



**State of Minnesota
Department of Finance**

400 Centennial Building
658 Cedar Street
St. Paul, Minnesota 55155
(612) 296-5900

February 26, 1993

Mr. Kenneth Gibbons, Director
Division of Cost Allocation
Department of Health and Human Services
1200 Main Tower Building, Room 1130
Dallas, TX 75202

Dear Mr. Gibbons:

We are enclosing the Minnesota Statewide Cost Allocation Plan for use in FY 1994 beginning July 1, 1993. The plan is submitted for your review in accordance with guidelines relative to Federal Management Circular 74-4.

The 1994 budget plan expenditures are based on the Governor's recommendations for agencies. The roll-forward plan uses 1992 actual expenditures as of the close of the fiscal year.

Included with this memorandum are budget, expenditure, and 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 1992.

We would appreciate the negotiation and approval of the plan by July 1, 1993. Please do not hesitate to contact us if there is anything we can do to expedite the approval process.

Sincerely,


John Gunyou
Commissioner


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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, 1994 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 programs been included in the indirect costs reflected in the plan.


Signature - John Gunyou

Commissioner of Finance
Title

STATE OF MINNESOTA

February 26, 1992

STATE OF MINNESOTA
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Department Division Number ----->
 Central Service Cost Allocation
 Budgeted State Fiscal Year 1994 Costs

	02307	02410	02430	02430A	02443	02443A	02509	02511	02511A
	Plant Management	Computer Services	Tele- Communication	911 Emergency	Records Center	Micrographics	Electronics Equipment Rental	Materials Management	Central Stores
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner's Office	112,439	140,835	0	5,080	0	8,940	1,299	8,729	0
Employee Assistance Program	2,210	2,769	0	100	0	178	28	172	0
Personnel Services	78,584	98,430	0	3,551	0	6,248	907	6,100	0
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0
Fiscal B	31,885	39,542	55,087	0	5,387	0	4,542	47,802	0
BUREAU OF PROPERTY MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	0	6,485	0	0	0	5,404	0	1,080	0
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	2,827	7,481	4,421	0	22	0	59	85	0
Records Center	0	6	0	0	0	752	0	0	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Inventory Mgmt	978	9,791	53	0	0	71	758	30	0
Procurement	14,412	21,452	745	1,159	2,320	0	3,230	683	0
Central Mail	38	2,155	0	0	25	0	6	125	0
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	149	199	280	0	66	0	0	33	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0
Agency Controllers	5,250	6,552	9,128	0	893	0	752	7,920	0
Budget Support	1,571	6,507	785	0	112	448	112	112	0
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	13,744	17,152	23,895	0	2,337	0	1,970	20,735	0
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	1,481	1,848	2,575	0	252	0	212	2,235	0
Central Payroll	4,060	5,433	123	0	321	0	118	394	0
Single Audit	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	33,898	42,455	0	1,531	0	2,665	391	2,632	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	122	154	0	6	0	10	1	10	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	0	0	0	0	0	0	0	0	0
Single Audits	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	1,045	1,304	1,817	0	177	0	150	1,577	0
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	0	0	0	0	0	0	0	0	0
General Government									
Total Plan Allocation	304,489	410,560	98,909	11,427	11,912	24,744	14,533	100,444	0
Roll Forward Adjustment	(50,075)	(153,540)	(12,405)	(17,521)	11,278	(9,045)	(5,051)	(51,350)	0
Proposed Cost	254,414	257,020	86,504	(6,094)	23,190	15,699	9,482	49,094	0

Department Division Number ----->
 Central Service Cost Allocation
 Budgeted State Fiscal Year 1994 Costs

