL
 (REVISED-11/26/86)

1986

OPERATING REVENUE	
Revenue from Space Leases (Note 1)	12,001,076.06
Other Revenue	415,557.78
	<hr/>
Total Operating Revenue	12,497,433.84
OPERATING EXPENSES (Note 1)	
Salaries & Benefits	4,236,922.61
Other Rent	1,774.50
Maintenance & Repairs	199,053.46
Insurance	8,436.75
Printing	3,735.63
Consultants	4,990.46
Professional & Technical Services	425,177.89
Data Processing	3,644.17
Security Services	800,500.00
Other Purchased Services	156,144.32
Communications	21,026.93
Travel	9,970.89
Hot Water Purchased	1,110,102.90
Other Utilities	1,900,547.03
Fees	8,860.25
Materials & Supplies	331,980.31
Fuel for Heating	215,911.12
Indirect Costs	554,912.00
Interest on Bonds	309,569.00
Other Interest	706.51
Depreciation on Equipment (Note 1)	92,913.47
Depreciation on Buildings (Note 1)	1,581,226.00
Amortization	831.82
Other	2,430.95
	<hr/>
Total Operating Expense	12,069,368.97
	<hr/>
OPERATING INCOME (LOSS)	428,064.87
NON-OPERATING REVENUE (EXPENSES)	
Gain (Loss) on Fixed Assets	0.00
	<hr/>
Total Non-Operating Revenue (Expenses)	0.00
	<hr/>
NET INCOME (LOSS)	428,064.87
	<hr/>
Adjustment for Amortization of Contributed Capital	893.03
	<hr/>
Increase (Decrease) in Retained Earnings	428,957.90
	<hr/>
Retained Earnings - Beginning of Period	0.00
	<hr/>
Retained Earnings - End of Period	428,957.90
	<hr/>

STATE OF MINNESOTA
PLANT MANAGEMENT - INTERNAL SERVICE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR YEAR ENDED JUNE 30, 1986

FINAL
(REVISED-11/26/86)

CASH PROVIDED

From Operations:

Net Income (Loss)	428,064.87
Items Added to (Deducted From) Net Income:	
Decrease (Increase) in Current Assets:	
Accounts Receivable	(940,121.35)
Supplies Inventory	15,676.19
Due from Other Funds	(151,814.00)
Increase (Decrease) in Current Liabilities:	
Accounts Payable	838,763.06
Salaries Payable	246,769.21
Accrued Compensated Absences	(1,023.16)
Payable to Other Funds (Bldg Depreciation)	1,581,226.00
Contracts Payable	14,046.44
Depreciation and Amortization	93,745.29
Cumulative Effect of Compensated Absences	(8,343.23)
Losses (Gains) on Fixed Asset Sales	0.00
Total Items Added (Deducted)	1,688,924.45
Total Cash Provided From Operations	2,116,989.32

OTHER CASH PROVIDED:

Initial General Fund Contribution	961,850.00
Proceeds From Sales of Fixed Assets/Real Property	0.00
Contributed Capital	10,717.00
Increase in Contracts Payable	77,707.18
Total Other Cash Provided	1,050,274.18

TOTAL CASH PROVIDED

3,167,263.50

CASH APPLIED:

Deferred Costs	1,738.96
Investments in Fixed Assets	97,223.49
Investments in Capital Leases	5,444.47
Reduction of Capital Leases Payable	2,393.33
Reduction of Inst. Contracts Payable (Master Lease)	12,752.24
TOTAL CASH APPLIED	119,552.49

NET INCREASE (DECREASE) IN CASH AND INVESTMENTS

3,047,711.01

CASH AND INVESTMENTS, JULY 1, 1985

0.00

CASH AND INVESTMENTS, JUNE 30, 1986

3,047,711.01

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Plant Management Internal Services Fund utilizes accrual accounting pursuant to M.S.16A.055.

The activity is supported by state agencies' rent payments for office/warehouse space. Revenue is recognized monthly in accordance with leases signed with state agencies. No allowance is made for doubtful accounts.

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 Plant Management pursuant to M.S.16A.127. Those costs were \$554,912 for fiscal year 1986.

Plant Management maintains an inventory of supplies for cleaning and maintenance work. Inventory valuations are provided by Plant Management; inventory is maintained on a perpetual basis. A physical inventory was taken on June 30, 1986.

Fixed assets are recorded at historical cost less accumulated depreciation. Fixed assets are depreciated on a straight line basis with no salvage value in accordance with the Internal Revenue Service Class Life Asset Depreciation Rate System. The depreciation rates used are 5 years for computers and office equipment, 6 years for trucks and accessories, and 10 years for furniture and other equipment.

The Plant Management Internal Services Fund does not own the state buildings it receives lease revenue from, however the lease rates include depreciation on the buildings. This money collected for building depreciation is expected to be transferred to general fund and trunk highway fund. This transfer is calculated at \$1,581,226 for fiscal year 1986.

2. LEASES AND CONTRACTS PAYABLE:

Plant Management entered into an agreement in July 1985 with Gelco Municipal Services for the lease of a Jeep Scrambler. This lease is for a four year period. Fifty percent of the obligation is that of the Internal Services Fund and fifty percent is the obligation of other Plant Management activities not reported on here.

In fiscal year 1986 Plant Management acquired the following items financed under the State of Minnesota Master Lease Program: dump truck, van, various computer equipment, cash register, and various trash handling equipment. These items are all financed for a five year period.

The following is a schedule by years of estimated future minimum payments under capital leases together with present value of the net minimum lease payment as of June 30, 1986.

		CAPITAL LEASE:	MASTER LEASE:
Fiscal year ending June 30:	1987	1,594.68	17,305.79
	1988	1,594.68	17,506.46
	1989	1,594.68	17,332.16
	1990	132.89	17,435.55
	1991	0.00	17,044.29
Total Minimum Payments		4,916.93	86,624.25
Less Amount Representing Interest		571.59	14,361.54
Present Value of Net Minimum Payments		4,345.34	72,262.71

Plant Management Internal Services Fund does not have any non-cancellable operating leases with terms in excess of one year.

3. LEGISLATION AFFECTING PLANT MANAGEMENT:

The Plant Management Internal Services Fund was created by Minnesota Laws 1985, Chapter 13, Section 121.

A general fund contribution, or "Paid-in-Capital", of \$1,250,000 was appropriated by Minnesota Laws 1985, Chapter 13, Section Of this amount \$146,750.00 has been transferred to the Department of Public Safety, Capitol Security Division, and is reported there. This leaves a net general fund contribution of \$1,103,250.00 as of March 31, 1986. The unallotment process in May 1986 due to budget restrictions, removed an additional \$141,400 from the contributions, leaving \$961,850 as of May 1986.

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 1986 - as of 12/31/86

Balance Forward in From FY 1985		\$ 217,375.46
Plus Receipts		705,722.63
		<hr/>
Total Available		\$ 923,098.09
Less Transfer Out	\$ 203,200.00	
Liquidations	375,582.91	578,782.91
	<hr/>	<hr/>
Balance Transferred to FY 1987		304,017.23
		<hr/>
Unliquidated Appropriation Balance FY86 - 12/31/86 *		\$ 40,297.95
		<hr/> <hr/>

* Plant Management is currently reviewing "Certification of Encumbrance" 1986.
 Only one encumbrance for \$72.01 will be certified and liquidated; thus an
 additional cash balance of \$40,225.94 will be forwarded to FY 1987.

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DEPARTMENT OF ADMINISTRATION
 Capitol Group Parking
 Receipts 16030:93-20
 FY 1986 from 7/1/85 to 12/31/86

	OTHER	METER	CONTRACT	TOTAL
JULY 85		6,829.51	53,062.12	59,891.63
AUG.		5,851.59	38,755.64	44,607.23
SEPT.		4,496.35	37,324.55	41,820.90
OCT.		7,738.45	64,303.48	72,041.93
NOV.	6.88	4,660.16	47,386.19	52,053.23
DEC.	155.00	7,016.44	41,059.85	48,231.29
JAN. 86		5,059.40	46,655.65	51,715.05
FEB.	387.75	3,912.42	55,310.99	59,611.16
MARCH		5,127.87	63,782.99	68,910.86
APRIL		13,128.70	59,221.83	72,350.53
MAY		2,748.22	45,113.03	47,861.25
JUNE		9,519.78	45,765.30	55,285.08
JULY		4,087.34	5,999.75	10,087.09
AUG.			6,265.15	6,265.15
SEPT.			14,874.75	14,874.75
OCT.			115.50	115.50
TOTAL RECEIPTS				
7/1/85 to 12/31/86:	549.63	80,176.23	624,996.77	705,722.63

DEPARTMENT OF ADMINISTRATION
 Capitol Group Parking
 Expenditures FY86 - as of 12/31/86

Payroll	177,292.62
Repairs	40,453.53
Insurance	574.35
Printing	1,959.79
Prof/Tech Serv (Mgmt Contract)	3,000.00
Data Processing	2,068.20
Purchased Services	14,591.08
Duluth Purchased Services	39,362.51
Communications	944.94
Travel-in-State	14,855.44
Utilities	37,765.47
Claims	1,000.00
Fees	57.25
Supplies	14,947.35
Lease/Buy Equipment	1,528.02
Refunds	956.36
Indirect Costs	24,226.00

Total Expenditures

\$ 375,582.91

Transfer Out

Laws 73, Chapter 778, Section 21

Centennial Ramp Payment #12 of 20

\$ 203,200.00

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 6-30-86

Assets	FY6	FY5
Current Assets		
Cash	100,985	73,840
Accounts Receivable	23,410	33,512
Inventories	703	2,074
	-----	-----
Total Current Assets	125,098	109,426
Non-current Assets		
Fixed Assets	162,573	114,147
Less: Accumulated Depreciation	(84,004)	(84,376)
Capital Lease	4,457	4,457
Less: Accumulated Depreciation	(4,457)	(4,457)
	-----	-----
Total Non-current Assets	78,569	29,771
	-----	-----
Total Assets	203,667	139,197
	=====	=====
Liabilities & Fund Equity		
Current Liabilities		
Accounts Payable	191	1,183
Salaries Payable	10,445	9,683
Accrued Compensated Absences	12,284	9,029
Loans Payable - Gen. Fund	8,767	8,776
Other Gen. Fd. Payables	0	0
Capital Lease	0	0
Due to MLP	5,800	0
	-----	-----
Total Current Liabilities	37,487	28,671
Non-Current Liabilities		
Loans Payable - Gen. Fund	0	6,573
Accrued Compensated Absences	1,417	404
Due to MLP	52,171	0
	-----	-----
Total	53,588	6,977
	-----	-----
Total Liabilities	91,075	35,648
Fund Equity		
Contributions from the General Fund	67,230	67,230
Retained Earnings	45,362	36,319
	-----	-----
Total Fund Equity	112,592	103,549
	-----	-----
Total Liabilities & Fund Equity	203,667	139,197
	=====	=====

Jim Joiner
8/7/86

STATE OF MINNESOTA
CENTRAL MAIL REVOLVING ACCOUNT

COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
For the Period 7-1 to 6-30-86

	FY 6		FY 5	
	QUARTER	YTD	QUARTER	YTD
REVENUES	61,327	254,953	58,793	233,909
OPERATING EXPENSES				
Salaries	63,544	200,572	42,820	171,213
Rent	3,023	12,093	2,804	11,217
Repairs	3,224	7,338	2,098	7,718
Printing	0	0	10	87
Purchased Services	191	679	0	70
Supplies	3,318	5,629	2,360	2,868
Depreciation & Amortization	3,439	9,173	2,151	8,493
SWA Indirect Cost	2,491	14,236	4,906	19,621
Interest	0	246	2	20
	-----	-----	-----	-----
Total Operating Expenses	79,230	249,966	57,151	221,307
	-----	-----	-----	-----
OPERATING INCOME (LOSS)	(17,903)	4,987	1,642	12,602
NON-OPERATING INCOME (LOSS)				
Gain on sale of fixed assets	0	0	0	0
	-----	-----	-----	-----
NET INCOME (LOSS)	(17,903)	4,987	1,642	12,602
RETAINED EARNINGS, BEGINNING OF PERIOD	63,265	40,375	34,677	23,486
Adjustment	0	0	0	231
RETAINED EARNINGS, END OF PERIOD	45,362	45,362	36,319	36,319
	=====	=====	=====	=====

STATE OF MINNESOTA

CENTRAL MAIL REVOLVING FUND

COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Period 7-1 thru 6-30-86

	FY 6		FY 5	
	QUARTER	YTD	QUARTER	YTD
CASH PROVIDED				
From Operations:				
Net Income (loss)	(17,903)	4,987	1,642	12,602
Additions (Deducts) from Net Income				
Dec (Inc) in Current Assets				
Accounts Receivable	(1,316)	11,693	(8,923)	(12,157)
Inventories	393	1,371	462	597
Inc (Dec) in Current Liabilities				
Accounts Payable	(355)	(992)	219	268
Salaries Payable	3,889	2,521	3,648	1,092
Accrued Compensated Absences	2,679	3,961	353	660
Due to Other Funds	(3,915)	0	(14,715)	2
Depreciation & Amortization	3,439	9,173	2,151	8,493
Loss (Gain) on Sale of fixed Assets	0	0	0	0
Accrued Compensated Absences L-T	168	1,013	404	404
	-----	-----	-----	-----
Net Items Added (Deducted)	4,982	28,740	(16,401)	(641)
	-----	-----	-----	-----
Total Cash Provided From Operations	(12,921)	33,727	(14,759)	11,961
Other Cash Provided:				
MLP	57,971	57,971		
Other	0	0	0	231
	-----	-----	-----	-----
Total Other Cash Provided	57,971	57,971	0	231
	-----	-----	-----	-----
Total Cash Provided	45,050	91,698	(14,759)	12,192
CASH APPLIED				
Investment in Fixed Assets	57,971	57,971	0	0
Reduction of Indebtedness	0	6,582	2,194	8,778
Reduction of Capital Lease	0	0	288	926
	-----	-----	-----	-----
Total Cash Applied	57,971	64,553	2,482	9,704
Net Inc (Dec) in Cash & Investments	(12,921)	27,145	(17,241)	2,488
Cash & Investments, Beginning of Period	113,906	73,840	91,081	71,352
	-----	-----	-----	-----
Cash & Investments, End of Period	100,985	100,985	73,840	73,840
	=====	=====	=====	=====

1. Summary of Significant Accounting Policies:

The account utilizes 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 168.48.

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

3. Fixed Assets

During FY86 Central Mail acquired assets at a cost of \$57,971 and disposed of assets with an historical cost of \$9,545.

MINNESOTA DEPARTMENT OF ADMINISTRATION
PRINTING AND MAILING SERVICES DIVISION
INSERTING AND ADDRESSING
Proposed FY 1987 Rates

<u>Addressing Service</u>	<u>Current Rate</u>	<u>Change</u>	<u>New Rate</u>	<u>Average Outside</u>
Regular Labels				
First 1000	\$27.00	\$<2.00>	\$25.00	\$33.50
Additional 100	2.30	< .30>	2.00	3.50
Computer Labels				
First 1000	28.50	<3.50>	25.00	28.25
Additional 100	1.10	< .20>	.90	
Cheshire Cards	.07	< .04>	.03	
Bulking	.02	-0-	.02	.01
<u>Inserting</u>				
1 Insert				
First 1000	15.00	<2.00>	13.00	27.00
Additional 1000's	11.00	<1.25>	9.75	21.00
2 Inserts				
First 1000	18.00	<2.50>	15.50	29.75
Additional 1000's	12.00	<1.50>	10.50	22.75
3 Inserts				
First 1000	21.50	<3.00>	18.50	32.50
Additional 1000's	13.00	<1.50>	11.50	24.50
4 Inserts				
First 1000	24.50	<3.50>	21.00	35.20
Additional 1000's	14.00	<2.00>	12.00	26.25
5 Inserts				
First 1000	27.00	<3.00>	24.00	38.00
Additional 1000's	15.00	<2.00>	13.00	28.00
6 Inserts				
First 1000	32.00	<5.00>	27.00	40.75
Additional 1000's	16.00	<2.00>	14.00	29.75

Printing Balance Sheet

DOA Statements
6/30/86
Central Mail Printer

DOF
Statement
6/30/86

Difference

ASSETS

Current Assets:

Cash	100985	85396	188	2
*1 Accounts Receivable	23410	316337	338	<2>
Inventories	703	130028	131	-0-
** Deferred Costs	-0-	-0-	4	4
Total Current Assets	125098	531761	661	4

Non-Current Assets:

Fixed Assets NET	78569	621775	700	-0-
TOTAL ASSETS	203667	1153536	1361	4

LIABILITIES & FUND EQUITY

Current Liabilities

Accounts Payable	10636	240080	251	-0-
Accrued Interest Payable	-0-	1043	1	-0-
Installment Purchases Payable	-0-	25878	26	-0-
** Revenue Bonds Payable	5800	11137	32	<15>
Compensated Absences Payable	12284	62189	74	-0-
Advances from Other Funds	8767	85210	94	-0-
Total Current Liabilities	37487	425537	478	

Non-Current Liabilities:

Installment Purchases Payable	-0-	33402	33	-0-
** Revenue Bonds Payable	52171	94987	137	10
Compensated Absences Payable	1417	26379	28	-0-
Advances from Other Funds	-0-	171400	171	-0-
Total Non-Current Liabilities	53588	326168	369	10

Fund Equity

Contributions	67230	573000	640	-0-
Retained Earnings	45362	<171169>	(126)	-0-
total Fund Equity	112592	401831	514	-0-
TOTAL LIAB. & FUND EQUITY	203667	1153536	1361	<4>

* DOF included Revenue from master lease in cash, even though it had not been received.

** DOF added bond issuance costs as an asset and changed the breakdown between current & Non-current bonds Payable.

Printing Income Statement.

	DOA Statements 6/30/86 Central mail Printer		DOF Statement 6/30/86	Differ.
1 Operating Revenue:				
2 Net Sales	254953	3151196	3406	20-
3 ^{Other} Rental and Service Fees	-0-	-0- 128	-25	-250
4 Total Operating Revenue	254953	3151324	3431	25
5				
6 Less: Cost of Goods Sold.	-0-	2798700	2793	6 ⁰
7 Gross Margin	254953	352624	638	31
8				
9 Operating Expenses:				
10 Interest & Financing Costs	246	9749	10	-0-
11 Purchased Services	20110	52298	81	<9 ⁸
12 Salaries & Fringe Benefits	200572	135600	336	-0-
13 Depreciation	9173	19858	47	<18 ³
14 Supplies and Materials	5629	-9594	15	-0-
15 Indirect Costs.	14236	208855	223	-0-
16 Total Operating Expenses	249966	435954	712	<27>
17				
18 Operating Income (Loss)	4987	<83330>	<74>	"
19				
20 Non-Operating Revenues (Expenses)				
21 Rent Revenue	-0-	25112	-0-	<25 ⁸
22 Gain on Sale of Equipment	-0-	197	-0-	-0-
23 Maintenance	-0-	8570	-0-	9 ²
24 Depreciation	-0-	18224	-0-	18 ³
25 Investment Revenue	-0-	4296	-0-	<4 ⁴
26 Other	-0-	-0-	4	4 ¹
27 Total Non-operating	-0-	2811	4	2
28				
29 Net Income (Loss)	4987	<80519>	<70>	6 ³
30				
31 Retained Earnings Beg.	40375	<90650>	<56>	<6>
32 Retained Earnings End.	45362	<171169>	<126>	-0-
33				

1,2,3 DOF Changed from Non-Operating to Operating

4 DOF Changed Name

5 Amount Expended by DOF in 1985 and RE adjusted; Exp. by DOA in 1986 no adj. to RE.

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

FINAL

	JUNE 30,	
	1986	1985
ASSETS		
CURRENT ASSETS		
Cash	285,324	78,811
Accounts Receivable	77,841	71,856
Prepaid Expense	0	0
Total Current Assets	282,365	149,867
NON-CURRENT ASSETS		
Fixed Assets	7,834	7,834
Less: Accumulated Depreciation	(3,393)	(2,610)
Total Non-Current Assets	4,441	5,224
TOTAL ASSETS	286,806	155,091
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	5,884	1,922
Salaries Payable	8,724	11,572
Due to the General Fund	0	0
Compensated Absences	5,142	7,530
Loans Payable	1,170	1,567
Due to Other Funds	148,580	37,323
Total Current Liabilities	168,700	59,914
LONG-TERM LIABILITIES		
Loans Payable	0	1,171
Compensated Absences	0	3,376
Total Long-Term Liabilities	0	4,547
Total Liabilities	168,700	64,461
FUND EQUITY		
Contributions from the General Fund	37,000	37,000
Retained Earnings	81,106	53,630
Total Fund Equity	118,106	90,630
TOTAL LIABILITIES & FUND EQUITY	286,806	155,091

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

FINAL

	QUARTER ENDED 6/30/86	FY86 Y-T-D	QUARTER ENDED 6/30/85	FY85 Y-T-D
OPERATING REVENUE				
Gross Sales	64,069	301,423	80,673	288,933
OPERATING EXPENSES				
Salaries & Benefits	34,233	151,905	47,728	175,068
Repairs	1,210	7,704	1,153	6,577
Purchased Services	0	0	0	10
Communications	186	571	146	644
Travel	1	6	726	1,421
Fees	15	15	0	0
Insurance	461	688	88	168
Supplies	11,310	49,915	9,259	37,195
Depreciation	195	783	196	783
Indirect Cost	4,020	16,083	2,290	11,451
Division Overhead	11,228	44,947	10,015	33,769
Printing	258	258	0	0
Total Operating Expense	63,117	272,875	71,601	267,086
OPERATING INCOME (LOSS)	952	28,548	9,072	21,847
OPERATING INCOME (LOSS)				
Miscellaneous	0	0	0	0
NET INCOME (LOSS)	952	28,548	9,072	21,847
RETAINED EARNINGS, BEGINNING OF PERIOD	80,154	53,630	44,558	31,783
ADJUSTMENT TO RETAINED EARNINGS	0	(1,072)	0	0
RETAINED EARNINGS, END OF PERIOD	81,106	81,106	53,630	53,630

STATE OF MINNESOTA
CENTRAL MAINTENANCE
STATEMENT OF CHANGES IN FINANCIAL POSITION
FISCAL YEAR 86, 4TH QUARTER

FINAL

	4TH QTR	Y-T-D
CASH PROVIDED		
From Operations:		
Net Income (Loss)	952	28,548
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	(30,622)	(5,185)
Due From Other Funds	0	0
Inventories	0	0
Other Current Assets	75	0
Increase (Decrease) in Current Liabilities:		
Accounts Payable	3,346	314
Accrued Compensated Absences	716	(2,388)
Payable to Other Funds	(1,834)	111,257
Deferred Revenue	0	0
Depreciation and Amortization	195	783
Cumulative Effect of Compensated Absences	0	(3,376)
Losses (Gains) on Fixed Asset Sales	0	0
Total Items Added (Deducted)	(28,124)	101,405
Total Cash Provided From Operations	(27,172)	129,953
OTHER CASH PROVIDED:		
Reductions of Loans/Financing Leases Receivable	0	0
Increase in Leases/Installment Purchases Payable	0	0
Advances From Other Funds	0	0
Proceeds From Sales of Fixed Assets/Real Property	0	0
Other Sources	0	0
Total Other Cash Provided	0	0
TOTAL CASH PROVIDED	(27,172)	129,953
CASH APPLIED:		
Investments in Fixed Assets	0	0
Reduction of Indebtedness (Long-Term)	392	1,568
Other Cash Applied	0	1,072
TOTAL CASH APPLIED	392	2,640
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	(27,564)	127,313
CASH AND INVESTMENTS, BEGINNING OF PERIOD	232,888	78,011
CASH AND INVESTMENTS, 6/30/86	205,324	205,324

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 estimated at \$16,083 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 \$ 716.

Note 4. ADJUSTMENT TO RETAINED EARNINGS:

Adjustment to Retained Earnings is for prior year. The Alpha Expenses were understated.

COM

RATE PROPOSAL FOR FY87

<u>DESCRIPTION</u>	<u>FY87 RATE</u>	<u>INC./ (DEC.)</u>	<u>FY87 RATE</u>
COM - REGULAR	COST + \$25/HR.	-0-	COST + \$25/HR.
COM - PREMIUM	COST + \$30/HR.	-0-	COST + \$30.00/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 FUND
COMPARATIVE STATEMENT OF FINANCIAL POSITION
As of June 30, 1986

ASSETS	FY6	FY5
CURRENT ASSETS		
Cash	60,242	182,076
Accounts Receivable (note 6)	478,526	406,423
Prepaid Insurance	64,040	21,522
Supplies Inventory	26,702	23,160
Prepaid Interest	9,293	
Total Current Assets	638,803	633,181
NON-CURRENT ASSETS		
Vehicles	7,939,456	4,263,913
Less: Accumulated Depreciation	(2,894,362)	(2,671,136)
Capital Lease - Vehicles	0	2,496,932
Less: Accumulated Amortization	0	(256,134)
Shop & Office Equipment	109,911	110,657
Less: Accumulated Depreciation	(50,128)	(33,657)
Car Wash	29,405	29,405
Less: Accumulated Depreciation	(24,009)	(21,053)
Parking Lot	43,249	43,249
Less: Accumulated Depreciation	(14,391)	(12,251)
Total Non-Current Assets	5,139,131	3,949,925
TOTAL ASSETS	5,777,934	4,583,106
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	157,107	127,266
Salaries Payable	23,857	22,127
Accrued Compensated Absences	20,895	26,936
Loans Payable to the General Fund	861,488	523,313
Due to other Agencies	0	3,000
Capital Lease Payable	0	729,088
Due to MLP	1,574,309	0
Accrued Interest MLP	22,871	
Total Current Liabilities	2,660,527	1,431,730
NON-CURRENT LIABILITIES		
Loans Payable to the General Fund	269,504	1,276,029
Accrued Compensated Absences	9,369	12,658
Capital Lease Payable	0	1,526,533
Due to MLP	2,797,160	0
Total Non-Current Liabilities	3,076,033	2,815,220
Total Liabilities	5,736,560	4,246,950
FUND EQUITY		
Contributions from the General Fund	502,000	252,000
Retained Earnings	(460,626)	84,156
Total Fund Equity	41,374	336,156
TOTAL LIABILITIES & FUND EQUITY	5,777,934	4,583,106

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
For the Period July 1, 1985 thru June 30, 1986

	FY 6		FY 5	
	QUARTER	YTD	QUARTER	YTD
OPERATING REVENUES				
Vehicle Rental	764,746	2,887,389	735,788	2,792,287
Other Revenue	0	1,869	3,489	0
Total Operating Revenue	764,746	2,889,258	739,277	2,792,287
OPERATING EXPENSES				
Salaries & Benefits	109,000	423,263	114,257	428,755
Rent-Space	23,400	92,701	22,467	89,868
Repairs to vehicles	11,061	58,547	6,926	54,365
Repairs-Other	2,323	7,696	1,063	7,231
Insurance for vehicles	32,366	85,908	10,761	40,966
Printing	504	1,273	259	2,755
Data Processing	20,623	114,058	44,898	130,133
Purchased Services	3,161	8,027	1,627	6,686
Communications	1,281	4,850	847	5,333
Travel, Fees, & Misc exp.	7,777	42,201	2,929	6,879
Parts & Tires for Vehicles	23,794	121,161	30,885	122,120
Fuel & Oil for Vehicles	134,747	705,891	216,514	760,118
Shop, Office & General Supplies	9,518	14,759	2,581	5,131
Misc. Supplies	4,371	12,486	3,632	8,409
SWA Indirect Cost	41,272	165,085	28,120	112,483
Depreciation, Vehicles	395,544	1,314,059	250,519	906,824
Interest Expense-Leasing	80,897	282,311	35,914	94,955
Total Operating Expense	901,639	3,454,276	774,199	2,783,011
OPERATING INCOME (LOSS)	(136,893)	(565,018)	(34,922)	9,276
Other Revenue	1,701	52,321		42,700
Gain (Loss) on sale of fixed assets	(14,320)	(32,085)	16,596	41,966
NET INCOME (LOSS)	(149,512)	(544,782)	(18,326)	93,942
RETAINED EARNINGS, BEGINNING OF PERIOD	(311,114)	84,156	77,772	(9,786)
Prior Period Adjustment	0	0	24,710	0
RETAINED EARNINGS, END OF PERIOD	<u>(460,626)</u>	<u>(460,626)</u>	<u>84,156</u>	<u>84,156</u>

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Period July 1st through June 30, 1986

CASH PROVIDED	FY6	FY5
From Operations:		
Net Income (Loss)	(544,782)	93,942
Addition (Deduct) from Net Income:		
Dec (Inc) in Current Assets:		
Accounts Receivable	72,103	(374,046)
Prepaid Insurance & Interest	(51,811)	(2,078)
Supplies	(3,542)	8,504
Due from other funds	0	227,154
Inc (Dec) in Current Liabilities		
Accounts Payable	29,841	44,565
Salary Payable	1,730	2,384
Accrued Compensated Absences	(6,041)	408
Due to Other Funds	(3,000)	(28,161)
Accrued Interest - MLP	(22,871)	
Depreciation & Amortization	1,314,059	906,824
Loss (Gain) on Sales of Fixed Assets	32,085	(41,966)
Accrued Compensated Absences L-T	(3,289)	9,905
	<hr/>	<hr/>
Net Items Added (Deducted)	1,359,264	753,493
Total Cash Provided from Operations	814,482	847,435
Other Cash Provided:		
Contribution per Laws 1985, Note 4.	250,000	0
Proceeds from Sales of Fixed Assets	413,770	318,827
Advance	0	128,545
Capital Leases Payable		2,505,727
Master Lease Plan (MLP) Payable (AID 147355)	4,934,463	0
Total Other Cash Provided	5,598,233	2,953,099
	<hr/>	<hr/>
Total Cash Provided	6,412,715	3,800,534
CASH APPLIED		
Investment in Fixed Assets	2,949,868	2,667,787
Reduction of Gen. Fund Loans	668,350	818,792
Reduction of Capital Lease (pymts only)	2,255,621	250,106
Buyout penalty & Other	97,716	330
Master Lease Plan: Pymt on Prin.	562,994	0
	<hr/>	<hr/>
Total Cash Applied	6,534,549	3,737,015
Net Inc (Dec) in Cash & Investments	(121,834)	63,519
Cash & Investment, Beginning of Period	182,076	118,557
	<hr/>	<hr/>
Cash & Investment, End of Period	60,242	182,076
	<hr/> <hr/>	<hr/> <hr/>

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
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 4.
3. Capital Leases: during the year, all options were exercised on capital leases.
4. 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.
5. The cash balance includes \$30,821 of master lease interest credit for June and received in July.
6. Accounts Receivable includes \$105,681 Due from Fund 20 for auction of Vehicles.

FY87
Comparison and Rate Structure

	<u>FY85 Rates</u>	<u>FY86 Rates</u>	<u>Proposed FY87 Rates</u>
SUBCOMPACT			
Fixed	\$132.00	\$128.00	\$165.00
Variable	7.0	7.0	8.0
COMPACT			
Fixed	145.00	145.00	175.00
Variable	9.0	9.0	9.0
INTERMEDIATE			
Fixed	150.00	160.00	191.00
Variable	11.0	11.5	11.5
STATION WAGON			
Fixed	154.00	169.00	200.00
Variable	11.0	11.5	12.0
VANS			
Fixed	160.00	175.00	225.00
Variable	13.0	13.0	13.5
PASSENGER VAN			
Fixed	150.00	153.00	300.00
Variable	12.0	13.0	14.5
PICK UP			
Fixed	224.00	204.00	234.00
Variable	12.0	12.0	12.0
CARRYALL			
Fixed	210.00	220.00	255.00
Variable	12.5	12.5	12.5
SHOP	24.00	24.00	24.00
CAR WASH	2.00	2.00	2.00
PARTS-MARKUP	18%	18%	18%

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
COMPARATIVE STATEMENT OF FINANCIAL POSITION
As of June 30, 1986

ASSETS	— FY6 —	— FY5 —
CURRENT ASSETS		
Cash	244,619	213,094
Accounts Receivable	85,280	205,711
Inventories (note 4)	529,112	476,767
Prepaid Expense	0	15
Total Current Assets	859,011	895,587
NON-CURRENT ASSETS		
Fixed Assets	69,160	69,160
Less: Accumulated Depreciation	(52,727)	(47,617)
Building Improvement	91,306	91,306
Less: Accumulated Amortization	(43,740)	(40,595)
Land Improvement	8,055	8,055
Total Non-current Assets	72,054	80,309
TOTAL ASSETS	931,065	975,896
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	107,911	142,906
Salaries Payable	17,234	12,177
Accrued Compensated Absences	17,529	15,474
Credit Memos Outstanding	2,632	1,407
General Fund Advances	0	500
Total Current Liabilities	145,306	172,464
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	8,488	8,000
Total Non-Current Liabilities	8,488	8,000
Total Liabilities	153,794	180,464
FUND EQUITY		
Contributions from Gen. Fd.	691,000	691,000
Retained Earnings	86,271	104,432
Total Fund Equity	777,271	795,432
TOTAL LIABILITIES & FUND EQUITY	931,065	975,896

Rein Ohmann
9/18/86

STATE OF MINNESOTA

CENTRAL STORES

COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS

For the Period July 1 thru June 30, 1986

	FY6		FY5	
	QUARTER	YTD	QUARTER	YTD
OPERATING REVENUE				
Gross Sales - Forms Handling	0	26,567	9,610	40,368
Gross Sales - Stores for Resale	654,934	2,815,884	774,038	2,967,565
Less: Returns	(3,444)	(19,860)	(4,189)	(17,721)
Net Sales	651,490	2,822,591	779,459	2,990,212
Less: Cost of Goods Sold	553,239	2,178,542	583,786	2,217,466
Gross Margin	98,251	644,049	195,673	772,746
OPERATING EXPENSES				
Salaries & Benefits	74,287	282,364	53,677	277,922
Rent	19,153	85,583	22,429	84,862
Repairs	573	2,297	291	2,297
Printing	671	2,999	48	311
Data Processing	295	963	192	713
Purchased Services	15,252	45,949	11,022	43,127
Consulting Services	0	3,614	0	0
Communications	1,095	3,664	901	2,993
Travel & Fees	250	520	335	523
Freight	22,729	79,615	21,279	79,065
Supplies & Materials & Misc.	6,295	11,034	1,870	10,261
SW Indirect Cost	33,994	135,976	25,843	103,372
Depreciation & Amortization	2,063	8,255	2,363	8,606
Total Operating Expenses	176,657	662,833	140,250	614,052
OPERATING INCOME (LOSS)	(78,406)	(18,784)	55,423	158,694
NON-OPERATING REVENUE (EXPENSE)				
Gain (Loss) on Sale of Equipment	0	25		
Miscellaneous Income	598	598	0	257
NET INCOME (LOSS)	(77,808)	(18,161)	55,423	158,951
RETAINED EARNINGS, BEGINNING OF PERIOD	164,079	104,432	61,360	(42,736)
Adjustment to Retained Earnings			(12,351)	(11,783)
RETAINED EARNINGS, END OF PERIOD	86,271	86,271	104,432	104,432

STATE OF MINNESOTA
CENTRAL STORES
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Period July 1 thru June 30, 1986

	FY6		FY5	
	QUARTER	YTD	QUARTER	YTD
CASH PROVIDED				
From Operations:			Not	
Net Income (loss)	(77,808)	(18,161)	done	158,951
Addition (Deduct) from Net Income:			last	
Dec (Inc) in Current Assets:			year	
Accounts Receivable	14,881	120,431		(72,474)
Inventories	(113,457)	(52,345)		(30,532)
Due from other funds		0		2,832
Prepaid Expense	15	15		43
Inc (Dec) in Current Liabilities				
Accounts Payable	56,721	(34,995)		29,544
Salaries Payable	7,281	5,057		0
Accrued Compensated Absences	350	2,055		(3,843)
Credit Memos	(448)	1,225		0
Due to other funds		(500)		(682)
Depreciation & Amortization	2,063	8,255		8,606
Accrued Compensated Absence L-T	116	488		54
Net Items Added (Deducted)	(32,478)	49,686		(66,452)
Total Cash Provided From Operations	(110,286)	31,525		92,499
Total Cash Provided	(110,286)	31,525		92,499
CASH APPLIED				
Investment in Fixed Assets		0		10,503
Reduction of General Fund Advances		0		500
Other Cash Applied				11,783
Total Cash Applied	0	0		22,786
Net Inc (Dec) in Cash & Investment	(110,286)	31,525		69,713
Cash & Investments, Beginning of Period	354,905	213,094		143,381
Cash & Investments, End of Period	244,619	244,619		213,094

STATE OF MINNESOTA
CENTRAL STORES
FOOTNOTES TO FINANCIAL STATEMENT

1. Summary of Significant Accounting Policies:

Central Stores 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, and depreciated on straight line basis by class of assets and 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.

2. Legislation & authority:

Central Stores was established under M.S 16.80.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1 (a), restricts Central Stores contribution from the General fund at \$691,000 effective July 1, 1979.

3. Cost of Goods Sold:

	QUARTER	YTD
Beginning Inventory	410,180	476,767
Purchases	672,171	2,230,887
	-----	-----
Goods Available for Sale	1,082,351	2,707,654
Less: Ending Inventory	529,112	529,112
	-----	-----
Cost of Goods Sold	553,239	2,178,542

4. Inventory includes \$5,475 of Resource Recover's merchandise purchased by Central Stores and reconsigned to Resource Recovery for sale.

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
JUNE 30, 1986

ASSETS	
CURRENT ASSETS	
Cash	146,229.03
Accounts Receivable	72,876.56
Due From Vendor (Note 2)	3,200.00

Total Current Assets	222,305.59
NON-CURRENT ASSETS	
Accounts Receivable (Note 7)	27,192.68
Equipment, Furniture and Fixtures (Note 5)	286,818.33
Less: Accumulated Depreciation	(166,423.27)
Building Improvements (Note 5)	5,140.00
Less: Accumulated Depreciation	(2,056.00)

Total Non-Current Assets	150,671.74

TOTAL ASSETS	372,977.33
	=====
LIABILITIES AND FUND EQUITY	
CURRENT LIABILITIES	
Salaries Payable	2,987.51
Accounts Payable-Trade	16,083.10
-Indirect Cost	0.00
Accrued Compensated Absences	3,709.24
Interest Payable	773.55
Loans Payable (Note 3)	7,408.00
Contracts Payable	35,386.32

Total Current Liabilities	66,347.72
LONG-TERM LIABILITIES	
Loans Payable (Note 3)	18.00
Contracts Payable	80,645.82

Total Long-term Liabilities	80,663.82

TOTAL LIABILITIES	147,011.54
FUND EQUITY	
Contribution from General Fund (Note 8)	134,000.00
Retained Earnings	91,965.79

Total Fund Equity	225,965.79

TOTAL LIABILITIES AND FUND EQUITY	372,977.33
	=====

STATE OF MINNESOTA
ELECTRONIC EQUIPMENT RENTAL
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (Note 1)
For Year Ended June 30, 1986

	Consolidated	Office Equipment	Copy Machines
OPERATING REVENUE			
Sales	196,758.40	170,005.17	26,753.23
OPERATING EXPENSES			
Salaries and Benefits	40,089.47	36,080.52	4,008.95
Rent	2,984.00	2,795.60	188.40
Repairs and Maintenance	22,966.70	15,623.12	7,343.58
Printing	245.00	220.50	24.50
Purchased and Professional Services	224.06	205.40	18.66
Communications	145.06	130.55	14.51
Freight	0.00	0.00	0.00
Conference Fees	0.00	0.00	0.00
Travel	204.21	183.79	20.42
Supplies and Parts	10,963.45	8,238.05	2,725.40
Interest	17,873.76	12,605.38	5,268.38
Depreciation	43,105.18	31,914.25	11,190.93
Indirect Costs (Note 4)	26,213.00	23,591.70	2,621.30
Total Operating Expenses	165,013.89	131,588.86	33,425.03
OPERATING INCOME (LOSS)	31,744.51	38,416.31	(6,671.80)
NON-OPERATING INCOME			
Gain (Loss) on Disposal of Fixed Assets	68,315.90	97,818.15	(9,502.25)
Total Non-Operating Income	68,315.90	97,818.15	(9,502.25)
NET INCOME	120,060.41	136,234.46	(16,174.05)
Retained Earnings, Beginning of Period	(26,094.62)	(106,478.94)	78,384.32
Retained Earnings, End of Period	91,965.79	29,755.52	62,210.27
	=====	=====	=====

STATE OF MINNESOTA
ELECTRONIC EQUIPMENT RENTAL
STATEMENT OF CHANGES IN FINANCIAL POSITION (Note 1)
JUNE 30, 1986

	QUARTER ENDED 06/30/86	Y-T-D
CASH PROVIDED:		
From Operations:		
Net Income (Loss)	33,908.08	120,060.41
Items Added To (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	3,906.33	37,465.84
Due From Vendor	0.00	14,964.03
Due From State Printer	0.00	0.00
Inventory	0.00	3,509.36
Increase (Decrease) in Current Liabilities:		
Salaries Payable	1,559.37	1,224.66
Accounts Payable - Trade	(6,153.94)	6,418.33
- Indirect Cost	0.00	0.00
Accrued Compensated Absences	345.82	1,493.58
Interest Payable	(893.73)	(1,434.50)
Loans Payable	0.00	0.00
Contracts Payable	2,986.32	(53,419.83)
Depreciation	9,747.33	43,105.18
Losses (Gains) on Fixed Asset Dispositions	(30,602.80)	(68,315.90)
Total Items Added Deducted	(19,105.30)	(34,989.28)
Total Cash Provided from Operations	14,802.78	85,071.13
OTHER CASH PROVIDED:		
Proceeds from Disposal of Fixed Assets	73,947.00	328,785.62
Installment Contracts	45,804.00	194,555.00
Reduction of Non-Current Receivables	5,484.08	5,484.08
Total Other Cash Provided	125,235.08	528,824.70
Total Cash Provided	140,037.86	613,895.83
CASH APPLIED:		
Non-Current Receivables	0.00	32,676.76
Investment in Fixed Assets	52,497.00	233,369.00
Retirement of Long-Term Liabilities	15,125.63	363,722.83
Total Cash Applied	67,622.63	629,768.59
Net Increase (Decrease) in Cash	72,415.23	(15,872.76)
Cash, Beginning of Period	73,813.05	162,101.04
Cash, End of Period	146,228.28	146,228.28

STATE OF MINNESOTA
ELECTRONIC EQUIPMENT RENTAL
FOOTNOTES TO FINANCIAL STATEMENTS
JUNE 30, 1986

1. 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 equip-
ment is returned (minimum billing of 1 week)

Sale of office equipment, parts and supplies Date of sale

2. DUE FROM VENDOR:

Amount due from the Xerox Corp. as a Promotional Bonus.

3. LOANS PAYABLE:

Loans payable consists of one loan for working capital of \$37,058 (current balance of \$7,426)

4. INDIRECT COSTS:

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

5. 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 FY86 EER purchased fixed assets with a value of \$233,369.00 and disposed of assets with a cost of \$280,331.3482.

6. CONTRACTS PAYABLE:

Xerox memorywriters and copy machines purchased at a cost of \$138,800.00. This amount will be paid over forty-eight (48) months at 8% interest.

7. ACCOUNTS RECEIVABLE, NON-CURRENT:

Receivables that will not become due within 1 year.

8. LEGISLATION AFFECTING ELECTRONIC EQUIPMENT RENTAL:

Electronic Equipment Rental derives operating authority from Minnesota Statutes 160.48.

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1(a) establishes the contribution from the General Fund at \$134,000.00.

DEPARTMENT

of Finance

Office Memorandum

TO: Babak J. Armajani, Deputy Commissioner
Department of Administration

DATE: July 21, 19

FROM: Bruce J. Reddemann, Director *BJR*
Budget Operations and Support

PHONE: 296-5188

SUBJECT: F.Y. 1987 Rate Package for F.E.R.

The following rates are approved for electronic equipment rental rates for fiscal year 1987:

<u>Computers</u>	<u>Approved Rate</u>
Xerox 6065	190.00
Panasonic Ex. Part.	100.00
<u>Copiers</u>	
Xerox 8200	.020
Panasonic 2520	.035
<u>Resale</u>	.300
<u>Typewriters</u>	
IBM Selectric	30.00
Xerox 6010	30.00
Xerox 610	30.00
Xerox 6018	60.00
Xerox 620	60.00
Xerox 630	105.00
Xerox 645S	150.00
Panasonic KX-E700M	30.00

TL /BJR/GN/362T

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

FINAL
(REVISED-11/26/86)

	1986	1985
ASSETS		
CURRENT ASSETS		
Cash	317,152.87	827,630.91
Accounts Receivable - Trade (Note 1)	2,489,922.91	1,992,451.68
- Equipment	38,012.23	187,344.47
Total Current Assets	2,845,088.01	3,007,427.06
NON-CURRENT ASSETS		
Fixed Assets (Note 1)	13,241,590.14	13,111,763.04
Less: Accumulated Depreciation	(8,264,522.30)	(7,406,425.19)
Capital Leases (Note 2)	9,464,250.21	9,237,326.21
Less: Accumulated Amortization	(4,396,881.80)	(2,516,143.30)
Leasehold Improvement	281,094.37	221,342.65
Less: Accumulated Amortization	(221,342.65)	(221,342.65)
Accounts Receivable - Equipment	2,397.98	34,552.38
Deferred Charges	195,042.33	0.00
Total Non-Current Assets	10,301,628.28	12,461,073.14
TOTAL ASSETS	13,146,716.29	15,468,500.20
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	1,152,075.29	836,688.49
Contracts Payable: (Note 2)		
Capital Leases	639,991.04	1,569,469.19
Installment Purchases	0.00	1,413,825.65
Capital Leases - Other - Master Lease	2,984,720.89	0.00
Loans Payable (Note 3)	74,519.20	279,760.40
Salaries Payable	450,534.63	390,823.49
Compensated Absences Payable	506,881.49	459,125.20
Total Current Liabilities	5,808,722.54	4,949,612.42
LONG-TERM LIABILITIES		
Contracts Payable: (Note 2)		
Capital Leases	1,696,476.29	4,782,596.58
Installment Purchases	0.00	3,000,402.87
Capital Leases - Other - Master Lease	3,737,643.16	0.00
Loans Payable (Note 3)	0.00	74,519.20
Compensated Absences Payable	176,276.22	172,777.85
Total Long-Term Liabilities	5,610,395.67	8,030,296.50
Total Liabilities	11,419,118.21	12,979,908.92
FUND EQUITY		
Contributions from the General Fund	3,356,000.00	2,156,000.00
Retained Earnings	(1,628,401.92)	332,591.28
Total Fund Equity	1,727,598.08	2,488,591.28
TOTAL LIABILITIES AND FUND EQUITY	13,146,716.29	15,468,500.20

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

FINAL
 (REVISED-11/26/86)

	1986	1985
OPERATING REVENUE		
Billings for Computer Services (Note 1)	18,716,241.79	18,764,562.98
Other Revenue	39,541.21	0.00
	<hr/>	<hr/>
Total Operating Revenue	18,755,783.00	18,764,562.98
OPERATING EXPENSES (Note 1)		
Salaries & Benefits	7,941,660.70	7,469,038.28
Rent - Data Processing Equipment (Note 2)	1,501,116.71	1,493,934.56
Rent - Floor Space	417,760.68	368,297.46
Other Rent	31,597.00	26,753.50
Data Processing	2,173,329.02	2,779,608.61
Depreciation (Notes 1 & 2)	1,753,224.41	2,004,746.24
Amortization (Note 2)	1,000,730.50	1,007,138.23
Maintenance Contracts & Repairs	1,651,126.71	1,475,011.80
Printing	11,405.23	18,230.66
Microfilming	165,650.48	213,440.89
Consultants	21,497.00	27,236.49
Professional & Technical Services	16,483.21	46,320.05
Purchased Services	47,773.24	49,139.89
Communications	206,478.41	212,625.60
Travel	72,988.60	104,833.30
Utilities	215,400.83	228,026.17
Materials & Supplies	715,700.98	477,603.04
Interest (Note 2)	1,339,067.39	904,676.31
General	13,002.64	20,694.55
Indirect Costs	478,856.00	365,190.00
Other	37,054.46	2,788.40
	<hr/>	<hr/>
Total Operating Expense	20,692,016.20	19,375,334.03
OPERATING INCOME (LOSS)	(1,936,233.20)	(610,771.05)
NON-OPERATING REVENUE (EXPENSES)		
Gain (Loss) on Fixed Assets	(24,760.00)	(4,165.52)
	<hr/>	<hr/>
Total Non-Operating Revenue (Expenses)	(24,760.00)	(4,165.52)
NET INCOME (LOSS)	(1,960,993.20)	(614,936.57)
Retained Earnings - Beginning of Period	332,591.28	950,011.22
Adjustment for Prior Year Lease	0.00	(2,483.37)
	<hr/>	<hr/>
Retained Earnings - End of Period (Note 1)	(1,628,401.92)	332,591.28
	<hr/>	<hr/>

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

FINAL
 (REVISED-11/26/86)

CASH PROVIDED

From Operations:

Net Income (Loss)	(1,936,233.20)
Items Added to (Deducted From) Net Income:	
Decrease (Increase) in Current Assets:	
Accounts Receivable	(315,984.59)
Increase (Decrease) in Current Liabilities:	
Accounts Payable	315,466.80
Salaries Payable	59,711.14
Accrued Compensated Absences	47,756.29
Payable to Other Funds	(205,241.20)
Contracts Payable	641,417.09
Depreciation and Amortization	3,633,962.91
Cumulative Effect of Compensated Absences	3,498.37
Losses (Gains) on Fixed Asset Sales	24,760.00
Total Items Added (Deducted)	4,285,346.81
Total Cash Provided From Operations	2,269,113.61

OTHER CASH PROVIDED:

Additional General Fund Contribution	1,200,000.00
Proceeds From Sales of Fixed Assets/Real Property	103,033.60
Increase in Installment Purchases Payable	24,027.00
Increase in Master Lease Payable	8,131,138.07
Total Other Cash Provided	9,458,198.67

TOTAL CASH PROVIDED

11,727,312.28

CASH APPLIED:

Investments in Leasehold Improvements	59,751.72
Investments in Capital Leases	226,924.00
Investments in Fixed Assets	1,177,500.00
Reduction of Indebtedness (Long-Term)	10,570,564.27
Deferred Costs	195,042.33

TOTAL CASH APPLIED

12,237,790.32

NET INCREASE (DECREASE) IN CASH AND INVESTMENTS

(510,478.04)

CASH AND INVESTMENTS, JULY 1, 1985

827,630.91

CASH AND INVESTMENTS, JUNE 30, 1986

317,152.87

1. 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 \$2,489,922.91 includes the entire billing of \$1,794,361.19 for June 1986. 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 \$478,856 for the Fiscal Year 1986.

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. An adjustment was made in FY6 to reconcile the general ledger with fixed asset subsidiary records.

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 April, 1982, I.M.B. entered into a joint long-term agreement with IBM and Ameri-Data 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 (Ameri-Data) 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 November, 1985, this equipment was refinanced under the State of Minnesota Master Lease Program. Lease period ranges from two - to - five years. New equipment is being financed directly under Master Lease for 5 years.

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 May 1983 I.M.B. entered into a lease with Avante-Garde Computing and Chicorp Financial Services for the lease of a network performance monitoring system. This lease is for a five year period. In February 1984 the system was expanded and an additional 51-month lease was signed. In January, 1986, this equipment was refinanced under Master Lease for two years.

In July, 1984, I.M.B. entered into a three-year agreement with Eastman Kodak for the installment purchase of a photocooy machine. In January, 1986, this unit was refinanced under Master Lease for two years.

In August, 1984, I.M.B. entered into a three-year agreement with IBM for the installment purchase of an IBM 3800 printer. This was refinanced under Master Lease in November 1985 for one and one-half years.

In August, 1984, I.M.B. entered into a lease with Municial Leasing Corporation for the lease of an IBM 3081 processor computer. This lease is for a four year period. In August 1985 additional memory was purchased under the Master Lease Program, to be paid over a three year year period. In April, 1986, the CPU was refinanced under Master Lease for two and one-half years.

In March, 1985, I.M.B. entered into a lease with Municial Leasing Corporation for the lease of a second IBM 3081 processor. This lease is for a four year period. In December, 1985, additional memory was purchased under Master Lease, to be paid over a three 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, 1986.

	CAPITAL LEASE	MASTER LEASE
Full Fiscal Year Ending June 30:		
1987	1,022,638.08	3,343,479.02
1988	1,022,638.08	2,787,783.28
1989	1,022,638.08	684,607.33
1990	0.00	362,027.81
1991	0.00	170,328.79
1992	0.00	6,811.07
Total Minimum Payments	3,067,914.24	7,355,037.30
Less: Amount Representing Interest	731,446.91	632,673.25
PRESENT VALUE OF NET MINIMUM PAYMENTS	2,336,467.33	6,722,364.05

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, 1986.

Full Fiscal Year Ending June 30:	
1987	892,311.00
1988	274,703.96
TOTAL MINIMUM PAYMENTS REQUIRED	1,167,014.96

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

	FY81 AMOUNT:	FY82 AMOUNT:	REPAYMENT PERIOD:
PURPOSE:			
Computer Equipment	814,870	787,682	Five Years

4. LEGISLATION AFFECTING I.M.B.:

FINAL-REVISED-11/26/86

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:

5. I.M.B. furnished all cost transfer information per fiscal year 1986 budget and rate matrix. The fiscal year budget and rate matrix is pursuant to M.S. 16A.095.

STATE OF MINNESOTA
COMPUTER SERVICES
DETAIL ALLOCATION-IMB INTEREST CREDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SUPPORT	43,289	0.25%	3,289
GENERAL SERVICES	14,430	0.08%	1,099
INFORMATION SERVICES	11,106	0.06%	845
AGENCY SERVICES	548,180	3.12%	41,732
BUILDING CODE	80	.00%	6
PLANT MANAGEMENT	2,439	0.01%	186
DOCUMENTS & STATE REGISTER	33,565	0.19%	2,555
MICROGRAPHICS	231	.00%	18
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	30,319	0.17%	2,300
MOTOT POOL	130,200	0.74%	9,912
STATE PRINTER	438	.00%	33
CENTRAL STORES	963	0.01%	73
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMPUTER VANS	0	0.00%	0
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	3,975	0.02%	303
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS	965	0.01%	73
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	29,355	0.17%	2,235
ANIMAL HEALTH BOARD	0	0.00%	0
ARTS BOARD	19	.00%	1
ATTORNEY GENERAL	16,807	0.10%	1,279
AUDITOR	2,217	0.01%	169
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	28,415	0.16%	2,163
COMMERCE	52,898	0.30%	4,027
COMMUNITY COLLEGE BD	15,484	0.09%	1,179
CORRECTIONS	100,776	0.57%	7,672
ECONOMIC SECURITY	314,858	1.79%	23,970
EDUCATION-CENTRAL OFFICE	109,816	0.62%	8,360
EDUCATION-FARIBAULT SCHOOLS	1,948	0.01%	148
EDUCATION-VO TECH	5,778	0.03%	440
EMPLOYEE RELATIONS	175,824	1.00%	13,385
ENERGY, ECONOMIC DVLP	26,518	0.15%	2,019
FINANCE	1,420,940	8.08%	108,174
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	225	.00%	17
HEALTH	69,936	0.40%	5,324
HEALTH LIC BDS			
MEDICAL EXAMINERS	18,971	0.11%	1,444
NURSING	179,986	1.02%	13,702
PHARMACY	4,444	0.03%	338
DENTISTRY	0	0.00%	0
CHIROPRACTORS	678	.00%	52
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1,139	0.01%	87
HEARING EXAMINER	1,234	0.01%	94
HIGHER ED COORD BD	64,554	0.37%	4,914

STATE OF MINNESOTA
COMPUTER SERVICES
DETAIL ALLOCATION-ING INTEREST CREDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	5,624	0.03%	428
HUMAN RIGHTS	3,858	0.02%	294
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	1,438	0.01%	109
IRON RANGE RESOURCES	188	.00%	14
LABOR & INDUSTRY	11,792	0.07%	898
LEGISLATIVE AUDIT	188,148	0.57%	7,624
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	1,239	0.01%	94
MILITARY AFFAIRS	23	.00%	2
MUNICIPAL BOARD	228	.00%	17
NATURAL RESOURCES	337,558	1.92%	25,698
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	9,528	0.05%	725
ARCHITECTS & ENG	6,386	0.04%	486
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	6,574	0.04%	508
PEACE OFFICERS	52,377	0.30%	3,987
PLANNING	7,668	0.04%	584
POLLUTION CONTROL	8,866	0.05%	675
PUB EMP RET ASSN	1,437	0.01%	109
PUBLIC SAFETY	4,162,116	23.66%	316,857
PUBLIC SERVICE	1,591	0.01%	121
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	49,738	0.28%	3,786
REVENUE	3,783,239	21.51%	288,013
SECRETARY OF STATE	493	.00%	38
SENTENCE GUIDELINES	8,879	0.05%	615
STATE RETIREMENT	218,269	1.20%	16,888
STATE UNIV SYSTEM	58,622	0.33%	4,463
TEACHERS RETIREMENT	65,823	0.37%	5,011
TRANSPORTATION	1,197,884	6.81%	91,126
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	4,447	0.03%	339
WELFARE-CENT OFFICE	3,948,398	22.40%	299,981
WELFARE-INSTITUTIONS	18,359	0.10%	1,398
WORLD TRADE CENTER	0	0.00%	0
ZOO	5,681	0.03%	432
OTHER	65,888	0.37%	5,010
TOTAL	17,589,511	100.00%	1,339,067

ALLOCATION BASIS: F.Y. 1986 ISB USAGE
SOURCE: SPECIAL COMPUTER REPORT

DEPARTMENT OF ADMINISTRATION

Office Memorandum

TO: All State Departments & Agencies

DATE: Oct. 27, 1986

DEPT. OF ADMIN.

INFORMATIONAL BULLETIN

ADMIN. #336

FROM: Nancy Abraham
Assistant Commissioner

OCT 30 1986

PHONE: 296-8083

FISCAL SERVICES

SUBJECT: Information Management Bureau (IMB) F.Y. 1987 Rates

The Department of Finance has approved an adjustment to IMB rates effective November 1, 1986, for billings sent to agencies in early December.

This rate adjustment follows a comprehensive review of the computer revolving fund rates, rate components, and rate setting process which was conducted jointly by the Departments of Administration and Finance. One of the primary purposes of this review was to ensure that costs are accurately allocated to rates on a benefit derived basis. Due to this emphasis on "benefit derived", there are a number of new services listed and individual rates have not been kept artificially stable as they have in the past.

Overall, the rates are designed to allow the computer revolving fund to break even for the fiscal year.

- The rates for computer operations services, which account for about half of the fund income, will increase about 1.1%.
- Data entry rates are increased substantially (26%), since they have been kept artificially low over the past several years and have not reflected the increased cost of providing this service due to negotiated pay equity adjustments.
- Systems development, consulting, and operations support rates are increased by 2 to 4%.
- Network services, or teleprocessing transaction rates, will increase by about 11%. CICS applications will be billed at a standard rate, while TP Exec applications will continue to be billed based on specific resources used. In addition, the TSO connect charge has been increased to better reflect the actual resources used to support this service.