	02511B	02511C	02512	02514A	02514B	02514C	02515	02519	02520
	Inventory Mgmt	Procurement	Materials Distribution	Capital Parking	Commuter Vans	Motor Pool	Minnesota Bookstore	Postage Operations	Printing
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner's Office	0	0	4,627	936	360	10,275	13,373	0	36,817
Employee Assistance Program	0	0	91	19	7	202	263	0	723
Personnel Services	0	0	3,234	654	266	7,181	9,347	0	25,731
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0
Fiscal B	0	0	5,164	581	1,356	52,485	12,836	568	66,870
BUREAU OF PROPERTY MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	0	0	0	0	0	1,080	1,080	0	12,970
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	0	0	328	0	17	306	1,365	0	528
Records Center	0	0	11	0	0	0	0	0	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Inventory Mgmt	0	0	34	0	50	2,372	153	47	239
Procurement	0	0	331	745	0	19,629	1,243	414	5,301
Central Mail	0	0	177	80	0	24	3,060	0	96
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	0	0	1,990	2	15	1,077	2,420	0	666
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0
Agency Controllers	0	0	855	96	225	8,696	2,126	94	11,079
Budget Support	0	0	1,010	112	112	336	448	224	112
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	0	0	2,240	252	566	22,766	5,567	246	29,007
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	0	0	241	27	63	2,453	600	26	3,126
Central Payroll	0	0	295	221	0	399	466	322	1,753
Single Audit	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	0	0	1,365	282	115	3,066	4,032	0	11,096
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	0	0	5	1	0	11	15	0	40
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	0	0	0	0	0	0	0	0	0
Single Audits	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	0	0	170	19	44	1,731	423	19	2,206
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	0	0	0	0	0	0	0	0	0
General Government									
Total Plan Allocation	0	0	22,196	4,027	3,238	134,123	58,819	1,960	206,564
Roll Forward Adjustment	0	0	(30,331)	(14,378)	(2,911)	(39,078)	(14,613)	(15,523)	11,521
Proposed Cost	0	0	(8,133)	(10,351)	327	95,045	44,206	(13,563)	220,085

Department Division Number ----->	02202	01000	04000	07000	11380	12000	14000	19000	21000
Central Service Cost Allocation									
Budgeted State Fiscal Year 1984 Costs									
	<u>Property Management</u>	<u>Military Affairs</u>	<u>Agriculture</u>	<u>Public Safety</u>	<u>Peace Officers (POST)</u>	<u>Department of Health</u>	<u>Animal Health Board</u>	<u>Board of Indian Affairs</u>	<u>Dept. of Jobs & Training</u>
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner's Office	0	0	0	0	0	0	0	0	0
Employee Assistance Program	0	3,884	5,239	21,529	0	11,212	428	82	22,633
Personnel Services	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0
Fiscal B	0	0	0	0	0	0	0	0	0
BUREAU OF PROPERTY MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	5,404	5,404	15,131	143,748	0	7,586	0	1,080	75,657
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	0	21,628	17,067	84,413	272	28,690	1,841	313	83,780
Records Center	0	0	143	0	0	444	0	0	797
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Inventory Mgmt	0	841	2,461	13,802	60	4,273	45	47	14,591
Procurement	0	6,480	65,286	110,489	1,739	90,115	745	1,243	212,779
Central Mail	0	1	6,263	106,701	324	2,613	1,218	23	681
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	65	132	2,327	158,455	26	8,145	1,308	9	6,747
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0
Agency Controllers	0	8,910	19,258	207,091	784	34,367	1,837	463	94,658
Budget Support	0	6,955	17,948	40,272	448	62,259	1,571	1,795	14,247
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	0	23,325	50,420	542,183	2,001	90,026	4,810	1,211	247,822
FINANCE - OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	0	2,513	5,433	58,424	215	9,701	518	131	26,704
Central Payroll	0	7,907	9,014	40,105	194	17,654	1,168	165	36,241
Single Audit	0	823	219	1,185	2	5,792	27	4	16,421
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	0	59,556	80,341	330,160	0	171,938	6,570	1,258	347,094
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	0	216	291	1,197	0	623	24	5	1,259
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	0	3,808	12,680	20,200	0	6,462	5,255	2,433	30,802
Single Audits	0	53,872	0	0	0	64,941	0	0	361,435
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer - Treasury	0	1,773	3,834	41,970	152	6,846	366	92	19,303
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	0	267	71	384	1	1,876	9	1	5,320
General Government									
Total Plan Allocation	5,469	208,275	313,408	1,922,308	6,198	625,565	27,740	10,355	1,620,771
Roll Forward Adjustment	1,897	(28,271)	(55,292)	(227,304)	(1,907)	(73,727)	4,762	4,268	(211,085)
Proposed Cost	7,366	180,004	258,114	1,695,004	4,291	551,838	32,502	14,643	1,409,686