All State Departments & Agencies

Page 2

October 27, 1986

-- Network pool rates remain fairly stable for terminal rental, but rates for pooled printers will increase. We will be working directly with those agencies that rent large numbers of printers on this issue.

The overall impact of this rate increase on your F.Y. 1987 agency budgets will be approximately 5%.

NA:cg

FY87 DATA PROCESSING RATE SCHEDULE

Effective November 1, 1986

	<u>Unit</u>	<u>Previous Rate</u>	<u>New Rate</u>
Operations Services			
Central Processor	Seconds	0.40	0.38
Tape Access	1000 EXCPS	0.17	0.18
Disk Access	1000 EXCPS	0.19	0.26
Direct Print	1000 EXCPS	1.36	1.36
Local Lines Printed	1000 EXCPS	1.05	1.10
Agency Forms	1000 EXCPS	0.97	1.02
Bursting & Decollating	Hours	10.98	22.00
Local Cards Punched	1000 Cards	2.57	3.00
Monthly Tape Storage	Reel Per Month	1.09	1.60
Tape Mounts	Reels	0.82	1.00
Disk Storage	Mbyte Per Day	0.12	0.14
Tape Degaussing	Reels	2.00	2.00
Network Services			
Central Processor	Transactions	0.0212	0.0247
Front End Processor	Transactions	0.0148	0.0172
TSO Connect	Hours	1.00	2.32
RJE/VPS Print	1000 Lines	N/A	0.81
RJE/VPS Card Read	1000 Cards	N/A	2.15
Senior Programmer	Hours	N/A	33.00
Programmer Analyst	Hours	N/A	36.00
Network Pool			
Pool Terminals	Each Per Month	59.84	60.33
Programmed Symbols	Each Per Month	43.00	43.00
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
Pooled Printers	Each Per Month	38.33	51.17
Terminal DID	Each Per Month	37.44	39.58
Printer DID	Each Per Month	37.44	55.20
Printer DID with ISI	Each Per Month	63.12	55.20
Electronic Tech	Hours	N/A	29.00
Software Sup	Hours	N/A	39.00
Data Entry			
Entry/Verification	10,000 Strokes	15.00	19.00
Typing/Clerical	Hours	15.00	19.00
Optical Character Reader	Hours	15.00	19.00
Statewide Licensing	Record Per Month	0.0390	0.0390
Systems Development			
Program Supervisor/Lead Wkr	Hours	42.00	43.00
Staff Spec/Sen Sys Analyst/ Consulting Analyst	Hours	38.00	39.00
Programmer Analyst	Hours	35.00	36.00
Senior Programmer	Hours	32.00	33.00
Programmer/Documentation	Hours	28.00	29.00
Operations Support Services			
OP Support Programming	Hours	41.00	39.00
Customer Representative	Hours	37.00	39.00
Original Fiche	Units	0.83	0.87
Duplicate Fiche	Units	0.0725	0.0760

TELEPROCESSING RATES - DETAIL BY APPLICATION
based on system utilization

Effective November 1, 1986

<u>DEPARTMENT</u>	<u>APPLICATION</u>	<u>TRANSACTION RATE</u>
Revenue	TAXR7010 - Tax Order Processing	\$.0329
	TAXI7010 - Inheritance Tax	.0324
	TAXK6045 - Master Business	.0514
	TAXF7070 - Withholding Tax, Sales Tax & Accounts Receivable	.0447
	ISDK6040 - Income Tax Name and Address Inquiry	.0495
Welfare	PWPH1499 - Patient Tracking	.0515
Transportation	DTAF0450 - FIRMS Inventory	.0423
	DTTC3007 - Speed data	.0192
	DTPD1310 - Project Management Support System (PMSS)	.0756
	DTHD3005 - Geometry	.0098
	SWITCHED - DOT message switching	.0650
Finance	FINB4250 - Biennial Budget System (BBS)	.0413
Legislature-House	LEHR0105 - Bill Status - inquiry	.0595
of Representatives	LEHR0101 - Bill Status - update	.0806
Public Safety	PSBK2030 - Bike Registration	.0561
	PSSP0010 - State Patrol	.0326
	CJPB6010 - Weather Bulletins	.0122
	CJCA0099 - Corrections Management Information System (CMIS)	.0390
	CJPB0052 - Criminal Justice Information System (CJIS)	.0286
	CJCH0011 - Computerized Criminal Histories (CCH)	.0745
Employee Relations	PDSA8510 - Employment Application Processing	.1056
	PDSA8530 - Employee Applic. Security	.0392
CICS Applications		.0419

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
COMPARATIVE STATEMENT OF FINANCIAL POSITION
As of June 30, 1986

ASSETS	--- FY6 ---	--- FY5 ---
CURRENT ASSETS		
Cash	110,152	104,434
Accounts Receivable	64,055	54,109
Inventories	27,297	33,035
Due from General Fund	0	1,263
	-----	-----
Total Current Assets	201,504	192,841
NON-CURRENT ASSETS		
Fixed Assets	251,916	202,367
Less: Accumulated Depreciation	(184,463)	(152,858)
	-----	-----
Total Non-current Assets	66,453	68,211
	-----	-----
TOTAL ASSETS	267,957	261,052
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	10,347	11,508
Salaries Payable	21,260	24,129
Accrued Compensated Absences	17,742	18,211
Customer Deposits	1,972	0
Loans Payable - Gen Fund	5,072	14,173
Due to MLP	0,308	
	-----	-----
Total Current Liabilities	59,671	68,151
NON-CURRENT LIABILITIES		
Loans Payable - Gen. Fd. L-T	14,481	15,506
Accrued Compensate Absence	407	317
Due to MLP	14,988	
	-----	-----
Total Non-Current Liabilities	29,876	17,123
	-----	-----
Total Liabilities	89,547	85,274
FUND EQUITY		
Contributions from Gen. Fd.	111,000	111,000
Retained Earnings	67,410	64,771
	-----	-----
Total Fund Equity	178,410	175,771
	-----	-----
TOTAL LIABILITIES & FUND EQUITY	267,957	261,052
	=====	=====

Rein Ohmann
9/17/86

STATE OF MINNESOTA

MICROGRAPHICS

COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS

For the Period July 1 thru June 30, 1986

	FY6		FY5	
	QUARTER	YTD	QUARTER	YTD
OPERATING REVENUE				
Gross Sales	169,174	604,061	145,779	582,832
Less: Cost of Goods Sold	24,924	77,007	13,239	64,267
Gross Margin	144,250	527,054	132,540	518,565
OPERATING EXPENSES				
Salaries & Benefits	103,406	360,708	91,416	358,057
Rent	6,918	40,026	8,546	37,479
Repairs	18,177	45,905	9,124	39,657
Printing & Advertising	784	1,331	1,090	2,967
Data Processing	126	231	0	0
Purchased Services	3,297	9,022	3,314	9,127
Communications	419	1,988	547	1,799
Travel & Fees	1,270	1,570	1,082	1,643
Supplies, Materials & Misc exp	(1,130)	2,077	800	2,846
BW Indirect Cost	7,954	31,818	4,147	15,188
Depreciation	7,777	30,607	7,530	31,119
Prior yr. overstated exp.		(1,688)		
Total Operating Expenses	148,998	524,415	129,196	501,674
OPERATING INCOME (LOSS)	(4,748)	2,639	3,344	16,891
NET INCOME (LOSS)	(4,748)	2,639	3,344	16,891
RETAINED EARNINGS, BEGINNING OF PERIOD	72,150	64,771	61,427	46,080
RETAINED EARNINGS, END OF PERIOD	67,410	67,410	64,771	64,771

STATE OF MINNESOTA
MICROGRAPHICS
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Period July 1 thru June 30, 1986

	FY6		FY5	
	QUARTER	YTD	QUARTER	YTD
CASH PROVIDED				
From Operations:				
Net Income (loss)	(4,748)	2,639	NOT	16,691
Addition (Deduct) from Net Income:			DONE	
Dec (Inc) in Current Assets:			LAST	
Accounts Receivable	2,038	(9,946)	YEAR	(39,317)
Inventories	(1,653)	5,738		(9,458)
Due from other funds	0	1,263		113,846
Inc (Dec) in Current Liabilities				
Accounts Payable	(3,143)	(6,341)		(3,822)
Salaries Payable	8,594	2,276		1,601
Accrued Compensated Absences	673	(524)		(205)
Due to other funds	0	(3,037)		(1,695)
Depreciation & Amortization	7,777	30,607		31,109
Loss (Gain) on Sales of Fixed Assets	0	0		
Deferred Revenue	0	1,900		72
Accrued Compensated Absences L-T	36	90		317
Net Cash Added (Deducted)	14,571	23,026		92,448
Total Cash Provided From Operations	9,824	24,665		109,139
Other Cash Provided:				
Advance from General Fund	0	0		23,083
Inc (Dec) in MLP	18,296	18,296		
Total Other Cash Provided	18,296	18,296		23,083
Total Cash Provided	27,920	42,961		132,222
CASH APPLIED				
Investment in Fixed Assets	21,142	28,849		43,902
Reduction of General Fund Advances	2,735	8,394		12,483
Total Cash Applied	23,927	37,243		56,385
Net Inc (Dec) in Cash & Investment	3,993	5,718		75,837
Cash & Investments, Beginning of Period	106,159	104,434		28,597
Cash & Investments, End of Period	110,152	110,152		104,434

STATE OF MINNESOTA
 MICROGRAPHICS
 FOOTNOTES TO FINANCIAL STATEMENT

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, and depreciated on straight line basis by class of assets and with no salvage value.

2. Legislation & authority:

Micrographics derives operating authority from M.S 16B.47.

Minnesota Laws of 1979, Chapter 303, Section 56, Subdivision 1 (a), restricts Micrographics contribution from the General fund at \$111,000 effective July 1, 1979.

3. Cost of Goods Sold:

	QUARTER	YTD
Beginning Inventory	25,444	32,035
Purchases	26,577	71,269
	-----	-----
Goods Available for Sale	52,221	104,304
Less: Ending Inventory	27,297	37,297
	-----	-----
Cost of Goods Sold	24,924	77,007

Micrographic Services Unit
Anticipated Materials Purchase Prices
FY 87

PRODUCTS	FY 86	FY 87
Cartridge, 3M Type - Red, Blue, Green	\$ 1.95	\$ 1.95
Cartridge, 3M Type - Beige	1.77	1.77
Leader Only, 3M Type	.32	.30
Splicing Tabs (600 per box)	6.00	6.00
Fiche Envelopes (500 per box)	7.21	6.88
Small Storage Box (Fiche) each	.26	.26
Large Storage Box (Fiche) each	1.60	1.60
16mm AHU Polyester Base Roll Film, 100 ft. roll each - Kodak 1460	4.88	4.88
16mm AHU Polyester Base Roll Film, 100 ft. roll each - Kodak 1454	5.16	5.16
16mm AHU Polyester Base Roll Film, 215 ft. roll each - Kodak 3460	-0-	9.00
35mm AHU Roll Film, 100 ft. roll each - Kodak 1460	8.65	8.65
105mm AHU Film Per Fiche \$50.36/roll	.13	.13
Aperture Card, 3M \$32.62 per 1,000	.030	.033
Print Paper		
3M #795 8½" x 500' / Roll	46.75	48.00
Minolta 11" x 460' / Case	46.50	60.00
Microfilm Jackets	.082	.081
Bar Code Sheets	-0-	.02
ANSI Spools	-0-	.23
Ektamate Leaders	-0-	.30
Film Boxes	-0-	.25
Film Box Labels	-0-	.0325

Micrographic Services Unit
Rate Proposal for FY 87

<u>DESCRIPTION</u>	<u>FY 86 RATE</u>	<u>FY 87 RATE</u>
Cameras	\$ 31.15	\$ 31.15
Jacket Loading	31.15	31.15
Processing		
a. 16mm Regular	5.75	5.75
b. 16mm Thin	New Service	7.00
c. 35mm	6.00	7.00
d. 105mm	1.50	1.50
Duplicating		
Fiche	.20	.21
Rolls - 16mm Regular	4.50	4.50
- 16mm Thin	New Service	7.00
- 35mm	6.00	6.00
I/O Handling, Labeling, and Retrieval	31.15	31.15
Paper Prints	.95	.95
Shredding	31.15	31.15
Cartridge Loading	2.25	2.25
Step & Repeat Camera	51.00	60.00
Document Preparation	30.30	30.30
Archival Testing	30.30	30.30

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
 of June 30, 1986

ASSETS	--- FY6 ---	--- FY5 ---
CURRENT ASSETS		
Cash	85,396	304,205
Accounts Receivable	308,865	167,807
Inventories - Raw Materials	96,015	97,720
- Overload	0	69,231
- WIP	34,013	35,270
	0	
Due from Lino Lakes	0	686
Due from DOES	6,150	6,142
Due from General Fund	1,322	
	-----	-----
Total Current Assets	531,761	681,061
NON-CURRENT ASSETS		
Fixed Assets	1,263,174	1,148,176
Less: Accumulated Depreciation	(670,987)	(487,238)
Building Improvements	40,810	39,248
Less: Accumulated Depreciation	(11,222)	(7,407)
	-----	-----
Total Non-current Assets	621,775	692,779
	-----	-----
TOTAL ASSETS	1,153,536	1,373,840
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	118,449	264,704
Due to Other Funds	52,213	0
Salaries Payable	69,418	32,244
Contract Payable	25,878	18,065
Compensated Absences Payable	62,189	58,085
Loans Payable - Gen. Fd.	85,210	74,563
Accrued Interest - MLP	1,043	0
Due to MLP	11,137	0
	-----	-----
Total Current Liabilities	425,537	447,661
NON-CURRENT LIABILITIES		
Loans Payable - Gen. Fd. L-T	171,400	273,209
Contract Payable	33,402	69,433
Accrued Compensated Absence	26,379	19,611
Due to MLP	94,987	0
	-----	-----
Total Non-Current Liabilities	326,168	362,253
	-----	-----
Total Liabilities	751,705	809,914
FUND EQUITY		
Contribution from Gen. Fd.	573,000	573,000
Retained Earnings	(171,169)	(9,074)
	-----	-----
Total Fund Equity	401,831	563,926
	-----	-----
TOTAL LIABILITIES & FUND EQUITY	1,153,536	1,373,840
	=====	=====

STATE OF MINNESOTA

PRINTER

COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
for the Period July 1 thru June 30, 1986

	----- FY6 -----		----- FY5 -----	
	QUARTER	YTD	QUARTER	YTD
REVENUE				
Sales	759,805	3,151,196	808,194	3,005,849
Miscellaneous Sales	0	128		
Less: Cost of Goods Produced	697,807	2,798,700	785,913	2,817,231
Gross Margin	61,998	352,624	22,281	188,618
OPERATING EXPENSES				
Salaries	14,426	135,600	41,318	139,510
Advertisement	210	890	0	0
Rent	4,768	17,490	3,216	14,312
Repairs	5,229	15,840	3,578	10,018
Printing	314	1,094	518	2,133
Data Processing	120	438	0	0
Purchased Services & Consulting	920	5,676	1,337	5,388
Communications	1,668	6,905	1,562	6,579
Travel & Fees	1,118	3,965	3,862	10,577
Supplies	2,395	9,594	1,195	9,587
SW Indirect Cost	52,214	208,855	28,488	113,955
Depreciation	5,317	19,858	4,808	17,882
Interest	4,401	9,749	0	0
Uncollectable Accounts	0	0	20,385	20,385
Total Operating Expenses	93,100	435,954	110,267	350,326
OPERATING INCOME (LOSS)	(31,102)	(83,330)	(87,986)	(161,708)
NON-OPERATING REVENUE (EXPENSE)				
Rent Revenue	6,321	25,112	6,142	24,568
Gain (Loss) on sale of equipment	0	197	3,000	(571)
Maintenance	(2,496)	(8,570)	(2,573)	(9,769)
Depreciation	(4,556)	(18,224)	(3,501)	(13,970)
Investment Revenue - MLP	4,296	4,296		
Total Non-Operating Revenue (Expense)	3,565	2,811	3,068	258
NET INCOME (LOSS)	(27,537)	(80,519)	(84,918)	(161,450)
RETAINED EARNINGS, BEGINNING OF PERIOD	(143,632)	(90,650)	22,657	70,800
Prior Period Adjustment			(28,389)	0
Retained Earnings, Beginning of Period, as Restated			(5,732)	70,800
RETAINED EARNINGS, END OF PERIOD	(171,169)	(171,169)	(90,650)	(90,650)

STATE OF MINNESOTA

PRINTER

COMPARATIVE STATEMENT OF COST OF GOODS PRODUCED

For the Period July 1 thru June 30, 1986

	----- FY6 -----		----- FY5 -----	
	QUARTER	YTD	QUARTER	YTD
COST OF GOODS PRODUCED				
Salaries & Benefits	297,423	1,056,636	253,375	949,992
Rent	22,193	87,386	19,534	76,363
Repairs	29,223	121,643	18,107	67,754
Printing (overload)	164,162	751,252	173,513	920,149
Data Processing	(53)	0	0	25
Purchased Services & Consulting	9,666	49,110	10,234	18,691
Communication & Freight	14,142	36,220	14,263	42,187
Travel & Fees	4,712	9,891	3,190	6,519
Supplies	127,171	570,238	115,046	490,305
Change in Inventories	(3,869)	(14,993)	87,186	25,593
Depreciation	33,037	131,317	89,745	212,250
Interest	0	0	1,720	7,403
	-----	-----	-----	-----
Total Cost of Goods Produced	697,807	2,798,700	785,913	2,817,231
	=====	=====	=====	=====

STATE OF MINNESOTA

PRINTER

COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION

for the Period July 1 thru June 30, 1986

	----- FY6 -----		----- FY5 -----	
	QUARTER	YTD	QUARTER	YTD
CASH PROVIDED				
From Operations:				
Net Income (loss)	(27,537)	(80,519)	(84,918)	(158,108)
Addition (Deduct) from Net Income:				
Dec (Inc) in Current Assets:				
Accounts Receivable	3,091	(33,959)	(107,099)	(50,582)
Change In Inventories	(3,869)	(14,993)	87,186	28,278
Due from other funds	(978)	(7,128)	6,484	27,886
Inc (Dec) in Current Liabilities				
Accounts Payable	(43,249)	46,132	(78,971)	(36,570)
Salaries Payable	2,676	4,508	0	0
Accrued Compensated Absences	3,638	3,458	646	8,225
Accrued Interest MLP	-129	1,043	0	0
Due to other funds	52,213	(9,940)	35,695	118,940
Depreciation & Amortization	42,910	169,399	98,054	244,102
Loss (Gain) on Sales of Fixed Assets	0	(197)	(3,000)	571
Prior Period Adj	0	0	0	0
Accrued Compensated Absence L-T	394	1,876	0	0
Net Items Added (Deducted)	56,697	160,199	38,995	340,850
Total Cash Provided From Operations	29,160	79,680	(45,923)	182,742
Other Cash Provided:				
Advance from General Fund	0	0	0	84,992
Proceeds from Sale of Fixed Assets	0	212	0	0
Other	3,920	66,769	16,126	20,401
Total Other Cash Provided	3,920	66,981	16,126	105,393
Total Cash Provided	33,080	146,661	(29,797)	288,135
CASH APPLIED				
Investment in Fixed Assets	2,957	142,715	180	148,548
Reduction of Indebtedness	0	91,162	45,793	116,689
Reduction of Contract Payable	5,605	18,473	8,459	9,138
Building Improvements	0	0	0	29,542
Reduction of MLP	10,279	10,279	0	0
Other Cash Applied	0	18,612	0	(28,389)
Total Cash Applied	18,841	281,241	54,432	275,528
Net Inc (Dec) in Cash & Investment	14,239	(134,580)	(84,229)	12,607
Cash & Investments, Beginning of Period	71,157	219,976	304,205	207,369
Cash & Investments, End of Period	85,396	85,396	219,976	219,976

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 of Raw Materials utilizes an average flow assumption. Work In Process (WIP) inventory is valued by use of a hybrid absorption methodology. This costing method uses direct material cost plus a predetermined fixed and variable overhead rate that includes direct labor.
3. Depreciation uses a straight line basis assuming a zero salvage value for calculation. Assets are depreciated over the following schedule in accordance with the 1980 IRS class life system, unless management can substantiate a more accurate estimate.

Copy Machines	5 years
Plant Equipment	9 years
Office Equipment	7 years
Office Furniture	12 years
Computer Systems	5 years
Building Improvements	3 years
4. Salary expense includes \$39,649 for Workers' Compensation.
5. During FY86 the printing activity acquired fixed assets at a cost of \$223,46 and retired, sold or traded-in assets with an historical cost of \$106,935.

DEPARTMENT

of Finance

Office Memorandum

TO: Babak Armajani, Deputy Commissioner
Department of Administration

DATE: July 24, 1986

FROM: Bruce J. Reddemann, Director
Budget Operations and Support

PHONE: 6-5111

BJR.

SUBJECT: Printer's Rate Package

A revised rate package dated July 21, 1986 is approved as submitted. The rates approved are:

<u>Service</u>	<u>Current Rate</u>	<u>Finance Approved Rate for F.Y. 1987</u>
Shipping & Handling	1.30%	1.31%
Overloads	1.10%	1.10%
Xeron 1090	\$ 0.04	\$ 0.04
Composition	42.00	46.50
Keylining	30.00	32.50
Film Processing	38.00	45.50
Platemaking	38.00	47.50
Presses 31-32-35-36	33.00	39.50
Davidson Presses 33-38	40.00	46.00
Apollo Press 37	42.00	51.75
Harris Press 39	38.00	45.25
Xerox 43	.04	.04
Copy Centers	63.05	65.00
Collators	35.00	32.00
Cutter/Folder	29.00	31.50
Small Bindery	29.00	29.50
Handwork	23.00	29.00
Shrink-Wrap	29.00	30.00
Minimum Charge on all 619 and 523 Requisitions	25.00	25.00

These rates are approved to become effective August 1, 1986. Notice of these rate changes should be sent to using agencies as soon as possible.

There was a meeting on July 23 to discuss the rate package. It was attended by Berry Conway, Tom Vesely and Jim Joiner from your department and Mike Rajacich, Bart Nelson and myself from the Department of Finance. There was some discussion concerning a cash flow problem for this activity and the possibility of a request for a General Fund loan. This problem will be handled separately if it is necessary. Cash flow information and a repayment schedule would be required if a loan request becomes necessary.

cc: Berry Conway
Mike Rajacich

TL/BJR/BN/KB/365T

Printing Balance Sheet

DOA Statements DOF
6/30/86 Statement
Central Mail Printer 6/30/86 Differ

ASSETS

Current Assets:

Cash	100985	85396	188	2
*1 Accounts Receivable	23410	316337	338	<2>
Inventories	703	130028	131	-0-
** Deferred Costs	-0-	-0-	4	4
Total Current Assets	125098	531761	661	4

Non-Current Assets:

Fixed Assets NET	78569	621775	700	-0-
TOTAL ASSETS	203667	1153536	1361	4

LIABILITIES & FUND EQUITY

Current Liabilities

Accounts Payable	10636	240080	251	-0-
Accrued Interest Payable	-0-	1043	1	-0-
Installment Purchases Payable	-0-	25878	26	-0-
** Revenue Bonds Payable	5800	11137	32	
Compensated Absences Payable	12284	62189	74	- - -
Advances from Other Funds	8767	85210	94	-0-
Total Current Liabilities	37487	425537	478	

Non-Current Liabilities:

Installment Purchases Payable	-0-	33402	33	-0-
** Revenue Bonds Payable	52171	94987	137	10
Compensated Absences Payable	1417	26379	28	-0-
Advances from Other Funds	-0-	171400	171	-0-
Total Non-Current Liabilities	53588	326168	369	10

Fund Equity

Contributions	67230	573000	640	-0-
Retained Earnings	45362	<171169>	(126)	-0-
total Fund Equity	112592	401831	514	-0-
TOTAL LIAB. & FUND EQUITY	203667	1153536	1361	<4>

K-8

* DOF included Revenue from master lease in cash, even though it had not been received.

** DOF added bond issuance costs as an asset and changed the breakdown between current & Non-current bonds Payable.

Income Statement.

	DOA Statements 6/30/86 Central mail Printer		DOF Statement 6/30/86	Difference
1 Operating Revenue:				
2 Net Sales	254953	3151196	3406	-0-
3 ^{Other} Rental and Service Fees	-0-	-0- 128	-25	-250
4 Total operating Revenue	254953	3151324	3431	25
5				
6 Less: Cost of Goods Sold.	-0-	2798700	2793	6 ^⑤
7 Gross Margin	254953	352624	638	31
8				
9 Operating Expenses:				
10 Interest & Financing Costs	246	9719	10	-0-
11 Purchased Services	20110	52298	81	<9 ^⑤
12 Salaries & Fringe Benefits	200572	135600	336	-0-
13 Depreciation	9173	19858	47	<18 ^③
14 Supplies and materials	5629	-9594	15	-0-
15 Indirect Costs.	14236	208855	223	-0-
16 Total Operating Expenses	249966	435954	712	<27>
17				
18 Operating Income (Loss)	4987	<83330>	<74>	4
19				
20 Non-Operating Revenues (Expenses)				
21 Rent Revenue	-0-	25112	-0-	<25 ^⑤
22 Gain on Sale of Equipment.	-0-	197	-0-	-0-
23 Maintenance	-0-	8570	-0-	9 ^②
24 Depreciation	-0-	18224	-0-	18 ^③
25 Investment Revenue	-0-	4296	-0-	<4 ^④
26 Other	-0-	-0-	4	4 ^⑤
27 Total Non-operating	-0-	2811	4	2
28				
29 Net Income (Loss)	4987	<80519>	<70>	6 ^⑤
30				
31 Retained Earnings Beg.	40375	<90650>	<56>	<6>
32 Retained Earnings End.	45362	<171169>	<126>	-0-

1,2,3 DOF Changed from Non-Operating to Operating

4 DOF Changed Name

5 Amount Expensed by DOF in 1985 and RE adjusted; Expensed by DOA in 1986 no adj to RE.

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
MINNESOTA DOCUMENTS DIVISION
COMPARATIVE STATEMENT OF FINANCIAL POSITION (NOTE 1)

	JUNE 30.	
	1986	1985
ASSETS		
CURRENT ASSETS		
Cash in State Treasury	419,874.30	527,312.77
Cash on Hand	3,836.67	6,834.39
Petty Cash	1,000.00	500.00
Accounts Receivable	11,102.55	16,519.05
Due from General Fund	0.00	0.00
Prepaid Supplies (Note 3)	4,554.38	1,536.97
Inventory (Note 2)	175,339.49	142,933.64
	-----	-----
Total Current Assets	615,707.39	695,636.62
NON-CURRENT ASSETS		
Equipment, Furniture & Fixtures	152,651.01	127,496.20
Less: Accumulated Depreciation	(69,066.52)	(49,981.85)
Building Improvements	25,713.87	20,600.58
Less: Accumulated Depreciation	(12,822.46)	(9,623.50)
	-----	-----
Total Non-Current Assets	96,475.90	88,491.43
	-----	-----
TOTAL ASSETS	712,183.29	784,128.25
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Salaries Payable	25,412.18	19,265.00
Accounts Payable - Trade	32,893.48	32,723.70
- Consignment (Note 5)	1,684.19	26,738.00
- Indirect Costs	0.00	0.00
Accrued Compensated Absences (Note 12)	39,040.79	30,435.12
Deferred Revenue	74,078.06	69,402.32
	-----	-----
Total Liabilities	173,108.70	168,564.14
FUND EQUITY		
Contributions from the General Fund (Note 6)	495,000.00	495,000.00
Retained Earnings	44,074.59	90,564.11
	-----	-----
Total Fund Equity	539,074.59	585,564.11
	-----	-----
TOTAL LIABILITIES & FUND EQUITY	712,183.29	784,128.25
	=====	=====

STATE OF MINNESOTA
MINNESOTA DOCUMENTS DIVISION
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS (NOTE 1)
For Ended June 30, 1986

	Consolidated	Documents	State Register
OPERATING REVENUE			
Gross Sales (Note 7)	1,251,833.15	1,013,594.68	238,238.47
Less: Returns and Refunds	19,649.89	19,649.89	0.00
Net Sales	1,232,183.26	993,944.79	238,238.47
Less: Cost of Goods Sold (Note 8)	428,445.10	304,693.00	123,752.10
Gross Margin	803,738.16	689,251.79	114,486.37
OPERATING EXPENSES			
Salaries & Benefits (Note 9)	458,228.46	388,009.72	70,218.74
Rent	31,542.46	21,902.69	9,639.77
Advertising	966.00	500.00	466.00
Repairs	8,146.47	6,725.63	1,420.84
Printing - Miscellaneous (Note 10)	31,233.61	30,161.52	1,072.09
Consultants	555.00	380.18	174.82
Professional Services	11,087.92	10,247.92	840.00
Data Processing	28,813.95	22,730.91	6,083.04
Postage	43,553.32	39,553.32	4,000.00
Telephone	6,391.58	4,378.23	2,013.35
General (Note 11)	11,693.05	10,904.13	788.92
Travel	4,594.33	3,147.12	1,447.21
Freight	19,901.16	19,901.16	0.00
Supplies	17,858.49	12,940.43	4,918.01
Depreciation (Note 4)	22,683.74	15,538.36	7,145.38
Indirect Costs	52,906.00	36,240.61	16,665.39
Total Operating Expense	750,155.54	623,261.98	126,893.56
OPERATING INCOME (LOSS)	53,582.62	65,989.81	(12,407.19)
NON-OPERATING INCOME (EXPENSE)			
Gain on Disposal of Fixed Assets	(72.14)	(72.14)	0.00
Total Non-Operating Income (Expense)	(72.14)	(72.14)	0.00
NET INCOME (LOSS)	53,510.48	65,917.67	(12,407.19)
Retained Earnings, Beginning of Period	90,564.11	99,346.43	(8,782.32)
Residual Equity Transfer to the General Fund (Note 13)	(100,000.00)	(100,000.00)	
Retained Earnings, End of Period	44,074.59	65,264.10	(21,189.51)

STATE OF MINNESOTA
MINNESOTA DOCUMENTS DIVISION
STATEMENT OF CHANGES IN FINANCIAL POSITION (NOTE 1)

	QUARTER ENDED June 30, 1986	YEAR ENDED June 30, 1986
CASH PROVIDED:		
From Operations:		
Net Income (Loss)	(11,998.58)	53,510.48
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	6,015.55	5,416.50
Due from General Fund	0.00	0.00
Prepaid Supplies	(3,343.60)	(3,017.41)
Inventory	11,540.14	(32,405.85)
Increase (Decrease) in Current Liabilities:		
Salaries Payable	9,956.06	6,147.18
Accounts Payable - Trade	(24,239.16)	169.78
- Consignment	(2,206.19)	(25,053.81)
- Indirect Costs	0.00	0.00
Accrued Compensated Absences	4,050.89	8,605.67
Deferred Revenue	(21,212.46)	(15,324.26)
Depreciation	5,918.91	22,683.74
Losses (Gains) on Fixed Asset Sales	0.00	72.14
Total Items Added (Deducted)	(13,519.86)	(32,706.32)
Total Cash Provided from Operations	(25,518.44)	20,804.16
OR CASH PROVIDED:		
Proceeds from Sale of Fixed Assets	0.00	0.00
Total Other Cash Provided	0.00	0.00
Total Cash Provided	(25,518.44)	20,804.16
CASH APPLIED:		
Investment in Fixed Assets	12,043.56	30,740.35
Residual Equity Transfer	100,000.00	100,000.00
Total Cash Applied	112,043.56	130,740.35
Net Increase (Decrease) in Cash	(137,562.00)	(109,936.19)
Cash, Beginning of Period	562,272.97	534,647.16
Cash, June 30, 1986	424,710.97	424,710.97

MINNESOTA DOCUMENTS DIVISION
FOOTNOTES TO FINANCIAL STATEMENT
June 30, 1986

1. State Register and Public Documents utilizes full accrual accounting.

Inventory is valued at historical cost on an average cost basis. The inventory includes \$5,360.00 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	\$495,000

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:

	4th QUARTER	Y-T-O
DOCUMENTS:		
- Cost of Publications Printed/Purchased	61,795.88	272,902.80
- Computer Lists Purchased	(3,268.71)	3,098.51
- EDP Purchased	6,609.56	27,880.17
- Microfilm Purchased	164.01	811.52
STATE REGISTER:		
- Cost of Publications Printed	25,644.10	123,752.10
	-----	-----
Total	\$90,944.84	\$428,445.10

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	32,745.88
Vested Severance Pay	6,294.91
Compensatory Time	0.00

Total	\$39,040.79

Residual Equity Transfer to the General Fund - The State Documents Center transferred \$100,000 to the General Fund to prevent the \$100,000 being cut from the department's General Fund appropriation.

14. During FY86 the Documents Center acquired fixed ^{Assets} at a cost of \$30,268.10 and sold/m or retired assets with an historical cost of \$472.25.

STATE REGISTER

CURRENT VS REQUESTED RATES

	<u>Current</u>	<u>Requested</u>
Billable Pages	\$ 79.00	\$ 79.00
Subscription	\$130.00	\$130.00

In deriving the requested rates, we have considered and planned, where appropriate, to implement guidance provided by the Deputy Commissioner to increase our market share, develop new products, develop new markets, and cut costs.

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,	
	1986	1985
IS		
CURRENT ASSETS		
Cash	559,556	50,166
Accounts Receivable	959,626	765,459
Accounts Receivable - Equipment Purchased	191,008	179,462
Total Current Assets	1,710,190	995,087
NON-CURRENT ASSETS		
Fixed Assets	515,250	515,250
Less: Accumulated Depreciation	(304,781)	(201,575)
Accounts Receivable - Equipment Purchased: Long Term	239,586	232,869
Total Non-Current Assets	450,055	546,544
TOTAL ASSETS	2,160,245	1,541,631
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	420,726	146,544
Salaries Payable	5,443	5,209
Compensated Absences	3,229	2,999
Due to the General Fund	0	0
Loans Payable	296,649	229,528
Deferred Revenue	14,043	22,911
Master Lease	9,448	0
Total Current Liabilities	749,538	407,191
LONG-TERM LIABILITIES		
Loans Payable	398,373	470,248
Master Lease	37,790	0
Total Long-Term Liabilities	436,163	470,248
Total Liabilities	1,185,701	877,439
FUND EQUITY		
Contributions from the General Fund	592,000	342,000
Retained Earnings	382,544	322,192
Total Fund Equity	974,544	664,192
TOTAL LIABILITIES & FUND EQUITY	2,160,245	1,541,631

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

FINAL

	FY86		FY85	
	QUARTER ENDED 6/30/86	Y-T-D	QUARTER ENDED 6/30/85	Y-T-D
OPERATING REVENUE				
Gross Sales	1,183,637	4,051,345	883,083	3,458,371
Less: Returns	0	0	0	0
Gross Margin	1,183,637	4,051,345	883,083	3,458,371
OPERATING EXPENSES				
Salaries & Benefits (Note 3)	25,277	103,965	20,847	86,564
Rents & Leases	1,400	5,600	1,275	5,100
Printing & Binding	0	276	0	0
Data Processing	9,815	37,626	8,399	26,228
Repairs	2,502	11,421	2,693	9,092
Communications	1,041,866	3,745,717	772,948	3,118,745
Supplies	0	323	14,992	18,065
Indirect Cost (Note 1)	20,891	85,466	26,024	103,949
Travel	0	0	14	14
Insurance	21	21	0	0
Total Operating Expense	1,101,772	3,990,415	847,192	3,367,757
OPERATING INCOME (LOSS)	81,865	60,930	35,891	90,614
NON-OPERATING INCOME (EXPENSE)				
PBX Rental	25,488	102,351	37,128	83,346
PBX Depreciation	(25,918)	(103,206)	(34,973)	(83,344)
Miscellaneous	277	277	0	0
Total Non-Operating Income (Expense)	(153)	(578)	2,155	2
NET INCOME	81,712	60,352	38,046	90,616
RETAINED EARNINGS, BEGINNING OF PERIOD	300,832	322,192	284,146	231,576
ADJUSTMENT TO RETAINED EARNINGS (Note 4)	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	382,544	382,544	322,192	322,192

STATE OF MINNESOTA
 TELECOMMUNICATIONS
 STATEMENT OF CHANGES IN FINANCIAL POSITION
 FISCAL YEAR 86, 4TH QUARTER

FINAL

PROVIDED	4TH QTR	Y-T-D
From Operations:		
Net Income (Loss)	81,712	60,352
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	(124,129)	(205,713)
Due From Other Funds	0	0
Inventories	0	0
Other Current Assets	0	0
Increase (Decrease) in Current Liabilities:		
Accounts Payable	186,775	274,416
Accrued Compensated Absences	107	230
Payable to Other Funds	(64,575)	0
Deferred Revenue	(5,627)	(8,868)
Depreciation and Amortization	25,918	103,206
Loans Payable	(3,437)	76,569
Losses (Gains) on Fixed Asset Sales	0	0
Total Items Added (Deducted)	15,032	239,840
Total Cash Provided From Operations	96,744	300,192
OTHER CASH PROVIDED:		
Reductions of Loans/Financing Leases Receivable	0	0
Increase in Leases/Installment Purchases Payable	0	0
Advances From Other Funds	0	285,894
Proceeds From Sales of Fixed Assets/Real Property	0	0
Other Sources	43,969	459,560
Total Other Cash Provided	43,969	745,454
TOTAL CASH PROVIDED	140,713	1,045,646
CASH APPLIED:		
Investments in Fixed Assets	0	180,585
Reduction of Indebtedness (Long-Term)	62,252	290,648
Other Cash Applied	0	65,023
TOTAL CASH APPLIED	62,252	536,256
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	78,461	509,390
CASH AND INVESTMENTS, BEGINNING OF PERIOD	481,095	50,166
CASH AND INVESTMENTS, JUNE 30, 1986	559,556	559,556

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 SWA (Statewide Accounting System) 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 estimated at \$85,466 per year.

NOTE 2. LEGISLATION AFFECTING TELECOMMUNICATIONS:

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

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 of 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 \$107.

NOTE 4. LEASES:

In Fiscal 1986 Telecommunications Revolving Fund acquired a PBX System under the State of Minnesota Master Lease Program. This will be financed for a five year period.

The following is a schedule by years of estimating future minimum payments under capital leases together with present value of the net minimum lease payment as of June 30, 1986.

MASTER LEASE PAYMENTS:

Fiscal Year ending:	1987	10,943.31
	1988	10,918.37
	1989	10,809.67
	1990	10,874.13
	1991	10,630.12
Total Minimum Payments		54,175.60
Less: Amt. Representing Interest		9,107.06
Present Value of Net Minimum Payments		\$45,068.54

TELECOMMUNICATIONS

RATE PROPOSAL

<u>DESCRIPTION</u>	<u>FY 86 RATE</u>	<u>CHANGE</u>	<u>FY 87 REQUEST</u>
TELPAK	\$1.31/mi/mo	\$0.17 decrease	\$1.14/mi/mo
Intrastate WATS/NSN			
8:00 a.m. - 5:00 p.m.	\$0.184/min	\$0.052 decrease	\$0.132/min
5:00 p.m. - 8:00 a.m.	\$0.092/min	\$0.026 decrease	\$0.066/min
Interstate WATS			
All Hours	\$0.23/min	\$0.029 decrease	\$0.201/min
In WATS Pool	\$0.23/min	\$0.03 decrease	\$0.20/min
Consulting Services			
Local Government	N/A	N/A	\$38.00/hr
Office Automation	N/A	N/A	\$38.00/hr

8/29/86 RHN Revised
RP-21

F.Y. 1986 ACTUAL

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
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F.Y. 1986 ACTUAL

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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

ACTUAL COST FOR 1986

	BUILDING CODE	PLANT MGMT	STATE REG DOCUMENTS	ELECTRNC EQUIP MICROGRAPH RENTAL	TELECOMM	MOTOR POOL	STATE PRINTER	CENTRAL STORES	FEDERAL SURPLUS	
ADMIN-COMM OFF & ADM S	27,946	212,045	41,980	24,861	5,580	52,623	113,053	127,995	76,483	13,731
ADMIN-GENERAL SERVICES		9,160	353	353	704	353	353	1,057	353	
ADMIN-INFORMATION SVCS	2,781	5,339	1,842	359	32	36	1,226	1,698	434	735
ADMIN-AGENCY SERVICES	1,895	16,160	6,056	1,607	6,222	690	3,613	3,990	4,572	421
FIN-FISC MGMT/ADM										
FIN-BUDGET	436	2,452	1,745	480	391	3,516	6,953	5,452	4,688	353
FIN-ACCOUNTING	1,814	10,371	8,828	2,453	1,762	19,169	37,714	29,649	25,431	1,746
FIN-OTHER	602	5,821	1,554	728	362	2,645	5,383	5,402	3,599	407
EMPLOYEE RELATIONS	1,967	18,395	1,967	1,851	115	463	1,851	5,322	1,273	925
MEDIATION SVCS	16	151	15	13	2	6	14	54	9	7
LEGISLATIVE AUDIT										
ATTY GEN-GEN SUPP										
LABOR & IND-ADMIN										
LABOR & IND-WKR COMP										
PUBLIC SAFETY-ADMIN		44,209								
SINGLE AUDIT										
IMB CREDIT	(6)	(186)	(2,555)	(18)		(2,308)	(9,912)	(33)	(73)	
TOTAL PLAN ALLOCATN	37,451	323,917	61,785	32,687	15,170	77,193	160,248	180,586	116,769	18,325
F.Y. 86 BUDGET PLAN			68,161	35,057	19,642	94,190	183,728	198,607	143,066	16,937
ROLL FORWARD ADJUSTMT			(6,376)	(2,370)	(4,472)	(16,997)	(23,480)	(18,021)	(26,297)	1,388

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

ACTUAL COST FOR 1986

	RESOURCE RECOVERY	COMMUTER VANS	IMB	ADDRESS INSERT	MOVERS & DELIVERY	CENTRAL MAINT RE	CAPITOL PRKNG	PROC LCAL GOV	SUR GOV	RCDS LCAL GOV	MGMT GOV	STATE SURPLUS
ADMIN-COMM OFF & ADM S	4,100	3,586	332,212	10,152	15,148	10,069	9,227	176		2,971		2,423
ADMIN-GENERAL SERVICES	353		1,409	353	353	353	353					
ADMIN-INFORMATION SVCS	95	22	35,501		56		212	52				
ADMIN-AGENCY SERVICES	167	248	28,099	405	164	1	194	20		92		
FIN-FISC MGMT/ADM												
FIN-BUDGET	164	211	3,899	334	286	427	535	48		46		90
FIN-ACCOUNTING	706	966	16,765	1,251	1,377	2,155	2,753	70		252		501
FIN-OTHER	144	163	8,420	514	455	374	589	14		87		77
EMPLOYEE RELATIONS	232	115	28,692	695	1,157	463	232			232		115
MEDIATION SVCS	1	1	268	6	10	7	7	1		3		
LEGISLATIVE AUDIT												
ATTY GEN-GEN SUPP												
LABOR & IND-ADMIN												
LABOR & IND-WKR COMP												
PUBLIC SAFETY-ADMIN												
SINGLE AUDIT											3	
IMB CREDIT							(303)					
TOTAL PLAN ALLOCATN	5,970	5,312	455,265	13,710	19,006	13,849	13,799	381		3,686		3,206
F.Y. 86 BUDGET PLAN	7,679	5,623	465,723	15,286	20,668	15,535	25,528					
ROLL FORWARD ADJUSTMT	(1,709)	(311)	(10,458)	(1,576)	(1,662)	(1,686)	(11,729)					

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT
ACTUAL COST FOR 1986

	MGMT SPEC FUN	ANA OTHER	ADMIN OTHER	AGRICLTRE	ANIMAL HEALTH BD	ARTS BOARD	AUDITOR	CAP AREA ARCHITECT	CHARITABLE GAMBLING	COMMERCE	COMM COLL BD
ADMIN-COMM OFF & ADM S	2,220	48,333	3,306	244	88	730	44	88	1,646	14,752	
ADMIN-GENERAL SERVICES			10,217			704		353	353	4,580	
ADMIN-INFORMATION SVCS	57	1,378	60,393	4,453	1,902	8,550	396	2,324	25,271	134,574	
ADMIN-AGENCY SERVICES		49,216	85,047	1,422	7,690	2,724	710	1,850	14,721	220,530	
FIN-FISC MGMT/ADM											
FIN-BUDGET	112	2,178	29,655	1,284	2,341	3,839	169	1,225	34,042	48,819	
FIN-ACCOUNTING	420	9,839	60,937	2,535	3,291	6,179	735	2,827	51,513	149,411	
FIN-OTHER	78	1,479	19,000	1,588	711	3,025	203	645	11,564	56,790	
EMPLOYEE RELATIONS	115	463	51,830	3,818	1,388	11,453	695	1,388	25,799	231,269	
MEDIATION SVCS	3	1	434	32	11	85	5	11	206	1,788	
LEGISLATIVE AUDIT			8,937			427		8,297		129,124	
ATTY GEN-GEN SUPP											
LABOR & IND-ADMN											
LABOR & IND-WKR COMP			1,130	31					31	1,787	
PUBLIC SAFETY-ADMN											
SINGLE AUDIT			42	1	21					143	
IMB CREDIT	(73)		(2,235)			(1)	(169)	(2,163)	(4,027)	(1,179)	
TOTAL PLAN ALLOCATN	2,932	112,887	328,693	15,408	17,442	37,555	2,957	16,845	161,119	992,388	
F.Y. 86 BUDGET PLAN		442,804	314,542	21,985	12,676	50,228	2,715	1,633	165,838	973,072	
ROLL FORWARD ADJSTMT		(329,917)	14,151	(6,577)	4,766	(12,673)	242	15,212	(4,719)	19,316	

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

ACTUAL COST FOR 1986

	CORRECTNS	ECON SECURITY	EDUC CENT OFF	EDUC FBLT SCHL	EDUC VO-TECH	ENERGY ECON DVL	GOVERNOR	HNDICPPD COUNCIL	HEALTH	MEDICAL EXAMNR BD
ADMIN-COMM OFF & ADM S	13,497	15,911	2,819	1,535	671	1,764	18,527	74	5,166	82
ADMIN-GENERAL SERVICES	13,740	27,128	5,989		1,057	1,057	704		3,171	1,409
ADMIN-INFORMATION SVCS	100,605	301,329	71,046	6,749	12,623	69,226	16,685	1,574	92,416	1,893
ADMIN-AGENCY SERVICES	125,073	145,834	55,248	11,387	11,871	73,694	3,086	1,924	73,087	2,197
FIN-FISC MGMT/ADM										
FIN-BUDGET	53,175	71,313	37,118	16,139	12,422	25,961	1,873	1,431	54,709	1,061
FIN-ACCOUNTING	142,970	316,686	115,248	8,103	26,078	48,979	4,114	2,139	87,202	3,122
FIN-OTHER	65,850	98,159	26,674	5,582	5,475	12,802	1,391	494	27,667	684
EMPLOYEE RELATIONS	211,601	249,432	44,195	24,064	10,528	27,651	4,280	1,157	80,984	1,273
MEDIATION SVCS	1,790	2,070	344	207	79	206		7	679	10
LEGISLATIVE AUDIT	100,772	109,974	87,405		16,810	49,040	198		20,055	
ATTY GEN-GEN SUPP										
LABOR & IND-ADMIN										
LABOR & IND-WKR COMP	3,283	504	412	275	15	31	15		397	
PUBLIC SAFETY-ADMIN										
SINGLE AUDIT	38	9,110	5,366	2	596	2,419			1,558	
IMB CREDIT	(7,672)	(23,970)	(8,360)	(148)	(440)	(2,019)		(17)	(5,324)	(1,444)
TOTAL PLAN ALLOCATN	824,722	1,323,480	443,504	73,895	97,785	310,811	50,873	8,783	441,767	10,287
F.Y. 86 BUDGET PLAN	793,872	1,722,578	545,298	91,732	76,031	431,720	97,810	11,140	435,040	7,917
ROLL FORWARD ADJUSTMT	30,850	(399,098)	(101,794)	(17,837)	21,754	(120,909)	(46,937)	(2,357)	6,727	2,370

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT
ACTUAL COST FOR 1986

	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHROPRCTR BOARD	PSYCHOLGY BOARD	OPTOMETRY BOARD	NURSING HOME BD	PODIATRY BOARD	VET MED BOARD	HEARING EXAMINER
ADMIN-COMM OFF & ADM S	111	52	37	15	15	8	15		8	362
ADMIN-GENERAL SERVICES	1,057	1,057	1,057	1,057	1,057	1,057	1,057		1,057	353
ADMIN-INFORMATION SVCS	2,708	1,005	1,013	252	309	225	364	95	213	4,088
ADMIN-AGENCY SERVICES	1,644	851	1,506	369	626	516	572	77	551	7,748
FIN-FISC MGMT/ADM										
FIN-BUDGET	1,554	698	764	344	415	269	372	183	331	1,445
FIN-ACCOUNTING	4,678	1,975	2,183	862	1,197	736	947	465	819	6,593
FIN-OTHER	984	401	385	156	198	116	165	62	134	2,004
EMPLOYEE RELATIONS	1,735	810	578	232	232	115	232		115	5,668
MEDIATION SVCS	15	5	4	2	2		1		1	17
LEGISLATIVE AUDIT										10,498
ATTY GEN-GEN SUPP										
LABOR & IND-ADMIN										
LABOR & IND-WKR COMP										31
PUBLIC SAFETY-ADMIN										
SINGLE AUDIT										
IMB CREDIT	(13,702)	(338)		(52)					(87)	(94)
TOTAL PLAN ALLOCATN	784	6,516	7,527	3,237	4,051	3,042	3,725	882	3,142	38,713
F.Y. 86 BUDGET PLAN	15,020	5,830	5,936	2,436	2,749	2,488	3,068	804	2,236	34,263
ROLL FORWARD ADJUSTMT	(14,236)	686	1,591	801	1,302	554	657	78	906	4,450

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

ACTUAL COST FOR 1986

	HIGHER ED COORD BD	HIGHER ED FAC AUTH	HOUSING FINANCE	HUMAN RIGHTS	INDIAN AFFAIRS	INVTMNT BOARD	IRON RNGE RESOURCES	LABOR & INDUSTRY	LIEUT GOVERNOR	MILITARY AFFAIRS
ADMIN-COMM OFF & ADM S	480	15	879	502	67	185	775		59	2,037
ADMIN-GENERAL SERVICES	353		3,171	3,171	353		353		353	353
ADMIN-INFORMATION SVCS	7,029		25,014	15,471	903	4,145	23,209		1,340	33,212
ADMIN-AGENCY SERVICES	14,026	73	10,563	3,885	668	2,086	26,185		928	10,177
FIN-FISC MGMT/ADM										
FIN-BUDGET	7,327	51	6,327	3,545	1,653	1,512	12,404		421	15,086
FIN-ACCOUNTING	14,316	39	16,290	4,286	1,779	2,245	25,000		629	23,431
FIN-OTHER	11,320	54	5,557	1,973	443	867	5,843		199	11,799
EMPLOYEE RELATIONS	7,520	232	13,768	7,867	1,041	2,892	12,148		925	31,931
MEDIATION SVCS	35	1	107	65	7	14	118			320
LEGISLATIVE AUDIT	8,000			25,185	8,609	103,006	28,996			13,059
ATTY GEN-GEN SUPP										
LABOR & IND-ADMIN								968,654		
LABOR & IND-WKR COMP				45			229			565
PUBLIC SAFETY-ADMIN										
SINGLE AUDIT	80		2,568	14	4		2			270
IMB CREDIT	(4,914)		(428)	(294)		(109)	(14)			(2)
TOTAL PLAN ALLOCATN	65,572	465	83,816	65,715	15,527	116,843	135,248	968,654	4,854	142,238
F.Y. 86 BUDGET PLAN	70,020	538	101,535	40,486	7,582	104,450	135,436	947,100		151,735
ROLL FORWARD ADJUSTMT	(4,448)	(73)	(17,719)	25,229	7,945	12,393	(188)	21,474		(9,497)

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

ACTUAL COST FOR 1986

	MUNICIPAL BOARD	NATURAL RESOURCES	BOXING BOARD	BARBERS BOARD	ELCTRCTY BOARD	ARCH-ENG BOARD	ABSTCTRS BOARD	ACCNTNCY BOARD	PEACE OFF BOARD	PLANNING
ADMN-COMM OFF & ADM S	29	15,984	15	23	133	37		29		797
ADMN-GENERAL SERVICES		13,740			704					1,057
ADMN-INFORMATION SVCS	1,278	185,769	238	901	4,299	893	54	530	1,748	15,416
ADMN-AGENCY SERVICES	1,206	238,623	186	450	1,703	656	168	1,214	635	18,418
FIN-FISC MGMT/ADM										
FIN-BUDGET	832	108,982	543	1,212	3,760	1,856	232	1,450	1,247	4,548
FIN-ACCOUNTING	1,136	285,498	739	1,785	5,383	2,797	252	2,160	2,795	15,829
FIN-OTHER	253	94,413	139	304	1,189	481	33	374	549	4,715
EMPLOYEE RELATIONS	463	250,589	232	347	2,083	578		463		12,495
MEDIATION SVCS	1	2,362	2	2	13	4		3		103
LEGISLATIVE AUDIT	4,107	127,962								
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN										
LABOR & IND-WKR COMP		4,306								
PUBLIC SAFETY-ADMN										
SINGLE AUDIT		497								70
IMB CREDIT	(17)	(25,698)			(725)	(486)		(500)	(3,987)	(584)
TOTAL PLAN ALLOCATN	9,288	1,303,027	2,094	5,024	18,542	6,816	739	5,723	2,987	72,864
F.Y. 86 BUDGET PLAN	6,478	1,264,428	2,684	6,889	21,490	8,214	639	7,364	8,666	124,133
ROLL FORWRD ADJSTMT	2,810	38,599	(590)	(1,865)	(2,948)	(1,398)	100	(1,641)	(5,679)	(51,269)

F.Y. 1986

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

ACTUAL COST FOR 1986

	POLLUTN CONTROL	PUB EMP RET ASSN	PUBLIC SAFETY	PUBLIC SERVICE	PUBLIC UTIL COMM	RACING COMM	REVENUE	SECRTRY OF STATE	SENTENCE GUIDLNS	STATE RETRMNT
ADMIN-COMM OFF & ADM S	3,047	473	12,435	591	199	82	7,011	324	44	288
ADMIN-GENERAL SERVICES	4,932	1,409	36,993	353	1,057		7,398	704	1,057	
ADMIN-INFORMATION SVCS	71,804	6,381	196,751	9,061	2,636	1,380	104,551	5,395	578	3,187
ADMIN-AGENCY SERVICES	49,428	16,243	233,680	6,585	1,942	3,111	86,036	6,869	484	7,135
FIN-FISC MGMT/ADM										
FIN-BUDGET	17,534	6,748	101,080	4,566	1,445	1,408	38,408	6,334	432	5,956
FIN-ACCOUNTING	35,783	6,709	545,844	6,645	1,984	3,452	116,925	12,881	863	5,731
FIN-OTHER	15,993	11,562	116,192	2,653	859	639	127,462	2,727	203	9,290
EMPLOYEE RELATIONS	47,780	7,405	194,941	9,255	3,123	1,273	109,908	5,090	695	4,512
MEDIATION SVCS	427	63	1,652	77	21	11	1,001	38	4	34
LEGISLATIVE AUDIT	41,022	43,765	65,012			21,587	102,300	526		37,867
ATTY GEN-GEN SUPP										
LABOR & IND-ADMIN										
LABOR & IND-WKR COMP	153		2,519	183			671			
PUBLIC SAFETY-ADMIN			2,213,133							
SINGLE AUDIT	407		252						2	
IMB CREDIT	(675)	(109)	(316,857)	(121)		(3,786)	(288,013)	(38)	(615)	(16,008)
TOTAL PLAN ALLOCATN	287,635	100,649	3,403,627	39,848	13,266	29,157	413,658	40,850	3,747	57,992
F.Y. 86 BUDGET PLAN	212,843	79,367	3,539,815	44,502	15,352	12,415	696,628	56,667	4,432	69,176
ROLL FORWRD ADJUSTMT	74,792	21,282	(136,188)	(4,654)	(2,086)	16,742	(282,970)	(15,817)	(685)	(11,184)

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

ACTUAL COST FOR 1986

	STATE UNIV SYST	TEACHRS RETIRMNT	TRANSPRTN TRANSPRTN REG BD	TREASURER	UNIV OF MINN	VETERANS AFFAIRS	WELFARE CENT OFF	WELFARE INSTITUTNS
ADMIN-COMM OFF & ADM S	30,397	354	35,482	59	29	2,687	5,549	42,839
ADMIN-GENERAL SERVICES	13,036	353	15,149	704	353	2,114	6,342	13,036
ADMIN-INFORMATION SVCS	362,739	5,153	280,571	677	955	12,762	117,743	122,282
ADMIN-AGENCY SERVICES	361,037	8,412	418,533	1,122	620	18,162	114,763	167,744
FIN-FISC MGMT/ADM								
FIN-BUDGET	76,666	3,296	63,260	134	479	2,186	20,081	45,739
FIN-ACCOUNTING	184,587	3,328	275,302	576	711	1,179	31,390	113,299
FIN-OTHER	100,590	9,782	174,629	254	154	155	14,032	196,455
EMPLOYEE RELATIONS	476,535	5,553	556,247	925	463	42,112	87,000	671,592
MEDIATION SVCS	3,660	47	4,969	3		391	682	6,213
LEGISLATIVE AUDIT	70,869	34,204	119,704		1,495	9,627	192,692	
ATTY GEN-GEN SUPP								
LABOR & IND-ADMIN								
LABOR & IND-WKR COMP	2,931		8,705		18,798	1,711	412	17,882
PUBLIC SAFETY-ADMIN								
SINGLE AUDIT	136		12,795			127	35,673	12
IMB CREDIT	(4,463)	(5,011)	(91,126)			(339)	(299,981)	(1,398)
TOTAL PLAN ALLOCATN	1,678,720	65,471	1,874,220	4,454	5,259	22,318	154,857	493,234
F.Y. 86 BUDGET PLAN	1,655,064	67,226	2,129,455	4,253		152,398	191,188	773,994
ROLL FORWRD ADJSTMT	23,656	(1,755)	(255,235)	201		(130,080)	(36,331)	(280,760)

EXHIBIT A-10
F.Y. 1986

	WORLD TRADE CEN	ZOO	OTHER	TOTAL
ADMIN-COMM OFF & ADM S	74	1,365	5,830	1,389,694
ADMIN-GENERAL SERVICES		2,114	7,738	233,581
ADMIN-INFORMATION SVCS	1,612	14,784	157,494	2,774,089
ADMIN-AGENCY SERVICES	1,903	10,255	41,336	2,863,637
FIN-FISC MGMT/ADM				0
FIN-BUDGET	899	10,078	42,873	1,116,689
FIN-ACCOUNTING	2,136	28,404	62,879	3,199,309
FIN-OTHER	452	7,840	22,649	1,389,094
EMPLOYEE RELATIONS	1,157	21,403	91,510	3,743,215
MEDIATION SVCS	4	196	65	31,321
LEGISLATIVE AUDIT			111,190	1,712,321
ATTY GEN-GEN SUPP			5,598,658	5,598,658
LABOR & IND-ADMIN				968,654
LABOR & IND-WKR COMP		794	214	68,060
PUBLIC SAFETY-ADMIN				2,257,342
SINGLE AUDIT		2	241	72,451
IMB CREDIT		(432)	(5,010)	(1,160,648)
TOTAL PLAN ALLOCATN	8,237	96,803	6,137,667	26,257,467
F.Y. 86 BUDGET PLAN	1,358	161,837	7,762,159	30,002,724
ROLL FORWARD ADJUSTMT	6,879	(65,034)	(1,624,492)	(4,126,943)

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	5.7 ADMN AGENCY SVCS	6.5 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
DEPARTMENTS							
EQUIPMENT USE CHG	(356,209)						
ADMN-COMM OFF & ADM SV	11,517	(2,176,906)					
ADMN-GENERAL SERVICES	11,352	37,858	(4,059,760)				
ADMN-INFORMATION SVCS	50,117	59,120	1,753	(5,294,509)			
ADMN-AGENCY SERVICES	15,038	128,883	2,104	15,516	(2,941,379)		
FIN-FISC MGMT/ADM	27,698	833	1,753	42,048	14,262	(913,344)	
FIN-BUDGET						192,659	(1,469,791)
FIN-ACCOUNTING						385,317	
FIN-OTHER						221,201	
EMPLOYEE RELATIONS	19,764	638	701	8,357	9,809		3,103
MEDIATION SVCS	5,826	156	351	3,080	2,593		1,536
LEGISLATIVE AUDIT	25,851	443	351	5,776	1,887		1,606
ATTY GEN-GEN SUPP	57,653	2,220	6,311	54,232	17,703		12,674
LABOR & IND-ADMN	131,393	2,200	1,052	60,680	27,554		40,808
LABOR & IND-WKR COMP							
PUBLIC SAFETY-ADMN							
SINGLE AUDIT							
ISB CREDIT							
ADMN-COMM OFF & ADM SVCS		74,520	3,506	6,351	4,983		1,925
ADMN-GENERAL SERVICES			1,402	3,923	2,273		1,083
ADMN-INFORMATION SVCS				397,294	4,737		1,411
ADMN-AGENCY SERVICES					6,032		3,134
FIN-FISC MGMT/ADM						114,167	6,850
FIN-BUDGET							
FIN-ACCOUNTING							
FIN-OTHER							
EMPLOYEE RELATIONS							
MEDIATION SVCS							
LEGISLATIVE AUDIT							
ATTY GEN-GEN SUPP							
LABOR & IND-ADMN							
LABOR & IND-WKR COMP							
SINGLE AUDIT							
ADMINISTRATION							
BUILDING CODE		24,389		2,547	1,886		423
PLANT MANAGEMENT		185,704	9,115	4,888	16,080		2,379
STATE REG-DOCUMENTS		36,890	351	1,685	6,027		1,690
MICROGRAPHICS		21,796	351	328	1,599		465
OFFICE EQUIP		4,914	701	29	6,191		380
TELECOMMUNICATIONS		46,394	351	33	687		3,402
MOTOR POOL		99,605	351	1,124	3,595		6,729
STATE PRINTER		112,528	1,052	1,557	3,971		5,277
CENTRAL STORES		67,382	351	397	4,550		4,537
FEDERAL SURPLUS		12,045		672	419		342

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	5.7 ADMN AGENCY SVCS	6.5 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
DEPARTMENTS							
RESOURCE RECOVERY		3,607	351	87	166		159
COMMUTER VAN		3,155		20	247		204
IMB		290,950	1,402	32,471	27,960		3,782
ADDRESS & INSERT		8,905	351		403		325
MOVERS & DELIVERY		13,278	351	51	163		277
CENTRAL MNTNCE		8,850	351		1		413
CAPITOL PARKING		8,123	351	194	194		518
PROC SUR-LOCAL GOVT		155		48	20		47
RECDS MGMT-LOCAL GOVT		2,604			92		45
STATE SURPLUS		2,129					87
MGMT ANAL-SPEC FD		1,950		52			109
IISAC		0					
911 EMERGENCY		0					
OTHER		41,961		1,274	48,973		2,112
AGRICULTURE		2,916	10,167	55,317	84,628		29,196
ANIMAL HEALTH BOARD		215		4,087	1,414		1,264
ARTS BOARD		78		1,744	7,652		2,301
AUDITOR		644	701	7,853	2,711		3,797
CAPITOL AREA ARCH PLAN		39		363	707		164
CHARITABLE GAMBLING		78	351	2,125	1,841		1,207
COMMERCE		1,452	351	23,169	14,648		33,715
COMMUNITY COLLEGE BD		13,013	4,558	123,161	219,446		47,878
CORRECTIONS		11,906	13,673	92,150	124,459		51,857
ECONOMIC SECURITY		14,035	26,995	276,004	145,116		69,363
EDUCATION-CENT OFF		2,487	5,960	65,075	54,976		36,404
EDUCATN-FARIBLT SCHLS		1,354		6,170	11,331		15,806
EDUCATION-VO-TECH		592	1,052	11,541	11,813		12,177
ENERGY, ECON DVLP		1,556	1,052	63,307	73,331		25,510
GOVERNOR		16,075	701	15,256	3,071		1,843
HANDICAPPED COUNCIL		65		1,439	1,914		1,414
HEALTH		4,557	3,155	84,743	72,727		53,864
HEALTH LIC BDS							
MEDICAL EXAMINERS		72	1,402	1,735	2,186		1,042
NURSING		98	1,052	2,494	1,636		1,525
PHARMACY		46	1,052	924	846		685
DENTISTRY		33	1,052	932	1,498		750
CHIROPRACTORS		13	1,052	231	367		338
PSYCHOLOGY		13	1,052	284	623		407
OPTOMETRY		7	1,052	207	514		264
NURSING HOME ADM		13	1,052	334	570		365
PODIATRY				88	77		179
VETRNRY MEDICINE		7	1,052	196	548		325
HEARING EXAMINER		319	351	3,770	7,710		1,401
HIGHER ED COORD BD		423	351	6,429	13,957		7,210
HIGHER ED FAC AUTH		13			73		50
HOUSING FINANCE		775	3,155	22,981	10,511		6,183
HUMAN RIGHTS		443	3,155	14,191	3,866		3,497
INDIAN AFFAIRS		59	351	825	664		1,630

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	5.7 ADMN AGENCY SVCS	6.5 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
DEPARTMENTS							
INVESTMENT BOARD		163		3,794	2,076		1,476
IRON RANGE RESRCS		684	351	21,220	26,056		12,192
LABOR & INDUSTRY							
LIEUTENANT GOVERNOR		52	351	1,227	923		413
MILITARY AFFAIRS		1,797	351	30,530	10,127		14,912
MUNICIPAL BOARD		26		1,175	1,201		823
NATURAL RESOURCES		14,100	13,673	170,031	237,449		106,529
NON-HEALTH LIC BDS							
BOXING		13		219	185		538
BARBERS		20		832	448		1,200
ELECTRICITY		117	701	3,952	1,695		3,721
ARCHITECTS & ENG		33		819	652		1,839
ABSTRACTORS				50	167		230
ACCOUNTANCY		26		487	1,208		1,436
PEACE OFFICERS				1,602	632		1,229
PLANNING		703	1,052	14,095	18,327		4,420
POLLUTION CONTROL		2,688	4,908	65,706	49,185		17,145
PUB EMP RET ASSN		417	1,402	5,849	16,163		6,702
PUBLIC SAFETY		10,969	36,812	180,006	232,529		97,698
PUBLIC SERVICE		521	351	8,311	6,553		4,520
PUBLIC UTIL COMM		176	1,052	2,410	1,932		1,429
RACING COMMISSION		72		1,263	3,096		1,371
REVENUE		6,184	7,362	95,899	85,612		37,524
SECRTRY OF STATE		286	701	4,978	6,835		6,248
SENTENCE GUIDLNS		39	1,052	529	482		422
STATE RETIREMENT		254		2,930	7,100		5,912
STATE UNIV SYST		26,813	12,972	332,235	359,261		75,529
TEACHERS RETIREMENT		312	351	4,724	8,371		3,274
TRANSPORTATION		31,299	15,075	256,752	416,474		61,298
TRANSPORTATION REG BD		52	701	619	1,117		130
TREASURER		26	351	875	617		474
UNIV OF MINN							2,143
VETERANS AFFAIRS		2,370	2,104	11,682	18,072		19,850
WELFARE-CENT OFF		4,895	6,311	107,937	114,197		55,329
WELFARE-INSTITUTNS		37,789	12,972	112,144	166,918		44,868
WORLD TRADE CENTER		65		1,474	1,893		884
ZOO		1,204	2,104	13,530	10,204		9,850
OTHER		5,143	7,701	144,033	41,134		42,250
DIRECT BILLINGS							
GENERAL GOV'T		650,017	3,808,038	2,156,751			302,540
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	12.6 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	(3,461,258)						
FIN-OTHER		(1,825,922)					
EMPLOYEE RELATIONS	13,050	4,023	(4,335,448)				
MEDIATION SVCS	2,184	752	2,746	(1,253,238)			
LEGISLATIVE AUDIT	2,422	1,779	7,780		(2,779,581)		
ATTY GEN-GEN SUPP	23,521	10,036	39,016	94	1,356	(15,363,261)	
LABOR & IND-ADMIN	93,100	21,447	38,673	311	57,785		(1,055,923)
LABOR & IND-WKR COMP						54,117	69,992
PUBLIC SAFETY-ADMIN							
SINGLE AUDIT							
ISB CREDIT							
ADMIN-COMM OFF & ADM SV	5,519	1,940	5,835	33	96,772	91,373	
ADMIN-GENERAL SERVICES	2,274	989	3,204	32			
ADMIN-INFORMATION SVCS	5,003	1,586	4,348	37			
ADMIN-AGENCY SERVICES	15,681	3,593	7,323	59			
FIN-FISC MGMT/ADM	34,325	7,904	14,645	89	38,863	15,817	
FIN-BUDGET							
FIN-ACCOUNTING					106,110		
FIN-OTHER					68,053		
EMPLOYEE RELATIONS			11,213		9,115	38,843	
MEDIATION SVCS					9,387	1,011	
LEGISLATIVE AUDIT					70,942	22	
ATTY GEN-GEN SUPP						6,039,237	
LABOR & IND-ADMIN							27,388
LABOR & IND-WKR COMP							
SINGLE AUDIT							
ADMINISTRATION							
BUILDING CODE	1,728	569	1,945	16			
PLANT MANAGEMENT	9,882	5,505	10,192	150			
STATE REG-DOCUMENTS	8,412	1,469	1,945	15			
MICROGRAPHICS	2,337	689	1,831	13			
OFFICE EQUIP	1,679	342	114	2			
TELECOMMUNICATIONS	18,265	2,501	458	6			
MOTOR POOL	35,936	5,089	1,831	14			
STATE PRINTER	28,251	5,108	5,263	54			
CENTRAL STORES	24,232	3,403	1,259	9			
FEDERAL SURPLUS	1,664	385	915	7			

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	12.6 LEGIS AUDITOR	13.5 ATTY GENERAL	14.5 LAB-IND ADMIN
RESOURCE RECOVERY	673	136	229	1			
COMMUTER VAN	920	154	114	1			
IMB	15,974	7,963	28,376	266			
ADDRESS & INSERT	1,192	486	687	6			
MOVERS & DELIVERY	1,312	431	1,144	10			
CENTRAL MNTNCE	2,053	353	458	7			
CAPITOL PARKING	2,623	557	229	7			
PROC SUR-LOCAL GOVT	67	14		1			
RECDS MGMT-LOCAL GOV	240	83	229	3			
STATE SURPLUS	477	72	114				
MGMT ANAL-SPEC FD	400	74	114	3			
IISAC							
911 EMERGENCY							
OTHER	9,375	1,398	458	1			
AGRICULTURE	58,064	17,967	51,259	430	8,684		
ANIMAL HEALTH BOARD	2,415	1,501	3,776	32			
ARTS BOARD	3,136	672	1,373	11			
AUDITOR	5,888	2,861	11,327	84	415		
CAPITOL AREA ARCH PLAN	700	192	687	5			
CHARITABLE GAMBLING	2,694	610	1,373	11	8,062		
COMMERCE	49,084	10,935	25,515	204			
COMMUNITY COLLEGE BD	142,366	53,706	228,721	1,773	125,567		
CORRECTIONS	136,228	62,276	209,270	1,775	97,921		
ECONOMIC SECURITY	301,753	92,826	246,684	2,052	107,068		
EDUCATION-CENT OFF	109,814	25,224	43,708	341	85,086		
EDUCATN-FARIBLT SCHLS	7,721	5,279	23,799	205			
EDUCATION-VO-TECH	24,848	5,177	10,412	78	16,378		
ENERGY, ECON DVLP	46,669	12,106	27,346	204	47,724		
GOVERNOR	3,920	1,316	4,233		192		
HANDICAPPED COUNCIL	2,038	467	1,144	7			
HEALTH	83,090	26,164	80,092	673	19,550		
HEALTH LIC BDS							
MEDICAL EXAMINERS	2,975	646	1,259	10			
NURSING	4,457	931	1,716	15			
PHARMACY	1,882	378	801	5			
DENTISTRY	2,080	364	572	4			
CHIROPRACTORS	821	147	229	2			
PSYCHOLOGY	1,141	188	229	2			
OPTOMETRY	701	110	114				
NURSING HOME ADM	902	156	229	1			
PODIATRY	443	58					
VETRNRY MEDICINE	780	128	114	1			
HEARING EXAMINER	6,282	1,895	5,606	17	10,201		
HIGHER ED COORD BD	13,641	10,707	7,437	35	7,774		
HIGHER ED FAC AUTH	37	51	229	1			
HOUSING FINANCE	15,522	5,256	13,616	106			
HUMAN RIGHTS	4,084	1,866	7,780	64	24,472		
INDIAN AFFAIRS	1,695	419	1,030	7	8,365		

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	12.6 LEGIS AUDITOR	13.5 ATTY GENERAL	14.5 LAB-IND ADMIN
DEPARTMENTS							
INVESTMENT BOARD	2,139	820	2,860	14	100,092		
IRON RANGE RESRCS	23,821	5,525	12,014	117	28,176		
LABOR & INDUSTRY							931,196
LIEUTENANT GOVERNOR	599	189	915				
MILITARY AFFAIRS	22,326	11,158	31,579	317	12,729		
MUNICIPAL BOARD	1,082	239	458	1	3,991		
NATURAL RESOURCES	272,035	89,285	247,829	2,342	124,427		
NON-HEALTH LIC BDS							
BOXING	704	132	229	2			
BARBERS	1,701	287	343	2			
ELECTRICITY	5,129	1,124	2,060	13			
ARCHITECTS & ENG	2,665	455	572	4			
ABSTRACTORS	240	32					
ACCOUNTANCY	2,058	353	458	3			
PEACE OFFICERS	2,663	519					
PLANNING	15,083	4,459	12,357	102			
POLLUTION CONTROL	34,096	15,125	47,254	423	39,861		
PUB EMP RET ASSN	6,393	10,936	7,323	62	42,527		
PUBLIC SAFETY	520,105	109,870	192,794	1,638	63,184		
PUBLIC SERVICE	6,332	2,509	9,153	76			
PUBLIC UTIL COMM	1,890	812	3,089	21			
RACING COMMISSION	3,289	604	1,259	11	20,976		
REVENUE	111,411	120,554	108,697	992	99,406		
SECRTRY OF STATE	12,274	2,578	5,034	38	511		
SENTENCE GUIDLNS	822	191	687	4			
STATE RETIREMENT	5,461	8,787	4,462	34	36,796		
STATE UNIV SYST	175,883	95,132	471,286	3,628	68,960		
TEACHERS RETIREMENT	3,171	9,252	5,492	47	33,236		
TRANSPORTATION	262,320	165,157	550,120	4,926	116,377		
TRANSPORTATION REG BD	549	240	915	3			
TREASURER	677	146	458		1,453		
UNIV OF MINN	1,123	147					
VETERANS AFFAIRS	29,910	13,270	41,648	388	9,355		
WELFARE-CENT OFF	117,958	49,381	86,042	676	187,396		
WELFARE-INSTITUTNS	107,956	185,807	664,194	6,159			
WORLD TRADE CENTER	2,035	427	1,144	4			
ZOO	27,065	7,414	21,167	194			
OTHER	59,919	21,423	90,506	63	108,042	1,163,239	
DIRECT BILLINGS			498,682			4,056,814	
GENERAL GOV'T	215,732	458,174		1,221,532	656,244	3,902,788	27,347
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-ADMIN	17.5 SINGLE AUDIT	H-9 IMB CREDIT	18.7 ADMIN GEN-SUPP	19.5 ADMIN GEN SVCS	20.7 ADMIN INFOR SVCS	21.7 ADMIN 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-ADMIN								
LABOR & IND-WKR COMP	(735,334)							
PUBLIC SAFETY-ADMIN		(2,776,886)						
SINGLE AUDIT			(72,563)					
ISB CREDIT				1,339,067				
ADMIN-COMM OFF & ADM SV	1,034			(3,289)	(290,502)			
ADMIN-GENERAL SERVICES				(1,099)	5,505	(19,586)		
ADMIN-INFORMATION SVCS				(845)	8,655	9	(422,235)	
ADMIN-AGENCY SERVICES				(41,732)	19,056	10	1,300	(14,456)
FIN-FISC MGMT/ADM	28			(108,174)	111	9	3,611	71
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS	41			(13,385)	85	3	767	48
MEDIATION SVCS			1	(94)	21	2	285	13
LEGISLATIVE AUDIT				(7,624)	59	2	512	9
ATTY GEN-GEN SUPP	83		16	(1,279)	297	31	4,890	88
LABOR & IND-ADMIN	400		95	(898)	294	5	5,283	136
LABOR & IND-WKR COMP								
SINGLE AUDIT								
ADMINISTRATION								
BUILDING CODE				(6)	3,557		234	9
PLANT MANAGEMENT		44,209		(186)	26,341	45	451	80
STATE REG-DOCUMENTS				(2,555)	5,090	2	157	29
MICROGRAPHICS				(18)	3,065	2	31	8
OFFICE EQUIP					666	3	3	31
TELECOMMUNICATIONS				(2,308)	6,229	2	3	3
MOTOR POOL				(9,912)	13,448	2	102	18
STATE PRINTER				(33)	15,467	5	141	19
CENTRAL STORES				(73)	9,101	2	37	22
FEDERAL SURPLUS					1,686		63	2

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-9 IMB CREDIT	18.7 ADMIN GEN-SUPP	19.5 ADMIN GEN SVCS	20.7 ADMIN INFOR SVCS	21.7 ADMIN AGEN SVCS
DEPARTMENTS								
RESOURCE RECOVERY					501	2	8	1
COMMUTER VAN					431		2	1
IMB					41,262	7	3,030	139
ADDRESS & INSERT					1,247	2		2
MOVERS & DELIVERY					1,870	2	5	1
CENTRAL MNTNCE					1,219	2		
CAPITOL PARKING				(303)	1,104	2	18	
PROC SUR-LOCAL GOVT					21		4	
RECDs MGMT-LOCAL GOVT			3		367			
STATE SURPLUS					294			
MGMT ANAL-SPEC FD				(73)	270		5	
IISAC								
911 EMERGENCY								
OTHER					6,372		104	243
AGRICULTURE	1,020		42	(2,235)	390	50	5,076	419
ANIMAL HEALTH BOARD	28		1		29		366	8
ARTS BOARD			21	(1)	10		158	38
AUDITOR				(169)	86	3	705	13
CAPITOL AREA ARCH PLAN					5		33	3
CHARITABLE GAMBLING				(2,163)	10	2	199	9
COMMERCE	28			(4,027)	194	2	2,102	73
COMMUNITY COLLEGE BD	1,613		143	(1,179)	1,739	22	11,413	1,004
CORRECTIONS	2,963		38	(7,672)	1,591	67	8,455	614
ECONOMIC SECURITY	455		9,110	(23,970)	1,876	133	25,325	718
EDUCATION-CENT OFF	372		5,366	(8,360)	332	29	5,971	272
EDUCATN-FARIBLT SCHLS	248		2	(148)	181		579	56
EDUCATION-VO-TECH	14		596	(440)	79	5	1,082	58
ENERGY, ECON DVLDP	28		2,419	(2,019)	208	5	5,919	363
GOVERNOR	14				2,452	3	1,429	15
HANDICAPPED COUNCIL				(17)	9		135	10
HEALTH	358		1,558	(5,324)	609	16	7,673	360
HEALTH LIC BDS								
MEDICAL EXAMINERS				(1,444)	10	7	158	11
NURSING				(13,702)	13	5	214	8
PHARMACY				(338)	6	5	81	5
DENTISTRY					4	5	81	8
CHIROPRACTORS				(52)	2	5	21	2
PSYCHOLOGY					2	5	25	3
OPTOMETRY					1	5	18	2
NURSING HOME ADM					2	5	30	2
PODIATRY							7	
VETERNRY MEDICINE				(87)	1	5	17	3
HEARING EXAMINER	28			(94)	43	2	318	38
HIGHER ED COORD BD			80	(4,914)	57	2	600	69
HIGHER ED FAC AUTH					2			
HOUSING FINANCE			2,568	(428)	104	16	2,033	52
HUMAN RIGHTS	41		14	(294)	59	16	1,280	19
INDIAN AFFAIRS			4		8	2	78	4

	15.5	16.5	17.5	18.7	19.5	20.7	21.7
	LAB-IND	PUBLIC	SINGLE	H-9	ADMIN	ADMIN	ADMIN
DEPARTMENTS	WKRS COMP	SAFETY-ADMIN	AUDIT	CREDIT	GEN-SUPP	GEN SVCS	AGEN SVCS
INVESTMENT BOARD				(109)	22		10
IRON RANGE RESRCS	207		2	(14)	91	2	129
LABOR & INDUSTRY							
LIEUTENANT GOVERNOR					7	2	5
MILITARY AFFAIRS	510		270	(2)	240	2	50
MUNICIPAL BOARD				(17)	3		5
NATURAL RESOURCES	3,887		497	(25,698)	1,884	67	1,174
NON-HEALTH LIC BDS							
BOXING					2		1
BARBERS					3		2
ELECTRICITY				(725)	16	3	8
ARCHITECTS & ENG				(486)	4		4
ABSTRACTORS							1
ACCOUNTANCY				(500)	3		6
PEACE OFFICERS				(3,987)			3
PLANNING			70	(584)	94	5	91
POLLUTION CONTROL	138		407	(675)	359	24	243
PUB EMP RET ASSN				(109)	56	7	80
PUBLIC SAFETY	2,274	2,213,133	252	(316,857)	1,466	181	1,151
PUBLIC SERVICE	165			(121)	70	2	32
PUBLIC UTIL COMM					23	5	10
RACING COMMISSION				(3,786)	10		15
REVENUE	606			(288,013)	827	36	424
SECRTRY OF STATE				(38)	38	3	34
SENTENCE GUIDLNS			2	(615)	5	5	2
STATE RETIREMENT				(16,000)	34		35
STATE UNIV SYST	2,646		136	(4,463)	3,584	64	1,776
TEACHERS RETIREMENT				(5,011)	42	2	41
TRANSPORTATION	7,857		12,795	(91,126)	4,183	74	2,059
TRANSPORTATION REG BD					7	3	5
TREASURER					3	2	3
UNIV OF MINN	16,968						
VETERANS AFFAIRS	1,544		127	(339)	317	10	90
WELFARE-CENT OFF	372		35,673	(299,981)	654	31	566
WELFARE-INSTITUTNS	16,141		12	(1,398)	5,050	64	826
WORLD TRADE CENTER					9		10
ZOO	717		2	(432)	161	10	51
OTHER	191		241	(5,010)	687	37	202
DIRECT BILLINGS							
GENERAL GOV'T	672,315	519,544			86,743	18,372	171,999
TOTAL	0	0	0	0	0	0	0

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	28.6 LEGIS AUDITOR	29.5 ATTY GENERAL
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-ADMIN								
LABOR & IND-WKR COMP								
PUBLIC SAFETY-ADMIN								
SINGLE AUDIT								
ISB CREDIT								
ADMIN-COMM OFF & ADM SVCS								
ADMIN-GENERAL SERVICES								
ADMIN-INFORMATION SVCS								
ADMIN-AGENCY SERVICES								
FIN-FISC MGMT/ADM	(128,316)							
FIN-BUDGET	30,933	(30,933)						
FIN-ACCOUNTING	61,867		(167,977)					
FIN-OTHER	35,516			(103,569)				
EMPLOYEE RELATIONS		96	646	232	(47,704)			
MEDIATION SVCS		18	100	43	31	(10,826)		
LEGISLATIVE AUDIT		19	120	103	87		(64,251)	
ATTY GEN-GEN SUPP		180	1,164	575	435	1	34	(6,045,752)
LABOR & IND-ADMIN		685	4,607	1,234	431	3	1,681	
LABOR & IND-WKR COMP								74,507
SINGLE AUDIT								
ADMINISTRATION								
BUILDING CODE		13	86	33	22			
PLANT MANAGEMENT		73	489	316	203	1		
STATE REG-DOCUMENTS		55	416	85	22			
MICROGRAPHICS		15	116	39	20			
OFFICE EQUIP		11	83	20	1			
TELECOMMUNICATIONS		114	904	144	5			
MOTOR POOL		224	1,778	294	20			
STATE PRINTER		175	1,398	294	59			
CENTRAL STORES		151	1,199	196	14			
FEDERAL SURPLUS		11	82	22	10			

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	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	28.6 LEGIS AUDITOR	29.5 ATTY GENERAL
RESOURCE RECOVERY		5	33	8	3			
COMMUTER VAN		7	46	9	1			
IMB		117	791	457	316	2		
ADDRESS & INSERT		9	59	28	8			
MOVERS & DELIVERY		9	65	24	13			
CENTRAL MNTNCE		14	102	21	5			
CAPITOL PARKING		17	130	32	3			
PROC SUR-LOCAL GOVT		1	3					
RECDS MGMT-LOCAL GOVT		1	12	4	3			
STATE SURPLUS		3	24	5	1			
MGMT ANAL-SPEC FD		3	20	4	1			
IISAC								
911 EMERGENCY								
OTHER		66	464	81	5			
AGRICULTURE		459	2,873	1,033	571	4	253	
ANIMAL HEALTH BOARD		20	120	87	42			
ARTS BOARD		40	155	39	15			
AUDITOR		42	291	164	126	1	12	
CAPITOL AREA ARCH PLAN		5	35	11	8			
CHARITABLE GAMBLING		18	133	35	15		235	
COMMERCE		327	2,429	629	284	2		
COMMUNITY COLLEGE BD		941	7,045	3,084	2,548	15	3,557	
CORRECTIONS		1,318	6,742	3,574	2,331	15	2,851	
ECONOMIC SECURITY		1,950	14,933	5,333	2,748	18	2,906	
EDUCATION-CENT OFF		714	5,434	1,450	487	3	2,319	
EDUCATN-FARIBLT SCHLS		333	382	303	265	2		
EDUCATION-VO-TECH		245	1,230	298	116	1	432	
ENERGY, ECON DVLP		451	2,310	696	305	2	1,316	
GOVERNOR		30	194	75	47		6	
HANDICAPPED COUNCIL		17	101	27	13			
HEALTH		845	4,112	1,503	892	6	505	
HEALTH LIC BDS								
MEDICAL EXAMINERS		19	147	38	14			
NURSING		29	221	53	19			
PHARMACY		13	93	23	9			
DENTISTRY		14	103	21	6			
CHIROPRACTORS		6	41	9	3			
PSYCHOLOGY		8	56	10	3			
OPTOMETRY		5	35	6	1			
NURSING HOME ADM		7	45	9	3			
PODIATRY		4	22	4				
VETRNRY MEDICINE		6	39	6	1			
HEARING EXAMINER		44	311	109	62		297	
HIGHER ED COORD BD		117	675	613	83		226	
HIGHER ED FAC AUTH		1	2	3	3			
HOUSING FINANCE		144	768	301	152	1		
HUMAN RIGHTS		48	202	107	87	1	713	
INDIAN AFFAIRS		23	84	24	11		244	

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			(356,209)
ADMIN-COMM OFF & ADM SVCS			(2,165,389)
ADMIN-GENERAL SERVICES			(4,010,550)
ADMIN-INFORMATION SVCS			(5,183,519)
ADMIN-AGENCY SERVICES			(2,779,838)
FIN-FISC MGMT/ADM			(826,750)
FIN-BUDGET			(1,277,132)
FIN-ACCOUNTING			(3,075,941)
FIN-OTHER			(1,604,721)
EMPLOYEE RELATIONS			(4,276,003)
MEDIATION SVCS			(1,234,014)
LEGISLATIVE AUDIT			(2,731,686)
ATTY GEN-GEN SUPP			(15,138,445)
LABOR & IND-ADMIN			(580,920)
LABOR & IND-WKR COMP			(611,225)
PUBLIC SAFETY-ADMIN			(2,776,886)
SINGLE AUDIT			(72,563)

ISB CREDIT 1,339,067

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	(41,344)	0
LABOR & IND-WKR COMP	2,815 (77,322)	0
SINGLE AUDIT		0

ADMINISTRATION	
BUILDING CODE	37,451
PLANT MANAGEMENT	323,917
STATE REG-DOCUMENTS	61,785
MICROGRAPHICS	32,687
OFFICE EQUIP	15,170
TELECOMMUNICATIONS	77,193
MOTOR POOL	160,248
STATE PRINTER	180,586
CENTRAL STORES	116,769
FEDERAL SURPLUS	18,325

EXHIBIT B-5
ACTUAL 1986

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
RESOURCE RECOVERY			5,970
COMMUTER VAN			5,312
IMB			455,265
ADDRESS & INSERT			13,710
MOVERS & DELIVERY			19,006
CENTRAL MNTNCE			13,849
CAPITOL PARKING			13,799
PROC SUR-LOCAL GOVT			381
RECDs MGMT-LOCAL GOVT			3,686
STATE SURPLUS			3,206
MGMT ANAL-SPEC FD			2,932
IISAC			0
911 EMERGENCY			0
OTHER			112,887
AGRICULTURE		110	328,693
ANIMAL HEALTH BOARD		3	15,408
ARTS BOARD			17,442
AUDITOR			37,555
CAPITOL AREA ARCH PLAN			2,957
CHARITABLE GAMBLING			16,845
COMMERCE		3	161,119
COMMUNITY COLLEGE BD		174	992,388
CORRECTIONS		320	824,722
ECONOMIC SECURITY		49	1,323,480
EDUCATION-CENT OFF		40	443,504
EDUCATN-FARIBLT SCHLS		27	73,895
EDUCATION-VO-TECH		1	97,785
ENERGY, ECON DVL P		3	310,811
GOVERNOR		1	50,873
HANDICAPPED COUNCIL			8,783
HEALTH		39	441,767
HEALTH LIC BDS			
MEDICAL EXAMINERS			10,287
NURSING			784
PHARMACY			6,516
DENTISTRY			7,527
CHIROPRACTORS			3,237
PSYCHOLOGY			4,051
OPTOMETRY			3,042
NURSING HOME ADM			3,725
PODIATRY			882
VETERNRY MEDICINE			3,142
HEARING EXAMINER		3	38,713
HIGHER ED COORD BD			65,572
HIGHER ED FAC AUTH			465
HOUSING FINANCE			83,816
HUMAN RIGHTS		4	65,715
INDIAN AFFAIRS			15,527

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			
INVESTMENT BOARD			116,843
IRON RANGE RESRCS		22	135,248
LABOR & INDUSTRY	37,458		968,654
LIEUTENANT GOVERNOR			4,854
MILITARY AFFAIRS		55	142,238
MUNICIPAL BOARD			9,288
NATURAL RESOURCES		419	1,383,827
NON-HEALTH LIC BDS			
BOXING			2,094
BARBERS			5,824
ELECTRICITY			18,542
ARCHITECTS & ENG			6,816
ABSTRACTORS			739
ACCOUNTANCY			5,723
PEACE OFFICERS			2,987
PLANNING			72,864
POLLUTION CONTROL		15	287,635
PUB EMP RET ASSN			188,649
PUBLIC SAFETY		245	3,483,627
PUBLIC SERVICE		18	39,848
PUBLIC UTIL COMM			13,266
RACING COMMISSION			29,157
REVENUE		65	413,658
SECRTRY OF STATE			40,850
SENTENCE GUIDLNS			3,747
STATE RETIREMENT			57,992
STATE UNIV SYST		285	1,678,720
TEACHERS RETIREMENT			65,471
TRANSPORTATION		848	1,874,220
TRANSPORTATION REG BD			4,454
TREASURER			5,259
UNIV OF MINN		1,830	22,318
VETERANS AFFAIRS		167	154,857
WELFARE-CENT OFF		40	493,234
WELFARE-INSTITUTNS		1,741	1,395,695
WORLD TRADE CENTER			8,237
ZOO		77	96,803
OTHER		23	6,137,667
DIRECT BILLINGS			4,560,984
GENERAL GOV'T	1,071	70,695	16,544,273
TOTAL	0	0	0

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 86 ACTUAL PLAN

<u>DEPARTMENT</u>	<u>BASIS OF ALLOCATION</u>
Equipment Use Charge	
1.4 Equipment Use Charge	Cost of equipment inventory (6-30-86)
ADMINISTRATION-COMMISSIONERS OFFICE AND ADMINISTRATIVE SERVICES	
2.4 Commissioner and Personnel	Actual employee count F.Y. 1986
2.5 Fiscal	Accounting transactions processed in 1985-1986
2.6 Employee Assistance	Actual employee count F.Y. 1986
ADMINISTRATION-GENERAL SERVICES	
3.4 Leasing	Number of leases processed in 1985-1986
ADMINISTRATION-INFORMATION SERVICES	
4.4 Records Center	Cubic feet of records maintained
4.5 Forms Management	Number of forms maintained in 1985/1986
4.6 Telecommunications	1985-1986 telephone charges (Obj. Code 202)
ADMINISTRATION-AGENCY SVCS	
5.4 Procurement	Encumbrance transactions (A44) in 1985-1986
5.5 Central Mail	Postage revolving fund charges 1985-1986
5.6 Inventory Management	Number of items in inventory
FINANCE-FISCAL MGMT AND ADMIN	
6.4 Department - Administration	Actual employee count in F.Y. 1986
FINANCE-BUDGET	
7.4 Budget Control	Accounting transaction 1985-1986
7.6 Budget Support	Number of allotment accounts in state accounting system
FINANCE-ACCOUNTING	
8.4 Accounting Services	Accounting Transactions 1985-1986

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 86 ACTUAL PLAN

DEPARTMENT	BASIS OF ALLOCATION
FINANCE-OTHER	
9.4 Financial Reporting	Accounting Transactions 1985-1986
9.5 Central Payroll	Payroll Transactions 1985-1986
9.6 Single Audit	Federal Cash Receipts Fiscal Year 1986
9.7 Cash Management	Accounting Transactions and Subsystem Warrants (1985-1986)
EMPLOYEE RELATIONS	
10.4 Personnel Administration	Actual employee count in F.Y. 1986
MEDIATION SERVICES	
11.4 State Agencies	Positions in Bargaining Units in 1985-86
LEGISLATIVE AUDITOR	
12.4 Finance Audits	Actual Hours of Service 1985-86
12.5 Single Audit	Actual Hours of Service 1985-86
ATTORNEY GENERAL-GENERAL SUPPORT	
13.4 Legal Services	Actual Hours of Service 1985-86
LABOR AND INDUSTRY-ADMINISTRATION	
14.4 Department - Administration	Actual employee count in F.Y. 1986
LABOR & INDUSTRY-WORKERS COMP ADM	
15.4 State Employee	First Report of Injury Fiscal Year 1986
PUBLIC SAFETY ADMINISTRATION	
16.4 Department - Administration	Actual employee count in F.Y. 1986
STATE AUDITOR-SINGLE AUDIT	
17.4 Single Audit	Federal Cash Receipts Fiscal Year 1986

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, 1986. 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 1986

STATE OF MINNESOTA
EQUIPMENT USE CHARGE
COSTS TO BE ALLOCATED

EXPENDITURES PER 1986 FINANCIAL INFORMATION:

DEPARTMENTAL COST ADJUSTMENTS:

EQUIPMENT USE CHARGE	356,209	
TOTAL DEPARTMENTAL COST ADJUSTMENTS		356,209
TOTAL TO BE ALLOCATED		356,209

SCHEDULE 1.3
ACTUAL 1986

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	356,209		356,209
COST BY FUNCTION	356,209		356,209
REALLOCATE ADMIN	0		
ALLOCABLE COSTS	356,209		356,209
DISALLOWED			
NET ALLOCATED	356,209		356,209

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

SCHEDULE 1.4
ACTUAL 1986

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

DETAIL ALLOCATION-EQUIPMENT USE CHARGE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADM SVCS	172,751	3.23%	11,517
GENERAL SERVICES	170,269	3.19%	11,352
INFORMATION SERVICES	751,711	14.07%	50,117
AGENCY SERVICES	225,563	4.22%	15,038
FINANCE	415,451	7.78%	27,698
EMPLOYEE RELATIONS	296,448	5.55%	19,764
MEDIATION SVCS	87,389	1.64%	5,826
LEGISLATIVE AUDIT	387,743	7.26%	25,851
ATTORNEY GENERAL	864,749	16.19%	57,653
LABOR & INDUSTRY	1,970,789	36.89%	131,393
SUB-TOTAL	5,342,863	100.00%	356,209
DIRECT BILLED			
TOTAL	5,342,863	100.00%	356,209

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY(6-30-86)
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 actual employee count for F.Y. 1986.

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 1985-86 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 units actual employee count for fiscal year 1986.

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
ACTUAL 1986

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

EXPENDITURES-ACTUAL F.Y. 1986		4,464,566
DEDUCTIONS:		
EQUIPMENT	(29,777)	
GRANTS	(2,269,400)	
TOTAL DEDUCTIONS		(2,299,177)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	11,517	
TOTAL ALLOCATED ADDITIONS		11,517
TOTAL TO BE ALLOCATED		2,176,906

SCHEDULE 2.3
ACTUAL 1986

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

FISCAL YEAR ENDED JUNE 30, 1986

	TOTAL	GENERAL ADMN	COMMSR & PERSONL	FISCAL	STATE EMP ASSIST	MGMT ANALYSIS	OTHER
WAGES & BENEFITS							
SALARIES & WAGES	1,814,068		616,656	497,228	141,740	425,501	132,943
OTHER EQUIPMENT & COST							
SERVICES	320,328		135,304	32,632	72,314	43,963	36,115
SUPPLIES	30,993		14,221	5,636	3,080	4,860	3,196
EQUIPMENT	29,777	29,777					
GRANTS	2,269,400						2,269,400
DEPARTMENTAL EXPENDITURES	4,464,566	29,777	766,181	535,496	217,134	474,324	2,441,654
COST ADJUSTMENTS							
DEDUCTIONS	(2,299,177)	(29,777)	(0)	(0)	(0)	(0)	(2,269,400)
ADDITIONS	11,517	11,517					
COST BY FUNCTION	2,176,906	11,517	766,181	535,496	217,134	474,324	172,254
REALLOCATE ADMINISTRATION		(11,517)	4,075	2,848	1,155	2,523	916
ALLOCABLE COSTS	2,176,906	0	770,256	538,344	218,289	476,847	173,170
DISALLOWED	(650,017)					(476,847)	(173,170)
NET ALLOWED	1,526,889		770,256	538,344	218,289	0	0

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	51	6.74%	51,893
GENERAL SERVICES	28	3.70%	28,490
INFORMATION SERVICES	38	5.02%	38,665
AGENCY SERVICES	64	8.45%	65,121
BUILDING CODE	17	2.25%	17,298
PLANT MANAGEMENT	159	21.00%	161,784
STATE REGISTER & DOC	17	2.25%	17,298
MICROGRAPHICS	16	2.11%	16,280
OFFICE EQUIPMENT	1	0.13%	1,018
TELECOMMUNICATIONS	4	0.53%	4,070
MOTOR POOL	16	2.11%	16,280
STATE PRINTER	46	6.08%	46,806
CENTRAL STORES	11	1.45%	11,193
FEDERAL SURPLUS	8	1.06%	8,140
RESOURCE RECOVERY	2	0.26%	2,035
COMMUTER VANS	1	0.13%	1,018
IMB	248	32.76%	252,343
ADDRESSING & INSERT	6	0.79%	6,105
MOVERS & DELIVERY	10	1.32%	10,175
CENT MNTNCE REV	4	0.53%	4,070
CAPITOL PARKING	2	0.26%	2,035
PROC SUR-LOCAL GOVT	0	0.00%	0
RCRDS MGT-LOC GOVT	2	0.26%	2,035
STATE SURPLUS	1	0.13%	1,018
MGMT ANAL-SP FD	1	0.13%	1,018
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	4	0.53%	4,068
SUB-TOTAL	757	100.00%	770,256
DIRECT BILLED			
TOTAL	757	100.00%	770,256

ALLOCATION BASIS: F.Y. 1986 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
COMM OFF & ADMN SVCS	4,296	12.69%	22,295
GENERAL SERVICES	1,770	5.23%	9,186
INFORMATION SERVICES	3,894	11.50%	20,208
AGENCY SERVICES	12,206	36.05%	63,345
BUILDING CODE	1,345	3.97%	6,980
GOVERNOR	3,051	9.01%	15,834
OTHER	7,297	21.55%	37,867
TOTAL	33,859	100.00%	175,715
PLANT MANAGEMENT	7,692	6.31%	22,885
STATE REG & DOC	6,548	5.37%	19,481
MICROGRAPHICS	1,819	1.49%	5,412
OFFICE EQUIPMENT	1,307	1.07%	3,889
TELECOMMUNICATIONS	14,217	11.66%	42,298
MOTOR POOL	27,972	22.95%	83,221
STATE PRINTER	21,990	18.04%	65,423
CENTRAL STORES	18,862	15.48%	56,117
FEDERAL SURPLUS	1,295	1.06%	3,853
RESOURCE RECOVERY	524	0.43%	1,559
COMMUTER VANS	716	0.59%	2,130
IMB	12,434	10.20%	36,993
ADDRESSING & INSERT	928	0.76%	2,761
MOVERS & DELIVERY	1,021	0.84%	3,038
CENT MNTNCE REV	1,598	1.31%	4,754
CAPITOL PARKING	2,042	1.68%	6,075
PROC SUR-LOCAL GOVT	52	0.04%	155
RCDS MGT-LOC GOVT	187	0.15%	556
STATE SURPLUS	371	0.30%	1,104
MGMT ANAL-SP FD	311	0.26%	925
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
TOTAL	121,886	100.00%	362,629
GRAND TOTAL			538,344

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMIN SERVICES

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SVCS	51	0.15%	332
GENERAL SERVICES	28	0.08%	182
INFORMATION SVCS	38	0.11%	247
AGENCY SERVICES	64	0.19%	417
BUILDING CODE	17	0.05%	111
PLANT MGMT	159	0.47%	1,035
STATE REGISTER & DOCUMENTS	17	0.05%	111
MICROGRAPHICS	16	0.05%	104
OFFICE EQUIPMENT	1	.00%	7
TELECOMMUNICATIONS	4	0.01%	26
MOTOR POOL	16	0.05%	104
STATE PRINTER	46	0.14%	299
CENTRAL STORES	11	0.03%	72
FEDERAL SURPLUS	8	0.02%	52
RESOURCE RECOVERY	2	0.01%	13
COMMUTER VANS	1	.00%	7
IMB	248	0.74%	1,614
ADDRESSING & INSERT	6	0.02%	39
MOVERS & DELIVERY	10	0.03%	65
CENTRAL MNTNCE REV	4	0.01%	26
CAPITOL PARKING	2	0.01%	13
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	2	0.01%	13
STATE SURPLUS	1	.00%	7
MGMT ANALYSIS-SP FD	1	.00%	7
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	4	0.01%	26
AGRICULTURE	448	1.34%	2,916
ANIMAL HEALTH BD	33	0.10%	215
ARTS BOARD	12	0.04%	78
ATTORNEY GENERAL	341	1.02%	2,220
AUDITOR	99	0.30%	644
CAPITOL AREA ARCH PLAN BD	6	0.02%	39
CHARITABLE GAMBLING	12	0.04%	78
COMMERCE	223	0.67%	1,452
COMMUNITY COLLEGE BD	1,999	5.96%	13,013
CORRECTIONS	1,829	5.45%	11,906
ECONOMIC SECURITY	2,156	6.43%	14,035
EDUCATION-CENTRAL OFFICE	382	1.14%	2,487
EDUCATION-FARIBAUTL SCHOOLS	208	0.62%	1,354
EDUCATION-VO-TECH	91	0.27%	592
EMPLOYEE RELATIONS	98	0.29%	638
ENERGY, ECONOMIC DVLP	239	0.71%	1,556
FINANCE	128	0.38%	833
GOVERNOR	37	0.11%	241
HANDICAPPED COUNCIL	10	0.03%	65
HEALTH	700	2.09%	4,557
HEALTH LIC BDS			
MEDICAL EXAMINERS	11	0.03%	72
NURSING	15	0.04%	98
PHARMACY	7	0.02%	46
DENTISTRY	5	0.01%	33
CHIROPRACTORS	2	0.01%	13
PSYCHOLOGY	2	0.01%	13
OPTOMETRY	1	.00%	7
NURSING HOME ADM	2	0.01%	13
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	7
HEARING EXAMINER	49	0.15%	319
HIGHER ED COORD BD	65	0.19%	423

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%	13
HOUSING FINANCE	119	0.35%	775
HUMAN RIGHTS	68	0.20%	443
INDIAN AFFAIRS	9	0.03%	59
INVESTMENT BOARD	25	0.07%	163
IRON RANGE RESOURCES	105	0.31%	684
LABOR & INDUSTRY	338	1.01%	2,200
LEGISLATIVE AUDIT	68	0.20%	443
LIEUTENANT GOVERNOR	8	0.02%	52
MEDIATION SVCS	24	0.07%	156
MILITARY AFFAIRS	276	0.82%	1,797
MUNICIPAL BOARD	4	0.01%	26
NATURAL RESOURCES	2,166	6.46%	14,100
NON-HEALTH LIC BDS			
BOXING	2	0.01%	13
BARBERS	3	0.01%	20
ELECTRICITY	18	0.05%	117
ARCHITECTS & ENG	5	0.01%	33
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	26
PEACE OFFICERS	0	0.00%	0
PLANNING	108	0.32%	703
POLLUTION CONTROL	413	1.23%	2,688
PUB EMP RET ASSN	64	0.19%	417
PUBLIC SAFETY	1,685	5.02%	10,969
PUBLIC SERVICE	80	0.24%	521
PUBLIC UTIL COMM	27	0.08%	176
RACING COMMISSION	11	0.03%	72
REVENUE	950	2.83%	6,184
SECRETARY OF STATE	44	0.13%	286
SENTENCE GUIDELINES	6	0.02%	39
STATE RETIREMENT	39	0.12%	254
STATE UNIV SYSTEM	4,119	12.28%	26,813
TEACHERS RETIREMENT	48	0.14%	312
TRANSPORTATION	4,808	14.34%	31,299
TRANSPORTATION REG BD	8	0.02%	52
TREASURER	4	0.01%	26
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	364	1.09%	2,370
WELFARE-CENT OFFICE	752	2.24%	4,895
WELFARE-INSTITUTIONS	5,805	17.31%	37,789
WORLD TRADE CENTER	10	0.03%	65
ZOO	185	0.55%	1,204
OTHER	791	2.36%	5,143
TOTAL	33,533	100.00%	218,289

ALLOCATION BASIS: F.Y. 1986 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMIN SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL	EMPLOYEE ASSISTANCE
ADMINISTRATION				
COMM OFF & ADMIN SVCS	74.520	51.893	22.295	332
GENERAL SERVICES	37.858	28.490	9.186	182
INFORMATION SVCS	59.120	38.665	20.208	247
AGENCY SERVICES	128.883	65.121	63.345	417
BUILDING CODE	24.389	17.298	6980	111
PLANT MGMT	185.704	161.784	22.885	1,035
STATE REGISTER & DOCUMENTS	36.890	17.298	19.481	111
MICROGRAPHICS	21.796	16.280	5.412	104
OFFICE EQUIPMENT	4.914	1.018	3.889	7
TELECOMMUNICATIONS	46.394	4.070	42.298	26
MOTOR POOL	99.605	16.280	83.221	104
STATE PRINTER	112.528	46.806	65.423	299
CENTRAL STORES	67.382	11.193	56.117	72
FEDERAL SURPLUS	12.045	8.140	3.853	52
RESOURCE RECOVERY	3.607	2.035	1.559	13
COMMUTER VANS	3.155	1.018	2.130	7
IMB	290.950	252.343	36.993	1,614
ADDRESSING & INSERT	8.905	6.105	2.761	39
MOVERS & DELIVERY	13.278	10.175	3.038	65
CENTRAL MNTNCE REV	8.850	4.070	4.754	26
CAPITOL PARKING	8.123	2,035	6.075	13
PROC SUR-LOCAL GOVT	155	0	155	0
RECORDS MGMT-LOCAL GOVT	2.604	2.035	556	13
STATE SURPLUS	2.129	1.018	1,104	7
MGMT ANALYSIS-SP FD	1.950	1,018	925	7
IISAC	0	0	0	0
911 EMERGENCY	0	0	0	0
OTHER	41.961	4,068	37.867	26
AGRICULTURE	2.916	0	0	2,916
ANIMAL HEALTH BD	215	0	0	215
ARTS BOARD	78	0	0	78
ATTORNEY GENERAL	2.220	0	0	2,220
AUDITOR	644	0	0	644
CAPITOL AREA ARCH PLAN BD	39	0	0	39
CHARITABLE GAMBLING	78	0	0	78
COMMERCE	1.452	0	0	1,452
COMMUNITY COLLEGE BD	13.013	0	0	13,013
CORRECTIONS	11.906	0	0	11,906
ECONOMIC SECURITY	14.035	0	0	14,035
EDUCATION-CENTRAL OFFICE	2.487	0	0	2,487
EDUCATION-FARIBAULT SCHOOLS	1.354	0	0	1,354
EDUCATION-VO-TECH	592	0	0	592
EMPLOYEE RELATIONS	638	0	0	638
ENERGY, ECONOMIC DVLP	1.556	0	0	1,556
FINANCE	833	0	0	833
GOVERNOR	16.075	0	15.834	241
HANDICAPPED COUNCIL	65	0	0	65
HEALTH	4.557	0	0	4,557
HEALTH LIC BDS				
MEDICAL EXAMINERS	72	0	0	72
NURSING	98	0	0	98
PHARMACY	46	0	0	46
DENTISTRY	33	0	0	33
CHIROPRACTORS	13	0	0	13
PSYCHOLOGY	13	0	0	13
OPTOMETRY	7	0	0	7
NURSING HOME ADM	13	0	0	13
PODIATRY	0	0	0	0
VETERINARY MEDICINE	7	0	0	7
HEARING EXAMINER	319	0	0	319
HIGHER ED COORD BD	423	0	0	423

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

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL	EMPLOYEE ASSISTANCE
HIGHER ED FAC AUTH	13	0	0	13
HOUSING FINANCE	775	0	0	775
HUMAN RIGHTS	443	0	0	443
INDIAN AFFAIRS	59	0	0	59
INVESTMENT BOARD	163	0	0	163
IRON RANGE RESOURCES	684	0	0	684
LABOR & INDUSTRY	2,200	0	0	2,200
LEGISLATIVE AUDIT	443	0	0	443
LIEUTENANT GOVERNOR	52	0	0	52
MEDIATION SVCS	156	0	0	156
MILITARY AFFAIRS	1,797	0	0	1,797
MUNICIPAL BOARD	26	0	0	26
NATURAL RESOURCES	14,100	0	0	14,100
NON-HEALTH LIC BDS				
BOXING	13	0	0	13
BARBERS	20	0	0	20
ELECTRICITY	117	0	0	117
ARCHITECTS & ENG	33	0	0	33
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	26	0	0	26
PEACE OFFICERS	0	0	0	0
PLANNING	703	0	0	703
POLLUTION CONTROL	2,688	0	0	2,688
PUB EMP RET ASSN	417	0	0	417
PUBLIC SAFETY	10,969	0	0	10,969
PUBLIC SERVICE	521	0	0	521
PUBLIC UTIL COMM	176	0	0	176
RACING COMMISSION	72	0	0	72
REVENUE	6,184	0	0	6,184
SECRETARY OF STATE	286	0	0	286
SENTENCE GUIDELINES	39	0	0	39
STATE RETIREMENT	254	0	0	254
STATE UNIV SYSTEM	26,813	0	0	26,813
TEACHERS RETIREMENT	312	0	0	312
TRANSPORTATION	31,299	0	0	31,299
TRANSPORTATION REG BD	52	0	0	52
TREASURER	26	0	0	26
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	2,370	0	0	2,370
WELFARE-CENT OFFICE	4,895	0	0	4,895
WELFARE-INSTITUTIONS	37,789	0	0	37,789
WORLD TRADE CENTER	65	0	0	65
ZOO	1,204	0	0	1,204
OTHER	5,143	0		5,143
TOTAL	1,526,889	770,256	538,344	218,289

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:

- o 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 1985-1986.
- o 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.

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

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
ACTUAL 1986

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SERVICES

COSTS TO BE ALLOCATED

FISCAL YEAR ENDED JUNE 30, 1986

EXPENDITURES-ACTUAL F.Y. 1986		4,014,889
DEDUCTIONS:		
EQUIPMENT	(4,339)	
TOTAL DEDUCTIONS		(4,339)
ADDITIONS:		
EQUIPMENT USE CHARGE	11,352	
ADM-COMM OFF & ADMN SVCS	37,858	
TOTAL ADDITIONS		49,210
TOTAL TO BE ALLOCATED		4,059,760

SCHEDULE 3.3
ACTUAL 1986

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEASING	RENT VETS ORG & LEG	OTHER
WAGES & BENEFITS					
SALARY & WAGES	928,808		220,031	0	708,777
OTHER EXPENSE & COST					
SERVICES	3,071,572		27,732	2,914,300	129,540
SUPPLIES	10,170		908	0	9,262
EQUIPMENT	4,339	4,339			
DEPARTMENTAL EXPENDITURES	4,014,889	4,339	248,671	2,914,300	847,579
COST ADJUSTMENTS					
DEDUCTIONS	(4,339)	(4,339)			
ADDITIONS	49,210	49,210			
COST BY FUNCTION	4,059,760	49,210	248,671	2,914,300	847,579
REALLOCATE ADMINISTRATION		(49,210)	3,051	35,759	10,400
ALLOCABLE COSTS	4,059,760	0	251,722	2,950,059	857,979
DISALLOWED	(3,808,038)			(2,950,059)	(857,979)
NET ALLOCATED	251,722	0	251,722	0	0

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES

DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	10	1.39%	3,506
GENERAL SERVICES	4	0.56%	1,402
INFORMATION SVCS	5	0.70%	1,753
AGENCY SERVICES	6	0.84%	2,104
BUILDING CODE	0	0.00%	0
PLANT MGMT	26	3.62%	9,115
STATE REGISTER & DOCUMENTS	1	0.14%	351
MICROGRAPHICS	1	0.14%	351
OFFICE EQUIPMENT	2	0.28%	701
TELECOMMUNICATIONS	1	0.14%	351
MOTOR POOL	1	0.14%	351
STATE PRINTER	3	0.42%	1,052
CENTRAL STORES	1	0.14%	351
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	1	0.14%	351
COMMUTER VANS	0	0.00%	0
IMB	4	0.56%	1,402
ADDRESSING & INSERT	1	0.14%	351
MOVERS & DELIVERY	1	0.14%	351
CENTRAL MNTNCE REV	1	0.14%	351
CAPITOL PARKING	1	0.14%	351
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
OTHER	0	0.00%	0
AGRICULTURE	29	4.04%	10,167
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	18	2.51%	6,311
AUDITOR	2	0.28%	701
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	1	0.14%	351
COMMERCE	1	0.14%	351
COMMUNITY COLLEGE BD	13	1.81%	4,558
CORRECTIONS	39	5.43%	13,673
ECONOMIC SECURITY	77	10.72%	26,995
EDUCATION-CENTRAL OFFICE	17	2.37%	5,960
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	3	0.42%	1,052
EMPLOYEE RELATIONS	2	0.28%	701
ENERGY, ECONOMIC DVL	3	0.42%	1,052
FINANCE	5	0.70%	1,753
GOVERNOR	2	0.28%	701
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	9	1.25%	3,155
HEALTH LIC BDS			
MEDICAL EXAMINERS	4	0.56%	1,402
NURSING	3	0.42%	1,052
PHARMACY	3	0.42%	1,052
DENTISTRY	3	0.42%	1,052
CHIROPRACTORS	3	0.42%	1,052
PSYCHOLOGY	3	0.42%	1,052
OPTOMETRY	3	0.42%	1,052
NURSING HOME ADM	3	0.42%	1,052
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	3	0.42%	1,052
HEARING EXAMINER	1	0.14%	351
HIGHER ED COORD BD	1	0.14%	351

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	9	1.25%	3,155
HUMAN RIGHTS	9	1.25%	3,155
INDIAN AFFAIRS	1	0.14%	351
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	1	0.14%	351
LABOR & INDUSTRY	3	0.42%	1,052
LEGISLATIVE AUDIT	1	0.14%	351
LIEUTENANT GOVERNOR	1	0.14%	351
MEDIATION SVCS	1	0.14%	351
MILITARY AFFAIRS	1	0.14%	351
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	39	5.43%	13,673
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	2	0.28%	701
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	3	0.42%	1,052
POLLUTION CONTROL	14	1.95%	4,908
PUB EMP RET ASSN	4	0.56%	1,402
PUBLIC SAFETY	105	14.62%	36,812
PUBLIC SERVICE	1	0.14%	351
PUBLIC UTIL COMM	3	0.42%	1,052
RACING COMMISSION	0	0.00%	0
REVENUE	21	2.92%	7,362
SECRETARY OF STATE	2	0.28%	701
SENTENCE GUIDELINES	3	0.42%	1,052
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	37	5.15%	12,972
TEACHERS RETIREMENT	1	0.14%	351
TRANSPORTATION	43	5.99%	15,075
TRANSPORTATION REG BD	2	0.28%	701
TREASURER	1	0.14%	351
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	6	0.84%	2,104
WELFARE-CENT OFFICE	18	2.51%	6,311
WELFARE-INSTITUTIONS	37	5.15%	12,972
WORLD TRADE CENTER	0	0.00%	0
ZOO	6	0.84%	2,104
OTHER	22	3.06%	7,701
TOTAL	718	100.00%	251,722

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1986
SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
COMM OFF & ADMN SVCS	3,506	3,506
GENERAL SERVICES	1,402	1,402
INFORMATION SVCS	1,753	1,753
AGENCY SERVICES	2,104	2,104
BUILDING CODE	0	0
PLANT MGMT	9,115	9,115
STATE REGISTER & DOCUMENTS	351	351
MICROGRAPHICS	351	351
OFFICE EQUIPMENT	701	701
TELECOMMUNICATIONS	351	351
MOTOR POOL	351	351
STATE PRINTER	1,052	1,052
CENTRAL STORES	351	351
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	351	351
COMMUTER VANS	0	0
IMB	1,402	1,402
ADDRESSING & INSERT	351	351
MOVERS & DELIVERY	351	351
CENTRAL MNTNCE REV	351	351
CAPITOL PARKING	351	351
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
OTHER	0	0
AGRICULTURE	10,167	10,167
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	6,311	6,311
AUDITOR	701	701
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	351	351
COMMERCE	351	351
COMMUNITY COLLEGE BD	4,558	4,558
CORRECTIONS	13,673	13,673
ECONOMIC SECURITY	26,995	26,995
EDUCATION-CENTRAL OFFICE	5,960	5,960
EDUCATION-FARIBAUT SCHOOLS	0	0
EDUCATION-VO-TECH	1,052	1,052
EMPLOYEE RELATIONS	701	701
ENERGY, ECONOMIC DVLDP	1,052	1,052
FINANCE	1,753	1,753
GOVERNOR	701	701
HANDICAPPED COUNCIL	0	0
HEALTH	3,155	3,155
HEALTH LIC BDS		
MEDICAL EXAMINERS	1,402	1,402
NURSING	1,052	1,052
PHARMACY	1,052	1,052
DENTISTRY	1,052	1,052
CHIROPRACTORS	1,052	1,052
PSYCHOLOGY	1,052	1,052
OPTOMETRY	1,052	1,052
NURSING HOME ADM	1,052	1,052
PODIATRY	0	0
VETERINARY MEDICINE	1,052	1,052
HEARINGS EXAMINER	351	351
HIGHER ED COORD BD	351	351

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	3,155	3,155
HUMAN RIGHTS	3,155	3,155
INDIAN AFFAIRS	351	351
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	351	351
LABOR & INDUSTRY	1,052	1,052
LEGISLATIVE AUDIT	351	351
LIEUTENANT GOVERNOR	351	351
MEDIATION SVCS	351	351
MILITARY AFFAIRS	351	351
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	13,673	13,673
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	701	701
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	1,052	1,052
POLLUTION CONTROL	4,900	4,900
PUB EMP RET ASSN	1,402	1,402
PUBLIC SAFETY	36,812	36,812
PUBLIC SERVICE	351	351
PUBLIC UTIL COMM	1,052	1,052
RACING COMMISSION	0	0
REVENUE	7,362	7,362
SECRETARY OF STATE	701	701
SENTENCE GUIDELINES	1,052	1,052
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	12,972	12,972
TEACHERS RETIREMENT	351	351
TRANSPORTATION	15,075	15,075
TRANSPORTATION REG BD	701	701
TREASURER	351	351
UNIV OF MINN	0	0
VETERANS AFFAIRS	2,104	2,104
WELFARE-CENT OFFICE	6,311	6,311
WELFARE-INSTITUTIONS	12,972	12,972
WORLD TRADE CENTER	0	0
ZOO	2,104	2,104
OTHER	7,701	7,701
TOTAL	251,722	251,722

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:

- o 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 July 31, 1986.
- o 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 1985-1986.
- o 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. 1986.