Department Division Number ----->	22000	26000	27000	29000	30000	32000	36000	37000	37001
Central Service Cost Allocation									
Budgeted State Fiscal Year 1994 Costs	Dept. of Trade & Econ Dev	State University System	Community College Board	Dept. of Natural Resources	State Planning Office	Pollution Control Agency	Education Vo-Tech	Education Central Office	Education Faribault Schools
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner's Office	0	0	0	0	0	0	0	0	0
Employee Assistance Program	2,703	57,232	29,582	31,774	640	8,931	1,432	4,375	2,388
Personnel Services	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0
Fiscal B	0	0	0	0	0	0	0	0	0
BUREAU OF PROPERTY MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	4,324	20,535	12,970	58,444	2,162	17,293	1,080	5,404	3,242
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	19,359	144,792	63,212	101,842	1,768	27,238	6,513	22,442	0
Records Center	18	9	1	131	0	393	1	21	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Inventory Mgmt	1,593	47,255	28,018	25,511	393	3,638	1,036	5,369	0
Procurement	58,570	379,011	215,018	229,427	3,581	69,243	65,598	53,505	5,138
Central Mail	28,984	4,151	3,848	32,212	1,528	2,305	3,170	17,037	0
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	544	733	329	31,073	153	3,954	3,114	6,155	36
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0
Agency Controllers	13,683	58,177	53,958	111,715	1,874	20,217	8,993	29,930	2,661
Budget Support	22,885	8,189	10,881	144,598	3,702	42,067	23,109	53,081	7,740
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	35,849	152,311	141,288	292,481	4,905	52,929	23,281	78,358	6,985
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	3,863	16,412	15,223	31,516	528	5,704	2,508	8,444	751
Central Payroll	5,143	76,282	40,079	106,282	944	16,507	2,219	7,194	4,022
Single Audit	3,000	396	498	1,855	7	1,718	1,629	18,478	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	41,445	877,680	453,650	487,279	9,809	136,985	21,959	67,086	36,339
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	151	3,183	1,645	1,768	35	497	79	243	131
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	10,659	37,577	96,127	25,559	0	7,211	4,734	24,348	7,049
Single Audits	53,579	213,922	232,630	48,289	0	0	60,631	231,357	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	2,727	11,582	10,742	25,031	373	4,025	1,770	6,693	530
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	972	128	161	538	2	557	528	5,988	0
General Government									
Total Plan Allocation	306,059	2,109,557	1,407,838	1,788,101	32,382	421,392	233,284	645,482	76,971
Roll Forward Adjustment	(90,724)	(351,481)	(56,024)	(341,689)	(70,166)	(16,367)	42,780	(119,614)	(44,318)
Proposed Cost	215,335	1,758,076	1,351,812	1,446,432	(37,784)	405,025	276,064	525,868	32,653

Department Division Number -----> Central Service Cost Allocation Budgeted State Fiscal Year 1994 Costs	42000	50000	55000	55000A	60000	65000	77000	78000	79000
	Dept. of Labor & Industry	Arts Board	Human Services Central Office	Human Services Institutions	Higher Ed Coord Board	Judicial Branch	Zoo	Department Of Corrections	Department Of Transportation
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner's Office	0	0	0	0	0	0	0	0	0
Employee Assistance Program	4,282	190	14,028	61,685	612	2,174	2,088	27,141	61,765
Personnel Services	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0
Fiscal B	0	0	0	0	0	0	0	0	0
BUREAU OF PROPERTY MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	14,050	0	57,283	71,334	2,162	0	9,728	37,829	38,909
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	14,021	658	123,357	700	4,058	27,367	6,394	43,738	139,982
Records Center	1,097	3	990	0	4	175	0	114	3
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Inventory Mgmt	1,578	35	17,551	8,940	275	2,358	1,435	12,116	45,281
Procurement	27,664	25,924	119,186	77,278	8,034	11,761	5,301	183,127	610,094
Central Mail	10,621	0	72,613	14	4,984	3,888	0	2,291	14,669
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	1,028	8	1,305,780	451	783	0	54	8,577	92,678
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0
Agency Controllers	18,580	1,192	55,303	34,786	4,745	5,860	9,616	58,883	90,144
Budget Support	15,817	3,253	50,480	38,252	5,048	8,077	16,154	85,928	34,551
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	51,209	3,121	144,788	91,075	12,424	14,817	25,175	154,161	236,005
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	5,518	338	15,601	9,814	1,339	1,597	2,713	16,611	25,431
Central Payroll	8,028	358	21,234	133,887	3,273	3,633	4,009	47,885	112,849
Single Audit	277	74	145,322	10	168	16	3	321	25,997
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	65,375	2,914	215,135	945,977	12,446	33,334	31,717	416,237	947,208
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	237	11	780	3,431	45	120	115	1,510	3,435
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	9,490	161	29,388	28,428	0	19,347	0	17,495	36,232
Single Audits	2,546	0	316,770	0	0	0	0	0	186,689
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	4,010	238	28,909	6,925	6,928	1,128	1,914	11,723	18,025
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	90	24	47,079	3	55	5	1	104	8,422
General Government									
Total Plan Allocation	256,474	38,500	2,779,557	1,512,988	67,593	135,455	116,397	1,125,771	2,728,547
Roll Forward Adjustment	(84,012)	2,209	616,462	(427,717)	(34,673)	161,065	(32,025)	(198,799)	(158,923)
Proposed Cost	192,462	40,709	3,396,019	1,085,269	32,920	296,520	84,372	926,973	2,569,624

Department Division Number -----> Central Service Cost Allocation Budgeted State Fiscal Year 1994 Costs	80000	81000	99038	99510	99650	99780	99780		
	Public Service	University of Minnesota	Council on Vo-Tech Education	Disability Council	Office Of Waste Management	Council On Asian Minnesotans	Soil & Water Resources	Other	Totals
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner's Office	0	0	0	0	0	0	0	44,187	387,917
Employee Assistance Program	1,558	0	42	111	658	38	403	48,151	435,885
Personnel Services	0	0	0	0	0	0	0	30,884	271,117
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	188,598	188,598
Fiscal B	0	0	0	0	0	0	0	14,903	338,808
BUREAU OF PROPERTY MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	6,485	0	2,182	0	1,080	0	6,485	183,462	849,512
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	4,415	0	134	743	2,308	131	2,507	195,730	1,208,874
Records Center	117	0	0	0	0	0	0	2,058	7,284
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Inventory Mgmt	848	0	57	47	19	17	209	17,099	289,348
Procurement	39,083	0	683	683	8,034	1,243	62,450	325,087	3,143,147
Central Mail	1,021	0	0	443	1,184	280	1,363	121,889	450,083
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	148	0	0	23	429	18	43	270,220	1,910,630
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0
Agency Controllers	4,221	158	522	492	2,038	315	2,253	130,284	1,142,304
Budget Support	4,712	3,253	785	673	4,150	1,010	2,355	128,985	877,211
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	11,050	414	1,387	1,288	5,335	822	5,899	341,048	2,990,642
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	1,190	44	147	139	575	89	638	36,743	322,250
Central Payroll	2,579	0	102	171	905	55	657	74,089	800,679
Single Audit	48	0	13	0	4	1	28	7,314	231,448
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	23,880	0	650	1,899	10,081	546	6,185	738,480	8,684,591
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	88	0	2	8	38	2	22	2,672	24,230
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	10,210	2,139	0	0	0	0	0	273,152	720,742
Single Audits	0	0	0	0	0	0	0	0	1,828,861
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	840	31	104	98	408	62	448	188,540	424,818
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	13,483,748	13,483,748
STATE AUDITOR - Single Audit	16	0	4	0	2	0	9	2,368	74,981
General Government								279,810	279,810
Total Plan Allocation	112,513	8,039	6,754	6,598	37,222	4,807	91,952	17,157,455	39,355,516
Roll Forward Adjustment	27,408	9,189	5,054	(9,992)	12,358	4,203	74,032	6,257,995	4,216,591
Proposed Cost	139,921	15,228	11,808	(3,396)	49,580	8,810	165,984	23,415,450	43,572,107