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
ACTUAL 1986

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986		5,221,863
DEDUCTIONS:		
EQUIPMENT	(35,441)	
GRANTS	(2,903)	
TOTAL DEDUCTIONS		(38,344)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	50,117	
ADMN-COMM OFF & ADMN SVCS	59,120	
ADMN-GENERAL SERVICES	1,753	
TOTAL ADDITIONS		110,990
TOTAL TO BE ALLOCATED		5,294,509

SCHEDULE 4.3
ACTUAL 1986

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	RECORDS MGMT	FORMS MGMT	TELE COMM	911 EMERGENCY	OTHER
WAGES & BENEFITS							
SALARY & WAGES	1,231,081		132,586	132,587	803,594	65,238	97,076
OTHER EXPENSES & COST							
SERVICES	3,933,038		81,043	81,044	1,823,385	1,934,519	13,047
SUPPLIES	19,400		2,344	2,344	13,054	171	1,487
EQUIPMENT	35,441	35,441					
GRANTS	2,903						2,903
DEPARTMENTAL EXPEND	5,221,863	35,441	215,973	215,975	2,640,033	1,999,928	114,513
COST ADJUSTMENTS							
DEDUCTIONS	(38,344)	(35,441)					(2,903)
ADDITIONS	110,990	110,990					
COST BY FUNCTION	5,294,509	110,990	215,973	215,975	2,640,033	1,999,928	111,610
REALLOCATE GEN ADMIN		(110,990)	4,624	4,624	56,529	42,823	2,390
ALLOCABLE COSTS	5,294,509	0	220,597	220,599	2,696,562	2,042,751	114,000
DISALLOWED	(2,156,751)					(2,042,751)	(114,000)
NET ALLOCATED	3,137,758	0	220,597	220,599	2,696,562	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	214	0.77%	1,688
GENERAL SERVICES	147	0.53%	1,160
INFORMATION SVCS	28	0.10%	221
AGENCY SERVICES	1,343	4.80%	10,595
BUILDING CODE	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	11	0.04%	87
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	20	0.07%	158
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
OTHER	134	0.48%	1,057
AGRICULTURE	367	1.31%	2,895
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	16	0.06%	126
ATTORNEY GENERAL	1,890	6.76%	14,911
AUDITOR	260	0.93%	2,051
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	414	1.48%	3,266
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	634	2.27%	5,002
ECONOMIC SECURITY	3,865	13.82%	30,492
EDUCATION-CENTRAL OFFICE	213	0.76%	1,680
EDUCATION-FARIBAUTL SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	6	0.02%	47
EMPLOYEE RELATIONS	23	0.08%	181
ENERGY, ECONOMIC DVLP	47	0.17%	371
FINANCE	3,029	10.83%	23,896
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	1,743	6.23%	13,751
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	54	0.19%	426
PHARMACY	4	0.01%	32
DENTISTRY	28	0.10%	221
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	267	0.95%	2,106
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	911	3.26%	7,187
HUMAN RIGHTS	464	1.66%	3,661
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
LABOR & INDUSTRY	3,666	13.11%	28,922
LEGISLATIVE AUDIT	289	1.03%	2,280
LIEUTENANT GOVERNOR	22	0.08%	174
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	668	2.39%	5,270
MUNICIPAL BOARD	68	0.24%	536
NATURAL RESOURCES	521	1.86%	4,110
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	3	0.01%	24
ELECTRICITY	153	0.55%	1,207
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	267	0.95%	2,106
PUB EMP RET ASSN	71	0.25%	560
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	232	0.83%	1,830
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	1,909	6.83%	15,060
SECRETARY OF STATE	369	1.32%	2,911
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	4	0.01%	32
STATE UNIV SYSTEM	28	0.10%	221
TEACHERS RETIREMENT	2	0.01%	16
TRANSPORTATION	5	0.02%	39
TRANSPORTATION REG BD	3	0.01%	24
TREASURER	2	0.01%	16
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
WELFARE-CENT OFFICE	1,946	6.96%	15,352
WELFARE-INSTITUTIONS	1,323	4.73%	10,437
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	278	0.99%	2,194
TOTAL	27,962	100.00%	220,597

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-86
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%	458
GENERAL SERVICES	36	0.14%	300
INFORMATION SVCS	73	0.28%	608
AGENCY SERVICES	160	0.60%	1,333
BUILDING CODE	39	0.15%	325
PLANT MGMT	70	0.26%	583
STATE REGISTER & DOCUMENTS	8	0.03%	67
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	4	0.02%	33
MOTOR POOL	26	0.10%	217
STATE PRINTER	29	0.11%	242
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%	933
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
OTHER	16	0.06%	133
AGRICULTURE	659	2.49%	5,492
ANIMAL HEALTH BD	154	0.58%	1,283
ARTS BOARD	30	0.11%	250
ATTORNEY GENERAL	30	0.11%	250
AUDITOR	45	0.17%	375
CAPITOL AREA ARCH PLAN BD	5	0.02%	42
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	247	0.93%	2,058
COMMUNITY COLLEGE BD	1,202	4.54%	10,017
CORRECTIONS	1,081	4.08%	9,009
ECONOMIC SECURITY	1,438	5.43%	11,984
EDUCATION-CENTRAL OFFICE	968	3.66%	8,067
EDUCATION-FARIBAUTL SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	133	0.50%	1,108
ENERGY, ECONOMIC DVL P	108	0.41%	900
FINANCE	213	0.80%	1,775
GOVERNOR	8	0.03%	67
HANDICAPPED COUNCIL	7	0.03%	58
HEALTH	852	3.22%	7,101
HEALTH LIC BDS			
MEDICAL EXAMINERS	46	0.17%	383
NURSING	120	0.45%	1,000
PHARMACY	44	0.17%	367
DENTISTRY	33	0.12%	275
CHIROPRACTORS	5	0.02%	42
PSYCHOLOGY	18	0.07%	150
OPTOMETRY	12	0.05%	100
NURSING HOME ADM	15	0.06%	125
PODIATRY	5	0.02%	42
VETERINARY MEDICINE	9	0.03%	75
HEARING EXAMINER	65	0.25%	542
HIGHER ED COORD BD	28	0.11%	233

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%	2,117
HUMAN RIGHTS	33	0.12%	275
INDIAN AFFAIRS	1	.00%	8
INVESTMENT BOARD	41	0.15%	342
IRON RANGE RESOURCES	6	0.02%	50
LABOR & INDUSTRY	295	1.11%	2,459
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	37	0.14%	308
MILITARY AFFAIRS	995	3.76%	8,292
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	1,346	5.09%	11,217
NON-HEALTH LIC BDS			
BOXING	12	0.05%	100
BARBERS	82	0.31%	683
ELECTRICITY	76	0.29%	633
ARCHITECTS & ENG	31	0.12%	258
ABSTRACTORS	6	0.02%	50
ACCOUNTANCY	28	0.11%	233
PEACE OFFICERS	36	0.14%	300
PLANNING	9	0.03%	75
POLLUTION CONTROL	315	1.19%	2,625
PUB EMR RET ASSN	71	0.27%	592
PUBLIC SAFETY	1,194	4.51%	9,951
PUBLIC SERVICE	51	0.19%	425
PUBLIC UTIL COMM	4	0.02%	33
RACING COMMISSION	12	0.05%	100
REVENUE	1,296	4.90%	10,801
SECRETARY OF STATE	107	0.40%	892
SENTENCE GUIDELINES	5	0.02%	42
STATE RETIREMENT	153	0.58%	1,275
STATE UNIV SYSTEM	5,729	21.64%	47,745
TEACHERS RETIREMENT	120	0.45%	1,000
TRANSPORTATION	2,271	8.58%	18,926
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	12	0.05%	100
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	140	0.53%	1,167
WELFARE-CENT OFFICE	1,049	3.96%	8,742
WELFARE-INSTITUTIONS	2,149	8.12%	17,910
WORLD TRADE CENTER	0	0.00%	0
ZOO	131	0.49%	1,092
OTHER	165	0.62%	1,379
TOTAL	26,470	100.00%	220,599

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN 1985-86
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SVCS	20,512	0.16%	4,205
GENERAL SERVICES	12,014	0.09%	2,463
INFORMATION SVCS	1,933,815	14.70%	396,465
AGENCY SERVICES	17,500	0.13%	3,588
BUILDING CODE	10,837	0.08%	2,222
PLANT MGMT	20,998	0.16%	4,305
STATE REGISTER & DOCUMENTS	7,892	0.06%	1,618
MICROGRAPHICS	1,601	0.01%	328
OFFICE EQUIPMENT	140	.00%	29
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,422	0.03%	907
STATE PRINTER	5,992	0.05%	1,228
CENTRAL STORES	1,938	0.01%	397
FEDERAL SURPLUS	3,276	0.02%	672
RESOURCE RECOVERY	426	.00%	87
COMMUTER VANS	98	.00%	20
IMB	153,062	1.16%	31,380
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	248	.00%	51
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	945	0.01%	194
PROC SUR-LOCAL GOVT	232	.00%	48
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	254	.00%	52
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	411	.00%	84
AGRICULTURE	228,908	1.74%	46,930
ANIMAL HEALTH BD	13,679	0.10%	2,804
ARTS BOARD	6,672	0.05%	1,368
ATTORNEY GENERAL	190,575	1.45%	39,071
AUDITOR	26,472	0.20%	5,427
CAPITOL AREA ARCH PLAN BD	1,567	0.01%	321
CHARITABLE GAMBLING	10,364	0.08%	2,125
COMMERCE	87,041	0.66%	17,845
COMMUNITY COLLEGE BD	551,875	4.20%	113,144
CORRECTIONS	381,132	2.90%	78,139
ECONOMIC SECURITY	1,139,064	8.66%	233,528
EDUCATION-CENTRAL OFFICE	269,869	2.05%	55,328
EDUCATION-FARIBAUTL SCHOOLS	30,094	0.23%	6,170
EDUCATION-VO-TECH	56,062	0.43%	11,494
EMPLOYEE RELATIONS	34,473	0.26%	7,068
ENERGY, ECONOMIC DVL	302,590	2.30%	62,036
FINANCE	79,882	0.61%	16,377
GOVERNOR	74,085	0.56%	15,189
HANDICAPPED COUNCIL	6,738	0.05%	1,381
HEALTH	311,639	2.37%	63,891
HEALTH LIC BOS			
MEDICAL EXAMINERS	6,597	0.05%	1,352
NURSING	5,210	0.04%	1,068
PHARMACY	2,559	0.02%	525
DENTISTRY	2,126	0.02%	436
CHIROPRACTORS	922	0.01%	189
PSYCHOLOGY	655	.00%	134
OPTOMETRY	522	.00%	107
NURSING HOME ADM	1,017	0.01%	209
PODIATRY	225	.00%	46
VETERINARY MEDICINE	590	.00%	121
HEARING EXAMINER	5,473	0.04%	1,122
HIGHER ED COORD BD	30,181	0.23%	6,188

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	66,713	0.51%	13,677
HUMAN RIGHTS	50,018	0.38%	10,255
INDIAN AFFAIRS	3,985	0.03%	817
INVESTMENT BOARD	16,836	0.13%	3,452
IRON RANGE RESOURCES	103,258	0.79%	21,170
LABOR & INDUSTRY	142,910	1.09%	29,299
LEGISLATIVE AUDIT	17,054	0.13%	3,496
LIEUTENANT GOVERNOR	5,134	0.04%	1,053
MEDIATION SVCS	13,523	0.10%	2,772
MILITARY AFFAIRS	82,766	0.63%	16,968
MUNICIPAL BOARD	3,116	0.02%	639
NATURAL RESOURCES	754,592	5.74%	154,704
NON-HEALTH LIC BDS			
BOXING	582	.00%	119
BARBERS	608	.00%	125
ELECTRICITY	10,300	0.08%	2,112
ARCHITECTS & ENG	2,738	0.02%	561
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,238	0.01%	254
PEACE OFFICERS	6,351	0.05%	1,302
PLANNING	68,385	0.52%	14,020
POLLUTION CONTROL	297,414	2.26%	60,975
PUB EMP RET ASSN	22,912	0.17%	4,697
PUBLIC SAFETY	829,469	6.31%	170,055
PUBLIC SERVICE	29,537	0.22%	6,056
PUBLIC UTIL COMM	11,593	0.09%	2,377
RACING COMMISSION	5,675	0.04%	1,163
REVENUE	341,618	2.60%	70,038
SECRETARY OF STATE	5,731	0.04%	1,175
SENTENCE GUIDELINES	2,373	0.02%	487
STATE RETIREMENT	7,914	0.06%	1,623
STATE UNIV SYSTEM	1,386,563	10.54%	284,269
TEACHERS RETIREMENT	18,086	0.14%	3,708
TRANSPORTATION	1,159,840	8.82%	237,787
TRANSPORTATION REG BD	2,902	0.02%	595
TREASURER	3,704	0.03%	759
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	51,288	0.39%	10,515
WELFARE-CENT OFFICE	408,956	3.11%	83,843
WELFARE-INSTITUTIONS	408,731	3.11%	83,797
WORLD TRADE CENTER	7,190	0.05%	1,474
ZOO	60,667	0.46%	12,438
OTHER	685,114	5.21%	140,460
TOTAL	13,152,855	100.00%	2,696,562

ALLOCATION BASIS: 1985-86 TELEPHONE CHARGES (OBJECT CODE 202)
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MGMT	FORMS MGMT	TELE COMM
ADMINISTRATION				
COMM OFF & ADMIN SVCS	6,351	1,688	458	4,205
GENERAL SERVICES	3,923	1,160	300	2,463
INFORMATION SVCS	397,294	221	608	396,465
AGENCY SERVICES	15,516	10,595	1,333	3,588
BUILDING CODE	2,547	0	325	2,222
PLANT MGMT	4,888	0	583	4,305
STATE REGISTER & DOCUMENTS	1,685	0	67	1,618
MICROGRAPHICS	328	0	0	328
OFFICE EQUIPMENT	29	0	0	29
TELECOMMUNICATIONS	33	0	33	0
MOTOR POOL	1,124	0	217	907
STATE PRINTER	1,557	87	242	1,228
CENTRAL STORES	397	0	0	397
FEDERAL SURPLUS	672	0	0	672
RESOURCE RECOVERY	87	0	0	87
COMMUTER VANS	20	0	0	20
IMB	32,471	158	933	31,380
ADDRESSING & INSERT	0	0	0	0
MOVERS & DELIVERY	51	0	0	51
CENTRAL MAINTNCE REV	0	0	0	0
CAPITOL PARKING	194	0	0	194
PROC SUR-LOCAL GOVT	48	0	0	48
RECORDS MGMT-LOCAL GOVT	0	0	0	0
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	52	0	0	52
IISAC	0	0	0	0
911 EMERGENCY	0	0	0	0
OTHER	1,274	1,057	133	84
AGRICULTURE	55,317	2,895	5,492	46,930
ANIMAL HEALTH BD	4,087	0	1,283	2,804
ARTS BOARD	1,744	126	250	1,368
ATTORNEY GENERAL	54,232	14,911	250	39,071
AUDITOR	7,853	2,051	375	5,427
CAPITOL AREA ARCH PLAN BD	363	0	42	321
CHARITABLE GAMBLING	2,125	0	0	2,125
COMMERCE	23,169	3,266	2,058	17,845
COMMUNITY COLLEGE BD	123,161	0	10,017	113,144
CORRECTIONS	92,150	5,002	9,009	78,139
ECONOMIC SECURITY	276,004	30,492	11,984	233,528
EDUCATION-CENTRAL OFFICE	65,075	1,680	8,067	55,328
EDUCATION-FARIBAUT SCHOOLS	6,170	0	0	6,170
EDUCATION-VO-TECH	11,541	47	0	11,494
EMPLOYEE RELATIONS	8,357	181	1,108	7,068
ENERGY, ECONOMIC DVL P	63,307	371	900	62,036
FINANCE	42,048	23,896	1,775	16,377
GOVERNOR	15,256	0	67	15,189
HANDICAPPED COUNCIL	1,439	0	58	1,381
HEALTH	84,743	13,751	7,101	63,891
HEALTH LIC BDS				
MEDICAL EXAMINERS	1,735	0	383	1,352
NURSING	2,494	426	1,000	1,068
PHARMACY	924	32	367	525
DENTISTRY	932	221	275	436
CHIROPRACTORS	231	0	42	189
PSYCHOLOGY	284	0	150	134
OPTOMETRY	207	0	100	107
NURSING HOME ADM	334	0	125	209
PODIATRY	88	0	42	46
VETERINARY MEDICINE	196	0	75	121
HEARING EXAMINER	3,770	2,106	542	1,122
HIGHER ED COORD BD	6,429	8	233	6,188

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	22,981	7,187	2,117	13,677
HUMAN RIGHTS	14,191	3,661	275	10,255
INDIAN AFFAIRS	825	0	8	817
INVESTMENT BOARD	3,794	0	342	3,452
IRON RANGE RESOURCES	21,220	0	50	21,170
LABOR & INDUSTRY	60,680	28,922	2,459	29,299
LEGISLATIVE AUDIT	5,776	2,280	0	3,496
LIEUTENANT GOVERNOR	1,227	174	0	1,053
MEDIATION SVCS	3,080	0	308	2,772
MILITARY AFFAIRS	30,530	5,270	8,292	16,968
MUNICIPAL BOARD	1,175	536	0	639
NATURAL RESOURCES	170,031	4,110	11,217	154,704
NON-HEALTH LIC BDS				
BOXING	219	0	100	119
BARBERS	832	24	683	125
ELECTRICITY	3,952	1,207	633	2,112
ARCHITECTS & ENG	819	0	258	561
ABSTRACTORS	50	0	50	0
ACCOUNTANCY	487	0	233	254
PEACE OFFICERS	1,602	0	300	1,302
PLANNING	14,095	0	75	14,020
POLLUTION CONTROL	65,706	2,106	2,625	60,975
PUB EMP RET ASSN	5,849	560	592	4,697
PUBLIC SAFETY	180,006	0	9,951	170,055
PUBLIC SERVICE	8,311	1,830	425	6,056
PUBLIC UTIL COMM	2,410	0	33	2,377
RACING COMMISSION	1,263	0	100	1,163
REVENUE	95,899	15,060	10,801	70,038
SECRETARY OF STATE	4,978	2,911	892	1,175
SENTENCE GUIDELINES	529	0	42	487
STATE RETIREMENT	2,930	32	1,275	1,623
STATE UNIV SYSTEM	332,235	221	47,745	284,269
TEACHERS RETIREMENT	4,724	16	1,000	3,708
TRANSPORTATION	256,752	39	18,926	237,787
TRANSPORTATION REG BD	619	24	0	595
TREASURER	875	16	100	759
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	11,682	0	1,167	10,515
WELFARE-CENT OFFICE	107,937	15,352	8,742	83,843
WELFARE-INSTITUTIONS	112,144	10,437	17,910	83,797
WORLD TRADE CENTER	1,474	0	0	1,474
ZOO	13,530	0	1,092	12,438
OTHER	144,033	2,194	1,379	140,460
TOTAL	3,137,758	220,597	220,599	2,696,562

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:

- o Procurement - costs of central purchasing have been allocated based on the number of encumbrance transactions (A44) processed in 1985-86. Contract Management is included with Procurement.
- o 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. 1986 postage charges.
- o 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, 1986.

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

SCHEDULE 5.2
ACTUAL 1986

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986		2,786,340
DEDUCTIONS:		
EQUIPMENT	(6,502)	
TOTAL DEDUCTIONS		(6,502)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	15,038	
ADMIN-COMM OFF & ADMN SVCS	128,883	
ADMIN-GENERAL SERVICES	2,104	
ADMIN-INFORMATION SERVICES	15,516	
TOTAL ADDITIONS		161,541
TOTAL TO BE ALLOCATED		2,941,379

SCHEDULE 5.3
ACTUAL 1986

STATE OF MINNESOTA

ADMINISTRATION-AGENCY SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GEN ADMN	PROCURE	CENTRAL MAIL	INVENTORY MGMT
WAGES & BENEFITS					
SALARIES & WAGES	1,848,987		1,210,384	202,543	436,060
OTHER EXPENSE & COST					
SERVICES	905,539		598,244	118,912	188,383
SUPPLIES	25,312		19,288	932	5,092
EQUIPMENT	6,502	6,502			
DEPARTMENTAL EXPEND	2,786,340	6,502	1,827,916	322,387	629,535
COST ADJUSTMENTS					
DEDUCTIONS	(6,502)	(6,502)			
ADDITIONS	161,541	161,541			
COST BY FUNCTION	2,941,379	161,541	1,827,916	322,387	629,535
REALLOCATE ADMN	0	(161,541)	106,224	18,734	36,583
ALLOCABLE COSTS DISALLOWED	2,941,379	0	1,934,140	341,121	666,118
NET ALLOCATED	2,941,379	0	1,934,140	341,121	666,118

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	187	0.37%	7,065
HUMAN RIGHTS	58	0.11%	2,191
INDIAN AFFAIRS	14	0.03%	529
INVESTMENT BOARD	41	0.08%	1,549
IRON RANGE RESOURCES	612	1.20%	23,120
LABOR & INDUSTRY	412	0.80%	15,565
LEGISLATIVE AUDIT	18	0.04%	680
LIEUTENANT GOVERNOR	16	0.03%	604
MEDIATION SVCS	52	0.10%	1,964
MILITARY AFFAIRS	101	0.20%	3,816
MUNICIPAL BOARD	29	0.06%	1,096
NATURAL RESOURCES	4,349	8.49%	164,298
NON-HEALTH LIC BDS			
BOXING	4	0.01%	151
BARBERS	7	0.01%	264
ELECTRICITY	37	0.07%	1,398
ARCHITECTS & ENG	14	0.03%	529
ABSTRACTORS	4	0.01%	151
ACCOUNTANCY	15	0.03%	567
PEACE OFFICERS	6	0.01%	227
PLANNING	369	0.72%	13,940
POLLUTION CONTROL	1,057	2.06%	39,932
PUB EMP RET ASSN	147	0.29%	5,553
PUBLIC SAFETY	3,232	6.31%	122,100
PUBLIC SERVICE	113	0.22%	4,269
PUBLIC UTIL COMM	31	0.06%	1,171
RACING COMMISSION	77	0.15%	2,909
REVENUE	563	1.10%	21,269
SECRETARY OF STATE	97	0.19%	3,665
SENTENCE GUIDELINES	9	0.02%	340
STATE RETIREMENT	82	0.16%	3,098
STATE UNIV SYSTEM	5,729	11.19%	216,432
TEACHERS RETIREMENT	77	0.15%	2,909
TRANSPORTATION	8,762	17.11%	331,014
TRANSPORTATION REG BD	23	0.04%	869
TREASURER	9	0.02%	340
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	170	0.33%	6,422
WELFARE-CENT OFFICE	1,542	3.01%	58,254
WELFARE-INSTITUTIONS	2,500	4.88%	94,446
WORLD TRADE CENTER	47	0.09%	1,776
ZOO	117	0.23%	4,420
OTHER	866	1.69%	32,721
TOTAL	51,197	100.00%	1,934,140

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1986
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA

ADMINISTRATION-AGENCY SERVICES

DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SVCS	95	0.19%	3,589
GENERAL SERVICES	35	0.07%	1,322
INFORMATION SVCS	93	0.18%	3,513
AGENCY SERVICES	71	0.14%	2,682
BUILDING CODE	30	0.06%	1,133
PLANT MGMT	299	0.58%	11,296
STATE REGISTER & DOCUMENTS	99	0.19%	3,740
MICROGRAPHICS	36	0.07%	1,360
OFFICE EQUIPMENT	145	0.28%	5,478
TELECOMMUNICATIONS	18	0.04%	600
MOTOR POOL	41	0.08%	1,549
STATE PRINTER	87	0.17%	3,287
CENTRAL STORES	116	0.23%	4,382
FEDERAL SURPLUS	1	.00%	38
RESOURCE RECOVERY	3	0.01%	113
COMMUTER VANS	5	0.01%	189
IMB	523	1.02%	19,758
ADDRESSING & INSERT	10	0.02%	378
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
OTHER	1284	2.51%	48,507
AGRICULTURE	1,884	3.68%	71,174
ANIMAL HEALTH BD	19	0.04%	718
ARTS BOARD	198	0.39%	7,480
ATTORNEY GENERAL	273	0.53%	10,313
AUDITOR	33	0.06%	1,247
CAPITOL AREA ARCH PLAN BD	17	0.03%	642
CHARITABLE GAMBLING	32	0.06%	1,209
COMMERCE	175	0.34%	6,611
COMMUNITY COLLEGE BD	3,373	6.59%	127,426
CORRECTIONS	2,268	4.43%	85,681
ECONOMIC SECURITY	3,382	6.45%	124,744
EDUCATION-CENTRAL OFFICE	792	1.55%	29,920
EDUCATION-FARIBAUT SCHOOLS	142	0.28%	5,365
EDUCATION-VO-TECH	203	0.40%	7,669
EMPLOYEE RELATIONS	145	0.28%	5,478
ENERGY, ECONOMIC DVL	1,381	2.70%	52,172
FINANCE	116	0.23%	4,382
GOVERNOR	45	0.09%	1,700
HANDICAPPED COUNCIL	26	0.05%	982
HEALTH	1,580	3.09%	59,690
HEALTH LIC BDS			
MEDICAL EXAMINERS	48	0.09%	1,813
NURSING	21	0.04%	793
PHARMACY	19	0.04%	718
DENTISTRY	32	0.06%	1,209
CHIROPRACTORS	9	0.02%	340
PSYCHOLOGY	16	0.03%	604
OPTOMETRY	13	0.03%	491
NURSING HOME ADM	13	0.03%	491
PODIATRY	2	.00%	76
VETERINARY MEDICINE	14	0.03%	529
HEARING EXAMINER	183	0.36%	6,913
HIGHER ED COORD BD	237	0.46%	8,953

STATE OF MINNESOTA

ADMINISTRATION-AGENCY SERVICES

DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	10.091	0.15%	520
GENERAL SERVICES	3.717	0.06%	191
INFORMATION SVCS	3.214	0.05%	166
AGENCY SERVICES	45.049	0.68%	2,321
BUILDING CODE	5.099	0.08%	263
PLANT MGMT	553	0.01%	28
STATE REGISTER & DOCUMENTS	39.553	0.60%	2,037
MICROGRAPHICS	387	0.01%	20
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	427	0.01%	22
STATE PRINTER	683	0.01%	35
CENTRAL STORES	1.370	0.02%	71
FEDERAL SURPLUS	5.414	0.08%	279
RESOURCE RECOVERY	316	.00%	16
COMMUTER VANS	0	0.00%	0
IMB	2.369	0.04%	122
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1.813	0.03%	93
PROC SUR-LOCAL GOVT	392	0.01%	20
RECORDS MGMT-LOCAL GOVT	1.790	0.03%	92
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
OTHER	3.146	0.05%	162
AGRICULTURE	135.978	2.05%	7,004
ANIMAL HEALTH BD	7.202	0.11%	371
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	57.781	0.87%	2,376
AUDITOR	13.438	0.20%	692
CAPITOL AREA ARCH PLAN BD	487	0.01%	25
CHARITABLE GAMBLING	10.648	0.16%	548
COMMERCE	106.508	1.61%	5,486
COMMUNITY COLLEGE BD	60.387	0.91%	3,111
CORRECTIONS	29.073	0.44%	1,498
ECONOMIC SECURITY	6.185	0.09%	319
EDUCATION-CENTRAL OFFICE	327.766	4.95%	16,884
EDUCATION-FARIBAUTL SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	43.959	0.66%	2,264
EMPLOYEE RELATIONS	51.679	0.78%	2,662
ENERGY, ECONOMIC DVL P	341.382	5.16%	17,585
FINANCE	168.678	2.55%	8,689
GOVERNOR	14.610	0.22%	753
HANDICAPPED COUNCIL	15.112	0.23%	778
HEALTH	18.974	0.29%	977
HEALTH LIC BDS			
MEDICAL EXAMINERS	3.533	0.05%	182
NURSING	10.503	0.16%	541
PHARMACY	38	.00%	2
DENTISTRY	3.410	0.05%	176
CHIROPRACTORS	18	.00%	1
PSYCHOLOGY	1	.00%	0
OPTOMETRY	12	.00%	1
NURSING HOME ADM	83	.00%	4
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	416	0.01%	21
HIGHER ED COORD BD	82.954	1.25%	4,273

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	34.078	0.51%	1.755
HUMAN RIGHTS	19.002	0.29%	979
INDIAN AFFAIRS	534	0.01%	28
INVESTMENT BOARD	1.410	0.02%	73
IRON RANGE RESOURCES	0	0.00%	0
LABOR & INDUSTRY	142.159	2.15%	7.323
LEGISLATIVE AUDIT	4.393	0.07%	226
LIEUTENANT GOVERNOR	3.030	0.05%	156
MEDIATION SVCS	7.129	0.11%	367
MILITARY AFFAIRS	3	.00%	0
MUNICIPAL BOARD	1.071	0.02%	55
NATURAL RESOURCES	422.353	6.38%	21.756
NON-HEALTH LIC BDS			
BOXING	282	.00%	15
BARBERS	2.082	0.03%	107
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	286	.00%	15
ACCOUNTANCY	10.805	0.16%	557
PEACE OFFICERS	5.793	0.09%	290
PLANNING	34.764	0.52%	1,791
POLLUTION CONTROL	308	.00%	16
PUB EMP RET ASSN	205.774	3.11%	10.600
PUBLIC SAFETY	1,580.578	23.87%	81,419
PUBLIC SERVICE	3.226	0.05%	166
PUBLIC UTIL COMM	3.976	0.06%	205
RACING COMMISSION	176	.00%	9
REVENUE	1,046.268	15.80%	53.895
SECRETARY OF STATE	46.213	0.70%	2.381
SENTENCE GUIDELINES	1.259	0.02%	65
STATE RETIREMENT	67.617	1.02%	3.483
STATE UNIV SYSTEM	58.787	0.89%	3.028
TEACHERS RETIREMENT	94.027	1.42%	4.844
TRANSPORTATION	191.571	2.89%	9.868
TRANSPORTATION REG BD	2.869	0.04%	148
TREASURER	342	0.01%	18
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	6.359	0.10%	328
WELFARE-CENT OFFICE	882.903	13.33%	45.480
WELFARE-INSTITUTIONS	2.140	0.03%	110
WORLD TRADE CENTER	2.117	0.03%	109
ZOO	0	0.00%	0
OTHER	100.287	1.51%	5.167
TOTAL	6,622.169	100.00%	341.121

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE F.Y. 1986
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA

ADMINISTRATION-AGENCY SERVICES

DETAIL ALLOCATION-INVENTORY MGMT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	53	0.01%	73
HOUSING FINANCE	1,222	0.25%	1,691
HUMAN RIGHTS	503	0.10%	696
INDIAN AFFAIRS	77	0.02%	107
INVESTMENT BOARD	328	0.07%	454
IRON RANGE RESOURCES	2,122	0.44%	2,936
LABOR & INDUSTRY	3,372	0.70%	4,666
LEGISLATIVE AUDIT	709	0.15%	981
LIEUTENANT GOVERNOR	118	0.02%	163
MEDIATION SVCS	189	0.04%	262
MILITARY AFFAIRS	4,561	0.95%	6,311
MUNICIPAL BOARD	36	0.01%	50
NATURAL RESOURCES	37,145	7.72%	51,395
NON-HEALTH LIC BDS			
BOXING	14	.00%	19
BARBERS	56	0.01%	77
ELECTRICITY	215	0.04%	297
ARCHITECTS & ENG	89	0.02%	123
ABSTRACTORS	1	.00%	1
ACCOUNTANCY	61	0.01%	84
PEACE OFFICERS	77	0.02%	107
PLANNING	1,876	0.39%	2,596
POLLUTION CONTROL	6,676	1.39%	9,237
PUB EMP RET ASSN	7	.00%	10
PUBLIC SAFETY	20,967	4.36%	29,010
PUBLIC SERVICE	1,531	0.32%	2,118
PUBLIC UTIL COMM	402	0.08%	556
RACING COMMISSION	129	0.03%	178
REVENUE	7,551	1.57%	10,448
SECRETARY OF STATE	570	0.12%	789
SENTENCE GUIDELINES	56	0.01%	77
STATE RETIREMENT	375	0.08%	519
STATE UNIV SYSTEM	101,040	20.99%	139,801
TEACHERS RETIREMENT	447	0.09%	618
TRANSPORTATION	54,633	11.35%	75,592
TRANSPORTATION REG BD	72	0.01%	100
TREASURER	187	0.04%	259
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	8,183	1.70%	11,322
WELFARE-CENT OFFICE	7,562	1.57%	10,463
WELFARE-INSTITUTIONS	52,299	10.86%	72,362
WORLD TRADE CENTER	6	.00%	8
ZOO	4,180	0.87%	5,784
OTHER	2,343	0.49%	3,246
TOTAL	481,430	100.00%	666,118

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-86
SOURCE: FIXED ASSET SUMMARY REPORT

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	632	0.13%	874
GENERAL SERVICES	549	0.11%	760
INFORMATION SVCS	765	0.16%	1,058
AGENCY SERVICES	744	0.15%	1,029
BUILDING CODE	354	0.07%	490
PLANT MGMT	3,437	0.71%	4,756
STATE REGISTER & DOCUMENTS	181	0.04%	250
MICROGRAPHICS	158	0.03%	219
OFFICE EQUIPMENT	515	0.11%	713
TELECOMMUNICATIONS	5	.00%	7
MOTOR POOL	1,463	0.30%	2,024
STATE PRINTER	469	0.10%	649
CENTRAL STORES	70	0.01%	97
FEDERAL SURPLUS	74	0.02%	102
RESOURCE RECOVERY	27	0.01%	37
COMMUTER VANS	42	0.01%	58
IMB	5,840	1.21%	8,080
ADDRESSING & INSERT	18	.00%	25
MOVERS & DELIVERY	118	0.02%	163
CENTRAL MNTNCE REV	1	.00%	.
CAPITOL PARKING	73	0.02%	101
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
OTHER	220	0.05%	304
AGRICULTURE	4,662	0.97%	6,450
ANIMAL HEALTH BD	235	0.05%	325
ARTS BOARD	124	0.03%	172
ATTORNEY GENERAL	3,190	0.66%	4,414
AUDITOR	558	0.12%	772
CAPITOL AREA ARCH PLAN BD	29	0.01%	40
CHARITABLE GAMBLING	61	0.01%	84
COMMERCE	1,844	0.38%	2,551
COMMUNITY COLLEGE BD	64,258	13.35%	88,909
CORRECTIONS	26,944	5.60%	37,280
ECONOMIC SECURITY	14,493	3.01%	20,053
EDUCATION-CENTRAL OFFICE	5,906	1.23%	8,172
EDUCATION-FARIBAUTL SCHOOLS	4312	0.90%	5,966
EDUCATION-VO-TECH	1,359	0.28%	1,880
EMPLOYEE RELATIONS	1,206	0.25%	1,669
ENERGY, ECONOMIC DVL P	2,583	0.54%	3,574
FINANCE	861	0.18%	1,191
GOVERNOR	447	0.09%	618
HANDICAPPED COUNCIL	111	0.02%	154
HEALTH	8,716	1.81%	12,060
HEALTH LIC BDS			
MEDICAL EXAMINERS	138	0.03%	191
NURSING	218	0.05%	302
PHARMACY	91	0.02%	126
DENTISTRY	82	0.02%	113
CHIROPRACTORS	19	.00%	26
PSYCHOLOGY	14	.00%	19
OPTOMETRY	16	.00%	22
NURSING HOME ADM	54	0.01%	75
PODIATRY	1	.00%	1
VETERINARY MEDICINE	14	.00%	19
HEARING EXAMINER	561	0.12%	776
HIGHER ED COORD BD	528	0.11%	731

STATE OF MINNESOTA

ADMINISTRATION-AGENCY SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURE	CENTRAL MAIL	INVENTORY MANAGEMENT
ADMINISTRATION				
COMM OFF & ADMIN SVCS	4,983	3,589	520	874
GENERAL SERVICES	2,273	1,322	191	760
INFORMATION SVCS	4,737	3,513	166	1,058
AGENCY SERVICES	6,032	2,682	2,321	1,029
BUILDING CODE	1,886	1,133	263	490
PLANT MGMT	16,080	11,296	28	4,756
STATE REGISTER & DOCUMENTS	6,027	3,740	2,037	250
MICROGRAPHICS	1,599	1,360	20	219
OFFICE EQUIPMENT	6,191	5,478	0	713
TELECOMMUNICATIONS	687	680	0	7
MOTOR POOL	3,595	1,549	22	2,024
STATE PRINTER	3,971	3,287	35	649
CENTRAL STORES	4,550	4,382	71	97
FEDERAL SURPLUS	419	38	279	102
RESOURCE RECOVERY	166	113	16	37
COMMUTER VANS	247	189	0	58
IMB	27,960	19,758	122	8,080
ADDRESSING & INSERT	403	378	0	25
MOVERS & DELIVERY	163	0	0	163
CENTRAL MNTNCE REV	1	0	0	1
CAPITOL PARKING	194	0	93	101
PROC SUR-LOCAL GOVT	20	0	20	0
RECORDS MGMT-LOCAL GOVT	92	0	92	0
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	0	0	0	0
IISAC	0	0	0	0
911 EMERGENCY	0	0	0	0
OTHER	48,973	48,507	162	304
AGRICULTURE	84,628	71,174	7,004	6,450
ANIMAL HEALTH BD	1,414	718	371	325
ARTS BOARD	7,652	7,480	0	172
ATTORNEY GENERAL	17,703	10,313	2,976	4,414
AUDITOR	2,711	1,247	692	772
CAPITOL AREA ARCH PLAN BD	707	642	25	40
CHARITABLE GAMBLING	1,841	1,209	548	84
COMMERCE	14,648	6,611	5,486	2,551
COMMUNITY COLLEGE BD	219,446	127,426	3,111	88,909
CORRECTIONS	124,459	85,681	1,498	37,280
ECONOMIC SECURITY	145,116	124,744	319	20,053
EDUCATION-CENTRAL OFFICE	54,976	29,920	16,884	8,172
EDUCATION-FARIBAUT SCHOOLS	11,331	5,365	0	5,966
EDUCATION-VO-TECH	11,813	7,669	2,264	1,880
EMPLOYEE RELATIONS	9,809	5,478	2,662	1,669
ENERGY, ECONOMIC DVL	73,331	52,172	17,585	3,574
FINANCE	14,262	4,382	8,689	1,191
GOVERNOR	3,071	1,700	753	618
HANDICAPPED COUNCIL	1,914	982	778	154
HEALTH	72,727	59,690	977	12,060
HEALTH LIC BDS				
MEDICAL EXAMINERS	2,186	1,813	182	191
NURSING	1,636	793	541	302
PHARMACY	846	718	2	126
DENTISTRY	1,498	1,209	176	113
CHIROPRACTORS	367	340	1	26
PSYCHOLOGY	623	604	0	19
OPTOMETRY	514	491	1	22
NURSING HOME ADM	570	491	4	75
PODIATRY	77	76	0	1
VETERINARY MEDICINE	548	529	0	19
HEARING EXAMINER	7,710	6,913	21	776
HIGHER ED COORD BD	13,957	8,953	4,273	731

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURE	CENTRAL MAIL	INVENTORY MANAGEMENT
HIGHER ED FAC AUTH	73	0	0	73
HOUSING FINANCE	10,511	7,065	1,755	1,691
HUMAN RIGHTS	3,866	2,191	979	696
INDIAN AFFAIRS	664	529	28	107
INVESTMENT BOARD	2,076	1,549	73	454
IRON RANGE RESOURCES	26,056	23,120	0	2,936
LABOR & INDUSTRY	27,554	15,565	7,323	4,666
LEGISLATIVE AUDIT	1,887	680	226	981
LIEUTENANT GOVERNOR	923	604	156	163
MEDIATION SVCS	2,593	1,964	367	262
MILITARY AFFAIRS	10,127	3,816	0	6,311
MUNICIPAL BOARD	1,201	1,096	55	50
NATURAL RESOURCES	237,449	164,298	21,756	51,395
NON-HEALTH LIC BDS				
BOXING	185	151	15	19
BARBERS	448	264	107	77
ELECTRICITY	1,695	1,398	0	297
ARCHITECTS & ENG	652	529	0	123
ABSTRACTORS	167	151	15	1
ACCOUNTANCY	1,208	567	557	84
PEACE OFFICERS	632	227	298	107
PLANNING	18,327	13,940	1,791	2,596
POLLUTION CONTROL	49,185	39,932	16	9,237
PUB EMP RET ASSN	16,163	5,553	10,600	10
PUBLIC SAFETY	232,529	122,100	81,419	29,010
PUBLIC SERVICE	6,553	4,269	166	2,118
PUBLIC UTIL COMM	1,932	1,171	205	556
RACING COMMISSION	3,096	2,909	9	178
REVENUE	85,612	21,269	53,895	10,448
SECRETARY OF STATE	6,835	3,665	2,381	789
SENTENCE GUIDELINES	482	340	65	77
STATE RETIREMENT	7,100	3,098	3,483	519
STATE UNIV SYSTEM	359,261	216,432	3,028	139,801
TEACHERS RETIREMENT	8,371	2,909	4,844	618
TRANSPORTATION	416,474	331,014	9,868	75,592
TRANSPORTATION REG BD	1,117	869	140	100
TREASURER	617	340	18	259
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	18,072	6,422	328	11,322
WELFARE-CENT OFFICE	114,197	58,254	45,480	10,463
WELFARE-INSTITUTIONS	166,918	94,446	110	72,362
WORLD TRADE CENTER	1,893	1,776	109	8
ZOO	10,204	4,420	0	5,784
OTHER	41,134	32,721	5,167	3,246
TOTAL	2,941,379	1,934,140	341,121	666,118

SCHEDULE 6.1
FISCAL 86 ACTUAL

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 actual employee count for F.Y. 1986.

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

SCHEDULE 6.2
ACTUAL 1986

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986		839,619
DEDUCTIONS:		
EQUIPMENT	(12,869)	
TOTAL DEDUCTIONS		(12,869)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	27,698	
ADMN-COMM OFF & ADMN SVCS	833	
ADMN-GENERAL SERVICES	1,753	
ADMN-INFORMATION SVCS	42,048	
ADMN-AGENCY SERVICES	14,262	
TOTAL ALLOCATED ADDITIONS		86,594
TOTAL TO BE ALLOCATED		913,344

SCHEDULE 6.3
ACTUAL 1986

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	515,470		515,470
OTHER EXPENSE & COST			
SERVICES	274,683		274,683
SUPPLIES	36,597		36,597
EQUIPMENT	12,869	12,869	
DEPARTMENTAL EXPENDITURES	839,619	12,869	826,750
COST ADJUSTMENTS			
DEDUCTIONS	(12,869)	(12,869)	
ADDITIONS	86,594	86,594	
COST BY FUNCTION	913,344	86,594	826,750
REALLOCATE ADMN	0	(86,594)	86,594
ALLOCABLE COSTS	913,344	0	913,344
DISALLOWED	0		
NET ALLOCATED	913,344	0	913,344

SCHEDULE 6.4
ACTUAL 1986

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	27	21.09%	192,659
FIN-ACCOUNTING	54	42.19%	385,317
FIN-OTHER	31	24.22%	221,201
FIN-FIS MGMT/ADMN	16	12.50%	114,167
TOTAL	128	100.00%	913,344

ALLOCATION BASIS: F.Y. 1986 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 6.5
ACTUAL 1986

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	192,659	192,659
FIN-ACCOUNTING	385,317	385,317
FIN-OTHER	221,201	221,201
FIN-FISCAL MGMT/ADMN	114,167	114,167
TOTAL ALLOCATED	913,344	913,344

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 1985-86. 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, 1986.

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

SCHEDULE 7.2
ACTUAL 1986

STATE OF MINNESOTA

FINANCE-BUDGET

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986		1,278,662
DEDUCTIONS:		
EQUIPMENT	(1,530)	
TOTAL DEDUCTIONS		(1,530)
ALLOCATED ADDITIONS:		
FINANCE-FISCAL MGMT/ADMN	192,659	
TOTAL ALLOCATED ADDITIONS		192,659
TOTAL TO BE ALLOCATED		1,469,791

SCHEDULE 7.3
ACTUAL 1986

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	1,252,461		804,384	187,061	261,016
OTHER EXPENSE AND COST					
SERVICES	24,671		7,146	15,658	1,867
SUPPLIES	0		0	0	0
EQUIPMENT	1,530	1,530			
DEPARTMENTAL EXPENDITURES	1,278,662	1,530	811,530	202,719	262,883
COST ADJUSTMENTS					
DEDUCTIONS	(1,530)	(1,530)			
ADDITIONS	192,659	192,659			
COST BY FUNCTION	1,469,791	192,659	811,530	202,719	262,883
REALLOCATE ADMINISTRATION	0	(192,659)	122,421	30,581	39,657
ALLOCABLE COSTS	1,469,791	0	933,951	233,300	302,540
DISALLOWED	(302,540)				(302,540)
NET ALLOCATED	1,167,251		933,951	233,300	0

STATE OF MINNESOTA

FINANCE-BUDET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SVCS	4,296	0.17%	339
GENERAL SERVICES	1,770	0.07%	140
INFORMATION SVCS	3,894	0.15%	307
AGENCY SERVICES	12,206	0.48%	962
BUILDING CODE	1,345	0.05%	106
PLANT MGMT	7,692	0.30%	606
STATE REGISTER & DOCUMENTS	6,548	0.26%	516
MICROGRAPHICS	1,819	0.07%	143
OFFICE EQUIPMENT	1,307	0.05%	103
TELECOMMUNICATIONS	14,217	0.56%	1,121
MOTOR POOL	27,972	1.11%	2,205
STATE PRINTER	21,990	0.87%	1,733
CENTRAL STORES	18,862	0.75%	1,487
FEDERAL SURPLUS	1,295	0.05%	102
RESOURCE RECOVERY	524	0.02%	41
COMMUTER VANS	716	0.03%	56
IMB	12,434	0.49%	980
ADDRESSING & INSERT	928	0.04%	73
MOVERS & DELIVERY	1,021	0.04%	80
CENTRAL MNTNCE REV	1,598	0.06%	126
CAPITOL PARKING	2,042	0.08%	161
PROC SUR-LOCAL GOVT	52	.00%	4
RECORDS MGMT-LOCAL GOVT	187	0.01%	15
STATE SURPLUS	371	0.01%	29
MGMT ANALYSIS-SP FD	311	0.01%	25
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7,297	0.29%	575
AGRICULTURE	45,196	1.79%	3,562
ANIMAL HEALTH BD	1,880	0.07%	148
ARTS BOARD	2,441	0.10%	192
ATTORNEY GENERAL	18,308	0.72%	1,443
AUDITOR	4,583	0.18%	361
CAPITOL AREA ARCH PLAN BD	545	0.02%	43
CHARITABLE GAMBLING	2,097	0.08%	165
COMMERCE	38,206	1.51%	3,011
COMMUNITY COLLEGE BD	110,815	4.39%	8,735
CORRECTIONS	106,037	4.20%	8,358
ECONOMIC SECURITY	234,879	9.30%	18,514
EDUCATION-CENTRAL OFFICE	85,477	3.38%	6,737
EDUCATION-FARIBAULT SCHOOLS	6010	0.24%	474
EDUCATION-VO-TECH	19,341	0.77%	1,524
EMPLOYEE RELATIONS	10,158	0.40%	801
ENERGY, ECONOMIC DVL P	36,326	1.44%	2,863
FINANCE	26,718	1.06%	2,106
GOVERNOR	3,051	0.12%	240
HANDICAPPED COUNCIL	1,586	0.06%	125
HEALTH	64,676	2.56%	5,098
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,316	0.09%	183
NURSING	3,469	0.14%	273
PHARMACY	1,465	0.06%	115
DENTISTRY	1,619	0.06%	128
CHIROPRACTORS	639	0.03%	50
PSYCHOLOGY	888	0.04%	70
OPTOMETRY	546	0.02%	43
NURSING HOME ADM	702	0.03%	55
PODIATRY	345	0.01%	27
VETERINARY MEDICINE	607	0.02%	48
HEARING EXAMINER	4,890	0.19%	385
HIGHER ED COORD BD	10,618	0.42%	837

STATE OF MINNESOTA

FINANCE-BUDET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	2
HOUSING FINANCE	12,082	0.48%	952
HUMAN RIGHTS	3,179	0.13%	251
INDIAN AFFAIRS	1,319	0.05%	104
INVESTMENT BOARD	1,665	0.07%	131
IRON RANGE RESOURCES	18,542	0.73%	1,462
LABOR & INDUSTRY	72,467	2.87%	5,712
LEGISLATIVE AUDIT	1,885	0.07%	149
LIEUTENANT GOVERNOR	466	0.02%	37
MEDIATION SVCS	1,700	0.07%	134
MILITARY AFFAIRS	17,378	0.69%	1,370
MUNICIPAL BOARD	842	0.03%	66
NATURAL RESOURCES	211,747	8.38%	16,690
NON-HEALTH LIC BDS			
BOXING	548	0.02%	43
BARBERS	1,324	0.05%	104
ELECTRICITY	3,992	0.16%	315
ARCHITECTS & ENG	2,074	0.08%	163
ABSTRACTORS	187	0.01%	15
ACCOUNTANCY	1,602	0.06%	126
PEACE OFFICERS	2,073	0.08%	163
PLANNING	11,740	0.46%	925
POLLUTION CONTROL	26,540	1.05%	2,092
PUB EMP RET ASSN	4,976	0.20%	392
PUBLIC SAFETY	404,840	16.03%	31,910
PUBLIC SERVICE	4,929	0.20%	389
PUBLIC UTIL COMM	1,471	0.06%	116
RACING COMMISSION	2,560	0.10%	202
REVENUE	86,720	3.43%	6,835
SECRETARY OF STATE	9,554	0.38%	753
SENTENCE GUIDELINES	640	0.03%	50
STATE RETIREMENT	4,251	0.17%	335
STATE UNIV SYSTEM	136,904	5.42%	10,791
TEACHERS RETIREMENT	2,468	0.10%	195
TRANSPORTATION	204,185	8.08%	16,094
TRANSPORTATION REG BD	427	0.02%	34
TREASURER	527	0.02%	42
UNIV OF MINN	874	0.03%	69
VETERANS AFFAIRS	23,281	0.92%	1,835
WELFARE-CENT OFFICE	91,816	3.63%	7,237
WELFARE-INSTITUTIONS	84,831	3.33%	6,624
WORLD TRADE CENTER	1,584	0.06%	125
ZOO	21,067	0.83%	1,661
OTHER	46,642	1.85%	3,681
TOTAL	2,526,256	100.00%	199,125

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
ADMINISTRATION			
COMM OFF & ADMN SVCS	1,018	339	679
GENERAL SERVICES	420	140	280
INFORMATION SVCS	922	307	615
AGENCY SERVICES	2,890	962	1,928
BUILDING CODE	318	106	212
PLANT MGMT	1,821	606	1,215
STATE REGISTER & DOCUMENTS	1,550	516	1,034
MICROGRAPHICS	430	143	287
OFFICE EQUIPMENT	310	103	207
TELECOMMUNICATIONS	3,367	1,121	2,246
MOTOR POOL	6,624	2,205	4,419
STATE PRINTER	5,207	1,733	3,474
CENTRAL STORES	4,467	1,487	2,980
FEDERAL SURPLUS	307	102	205
RESOURCE RECOVERY	124	41	83
COMMUTER VANS	169	56	113
IMB	2,944	980	1,964
ADDRESSING & INSERT	220	73	147
MOVERS & DELIVERY	242	80	162
CENTRAL MNTNCE REV	378	126	252
CAPITOL PARKING	483	161	322
PROC SUR-LOCAL GOVT	12	4	8
RECORDS MGMT-LOCAL GOVT	45	15	30
STATE SURPLUS	87	29	58
MGMT ANALYSIS-SP FD	74	25	49
IISAC	0	0	0
911 EMERGENCY	0	0	0
OTHER	1,728	575	1,153
AGRICULTURE	24,520	3,562	20,958
ANIMAL HEALTH BD	1,020	148	872
ARTS BOARD	1,324	192	1,132
ATTORNEY GENERAL	11,034	1,443	9,591
AUDITOR	3,518	361	3,157
CAPITOL AREA ARCH PLAN BD	129	43	86
CHARITABLE GAMBLING	1,137	165	972
COMMERCE	32,598	3,011	29,587
COMMUNITY COLLEGE BD	44,981	8,735	36,246
CORRECTIONS	29,487	8,358	21,129
ECONOMIC SECURITY	65,315	18,514	46,801
EDUCATION-CENTRAL OFFICE	34,694	6,737	27,957
EDUCATION-FARIBAUT SCHOOLS	2,440	474	1,966
EDUCATION-VO-TECH	7,850	1,524	6,326
EMPLOYEE RELATIONS	2,405	801	1,604
ENERGY, ECONOMIC DVL	17,867	2,863	15,004
FINANCE	6,327	2,106	4,221
GOVERNOR	1,564	240	1,324
HANDICAPPED COUNCIL	1,205	125	1,080
HEALTH	38,299	5,098	33,201
HEALTH LIC BDS			
MEDICAL EXAMINERS	972	183	789
NURSING	1,455	273	1,182
PHARMACY	615	115	500
DENTISTRY	680	128	552
CHIROPRACTORS	268	50	218
PSYCHOLOGY	372	70	302
OPTOMETRY	229	43	186
NURSING HOME ADM	295	55	240
PODIATRY	144	27	117
VETERINARY MEDICINE	255	48	207
HEARING EXAMINER	1,157	385	772
HIGHER ED COORD BD	5,674	837	4,837

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
HIGHER ED FAC AUTH	15	2	13
HOUSING FINANCE	3,949	952	2,997
HUMAN RIGHTS	2,415	251	2,164
INDIAN AFFAIRS	1,002	104	898
INVESTMENT BOARD	394	131	263
IRON RANGE RESOURCES	9,121	1,462	7,659
LABOR & INDUSTRY	35,643	5,712	29,931
LEGISLATIVE AUDIT	1,432	149	1,283
LIEUTENANT GOVERNOR	239	37	202
MEDIATION SVCS	1,292	134	1,158
MILITARY AFFAIRS	13,202	1,370	11,832
MUNICIPAL BOARD	718	66	652
NATURAL RESOURCES	70,234	16,690	53,544
NON-HEALTH LIC BDS			
BOXING	468	43	425
BARBERS	1,130	104	1,026
ELECTRICITY	3,407	315	3,092
ARCHITECTS & ENG	1,769	163	1,606
ABSTRACTORS	160	15	145
ACCOUNTANCY	1,366	126	1,240
PEACE OFFICERS	1,124	163	961
PLANNING	2,780	925	1,855
POLLUTION CONTROL	8,004	2,092	6,712
PUB EMP RET ASSN	6,388	392	5,996
PUBLIC SAFETY	89,706	31,910	57,796
PUBLIC SERVICE	4,206	389	3,817
PUBLIC UTIL COMM	1,255	116	1,139
RACING COMMISSION	568	202	366
REVENUE	28,346	6,835	21,511
SECRETARY OF STATE	5,759	753	5,006
SENTENCE GUIDELINES	178	50	128
STATE RETIREMENT	5,458	335	5,123
STATE UNIV SYSTEM	73,156	10,791	62,365
TEACHERS RETIREMENT	3,169	195	2,974
TRANSPORTATION	45,244	16,094	29,150
TRANSPORTATION REG BD	95	34	61
TREASURER	404	42	362
UNIV OF MINN	468	69	399
VETERANS AFFAIRS	17,686	1,835	15,851
WELFARE-CENT OFFICE	41,474	7,237	34,237
WELFARE-INSTITUTIONS	35,271	6,624	28,647
WORLD TRADE CENTER	779	125	654
ZOO	6,988	1,661	5,327
OTHER	30,702	3,681	27,021
TOTAL	933,951	199,125	734,826