Equip. Cost	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Net Costs
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Sched. No.	Dept/Div	Name	Allocable Costs & Applicable Credits	1.2 Equipment Use Charge	2.2 Bureau of Admn. Mgmt.	2.3 Admn Mgmt Commissioner Office	2.45 Admn Mgmt Employee Assistance	2.4 Admn Mgmt Personnel Office	2.5 Admn Mgmt Fiscal Services	2.5A Admn Mgmt Fiscal 'A'	2.5B Admn Mgmt Fiscal 'B'	3.2 Bureau of Property Mgmt
1.2		First Stepdown										
		Equipment Use Charge	593,238	(593,238)								
02000		DEPARTMENT OF ADMINISTRATION			0							
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT		51,359	(51,359)							
2.3	02110	Commissioner	489,000		6,850	(485,850)						
2.45	02111	Employee Assistance Program	430,000		5,414		(435,414)					
2.4	02120	Personnel Services	357,000		3,829			(380,829)				
2.5	02130	Fiscal Services	728,000		8,162				(734,162)			
2.5A	02130A	Fiscal A 55% (Gen'l Fund)							403,789	(403,789)		
2.5B	02130B	Fiscal B 45% (BF)							330,373		(330,373)	
2.7	02111A	Other			27,304							
3.2		BUREAU OF PROPERTY MANAGEMENT		3,800		35,390	697	24,871		16,601		(81,350)
	02307	Plant Management (Gen'l Fund)										69,878
3.4	02320A	Leasing (Real Estate Mgt)	894,000									5,132
3.5	02320B	Other										6,349
4.2		BUREAU OF INTERTECHNOLOGIES GROUP		131,119		23,168	456	16,261		28,829		
4.5	02410	Telecommunications (10 Fd)	1,138,000									
	02412	STARS (Gen'l Fund)										
	02420	LMIC (Gen'l Fund)										
4.4	02443	Records Center (Gen'l Fund)										
4.8	02410	Other										
6.2		BUREAU OF OPERATIONS MANAGEMENT		9,912		47,860	939	33,493		62,346		
7.2	02511	Materials Management	480,000									
7.4	02511B	Inventory Mgmt	241,580									
7.5	02511C	Procurement	3,075,440									
6.4	02518	Central Mail	457,000									
7.8	02511D	Other - 10 Fund										
5.2		BUREAU OF INFORMATION POLICY		9,524		13,154	259	9,244		20,833		
5.4	02411A	Statewide Systems	1,973,000									
	02411B	Other										
6.2	10000	DEPARTMENT OF FINANCE		65,706			1,348					
6.4	10000B	FINANCE - DEPT ADMN	1,292,000									
9.2	10000G	FINANCE-BUDGETS										
9.5	10000E	FINANCE-AGENCY CONTROLLERS	964,060									
9.8	10000F	FINANCE-BUDGET SUPPORT	746,645									
9.7	10000G	FINANCE-BUDGET GENL GOVT										
10.2	10000H	FINANCE-ACCOUNTING										
10.4	10000I	FINANCE-ACCOUNTING	2,528,364									
10.5	10000J	FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K	FINANCE-OTHER										
11.4	10000L	FINANCE-OTHER FINANCIAL RPTG	319,088									
11.5	10000M	FINANCE-OTHER CENTRAL PAYROLL	671,000									
11.6	10000N	FINANCE-OTHER SINGLE AUDIT	9,932									
11.7	10000O	FINANCE-OTHER GENL GOVT										
12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	407,000	162,925			2,084					
12.4	24000A	EMPLOYEE REL-PRSNL ADMN	6,813,000									
	24000B	EMPLOYEE REL-ALL OTHER										
13.2	45000	DEPARTMENT OF MEDIATION SERVICES		11,215			246					
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES	24,373									
13.5	45001	MEDIATION SVCS-OTHER										
14.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	865,000	30,534			777					
14.4	49001	LEGIS AUDITS-FINANCIAL AUDITS	299,248									
14.6	49003	LEGIS AUDITS-SINGLE AUDITS	1,839,754									
14.7	49004	LEGIS AUDITS-GENERAL GOVT										
15.2	64000	TREASURER'S OFFICE		16,727			135					
15.5	64000A	TREASURER-TREASURY	412,624									
15.6	64000B	TREASURER-OTHER										
16.2	08000	OFFICE OF THE ATTORNEY GENERAL	4,529,551	100,417			4,446					
16.4	08000A	ATTY GENL-LEGAL SERVICES	13,504,462									
	08000B	ATTY GENL-HEALTH BOARDS										
16.6	08000C	ATTY GENL-OTHER										
17.2	61000	STATE AUDITOR - SINGLE AUDIT	75,000									

Equip. Cost	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Net Costs
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EXPENSES FROM THE GENERAL FUND				1.1	1.2	2.2	2.3	2.45	2.4	2.5	2.5A	2.5B	3.2
Sched.	No.	Dept/Dlv	Name	Allocable Costs & Applicable Credits	Equipment Use Charge	Bureau of Admin. Mgmt.	Admin Mgmt Commissioner Office	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Admin Mgmt Fiscal "A"	Admin Mgmt Fiscal "B"	Bureau of Property Mgmt
			Second Stepdown										
18.2	02000		BUREAU OF ADMINISTRATIVE MANAGEMENT	(88,148)				351	12,505		92,534		
18.3	02110		Commissioner										
18.45	02111		Employee Assistance Program										
18.4	02120		Personnel Services										
18.5	02130		Fiscal Services										
18.5A	02130A		Fiscal A 55% (Gen'L Fund)										
18.5B	02130B		Fiscal B 45% (ISF)										
	02111A		Other										
19.2			BUREAU OF PROPERTY MANAGEMENT										
	02307		Plant Management (Gen'l Fund)										
19.4	02320A		Leasing (Real Estate Mgt)										
	02320B		Other										
20.2			BUREAU OF INTERTECHNOLOGIES GROUP										
20.5	02410		Telecommunications (10 Fd)										
	02412		STARS (Gen'l Fund)										
	02420		LMIC (Gen'l Fund)										
20.4	02443		Records Center (Gen'l Fund)										
	02410		Other										
22.2			BUREAU OF OPERATIONS MANAGEMENT										
23.2	02511		Materials Management										
23.4	02511B		Inventory Mgmt										
23.5	02511C		Procurement										
22.4	02518		Central Mail										
	02511D		Other - 10 Fund										
21.2			BUREAU OF INFORMATION POLICY										
21.4	02411A		Statwide Systems										
	02411B		Other										
24.2	10000		DEPARTMENT OF FINANCE	(21,413)									
24.4	10000B		FINANCE - DEPT ADMIN										
25.2	10000C		FINANCE-BUDGETS										
25.4	10000E		FINANCE- AGENCY CONTROLLERS										
25.5	10000F		FINANCE-BUDGET SUPPORT										
	10000G		FINANCE-BUDGET GENL GOVT										
26.2	10000H		FINANCE-ACCOUNTING										
26.4	10000I		FINANCE-ACCOUNTING										
	10000J		FINANCE-ACCOUNTING GENL GOVT										
27.2	10000K		FINANCE-OTHER										
27.4	10000L		FINANCE-OTHER FINANCIAL RPTG										
27.5	10000M		FINANCE-OTHER CENTRAL PAYROLL										
27.6	10000N		FINANCE-OTHER SINGLE AUDIT										
	10000O		FINANCE-OTHER GENL GOVT										
28.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS	(27,806)									
28.4	24000A		EMPLOYEE REL-PRSNL ADMN										
	24000B		EMPLOYEE REL-ALL OTHER										
29.2	45000		DEPARTMENT OF MEDIATION SERVICES	(2,374)									
29.4	45000		MEDIATIONS SVCS-STATE AGENCIES										
	45001		MEDIATION SVCS-OTHER										
30.2	49000		OFFICE OF THE LEGISLATIVE AUDITOR										
30.4	49001		LEGIS AUDITS-FINANCIAL AUDITS										
30.6	49003		LEGIS AUDITS-SINGLE AUDITS										
	49004		LEGIS AUDITS-GENERAL GOVT										
31.2	64000		TREASURER'S OFFICE										
31.4	64000A		TREASURER-TREASURY										
	64000B		TREASURER-OTHER										
32.2	08000		OFFICE OF THE ATTORNEY GENERAL										
32.4	08000A		ATTY GENL-LEGAL SERVICES										
	08000B		ATTY GENL-HEALTH BOARDS										
	08000C		ATTY GENL- OTHER										