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SVCS	26	0.39%	907
GENERAL SERVICES	19	0.28%	663
INFORMATION SVCS	14	0.21%	489
AGENCY SERVICES	7	0.10%	244
BUILDING CODE	3	0.04%	105
PLANT MGMT	16	0.24%	558
STATE REGISTER & DOCUMENTS	4	0.06%	140
MICROGRAPHICS	1	0.01%	35
OFFICE EQUIPMENT	2	0.03%	70
TELECOMMUNICATIONS	1	0.01%	35
MOTOR POOL	3	0.04%	105
STATE PRINTER	2	0.03%	70
CENTRAL STORES	2	0.03%	70
FEDERAL SURPLUS	1	0.01%	35
RESOURCE RECOVERY	1	0.01%	35
COMMUTER VANS	1	0.01%	35
IMB	24	0.36%	838
ADDRESSING & INSERT	3	0.04%	105
MOVERS & DELIVERY	1	0.01%	35
CENTRAL MNTNCE REV	1	0.01%	35
CAPITOL PARKING	1	0.01%	35
PROC SUR-LOCAL GOVT	1	0.01%	35
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	1	0.01%	35
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	11	0.16%	384
AGRICULTURE	134	2.00%	4,676
ANIMAL HEALTH BD	7	0.10%	244
ARTS BOARD	28	0.42%	977
ATTORNEY GENERAL	47	0.70%	1,640
AUDITOR	8	0.12%	279
CAPITOL AREA ARCH PLAN BD	1	0.01%	35
CHARITABLE GAMBLING	2	0.03%	70
COMMERCE	32	0.48%	1,117
COMMUNITY COLLEGE BD	83	1.24%	2,897
CORRECTIONS	641	9.59%	22,370
ECONOMIC SECURITY	116	1.74%	4,048
EDUCATION-CENTRAL OFFICE	49	0.73%	1,710
EDUCATION-FARIBAUT SCHOOLS	383	5.73%	13,366
EDUCATION-VO-TECH	124	1.85%	4,327
EMPLOYEE RELATIONS	20	0.30%	698
ENERGY, ECONOMIC DVL	219	3.28%	7,643
FINANCE	15	0.22%	523
GOVERNOR	8	0.12%	279
HANDICAPPED COUNCIL	6	0.09%	209
HEALTH	446	6.67%	15,565
HEALTH LIC BDS			
MEDICAL EXAMINERS	2	0.03%	70
NURSING	2	0.03%	70
PHARMACY	2	0.03%	70
DENTISTRY	2	0.03%	70
CHIROPRACTORS	2	0.03%	70
PSYCHOLOGY	1	0.01%	35
OPTOMETRY	1	0.01%	35
NURSING HOME ADM	2	0.03%	70
PODIATRY	1	0.01%	35
VETERINARY MEDICINE	2	0.03%	70
HEARING EXAMINER	7	0.10%	244
HIGHER ED COORD BD	44	0.66%	1,536

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	1	0.01%	35
HOUSING FINANCE	64	0.96%	2,234
HUMAN RIGHTS	31	0.46%	1,082
INDIAN AFFAIRS	18	0.27%	628
INVESTMENT BOARD	31	0.46%	1,082
IRON RANGE RESOURCES	88	1.32%	3,071
LABOR & INDUSTRY	148	2.21%	5,165
LEGISLATIVE AUDIT	5	0.07%	174
LIEUTENANT GOVERNOR	5	0.07%	174
MEDIATION SVCS	7	0.10%	244
MILITARY AFFAIRS	49	0.73%	1,710
MUNICIPAL BOARD	3	0.04%	105
NATURAL RESOURCES	1,040	15.56%	36,295
NON-HEALTH LIC BDS			
BOXING	2	0.03%	70
BARBERS	2	0.03%	70
ELECTRICITY	9	0.13%	314
ARCHITECTS & ENG	2	0.03%	70
ABSTRACTORS	2	0.03%	70
ACCOUNTANCY	2	0.03%	70
PEACE OFFICERS	3	0.04%	105
PLANNING	47	0.70%	1,640
POLLUTION CONTROL	239	3.58%	8,341
PUB EMP RET ASSN	9	0.13%	314
PUBLIC SAFETY	229	3.43%	7,992
PUBLIC SERVICE	9	0.13%	314
PUBLIC UTIL COMM	5	0.07%	174
RACING COMMISSION	23	0.34%	803
REVENUE	263	3.93%	9,178
SECRETARY OF STATE	14	0.21%	489
SENTENCE GUIDELINES	7	0.10%	244
STATE RETIREMENT	13	0.19%	454
STATE UNIV SYSTEM	68	1.02%	2,373
TEACHERS RETIREMENT	3	0.04%	105
TRANSPORTATION	460	6.88%	16,054
TRANSPORTATION REG BD	1	0.01%	35
TREASURER	2	0.03%	70
UNIV OF MINN	48	0.72%	1,675
VETERANS AFFAIRS	62	0.93%	2,164
WELFARE-CENT OFFICE	397	5.94%	13,855
WELFARE-INSTITUTIONS	275	4.11%	9,597
WORLD TRADE CENTER	3	0.04%	105
ZOO	82	1.23%	2,862
OTHER	331	4.95%	11,548
TOTAL	6,685	100.00%	233,300

ALLOCATION BASIS: NUMBER OF AID's (ALLOTMENT ACCOUNTS) 9-17-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENT DETAIL ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
COMM OFF & ADMIN SVCS	1,925	1,018	907
GENERAL SERVICES	1,003	420	663
INFORMATION SVCS	1,411	922	489
AGENCY SERVICES	3,134	2,890	244
BUILDING CODE	423	310	105
PLANT MGMT	2,379	1,021	550
STATE REGISTER & DOCUMENTS	1,690	1,550	140
MICROGRAPHICS	465	430	35
OFFICE EQUIPMENT	380	310	70
TELECOMMUNICATIONS	3,402	3,367	35
MOTOR POOL	6,729	6,624	105
STATE PRINTER	5,277	5,207	70
CENTRAL STORES	4,537	4,467	70
FEDERAL SURPLUS	342	307	35
RESOURCE RECOVERY	159	124	35
COMMUTER VANS	204	169	35
IMB	3,782	2,944	838
ADDRESSING & INSERT	325	220	105
MOVERS & DELIVERY	277	242	35
CENTRAL MAINTNCE REV	413	378	35
CAPITOL PARKING	518	483	35
PROC SUR-LOCAL GOVT	47	12	35
RECORDS MGMT-LOCAL GOVT	45	45	0
STATE SURPLUS	87	87	0
MGMT ANALYSIS-SP FD	109	74	35
IISAC	0	0	0
911 EMERGENCY	0	0	0
OTHER	2,112	1,728	384
AGRICULTURE	29,196	24,520	4,676
ANIMAL HEALTH BD	1,264	1,020	244
ARTS BOARD	2,301	1,324	977
ATTORNEY GENERAL	12,674	11,034	1,640
AUDITOR	3,797	3,518	279
CAPITOL AREA ARCH PLAN BD	164	129	35
CHARITABLE GAMBLING	1,207	1,137	70
COMMERCE	33,715	32,598	1,117
COMMUNITY COLLEGE BD	47,878	44,981	2,897
CORRECTIONS	51,857	29,487	22,370
ECONOMIC SECURITY	69,363	65,315	4,048
EDUCATION-CENTRAL OFFICE	36,404	34,694	1,710
EDUCATION-FARIBAULT SCHOOLS	15,806	2,440	13,366
EDUCATION-VO-TECH	12,177	7,850	4,327
EMPLOYEE RELATIONS	3,103	2,405	698
ENERGY, ECONOMIC DVLDP	25,510	17,867	7,643
FINANCE	6,850	6,327	523
GOVERNOR	1,843	1,564	279
HANDICAPPED COUNCIL	1,414	1,205	209
HEALTH	53,864	38,299	15,565
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,042	972	70
NURSING	1,525	1,455	70
PHARMACY	685	615	70
DENTISTRY	750	680	70
CHIROPRACTORS	338	268	70
PSYCHOLOGY	407	372	35
OPTOMETRY	264	229	35
NURSING HOME ADM	365	295	70
PODIATRY	179	144	35
VETERINARY MEDICINE	325	255	70
HEARING EXAMINER	1,401	1,157	244
HIGHER ED COORD BD	7,210	5,674	1,536

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENT DETAIL ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HIGHER ED FAC AUTH	50	15	35
HOUSING FINANCE	6,183	3,949	2,234
HUMAN RIGHTS	3,497	2,415	1,082
INDIAN AFFAIRS	1,630	1,002	628
INVESTMENT BOARD	1,476	394	1,082
IRON RANGE RESOURCES	12,192	9,121	3,071
LABOR & INDUSTRY	40,800	35,643	5,165
LEGISLATIVE AUDIT	1,606	1,432	174
LIEUTENANT GOVERNOR	413	239	174
MEDIATION SVCS	1,536	1,292	244
MILITARY AFFAIRS	14,912	13,202	1,710
MUNICIPAL BOARD	823	718	105
NATURAL RESOURCES	106,529	70,234	36,295
NON-HEALTH LIC BDS			
BOXING	538	468	70
BARBERS	1,200	1,130	70
ELECTRICITY	3,721	3,407	314
ARCHITECTS & ENG	1,839	1,769	70
ABSTRACTORS	230	160	70
ACCOUNTANCY	1,436	1,366	70
PEACE OFFICERS	1,229	1,124	105
PLANNING	4,420	2,700	1,640
POLLUTION CONTROL	17,145	8,804	8,341
PUB EMP RET ASSN	6,702	6,308	314
PUBLIC SAFETY	97,698	89,706	7,992
PUBLIC SERVICE	4,520	4,206	314
PUBLIC UTIL COMM	1,429	1,255	174
RACING COMMISSION	1,371	568	803
REVENUE	37,524	28,346	9,178
SECRETARY OF STATE	6,248	5,759	489
SENTENCE GUIDELINES	422	178	244
STATE RETIREMENT	5,912	5,458	454
STATE UNIV SYSTEM	75,529	73,156	2,373
TEACHERS RETIREMENT	3,274	3,169	105
TRANSPORTATION	61,298	45,244	16,054
TRANSPORTATION REG BD	130	95	35
TREASURER	474	404	70
UNIV OF MINN	2,143	468	1,675
VETERANS AFFAIRS	19,850	17,686	2,164
WELFARE-CENT OFFICE	55,329	41,474	13,855
WELFARE-INSTITUTIONS	44,868	35,271	9,597
WORLD TRADE CENTER	884	779	105
ZOO	9,850	6,988	2,862
OTHER	42,250	30,702	11,548
TOTAL	1,167,251	933,951	233,300

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 1985-86.

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

SCHEDULE 8.2
ACTUAL 1986

STATE OF MINNESOTA

FINANCE-ACCOUNTING

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986	3,077,484
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DEDUCTIONS:

EQUIPMENT	(1,543)
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TOTAL DEDUCTIONS	(1,543)
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ALLOCATED ADDITIONS:

FIN-FISCAL MGMT/ADMIN	385,317
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TOTAL ALLOCATED ADDITIONS	385,317
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TOTAL TO BE ALLOCATED	3,461,258
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SCHEDULE 8.3
ACTUAL 1986

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	1,661,927		1,564,648	97,279
OTHER EXPENSE & COST				
SERVICES	1,397,939		1,304,416	93,523
SUPPLIES	16,075		15,161	914
EQUIPMENT	1,543	1,543		
DEPARTMENTAL EXPEND	3,077,484	1,543	2,884,225	191,716
COST ADJUSTMENTS				
DEDUCTIONS	(1,543)	(1,543)		
ADDITIONS	385,317	385,317		
COST BY FUNCTION	3,461,258	385,317	2,884,225	191,716
REALLOCATE ADMN	0	(385,317)	361,301	24,016
ALLOCABLE COSTS	3,461,258	0	3,245,526	215,732
DISALLOWED	(215,732)			(215,732)
NET ALLOCATED	3,245,526	0	3,245,526	0

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	4,296	0.17%	5,519
GENERAL SERVICES	1,770	0.07%	2,274
INFORMATION SVCS	3,894	0.15%	5,003
AGENCY SERVICES	12,206	0.48%	15,681
BUILDING CODE	1,345	0.05%	1,728
PLANT MGMT	7,692	0.30%	9,882
STATE REGISTER & DOCUMENTS	6,548	0.26%	8,412
MICROGRAPHICS	1,819	0.07%	2,337
OFFICE EQUIPMENT	1,307	0.05%	1,679
TELECOMMUNICATIONS	14,217	0.56%	18,265
MOTOR POOL	27,972	1.11%	35,936
STATE PRINTER	21,990	0.87%	28,251
CENTRAL STORES	18,862	0.75%	24,232
FEDERAL SURPLUS	1,295	0.05%	1,664
RESOURCE RECOVERY	524	0.02%	673
COMMUTER VANS	716	0.03%	920
IMB	12,434	0.49%	15,974
ADDRESSING & INSERT	928	0.04%	1,192
MOVERS & DELIVERY	1,021	0.04%	1,312
CENTRAL MAINTNCE REV	1,598	0.06%	2,053
CAPITOL PARKING	2,042	0.08%	2,623
PROC SUR-LOCAL GOVT	52	.00%	67
RECORDS MGMT-LOCAL GOVT	187	0.01%	240
STATE SURPLUS	371	0.01%	477
MGMT ANALYSIS-SP FD	311	0.01%	400
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7,297	0.29%	9,375
AGRICULTURE	45,196	1.79%	58,064
ANIMAL HEALTH BD	1,880	0.07%	2,415
ARTS BOARD	2,441	0.10%	3,136
ATTORNEY GENERAL	18,308	0.72%	23,521
AUDITOR	4,583	0.18%	5,888
CAPITOL AREA ARCH PLAN BD	545	0.02%	700
CHARITABLE GAMBLING	2,097	0.08%	2,694
COMMERCE	38,206	1.51%	49,084
COMMUNITY COLLEGE BD	110,815	4.39%	142,366
CORRECTIONS	106,037	4.20%	136,228
ECONOMIC SECURITY	234,879	9.30%	301,753
EDUCATION-CENTRAL OFFICE	85,477	3.38%	109,814
EDUCATION-FARIBAUTL SCHOOLS	6,010	0.24%	7,721
EDUCATION-VO-TECH	19,341	0.77%	24,848
EMPLOYEE RELATIONS	10,158	0.40%	13,050
ENERGY, ECONOMIC DVL P	36,326	1.44%	46,669
FINANCE	26,718	1.06%	34,325
GOVERNOR	3,051	0.12%	3,920
HANDICAPPED COUNCIL	1,586	0.06%	2,038
HEALTH	64,676	2.56%	83,090
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,316	0.09%	2,975
NURSING	3,469	0.14%	4,457
PHARMACY	1,465	0.06%	1,882
DENTISTRY	1,619	0.06%	2,080
CHIROPRACTORS	639	0.03%	821
PSYCHOLOGY	888	0.04%	1,141
OPTOMETRY	546	0.02%	701
NURSING HOME ADM	702	0.03%	902
PODIATRY	345	0.01%	443
VETERINARY MEDICINE	607	0.02%	780
HEARING EXAMINER	4,890	0.19%	6,282
HIGHER ED COORD BD	10,618	0.42%	13,641

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	37
HOUSING FINANCE	12,082	0.48%	15,522
HUMAN RIGHTS	3,179	0.13%	4,084
INDIAN AFFAIRS	1,319	0.05%	1,695
INVESTMENT BOARD	1,665	0.07%	2,139
IRON RANGE RESOURCES	18,542	0.73%	23,821
LABOR & INDUSTRY	72,467	2.87%	93,100
LEGISLATIVE AUDIT	1,885	0.07%	2,422
LIEUTENANT GOVERNOR	466	0.02%	599
MEDIATION SVCS	1,700	0.07%	2,184
MILITARY AFFAIRS	17,378	0.69%	22,326
MUNICIPAL BOARD	842	0.03%	1,082
NATURAL RESOURCES	211,747	8.38%	272,035
NON-HEALTH LIC BDS			
BOXING	548	0.02%	704
BARBERS	1,324	0.05%	1,701
ELECTRICITY	3,992	0.16%	5,129
ARCHITECTS & ENG	2,074	0.08%	2,665
ABSTRACTORS	187	0.01%	240
ACCOUNTANCY	1,602	0.06%	2,058
PEACE OFFICERS	2,073	0.08%	2,663
PLANNING	11,740	0.46%	15,083
POLLUTION CONTROL	26,540	1.05%	34,096
PUB EMP RET ASSN	4,976	0.20%	6,393
PUBLIC SAFETY	404,840	16.03%	520,105
PUBLIC SERVICE	4,929	0.20%	6,332
PUBLIC UTIL COMM	1,471	0.06%	1,890
RACING COMMISSION	2,560	0.10%	3,289
REVENUE	86,720	3.43%	111,411
SECRETARY OF STATE	9,554	0.38%	12,274
SENTENCE GUIDELINES	640	0.03%	822
STATE RETIREMENT	4,251	0.17%	5,461
STATE UNIV SYSTEM	136,904	5.42%	175,883
TEACHERS RETIREMENT	2,468	0.10%	3,171
TRANSPORTATION	204,185	8.08%	262,320
TRANSPORTATION REG BD	427	0.02%	549
TREASURER	527	0.02%	677
UNIV OF MINN	874	0.03%	1,123
VETERANS AFFAIRS	23,281	0.92%	29,910
WELFARE-CENT OFFICE	91,816	3.63%	117,958
WELFARE-INSTITUTIONS	84,031	3.33%	107,956
WORLD TRADE CENTER	1,584	0.06%	2,035
ZOO	21,067	0.83%	27,065
OTHER	46,642	1.85%	59,919
TOTAL	2,526,256	100.00%	3,245,526

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
COMM OFF & ADMIN SVCS	5,519	5,519
GENERAL SERVICES	2,274	2,274
INFORMATION SVCS	5,003	5,003
AGENCY SERVICES	15,681	15,681
BUILDING CODE	1,728	1,728
PLANT MGMT	9,882	9,882
STATE REGISTER & DOCUMENTS	8,412	8,412
MICROGRAPHICS	2,337	2,337
OFFICE EQUIPMENT	1,679	1,679
TELECOMMUNICATIONS	18,265	18,265
MOTOR POOL	35,936	35,936
STATE PRINTER	28,251	28,251
CENTRAL STORES	24,232	24,232
FEDERAL SURPLUS	1,664	1,664
RESOURCE RECOVERY	673	673
COMMUTER VANS	920	920
IMB	15,974	15,974
ADDRESSING & INSERT	1,192	1,192
MOVERS & DELIVERY	1,312	1,312
CENTRAL MNTNCE REV	2,053	2,053
CAPITOL PARKING	2,623	2,623
PROC SUR-LOCAL GOVT	67	67
RECORDS MGMT-LOCAL GOVT	240	240
STATE SURPLUS	477	477
MGMT ANALYSIS-SP FD	400	400
IISAC	0	0
911 EMERGENCY	0	0
OTHER	9,375	9,375
AGRICULTURE	58,064	58,064
ANIMAL HEALTH BD	2,415	2,415
ARTS BOARD	3,136	3,136
ATTORNEY GENERAL	23,521	23,521
AUDITOR	5,888	5,888
CAPITOL AREA ARCH PLAN BD	700	700
CHARITABLE GAMBLING	2,694	2,694
COMMERCE	49,084	49,084
COMMUNITY COLLEGE BD	142,366	142,366
CORRECTIONS	136,228	136,228
ECONOMIC SECURITY	301,753	301,753
EDUCATION-CENTRAL OFFICE	109,814	109,814
EDUCATION-FARIBAUTL SCHOOLS	7,721	7,721
EDUCATION-VO-TECH	24,848	24,848
EMPLOYEE RELATIONS	13,050	13,050
ENERGY, ECONOMIC DVL P	46,669	46,669
FINANCE	34,325	34,325
GOVERNOR	3,920	3,920
HANDICAPPED COUNCIL	2,038	2,038
HEALTH	83,090	83,090
HEALTH LIC BDS		
MEDICAL EXAMINERS	2,975	2,975
NURSING	4,457	4,457
PHARMACY	1,882	1,882
DENTISTRY	2,080	2,080
CHIROPRACTORS	821	821
PSYCHOLOGY	1,141	1,141
OPTOMETRY	701	701
NURSING HOME ADM	902	902
PODIATRY	443	443
VETERINARY MEDICINE	780	780
HEARING EXAMINER	6,282	6,282
HIGHER ED COORD BD	13,641	13,641

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HIGHER ED FAC AUTH	37	37
HOUSING FINANCE	15,522	15,522
HUMAN RIGHTS	4,084	4,084
INDIAN AFFAIRS	1,695	1,695
INVESTMENT BOARD	2,139	2,139
IRON RANGE RESOURCES	23,821	23,821
LABOR & INDUSTRY	93,100	93,100
LEGISLATIVE AUDIT	2,422	2,422
LIEUTENANT GOVERNOR	599	599
MEDIATION SVCS	2,184	2,184
MILITARY AFFAIRS	22,326	22,326
MUNICIPAL BOARD	1,082	1,082
NATURAL RESOURCES	272,035	272,035
NON-HEALTH LIC BDS		
BOXING	704	704
BARBERS	1,701	1,701
ELECTRICITY	5,129	5,129
ARCHITECTS & ENG	2,665	2,665
ABSTRACTORS	240	240
ACCOUNTANCY	2,058	2,058
PEACE OFFICERS	2,663	2,663
PLANNING	15,083	15,083
POLLUTION CONTROL	34,096	34,096
PUB EMP RET ASSN	6,393	6,393
PUBLIC SAFETY	520,105	520,105
PUBLIC SERVICE	6,332	6,332
PUBLIC UTIL COMM	1,890	1,890
RACING COMMISSION	3,289	3,289
REVENUE	111,411	111,411
SECRETARY OF STATE	12,274	12,274
SENTENCE GUIDELINES	822	822
STATE RETIREMENT	5,461	5,461
STATE UNIV SYSTEM	175,883	175,883
TEACHERS RETIREMENT	3,171	3,171
TRANSPORTATION	262,320	262,320
TRANSPORTATION REG BD	549	549
TREASURER	677	677
UNIV OF MINN	1,123	1,123
VETERANS AFFAIRS	29,910	29,910
WELFARE-CENT OFFICE	117,958	117,958
WELFARE-INSTITUTIONS	107,956	107,956
WORLD TRADE CENTER	2,035	2,035
ZOO	27,065	27,065
OTHER	59,919	59,919
TOTAL	3,245,526	3,245,526

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 1985-86.

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 1986.

The cost of central payroll is allowable and has been allocated based on total 1985-86 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 1985-86. 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
ACTUAL 1986

STATE OF MINNESOTA
FINANCE-OTHER
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986	1,643,906
DEDUCTIONS:	
EQUIPMENT	(39,185)
 TOTAL DEDUCTIONS	 (39,185)
ALLOCATED ADDITIONS:	
FIN-FISCAL MGMT/ADMN	221,201
 TOTAL ALLOCATED ADDITIONS	 221,201
TOTAL TO BE ALLOCATED	1,825,922

SCHEDULE 9.3
ACTUAL 1986

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	1,004,236	0	272,609	277,262	15,452	188,039	250,874
OTHER EXPENSE & COST							
SERVICES	597,371	0	6,706	423,782	918	14,171	151,794
SUPPLIES	3,114	0	287	2,765	0	62	0
EQUIPMENT	39,185	39,185					
DEPARTMENTAL EXPEND	1,643,906	39,185	279,602	703,809	16,370	202,272	402,668
COST ADJUSTMENTS							
DEDUCTIONS	(39,185)	(39,185)					
ADDITIONS	221,201	221,201					
COST BY FUNCTION	1,825,922	221,201	279,602	703,809	16,370	202,272	402,668
REALLOCATE ADMN	0	(221,201)	38,541	97,015	2,257	27,882	55,506
ALLOCABLE COSTS	1,825,922	0	318,143	800,824	18,627	230,154	458,174
DISALLOWED	(458,174)						(458,174)
NET ALLOCATED	1,367,748		318,143	800,824	18,627	230,154	0

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	4.296	0.17%	541
GENERAL SERVICES	1.770	0.07%	223
INFORMATION SVCS	3.894	0.15%	490
AGENCY SERVICES	12.206	0.48%	1,537
BUILDING CODE	1.345	0.05%	169
PLANT MGMT	7.692	0.30%	963
STATE REGISTER & DOCUMENTS	6.548	0.26%	825
MICROGRAPHICS	1.819	0.07%	229
OFFICE EQUIPMENT	1.307	0.05%	165
TELECOMMUNICATIONS	14.217	0.56%	1,790
MOTOR POOL	27.972	1.11%	3,523
STATE PRINTER	21.990	0.87%	2,763
CENTRAL STORES	18.862	0.75%	2,375
FEDERAL SURPLUS	1,295	0.05%	163
RESOURCE RECOVERY	524	0.02%	66
COMMUTER VANS	716	0.03%	90
IMB	12.434	0.49%	1,566
ADDRESSING & INSERT	928	0.04%	117
MOVERS & DELIVERY	1.021	0.04%	129
CENTRAL MNTNCE REV	1.598	0.06%	201
CAPITOL PARKING	2.042	0.08%	257
PROC SUR-LOCAL GOVT	52	.00%	7
RECORDS MGMT-LOCAL GOVT	187	0.01%	24
STATE SURPLUS	371	0.01%	47
MGMT ANALYSIS-SP FD	311	0.01%	39
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7.297	0.29%	919
AGRICULTURE	45.196	1.79%	5,692
ANIMAL HEALTH BD	1.880	0.07%	237
ARTS BOARD	2.441	0.10%	307
ATTORNEY GENERAL	18,308	0.72%	2,306
AUDITOR	4.583	0.18%	577
CAPITOL AREA ARCH PLAN BD	545	0.02%	69
CHARITABLE GAMBLING	2.097	0.08%	264
COMMERCE	38,206	1.51%	4,811
COMMUNITY COLLEGE BD	110.815	4.39%	13,955
CORRECTIONS	106.037	4.20%	13,354
ECONOMIC SECURITY	234,879	9.30%	29,579
EDUCATION-CENTRAL OFFICE	85,477	3.38%	10,765
EDUCATION-FARIBAULT SCHOOLS	6,010	0.24%	757
EDUCATION-VO-TECH	19,341	0.77%	2,436
EMPLOYEE RELATIONS	10.158	0.40%	1,279
ENERGY, ECONOMIC DVL	36.326	1.44%	4,575
FINANCE	26,718	1.06%	3,365
GOVERNOR	3,051	0.12%	384
HANDICAPPED COUNCIL	1.586	0.06%	200
HEALTH	64.676	2.56%	8,145
HEALTH LIC BDS			
MEDICAL EXAMINERS	2.316	0.09%	292
NURSING	3.469	0.14%	437
PHARMACY	1.465	0.06%	184
DENTISTRY	1.619	0.06%	204
CHIROPRACTORS	639	0.03%	80
PSYCHOLOGY	888	0.04%	112
OPTOMETRY	546	0.02%	69
NURSING HOME ADM	702	0.03%	88
PODIATRY	345	0.01%	43
VETERINARY MEDICINE	607	0.02%	76
HEARING EXAMINER	4,890	0.19%	616
HIGHER ED COORD BD	10,618	0.42%	1,337

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	4
HOUSING FINANCE	12,082	0.48%	1,522
HUMAN RIGHTS	3,179	0.13%	400
INDIAN AFFAIRS	1,319	0.05%	166
INVESTMENT BOARD	1,665	0.07%	210
IRON RANGE RESOURCES	18,542	0.73%	2,335
LABOR & INDUSTRY	72,467	2.87%	9,126
LEGISLATIVE AUDIT	1,885	0.07%	237
LIEUTENANT GOVERNOR	466	0.02%	59
MEDIATION SVCS	1,700	0.07%	214
MILITARY AFFAIRS	17,378	0.69%	2,188
MUNICIPAL BOARD	842	0.03%	106
NATURAL RESOURCES	211,747	8.38%	26,666
NON-HEALTH LIC BDS			
BOXING	548	0.02%	69
BARBERS	1,324	0.05%	167
ELECTRICITY	3,992	0.16%	503
ARCHITECTS & ENG	2,074	0.08%	261
ABSTRACTORS	187	0.01%	24
ACCOUNTANCY	1,602	0.06%	202
PEACE OFFICERS	2,073	0.08%	261
PLANNING	11,740	0.46%	1,478
POLLUTION CONTROL	26,540	1.05%	3,342
PUB EMP RET ASSN	4,976	0.20%	627
PUBLIC SAFETY	404,840	16.03%	50,983
PUBLIC SERVICE	4,929	0.20%	621
PUBLIC UTIL COMM	1,471	0.06%	185
RACING COMMISSION	2,560	0.10%	322
REVENUE	86,720	3.43%	10,921
SECRETARY OF STATE	9,554	0.38%	1,203
SENTENCE GUIDELINES	640	0.03%	81
STATE RETIREMENT	4,251	0.17%	535
STATE UNIV SYSTEM	136,904	5.42%	17,241
TEACHERS RETIREMENT	2,468	0.10%	311
TRANSPORTATION	204,185	8.08%	25,714
TRANSPORTATION REG BD	427	0.02%	54
TREASURER	527	0.02%	66
UNIV OF MINN	874	0.03%	110
VETERANS AFFAIRS	23,281	0.92%	2,932
WELFARE-CENT OFFICE	91,816	3.63%	11,563
WELFARE-INSTITUTIONS	84,031	3.33%	10,582
WORLD TRADE CENTER	1,584	0.06%	199
ZOO	21,067	0.83%	2,653
OTHER	46,642	1.85%	5,875
TOTAL	2,526,256	100.00%	318,143

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SVCS	13,920	0.15%	1,217
GENERAL SERVICES	7,907	0.09%	691
INFORMATION SVCS	10,653	0.12%	931
AGENCY SERVICES	17,601	0.19%	1,539
BUILDING CODE	3,920	0.04%	343
PLANT MGMT	48,153	0.53%	4,210
STATE REGISTER & DOCUMENTS	4,197	0.05%	367
MICROGRAPHICS	4,383	0.05%	383
OFFICE EQUIPMENT	1,395	0.02%	122
TELECOMMUNICATIONS	1,245	0.01%	109
MOTOR POOL	4,357	0.05%	381
STATE PRINTER	16,092	0.18%	1,407
CENTRAL STORES	2,614	0.03%	229
FEDERAL SURPLUS	1,900	0.02%	167
RESOURCE RECOVERY	544	0.01%	48
COMMUTER VANS	390	.00%	34
TMB	67,143	0.73%	5,870
ADDRESSING & INSERT	3,779	0.04%	330
MOVERS & DELIVERY	2,967	0.03%	259
CENTRAL MNTNCE REV	958	0.01%	84
CAPITOL PARKING	2,434	0.03%	213
PROC SUR-LOCAL GOVT	52	.00%	5
RECORDS MGMT-LOCAL GOVT	569	0.01%	50
STATE SURPLUS	104	.00%	9
MGMT ANALYSIS-SP FD	247	.00%	22
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	1,949	0.02%	170
AGRICULTURE	118,379	1.29%	10,349
ANIMAL HEALTH BD	13,546	0.15%	1,184
ARTS BOARD	2,940	0.03%	257
ATTORNEY GENERAL	79,504	0.87%	6,950
AUDITOR	23,912	0.26%	2,090
CAPITOL AREA ARCH PLAN BD	1,142	0.01%	100
CHARITABLE GAMBLING	2,938	0.03%	257
COMMERCE	51,533	0.56%	4,505
COMMUNITY COLLEGE BD	400,582	4.37%	35,019
CORRECTIONS	508,119	5.55%	44,420
ECONOMIC SECURITY	582,894	6.36%	50,957
EDUCATION-CENTRAL OFFICE	96,456	1.05%	8,432
EDUCATION-FARIBAUTL SCHOOLS	48,800	0.53%	4,266
EDUCATION-VO-TECH	20,238	0.22%	1,769
EMPLOYEE RELATIONS	26,473	0.29%	2,314
ENERGY, ECONOMIC DVLP	61,434	0.67%	5,371
FINANCE	38,968	0.43%	3,407
GOVERNOR	9,186	0.10%	803
HANDICAPPED COUNCIL	2,292	0.03%	200
HEALTH	170,196	1.86%	14,879
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,923	0.03%	256
NURSING	3,974	0.04%	347
PHARMACY	1,510	0.02%	132
DENTISTRY	1,039	0.01%	91
CHIROPRACTORS	460	0.01%	40
PSYCHOLOGY	433	.00%	38
OPTOMETRY	207	.00%	18
NURSING HOME ADM	436	.00%	38
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	299	.00%	26
HEARING EXAMINER	12,263	0.13%	1,072
HIGHER ED COORD BD	44,545	0.49%	3,894

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	530	0.01%	46
HOUSING FINANCE	29,318	0.32%	2,563
HUMAN RIGHTS	15,175	0.17%	1,327
INDIAN AFFAIRS	2,246	0.02%	196
INVESTMENT BOARD	6,167	0.07%	539
IRON RANGE RESOURCES	27,494	0.30%	2,404
LABOR & INDUSTRY	105,548	1.15%	9,227
LEGISLATIVE AUDIT	16,729	0.18%	1,462
LIEUTENANT GOVERNOR	1,255	0.01%	110
MEDIATION SVCS	5,330	0.06%	466
MILITARY AFFAIRS	93,398	1.02%	8,165
MUNICIPAL BOARD	1,106	0.01%	97
NATURAL RESOURCES	612,217	6.68%	53,520
NON-HEALTH LIC BDS			
BOXING	462	0.01%	40
BARBERS	727	0.01%	64
ELECTRICITY	5,176	0.06%	452
ARCHITECTS & ENG	1,213	0.01%	106
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	951	0.01%	83
PEACE OFFICERS	1,946	0.02%	170
PLANNING	28,205	0.31%	2,466
POLLUTION CONTROL	120,735	1.32%	10,555
PUB EMP RET ASSN	15,159	0.17%	1,325
PUBLIC SAFETY	476,675	5.20%	41,671
PUBLIC SERVICE	19,208	0.21%	1,679
PUBLIC UTIL COMM	6,460	0.07%	565
RACING COMMISSION	1,987	0.02%	174
REVENUE	252,677	2.76%	22,089
SECRETARY OF STATE	11,094	0.12%	970
SENTENCE GUIDELINES	943	0.01%	82
STATE RETIREMENT	10,990	0.12%	961
STATE UNIV SYSTEM	824,253	9.00%	72,056
TEACHERS RETIREMENT	13,306	0.15%	1,163
TRANSPORTATION	1,458,584	15.92%	127,509
TRANSPORTATION REG BD	1,919	0.02%	168
TREASURER	667	0.01%	58
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	106,600	1.16%	9,319
WELFARE-CENT OFFICE	185,741	2.03%	16,237
WELFARE-INSTITUTIONS	1,963,643	21.44%	171,662
WORLD TRADE CENTER	1,838	0.02%	161
ZOO	44,249	0.48%	3,868
OTHER	141,620	1.55%	12,378
TOTAL	9,160,651	100.00%	800,824

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN 1985-86
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	0	0.00%	0
INFORMATION SVCS	0	0.00%	0
AGENCY SERVICES	0	0.00%	0
BUILDING CODE	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	77,433	.00%	1
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	10,838	.00%	0
OTHER	0	0.00%	0
AGRICULTURE	1,016,690	0.06%	11
ANIMAL HEALTH BD	20,892	.00%	0
ARTS BOARD	509,260	0.03%	5
ATTORNEY GENERAL	396,519	0.02%	4
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	3,461,823	0.20%	37
CORRECTIONS	929,384	0.05%	10
ECONOMIC SECURITY	221,134,927	12.55%	2,339
EDUCATION-CENTRAL OFFICE	130,254,177	7.39%	1,377
EDUCATION-FARIBAULT SCHOOLS	59,076	.00%	1
EDUCATION-VO-TECH	14,458,305	0.82%	153
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVL	58,728,966	3.33%	621
FINANCE	0	0.00%	0
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	1,000	.00%	0
HEALTH	37,807,322	2.15%	400
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	0	0.00%	0
HIGHER ED COORD BD	1,932,039	0.11%	20

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	62,346,401	3.54%	659
HUMAN RIGHTS	350,490	0.02%	4
INDIAN AFFAIRS	91,553	0.01%	1
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	40,785	.00%	0
LABOR & INDUSTRY	2,302,152	0.13%	24
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	34,566	.00%	0
MILITARY AFFAIRS	6,550,170	0.37%	69
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	12,073,870	0.69%	128
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	1,690,138	0.10%	18
POLLUTION CONTROL	9,868,442	0.56%	104
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	6,111,627	0.35%	65
PUBLIC SERVICE	0	0.00%	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	50,059	.00%	1
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	3,300,478	0.19%	35
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	310,590,002	17.63%	3,284
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	3,074,516	0.17%	33
WELFARE-CENT OFFICE	865,929,531	49.16%	9,157
WELFARE-INSTITUTIONS	289,228	0.02%	3
WORLD TRADE CENTER	0	0.00%	0
ZOO	46,577	.00%	0
OTHER	5,876,377	0.33%	63
TOTAL	1,761,415,613	100.00%	18,627

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1986
SOURCE: COMPUTER REPORT FINU8603

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CASH MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	4.296	0.08%	182
GENERAL SERVICES	1.770	0.03%	75
INFORMATION SVCS	3.894	0.07%	165
AGENCY SERVICES	12.206	0.22%	517
BUILDING CODE	1.345	0.02%	57
PLANT MGMT	7.692	0.14%	326
STATE REGISTER & DOCUMENTS	6.548	0.12%	277
MICROGRAPHICS	1.819	0.03%	77
OFFICE EQUIPMENT	1.307	0.02%	55
TELECOMMUNICATIONS	14.217	0.26%	602
MOTOR POOL	27.972	0.51%	1,185
STATE PRINTER	21.990	0.40%	932
CENTRAL STORES	18.862	0.35%	799
FEDERAL SURPLUS	1.295	0.02%	55
RESOURCE RECOVERY	524	0.01%	22
COMMUTER VANS	716	0.01%	30
IMB	12.434	0.23%	527
ADDRESSING & INSERT	928	0.02%	39
MOVERS & DELIVERY	1.021	0.02%	43
CENTRAL MNTNCE REV	1.598	0.03%	68
CAPITOL PARKING	2.042	0.04%	87
PROC SUR-LOCAL GOVT	52	.00%	2
RECORDS MGMT-LOCAL GOVT	187	.00%	8
STATE SURPLUS	371	0.01%	16
MGMT ANALYSIS-SP FD	311	0.01%	13
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7.297	0.13%	309
AGRICULTURE	45.196	0.83%	1,915
ANIMAL HEALTH BD	1.880	0.03%	80
ARTS BOARD	2.441	0.04%	103
ATTORNEY GENERAL	18.308	0.34%	776
AUDITOR	4.583	0.08%	194
CAPITOL AREA ARCH PLAN BD	545	0.01%	23
CHARITABLE GAMBLING	2.097	0.04%	89
COMMERCE	38.206	0.70%	1,619
COMMUNITY COLLEGE BD	110.815	2.04%	4,695
CORRECTIONS	106.037	1.95%	4,492
ECONOMIC SECURITY	234.879	4.32%	9,951
EDUCATION-CENTRAL OFFICE	109.748	2.02%	4,650
EDUCATION-FARIBAULT SCHOOLS	6.010	0.11%	255
EDUCATION-VO-TECH	19.341	0.36%	819
EMPLOYEE RELATIONS	10.158	0.19%	430
ENERGY, ECONOMIC DVLP	36.326	0.67%	1,539
FINANCE	26.718	0.49%	1,132
GOVERNOR	3.051	0.06%	129
HANDICAPPED COUNCIL	1.586	0.03%	67
HEALTH	64.676	1.19%	2,740
HEALTH LIC BDS			
MEDICAL EXAMINERS	2.316	0.04%	98
NURSING	3.469	0.06%	147
PHARMACY	1.465	0.03%	62
DENTISTRY	1.619	0.03%	69
CHIROPRACTORS	639	0.01%	27
PSYCHOLOGY	888	0.02%	38
OPTOMETRY	546	0.01%	23
NURSING HOME ADM	702	0.01%	30
PODIATRY	345	0.01%	15
VETERINARY MEDICINE	607	0.01%	26
HEARING EXAMINER	4.890	0.09%	207
HIGHER ED COORD BD	128.776	2.37%	5,456

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CASH MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	1
HOUSING FINANCE	12,082	0.22%	512
HUMAN RIGHTS	3,179	0.06%	135
INDIAN AFFAIRS	1,319	0.02%	56
INVESTMENT BOARD	1,665	0.03%	71
IRON RANGE RESOURCES	18,542	0.34%	786
LABOR & INDUSTRY	72,467	1.33%	3,070
LEGISLATIVE AUDIT	1,885	0.03%	80
LIEUTENANT GOVERNOR	466	0.01%	20
MEDIATION SVCS	1,700	0.03%	72
MILITARY AFFAIRS	17,378	0.32%	736
MUNICIPAL BOARD	842	0.02%	36
NATURAL RESOURCES	211,747	3.90%	8,971
NON-HEALTH LIC BDS			
BOXING	548	0.01%	23
BARBERS	1,324	0.02%	56
ELECTRICITY	3,992	0.07%	169
ARCHITECTS & ENG	2,074	0.04%	88
ABSTRACTORS	187	.00%	8
ACCOUNTANCY	1,602	0.03%	68
PEACE OFFICERS	2,073	0.04%	88
PLANNING	11,740	0.22%	497
POLLUTION CONTROL	26,540	0.49%	1,124
PUB EMP RET ASSN	212,055	3.90%	8,984
PUBLIC SAFETY	404,840	7.45%	17,151
PUBLIC SERVICE	4,929	0.09%	209
PUBLIC UTIL COMM	1,471	0.03%	62
RACING COMMISSION	2,560	0.05%	108
REVENUE	2,066,375	38.04%	87,544
SECRETARY OF STATE	9,554	0.18%	405
SENTENCE GUIDELINES	640	0.01%	27
STATE RETIREMENT	172,106	3.17%	7,291
STATE UNIV SYSTEM	136,904	2.52%	5,800
TEACHERS RETIREMENT	183,585	3.38%	7,778
TRANSPORTATION	204,185	3.76%	8,650
TRANSPORTATION REG BD	427	0.01%	18
TREASURER	527	0.01%	22
UNIV OF MINN	874	0.02%	37
VETERANS AFFAIRS	23,281	0.43%	986
WELFARE-CENT OFFICE	293,256	5.40%	12,424
WELFARE-INSTITUTIONS	84,031	1.55%	3,560
WORLD TRADE CENTER	1,584	0.03%	67
ZOO	21,067	0.39%	893
OTHER	73,341	1.35%	3,107
TOTAL	5,432,530	100.00%	230,154

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86 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	1,940	541	1,217	0	182
GENERAL SERVICES	989	223	691	0	75
INFORMATION SVCS	1,586	490	931	0	165
AGENCY SERVICES	3,593	1,537	1,539	0	517
BUILDING CODE	569	169	343	0	57
PLANT MGMT	5,505	969	4,210	0	326
STATE REGISTER & DOCUMENTS	1,469	825	367	0	277
MICROGRAPHICS	689	229	383	0	77
OFFICE EQUIPMENT	342	165	122	0	55
TELECOMMUNICATIONS	2,501	1,790	109	0	602
MOTOR POOL	5,089	3,523	381	0	1,185
STATE PRINTER	5,108	2,769	1,407	0	932
CENTRAL STORES	3,403	2,375	229	0	799
FEDERAL SURPLUS	385	163	167	0	55
RESOURCE RECOVERY	136	66	48	0	22
COMMUTER VANS	154	90	34	0	30
IMB	7,963	1,566	5,870	0	527
ADDRESSING & INSERT	486	117	330	0	39
MOVERS & DELIVERY	431	129	259	0	43
CENTRAL MINTNCE REV	353	201	84	0	68
CAPITOL PARKING	557	257	213	0	87
PROC SUR-LOCAL GOVT	14	7	5	0	2
RECORDS MGMT-LOCAL GOVT	83	24	50	1	8
STATE SURPLUS	72	47	9	0	16
MGMT ANALYSIS-SP FD	74	39	22	0	13
IISAC	0	0	0	0	0
911 EMERGENCY	0	0	0	0	0
OTHER	1,398	919	170	0	309
AGRICULTURE	17,967	5,692	10,349	11	1,915
ANIMAL HEALTH BD	1,501	237	1,184	0	80
ARTS BOARD	672	307	257	5	103
ATTORNEY GENERAL	10,036	2,306	6,950	4	776
AUDITOR	2,861	577	2,090	0	194
CAPITOL AREA ARCH PLAN BD	192	69	100	0	23
CHARITABLE GAMBLING	610	264	257	0	89
COMMERCE	10,935	4,811	4,505	0	1,619
COMMUNITY COLLEGE BD	53,706	13,955	35,019	37	4,695
CORRECTIONS	62,276	13,354	44,420	10	4,492
ECONOMIC SECURITY	92,826	29,579	50,957	2,339	9,951
EDUCATION-CENTRAL OFFICE	25,224	10,765	8,432	1,377	4,650
EDUCATION-FARIBAULT SCHOOLS	5,279	757	4,266	1	255
EDUCATION-VO-TECH	5,177	2,436	1,769	153	819
EMPLOYEE RELATIONS	4,023	1,279	2,314	0	430
ENERGY, ECONOMIC DVLP	12,106	4,575	5,371	621	1,539
FINANCE	7,904	3,365	3,407	0	1,132
GOVERNOR	1,316	384	803	0	129
HANDICAPPED COUNCIL	467	200	200	0	67
HEALTH	26,164	8,145	14,879	400	2,740
HEALTH LIC BDS					
MEDICAL EXAMINERS	646	292	256	0	98
NURSING	931	437	347	0	147
PHARMACY	378	184	132	0	62
DENTISTRY	364	204	91	0	69
CHIROPRACTORS	147	80	40	0	27
PSYCHOLOGY	188	112	38	0	38
OPTOMETRY	110	69	18	0	23
NURSING HOME ADM	156	88	38	0	30
PODIATRY	58	43	0	0	15
VETERINARY MEDICINE	128	76	26	0	26
HEARING EXAMINER	1,895	616	1,072	0	207
HIGHER ED COORD BD	10,707	1,337	3,894	20	5,456

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	CASH MANAGEMENT
HIGHER ED FAC AUTH	51	4	46	0	1
HOUSING FINANCE	5,256	1,522	2,563	659	512
HUMAN RIGHTS	1,866	400	1,327	4	135
INDIAN AFFAIRS	419	166	196	1	56
INVESTMENT BOARD	820	210	539	0	71
IRON RANGE RESOURCES	5,525	2,335	2,404	0	786
LABOR & INDUSTRY	21,447	9,126	9,227	24	3,070
LEGISLATIVE AUDIT	1,779	237	1,462	0	80
LIEUTENANT GOVERNOR	189	59	110	0	20
MEDIATION SVCS	752	214	466	0	72
MILITARY AFFAIRS	11,158	2,188	8,165	69	736
MUNICIPAL BOARD	239	106	97	0	36
NATURAL RESOURCES	89,285	26,666	53,520	128	8,971
NON-HEALTH LIC BGS					
BOXING	132	69	40	0	23
BARBERS	287	167	64	0	56
ELECTRICITY	1,124	503	452	0	169
ARCHITECTS & ENG	455	261	106	0	88
ABSTRACTORS	32	24	0	0	8
ACCOUNTANCY	353	202	83	0	68
PEACE OFFICERS	519	261	170	0	88
PLANNING	4,459	1,478	2,466	18	497
POLLUTION CONTROL	15,125	3,342	10,555	104	1,124
PUB EMP RET ASSN	10,936	627	1,325	0	8,984
PUBLIC SAFETY	109,870	50,983	41,671	65	17,151
PUBLIC SERVICE	2,509	621	1,679	0	209
PUBLIC UTIL COMM	812	185	565	0	62
RACING COMMISSION	604	322	174	0	108
REVENUE	120,554	10,921	22,089	0	87,544
SECRETARY OF STATE	2,578	1,203	970	0	405
SENTENCE GUIDELINES	191	81	82	1	27
STATE RETIREMENT	8,787	535	961	0	7,291
STATE UNIV SYSTEM	95,132	17,241	72,056	35	5,800
TEACHERS RETIREMENT	9,252	311	1,163	0	7,778
TRANSPORTATION	165,157	25,714	127,509	3,284	8,650
TRANSPORTATION REG BD	240	54	168	0	18
TREASURER	146	66	58	0	22
UNIV OF MINN	147	110	0	0	37
VETERANS AFFAIRS	13,270	2,932	9,319	33	986
WELFARE-CENT OFFICE	49,381	11,563	16,237	9,157	12,424
WELFARE-INSTITUTIONS	185,807	10,582	171,662	3	3,560
WORLD TRADE CENTER	427	199	161	0	67
ZOO	7,414	2,653	3,868	0	893
OTHER	21,423	5,075	12,378	63	3,107
TOTAL	1,367,748	318,143	800,824	18,627	230,154

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, administration of the state employee insurance program and training.

Costs of administration of the civil service system, personnel administration and labor negotiations are allowable for plan purposes and have been allocated based on actual employee count for F.Y. 1986.

Training, Social Security Administration and administration of the state employee insurance program are billed directly and have been disallowed prior to allocation.

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

SCHEDULE 10.2
ACTUAL 1986

STATE OF MINNESOTA
EMPLOYEE RELATIONS
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986 4,283,303

DEDUCTIONS:

EQUIPMENT 0

TOTAL DEDUCTIONS 0

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	19,764
ADM-COMM OFF & ADM SVCS	638
ADMN-GENERAL SERVICES	701
ADMN-INFORMATION SVCS	8,357
ADMN-AGENCY SERVICES	9,809
FINANCE-BUDGET	3,103
FINANCE-ACCOUNTING	13,050
FINANCE-OTHER	4,023

TOTAL ALLOCATED ADDITIONS 59,445

DEPARTMENTAL COST ADJUSTMENTS

LESS MUNICIPAL FEES 1986 (7,300)

TOTAL DEPARTMENTAL COST ADJ (7,300)

TOTAL TO BE ALLOCATED 4,335,448

SCHEDULE 10.3
ACTUAL 1986

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	PERSONNEL ADMN	TRAINING SERVICES	SOC SEC ADMN	EMP INS TRUST
WAGES & BENEFITS						
SALARY & WAGES	3,304,935	272,062	2,783,658	64,518	165,331	19,366
OTHER EXPENSE & COST						
SERVICES	921,913	4,674	719,030	146,771	31,668	19,770
SUPPLIES	56,455	0	43,026	11,850	1,441	138
EQUIPMENT	0	0				
DEPARTMENTAL EXPEND	4,283,303	276,736	3,545,714	223,139	198,440	39,274
COST ADJUSTMENTS						
DEDUCTIONS	0	(0)				
ADDITIONS	59,445	59,445				
DEPARTMENTAL COST ADJUSTMENTS						
LESS MUNICIPAL FEES 1986	(7,300)	(7,300)				
COST BY FUNCTION	4,335,448	328,881	3,545,714	223,139	198,440	39,274
REALLOCATE ADMN		(328,881)	291,052	18,316	16,289	3,224
ALLOCABLE COSTS	4,335,448	0	3,836,766	241,455	214,729	42,498
DISALLOWED	(498,682)			(241,455)	(214,729)	(42,498)
NET ALLOCATED	3,836,766	0	3,836,766	0	0	0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SVCS	51	0.15%	5,835
GENERAL SERVICES	28	0.08%	3,284
INFORMATION SVCS	38	0.11%	4,348
AGENCY SERVICES	64	0.19%	7,323
BUILDING CODE	17	0.05%	1,945
PLANT MGMT	159	0.47%	18,192
STATE REGISTER & DOCUMENTS	17	0.05%	1,945
MICROGRAPHICS	16	0.05%	1,831
OFFICE EQUIPMENT	1	.00%	114
TELECOMMUNICATIONS	4	0.01%	458
MOTOR POOL	16	0.05%	1,831
STATE PRINTER	46	0.14%	5,263
CENTRAL STORES	11	0.03%	1,259
FEDERAL SURPLUS	8	0.02%	915
RESOURCE RECOVERY	2	0.01%	229
COMMUTER VANS	1	.00%	114
IMB	248	0.74%	28,376
ADDRESSING & INSERT	6	0.02%	687
MOVERS & DELIVERY	10	0.03%	1,144
CENTRAL MNTNCE REV	4	0.01%	458
CAPITOL PARKING	2	0.01%	229
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	2	0.01%	229
STATE SURPLUS	1	.00%	114
MGMT ANALYSIS-SP FD	1	.00%	114
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	4	0.01%	458
AGRICULTURE	448	1.34%	51,259
ANIMAL HEALTH BD	33	0.10%	3,776
ARTS BOARD	12	0.04%	1,373
ATTORNEY GENERAL	341	1.02%	39,016
AUDITOR	99	0.30%	11,327
CAPITOL AREA ARCH PLAN BD	6	0.02%	687
CHARITABLE GAMBLING	12	0.04%	1,373
COMMERCE	223	0.67%	25,515
COMMUNITY COLLEGE BD	1,999	5.96%	228,721
CORRECTIONS	1,829	5.45%	209,270
ECONOMIC SECURITY	2,156	6.43%	246,684
EDUCATION-CENTRAL OFFICE	382	1.14%	43,708
EDUCATION-FARIBAULT SCHOOLS	208	0.62%	23,799
EDUCATION-VO-TECH	91	0.27%	10,412
EMPLOYEE RELATIONS	98	0.29%	11,213
ENERGY, ECONOMIC DVL	239	0.71%	27,346
FINANCE	128	0.38%	14,645
GOVERNOR	37	0.11%	4,233
HANDICAPPED COUNCIL	10	0.03%	1,144
HEALTH	700	2.09%	80,092
HEALTH LIC BDS			
MEDICAL EXAMINERS	11	0.03%	1,259
NURSING	15	0.04%	1,716
PHARMACY	7	0.02%	801
DENTISTRY	5	0.01%	572
CHIROPRACTORS	2	0.01%	229
PSYCHOLOGY	2	0.01%	229
OPTOMETRY	1	.00%	114
NURSING HOME ADM	2	0.01%	229
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	114
HEARING EXAMINER	49	0.15%	5,686
HIGHER ED COORD BD	65	0.19%	7,437

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	229
HOUSING FINANCE	119	0.35%	13,616
HUMAN RIGHTS	68	0.20%	7,780
INDIAN AFFAIRS	9	0.03%	1,030
INVESTMENT BOARD	25	0.07%	2,860
IRON RANGE RESOURCES	105	0.31%	12,014
LABOR & INDUSTRY	338	1.01%	38,673
LEGISLATIVE AUDIT	68	0.20%	7,780
LIEUTENANT GOVERNOR	8	0.02%	915
MEDIATION SVCS	24	0.07%	2,746
MILITARY AFFAIRS	276	0.82%	31,579
MUNICIPAL BOARD	4	0.01%	458
NATURAL RESOURCES	2,166	6.46%	247,829
NON-HEALTH LIC BDS			
BOXING	2	0.01%	229
BARBERS	3	0.01%	343
ELECTRICITY	18	0.05%	2,060
ARCHITECTS & ENG	5	0.01%	572
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	458
PEACE OFFICERS	0	0.00%	0
PLANNING	108	0.32%	12,357
POLLUTION CONTROL	413	1.23%	47,254
PUB EMP RET ASSN	64	0.19%	7,323
PUBLIC SAFETY	1,685	5.02%	192,794
PUBLIC SERVICE	80	0.24%	9,153
PUBLIC UTIL COMM	27	0.08%	3,089
RACING COMMISSION	11	0.03%	1,259
REVENUE	950	2.83%	108,697
SECRETARY OF STATE	44	0.13%	5,034
SENTENCE GUIDELINES	6	0.02%	687
STATE RETIREMENT	39	0.12%	4,462
STATE UNIV SYSTEM	4,119	12.28%	471,286
TEACHERS RETIREMENT	48	0.14%	5,492
TRANSPORTATION	4,808	14.34%	550,120
TRANSPORTATION REG BD	8	0.02%	915
TREASURER	4	0.01%	458
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	364	1.09%	41,648
WELFARE-CENT OFFICE	752	2.24%	86,042
WELFARE-INSTITUTIONS	5,805	17.31%	664,194
WORLD TRADE CENTER	10	0.03%	1,144
ZOO	185	0.55%	21,167
OTHER	791	2.36%	90,506
TOTAL	33,533	100.00%	3,836,766

ALLOCATION BASIS: F.Y. 1986 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMIN
ADMINISTRATION		
COMM OFF & ADMIN SVCS	5,835	5,835
GENERAL SERVICES	3,204	3,204
INFORMATION SVCS	4,348	4,348
AGENCY SERVICES	7,323	7,323
BUILDING CODE	1,945	1,945
PLANT MGMT	18,192	18,192
STATE REGISTER & DOCUMENTS	1,945	1,945
MICROGRAPHICS	1,831	1,831
OFFICE EQUIPMENT	114	114
TELECOMMUNICATIONS	458	458
MOTOR POOL	1,831	1,831
STATE PRINTER	5,263	5,263
CENTRAL STORES	1,259	1,259
FEDERAL SURPLUS	915	915
RESOURCE RECOVERY	229	229
COMMUTER VANS	114	114
IMB	28,376	28,376
ADDRESSING & INSERT	687	687
MOVERS & DELIVERY	1,144	1,144
CENTRAL MNTNCE REV	458	458
CAPITOL PARKING	229	229
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	229	229
STATE SURPLUS	114	114
MGMT ANALYSIS-SP FD	114	114
IISAC	0	0
911 EMERGENCY	0	0
OTHER	458	458
AGRICULTURE	51,259	51,259
ANIMAL HEALTH BD	3,776	3,776
ARTS BOARD	1,373	1,373
ATTORNEY GENERAL	39,016	39,016
AUDITOR	11,327	11,327
CAPITOL AREA ARCH PLAN BD	687	687
CHARITABLE GAMBLING	1,373	1,373
COMMERCE	25,515	25,515
COMMUNITY COLLEGE BD	228,721	228,721
CORRECTIONS	209,270	209,270
ECONOMIC SECURITY	246,684	246,684
EDUCATION-CENTRAL OFFICE	43,708	43,708
EDUCATION-FARIBAUT SCHOOLS	23,799	23,799
EDUCATION-VO-TECH	10,412	10,412
EMPLOYEE RELATIONS	11,213	11,213
ENERGY, ECONOMIC DVL P	27,346	27,346
FINANCE	14,645	14,645
GOVERNOR	4,233	4,233
HANDICAPPED COUNCIL	1,144	1,144
HEALTH	80,092	80,092
HEALTH LIC BDS		
MEDICAL EXAMINERS	1,259	1,259
NURSING	1,716	1,716
PHARMACY	801	801
DENTISTRY	572	572
CHIROPRACTORS	229	229
PSYCHOLOGY	229	229
OPTOMETRY	114	114
NURSING HOME ADM	229	229
PODIATRY	0	0
VETERINARY MEDICINE	114	114
HEARING EXAMINER	5,606	5,606
HIGHER ED COORD BD	7,437	7,437

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMIN
HIGHER ED FAC AUTH	229	229
HOUSING FINANCE	13,616	13,616
HUMAN RIGHTS	7,780	7,780
INDIAN AFFAIRS	1,030	1,030
INVESTMENT BOARD	2,860	2,860
IRON RANGE RESOURCES	12,014	12,014
LABOR & INDUSTRY	38,673	38,673
LEGISLATIVE AUDIT	7,780	7,780
LIEUTENANT GOVERNOR	915	915
MEDIATION SVCS	2,746	2,746
MILITARY AFFAIRS	31,579	31,579
MUNICIPAL BOARD	458	458
NATURAL RESOURCES	247,829	247,829
NON-HEALTH LIC BDS		
BOXING	229	229
BARBERS	343	343
ELECTRICITY	2,060	2,060
ARCHITECTS & ENG	572	572
ABSTRACTORS	0	0
ACCOUNTANCY	458	458
PEACE OFFICERS	0	0
PLANNING	12,357	12,357
POLLUTION CONTROL	47,254	47,254
PUB EMP RET ASSN	7,323	7,323
PUBLIC SAFETY	192,794	192,794
PUBLIC SERVICE	9,153	9,153
PUBLIC UTIL COMM	3,089	3,089
RACING COMMISSION	1,259	1,259
REVENUE	108,697	108,697
SECRETARY OF STATE	5,034	5,034
SENTENCE GUIDELINES	687	687
STATE RETIREMENT	4,462	4,462
STATE UNIV SYSTEM	471,286	471,286
TEACHERS RETIREMENT	5,492	5,492
TRANSPORTATION	550,120	550,120
TRANSPORTATION REG BD	915	915
TREASURER	458	458
UNIV OF MINN	0	0
VETERANS AFFAIRS	41,648	41,648
WELFARE-CENT OFFICE	86,042	86,042
WELFARE-INSTITUTIONS	664,194	664,194
WORLD TRADE CENTER	1,144	1,144
ZOO	21,167	21,167
OTHER	90,506	90,506
TOTAL	3,836,766	3,836,766

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 22, 1986.

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 1986

STATE OF MINNESOTA
MEDIATIONS SERVICES
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986 1,268,497

DEDUCTIONS:

EQUIPMENT	(4,483)
GRANTS	(30,000)

TOTAL DEDUCTIONS (34,483)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	5,826
ADMN-COMM OFF & ADM SVCS	156
ADMN-GENERAL SERVICES	351
ADMN-INFORMATION SVCS	3,080
ADMN-AGENCY SERVICES	2,593
FIN-BUDGET	1,536
FIN-ACCOUNTING	2,184
FIN-OTHER	752
EMPLOYEE RELATIONS	2,746

TOTAL ALLOCATED ADDITIONS 19,224

TOTAL TO BE ALLOCATED 1,253,238

SCHEDULE 11.3
ACTUAL 1986

STATE OF MINNESOTA

MEDIATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATE AGENCIES	OTHER SERVICES
WAGES & BENEFITS				
SALARY & WAGES	1,010,864		25,693	985,171
OTHER EXPENSE & COST				
SERVICES	214,006		5,302	208,704
SUPPLIES	9,144		225	8,919
EQUIPMENT	4,483	4,483		
GRANTS	30,000	30,000		
DEPARTMENTAL EXPEND	1,268,497	34,483	31,220	1,202,794
COST ADJUSTMENTS				
DEDUCTIONS	(34,483)	(34,483)		
ADDITIONS	19,224	19,224		
COST BY FUNCTION	1,253,238	19,224	31,220	1,202,794
REALLOCATE ADMN	0	(19,224)	486	18,738
ALLOCABLE COSTS	1,253,238	0	31,706	1,221,532
DISALLOWED	(1,221,532)			(1,221,532)
NET ALLOCATED	31,706		31,706	0

STATE OF MINNESOTA

MEDIATION SERVICES

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	33	0.11%	33
GENERAL SERVICES	32	0.10%	32
INFORMATION SVCS	36	0.12%	37
AGENCY SERVICES	58	0.19%	59
BUILDING CODE	16	0.05%	16
PLANT MGMT	148	0.47%	150
STATE REGISTER & DOCUMENTS	15	0.05%	15
MICROGRAPHICS	13	0.04%	13
OFFICE EQUIPMENT	2	0.01%	2
TELECOMMUNICATIONS	6	0.02%	6
MOTOR POOL	14	0.04%	14
STATE PRINTER	53	0.17%	54
CENTRAL STORES	9	0.03%	9
FEDERAL SURPLUS	7	0.02%	7
RESOURCE RECOVERY	1	.00%	1
COMMUTER VANS	1	.00%	1
IMB	262	0.84%	266
ADDRESSING & INSERT	6	0.02%	6
MOVERS & DELIVERY	10	0.03%	10
CENTRAL MNTNCE REV	7	0.02%	7
CAPITOL PARKING	7	0.02%	7
PROC SUR-LOCAL GOVT	1	.00%	1
RECORDS MGMT-LOCAL GOVT	3	0.01%	3
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	3	0.01%	3
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	1	.00%	1
AGRICULTURE	424	1.36%	430
ANIMAL HEALTH BD	32	0.10%	32
ARTS BOARD	11	0.04%	11
ATTORNEY GENERAL	93	0.30%	94
AUDITOR	83	0.27%	84
CAPITOL AREA ARCH PLAN BD	5	0.02%	5
CHARITABLE GAMBLING	11	0.04%	11
COMMERCE	201	0.64%	204
COMMUNITY COLLEGE BD	1,748	5.59%	1,773
CORRECTIONS	1,750	5.60%	1,775
ECONOMIC SECURITY	2,023	6.47%	2,052
EDUCATION-CENTRAL OFFICE	336	1.07%	341
EDUCATION-FARIBAUTL SCHOOLS	202	0.65%	205
EDUCATION-VO-TECH	77	0.25%	78
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVLP	201	0.64%	204
FINANCE	88	0.28%	89
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	7	0.02%	7
HEALTH	664	2.12%	673
HEALTH LIC BDS			
MEDICAL EXAMINERS	10	0.03%	10
NURSING	15	0.05%	15
PHARMACY	5	0.02%	5
DENTISTRY	4	0.01%	4
CHIROPRACTORS	2	0.01%	2
PSYCHOLOGY	2	0.01%	2
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%	17
HIGHER ED COORD BD	35	0.11%	35

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	105	0.34%	106
HUMAN RIGHTS	63	0.20%	64
INDIAN AFFAIRS	7	0.02%	7
INVESTMENT BOARD	14	0.04%	14
IRON RANGE RESOURCES	115	0.37%	117
LABOR & INDUSTRY	307	0.98%	311
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	313	1.00%	317
MUNICIPAL BOARD	1	.00%	1
NATURAL RESOURCES	2,309	7.39%	2,342
NON-HEALTH LIC BDS			
BOXING	2	0.01%	2
BARBERS	2	0.01%	2
ELECTRICITY	13	0.04%	13
ARCHITECTS & ENG	4	0.01%	4
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	3
PEACE OFFICERS	0	0.00%	0
PLANNING	101	0.32%	102
POLLUTION CONTROL	417	1.33%	423
PUB EMP RET ASSN	61	0.20%	62
PUBLIC SAFETY	1,615	5.17%	1,638
PUBLIC SERVICE	75	0.24%	76
PUBLIC UTIL COMM	21	0.07%	21
RACING COMMISSION	11	0.04%	11
REVENUE	978	3.13%	992
SECRETARY OF STATE	37	0.12%	38
SENTENCE GUIDELINES	4	0.01%	4
STATE RETIREMENT	34	0.11%	34
STATE UNIV SYSTEM	3,578	11.44%	3,628
TEACHERS RETIREMENT	46	0.15%	47
TRANSPORTATION	4,857	15.53%	4,926
TRANSPORTATION REG BD	3	0.01%	3
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	383	1.23%	388
WELFARE-CENT OFFICE	667	2.13%	676
WELFARE-INSTITUTIONS	6,073	19.42%	6,159
WORLD TRADE CENTER	4	0.01%	4
ZOO	191	0.61%	194
OTHER	58	0.19%	63
TOTAL	31,265	100.00%	31,706

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS 1985-86
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT

STATE OF MINNESOTA

MEDIATION SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
COMM OFF & ADMN SVCS	33	33
GENERAL SERVICES	32	32
INFORMATION SVCS	37	37
AGENCY SERVICES	59	59
BUILDING CODE	16	16
PLANT MGMT	150	150
STATE REGISTER & DOCUMENTS	15	15
MICROGRAPHICS	13	13
OFFICE EQUIPMENT	2	2
TELECOMMUNICATIONS	6	6
MOTOR POOL	14	14
STATE PRINTER	54	54
CENTRAL STORES	9	9
FEDERAL SURPLUS	7	7
RESOURCE RECOVERY	1	1
COMMUTER VANS	1	1
IMB	266	266
ADDRESSING & INSERT	6	6
MOVERS & DELIVERY	10	10
CENTRAL MNTNCE REV	7	7
CAPITOL PARKING	7	7
PROC SUR-LOCAL GOVT	1	1
RECORDS MGMT-LOCAL GOVT	3	3
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	3	3
IISAC	0	0
911 EMERGENCY	0	0
OTHER	1	1
AGRICULTURE	430	430
ANIMAL HEALTH BD	32	32
ARTS BOARD	11	11
ATTORNEY GENERAL	94	94
AUDITOR	84	84
CAPITOL AREA ARCH PLAN BD	5	5
CHARITABLE GAMBLING	11	11
COMMERCE	204	204
COMMUNITY COLLEGE BD	1,773	1,773
CORRECTIONS	1,775	1,775
ECONOMIC SECURITY	2,052	2,052
EDUCATION-CENTRAL OFFICE	341	341
EDUCATION-FARIBAULT SCHOOLS	205	205
EDUCATION-VO-TECH	78	78
EMPLOYEE RELATIONS	0	0
ENERGY, ECONOMIC DVLP	204	204
FINANCE	89	89
GOVERNOR	0	0
HANDICAPPED COUNCIL	7	7
HEALTH	673	673
HEALTH LIC BDS		
MEDICAL EXAMINERS	10	10
NURSING	15	15
PHARMACY	5	5
DENTISTRY	4	4
CHIROPRACTORS	2	2
PSYCHOLOGY	2	2
OPTOMETRY	0	0
NURSING HOME ADM	1	1
PODIATRY	0	0
VETERINARY MEDICINE	1	1
HEARING EXAMINER	17	17
HIGHER ED COORD BD	35	35

STATE OF MINNESOTA

MEDIATION SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	106	106
HUMAN RIGHTS	64	64
INDIAN AFFAIRS	7	7
INVESTMENT BOARD	14	14
IRON RANGE RESOURCES	117	117
LABOR & INDUSTRY	311	311
LEGISLATIVE AUDIT	0	0
LIEUTENANT GOVERNOR	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	317	317
MUNICIPAL BOARD	1	1
NATURAL RESOURCES	2,342	2,342
NON-HEALTH LIC BDS		
BOXING	2	2
BARBERS	2	2
ELECTRICITY	13	13
ARCHITECTS & ENG	4	4
ABSTRACTORS	0	0
ACCOUNTANCY	3	3
PEACE OFFICERS	0	0
PLANNING	102	102
POLLUTION CONTROL	423	423
PUB EMP RET ASSN	62	62
PUBLIC SAFETY	1,638	1,638
PUBLIC SERVICE	76	76
PUBLIC UTIL COMM	21	21
RACING COMMISSION	11	11
REVENUE	992	992
SECRETARY OF STATE	38	38
SENTENCE GUIDELINES	4	4
STATE RETIREMENT	34	34
STATE UNIV SYSTEM	3,628	3,628
TEACHERS RETIREMENT	47	47
TRANSPORTATION	4,926	4,926
TRANSPORTATION REG BD	3	3
TREASURER	0	0
UNIV OF MINN	0	0
VETERANS AFFAIRS	388	388
WELFARE-CENT OFFICE	676	676
WELFARE-INSTITUTIONS	6,159	6,159
WORLD TRADE CENTER	4	4
ZOO	194	194
OTHER	63	63
TOTAL	31,706	31,706

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 198586. The state does not 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 actual hours of service 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 are allowable for plan purposes but have not been allocated to state agencies.

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

SCHEDULE 12.2
ACTUAL 1986

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986 2,733,239

DEDUCTIONS:

EQUIPMENT (523)
LEGISLATIVE AUDIT COMMISSION (1,030)

TOTAL DEDUCTIONS (1,553)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE 25,851
ADMN-COMM OFF & ADM SVCS 443
ADMN-GENERAL SERVICES 351
ADMN-INFORMATION SVCS 5,776
ADMN-AGENCY SERVICES 1,887
FIN-BUDGET 1,606
FIN-ACCOUNTING 2,422
FIN-OTHER 1,779
EMPLOYEE RELATIONS 7,780

TOTAL ALLOCATED ADDITIONS 47,895

TOTAL TO BE ALLOCATED 2,779,581

SCHEDULE 12.3
ACTUAL 1986

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	2,287,383	369,876	1,276,515	452,694	188,218
OTHER EXPENSE & COST					
SERVICES	417,510	417,510			
SUPPLIES	26,873	26,873			
EQUIPMENT	523	523			
LEG AUDIT COMM	1,030	1,030			
DEPARTMENTAL EXPEND	2,733,239	815,812	1,276,515	452,694	188,218
COST ADJUSTMENTS					
DEDUCTIONS	(1,553)	(1,553)			
ADDITIONS	47,895	47,895			
COST BY FUNCTION	2,779,581	862,154	1,276,515	452,694	188,218
REALLOCATE ADMN	0	(862,154)	573,973	283,550	84,631
ALLOCABLE COSTS	2,779,581		1,850,488	656,244	272,849
DISALLOWED	(656,244)			(656,244)	
NET ALLOCATED	2,123,337		1,850,488	0	272,849

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	3,031.0	5.23%	96,772
GENERAL SERVICES	0.0	0.00%	0
INFORMATION SVCS	0.0	0.00%	0
AGENCY SERVICES	0.0	0.00%	0
BUILDING CODE	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
OTHER	0.0	0.00%	0
AGRICULTURE	272.0	0.47%	8,684
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	0.0	0.00%	0
AUDITOR	13.0	0.02%	415
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	252.5	0.44%	8,052
COMMERCE	0.0	0.00%	0
COMMUNITY COLLEGE BD	3,227.0	5.37%	103,029
CORRECTIONS	3,067.0	5.29%	97,921
ECONOMIC SECURITY	1,849.5	3.19%	59,049
EDUCATION-CENTRAL OFFICE	1,536.5	2.65%	49,056
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	196.0	0.34%	6,258
EMPLOYEE RELATIONS	285.5	0.49%	9,115
ENERGY, ECONOMIC DVLPM	966.5	1.67%	30,858
FINANCE	550.5	1.14%	21,088
GOVERNOR	6.0	0.01%	192
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	154.5	0.27%	4,933
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	319.5	0.55%	10,201
HIGHER ED COORD BD	243.5	0.42%	7,774

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-FINANCE AUDITS

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	766.5	1.32%	24,472
INDIAN AFFAIRS	262.0	0.45%	8,365
INVESTMENT BOARD	3,135.0	5.41%	100,092
IRON RANGE RESOURCES	882.5	1.52%	28,176
LABOR & INDUSTRY	1,798.5	3.10%	57,421
LEGISLATIVE AUDIT	2,222.0	3.83%	70,942
LIEUTENANT GOVERNOR	0.0	0.00%	0
MEDIATION SVCS	294.0	0.51%	9,387
MILITARY AFFAIRS	104.0	0.18%	3,320
MUNICIPAL BOARD	125.0	0.22%	3,991
NATURAL RESOURCES	3,269.0	5.64%	104,370
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	1,248.5	2.15%	39,861
PUB EMP RET ASSN	1,332.0	2.30%	42,527
PUBLIC SAFETY	1,892.0	3.26%	60,406
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	657.0	1.13%	20,976
REVENUE	3,113.5	5.37%	99,406
SECRETARY OF STATE	16.0	0.03%	511
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	1,152.5	1.99%	36,796
STATE UNIV SYSTEM	1,453.5	2.51%	46,406
TEACHERS RETIREMENT	1,041.0	1.80%	33,236
TRANSPORTATION	3,210.0	5.54%	102,487
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	45.5	0.08%	1,453
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	293.0	0.51%	9,355
WELFARE-CENT OFFICE	4,727.0	8.16%	150,920
WELFARE-INSTITUTIONS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	0.0	0.00%	0
OTHER	3,384.0	5.84%	108,042
FINANCE-ACCOUNTING	3,323.5	5.73%	106,110
FINANCE-OTHER	2,131.5	3.68%	68,053
TOTAL	57,959.5	100.00%	1,850,488

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

SCHEDULE 12.5
ACTUAL 1986

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
BUILDING CODE	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
OTHER	0.0	0.00%	0
AGRICULTURE	0.0	0.00%	0
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	41.0	0.50%	1,356
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	681.5	8.26%	22,538
CORRECTIONS	0.0	0.00%	0
ECONOMIC SECURITY	1,452.0	17.60%	48,019
EDUCATION-CENTRAL OFFICE	1,089.5	13.21%	36,030
EDUCATION-FARIBAUT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	386.0	3.71%	10,120
EMPLOYEE RELATIONS	0.0	0.00%	0
ENERGY, ECONOMIC DVL P	510.0	6.18%	16,866
FINANCE	537.5	6.51%	17,775
GOVERNOR	0.0	0.00%	0
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	442.0	5.36%	14,617
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	0.0	0.00%	0
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	0.0	0.00%	0
IRON RANGE RESOURCES	0.0	0.00%	0
LABOR & INDUSTRY	11.0	0.13%	364
LEGISLATIVE AUDIT	0.0	0.00%	0
LIEUTENANT GOVERNOR	0.0	0.00%	0
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	284.5	3.45%	9,409
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	606.5	7.35%	20,057
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	0.0	0.00%	0
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	84.0	1.02%	2,778
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	682.0	8.27%	22,554
TEACHERS RETIREMENT	0.0	0.00%	0
TRANSPORTATION	420.0	5.09%	13,890
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	0.0	0.00%	0
WELFARE-CENT OFFICE	1,103.0	13.37%	36,476
WELFARE-INSTITUTIONS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	0.0	0.00%	0
OTHER	0.0	0.00%	0
FINANCE-ACCOUNTING	0.0	0.00%	0
FINANCE-OTHER	0.0	0.00%	0
TOTAL	8,250.5	100.00%	272,849

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

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
ADMINISTRATION			
COMM OFF & ADMIN SVCS	96,772	96,772	0
GENERAL SERVICES	0	0	0
INFORMATION SVCS	0	0	0
AGENCY SERVICES	0	0	0
BUILDING CODE	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
OTHER	0	0	0
AGRICULTURE	8,684	8,684	0
ANIMAL HEALTH BD	0	0	0
ARTS BOARD	0	0	0
ATTORNEY GENERAL	1,356	0	1,356
AUDITOR	415	415	0
CAPITOL AREA ARCH PLAN BD	0	0	0
CHARITABLE GAMBLING	8,062	8,062	0
COMMERCE	0	0	0
COMMUNITY COLLEGE BD	125,567	103,029	22,538
CORRECTIONS	97,921	97,921	0
ECONOMIC SECURITY	107,068	59,049	48,019
EDUCATION-CENTRAL OFFICE	85,086	49,056	36,030
EDUCATION-FARIBAULT SCHOOLS	0	0	0
EDUCATION-VO-TECH	16,378	6,258	10,120
EMPLOYEE RELATIONS	9,115	9,115	0
ENERGY, ECONOMIC DVLP	47,724	30,858	16,866
FINANCE	38,863	21,088	17,775
GOVERNOR	192	192	0
HANDICAPPED COUNCIL	0	0	0
HEALTH	19,550	4,933	14,617
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	10,201	10,201	0
HIGHER ED COORD BD	7,774	7,774	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	0	0	0
HUMAN RIGHTS	24,472	24,472	0
INDIAN AFFAIRS	8,365	8,365	0
INVESTMENT BOARD	100,092	100,092	0
IRON RANGE RESOURCES	28,176	28,176	0
LABOR & INDUSTRY	57,785	57,421	364
LEGISLATIVE AUDIT	70,942	70,942	0
LIEUTENANT GOVERNOR	0	0	0
MEDIATION SVCS	9,387	9,387	0
MILITARY AFFAIRS	12,729	3,320	9,409
MUNICIPAL BOARD	3,991	3,991	0
NATURAL RESOURCES	124,427	104,370	20,057
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
PLANNING	0	0	0
POLLUTION CONTROL	39,861	39,861	0
PUB EMP RET ASSN	42,527	42,527	0
PUBLIC SAFETY	63,184	60,406	2,778
PUBLIC SERVICE	0	0	0
PUBLIC UTIL COMM	0	0	0
RACING COMMISSION	20,976	20,976	0
REVENUE	99,406	99,406	0
SECRETARY OF STATE	511	511	0
SENTENCE GUIDELINES	0	0	0
STATE RETIREMENT	36,796	36,796	0
STATE UNIV SYSTEM	68,960	46,406	22,554
TEACHERS RETIREMENT	33,236	33,236	0
TRANSPORTATION	116,377	102,487	13,890
TRANSPORTATION REG BD	0	0	0
TREASURER	1,453	1,453	0
UNIV OF MINN	0	0	0
VETERANS AFFAIRS	9,355	9,355	0
WELFARE-CENT OFFICE	187,396	150,920	36,476
WELFARE-INSTITUTIONS	0	0	0
WORLD TRADE CENTER	0	0	0
ZOO	0	0	0
OTHER	108,042	108,042	0
FINANCE-ACCOUNTING	106,110	106,110	0
FINANCE-OTHER	68,053	68,053	0
TOTAL	2,123,337	1,850,488	272,849

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 actual 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
ACTUAL 1986

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986		15,322,312
DEDUCTIONS:		
EQUIPMENT	(138,545)	
SPECIAL CONTINGENT	(45,322)	
TOTAL DEDUCTIONS		(183,867)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	57,653	
ADMN-COMM OFF & ADM SVCS	2,220	
ADMN-GENERAL SERVICES	6,311	
ADMN-INFORMATION SVCS	54,232	
ADMN-AGENCY SVCS	17,703	
FIN-BUDGET	12,674	
FIN-ACCOUNTING	23,521	
FIN-OTHER	10,036	
EMPLOYEE RELATIONS	39,016	
MEDIATION SERVICES	94	
LEGISLATIVE AUDIT	1,356	
TOTAL ALLOCATED ADDITIONS		224,816
TOTAL TO BE ALLOCATED		15,363,261

SCHEDULE 13.3
ACTUAL 1986

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	13,076,229	1,708,472	8,438,489	2,929,268
OTHER EXPENSE & COST				
SERVICES	1,841,453	587,161	962,219	292,073
SUPPLIES	220,763	162,056	58,707	0
EQUIPMENT	138,545	138,545		
SPECIAL CNTNGNT	45,322	45,322		
DEPARTMENTAL EXPEND	15,322,312	2,641,556	9,459,415	3,221,341
COST ADJUSTMENTS				
DEDUCTIONS	(183,867)	(183,867)		
ADDITIONS	224,816	224,816		
COST BY FUNCTION	15,363,261	2,682,505	9,459,415	3,221,341
REALLOCATE ADMN	0	(2,682,505)	2,001,058	681,447
ALLOCABLE COSTS	15,363,261		11,460,473	3,902,788
DISALLOWED	(3,902,788)			(3,902,788)
NET ALLOCATED	11,460,473		11,460,473	0

SCHEDULE 13.4
ACTUAL 1986

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
ADMIN-COMM OFF & ADM SVCS	4,246	0.80%	91,373		91,373
ATTORNEY GENERAL	280,638	52.70%	6,039,237		6,039,237
FINANCE-FISCAL MGMT	735	0.14%	15,817		15,817
LEGISLATIVE AUDITOR	1	.00%	22		22
MEDIATION SVCS	47	0.01%	1,011		1,011
EMPLOYEE RELATIONS	1,805	0.34%	38,843		38,843
LABOR & IND-WKRS COMP	4,049	0.76%	87,133	(33,016)	54,117
OTHER	241,037	45.26%	5,187,037	(4,023,798)	1,163,239
TOTAL	532,558	100.00%	11,460,473	(4,056,814)	7,403,659

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

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 13.5
ACTUAL 1986

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
ADMN-COMM OFF & ADM SVCS	91.373	91.373
ATTORNEY GENERAL	6,039.237	6,039.237
FINANCE-FISCAL MGMT	15.817	15.817
LEGISLATIVE AUDITOR	22	22
MEDIATION SVCS	1.011	1.011
EMPLOYEE RELATIONS	38.843	38.843
LABOR & IND-WKRS COMP	54.117	54.117
OTHER	1,163.239	1,163.239
TOTAL	7,403.659	7,403.659

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 actual employee count for F.Y. 1986.

The costs of OSHA administration and General Support matching costs have been disallowed and no allocation is made to other programs.

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

SCHEDULE 14.2
ACTUAL 1986

STATE OF MINNESOTA
LABOR AND INDUSTRY-ADMN
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL 1986		830.257
DEDUCTIONS:		
EQUIPMENT	(13.587)	
GRANTS	(235.750)	
TOTAL DEDUCTIONS		(249.337)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	131.393	
ADMN-COMM OFF & ADM SVCS	2.200	
ADMN-GENERAL SERVICES	1.052	
ADMN-INFORMATION SVCS	60.680	
ADMN-AGENCY SERVICES	27.554	
FIN-BUDGET	40.808	
FIN-ACCOUNTING	93.100	
FIN-OTHER	21.447	
EMPLOYEE RELATIONS	38.673	
MEDIATION SVCS	311	
LEGISLATIVE AUDIT	57.785	
TOTAL ALLOCATED ADDITIONS		475.003
TOTAL TO BE ALLOCATED		1,055.923

SCHEDULE 14.3
ACTUAL 1986

STATE OF MINNESOTA
LABOR AND INDUSTRY-ADMIN
SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GEN ADMN	DEPT ADMN	OSHA ADMIN G S MATCH
WAGES & BENEFITS				
SALARY & WAGES	344.553		329.508	15.045
OTHER EXPENSE & COST				
SERVICES	214.435		214.435	
SUPPLIES	21.932		21.932	
EQUIPMENT	13.587	13.587		
GRANTS	235.750	235.750		
DEPARTMENTAL EXPEND	830.257	249.337	565.875	15.045
COST ADJUSTMENTS				
DEDUCTIONS	(249.337)	(249.337)		
ADDITIONS	475.003	475.003		
COST BY FUNCTION	1.055.923	475.003	565.875	15.045
REALLOCATE ADMN	0	(475.003)	462.701	12.302
ALLOCABLE COSTS	1.055.923		1,028.576	27.347
DISALLOWED	(27.347)			(27.347)
NET ALLOCATED	1.028.576		1.028.576	0

SCHEDULE 14.4
ACTUAL 1986

STATE OF MINNESOTA
LABOR AND INDUSTRY-ADMN
DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
LABOR AND IND-WKRS COMP	23	6.80%	69.992
LABOR AND IND-ADMN	9	2.66%	27.388
LABOR AND INDUSTRY	306	90.53%	931.196
TOTAL	338	100.00%	1,028.576

ALLOCATION BASIS: F.Y. 1986 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 14.5
ACTUAL 1986

STATE OF MINNESOTA
LABOR AND INDUSTRY-ADMN
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPARTMENT ADMN
LABOR AND IND-WKRS COMP	69.992	69.992
LABOR AND IND-ADMN	27.388	27.388
LABOR AND INDUSTRY	931.196	931.196
TOTAL	1,028,576	1,028,576

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, 1985 through June 30, 1986 (53,349 total, of which 4,572 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
ACTUAL 1986

STATE OF MINNESOTA

LABOR AND INDUSTRY-WORKERS COMPENSATION ADMN

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986	611,225
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DEDUCTIONS:

EQUIPMENT	0
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TOTAL DEDUCTIONS	0
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ALLOCATED ADDITIONS:

ATTORNEY GEN-GEN SUPPORT	54,117
LABOR AND INDUSTRY-ADMN	69,992

TOTAL ALLOCATED ADDITIONS	124,109
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TOTAL TO BE ALLOCATED	735,334
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SCHEDULE 15.3
ACTUAL 1986

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	581,549		49,839	531,710
OTHER EXPENSE & COST				
SERVICES	24,650		2,113	22,537
SUPPLIES	5,026		431	4,595
EQUIPMENT	0			
DEPARTMENTAL EXPEND	611,225	0	52,383	558,842
COST ADJUSTMENTS				
DEDUCTIONS	0	(0)		
ADDITIONS	124,109	124,109		
COST BY FUNCTION	735,334	124,109	52,383	558,842
REALLOCATE ADMN	0	(124,109)	10,636	113,473
ALLOCABLE COSTS	735,334	0	63,019	672,315
DISALLOWED	(672,315)			(672,315)
NET ALLOCATED	63,019		63,019	0

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMINISTRATION

DETAIL ALLOCATION-STATE EMPLOYEES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SVCS	75	1.64%	1,034
GENERAL SERVICES	0	0.00%	0
INFORMATION SVCS	0	0.00%	0
AGENCY SERVICES	0	0.00%	0
BUILDING CODE	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
OTHER	0	0.00%	0
AGRICULTURE	74	1.62%	1,020
ANIMAL HEALTH BD	2	0.04%	28
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	6	0.13%	83
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	2	0.04%	28
COMMUNITY COLLEGE BD	117	2.56%	1,613
CORRECTIONS	215	4.70%	2,963
ECONOMIC SECURITY	33	0.72%	455
EDUCATION-CENTRAL OFFICE	27	0.59%	372
EDUCATION-FARIBAULT SCHOOLS	18	0.39%	248
EDUCATION-VO-TECH	1	0.02%	14
EMPLOYEE RELATIONS	3	0.07%	41
ENERGY, ECONOMIC DVL	2	0.04%	28
FINANCE	2	0.04%	28
GOVERNOR	1	0.02%	14
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	26	0.57%	358
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	2	0.04%	28
HIGHER ED COORD BD	0	0.00%	0

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMINISTRATION

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	3	0.07%	41
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	15	0.33%	207
LABOR & INDUSTRY	29	0.63%	400
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	37	0.81%	510
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	282	6.17%	3,887
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	10	0.22%	138
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	165	3.61%	2,274
PUBLIC SERVICE	12	0.26%	165
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	44	0.96%	606
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	192	4.20%	2,646
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	570	12.47%	7,857
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	1,231	26.92%	16,968
VETERANS AFFAIRS	112	2.45%	1,544
WELFARE-CENT OFFICE	27	0.59%	372
WELFARE-INSTITUTIONS	1,171	25.61%	16,141
WORLD TRADE CENTER	0	0.00%	0
ZOO	52	1.14%	717
OTHER	14	0.31%	191
TOTAL	4,572	100.00%	63,019

ALLOCATION BASIS: CASES WITH TIME LOST AND NO TIME LOST F.Y. 1986
SOURCE: WORKERS COMP REPORT NOVEMBER 1986

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

USER DEPARTMENT	TOTAL	STATE EMPLOYEES
ADMINISTRATION		
COMM OFF & ADMIN SVCS	1,034	1,034
GENERAL SERVICES	0	0
INFORMATION SVCS	0	0
AGENCY SERVICES	0	0
BUILDING CODE	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
OTHER	0	0
AGRICULTURE	1,020	1,020
ANIMAL HEALTH BD	28	28
ARTS BOARD	0	0
ATTORNEY GENERAL	83	83
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	28	28
COMMUNITY COLLEGE BD	1,613	1,613
CORRECTIONS	2,963	2,963
ECONOMIC SECURITY	455	455
EDUCATION-CENTRAL OFFICE	372	372
EDUCATION-FARIBAUT SCHOOLS	248	248
EDUCATION-VO-TECH	14	14
EMPLOYEE RELATIONS	41	41
ENERGY, ECONOMIC DVLP	28	28
FINANCE	28	28
GOVERNOR	14	14
HANDICAPPED COUNCIL	0	0
HEALTH	358	358
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	0	0

STATE OF MINNESOTA
LABOR AND INDUSTRY-WKRS COMPENSATION ADMIN
DEPARTMEN DETAIL ALLOCATIOMN SUMMARY

USER DEPARTMENT	TOTAL	STATE EMPLOYEES
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	0	0
HUMAN RIGHTS	41	41
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	207	207
LABOR & INDUSTRY	400	400
LEGISLATIVE AUDIT	0	0
LIEUTENANT GOVERNOR	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	510	510
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	3,887	3,887
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	138	138
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	2,274	2,274
PUBLIC SERVICE	165	165
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	606	606
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	2,646	2,646
TEACHERS RETIREMENT	0	0
TRANSPORTATION	7,857	7,857
TRANSPORTATION REG BD	0	0
TREASURER	0	0
UNIV OF MINN	16,968	16,968
VETERANS AFFAIRS	1,544	1,544
WELFARE-CENT OFFICE	372	372
WELFARE-INSTITUTIONS	16,141	16,141
WORLD TRADE CENTER	0	0
ZOO	717	717
OTHER	191	191
TOTAL	63,019	63,019

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 actual employee count for F.Y. 1986.

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

SCHEDULE 16.2
ACTUAL 1986

STATE OF MINNESOTA
PUBLIC SAFETY-ADMN
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986	2,822.541
DEDUCTIONS:	
EQUIPMENT	(45,655)
TOTAL DEDUCTIONS	(45,655)
TOTAL TO BE ALLOCATED	2,776.886

SCHEDULE 16.3
ACTUAL 1986

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	2,296,423		1,985,403	311,020
OTHER EXPENSE & COST				
SERVICES	374,899		221,577	153,322
SUPPLIES	105,564		50,362	55,202
EQUIPMENT	45,655	45,655		
DEPARTMENTAL EXPEND	2,822,541	45,655	2,257,342	519,544
COST ADJUSTMENTS				
DEDUCTIONS	(45,655)	(45,655)		
ADDITIONS	0	0		
COST BY FUNCTION	2,776,886	0	2,257,342	519,544
REALLOCATE ADMN				
ALLOCABLE COSTS	2,776,886		2,257,342	519,544
DISALLOWED	(519,544)			(519,544)
NET ALLOCATED	2,257,342		2,257,342	0

SCHEDULE 16.4
ACTUAL 1986

STATE OF MINNESOTA
PUBLIC SAFETY-ADMN
DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
PLANT MANAGEMENT	33	1.96%	44,209
PUBLIC SAFETY	1,652	98.04%	2,213,133
TOTAL	1,685	100.00%	2,257,342

ALLOCATION BASIS: F.Y. 1986 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 16.5
ACTUAL 1986

STATE OF MINNESOTA
PUBLIC SAFETY-ADMN
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
PLANT MANAGEMENT	44,209	44,209
PUBLIC SAFETY	2,213,133	2,213,133
TOTAL	2,257,342	2,257,342

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 1986 fiscal year actual expenditures of 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 1986.

Ref.: A-102, Attachment P.

SCHEDULE 17.2
ACTUAL 1986

STATE OF MINNESOTA
STATE AUDITOR-SINGLE AUDIT
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986		73.715
DEDUCTIONS:		
EQUIPMENT	(1.152)	
TOTAL DEDUCTIONS		(1.152)
ALLOCATED ADDITIONS:		
TOTAL ALLOCATED ADDITIONS		0
TOTAL TO BE ALLOCATED		72.563

SCHEDULE 17.3
ACTUAL 1986

STATE OF MINNESOTA

STATE AUDITOR-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	68.164		68.164
SUPPLIES	4.399		4.399
EQUIPMENT	1.152	1.152	
DEPARTMENTAL EXPENDITURES	73.715	1.152	72.563
COST ADJUSTMENTS			
DEDUCTIONS		(1.152)	
ADDITIONS			
COST BY FUNCTION	72.563	0	72.563
ALLOCABLE COSTS DISALLOWED	72.563		72.563
NET ALLOCATED	72.563		72.563

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	0	0.00%	0
GENERAL SERVICES	0	0.00%	0
INFORMATION SVCS	0	0.00%	0
AGENCY SERVICES	0	0.00%	0
BUILDING CODE	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	77.433	.00%	3
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	10.838	.00%	0
OTHER	0	0.00%	0
AGRICULTURE	1,016.630	0.06%	42
ANIMAL HEALTH BD	20.892	.00%	1
ARTS BOARD	509.260	0.03%	21
ATTORNEY GENERAL	396.519	0.02%	16
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	3,461.823	0.20%	143
CORRECTIONS	929.384	0.05%	38
ECONOMIC SECURITY	221,134.927	12.55%	9,110
EDUCATION-CENTRAL OFFICE	130,254.177	7.39%	5,366
EDUCATION-FARIBAULT SCHOOLS	59.076	.00%	2
EDUCATION-VO-TECH	14,458.305	0.82%	596
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVLP	58,728.966	3.33%	2,419
FINANCE	0	0.00%	0
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	1.000	.00%	0
HEALTH	37,807.322	2.15%	1,558
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	0	0.00%	0
HIGHER ED COORD BD	1,932.039	0.11%	80

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	62,346,401	3.54%	2,568
HUMAN RIGHTS	350,490	0.02%	14
INDIAN AFFAIRS	91,553	0.01%	4
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	40,785	.00%	2
LABOR & INDUSTRY	2,302,152	0.13%	95
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	34,566	.00%	1
MILITARY AFFAIRS	6,550,170	0.37%	270
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	12,073,870	0.69%	497
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	1,690,138	0.10%	70
POLLUTION CONTROL	9,868,442	0.56%	407
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	6,111,627	0.35%	252
PUBLIC SERVICE	0	0.00%	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	50,059	.00%	2
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	3,300,478	0.19%	136
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	310,590,002	17.63%	12,795
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	3,074,516	0.17%	127
WELFARE-CENT OFFICE	865,929,531	49.16%	35,673
WELFARE-INSTITUTIONS	289,228	0.02%	12
WORLD TRADE CENTER	0	0.00%	0
ZOO	46,577	.00%	2
OTHER	5,876,377	0.33%	241
TOTAL	1,761,415,613	100.00%	72,563

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1986
SOURCE: COMPUTER REPORT FINU8603

STATE OF MINNESOTA
STATE AUDITOR-SINGLE AUDIT
DEPARTMEN DETAIL ALLOCATIONN SUMMARY

USER DEPARTMENT	TOTAL	STATE EMPLOYEES
ADMINISTRATION		
COMM OFF & ADMN SVCS	0	0
GENERAL SERVICES	0	0
INFORMATION SVCS	0	0
AGENCY SERVICES	0	0
BUILDING CODE	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	3	3
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
OTHER	0	0
AGRICULTURE	42	42
ANIMAL HEALTH BD	1	1
ARTS BOARD	21	21
ATTORNEY GENERAL	16	16
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	0	0
COMMUNITY COLLEGE BD	143	143
CORRECTIONS	38	38
ECONOMIC SECURITY	9.110	9.110
EDUCATION-CENTRAL OFFICE	5.366	5.366
EDUCATION-FARIBAUTL SCHOOLS	2	2
EDUCATION-VO-TECH	596	596
EMPLOYEE RELATIONS	0	0
ENERGY, ECONOMIC DVLP	2.419	2.419
FINANCE	0	0
GOVERNOR	0	0
HANDICAPPED COUNCIL	0	0
HEALTH	1.558	1.558
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	80	80

STATE OF MINNESOTA
STATE AUDITOR-SINGLE AUDIT
DEPARTMEN DETAIL ALLOCATIONN SUMMARY

USER DEPARTMENT	TOTAL	STATE EMPLOYEES
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	2,568	2,568
HUMAN RIGHTS	14	14
INDIAN AFFAIRS	4	4
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	2	2
LABOR & INDUSTRY	95	95
LEGISLATIVE AUDIT	0	0
LIEUTENANT GOVERNOR	0	0
MEDIATION SVCS	1	1
MILITARY AFFAIRS	270	270
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	497	497
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	70	70
POLLUTION CONTROL	407	407
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	252	252
PUBLIC SERVICE	0	0
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	0	0
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	2	2
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	136	136
TEACHERS RETIREMENT	0	0
TRANSPORTATION	12,795	12,795
TRANSPORTATION REG BD	0	0
TREASURER	0	0
UNIV OF MINN	0	0
VETERANS AFFAIRS	127	127
WELFARE-CENT OFFICE	35,673	35,673
WELFARE-INSTITUTIONS	12	12
WORLD TRADE CENTER	0	0
ZOO	2	2
OTHER	241	241
TOTAL	72,563	72,563

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
ACTUAL 1986

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986

ALLOCATED ADDITIONS:

ADMINISTRATION	
COMM OFF & ADM SVCS	74,520
GENERAL SERVICES	3,506
INFORMATION SVCS	6,351
AGENCY SERVICES	4,983
FINANCE	
BUDGET	1,925
ACCOUNTING	5,519
OTHER	1,940
EMPLOYEE RELATIONS	5,835
MEDIATION SERVICES	33
LEGISLATIVE AUDIT	96,772
ATTORNEY GENERAL	91,373
LABOR AND INDUSTRY-WKRS COMP	1,034
ISB CREDIT	(3,289)
TOTAL ALLOCATED ADDITIONS	290,502
TOTAL TO BE ALLOCATED	290,502

SCHEDULE 18.3
ACTUAL 1986

STATE OF MINNESOTA
ADMINISTRATION-COMM OFFICE & ADMIN SERVICES
SECOND ALLOCATION
SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

COST ADJUSTMENTS	TOTAL	GENERAL ADMIN	COMMR & PERSONL	FISCAL	STATE EMP ASSIST	MGMT ANALYSIS	OTHER
ALLOCATED ADDITIONS	290,502	0	102,789	71,840	29,130	63,634	23,109
COST BY FUNCTION	290,502	0	102,789	71,840	29,130	63,634	23,109
ALLOCABLE COSTS DISALLOWED	290,502 (86,743)	0	102,789	71,840	29,130	63,634 (63,634)	23,109 (23,109)
NET ALLOCATION	203,759	0	102,789	71,840	29,130	0	0

SCHEDULE 18.4
ACTUAL 1986

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	28	3.97%	4,077
INFORMATION SERVICES	38	5.38%	5,533
AGENCY SERVICES	64	9.07%	9,318
BUILDING CODE	17	2.41%	2,475
PLANT MANAGEMENT	159	22.52%	23,149
STATE REG & DOC	17	2.41%	2,475
MICROGRAPHICS	16	2.27%	2,329
OFFICE EQUIPMENT	1	0.14%	146
TELECOMMUNICATIONS	4	0.57%	582
MOTOR POOL	16	2.27%	2,329
STATE PRINTER	46	6.52%	6,697
CENTRAL STORES	11	1.56%	1,602
FEDERAL SURPLUS	8	1.13%	1,165
RESOURCE RECOVERY	2	0.28%	291
COMMUTER VANS	1	0.14%	146
IMB	248	35.13%	36,107
ADDRESSING & INSERT	6	0.85%	874
MOVERS & DELIVERY	10	1.42%	1,456
CENT MNTNCE REV	4	0.57%	582
CAPITOL PARKING	2	0.28%	291
PROC SUR-LOCAL GOVT	0	0.00%	0
RCRDS MGT-LOC GOVT	2	0.28%	291
STATE SURPLUS	1	0.14%	146
MGMT ANAL-SP FD	1	0.14%	146
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	4	0.57%	582
SUB-TOTAL	706	100.00%	102,789
DIRECT BILLED			
TOTAL	706	100.00%	102,789

ALLOCATION BASIS: F.Y. 1986 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 18.5
ACTUAL 1986

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
GENERAL SERVICES	1,770	5.99%	1,404
INFORMATION SERVICES	3,894	13.17%	3,089
AGENCY SERVICES	12,206	41.29%	9,682
BUILDING CODE	1,345	4.55%	1,067
GOVERNOR	3,051	10.32%	2,420
OTHER	7,297	24.68%	5,787
TOTAL	29,563	100.00%	23,449
PLANT MANAGEMENT	7,692	6.31%	3,054
STATE REG & DOC	6,548	5.37%	2,600
MICROGRAPHICS	1,819	1.49%	722
OFFICE EQUIPMENT	1,307	1.07%	519
TELECOMMUNICATIONS	14,217	11.66%	5,644
MOTOR POOL	27,972	22.95%	11,105
STATE PRINTER	21,990	18.04%	8,730
CENTRAL STORES	18,862	15.48%	7,489
FEDERAL SURPLUS	1,295	1.06%	514
RESOURCE RECOVERY	524	0.43%	208
COMMUTER VANS	716	0.59%	284
IMB	12,434	10.20%	4,939
ADDRESSING & INSERT	928	0.76%	368
MOVERS & DELIVERY	1,021	0.84%	405
CENT MNTNCE REV	1,598	1.31%	634
CAPITOL PARKING	2,042	1.68%	811
PROC SUR-LOCAL GOVT	52	0.04%	21
RCDS MGT-LOC GOVT	187	0.15%	74
STATE SURPLUS	371	0.30%	147
MGMT ANAL-SP FD	311	0.26%	123
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
TOTAL	121,886	100.00%	48,391
GRAND TOTAL			71,840

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMIN SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SERVICES	28	0.08%	24
INFORMATION SVCS	38	0.11%	33
AGENCY SERVICES	64	0.19%	56
BUILDING CODE	17	0.05%	15
PLANT MGMT	159	0.47%	138
STATE REGISTER & DOCUMENTS	17	0.05%	15
MICROGRAPHICS	16	0.05%	14
OFFICE EQUIPMENT	1	.00%	1
TELECOMMUNICATIONS	4	0.01%	3
MOTOR POOL	16	0.05%	14
STATE PRINTER	46	0.14%	40
CENTRAL STORES	11	0.03%	10
FEDERAL SURPLUS	8	0.02%	7
RESOURCE RECOVERY	2	0.01%	2
COMMUTER VANS	1	.00%	1
IMB	248	0.74%	216
ADDRESSING & INSERT	6	0.02%	5
MOVERS & DELIVERY	10	0.03%	9
CENTRAL MNTNCE REV	4	0.01%	3
CAPITOL PARKING	2	0.01%	2
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	2	0.01%	2
STATE SURPLUS	1	.00%	1
MGMT ANALYSIS-SP FD	1	.00%	1
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	4	0.01%	3
AGRICULTURE	448	1.34%	390
ANIMAL HEALTH BD	33	0.10%	29
ARTS BOARD	12	0.04%	10
ATTORNEY GENERAL	341	1.02%	297
AUDITOR	99	0.30%	86
CAPITOL AREA ARCH PLAN BD	6	0.02%	5
CHARITABLE GAMBLING	12	0.04%	10
COMMERCE	223	0.67%	194
COMMUNITY COLLEGE BD	1,999	5.97%	1,739
CORRECTIONS	1,829	5.46%	1,591
ECONOMIC SECURITY	2,156	6.44%	1,876
EDUCATION-CENTRAL OFFICE	382	1.14%	332
EDUCATION-FARIBAUTL SCHOOLS	208	0.62%	181
EDUCATION-VO-TECH	91	0.27%	79
EMPLOYEE RELATIONS	98	0.29%	85
ENERGY, ECONOMIC DVL P	239	0.71%	208
FINANCE	128	0.38%	111
GOVERNOR	37	0.11%	32
HANDICAPPED COUNCIL	10	0.03%	9
HEALTH	700	2.09%	609
HEALTH LIC BDS			
MEDICAL EXAMINERS	11	0.03%	10
NURSING	15	0.04%	13
PHARMACY	7	0.02%	6
DENTISTRY	5	0.01%	4
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	49	0.15%	43
HIGHER ED COORD BD	65	0.19%	57

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	119	0.36%	104
HUMAN RIGHTS	68	0.20%	59
INDIAN AFFAIRS	9	0.03%	8
INVESTMENT BOARD	25	0.07%	22
IRON RANGE RESOURCES	105	0.31%	91
LABOR & INDUSTRY	338	1.01%	294
LEGISLATIVE AUDIT	68	0.20%	59
LIEUTENANT GOVERNOR	8	0.02%	7
MEDIATION SVCS	24	0.07%	21
MILITARY AFFAIRS	276	0.82%	240
MUNICIPAL BOARD	4	0.01%	3
NATURAL RESOURCES	2,166	6.47%	1,884
NON-HEALTH LIC BDS			
BOXING	2	0.01%	2
BARBERS	3	0.01%	3
ELECTRICITY	18	0.05%	16
ARCHITECTS & ENG	5	0.01%	4
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	3
PEACE OFFICERS	0	0.00%	0
PLANNING	108	0.32%	94
POLLUTION CONTROL	413	1.23%	359
PUB EMP RET ASSN	64	0.19%	56
PUBLIC SAFETY	1,685	5.03%	1,466
PUBLIC SERVICE	80	0.24%	70
PUBLIC UTIL COMM	27	0.08%	23
RACING COMMISSION	11	0.03%	10
REVENUE	950	2.84%	827
SECRETARY OF STATE	44	0.13%	38
SENTENCE GUIDELINES	6	0.02%	5
STATE RETIREMENT	39	0.12%	34
STATE UNIV SYSTEM	4,119	12.30%	3,584
TEACHERS RETIREMENT	48	0.14%	42
TRANSPORTATION	4,808	14.36%	4,183
TRANSPORTATION REG BD	8	0.02%	7
TREASURER	4	0.01%	3
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	364	1.09%	317
WELFARE-CENT OFFICE	752	2.25%	654
WELFARE-INSTITUTIONS	5,805	17.34%	5,050
WORLD TRADE CENTER	10	0.03%	9
ZOO	185	0.55%	161
OTHER	791	2.36%	687
TOTAL	33,482	100.00%	29,130

ALLOCATION BASIS: F.Y. 1986 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 18.7
ACTUAL 1986

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMIN SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL	EMPLOYEE ASSISTANCE
ADMINISTRATION				
GENERAL SERVICES	5,505	4,077	1,404	24
INFORMATION SVCS	8,655	5,533	3,089	33
AGENCY SERVICES	19,056	9,318	9,682	56
BUILDING CODE	3,557	2,475	1,067	15
PLANT MGMT	26,341	23,149	3,054	138
STATE REGISTER & DOCUMENTS	5,090	2,475	2,600	15
MICROGRAPHICS	3,065	2,329	722	14
OFFICE EQUIPMENT	666	146	519	1
TELECOMMUNICATIONS	6,229	582	5,644	3
MOTOR POOL	13,448	2,329	11,105	14
STATE PRINTER	15,467	6,697	8,730	40
CENTRAL STORES	9,101	1,602	7,489	10
FEDERAL SURPLUS	1,686	1,165	514	7
RESOURCE RECOVERY	501	291	208	2
COMMUTER VANS	431	146	284	1
IMB	41,262	36,107	4,939	216
ADDRESSING & INSERT	1,247	874	368	5
MOVERS & DELIVERY	1,870	1,456	405	9
CENTRAL MAINTNCE REV	1,219	582	634	3
CAPITOL PARKING	1,104	291	811	2
PROC SUR-LOCAL GOVT	21	0	21	0
RECORDS MGMT-LOCAL GOVT	367	291	74	2
STATE SURPLUS	294	146	147	1
MGMT ANALYSIS-SP FD	270	146	123	1
IISAC	0	0	0	0
911 EMERGENCY	0	0	0	0
OTHER	6,372	582	5,787	3
AGRICULTURE	390	0	0	390
ANIMAL HEALTH BD	29	0	0	29
ARTS BOARD	10	0	0	10
ATTORNEY GENERAL	297	0	0	297
AUDITOR	86	0	0	86
CAPITOL AREA ARCH PLAN BD	5	0	0	5
CHARITABLE GAMBLING	10	0	0	10
COMMERCE	194	0	0	194
COMMUNITY COLLEGE BD	1,739	0	0	1,739
CORRECTIONS	1,591	0	0	1,591
ECONOMIC SECURITY	1,876	0	0	1,876
EDUCATION-CENTRAL OFFICE	332	0	0	332
EDUCATION-FARIBAULT SCHOOLS	181	0	0	181
EDUCATION-VO-TECH	79	0	0	79
EMPLOYEE RELATIONS	85	0	0	85
ENERGY, ECONOMIC DVLP	208	0	0	208
FINANCE	111	0	0	111
GOVERNOR	2,452	0	2,420	32
HANDICAPPED COUNCIL	9	0	0	9
HEALTH	609	0	0	609
HEALTH LIC BDS				
MEDICAL EXAMINERS	10	0	0	10
NURSING	13	0	0	13
PHARMACY	6	0	0	6
DENTISTRY	4	0	0	4
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	43	0	0	43
HIGHER ED COORD BD	57	0	0	57

SCHEDULE 18.7
ACTUAL 1986

STATE OF MINNESOTA
ADMINISTRATION-COMM OFFICE & ADMIN 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	104	0	0	104
HUMAN RIGHTS	59	0	0	59
INDIAN AFFAIRS	8	0	0	8
INVESTMENT BOARD	22	0	0	22
IRON RANGE RESOURCES	91	0	0	91
LABOR & INDUSTRY	294	0	0	294
LEGISLATIVE AUDIT	59	0	0	59
LIEUTENANT GOVERNOR	7	0	0	7
MEDIATION SVCS	21	0	0	21
MILITARY AFFAIRS	240	0	0	240
MUNICIPAL BOARD	3	0	0	3
NATURAL RESOURCES	1,884	0	0	1,884
NON-HEALTH LIC BDS				
BOXING	2	0	0	2
BARBERS	3	0	0	3
ELECTRICITY	16	0	0	16
ARCHITECTS & ENG	4	0	0	4
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	3	0	0	3
PEACE OFFICERS	0	0	0	0
PLANNING	94	0	0	94
POLLUTION CONTROL	359	0	0	359
PUB EMP RET ASSN	56	0	0	56
PUBLIC SAFETY	1,466	0	0	1,466
PUBLIC SERVICE	70	0	0	70
PUBLIC UTIL COMM	23	0	0	23
RACING COMMISSION	10	0	0	10
REVENUE	827	0	0	827
SECRETARY OF STATE	38	0	0	38
SENTENCE GUIDELINES	5	0	0	5
STATE RETIREMENT	34	0	0	34
STATE UNIV SYSTEM	3,584	0	0	3,584
TEACHERS RETIREMENT	42	0	0	42
TRANSPORTATION	4,183	0	0	4,183
TRANSPORTATION REG BD	7	0	0	7
TREASURER	3	0	0	3
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	317	0	0	317
WELFARE-CENT OFFICE	654	0	0	654
WELFARE-INSTITUTIONS	5,050	0	0	5,050
WORLD TRADE CENTER	9	0	0	9
ZOO	161	0	0	161
OTHER	687	0	0	687
TOTAL	203,759	102,789	71,840	29,130

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
ACTUAL 1986

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL 1986

ALLOCATED ADDITIONS:

ADMINISTRATION

COMM OFFICE & ADMN SVCS	5.505
GENERAL SERVICES	1,402
INFORMATION SERVICES	3,923
AGENCY SERVICES	2,273

FINANCE

BUDGET	1,083
ACCOUNTING	2,274
OTHER	989

EMPLOYEE RELATIONS

3,204

MEDIATION SERVICES

32

STATE AUDITOR-SINGLE AUDIT

0

ISB CREDIT

(1,099)

TOTAL ALLOCATED ADDITIONS

19,586

TOTAL TO BE ALLOCATED

19,586

SCHEDULE 19.3
ACTUAL 1986

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	RENT VETS		
		LEASING	ORG & LEG	OTHER
ALLOCATED ADDITIONS	19,586	1,214	14,232	4,140
COST BY FUNCTION	19,586	1,214	14,232	4,140
ALLOCABLE COSTS	19,586	1,214	14,232	4,140
DISALLOWED	(18,372)		(14,232)	(4,140)
NET ALLOCATION	1,214	1,214	0	0

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INFORMATION SVCS	5	0.71%	9
AGENCY SERVICES	6	0.85%	10
BUILDING CODE	0	0.00%	0
PLANT MGMT	26	3.69%	45
STATE REGISTER & DOCUMENTS	1	0.14%	2
MICROGRAPHICS	1	0.14%	2
OFFICE EQUIPMENT	2	0.28%	3
TELECOMMUNICATIONS	1	0.14%	2
MOTOR POOL	1	0.14%	2
STATE PRINTER	3	0.43%	5
CENTRAL STORES	1	0.14%	2
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	1	0.14%	2
COMMUTER VANS	0	0.00%	0
IMB	4	0.57%	7
ADDRESSING & INSERT	1	0.14%	2
MOVERS & DELIVERY	1	0.14%	2
CENTRAL MNTNCE REV	1	0.14%	2
CAPITOL PARKING	1	0.14%	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	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	29	4.12%	50
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	18	2.56%	31
AUDITOR	2	0.28%	3
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	1	0.14%	2
COMMERCE	1	0.14%	2
COMMUNITY COLLEGE BD	13	1.85%	22
CORRECTIONS	39	5.54%	67
ECONOMIC SECURITY	77	10.94%	133
EDUCATION-CENTRAL OFFICE	17	2.41%	29
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	3	0.43%	5
EMPLOYEE RELATIONS	2	0.28%	3
ENERGY, ECONOMIC DVL P	3	0.43%	5
FINANCE	5	0.71%	9
GOVERNOR	2	0.28%	3
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	9	1.28%	16
HEALTH LIC BDS			
MEDICAL EXAMINERS	4	0.57%	7
NURSING	3	0.43%	5
PHARMACY	3	0.43%	5
DENTISTRY	3	0.43%	5
CHIROPRACTORS	3	0.43%	5
PSYCHOLOGY	3	0.43%	5
OPTOMETRY	3	0.43%	5
NURSING HOME ADM	3	0.43%	5
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	3	0.43%	5
HEARING EXAMINER	1	0.14%	2
HIGHER ED COORD BD	1	0.14%	2

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	9	1.28%	16
HUMAN RIGHTS	9	1.28%	16
INDIAN AFFAIRS	1	0.14%	2
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	1	0.14%	2
LABOR & INDUSTRY	3	0.43%	5
LEGISLATIVE AUDIT	1	0.14%	2
LIEUTENANT GOVERNOR	1	0.14%	2
MEDIATION SVCS	1	0.14%	2
MILITARY AFFAIRS	1	0.14%	2
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	39	5.54%	67
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	2	0.28%	3
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	3	0.43%	5
POLLUTION CONTROL	14	1.99%	24
PUB EMP RET ASSN	4	0.57%	7
PUBLIC SAFETY	105	14.91%	181
PUBLIC SERVICE	1	0.14%	2
PUBLIC UTIL COMM	3	0.43%	5
RACING COMMISSION	0	0.00%	0
REVENUE	21	2.98%	36
SECRETARY OF STATE	2	0.28%	3
SENTENCE GUIDELINES	3	0.43%	5
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	37	5.26%	64
TEACHERS RETIREMENT	1	0.14%	2
TRANSPORTATION	43	6.11%	74
TRANSPORTATION REG BD	2	0.28%	3
TREASURER	1	0.14%	2
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	6	0.85%	10
WELFARE-CENT OFFICE	18	2.56%	31
WELFARE-INSTITUTIONS	37	5.26%	64
WORLD TRADE CENTER	0	0.00%	0
ZOO	6	0.85%	10
OTHER	22	3.13%	37
TOTAL	704	100.00%	1,214

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1986
SOURCE: REAL ESTATE UNIT RECORDS

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

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
INFORMATION SVCS	9	9
AGENCY SERVICES	10	10
BUILDING CODE	0	0
PLANT MGMT	45	45
STATE REGISTER & DOCUMENTS	2	2
MICROGRAPHICS	2	2
OFFICE EQUIPMENT	3	3
TELECOMMUNICATIONS	2	2
MOTOR POOL	2	2
STATE PRINTER	5	5
CENTRAL STORES	2	2
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	2	2
COMMUTER VANS	0	0
IMB	7	7
ADDRESSING & INSERT	2	2
MOVERS & DELIVERY	2	2
CENTRAL MNTNCE REV	2	2
CAPITOL PARKING	2	2
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
OTHER	0	0
AGRICULTURE	50	50
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	31	31
AUDITOR	3	3
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	2	2
COMMERCE	2	2
COMMUNITY COLLEGE BD	22	22
CORRECTIONS	67	67
ECONOMIC SECURITY	133	133
EDUCATION-CENTRAL OFFICE	29	29
EDUCATION-FARIBAULT SCHOOLS	0	0
EDUCATION-VO-TECH	5	5
EMPLOYEE RELATIONS	3	3
ENERGY, ECONOMIC DVLP	5	5
FINANCE	9	9
GOVERNOR	3	3
HANDICAPPED COUNCIL	0	0
HEALTH	16	16
HEALTH LIC BDS		
MEDICAL EXAMINERS	7	7
NURSING	5	5
PHARMACY	5	5
DENTISTRY	5	5
CHIROPRACTORS	5	5
PSYCHOLOGY	5	5
OPTOMETRY	5	5
NURSING HOME ADM	5	5
PODIATRY	0	0
VETERINARY MEDICINE	5	5
HEARING EXAMINER	2	2
HIGHER ED COORD BD	2	2

SCHEDULE 19.5
ACTUAL 1986

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

USER DEPARTMENT	TOTAL	LEASING
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	16	16
HUMAN RIGHTS	16	16
INDIAN AFFAIRS	2	2
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	2	2
LABOR & INDUSTRY	5	5
LEGISLATIVE AUDIT	2	2
LIEUTENANT GOVERNOR	2	2
MEDIATION SVCS	2	2
MILITARY AFFAIRS	2	2
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	67	67
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	3	3
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	5	5
POLLUTION CONTROL	24	24
PUB EMP RET ASSN	7	7
PUBLIC SAFETY	181	181
PUBLIC SERVICE	2	2
PUBLIC UTIL COMM	5	5
RACING COMMISSION	0	0
REVENUE	36	36
SECRETARY OF STATE	3	3
SENTENCE GUIDELINES	5	5
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	64	64
TEACHERS RETIREMENT	2	2
TRANSPORTATION	74	74
TRANSPORTATION REG BD	3	3
TREASURER	2	2
UNIV OF MINN	0	0
VETERANS AFFAIRS	10	10
WELFARE-CENT OFFICE	31	31
WELFARE-INSTITUTIONS	64	64
WORLD TRADE CENTER	0	0
ZOO	10	10
OTHER	37	37
TOTAL	1,214	1,214

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
ACTUAL 1986

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

EXPENDITURES-ACTUAL F.Y. 1986

ALLOCATED ADDITIONS:

ADMINISTRATION	
COMM OFFICE & ADMN SVCS	8.655
GENERAL SERVICES	9
INFORMATION SERVICES	397.294
AGENCY SERVICES	4.737
FINANCE	
BUDGET	1.411
ACCOUNTING	5.003
OTHER	1.586
EMPLOYEE RELATIONS	4.348
MEDIATION SERVICES	37
LEGISLATIVE AUDIT	0
ATTORNEY GENERAL	0
LABOR AND INDUSTRY-WKRS COMP	0
ISB CREDIT	(845)
TOTAL ALLOCATED ADDITIONS	422.235
TOTAL TO BE ALLOCATED	422.235

SCHEDULE 20.3
ACTUAL 1986

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	422,235	17,593	17,593	215,050	162,909	9,090
COST BY FUNCTION	422,235	17,593	17,593	215,050	162,909	9,090
ALLOCABLE COSTS DISALLOWED	422,235 (171,999)	17,593	17,593	215,050	162,909 (162,909)	9,090 (9,090)
NET ALLOCATION	250,236	17,593	17,593	215,050	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	1,343	4.87%	857
BUILDING CODE	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	11	0.04%	7
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	20	0.07%	13
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
OTHER	134	0.49%	85
AGRICULTURE	367	1.33%	234
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	16	0.06%	10
ATTORNEY GENERAL	1,890	6.85%	1,206
AUDITOR	260	0.94%	166
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	414	1.50%	264
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	634	2.30%	405
ECONOMIC SECURITY	3,865	14.02%	2,466
EDUCATION-CENTRAL OFFICE	213	0.77%	136
EDUCATION-FARIBAUT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	6	0.02%	4
EMPLOYEE RELATIONS	23	0.08%	15
ENERGY, ECONOMIC DVL P	47	0.17%	30
FINANCE	3,029	10.99%	1,933
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	1,743	6.32%	1,112
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	54	0.20%	34
PHARMACY	4	0.01%	3
DENTISTRY	28	0.10%	18
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	267	0.97%	170
HIGHER ED COORD BD	1	.00%	1

SCHEDULE 20.4
ACTUAL 1986

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	911	3.30%	581
HUMAN RIGHTS	464	1.68%	296
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
LABOR & INDUSTRY	3,666	13.30%	2,339
LEGISLATIVE AUDIT	289	1.05%	184
LIEUTENANT GOVERNOR	22	0.08%	14
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	668	2.42%	426
MUNICIPAL BOARD	68	0.25%	43
NATURAL RESOURCES	521	1.89%	332
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	3	0.01%	2
ELECTRICITY	153	0.55%	98
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	267	0.97%	170
PUB EMP RET ASSN	71	0.26%	45
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	232	0.84%	148
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	1,909	6.92%	1,218
SECRETARY OF STATE	369	1.34%	235
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	4	0.01%	3
STATE UNIV SYSTEM	28	0.10%	18
TEACHERS RETIREMENT	2	0.01%	1
TRANSPORTATION	5	0.02%	3
TRANSPORTATION REG BD	3	0.01%	2
TREASURER	2	0.01%	1
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
WELFARE-CENT OFFICE	1,946	7.06%	1,242
WELFARE-INSTITUTIONS	1,323	4.80%	844
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	278	1.01%	179
TOTAL	27,573	100.00%	17,593

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-86
SOURCE: DIVISION RECORDS

SCHEDULE 20.5
ACTUAL 1986

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
AGENCY SERVICES	160	0.61%	107
BUILDING CODE	39	0.15%	26
PLANT MGMT	70	0.27%	47
STATE REGISTER & DOCUMENTS	8	0.03%	5
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	4	0.02%	3
MOTOR POOL	26	0.10%	17
STATE PRINTER	29	0.11%	19
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%	75
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
OTHER	16	0.06%	11
AGRICULTURE	659	2.51%	441
ANIMAL HEALTH BD	154	0.59%	103
ARTS BOARD	30	0.11%	20
ATTORNEY GENERAL	30	0.11%	20
AUDITOR	45	0.17%	30
CAPITOL AREA ARCH PLAN BD	5	0.02%	3
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	247	0.94%	165
COMMUNITY COLLEGE BD	1,202	4.57%	804
CORRECTIONS	1,081	4.11%	723
ECONOMIC SECURITY	1,438	5.47%	962
EDUCATION-CENTRAL OFFICE	968	3.68%	647
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	133	0.51%	89
ENERGY, ECONOMIC DVLP	108	0.41%	72
FINANCE	213	0.81%	142
GOVERNOR	8	0.03%	5
HANDICAPPED COUNCIL	7	0.03%	5
HEALTH	852	3.24%	570
HEALTH LIC BDS			
MEDICAL EXAMINERS	46	0.17%	31
NURSING	120	0.46%	80
PHARMACY	44	0.17%	29
DENTISTRY	33	0.13%	22
CHIROPRACTORS	5	0.02%	3
PSYCHOLOGY	18	0.07%	12
OPTOMETRY	12	0.05%	8
NURSING HOME ADM	15	0.06%	10
PODIATRY	5	0.02%	3
VETERINARY MEDICINE	9	0.03%	6
HEARING EXAMINER	65	0.25%	43
HIGHER ED COORD BD	28	0.11%	19

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%	170
HUMAN RIGHTS	33	0.13%	22
INDIAN AFFAIRS	1	.00%	1
INVESTMENT BOARD	41	0.16%	27
IRON RANGE RESOURCES	6	0.02%	4
LABOR & INDUSTRY	295	1.12%	197
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	37	0.14%	25
MILITARY AFFAIRS	995	3.78%	665
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	1,346	5.12%	900
NON-HEALTH LIC BDS			
BOXING	12	0.05%	8
BARBERS	82	0.31%	55
ELECTRICITY	76	0.29%	51
ARCHITECTS & ENG	31	0.12%	21
ABSTRACTORS	6	0.02%	4
ACCOUNTANCY	28	0.11%	19
PEACE OFFICERS	36	0.14%	24
PLANNING	9	0.03%	6
POLLUTION CONTROL	315	1.20%	211
PUB EMP RET ASSN	71	0.27%	47
PUBLIC SAFETY	1,194	4.54%	799
PUBLIC SERVICE	51	0.19%	34
PUBLIC UTIL COMM	4	0.02%	3
RACING COMMISSION	12	0.05%	8
REVENUE	1,296	4.93%	867
SECRETARY OF STATE	107	0.41%	72
SENTENCE GUIDELINES	5	0.02%	3
STATE RETIREMENT	153	0.58%	102
STATE UNIV SYSTEM	5,729	21.78%	3,831
TEACHERS RETIREMENT	120	0.46%	80
TRANSPORTATION	2,271	8.63%	1,519
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	12	0.05%	8
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	140	0.53%	94
WELFARE-CENT OFFICE	1,049	3.99%	702
WELFARE-INSTITUTIONS	2,149	8.17%	1,437
WORLD TRADE CENTER	0	0.00%	0
ZOO	131	0.50%	88
OTHER	165	0.63%	112
TOTAL	26,306	100.00%	17,593

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN 1985-86
SOURCE: DIVISION RECORDS

SCHEDULE 20.6
ACTUAL 1986

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
AGENCY SERVICES	17,500	0.16%	336
BUILDING CODE	10,837	0.10%	208
PLANT MGMT	20,998	0.19%	404
STATE REGISTER & DOCUMENTS	7,892	0.07%	152
MICROGRAPHICS	1,601	0.01%	31
OFFICE EQUIPMENT	140	.00%	3
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,422	0.04%	85
STATE PRINTER	5,992	0.05%	115
CENTRAL STORES	1,938	0.02%	37
FEDERAL SURPLUS	3,276	0.03%	63
RESOURCE RECOVERY	426	.00%	8
COMMUTER VANS	98	.00%	2
IMB	153,062	1.37%	2,942
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	248	.00%	5
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	945	0.01%	18
PROC SUR-LOCAL GOVT	232	.00%	4
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	254	.00%	5
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	411	.00%	8
AGRICULTURE	228,908	2.05%	4,401
ANIMAL HEALTH BD	13,679	0.12%	263
ARTS BOARD	6,672	0.06%	128
ATTORNEY GENERAL	190,575	1.70%	3,664
AUDITOR	26,472	0.24%	509
CAPITOL AREA ARCH PLAN BD	1,567	0.01%	30
CHARITABLE GAMBLING	10,364	0.09%	199
COMMERCE	87,041	0.78%	1,673
COMMUNITY COLLEGE BD	551,875	4.93%	10,609
CORRECTIONS	381,132	3.41%	7,327
ECONOMIC SECURITY	1,139,064	10.18%	21,897
EDUCATION-CENTRAL OFFICE	269,869	2.41%	5,188
EDUCATION-FARIBAULT SCHOOLS	30,094	0.27%	579
EDUCATION-VO-TECH	56,062	0.50%	1,078
EMPLOYEE RELATIONS	34,473	0.31%	663
ENERGY, ECONOMIC DVL P	302,590	2.70%	5,817
FINANCE	79,882	0.71%	1,536
GOVERNOR	74,085	0.66%	1,424
HANDICAPPED COUNCIL	6,738	0.06%	130
HEALTH	311,639	2.79%	5,991
HEALTH LIC BDS			
MEDICAL EXAMINERS	6,597	0.06%	127
NURSING	5,210	0.05%	100
PHARMACY	2,559	0.02%	49
DENTISTRY	2,126	0.02%	41
CHIROPRACTORS	922	0.01%	18
PSYCHOLOGY	655	0.01%	13
OPTOMETRY	522	.00%	10
NURSING HOME ADM	1,017	0.01%	20
PODIATRY	225	.00%	4
VETERINARY MEDICINE	590	0.01%	11
HEARING EXAMINER	5,473	0.05%	105
HIGHER ED COORD BD	30,181	0.27%	580

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	66,713	0.60%	1,282
HUMAN RIGHTS	50,018	0.45%	962
INDIAN AFFAIRS	3,985	0.04%	77
INVESTMENT BOARD	16,836	0.15%	324
IRON RANGE RESOURCES	103,258	0.92%	1,985
LABOR & INDUSTRY	142,910	1.28%	2,747
LEGISLATIVE AUDIT	17,054	0.15%	328
LIEUTENANT GOVERNOR	5,134	0.05%	99
MEDIATION SVCS	13,523	0.12%	260
MILITARY AFFAIRS	82,766	0.74%	1,591
MUNICIPAL BOARD	3,116	0.03%	60
NATURAL RESOURCES	754,592	6.75%	14,506
NON-HEALTH LIC BDS			
BOXING	582	0.01%	11
BARBERS	608	0.01%	12
ELECTRICITY	10,300	0.09%	198
ARCHITECTS & ENG	2,738	0.02%	53
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,238	0.01%	24
PEACE OFFICERS	6,351	0.06%	122
PLANNING	68,385	0.61%	1,315
POLLUTION CONTROL	297,414	2.66%	5,717
PUB EMP RET ASSN	22,912	0.20%	440
PUBLIC SAFETY	829,469	7.41%	15,946
PUBLIC SERVICE	29,537	0.26%	568
PUBLIC UTIL COMM	11,593	0.10%	223
RACING COMMISSION	5,675	0.05%	109
REVENUE	341,618	3.05%	6,567
SECRETARY OF STATE	5,731	0.05%	110
SENTENCE GUIDELINES	2,373	0.02%	46
STATE RETIREMENT	7,914	0.07%	152
STATE UNIV SYSTEM	1,386,563	12.39%	26,655
TEACHERS RETIREMENT	18,086	0.16%	348
TRANSPORTATION	1,159,840	10.37%	22,297
TRANSPORTATION REG BD	2,902	0.03%	56
TREASURER	3,704	0.03%	71
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	51,288	0.46%	986
WELFARE-CENT OFFICE	408,956	3.66%	7,862
WELFARE-INSTITUTIONS	408,731	3.65%	7,857
WORLD TRADE CENTER	7,190	0.06%	138
ZOO	60,667	0.54%	1,166
OTHER	685,114	6.12%	13,170
TOTAL	11,186,514	100.00%	215,050

ALLOCATION BASIS: 1985-86 TELEPHONE CHARGES (OBJECT CODE 202)
SOURCE: COMPUTER REPORT

SCHEDULE 20.7
ACTUAL 1986

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

USER DEPARTMENT	TOTAL	RECORDS MGMT	FORMS MGMT	TELE COMM
ADMINISTRATION				
AGENCY SERVICES	1,300	857	107	336
BUILDING CODE	234	0	26	208
PLANT MGMT	451	0	47	404
STATE REGISTER & DOCUMENTS	157	0	5	152
MICROGRAPHICS	31	0	0	31
OFFICE EQUIPMENT	3	0	0	3
TELECOMMUNICATIONS	3	0	3	0
MOTOR POOL	102	0	17	85
STATE PRINTER	141	7	19	115
CENTRAL STORES	37	0	0	37
FEDERAL SURPLUS	63	0	0	63
RESOURCE RECOVERY	8	0	0	8
COMMUTER VANS	2	0	0	2
IMB	3,030	13	75	2,942
ADDRESSING & INSERT	0	0	0	0
MOVERS & DELIVERY	5	0	0	5
CENTRAL MNTNCE REV	0	0	0	0
CAPITOL PARKING	18	0	0	18
PROC SUR-LOCAL GOVT	4	0	0	4
RECORDS MGMT-LOCAL GOVT	0	0	0	0
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	5	0	0	5
IISAC	0	0	0	0
911 EMERGENCY	0	0	0	0
OTHER	104	85	11	8
AGRICULTURE	5,076	234	441	4,401
ANIMAL HEALTH BD	366	0	103	263
ARTS BOARD	158	10	20	128
ATTORNEY GENERAL	4,890	1,206	20	3,664
AUDITOR	705	166	30	509
CAPITOL AREA ARCH PLAN BD	33	0	3	30
CHARITABLE GAMBLING	199	0	0	199
COMMERCE	2,102	264	165	1,673
COMMUNITY COLLEGE BD	11,413	0	804	10,609
CORRECTIONS	8,455	405	723	7,327
ECONOMIC SECURITY	25,325	2,466	962	21,897
EDUCATION-CENTRAL OFFICE	5,971	136	647	5,188
EDUCATION-FARIBAULT SCHOOLS	579	0	0	579
EDUCATION-VO-TECH	1,002	4	0	1,078
EMPLOYEE RELATIONS	767	15	89	663
ENERGY, ECONOMIC DVL P	5,919	30	72	5,817
FINANCE	3,611	1,933	142	1,536
GOVERNOR	1,429	0	5	1,424
HANDICAPPED COUNCIL	135	0	5	130
HEALTH	7,673	1,112	570	5,991
HEALTH LIC BDS				
MEDICAL EXAMINERS	158	0	31	127
NURSING	214	34	80	100
PHARMACY	81	3	29	49
DENTISTRY	81	18	22	41
CHIROPRACTORS	21	0	3	18
PSYCHOLOGY	25	0	12	13
OPTOMETRY	18	0	8	10
NURSING HOME ADM	30	0	10	20
PODIATRY	7	0	3	4
VETERINARY MEDICINE	17	0	6	11
HEARING EXAMINER	318	170	43	105
HIGHER ED COORD BD	600	1	19	580

SCHEDULE 20.7
ACTUAL 1986

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	2,033	581	170	1,282
HUMAN RIGHTS	1,280	296	22	962
INDIAN AFFAIRS	78	0	1	77
INVESTMENT BOARD	351	0	27	324
IRON RANGE RESOURCES	1,989	0	4	1,985
LABOR & INDUSTRY	5,283	2,339	197	2,747
LEGISLATIVE AUDIT	512	184	0	328
LIEUTENANT GOVERNOR	113	14	0	99
MEDIATION SVCS	285	0	25	260
MILITARY AFFAIRS	2,682	426	665	1,591
MUNICIPAL BOARD	103	43	0	60
NATURAL RESOURCES	15,738	332	900	14,506
NON-HEALTH LIC BDS				
BOXING	19	0	8	11
BARBERS	69	2	55	12
ELECTRICITY	347	98	51	198
ARCHITECTS & ENG	74	0	21	53
ABSTRACTORS	4	0	4	0
ACCOUNTANCY	43	0	19	24
PEACE OFFICERS	146	0	24	122
PLANNING	1,321	0	6	1,315
POLLUTION CONTROL	6,098	170	211	5,717
PUB EMP RET ASSN	532	45	47	440
PUBLIC SAFETY	16,745	0	799	15,946
PUBLIC SERVICE	750	148	34	568
PUBLIC UTIL COMM	226	0	3	223
RACING COMMISSION	117	0	8	109
REVENUE	8,652	1,218	867	6,567
SECRETARY OF STATE	417	235	72	110
SENTENCE GUIDELINES	49	0	3	46
STATE RETIREMENT	257	3	102	152
STATE UNIV SYSTEM	30,504	18	3,831	26,655
TEACHERS RETIREMENT	429	1	80	348
TRANSPORTATION	23,819	3	1,519	22,297
TRANSPORTATION REG BD	58	2	0	56
TREASURER	80	1	8	71
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	1,080	0	94	986
WELFARE-CENT OFFICE	9,806	1,242	702	7,862
WELFARE-INSTITUTIONS	10,138	844	1,437	7,857
WORLD TRADE CENTER	138	0	0	138
ZOO	1,254	0	88	1,166
OTHER	13,461	179	112	13,170
TOTAL	250,236	17,593	17,593	215,050

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
ACTUAL 1986

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

EXPENDITURES-F.Y. 1986 ACTUAL

ALLOCATED ADDITIONS:

ADMINISTRATION	
COMM OFFICE & ADMIN SVCS	19.056
GENERAL SERVICES	10
INFORMATION SERVICES	1.300
AGENCY SERVICES	6.032
FINANCE	
BUDGET	3.134
ACCOUNTING	15.681
OTHER	3.593
EMPLOYEE RELATIONS	7.323
MEDIATION SERVICES	59
LEGISLATIVE AUDIT	0
ATTORNEY GENERAL	0
LABOR AND INDUSTRY-WKRS COMP	0
ISB CREDIT	(41.732)
TOTAL ALLOCATED ADDITIONS	14.456
TOTAL TO BE ALLOCATED	14.456

SCHEDULE 21.3
ACTUAL 1986

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	PROCURE	CENTRAL MAIL	INVENTORY MGMT
ALLOCATED ADDITIONS	14.456	9.505	1.677	3.274
COST BY FUNCTION	14.456	9.505	1.677	3.274
ALLOCABLE COSTS DISALLOWED	14.456	9.505	1.677	3.274
NET ALLOCATION	14.456	9.505	1.677	3.274

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	30	0.06%	6
PLANT MGMT	299	0.59%	56
STATE REGISTER & DOCUMENTS	99	0.19%	18
MICROGRAPHICS	36	0.07%	7
OFFICE EQUIPMENT	145	0.28%	27
TELECOMMUNICATIONS	18	0.04%	3
MOTOR POOL	41	0.08%	8
STATE PRINTER	87	0.17%	16
CENTRAL STORES	116	0.23%	22
FEDERAL SURPLUS	1	.00%	0
RESOURCE RECOVERY	3	0.01%	1
COMMUTER VANS	5	0.01%	1
IMB	523	1.03%	98
ADDRESSING & INSERT	10	0.02%	2
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
OTHER	1284	2.52%	240
AGRICULTURE	1,884	3.70%	352
ANIMAL HEALTH BD	19	0.04%	4
ARTS BOARD	198	0.39%	37
ATTORNEY GENERAL	273	0.54%	51
AUDITOR	33	0.06%	6
CAPITOL AREA ARCH PLAN BD	17	0.03%	3
CHARITABLE GAMBLING	32	0.06%	6
COMMERCE	175	0.34%	33
COMMUNITY COLLEGE BD	3,373	6.63%	630
CORRECTIONS	2,268	4.46%	423
ECONOMIC SECURITY	3,302	6.49%	617
EDUCATION-CENTRAL OFFICE	792	1.56%	148
EDUCATION-FARIBAUT SCHOOLS	142	0.28%	27
EDUCATION-VO-TECH	203	0.40%	38
EMPLOYEE RELATIONS	145	0.28%	27
ENERGY, ECONOMIC DVLP	1,381	2.71%	258
FINANCE	116	0.23%	22
GOVERNOR	45	0.09%	8
HANDICAPPED COUNCIL	26	0.05%	5
HEALTH	1,580	3.10%	295
HEALTH LIC BDS			
MEDICAL EXAMINERS	48	0.09%	9
NURSING	21	0.04%	4
PHARMACY	19	0.04%	4
DENTISTRY	32	0.06%	6
CHIROPRACTORS	9	0.02%	2
PSYCHOLOGY	16	0.03%	3
OPTOMETRY	13	0.03%	2
NURSING HOME ADM	13	0.03%	2
PODIATRY	2	.00%	0
VETERINARY MEDICINE	14	0.03%	3
HEARING EXAMINER	183	0.36%	34
HIGHER ED COORD BD	237	0.47%	44

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	187	0.37%	35
HUMAN RIGHTS	58	0.11%	11
INDIAN AFFAIRS	14	0.03%	3
INVESTMENT BOARD	41	0.08%	8
IRON RANGE RESOURCES	612	1.20%	114
LABOR & INDUSTRY	412	0.81%	77
LEGISLATIVE AUDIT	18	0.04%	3
LIEUTENANT GOVERNOR	16	0.03%	3
MEDIATION SVCS	52	0.10%	10
MILITARY AFFAIRS	101	0.20%	19
MUNICIPAL BOARD	29	0.06%	5
NATURAL RESOURCES	4,349	8.54%	812
NON-HEALTH LIC BDS			
BOXING	4	0.01%	1
BARBERS	7	0.01%	1
ELECTRICITY	37	0.07%	7
ARCHITECTS & ENG	14	0.03%	3
ABSTRACTORS	4	0.01%	1
ACCOUNTANCY	15	0.03%	3
PEACE OFFICERS	6	0.01%	1
PLANNING	369	0.72%	69
POLLUTION CONTROL	1,057	2.08%	197
PUB EMP RET ASSN	147	0.29%	27
PUBLIC SAFETY	3,232	6.35%	604
PUBLIC SERVICE	113	0.22%	21
PUBLIC UTIL COMM	31	0.06%	6
RACING COMMISSION	77	0.15%	14
REVENUE	563	1.11%	105
SECRETARY OF STATE	97	0.19%	18
SENTENCE GUIDELINES	9	0.02%	2
STATE RETIREMENT	82	0.16%	15
STATE UNIV SYSTEM	5,729	11.25%	1,070
TEACHERS RETIREMENT	77	0.15%	14
TRANSPORTATION	8,762	17.21%	1,636
TRANSPORTATION REG BD	23	0.05%	4
TREASURER	9	0.02%	2
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	170	0.33%	32
WELFARE-CENT OFFICE	1,542	3.03%	288
WELFARE-INSTITUTIONS	2,500	4.91%	467
WORLD TRADE CENTER	47	0.09%	9
ZOO	117	0.23%	22
OTHER	866	1.70%	158
TOTAL	50,903	100.00%	9,505

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1986
SOURCE: SPECIAL COMPUTER REPORT

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	5,099	0.08%	1
PLANT MGMT	553	0.01%	0
STATE REGISTER & DOCUMENTS	39,553	0.60%	10
MICROGRAPHICS	387	0.01%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	427	0.01%	0
STATE PRINTER	683	0.01%	0
CENTRAL STORES	1,370	0.02%	0
FEDERAL SURPLUS	5,414	0.08%	1
RESOURCE RECOVERY	316	.00%	0
COMMUTER VANS	0	0.00%	0
IMB	2,369	0.04%	1
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,813	0.03%	0
PROC SUR-LOCAL GOVT	392	0.01%	0
RECORDS MGMT-LOCAL GOVT	1,790	0.03%	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
OTHER	3,146	0.05%	1
AGRICULTURE	135,978	2.07%	35
ANIMAL HEALTH BD	7,202	0.11%	2
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	57,781	0.88%	15
AUDITOR	13,438	0.20%	3
CAPITOL AREA ARCH PLAN BD	487	0.01%	0
CHARITABLE GAMBLING	10,648	0.16%	3
COMMERCE	106,508	1.62%	27
COMMUNITY COLLEGE BD	60,387	0.92%	15
CORRECTIONS	29,073	0.44%	7
ECONOMIC SECURITY	6,185	0.09%	2
EDUCATION-CENTRAL OFFICE	327,766	5.00%	84
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	43,959	0.67%	11
EMPLOYEE RELATIONS	51,679	0.79%	13
ENERGY, ECONOMIC DVLP	341,382	5.20%	87
FINANCE	168,678	2.57%	43
GOVERNOR	14,610	0.22%	4
HANDICAPPED COUNCIL	15,112	0.23%	4
HEALTH	18,974	0.29%	5
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,533	0.05%	1
NURSING	10,503	0.16%	3
PHARMACY	38	.00%	0
DENTISTRY	3,410	0.05%	1
CHIROPRACTORS	18	.00%	0
PSYCHOLOGY	1	.00%	0
OPTOMETRY	12	.00%	0
NURSING HOME ADM	83	.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	416	0.01%	0
HIGHER ED COORD BD	82,954	1.26%	21

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	34,078	0.52%	9
HUMAN RIGHTS	19,002	0.29%	5
INDIAN AFFAIRS	534	0.01%	0
INVESTMENT BOARD	1,410	0.02%	0
IRON RANGE RESOURCES	0	0.00%	0
LABOR & INDUSTRY	142,159	2.17%	36
LEGISLATIVE AUDIT	4,393	0.07%	1
LIEUTENANT GOVERNOR	3,030	0.05%	1
MEDIATION SVCS	7,129	0.11%	2
MILITARY AFFAIRS	3	.00%	0
MUNICIPAL BOARD	1,071	0.02%	0
NATURAL RESOURCES	422,353	6.44%	108
NON-HEALTH LIC BDS			
BOXING	282	.00%	0
BARBERS	2,082	0.03%	1
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	286	.00%	0
ACCOUNTANCY	10,805	0.16%	3
PEACE OFFICERS	5,793	0.09%	1
PLANNING	34,764	0.53%	9
POLLUTION CONTROL	308	.00%	0
PUB EMP RET ASSN	205,774	3.14%	53
PUBLIC SAFETY	1,580,578	24.09%	404
PUBLIC SERVICE	3,226	0.05%	1
PUBLIC UTIL COMM	3,976	0.06%	1
RACING COMMISSION	176	.00%	0
REVENUE	1,046,268	15.95%	267
SECRETARY OF STATE	46,213	0.70%	12
SENTENCE GUIDELINES	1,259	0.02%	0
STATE RETIREMENT	67,617	1.03%	17
STATE UNIV SYSTEM	58,787	0.90%	15
TEACHERS RETIREMENT	94,027	1.43%	24
TRANSPORTATION	191,571	2.92%	49
TRANSPORTATION REG BD	2,869	0.04%	1
TREASURER	342	0.01%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	6,359	0.10%	2
WELFARE-CENT OFFICE	882,903	13.46%	226
WELFARE-INSTITUTIONS	2,140	0.03%	1
WORLD TRADE CENTER	2,117	0.03%	1
ZOO	0	0.00%	0
OTHER	100,287	1.53%	27
TOTAL	6,560,098	100.00%	1,677

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE F.Y. 1986
SOURCE: SPECIAL COMPUTER REPORT

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	354	0.07%	2
PLANT MGMT	3,437	0.72%	24
STATE REGISTER & DOCUMENTS	181	0.04%	1
MICROGRAPHICS	158	0.03%	1
OFFICE EQUIPMENT	515	0.11%	4
TELECOMMUNICATIONS	5	.00%	0
MOTOR POOL	1,463	0.31%	10
STATE PRINTER	469	0.10%	3
CENTRAL STORES	70	0.01%	0
FEDERAL SURPLUS	74	0.02%	1
RESOURCE RECOVERY	27	0.01%	0
COMMUTER VANS	42	0.01%	0
IMB	5,840	1.22%	40
ADDRESSING & INSERT	18	.00%	0
MOVERS & DELIVERY	118	0.02%	1
CENTRAL MNTNCE REV	1	.00%	0
CAPITOL PARKING	73	0.02%	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
OTHER	220	0.05%	2
AGRICULTURE	4,662	0.97%	32
ANIMAL HEALTH BD	235	0.05%	2
ARTS BOARD	124	0.03%	1
ATTORNEY GENERAL	3,190	0.67%	22
AUDITOR	558	0.12%	4
CAPITOL AREA ARCH PLAN BD	29	0.01%	0
CHARITABLE GAMBLING	61	0.01%	0
COMMERCE	1,844	0.39%	13
COMMUNITY COLLEGE BD	64,258	13.42%	439
CORRECTIONS	26,944	5.63%	184
ECONOMIC SECURITY	14,493	3.03%	99
EDUCATION-CENTRAL OFFICE	5,906	1.23%	40
EDUCATION-FARIBAULT SCHOOLS	4312	0.90%	29
EDUCATION-VO-TECH	1,359	0.28%	9
EMPLOYEE RELATIONS	1,206	0.25%	8
ENERGY, ECONOMIC DVLP	2,583	0.54%	18
FINANCE	861	0.18%	6
GOVERNOR	447	0.09%	3
HANDICAPPED COUNCIL	111	0.02%	1
HEALTH	8,716	1.82%	60
HEALTH LIC BDS			
MEDICAL EXAMINERS	138	0.03%	1
NURSING	218	0.05%	1
PHARMACY	91	0.02%	1
DENTISTRY	82	0.02%	1
CHIROPRACTORS	19	.00%	0
PSYCHOLOGY	14	.00%	0
OPTOMETRY	16	.00%	0
NURSING HOME ADM	54	0.01%	0
PODIATRY	1	.00%	0
VETERINARY MEDICINE	14	.00%	0
HEARING EXAMINER	561	0.12%	4
HIGHER ED COORD BD	528	0.11%	4

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	53	0.01%	0
HOUSING FINANCE	1,222	0.26%	8
HUMAN RIGHTS	503	0.11%	3
INDIAN AFFAIRS	77	0.02%	1
INVESTMENT BOARD	328	0.07%	2
IRON RANGE RESOURCES	2,122	0.44%	15
LABOR & INDUSTRY	3,372	0.70%	23
LEGISLATIVE AUDIT	709	0.15%	5
LIEUTENANT GOVERNOR	118	0.02%	1
MEDIATION SVCS	189	0.04%	1
MILITARY AFFAIRS	4,561	0.95%	31
MUNICIPAL BOARD	36	0.01%	0
NATURAL RESOURCES	37,145	7.76%	254
NON-HEALTH LIC BDS			
BOXING	14	.00%	0
BARBERS	56	0.01%	0
ELECTRICITY	215	0.04%	1
ARCHITECTS & ENG	89	0.02%	1
ABSTRACTORS	1	.00%	0
ACCOUNTANCY	61	0.01%	0
PEACE OFFICERS	77	0.02%	1
PLANNING	1,876	0.39%	13
POLLUTION CONTROL	6,676	1.39%	46
PUB EMP RET ASSN	7	.00%	0
PUBLIC SAFETY	20,967	4.38%	143
PUBLIC SERVICE	1,531	0.32%	10
PUBLIC UTIL COMM	402	0.08%	3
RACING COMMISSION	129	0.03%	1
REVENUE	7,551	1.58%	52
SECRETARY OF STATE	570	0.12%	4
SENTENCE GUIDELINES	56	0.01%	0
STATE RETIREMENT	375	0.08%	3
STATE UNIV SYSTEM	101,040	21.11%	691
TEACHERS RETIREMENT	447	0.09%	3
TRANSPORTATION	54,633	11.41%	374
TRANSPORTATION REG BD	72	0.02%	0
TREASURER	187	0.04%	1
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	8,183	1.71%	56
WELFARE-CENT OFFICE	7,562	1.58%	52
WELFARE-INSTITUTIONS	52,299	10.92%	358
WORLD TRADE CENTER	6	.00%	0
ZOO	4,180	0.87%	29
OTHER	2,343	0.49%	17
TOTAL	478,740	100.00%	3,274

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-86
SOURCE: FIXED ASSET SUMMARY REPORT

SCHEDULE 21.7
ACTUAL 1986

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

USER DEPARTMENT	TOTAL	PROCURE	CENTRAL MAIL	INVENTORY MANAGEMNT
ADMINISTRATION				
BUILDING CODE	9	6	1	2
PLANT MGMT	80	56	0	24
STATE REGISTER & DOCUMENTS	29	18	10	1
MICROGRAPHICS	8	7	0	1
OFFICE EQUIPMENT	31	27	0	4
TELECOMMUNICATIONS	3	3	0	0
MOTOR POOL	18	8	0	10
STATE PRINTER	19	16	0	3
CENTRAL STORES	22	22	0	0
FEDERAL SURPLUS	2	0	1	1
RESOURCE RECOVERY	1	1	0	0
COMMUTER VANS	1	1	0	0
IMB	139	98	1	40
ADDRESSING & INSERT	2	2	0	0
MOVERS & DELIVERY	1	0	0	1
CENTRAL MNTNCE REV	0	0	0	0
CAPITOL PARKING	0	0	0	0
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	0	0	0	0
911 EMERGENCY	0	0	0	0
OTHER	243	240	1	2
AGRICULTURE	419	352	35	32
ANIMAL HEALTH BD	8	4	2	2
ARTS BOARD	38	37	0	1
ATTORNEY GENERAL	88	51	15	22
AUDITOR	13	6	3	4
CAPITOL AREA ARCH PLAN BD	3	3	0	0
CHARITABLE GAMBLING	9	6	3	0
COMMERCE	73	33	27	13
COMMUNITY COLLEGE BD	1,084	630	15	439
CORRECTIONS	614	423	7	184
ECONOMIC SECURITY	718	617	2	99
EDUCATION-CENTRAL OFFICE	272	148	84	40
EDUCATION-FARIBAULT SCHOOLS	56	27	0	29
EDUCATION-VO-TECH	58	38	11	9
EMPLOYEE RELATIONS	48	27	13	8
ENERGY, ECONOMIC DVL P	363	258	87	18
FINANCE	71	22	43	6
GOVERNOR	15	8	4	3
HANDICAPPED COUNCIL	10	5	4	1
HEALTH	360	295	5	60
HEALTH LIC BDS				
MEDICAL EXAMINERS	11	9	1	1
NURSING	8	4	3	1
PHARMACY	5	4	0	1
DENTISTRY	8	6	1	1
CHIROPRACTORS	2	2	0	0
PSYCHOLOGY	3	3	0	0
OPTOMETRY	2	2	0	0
NURSING HOME ADM	2	2	0	0
PODIATRY	0	0	0	0
VETERINARY MEDICINE	3	3	0	0
HEARING EXAMINER	38	34	0	4
HIGHER ED COORD BD	69	44	21	4

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

USER DEPARTMENT	TOTAL	PROCURE	CENTRAL MAIL	INVENTORY MANAGEMNT
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	52	35	9	8
HUMAN RIGHTS	19	11	5	3
INDIAN AFFAIRS	4	3	0	1
INVESTMENT BOARD	10	8	0	2
IRON RANGE RESOURCES	129	114	0	15
LABOR & INDUSTRY	136	77	36	23
LEGISLATIVE AUDIT	9	3	1	5
LIEUTENANT GOVERNOR	5	3	1	1
MEDIATION SVCS	13	10	2	1
MILITARY AFFAIRS	50	19	0	31
MUNICIPAL BOARD	5	5	0	0
NATURAL RESOURCES	1.174	812	108	254
NON-HEALTH LIC BDS				
BOXING	1	1	0	0
BARBERS	2	1	1	0
ELECTRICITY	8	7	0	1
ARCHITECTS & ENG	4	3	0	1
ABSTRACTORS	1	1	0	0
ACCOUNTANCY	6	3	3	0
PEACE OFFICERS	3	1	1	1
PLANNING	91	69	9	13
POLLUTION CONTROL	243	197	0	46
PUB EMP RET ASSN	80	27	53	0
PUBLIC SAFETY	1.151	604	404	143
PUBLIC SERVICE	32	21	1	10
PUBLIC UTIL COMM	10	6	1	3
RACING COMMISSION	15	14	0	1
REVENUE	424	105	267	52
SECRETARY OF STATE	34	18	12	4
SENTENCE GUIDELINES	2	2	0	0
STATE RETIREMENT	35	15	17	3
STATE UNIV SYSTEM	1.776	1.070	15	691
TEACHERS RETIREMENT	41	14	24	3
TRANSPORTATION	2.059	1.636	49	374
TRANSPORTATION REG BD	5	4	1	0
TREASURER	3	2	0	1
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	90	32	2	56
WELFARE-CENT OFFICE	566	288	226	52
WELFARE-INSTITUTIONS	826	467	1	358
WORLD TRADE CENTER	10	9	1	0
ZOO	51	22	0	29
OTHER	202	158	27	17
TOTAL	14.456	9.505	1.677	3.274

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 22.2
ACTUAL 1986

STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1986 ACTUAL

ALLOCATED ADDITIONS:

ADMINISTRATION	
COMM OFFICE & ADMN SVCS	111
GENERAL SERVICES	9
INFORMATION SERVICES	3,611
AGENCY SERVICES	71
FINANCE	114,167
BUDGET	6,850
ACCOUNTING	34,325
OTHER	7,904
EMPLOYEE RELATIONS	14,645
MEDIATION SERVICES	89
LEGISLATIVE AUDIT	38,863
ATTORNEY GENERAL	15,817
LABOR AND INDUSTRY-WKRS COMP	28
ISB CREDIT	(108,174)
TOTAL ALLOCATED ADDITIONS	128,316
TOTAL TO BE ALLOCATED	128,316

SCHEDULE 22.3
ACTUAL 1986

STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT ADMN
ALLOCATED ADDITIONS	128,316	128,316
COST BY FUNCTION	128,316	128,316
ALLOCABLE COSTS DISALLOWED	128,316	128,316
NET ALLOCATION	128,316	128,316

SCHEDULE 22.4
ACTUAL 1986

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	27	24.11%	30.933
FIN-ACCOUNTING	54	48.21%	61.867
FIN-OTHER	31	27.68%	35.516
TOTAL	112	100.00%	128.316

ALLOCATION BASIS: F.Y. 1986 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 22.5
ACTUAL 1986

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	30.933	30.933
FIN-ACCOUNTING	61.867	61.867
FIN-OTHER	35.516	35.516
TOTAL ALLOCATED	128,316	128,316

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 23.2
ACTUAL 1986

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	30.933
LEGISLATIVE AUDIT	0

TOTAL ALLOCATED ADDITIONS	30.933
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TOTAL TO BE ALLOCATED	30.933
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SCHEDULE 23.3
ACTUAL 1986

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	30,933	19,656	4,910	6,367
COST BY FUNCTION	30,933	19,656	4,910	6,367
ALLOCABLE COSTS	30,933	19,656	4,910	6,367
DISALLOWED	(6,367)			(6,367)
NET ALLOCATION	24,566	19,656	4,910	0

STATE OF MINNESOTA

FINANCE-BUDET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	1,345	0.05%	11
PLANT MGMT	7,692	0.31%	61
STATE REGISTER & DOCUMENTS	6,548	0.26%	52
MICROGRAPHICS	1,819	0.07%	14
OFFICE EQUIPMENT	1,307	0.05%	10
TELECOMMUNICATIONS	14,217	0.57%	113
MOTOR POOL	27,972	1.13%	222
STATE PRINTER	21,990	0.89%	174
CENTRAL STORES	18,862	0.76%	150
FEDERAL SURPLUS	1,295	0.05%	10
RESOURCE RECOVERY	524	0.02%	4
COMMUTER VANS	716	0.03%	6
IMB	12,434	0.50%	99
ADDRESSING & INSERT	928	0.04%	7
MOVERS & DELIVERY	1,021	0.04%	8
CENTRAL MNTNCE REV	1,598	0.06%	13
CAPITOL PARKING	2,042	0.08%	16
PROC SUR-LOCAL GOVT	52	.00%	0
RECORDS MGMT-LOCAL GOVT	187	0.01%	1
STATE SURPLUS	371	0.01%	3
MGMT ANALYSIS-SP. FD	311	0.01%	2
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7,297	0.29%	58
AGRICULTURE	45,196	1.82%	359
ANIMAL HEALTH BD	1,880	0.08%	15
ARTS BOARD	2,441	0.10%	19
ATTORNEY GENERAL	18,308	0.74%	145
AUDITOR	4,583	0.18%	36
CAPITOL AREA ARCH PLAN BD	545	0.02%	4
CHARITABLE GAMBLING	2,097	0.08%	17
COMMERCE	38,206	1.54%	303
COMMUNITY COLLEGE BD	110,815	4.47%	879
CORRECTIONS	106,037	4.28%	841
ECONOMIC SECURITY	234,879	9.48%	1,864
EDUCATION-CENTRAL OFFICE	85,477	3.45%	678
EDUCATION-FARIBAUT SCHOOLS	6010	0.24%	48
EDUCATION-VO-TECH	19,341	0.78%	153
EMPLOYEE RELATIONS	10,158	0.41%	81
ENERGY, ECONOMIC DVL	36,326	1.47%	288
GOVERNOR	3,051	0.12%	24
HANDICAPPED COUNCIL	1,586	0.06%	13
HEALTH	64,676	2.61%	513
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,316	0.09%	18
NURSING	3,469	0.14%	28
PHARMACY	1,465	0.06%	12
DENTISTRY	1,619	0.07%	13
CHIROPRACTORS	639	0.03%	5
PSYCHOLOGY	888	0.04%	7
OPTOMETRY	546	0.02%	4
NURSING HOME ADM	702	0.03%	6
PODIATRY	345	0.01%	3
VETERINARY MEDICINE	607	0.02%	5
HEARING EXAMINER	4,890	0.20%	39
HIGHER ED COORD BD	10,618	0.43%	84

STATE OF MINNESOTA

FINANCE-BUDET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	0
HOUSING FINANCE	12.002	0.49%	96
HUMAN RIGHTS	3.179	0.13%	25
INDIAN AFFAIRS	1.319	0.05%	10
INVESTMENT BOARD	1.665	0.07%	13
IRON RANGE RESOURCES	18.542	0.75%	147
LABOR & INDUSTRY	72.467	2.93%	575
LEGISLATIVE AUDIT	1.885	0.08%	15
LIEUTENANT GOVERNOR	466	0.02%	4
MEDIATION SVCS	1.700	0.07%	13
MILITARY AFFAIRS	17.378	0.70%	138
MUNICIPAL BOARD	842	0.03%	7
NATURAL RESOURCES	211.747	8.55%	1,680
NON-HEALTH LIC BDS			
BOXING	548	0.02%	4
BARBERS	1.324	0.05%	11
ELECTRICITY	3.992	0.16%	32
ARCHITECTS & ENG	2.074	0.08%	16
ABSTRACTORS	187	0.01%	1
ACCOUNTANCY	1.602	0.06%	13
PEACE OFFICERS	2.073	0.08%	16
PLANNING	11.740	0.47%	93
POLLUTION CONTROL	26.540	1.07%	211
PUB EMP RET ASSN	4.976	0.20%	39
PUBLIC SAFETY	404.840	16.34%	3,212
PUBLIC SERVICE	4.929	0.20%	39
PUBLIC UTIL COMM	1.471	0.06%	12
RACING COMMISSION	2.560	0.10%	20
REVENUE	86.720	3.50%	688
SECRETARY OF STATE	9.554	0.39%	76
SENTENCE GUIDELINES	640	0.03%	5
STATE RETIREMENT	4.251	0.17%	34
STATE UNIV SYSTEM	136.904	5.53%	1,086
TEACHERS RETIREMENT	2.468	0.10%	20
TRANSPORTATION	204.185	8.24%	1,620
TRANSPORTATION REG BD	427	0.02%	3
TREASURER	527	0.02%	4
UNIV OF MINN	874	0.04%	7
VETERANS AFFAIRS	23.281	0.94%	185
WELFARE-CENT OFFICE	91.816	3.71%	728
WELFARE-INSTITUTIONS	84.031	3.39%	667
WORLD TRADE CENTER	1.584	0.06%	13
ZOO	21.067	0.85%	167
OTHER	46.642	1.88%	373
TOTAL	2,477,372	100.00%	19,656

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	3	0.05%	2
PLANT MGMT	16	0.24%	12
STATE REGISTER & DOCUMENTS	4	0.06%	3
MICROGRAPHICS	1	0.02%	1
OFFICE EQUIPMENT	2	0.03%	1
TELECOMMUNICATIONS	1	0.02%	1
MOTOR POOL	3	0.05%	2
STATE PRINTER	2	0.03%	1
CENTRAL STORES	2	0.03%	1
FEDERAL SURPLUS	1	0.02%	1
RESOURCE RECOVERY	1	0.02%	1
COMMUTER VANS	1	0.02%	1
IMB	24	0.36%	18
ADDRESSING & INSERT	3	0.05%	2
MOVERS & DELIVERY	1	0.02%	1
CENTRAL MNTNCE REV	1	0.02%	1
CAPITOL PARKING	1	0.02%	1
PROC SUR-LOCAL GOVT	1	0.02%	1
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	1	0.02%	1
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	11	0.17%	8
AGRICULTURE	134	2.03%	100
ANIMAL HEALTH BD	7	0.11%	5
ARTS BOARD	28	0.42%	21
ATTORNEY GENERAL	47	0.71%	35
AUDITOR	8	0.12%	6
CAPITOL AREA ARCH PLAN BD	1	0.02%	1
CHARITABLE GAMBLING	2	0.03%	1
COMMERCE	32	0.48%	24
COMMUNITY COLLEGE BD	83	1.26%	62
CORRECTIONS	641	9.71%	477
ECONOMIC SECURITY	116	1.76%	86
EDUCATION-CENTRAL OFFICE	49	0.74%	36
EDUCATION-FARIBAUTL SCHOOLS	383	5.80%	285
EDUCATION-VO-TECH	124	1.88%	92
EMPLOYEE RELATIONS	20	0.30%	15
ENERGY, ECONOMIC DVLP	219	3.32%	163
GOVERNOR	8	0.12%	6
HANDICAPPED COUNCIL	6	0.09%	4
HEALTH	446	6.75%	332
HEALTH LIC BDS			
MEDICAL EXAMINERS	2	0.03%	1
NURSING	2	0.03%	1
PHARMACY	2	0.03%	1
DENTISTRY	2	0.03%	1
CHIROPRACTORS	2	0.03%	1
PSYCHOLOGY	1	0.02%	1
OPTOMETRY	1	0.02%	1
NURSING HOME ADM	2	0.03%	1
PODIATRY	1	0.02%	1
VETERINARY MEDICINE	2	0.03%	1
HEARING EXAMINER	7	0.11%	5
HIGHER ED COORD BD	44	0.67%	33

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%	1
HOUSING FINANCE	64	0.97%	48
HUMAN RIGHTS	31	0.47%	23
INDIAN AFFAIRS	18	0.27%	13
INVESTMENT BOARD	31	0.47%	23
IRON RANGE RESOURCES	88	1.33%	65
LABOR & INDUSTRY	148	2.24%	110
LEGISLATIVE AUDIT	5	0.08%	4
LIEUTENANT GOVERNOR	5	0.08%	4
MEDIATION SVCS	7	0.11%	5
MILITARY AFFAIRS	49	0.74%	36
MUNICIPAL BOARD	3	0.05%	2
NATURAL RESOURCES	1,040	15.75%	773
NON-HEALTH LIC BDS			
BOXING	2	0.03%	1
BARBERS	2	0.03%	1
ELECTRICITY	9	0.14%	7
ARCHITECTS & ENG	2	0.03%	1
ABSTRACTORS	2	0.03%	1
ACCOUNTANCY	2	0.03%	1
PEACE OFFICERS	3	0.05%	2
PLANNING	47	0.71%	35
POLLUTION CONTROL	239	3.62%	178
PUB EMP RET ASSN	9	0.14%	7
PUBLIC SAFETY	229	3.47%	170
PUBLIC SERVICE	9	0.14%	7
PUBLIC UTIL COMM	5	0.08%	4
RACING COMMISSION	23	0.35%	17
REVENUE	263	3.98%	196
SECRETARY OF STATE	14	0.21%	10
SENTENCE GUIDELINES	7	0.11%	5
STATE RETIREMENT	13	0.20%	10
STATE UNIV SYSTEM	68	1.03%	51
TEACHERS RETIREMENT	3	0.05%	2
TRANSPORTATION	460	6.97%	342
TRANSPORTATION REG BD	1	0.02%	1
TREASURER	2	0.03%	1
UNIV OF MINN	48	0.73%	36
VETERANS AFFAIRS	62	0.94%	46
WELFARE-CENT OFFICE	397	6.01%	295
WELFARE-INSTITUTIONS	275	4.16%	204
WORLD TRADE CENTER	3	0.05%	2
ZOO	82	1.24%	61
OTHER	331	5.01%	250
TOTAL	6,604	100.00%	4,910

ALLOCATION BASIS: NUMBER OF AIDS (ALLOTMENT ACCOUNTS) 9-17-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DEPARTMEN DETAIL ALLOCATIONNN SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
BUILDING CODE	13	11	2
PLANT MGMT	73	61	12
STATE REGISTER & DOCUMENTS	55	52	3
MICROGRAPHICS	15	14	1
OFFICE EQUIPMENT	11	10	1
TELECOMMUNICATIONS	114	113	1
MOTOR POOL	224	222	2
STATE PRINTER	175	174	1
CENTRAL STORES	151	150	1
FEDERAL SURPLUS	11	10	1
RESOURCE RECOVERY	5	4	1
COMMUTER VANS	7	6	1
IMB	117	99	18
ADDRESSING & INSERT	9	7	2
MOVERS & DELIVERY	9	8	1
CENTRAL MNTNCE REV	14	13	1
CAPITOL PARKING	17	16	1
PROC SUR-LOCAL GOVT	1	0	1
RECORDS MGMT-LOCAL GOVT	1	1	0
STATE SURPLUS	3	3	0
MGMT ANALYSIS-SP FD	3	2	1
IISAC	0	0	0
911 EMERGENCY	0	0	0
OTHER	66	58	8
AGRICULTURE	459	359	100
ANIMAL HEALTH BD	20	15	5
ARTS BOARD	40	19	21
ATTORNEY GENERAL	180	145	35
AUDITOR	42	36	6
CAPITOL AREA ARCH PLAN BD	5	4	1
CHARITABLE GAMBLING	18	17	1
COMMERCE	327	303	24
COMMUNITY COLLEGE BD	941	879	62
CORRECTIONS	1,318	841	477
ECONOMIC SECURITY	1,950	1,864	86
EDUCATION-CENTRAL OFFICE	714	678	36
EDUCATION-FARIBAULT SCHOOLS	333	48	285
EDUCATION-VO-TECH	245	153	92
EMPLOYEE RELATIONS	96	81	15
ENERGY, ECONOMIC DVLP	451	288	163
GOVERNOR	30	24	6
HANDICAPPED COUNCIL	17	13	4
HEALTH	845	513	332
HEALTH LIC BDS			
MEDICAL EXAMINERS	19	18	1
NURSING	29	28	1
PHARMACY	13	12	1
DENTISTRY	14	13	1
CHIROPRACTORS	6	5	1
PSYCHOLOGY	8	7	1
OPTOMETRY	5	4	1
NURSING HOME ADM	7	6	1
PODIATRY	4	3	1
VETERINARY MEDICINE	6	5	1
HEARING EXAMINER	44	39	5
HIGHER ED COORD BD	117	84	33

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DEPARTMEN DETAIL ALLOCATIONN SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HIGHER ED FAC AUTH	1	0	1
HOUSING FINANCE	144	96	48
HUMAN RIGHTS	48	25	23
INDIAN AFFAIRS	23	10	13
INVESTMENT BOARD	36	13	23
IRON RANGE RESOURCES	212	147	65
LABOR & INDUSTRY	685	575	110
LEGISLATIVE AUDIT	19	15	4
LIEUTENANT GOVERNOR	8	4	4
MEDIATION SVCS	18	13	5
MILITARY AFFAIRS	174	138	36
MUNICIPAL BOARD	9	7	2
NATURAL RESOURCES	2,453	1,680	773
NON-HEALTH LIC BDS			
BOXING	5	4	1
BARBERS	12	11	1
ELECTRICITY	39	32	7
ARCHITECTS & ENG	17	16	1
ABSTRACTORS	2	1	1
ACCOUNTANCY	14	13	1
PEACE OFFICERS	18	16	2
PLANNING	128	93	35
POLLUTION CONTROL	389	211	178
PUB EMP RET ASSN	46	39	7
PUBLIC SAFETY	3,382	3,212	170
PUBLIC SERVICE	46	39	7
PUBLIC UTIL COMM	16	12	4
RACING COMMISSION	37	20	17
REVENUE	884	688	196
SECRETARY OF STATE	86	76	10
SENTENCE GUIDELINES	10	5	5
STATE RETIREMENT	44	34	10
STATE UNIV SYSTEM	1,137	1,086	51
TEACHERS RETIREMENT	22	20	2
TRANSPORTATION	1,962	1,620	342
TRANSPORTATION REG BD	4	3	1
TREASURER	5	4	1
UNIV OF MINN	43	7	36
VETERANS AFFAIRS	231	185	46
WELFARE-CENT OFFICE	1,023	728	295
WELFARE-INSTITUTIONS	871	667	204
WORLD TRADE CENTER	15	13	2
ZOO	228	167	61
OTHER	623	373	250
TOTAL	24,566	19,656	4,910

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
ACTUAL 1986

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

EXPENDITURES-ACTUAL F.Y. 1986

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	61.867
LEGISLATIVE AUDIT	106.110
TOTAL ALLOCATED ADDITIONS	167.977
TOTAL TO BE ALLOCATED	167.977

SCHEDULE 24.3
ACTUAL 1986

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	167.977	157.507	10,470
COST BY FUNCTION	167.977	157.507	10,470
ALLOCABLE COSTS DISALLOWED	167.977 (10,470)	157.507	10,470 (10,470)
NET ALLOCATION	157.507	157.507	0

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	1.345	0.05%	86
PLANT MGMT	7.692	0.31%	489
STATE REGISTER & DOCUMENTS	6.548	0.26%	416
MICROGRAPHICS	1.819	0.07%	116
OFFICE EQUIPMENT	1.307	0.05%	83
TELECOMMUNICATIONS	14.217	0.57%	904
MOTOR POOL	27.972	1.13%	1,778
STATE PRINTER	21.990	0.89%	1,398
CENTRAL STORES	18.862	0.76%	1,199
FEDERAL SURPLUS	1.295	0.05%	82
RESOURCE RECOVERY	524	0.02%	33
COMMUTER VANS	716	0.03%	46
IMB	12.434	0.50%	791
ADDRESSING & INSERT	928	0.04%	59
MOVERS & DELIVERY	1,021	0.04%	65
CENTRAL MNTNCE REV	1,598	0.06%	102
CAPITOL PARKING	2,042	0.08%	130
PROC SUR-LOCAL GOVT	52	.00%	3
RECORDS MGMT-LOCAL GOVT	187	0.01%	12
STATE SURPLUS	371	0.01%	24
MGMT ANALYSIS-SP FD	311	0.01%	20
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7.297	0.29%	464
AGRICULTURE	45.196	1.82%	2,873
ANIMAL HEALTH BD	1,880	0.08%	120
ARTS BOARD	2,441	0.10%	155
ATTORNEY GENERAL	18,308	0.74%	1,164
AUDITOR	4,583	0.18%	291
CAPITOL AREA ARCH PLAN BD	545	0.02%	35
CHARITABLE GAMBLING	2,097	0.08%	133
COMMERCE	38,206	1.54%	2,429
COMMUNITY COLLEGE BD	110,815	4.47%	7,045
CORRECTIONS	106,037	4.28%	6,742
ECONOMIC SECURITY	234,879	9.48%	14,933
EDUCATION-CENTRAL OFFICE	85,477	3.45%	5,434
EDUCATION-FARIBAUTL SCHOOLS	6,010	0.24%	382
EDUCATION-VO-TECH	19,341	0.78%	1,230
EMPLOYEE RELATIONS	10,158	0.41%	646
ENERGY, ECONOMIC DVLP	36,326	1.47%	2,310
GOVERNOR	3,051	0.12%	194
HANDICAPPED COUNCIL	1,586	0.06%	101
HEALTH	64,676	2.61%	4,112
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,316	0.09%	147
NURSING	3,469	0.14%	221
PHARMACY	1,465	0.06%	93
DENTISTRY	1,619	0.07%	103
CHIROPRACTORS	639	0.03%	41
PSYCHOLOGY	888	0.04%	56
OPTOMETRY	546	0.02%	35
NURSING HOME ADM	702	0.03%	45
PODIATRY	345	0.01%	22
VETERINARY MEDICINE	607	0.02%	39
HEARING EXAMINER	4,890	0.20%	311
HIGHER ED COORD BD	10,618	0.43%	675

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	2
HOUSING FINANCE	12,082	0.49%	768
HUMAN RIGHTS	3,179	0.13%	202
INDIAN AFFAIRS	1,319	0.05%	84
INVESTMENT BOARD	1,665	0.07%	106
IRON RANGE RESOURCES	18,542	0.75%	1,179
LABOR & INDUSTRY	72,467	2.93%	4,607
LEGISLATIVE AUDIT	1,885	0.08%	120
LIEUTENANT GOVERNOR	466	0.02%	30
MEDIATION SVCS	1,700	0.07%	108
MILITARY AFFAIRS	17,378	0.70%	1,105
MUNICIPAL BOARD	842	0.03%	54
NATURAL RESOURCES	211,747	8.55%	13,463
NON-HEALTH LIC BDS			
BOXING	548	0.02%	35
BARBERS	1,324	0.05%	84
ELECTRICITY	3,992	0.16%	254
ARCHITECTS & ENG	2,074	0.08%	132
ABSTRACTORS	187	0.01%	12
ACCOUNTANCY	1,602	0.06%	102
PEACE OFFICERS	2,073	0.08%	132
PLANNING	11,740	0.47%	746
POLLUTION CONTROL	26,540	1.07%	1,687
PUB EMP RET ASSN	4,976	0.20%	316
PUBLIC SAFETY	404,840	16.34%	25,739
PUBLIC SERVICE	4,929	0.20%	313
PUBLIC UTIL COMM	1,471	0.06%	94
RACING COMMISSION	2,560	0.10%	163
REVENUE	86,720	3.50%	5,514
SECRETARY OF STATE	9,554	0.39%	607
SENTENCE GUIDELINES	640	0.03%	41
STATE RETIREMENT	4,251	0.17%	270
STATE UNIV SYSTEM	136,904	5.53%	8,704
TEACHERS RETIREMENT	2,468	0.10%	157
TRANSPORTATION	204,185	8.24%	12,982
TRANSPORTATION REG BD	427	0.02%	27
TREASURER	527	0.02%	34
UNIV OF MINN	874	0.04%	56
VETERANS AFFAIRS	23,281	0.94%	1,480
WELFARE-CENT OFFICE	91,816	3.71%	5,838
WELFARE-INSTITUTIONS	84,031	3.39%	5,343
WORLD TRADE CENTER	1,584	0.06%	101
ZOO	21,067	0.85%	1,339
OTHER	46,642	1.88%	2,960
TOTAL	2,477,372	100.00%	157,507

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

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

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
BUILDING CODE	86	86
PLANT MGMT	489	489
STATE REGISTER & DOCUMENTS	416	416
MICROGRAPHICS	116	116
OFFICE EQUIPMENT	83	83
TELECOMMUNICATIONS	904	904
MOTOR POOL	1,778	1,778
STATE PRINTER	1,398	1,398
CENTRAL STORES	1,199	1,199
FEDERAL SURPLUS	82	82
RESOURCE RECOVERY	33	33
COMMUTER VANS	46	46
IMB	791	791
ADDRESSING & INSERT	59	59
MOVERS & DELIVERY	65	65
CENTRAL MNTNCE REV	102	102
CAPITOL PARKING	130	130
PROC SUR-LOCAL GOVT	3	3
RECORDS MGMT-LOCAL GOVT	12	12
STATE SURPLUS	24	24
MGMT ANALYSIS-SP FD	20	20
IISAC	0	0
911 EMERGENCY	0	0
OTHER	464	464
AGRICULTURE	2,873	2,873
ANIMAL HEALTH BD	120	120
ARTS BOARD	155	155
ATTORNEY GENERAL	1,164	1,164
AUDITOR	291	291
CAPITOL AREA ARCH PLAN BD	35	35
CHARITABLE GAMBLING	133	133
COMMERCE	2,429	2,429
COMMUNITY COLLEGE BD	7,045	7,045
CORRECTIONS	6,742	6,742
ECONOMIC SECURITY	14,933	14,933
EDUCATION-CENTRAL OFFICE	5,434	5,434
EDUCATION-FARIBAUT SCHOOLS	382	382
EDUCATION-VO-TECH	1,230	1,230
EMPLOYEE RELATIONS	646	646
ENERGY, ECONOMIC DVLP	2,310	2,310
GOVERNOR	194	194
HANDICAPPED COUNCIL	101	101
HEALTH	4,112	4,112
HEALTH LIC BDS		
MEDICAL EXAMINERS	147	147
NURSING	221	221
PHARMACY	93	93
DENTISTRY	103	103
CHIROPRACTORS	41	41
PSYCHOLOGY	56	56
OPTOMETRY	35	35
NURSING HOME ADM	45	45
PODIATRY	22	22
VETERINARY MEDICINE	39	39
HEARING EXAMINER	311	311
HIGHER ED COORD BD	675	675

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	768	768
HUMAN RIGHTS	202	202
INDIAN AFFAIRS	84	84
INVESTMENT BOARD	106	106
IRON RANGE RESOURCES	1,179	1,179
LABOR & INDUSTRY	4,607	4,607
LEGISLATIVE AUDIT	120	120
LIEUTENANT GOVERNOR	30	30
MEDIATION SVCS	108	108
MILITARY AFFAIRS	1,105	1,105
MUNICIPAL BOARD	54	54
NATURAL RESOURCES	13,463	13,463
NON-HEALTH LIC BDS		
BOXING	35	35
BARBERS	84	84
ELECTRICITY	254	254
ARCHITECTS & ENG	132	132
ABSTRACTORS	12	12
ACCOUNTANCY	102	102
PEACE OFFICERS	132	132
PLANNING	746	746
POLLUTION CONTROL	1,687	1,687
PUB EMP RET ASSN	316	316
PUBLIC SAFETY	25,739	25,739
PUBLIC SERVICE	313	313
PUBLIC UTIL COMM	94	94
RACING COMMISSION	163	163
REVENUE	5,514	5,514
SECRETARY OF STATE	607	607
SENTENCE GUIDELINES	41	41
STATE RETIREMENT	270	270
STATE UNIV SYSTEM	8,704	8,704
TEACHERS RETIREMENT	157	157
TRANSPORTATION	12,982	12,982
TRANSPORTATION REG BD	27	27
TREASURER	34	34
UNIV OF MINN	56	56
VETERANS AFFAIRS	1,480	1,480
WELFARE-CENT OFFICE	5,838	5,838
WELFARE-INSTITUTIONS	5,343	5,343
WORLD TRADE CENTER	101	101
ZOO	1,339	1,339
OTHER	2,960	2,960
TOTAL	157,507	157,507

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
ACTUAL 1986

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT AND ADMN	35.516
LEGISLATIVE AUDITOR	68.053

TOTAL ALLOCATED ADDITIONS	103.569
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TOTAL TO BE ALLOCATED	103.569
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SCHEDULE 25.3
ACTUAL 1986

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	CASH MANAGMNT	GENERAL GOVT
ALLOCATED ADDITIONS	103,569	18,046	45,424	1,057	13,055	25,987
COST BY FUNCTION	103,569	18,046	45,424	1,057	13,055	25,987
ALLOCABLE COSTS DISALLOWED	103,569 (25,987)	18,046	45,424	1,057	13,055	25,987 (25,987)
NET ALLOCATION	77,582	18,046	45,424	1,057	13,055	0

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	1,345	0.05%	10
PLANT MGMT	7,692	0.31%	56
STATE REGISTER & DOCUMENTS	6,548	0.26%	48
MICROGRAPHICS	1,819	0.07%	13
OFFICE EQUIPMENT	1,307	0.05%	10
TELECOMMUNICATIONS	14,217	0.57%	104
MOTOR POOL	27,972	1.13%	204
STATE PRINTER	21,990	0.89%	160
CENTRAL STORES	18,862	0.76%	137
FEDERAL SURPLUS	1,295	0.05%	9
RESOURCE RECOVERY	524	0.02%	4
COMMUTER VANS	716	0.03%	5
IMB	12,434	0.50%	91
ADDRESSING & INSERT	928	0.04%	7
MOVERS & DELIVERY	1,021	0.04%	7
CENTRAL MNTNCE REV	1,598	0.06%	12
CAPITOL PARKING	2,042	0.08%	15
PROC SUR-LOCAL GOVT	52	.00%	0
RECORDS MGMT-LOCAL GOVT	187	0.01%	1
STATE SURPLUS	371	0.01%	3
MGMT ANALYSIS-SP FD	311	0.01%	2
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7,297	0.29%	53
AGRICULTURE	45,196	1.82%	329
ANIMAL HEALTH BD	1,880	0.08%	14
ARTS BOARD	2,441	0.10%	18
ATTORNEY GENERAL	18,308	0.74%	133
AUDITOR	4,583	0.18%	33
CAPITOL AREA ARCH PLAN BD	545	0.02%	4
CHARITABLE GAMBLING	2,097	0.08%	15
COMMERCE	38,206	1.54%	278
COMMUNITY COLLEGE BD	110,815	4.47%	807
CORRECTIONS	106,037	4.28%	772
ECONOMIC SECURITY	234,879	9.48%	1,711
EDUCATION-CENTRAL OFFICE	85,477	3.45%	623
EDUCATION-FARIBAUT SCHOOLS	6,010	0.24%	44
EDUCATION-VO-TECH	19,341	0.78%	141
EMPLOYEE RELATIONS	10,158	0.41%	74
ENERGY, ECONOMIC DVLP	36,326	1.47%	265
GOVERNOR	3,051	0.12%	22
HANDICAPPED COUNCIL	1,586	0.06%	12
HEALTH	64,676	2.61%	471
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,316	0.09%	17
NURSING	3,469	0.14%	25
PHARMACY	1,465	0.06%	11
DENTISTRY	1,619	0.07%	12
CHIROPRACTORS	639	0.03%	5
PSYCHOLOGY	888	0.04%	6
OPTOMETRY	546	0.02%	4
NURSING HOME ADM	702	0.03%	5
PODIATRY	345	0.01%	3
VETERINARY MEDICINE	607	0.02%	4
HEARING EXAMINER	4,890	0.20%	36
HIGHER ED COORD BD	10,618	0.43%	77

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	0
HOUSING FINANCE	12,082	0.49%	88
HUMAN RIGHTS	3,179	0.13%	23
INDIAN AFFAIRS	1,319	0.05%	10
INVESTMENT BOARD	1,665	0.07%	12
IRON RANGE RESOURCES	18,542	0.75%	135
LABOR & INDUSTRY	72,467	2.93%	528
LEGISLATIVE AUDIT	1,885	0.08%	14
LIEUTENANT GOVERNOR	466	0.02%	3
MEDIATION SVCS	1,700	0.07%	12
MILITARY AFFAIRS	17,378	0.70%	127
MUNICIPAL BOARD	842	0.03%	6
NATURAL RESOURCES	211,747	8.55%	1,542
NON-HEALTH LIC BDS			
BOXING	548	0.02%	4
BARBERS	1,324	0.05%	10
ELECTRICITY	3,992	0.16%	29
ARCHITECTS & ENG	2,074	0.08%	15
ABSTRACTORS	187	0.01%	1
ACCOUNTANCY	1,602	0.06%	12
PEACE OFFICERS	2,073	0.08%	15
PLANNING	11,740	0.47%	86
POLLUTION CONTROL	26,540	1.07%	193
PUB EMP RET ASSN	4,976	0.20%	36
PUBLIC SAFETY	404,840	16.34%	2,949
PUBLIC SERVICE	4,929	0.20%	36
PUBLIC UTIL COMM	1,471	0.06%	11
RACING COMMISSION	2,560	0.10%	19
REVENUE	86,720	3.50%	632
SECRETARY OF STATE	9,554	0.39%	70
SENTENCE GUIDELINES	640	0.03%	5
STATE RETIREMENT	4,251	0.17%	31
STATE UNIV SYSTEM	136,904	5.53%	997
TEACHERS RETIREMENT	2,468	0.10%	18
TRANSPORTATION	204,185	8.24%	1,487
TRANSPORTATION RES BD	427	0.02%	3
TREASURER	527	0.02%	4
UNIV OF MINN	874	0.04%	6
VETERANS AFFAIRS	23,281	0.94%	170
WELFARE-CENT OFFICE	91,816	3.71%	669
WELFARE-INSTITUTIONS	84,031	3.39%	612
WORLD TRADE CENTER	1,584	0.06%	12
ZOO	21,067	0.85%	153
OTHER	46,642	1.88%	339
TOTAL	2,477,372	100.00%	18,046

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	3,928	0.04%	20
PLANT MGMT	48,153	0.53%	241
STATE REGISTER & DOCUMENTS	4,197	0.05%	21
MICROGRAPHICS	4,383	0.05%	22
OFFICE EQUIPMENT	1,395	0.02%	7
TELECOMMUNICATIONS	1,245	0.01%	6
MOTOR POOL	4,357	0.05%	22
STATE PRINTER	16,092	0.18%	81
CENTRAL STORES	2,614	0.03%	13
FEDERAL SURPLUS	1,908	0.02%	10
RESOURCE RECOVERY	544	0.01%	3
COMMUTER VANS	390	.00%	2
IMB	67,143	0.74%	336
ADDRESSING & INSERT	3,779	0.04%	19
MOVERS & DELIVERY	2,967	0.03%	15
CENTRAL MNTNCE REV	958	0.01%	5
CAPITOL PARKING	2,434	0.03%	12
PROC SUR-LOCAL GOVT	52	.00%	0
RECORDS MGMT-LOCAL GOVT	569	0.01%	3
STATE SURPLUS	104	.00%	1
MGMT ANALYSIS-SP FD	247	.00%	1
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	1,949	0.02%	10
AGRICULTURE	118,379	1.30%	593
ANIMAL HEALTH BD	13,546	0.15%	68
ARTS BOARD	2,940	0.03%	15
ATTORNEY GENERAL	79,504	0.88%	398
AUDITOR	23,912	0.26%	120
CAPITOL AREA ARCH PLAN BD	1,142	0.01%	6
CHARITABLE GAMBLING	2,938	0.03%	15
COMMERCE	51,533	0.57%	258
COMMUNITY COLLEGE BD	400,582	4.42%	2,006
CORRECTIONS	508,119	5.60%	2,544
ECONOMIC SECURITY	582,894	6.43%	2,919
EDUCATION-CENTRAL OFFICE	96,456	1.06%	483
EDUCATION-FARIBAULT SCHOOLS	48,800	0.54%	244
EDUCATION-VO-TECH	20,238	0.22%	101
EMPLOYEE RELATIONS	26,473	0.29%	133
ENERGY, ECONOMIC DVLP	61,434	0.68%	308
GOVERNOR	9,186	0.10%	46
HANDICAPPED COUNCIL	2,292	0.03%	11
HEALTH	170,196	1.88%	852
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,923	0.03%	15
NURSING	3,974	0.04%	20
PHARMACY	1,510	0.02%	8
DENTISTRY	1,039	0.01%	5
CHIROPRACTORS	460	0.01%	2
PSYCHOLOGY	433	.00%	2
OPTOMETRY	207	.00%	1
NURSING HOME ADM	436	.00%	2
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	299	.00%	1
HEARING EXAMINER	12,263	0.14%	61
HIGHER ED COORD BD	44,545	0.49%	223

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	530	0.01%	3
HOUSING FINANCE	29,318	0.32%	147
HUMAN RIGHTS	15,175	0.17%	76
INDIAN AFFAIRS	2,246	0.02%	11
INVESTMENT BOARD	6,167	0.07%	31
IRON RANGE RESOURCES	27,494	0.30%	138
LABOR & INDUSTRY	105,548	1.16%	529
LEGISLATIVE AUDIT	16,729	0.18%	84
LIEUTENANT GOVERNOR	1,255	0.01%	6
MEDIATION SVCS	5,330	0.06%	27
MILITARY AFFAIRS	93,398	1.03%	468
MUNICIPAL BOARD	1,106	0.01%	6
NATURAL RESOURCES	612,217	6.75%	3,066
NON-HEALTH LIC BDS			
BOXING	462	0.01%	2
BARBERS	727	0.01%	4
ELECTRICITY	5,176	0.06%	26
ARCHITECTS & ENG	1,213	0.01%	6
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	951	0.01%	5
PEACE OFFICERS	1,946	0.02%	10
PLANNING	28,205	0.31%	141
POLLUTION CONTROL	120,735	1.33%	605
PUB EMP RET ASSN	15,159	0.17%	76
PUBLIC SAFETY	476,675	5.25%	2,387
PUBLIC SERVICE	19,208	0.21%	96
PUBLIC UTIL COMM	6,460	0.07%	32
RACING COMMISSION	1,987	0.02%	10
REVENUE	252,677	2.79%	1,265
SECRETARY OF STATE	11,094	0.12%	56
SENTENCE GUIDELINES	943	0.01%	5
STATE RETIREMENT	10,990	0.12%	55
STATE UNIV SYSTEM	824,253	9.09%	4,127
TEACHERS RETIREMENT	13,306	0.15%	67
TRANSPORTATION	1,458,584	16.08%	7,304
TRANSPORTATION REG BD	1,919	0.02%	10
TREASURER	667	0.01%	3
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	106,600	1.18%	534
WELFARE-CENT OFFICE	185,741	2.05%	930
WELFARE-INSTITUTIONS	1,963,643	21.65%	9,832
WORLD TRADE CENTER	1,838	0.02%	9
ZOO	44,249	0.49%	222
OTHER	141,620	1.56%	703
TOTAL	9,071,602	100.00%	45,424

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN 1985-86
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	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	77,433	.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SF FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	10,838	.00%	0
OTHER	0	0.00%	0
AGRICULTURE	1,016,690	0.06%	1
ANIMAL HEALTH BD	20,892	.00%	0
ARTS BOARD	509,260	0.03%	0
ATTORNEY GENERAL	396,519	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	3,461,823	0.20%	2
CORRECTIONS	929,384	0.05%	1
ECONOMIC SECURITY	221,134,927	12.55%	133
EDUCATION-CENTRAL OFFICE	130,254,177	7.39%	78
EDUCATION-FARIBAUT SCHOOLS	59,076	.00%	0
EDUCATION-VO-TECH	14,458,305	0.82%	9
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVLP	58,728,966	3.33%	35
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	1,000	.00%	0
HEALTH	37,807,322	2.15%	23
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	0	0.00%	0
HIGHER ED COORD BD	1,932,039	0.11%	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	62,346,401	3.54%	37
HUMAN RIGHTS	350,490	0.02%	0
INDIAN AFFAIRS	91,553	0.01%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	40,785	.00%	0
LABOR & INDUSTRY	2,302,152	0.13%	1
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	34,566	.00%	0
MILITARY AFFAIRS	6,550,170	0.37%	4
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	12,073,870	0.63%	7
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	1,690,138	0.10%	1
POLLUTION CONTROL	9,868,442	0.56%	6
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	6,111,627	0.35%	4
PUBLIC SERVICE	0	0.00%	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	50,059	.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	3,300,478	0.19%	2
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	310,590,002	17.63%	196
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	3,074,516	0.17%	2
WELFARE-CENT OFFICE	865,929,531	49.16%	520
WELFARE-INSTITUTIONS	289,228	0.02%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	46,577	.00%	0
OTHER	5,876,377	0.33%	4
TOTAL	1,761,415,613	100.00%	1,057

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1986
SOURCE: COMPUTER REPORT FINU8603

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CASH MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	1,345	0.02%	3
PLANT MGMT	7,692	0.14%	19
STATE REGISTER & DOCUMENTS	6,548	0.12%	16
MICROGRAPHICS	1,819	0.03%	4
OFFICE EQUIPMENT	1,307	0.02%	3
TELECOMMUNICATIONS	14,217	0.26%	34
MOTOR POOL	27,972	0.52%	68
STATE PRINTER	21,990	0.41%	53
CENTRAL STORES	18,862	0.35%	46
FEDERAL SURPLUS	1,295	0.02%	3
RESOURCE RECOVERY	524	0.01%	1
COMMUTER VANS	716	0.01%	2
IMB	12,434	0.23%	30
ADDRESSING & INSERT	928	0.02%	2
MOVERS & DELIVERY	1,021	0.02%	2
CENTRAL MNTNCE REV	1,598	0.03%	4
CAPITOL PARKING	2,042	0.04%	5
PROC SUR-LOCAL GOVT	52	.00%	0
RECORDS MGMT-LOCAL GOVT	187	.00%	0
STATE SURPLUS	371	0.01%	1
MGMT ANALYSIS-SP FD	311	0.01%	1
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	7,297	0.14%	18
AGRICULTURE	45,196	0.84%	110
ANIMAL HEALTH BD	1,880	0.03%	5
ARTS BOARD	2,441	0.05%	6
ATTORNEY GENERAL	18,308	0.34%	44
AUDITOR	4,583	0.09%	11
CAPITOL AREA ARCH PLAN BD	545	0.01%	1
CHARITABLE GAMBLING	2,097	0.04%	5
COMMERCE	38,206	0.71%	93
COMMUNITY COLLEGE BD	110,815	2.06%	269
CORRECTIONS	106,037	1.97%	257
ECONOMIC SECURITY	234,879	4.36%	570
EDUCATION-CENTRAL OFFICE	109,748	2.04%	266
EDUCATION-FARIBAULT SCHOOLS	6,010	0.11%	15
EDUCATION-VO-TECH	19,341	0.36%	47
EMPLOYEE RELATIONS	10,158	0.19%	25
ENERGY, ECONOMIC DVLDP	36,326	0.67%	88
GOVERNOR	3,051	0.06%	7
HANDICAPPED COUNCIL	1,586	0.03%	4
HEALTH	64,676	1.20%	157
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,316	0.04%	6
NURSING	3,469	0.06%	8
PHARMACY	1,465	0.03%	4
DENTISTRY	1,619	0.03%	4
CHIROPRACTORS	639	0.01%	2
PSYCHOLOGY	888	0.02%	2
OPTOMETRY	546	0.01%	1
NURSING HOME ADM	702	0.01%	2
PODIATRY	345	0.01%	1
VETERINARY MEDICINE	607	0.01%	1
HEARING EXAMINER	4,890	0.09%	12
HIGHER ED COORD BD	128,776	2.39%	312

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CASH MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	29	.00%	0
HOUSING FINANCE	12,082	0.22%	29
HUMAN RIGHTS	3,179	0.06%	8
INDIAN AFFAIRS	1,319	0.02%	3
INVESTMENT BOARD	1,665	0.03%	4
IRON RANGE RESOURCES	18,542	0.34%	45
LABOR & INDUSTRY	72,467	1.35%	176
LEGISLATIVE AUDIT	1,885	0.04%	5
LIEUTENANT GOVERNOR	466	0.01%	1
MEDIATION SVCS	1,700	0.03%	4
MILITARY AFFAIRS	17,378	0.32%	42
MUNICIPAL BOARD	842	0.02%	2
NATURAL RESOURCES	211,747	3.93%	513
NON-HEALTH LIC BDS			
BOXING	548	0.01%	1
BARBERS	1,324	0.02%	3
ELECTRICITY	3,992	0.07%	10
ARCHITECTS & ENG	2,074	0.04%	5
ABSTRACTORS	187	.00%	0
ACCOUNTANCY	1,602	0.03%	4
PEACE OFFICERS	2,073	0.04%	5
PLANNING	11,740	0.22%	28
POLLUTION CONTROL	26,540	0.49%	64
PUB EMP RET ASSN	212,055	3.94%	514
PUBLIC SAFETY	404,840	7.52%	982
PUBLIC SERVICE	4,929	0.09%	12
PUBLIC UTIL COMM	1,471	0.03%	4
RACING COMMISSION	2,560	0.05%	6
REVENUE	2,066,375	38.38%	5,011
SECRETARY OF STATE	9,554	0.18%	23
SENTENCE GUIDELINES	640	0.01%	2
STATE RETIREMENT	172,106	3.20%	417
STATE UNIV SYSTEM	136,904	2.54%	332
TEACHERS RETIREMENT	183,585	3.41%	445
TRANSPORTATION	204,185	3.79%	495
TRANSPORTATION REG BD	427	0.01%	1
TREASURER	527	0.01%	1
UNIV OF MINN	874	0.02%	2
VETERANS AFFAIRS	23,281	0.43%	56
WELFARE-CENT OFFICE	293,256	5.45%	711
WELFARE-INSTITUTIONS	84,031	1.56%	204
WORLD TRADE CENTER	1,584	0.03%	4
ZOO	21,067	0.39%	51
OTHER	73,341	1.36%	180
TOTAL	5,383,646	100.00%	13,055

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1985-86 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					
BUILDING CODE	33	10	20	0	3
PLANT MGMT	316	56	241	0	19
STATE REGISTER & DOCUMENTS	85	48	21	0	16
MICROGRAPHICS	39	13	22	0	4
OFFICE EQUIPMENT	20	10	7	0	3
TELECOMMUNICATIONS	144	104	6	0	34
MOTOR POOL	294	204	22	0	68
STATE PRINTER	294	160	81	0	53
CENTRAL STORES	196	137	13	0	46
FEDERAL SURPLUS	22	9	10	0	3
RESOURCE RECOVERY	8	4	3	0	1
COMMUTER VANS	9	5	2	0	2
IMB	457	91	336	0	30
ADDRESSING & INSERT	28	7	19	0	2
MOVERS & DELIVERY	24	7	15	0	2
CENTRAL MNTNCE REV	21	12	5	0	4
CAPITOL PARKING	32	15	12	0	5
PROC SUR-LOCAL GOVT	0	0	0	0	0
RECORDS MGMT-LOCAL GOVT	4	1	3	0	0
STATE SURPLUS	5	3	1	0	1
MGMT ANALYSIS-SP FD	4	2	1	0	1
IISAC	0	0	0	0	0
911 EMERGENCY	0	0	0	0	0
OTHER	81	53	10	0	18
AGRICULTURE	1,033	329	593	1	110
ANIMAL HEALTH BD	87	14	68	0	5
ARTS BOARD	39	18	15	0	6
ATTORNEY GENERAL	575	133	398	0	44
AUDITOR	164	33	120	0	11
CAPITOL AREA ARCH PLAN BD	11	4	6	0	1
CHARITABLE GAMBLING	35	15	15	0	5
COMMERCE	629	278	258	0	93
COMMUNITY COLLEGE BD	3,084	807	2,006	2	269
CORRECTIONS	3,574	772	2,544	1	257
ECONOMIC SECURITY	5,333	1,711	2,919	133	570
EDUCATION-CENTRAL OFFICE	1,450	623	483	78	266
EDUCATION-FARIBAUT SCHOOLS	303	44	244	0	15
EDUCATION-VO-TECH	298	141	101	9	47
EMPLOYEE RELATIONS	232	74	133	0	25
ENERGY, ECONOMIC DVLP	696	265	308	35	88
GOVERNOR	75	22	46	0	7
HANDICAPPED COUNCIL	27	12	11	0	4
HEALTH	1,503	471	852	23	157
HEALTH LIC BDS					
MEDICAL EXAMINERS	38	17	15	0	6
NURSING	53	25	20	0	8
PHARMACY	23	11	8	0	4
DENTISTRY	21	12	5	0	4
CHIROPRACTORS	9	5	2	0	2
PSYCHOLOGY	10	6	2	0	2
OPTOMETRY	6	4	1	0	1
NURSING HOME ADM	9	5	2	0	2
PODIATRY	4	3	0	0	1
VETERINARY MEDICINE	6	4	1	0	1
HEARING EXAMINER	109	36	61	0	12
HIGHER ED COORD BD	613	77	223	1	312

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	3	0	3	0	0
HOUSING FINANCE	301	88	147	37	29
HUMAN RIGHTS	107	23	76	0	8
INDIAN AFFAIRS	24	10	11	0	3
INVESTMENT BOARD	47	12	31	0	4
IRON RANGE RESOURCES	318	135	138	0	45
LABOR & INDUSTRY	1,234	528	529	1	176
LEGISLATIVE AUDIT	103	14	84	0	5
LIEUTENANT GOVERNOR	10	3	6	0	1
MEDIATION SVCS	43	12	27	0	4
MILITARY AFFAIRS	641	127	468	4	42
MUNICIPAL BOARD	14	6	6	0	2
NATURAL RESOURCES	5,128	1,542	3,066	7	513
NON-HEALTH LIC BDS					
BOXING	7	4	2	0	1
BARBERS	17	10	4	0	3
ELECTRICITY	65	29	26	0	10
ARCHITECTS & ENG	26	15	6	0	5
ABSTRACTORS	1	1	0	0	0
ACCOUNTANCY	21	12	5	0	4
PEACE OFFICERS	30	15	10	0	5
PLANNING	256	86	141	1	28
POLLUTION CONTROL	868	193	605	6	64
PUB EMP RET ASSN	626	36	76	0	514
PUBLIC SAFETY	6,322	2,949	2,387	4	982
PUBLIC SERVICE	144	36	96	0	12
PUBLIC UTIL COMM	47	11	32	0	4
RACING COMMISSION	35	19	10	0	6
REVENUE	6,908	632	1,265	0	5,011
SECRETARY OF STATE	149	70	56	0	23
SENTENCE GUIDELINES	12	5	5	0	2
STATE RETIREMENT	503	31	55	0	417
STATE UNIV SYSTEM	5,458	997	4,127	2	332
TEACHERS RETIREMENT	530	18	67	0	445
TRANSPORTATION	9,472	1,487	7,304	186	495
TRANSPORTATION REG BD	14	3	10	0	1
TREASURER	8	4	3	0	1
UNIV OF MINN	8	6	0	0	2
VETERANS AFFAIRS	762	170	534	2	56
WELFARE-CENT OFFICE	2,838	669	930	520	711
WELFARE-INSTITUTIONS	10,648	612	9,832	0	204
WORLD TRADE CENTER	25	12	9	0	4
ZOO	426	153	222	0	51
OTHER	1,226	339	703	4	180
TOTAL	77,582	18,046	45,424	1,057	13,055

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
ACTUAL 1986

STATE OF MINNESOTA
EMPLOYEE RELATIONS
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES--ACTUAL F.Y. 1986

ALLOCATED ADDITIONS:

ADMINISTRATION	
COMM OFFICE & ADMN SERVICES	85
GENERAL SERVICES	3
INFORMATION SERVICES	767
AGENCY SERVICES	48
FINANCE	
BUDGET	96
ACCOUNTING	646
OTHER	232
EMPLOYEE RELATIONS	11.213
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	9.115
ATTORNEY GENERAL	38.843
LABOR AND INDUSTRY--WKRS COMP	41
ISB CREDIT	(13.385)
TOTAL ALLOCATED ADDITIONS	47.704
TOTAL TO BE ALLOCATED	47.704

SCHEDULE 26.3
ACTUAL 1986

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	47.704	42.216	2.657	2.363
COST BY FUNCTION	47.704	42.216	2.657	2.363
ALLOCABLE COSTS DISALLOWED	47.704 (5.488)	42.216	2.657 (2.657)	2.363 (2.363)
NET ALLOCATION	42.216	42.216	0	0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	17	0.05%	22
PLANT MGMT	159	0.48%	203
STATE REGISTER & DOCUMENTS	17	0.05%	22
MICROGRAPHICS	16	0.05%	20
OFFICE EQUIPMENT	1	.00%	1
TELECOMMUNICATIONS	4	0.01%	5
MOTOR POOL	16	0.05%	20
STATE PRINTER	46	0.14%	59
CENTRAL STORES	11	0.03%	14
FEDERAL SURPLUS	8	0.02%	10
RESOURCE RECOVERY	2	0.01%	3
COMMUTER VANS	1	.00%	1
IMB	248	0.75%	316
ADDRESSING & INSERT	6	0.02%	8
MOVERS & DELIVERY	10	0.03%	13
CENTRAL MNTNCE REV	4	0.01%	5
CAPITOL PARKING	2	0.01%	3
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	2	0.01%	3
STATE SURPLUS	1	.00%	1
MGMT ANALYSIS-SP FD	1	.00%	1
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	4	0.01%	5
AGRICULTURE	448	1.35%	571
ANIMAL HEALTH BD	33	0.10%	42
ARTS BOARD	12	0.04%	15
ATTORNEY GENERAL	341	1.03%	435
AUDITOR	99	0.30%	126
CAPITOL AREA ARCH PLAN BD	6	0.02%	8
CHARITABLE GAMBLING	12	0.04%	15
COMMERCE	223	0.67%	284
COMMUNITY COLLEGE BD	1,999	6.03%	2,548
CORRECTIONS	1,829	5.52%	2,331
ECONOMIC SECURITY	2,156	6.51%	2,748
EDUCATION-CENTRAL OFFICE	382	1.15%	487
EDUCATION-FARIBAULT SCHOOLS	208	0.63%	265
EDUCATION-VO-TECH	91	0.27%	116
ENERGY, ECONOMIC DVLP	239	0.72%	305
GOVERNOR	37	0.11%	47
HANDICAPPED COUNCIL	10	0.03%	13
HEALTH	700	2.11%	892
HEALTH LIC BDS			
MEDICAL EXAMINERS	11	0.03%	14
NURSING	15	0.05%	19
PHARMACY	7	0.02%	9
DENTISTRY	5	0.02%	6
CHIROPRACTORS	2	0.01%	3
PSYCHOLOGY	2	0.01%	3
OPTOMETRY	1	.00%	1
NURSING HOME ADM	2	0.01%	3
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	.00%	1
HEARING EXAMINER	49	0.15%	62
HIGHER ED COORD BD	65	0.20%	83

SCHEDULE 26.4
ACTUAL 1986

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%	3
HOUSING FINANCE	119	0.36%	152
HUMAN RIGHTS	68	0.21%	87
INDIAN AFFAIRS	9	0.03%	11
INVESTMENT BOARD	25	0.08%	32
IRON RANGE RESOURCES	105	0.32%	134
LABOR & INDUSTRY	338	1.02%	431
LEGISLATIVE AUDIT	68	0.21%	87
LIEUTENANT GOVERNOR	8	0.02%	10
MEDIATION SVCS	24	0.07%	31
MILITARY AFFAIRS	276	0.83%	352
MUNICIPAL BOARD	4	0.01%	5
NATURAL RESOURCES	2,166	6.54%	2,760
NON-HEALTH LIC BDS			
BOXING	2	0.01%	3
BARBERS	3	0.01%	4
ELECTRICITY	18	0.05%	23
ARCHITECTS & ENG	5	0.02%	6
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	5
PEACE OFFICERS	0	0.00%	0
PLANNING	108	0.33%	138
POLLUTION CONTROL	413	1.25%	526
PUB EMP RET ASSN	64	0.19%	82
PUBLIC SAFETY	1,685	5.09%	2,147
PUBLIC SERVICE	80	0.24%	102
PUBLIC UTIL COMM	27	0.08%	34
RACING COMMISSION	11	0.03%	14
REVENUE	950	2.87%	1,211
SECRETARY OF STATE	44	0.13%	56
SENTENCE GUIDELINES	6	0.02%	8
STATE RETIREMENT	39	0.12%	50
STATE UNIV SYSTEM	4,119	12.43%	5,249
TEACHERS RETIREMENT	48	0.14%	61
TRANSPORTATION	4,808	14.51%	6,127
TRANSPORTATION REG BD	8	0.02%	10
TREASURER	4	0.01%	5
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	364	1.10%	464
WELFARE-CENT OFFICE	752	2.27%	958
WELFARE-INSTITUTIONS	5,805	17.52%	7,398
WORLD TRADE CENTER	10	0.03%	13
ZOO	185	0.56%	236
OTHER	791	2.39%	1,004
TOTAL	33,126	100.00%	42,216

ALLOCATION BASIS: F.Y. 1986 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 26.5
ACTUAL 1986

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
BUILDING CODE	22	22
PLANT MGMT	203	203
STATE REGISTER & DOCUMENTS	22	22
MICROGRAPHICS	20	20
OFFICE EQUIPMENT	1	1
TELECOMMUNICATIONS	5	5
MOTOR POOL	20	20
STATE PRINTER	59	59
CENTRAL STORES	14	14
FEDERAL SURPLUS	10	10
RESOURCE RECOVERY	3	3
COMMUTER VANS	1	1
IMB	316	316
ADDRESSING & INSERT	8	8
MOVERS & DELIVERY	13	13
CENTRAL MNTNCE REV	5	5
CAPITOL PARKING	3	3
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	3	3
STATE SURPLUS	1	1
MGMT ANALYSIS-SP FD	1	1
IISAC	0	0
911 EMERGENCY	0	0
OTHER	5	5
AGRICULTURE	571	571
ANIMAL HEALTH BD	42	42
ARTS BOARD	15	15
ATTORNEY GENERAL	435	435
AUDITOR	126	126
CAPITOL AREA ARCH PLAN BD	8	8
CHARITABLE GAMBLING	15	15
COMMERCE	284	284
COMMUNITY COLLEGE BD	2,548	2,548
CORRECTIONS	2,331	2,331
ECONOMIC SECURITY	2,748	2,748
EDUCATION-CENTRAL OFFICE	487	487
EDUCATION-FARIBAUT SCHOOLS	265	265
EDUCATION-VO-TECH	116	116
ENERGY, ECONOMIC DVLP	305	305
GOVERNOR	47	47
HANDICAPPED COUNCIL	13	13
HEALTH	892	892
HEALTH LIC BDS		
MEDICAL EXAMINERS	14	14
NURSING	19	19
PHARMACY	9	9
DENTISTRY	6	6
CHIROPRACTORS	3	3
PSYCHOLOGY	3	3
OPTOMETRY	1	1
NURSING HOME ADM	3	3
PODIATRY	0	0
VETERINARY MEDICINE	1	1
HEARING EXAMINER	62	62
HIGHER ED COORD BD	83	83

SCHEDULE 26.5
ACTUAL 1986

STATE OF MINNESOTA
EMPLOYEE RELATIONS
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HIGHER ED FAC AUTH	3	3
HOUSING FINANCE	152	152
HUMAN RIGHTS	87	87
INDIAN AFFAIRS	11	11
INVESTMENT BOARD	32	32
IRON RANGE RESOURCES	134	134
LABOR & INDUSTRY	431	431
LEGISLATIVE AUDIT	87	87
LIEUTENANT GOVERNOR	10	10
MEDIATION SVCS	31	31
MILITARY AFFAIRS	352	352
MUNICIPAL BOARD	5	5
NATURAL RESOURCES	2,760	2,760
NON-HEALTH LIC BDS		
BOXING	3	3
BARBERS	4	4
ELECTRICITY	23	23
ARCHITECTS & ENG	6	6
ABSTRACTORS	0	0
ACCOUNTANCY	5	5
PEACE OFFICERS	0	0
PLANNING	138	138
POLLUTION CONTROL	526	526
PUB EMP RET ASSN	82	82
PUBLIC SAFETY	2,147	2,147
PUBLIC SERVICE	102	102
PUBLIC UTIL COMM	34	34
RACING COMMISSION	14	14
REVENUE	1,211	1,211
SECRETARY OF STATE	56	56
SENTENCE GUIDELINES	8	8
STATE RETIREMENT	50	50
STATE UNIV SYSTEM	5,249	5,249
TEACHERS RETIREMENT	61	61
TRANSPORTATION	6,127	6,127
TRANSPORTATION REG BD	10	10
TREASURER	5	5
UNIV OF MINN	0	0
VETERANS AFFAIRS	464	464
WELFARE-CENT OFFICE	958	958
WELFARE-INSTITUTIONS	7,398	7,398
WORLD TRADE CENTER	13	13
ZOO	236	236
OTHER	1,004	1,004
TOTAL	42,216	42,216

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
ACTUAL 1986

STATE OF MINNESOTA
MEDIATION SERVICES
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES--ACTUAL F.Y. 1986

ALLOCATED ADDITIONS:

ADMINISTRATION	
COMM OFFICE & ADMN SERVICES	21
GENERAL SERVICES	2
INFORMATION SERVICES	285
AGENCY SERVICES	13
FINANCE	
BUDGET	18
ACCOUNTING	108
OTHER	43
EMPLOYEE RELATIONS	31
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	9,387
ATTORNEY GENERAL	1,011
LABOR AND INDUSTRY-WKRS COMP	0
SINGLE AUDIT	1
ISB CREDIT	(94)

TOTAL ALLOCATED ADDITIONS 10,826

TOTAL TO BE ALLOCATED 10,826

SCHEDULE 27.3
ACTUAL 1986

STATE OF MINNESOTA
MEDIATION SERVICES
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATE AGENCIES	OTHER SERVICES
ALLOCATED ADDITIONS	10.826	274	10,552
COST BY FUNCTION	10.826	274	10,552
ALLOCABLE COSTS DISALLOWED	10.826 (10,552)	274	10,552 (10,552)
NET ALLOCATION	274	274	0

SCHEDULE 27.4
ACTUAL 1986

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	16	0.05%	0
PLANT MGMT	148	0.48%	1
STATE REGISTER & DOCUMENTS	15	0.05%	0
MICROGRAPHICS	13	0.04%	0
OFFICE EQUIPMENT	2	0.01%	0
TELECOMMUNICATIONS	6	0.02%	0
MOTOR POOL	14	0.05%	0
STATE PRINTER	53	0.17%	0
CENTRAL STORES	9	0.03%	0
FEDERAL SURPLUS	7	0.02%	0
RESOURCE RECOVERY	1	.00%	0
COMMUTER VANS	1	.00%	0
IMB	262	0.84%	2
ADDRESSING & INSERT	6	0.02%	0
MOVERS & DELIVERY	10	0.03%	0
CENTRAL MNTNCE REV	7	0.02%	0
CAPITOL PARKING	7	0.02%	0
PROC SUR-LOCAL GOVT	1	.00%	0
RECORDS MGMT-LOCAL GOVT	3	0.01%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	3	0.01%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
OTHER	1	.00%	0
AGRICULTURE	424	1.37%	4
ANIMAL HEALTH BD	32	0.10%	0
ARTS BOARD	11	0.04%	0
ATTORNEY GENERAL	93	0.30%	1
AUDITOR	83	0.27%	1
CAPITOL AREA ARCH PLAN BD	5	0.02%	0
CHARITABLE GAMBLING	11	0.04%	0
COMMERCE	201	0.65%	2
COMMUNITY COLLEGE BD	1,748	5.64%	15
CORRECTIONS	1,750	5.64%	15
ECONOMIC SECURITY	2,023	6.52%	18
EDUCATION-CENTRAL OFFICE	336	1.08%	3
EDUCATION-FARIBAULT SCHOOLS	202	0.65%	2
EDUCATION-VO-TECH	77	0.25%	1
ENERGY, ECONOMIC DVL P	201	0.65%	2
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	7	0.02%	0
HEALTH	664	2.14%	6
HEALTH LIC BDS			
MEDICAL EXAMINERS	10	0.03%	0
NURSING	15	0.05%	0
PHARMACY	5	0.02%	0
DENTISTRY	4	0.01%	0
CHIROPRACTORS	2	0.01%	0
PSYCHOLOGY	2	0.01%	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	35	0.11%	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	105	0.34%	1
HUMAN RIGHTS	63	0.20%	1
INDIAN AFFAIRS	7	0.02%	0
INVESTMENT BOARD	14	0.05%	0
IRON RANGE RESOURCES	115	0.37%	1
LABOR & INDUSTRY	307	0.99%	3
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MILITARY AFFAIRS	313	1.01%	3
MUNICIPAL BOARD	1	.00%	0
NATURAL RESOURCES	2,309	7.44%	20
NON-HEALTH LIC BDS			
BOXING	2	0.01%	0
BARBERS	2	0.01%	0
ELECTRICITY	13	0.04%	0
ARCHITECTS & ENG	4	0.01%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	101	0.33%	1
POLLUTION CONTROL	417	1.34%	4
PUB EMP RET ASSN	61	0.20%	1
PUBLIC SAFETY	1,615	5.21%	14
PUBLIC SERVICE	75	0.24%	1
PUBLIC UTIL COMM	21	0.07%	0
RACING COMMISSION	11	0.04%	0
REVENUE	978	3.15%	9
SECRETARY OF STATE	37	0.12%	0
SENTENCE GUIDELINES	4	0.01%	0
STATE RETIREMENT	34	0.11%	0
STATE UNIV SYSTEM	3,578	11.54%	32
TEACHERS RETIREMENT	46	0.15%	0
TRANSPORTATION	4,857	15.66%	43
TRANSPORTATION REG BD	3	0.01%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	383	1.23%	3
WELFARE-CENT OFFICE	667	2.15%	6
WELFARE-INSTITUTIONS	6,073	19.58%	54
WORLD TRADE CENTER	4	0.01%	0
ZOO	191	0.62%	2
OTHER	58	0.19%	2
TOTAL	31,018	100.00%	274

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS 1985-86
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT

SCHEDULE 27.5
ACTUAL 1986

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
BUILDING CODE	0	0
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
OTHER	0	0
AGRICULTURE	4	4
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	15	15
CORRECTIONS	15	15
ECONOMIC SECURITY	18	18
EDUCATION-CENTRAL OFFICE	3	3
EDUCATION-FARIBAUT SCHOOLS	2	2
EDUCATION-VO-TECH	1	1
ENERGY, ECONOMIC DVLP	2	2
GOVERNOR	0	0
HANDICAPPED COUNCIL	0	0
HEALTH	6	6
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 27.5
ACTUAL 1986

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	1	1
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	1	1
LABOR & INDUSTRY	3	3
LEGISLATIVE AUDIT	0	0
LIEUTENANT GOVERNOR	0	0
MILITARY AFFAIRS	3	3
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	20	20
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	1	1
POLLUTION CONTROL	4	4
PUB EMP RET ASSN	1	1
PUBLIC SAFETY	14	14
PUBLIC SERVICE	1	1
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	9	9
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	32	32
TEACHERS RETIREMENT	0	0
TRANSPORTATION	43	43
TRANSPORTATION REG BD	0	0
TREASURER	0	0
UNIV OF MINN	0	0
VETERANS AFFAIRS	3	3
WELFARE-CENT OFFICE	6	6
WELFARE-INSTITUTIONS	54	54
WORLD TRADE CENTER	0	0
ZOO	2	2
OTHER	2	2
TOTAL	274	274

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
ACTUAL 1986

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986

ALLOCATED ADDITIONS:

ADMINISTRATION

COMM OFFICE & ADMN SERVICES	59
GENERAL SERVICES	2
INFORMATION SERVICES	512
AGENCY SERVICES	9

FINANCE

BUDGET	19
ACCOUNTING	120
OTHER	103

EMPLOYEE RELATIONS

87

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

70,942

ATTORNEY GENERAL

22

LABOR AND INDUSTRY-WKRS COMP

0

ISB CREDIT

(7,624)

TOTAL ALLOCATED ADDITIONS

64,251

TOTAL TO BE ALLOCATED

64,251

SCHEDULE 28.3
ACTUAL 1986

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	64.251	42.775	15.169	6.307
COST BY FUNCTION	64.251	42.775	15.169	6.307
ALLOCABLE COSTS DISALLOWED	64.251 (15.169)	42.775	15.169 (15.169)	6.307
NET ALLOCATION	49.082	42.775	0	6.307

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	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
OTHER	0.0	0.00%	0
AGRICULTURE	272.0	0.59%	253
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	0.0	0.00%	0
AUDITOR	13.0	0.03%	12
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	252.5	0.55%	235
COMMERCE	0.0	0.00%	0
COMMUNITY COLLEGE BD	3,227.0	7.01%	3,000
CORRECTIONS	3,067.0	6.67%	2,851
ECONOMIC SECURITY	1,849.5	4.02%	1,719
EDUCATION-CENTRAL OFFICE	1,536.5	3.34%	1,428
EDUCATION-FARIBAUT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	196.0	0.43%	182
ENERGY, ECONOMIC DVL P	966.5	2.10%	899
GOVERNOR	6.0	0.01%	6
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	154.5	0.34%	144
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	319.5	0.69%	297
HIGHER ED COORD BD	243.5	0.53%	226

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	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	766.5	1.67%	713
INDIAN AFFAIRS	262.0	0.57%	244
INVESTMENT BOARD	3,135.0	6.81%	2,914
IRON RANGE RESOURCES	882.5	1.92%	820
LABOR & INDUSTRY	1,798.5	3.91%	1,672
LIEUTENANT GOVERNOR	0.0	0.00%	0
MILITARY AFFAIRS	104.0	0.23%	97
MUNICIPAL BOARD	125.0	0.27%	116
NATURAL RESOURCES	3,269.0	7.10%	3,039
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	1,248.5	2.71%	1,161
PUB EMP RET ASSN	1,332.0	2.89%	1,238
PUBLIC SAFETY	1,892.0	4.11%	1,759
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	657.0	1.43%	611
REVENUE	3,113.5	6.77%	2,894
SECRETARY OF STATE	16.0	0.03%	15
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	1,152.5	2.50%	1,071
STATE UNIV SYSTEM	1,453.5	3.16%	1,351
TEACHERS RETIREMENT	1,041.0	2.26%	968
TRANSPORTATION	3,210.0	6.98%	2,984
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	45.5	0.10%	42
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	293.0	0.64%	272
WELFARE-CENT OFFICE	4,727.0	10.27%	4,394
WELFARE-INSTITUTIONS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	0.0	0.00%	0
OTHER	3,384.0	7.35%	3,148
TOTAL	46,011.5	100.00%	42,775

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

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	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
OTHER	0.0	0.00%	0
AGRICULTURE	0.0	0.00%	0
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	41.0	0.53%	34
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	681.5	8.84%	557
CORRECTIONS	0.0	0.00%	0
ECONOMIC SECURITY	1,452.0	18.83%	1,187
EDUCATION-CENTRAL OFFICE	1,089.5	14.13%	891
EDUCATION-FARIBAUT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	306.0	3.97%	250
ENERGY, ECONOMIC DVLP	510.0	6.61%	417
GOVERNOR	0.0	0.00%	0
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	442.0	5.73%	361
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	0.0	0.00%	0
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	0.0	0.00%	0
IRON RANGE RESOURCES	0.0	0.00%	0
LABOR & INDUSTRY	11.0	0.14%	9
LIEUTENANT GOVERNOR	0.0	0.00%	0
MILITARY AFFAIRS	284.5	3.69%	233
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	506.5	7.86%	496
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	0.0	0.00%	0
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	84.0	1.09%	69
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	582.0	8.84%	558
TEACHERS RETIREMENT	0.0	0.00%	0
TRANSPORTATION	420.0	5.45%	343
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	0.0	0.00%	0
WELFARE-CENT OFFICE	1,103.0	14.30%	902
WELFARE-INSTITUTIONS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	0.0	0.00%	0
OTHER	0.0	0.00%	0
TOTAL	7,713.0	100.00%	6,307

ALLOCATION BASIS: ACTUAL 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	SINGLE AUDIT
ADMINISTRATION			
BUILDING CODE	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
OTHER	0	0	0
AGRICULTURE	253	253	0
ANIMAL HEALTH BD	0	0	0
ARTS BOARD	0	0	0
ATTORNEY GENERAL	34	0	34
AUDITOR	12	12	0
CAPITOL AREA ARCH PLAN BD	0	0	0
CHARITABLE GAMBLING	235	235	0
COMMERCE	0	0	0
COMMUNITY COLLEGE BD	3,557	3,000	557
CORRECTIONS	2,851	2,851	0
ECONOMIC SECURITY	2,906	1,719	1,187
EDUCATION-CENTRAL OFFICE	2,319	1,428	891
EDUCATION-FARIBAULT SCHOOLS	0	0	0
EDUCATION-VO-TECH	432	182	250
ENERGY, ECONOMIC DVLP	1,316	899	417
GOVERNOR	6	6	0
HANDICAPPED COUNCIL	0	0	0
HEALTH	505	144	361
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	297	297	0
HIGHER ED COORD BD	226	226	0

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	0	0	0
HUMAN RIGHTS	713	713	0
INDIAN AFFAIRS	244	244	0
INVESTMENT BOARD	2,914	2,914	0
IRON RANGE RESOURCES	820	820	0
LABOR & INDUSTRY	1,681	1,672	9
LIEUTENANT GOVERNOR	0	0	0
MILITARY AFFAIRS	330	97	233
MUNICIPAL BOARD	116	116	0
NATURAL RESOURCES	3,535	3,039	496
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
PLANNING	0	0	0
POLLUTION CONTROL	1,161	1,161	0
PUB EMP RET ASSN	1,238	1,238	0
PUBLIC SAFETY	1,828	1,759	69
PUBLIC SERVICE	0	0	0
PUBLIC UTIL COMM	0	0	0
RACING COMMISSION	611	611	0
REVENUE	2,894	2,894	0
SECRETARY OF STATE	15	15	0
SENTENCE GUIDELINES	0	0	0
STATE RETIREMENT	1,071	1,071	0
STATE UNIV SYSTEM	1,909	1,351	558
TEACHERS RETIREMENT	968	968	0
TRANSPORTATION	3,327	2,984	343
TRANSPORTATION REG BD	0	0	0
TREASURER	42	42	0
UNIV OF MINN	0	0	0
VETERANS AFFAIRS	272	272	0
WELFARE-CENT OFFICE	5,296	4,394	902
WELFARE-INSTITUTIONS	0	0	0
WORLD TRADE CENTER	0	0	0
ZOO	0	0	0
OTHER	3,148	3,148	0
TOTAL	49,082	42,775	6,307

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
ACTUAL 1986

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986

ALLOCATED ADDITIONS:

ADMINISTRATION	
COMM OFFICE & ADMN SERVICES	297
GENERAL SERVICES	31
INFORMATION SERVICES	4,890
AGENCY SERVICES	88
FINANCE	
BUDGET	180
ACCOUNTING	1,164
OTHER	575
EMPLOYEE RELATIONS	435
MEDIATION SERVICES	1
LEGISLATIVE AUDIT	34
ATTORNEY GENERAL	6,039,237
LABOR AND INDUSTRY-WKRS COMP	83
STATE AUDITOR-SINGLE AUDIT	16
ISB CREDIT	(1,279)
TOTAL ALLOCATED ADDITIONS	6,045,752
TOTAL TO BE ALLOCATED	6,045,752

SCHEDULE 29.3
ACTUAL 1986

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	6,045.752	4,509,926	1,535,826
COST BY FUNCTION	6,045.752	4,509,926	1,535,826
ALLOCABLE COSTS	6,045.752	4,509,926	1,535,826
DISALLOWED	(1,535,826)		(1,535,826)
NET ALLOCATION	4,509.926	4,509,926	0

SCHEDULE 29.4
ACTUAL 1986

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	4.049	1.65%	74,507		74,507
OTHER	241.037	98.35%	4,435,419		4,435,419
TOTAL	245.086	100.00%	4,509,926		4,509,926

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

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 29.5
ACTUAL 1986

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
LABOR & IND-WKRS COMP	74,507	74,507
OTHER	4,435,419	4,435,419
TOTAL	4,509,926	4,509,926

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
ACTUAL 1986

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMINISTRATION

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986

ALLOCATED ADDITIONS:

ADMINISTRATION

COMM OFFICE & ADMN SERVICES	294
GENERAL SERVICES	5
INFORMATION SERVICES	5,283
AGENCY SERVICES	136

FINANCE

BUDGET	685
ACCOUNTING	4,607
OTHER	1,234

EMPLOYEE RELATIONS

431

MEDIATION SERVICES

3

LEGISLATIVE AUDIT

1,681

ATTORNEY GENERAL

0

LABOR & IND-ADMN

27,388

LABOR AND INDUSTRY-WKRS COMP

400

STATE AUDITOR-SINGLE AUDIT

95

ISB CREDIT

(898)

TOTAL ALLOCATED ADDITIONS

41.344

TOTAL TO BE ALLOCATED

41.344

SCHEDULE 30.3
ACTUAL 1986

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMINISTRATION

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT ADMN	OSHA ADMIN G S MATCH
ALLOCATED ADDITIONS	41,344	40,273	1,071
COST BY FUNCTION	41,344	40,273	1,071
ALLOCABLE COSTS	41,344	40,273	1,071
DISALLOWED	(1,071)		(1,071)
NET ALLOCATION	40,273	40,273	0

SCHEDULE 30.4
ACTUAL 1986

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
LABOR AND IND-WKRS COMP	23	6.99%	2.815
LABOR AND INDUSTRY	306	93.01%	37.458
TOTAL	329	100.00%	40.273

ALLOCATION BASIS: F.Y. 1986 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 30.5
ACTUAL 1986

STATE OF MINNESOTA
LABOR AND INDUSTRY-ADMN
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPARTMENT ADMN
LABOR AND IND-WKRS COMP	2.815	2,815
LABOR AND INDUSTRY	37.458	37,458
TOTAL	40.273	40,273

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
ACTUAL 1986

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1986

ALLOCATED ADDITIONS:

ATTORNEY GENERAL	74.507
LABOR AND INDUSTRY-ADMN	2.815

TOTAL ALLOCATED ADDITIONS	77.322
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TOTAL TO BE ALLOCATED	77.322
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SCHEDULE 31.3
ACTUAL 1986

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	77.322	6.627	70.695
COST BY FUNCTION	77.322	6.627	70.695
ALLOCABLE COSTS	77.322	6.627	70.695
DISALLOWED	(70.695)		(70.695)
NET ALLOCATION	6.627	6.627	0

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMINISTRATION

SECOND ALLOCATION

DETAIL ALLOCATION-STATE EMPLOYEES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	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
OTHER	0	0.00%	0
AGRICULTURE	74	1.66%	110
ANIMAL HEALTH BD	2	0.04%	3
ARTS BOARD	0	0.00%	0
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	2	0.04%	3
COMMUNITY COLLEGE BD	117	2.63%	174
CORRECTIONS	215	4.82%	320
ECONOMIC SECURITY	33	0.74%	49
EDUCATION-CENTRAL OFFICE	27	0.61%	40
EDUCATION-FARIBAULT SCHOOLS	18	0.40%	27
EDUCATION-VO-TECH	1	0.02%	1
ENERGY, ECONOMIC DVLP	2	0.04%	3
GOVERNOR	1	0.02%	1
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	26	0.58%	39
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	2	0.04%	3
HIGHER ED COORD BD	0	0.00%	0

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMINISTRATION

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	3	0.07%	4
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	15	0.34%	22
LIEUTENANT GOVERNOR	0	0.00%	0
MILITARY AFFAIRS	37	0.83%	55
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	282	6.33%	419
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	10	0.22%	15
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	165	3.70%	245
PUBLIC SERVICE	12	0.27%	18
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	44	0.99%	65
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	192	4.31%	285
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	570	12.79%	848
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	1,231	27.62%	1,830
VETERANS AFFAIRS	112	2.51%	167
WELFARE-CENT OFFICE	27	0.61%	40
WELFARE-INSTITUTIONS	1,171	26.27%	1,741
WORLD TRADE CENTER	0	0.00%	0
ZOO	52	1.17%	77
OTHER	14	0.31%	23
TOTAL	4,457	100.00%	6,627

ALLOCATION BASIS: CASES WITH TIME LOST AND NO TIME LOST F.Y. 1986
SOURCE: WORKERS COMP REPORT NOVEMBER 1986

SCHEDULE 31.5
ACTUAL 1986

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

USER DEPARTMENT	TOTAL	STATE EMPLOYEES
ADMINISTRATION		
BUILDING CODE	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
OTHER	0	0
AGRICULTURE	110	110
ANIMAL HEALTH BD	3	3
ARTS BOARD	0	0
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	3	3
COMMUNITY COLLEGE BD	174	174
CORRECTIONS	320	320
ECONOMIC SECURITY	49	49
EDUCATION-CENTRAL OFFICE	40	40
EDUCATION-FARIBAUT SCHOOLS	27	27
EDUCATION-VO-TECH	1	1
ENERGY, ECONOMIC DVLP	3	3
GOVERNOR	1	1
HANDICAPPED COUNCIL	0	0
HEALTH	39	39
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	3	3
HIGHER ED COORD BD	0	0

SCHEDULE 31.5
ACTUAL 1966

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

USER DEPARTMENT	TOTAL	STATE EMPLOYEES
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	0	0
HUMAN RIGHTS	4	4
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	22	22
LIEUTENANT GOVERNOR	0	0
MILITARY AFFAIRS	55	55
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	419	419
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	15	15
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	245	245
PUBLIC SERVICE	18	18
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	65	65
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	285	285
TEACHERS RETIREMENT	0	0
TRANSPORTATION	848	848
TRANSPORTATION REG BD	0	0
TREASURER	0	0
UNIV OF MINN	1,830	1,830
VETERANS AFFAIRS	167	167
WELFARE-CENT OFFICE	40	40
WELFARE-INSTITUTIONS	1,741	1,741
WORLD TRADE CENTER	0	0
ZOO	77	77
OTHER	23	23
TOTAL	6,627	6,627