Equip. Cost	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Net Costs
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Sched. No.	Dept/Div	Name	Allocable Costs & Applicable Credits	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.45 Admin Mgmt Employee Assistance	2.4 Admin Mgmt Personnel Office	2.5 Admin Mgmt Fiscal Services	2.5A Admin Mgmt Fiscal "A"	2.5B Admin Mgmt Fiscal "B"	3.2 Bureau of Property Mgmt
		User Agencies										
	02000	ADMINISTRATION										
	02180	Volunteer Services (Spec.Fund)				352	7	247			676	
	02211	Risk Management				697	14	490			3,859	
	02220A	Mgmt Analysis (Spec. Rev)				6,785	134	4,768			1,564	
	02305	Building Construction								25,820		
	02307	Plant Management (ISF)				109,085	2,148	78,847			30,896	
	02310	Building Fund Operations								137,787		
	02409	IISAC										
	02410	Computer Services				136,610	2,691	96,004			38,557	
	02412	STARIS (Spec. Rev)				2,678	53	1,882			805	
	02420	LMIC (Spec. Rev)				8,914	136	4,859			2	
	02430	Telecommunications (Spec. Rev)									53,715	
	02430A	911 Emergency				4,928	97	3,463				
	02443	Records Center (ISF)									5,253	
	02443A	Micrographics				8,672	171	6,084				
	02509	Electronics Equipment Rental				1,280	25	685			4,429	
	02511	Materials Management				8,467	167	5,850			46,612	
	02511A	Central Stores										
	02511B	Inventory Mgmt (Spec. Rev)										
	02511C	Procurement (Spec. Rev.)										
	02512	Materials Distribution				4,486	88	3,154			5,035	
	02514A	Capital Parking				906	18	638			567	
	02514B	Commuter Vans				369	7	259			1,322	
	02514C	Motor Pool				9,967	196	7,004			51,178	
	02515	Minnesota Bookstore				12,972	256	9,117			12,516	
	02517	Print Buyer										
	02519	Postage Operations									554	
	02520	Printing				35,712	703	25,097			65,205	
	02525	State Building Code								19,141		
		OTHER (Non-Allowable)									131	
	02140	OIL OVERCHARGE				1,230	24	865			5,932	
	02141	DEVELOPMENT DISABILITIES				5,736	113	4,031			67	
	02142	STAR									15	
	02202	PROPERTY MANAGEMENT										
	02213	PUBLIC BROADCASTING										
	02215	DISPUTE RESOLUTION				146	3	103			480	
	02220	MANAGEMENT ANALYSIS				17,039	336	11,974				
	02220B	OTHER				480	9	338				
	02303	GOV's RESIDENCE COUNCL				803	16	564			879	
	02308	ENERGY CONSERVATION									103	
	02430B	Other										
	02444	DATA PRIVACY										
	01000	MILITARY AFFAIRS					3,776					
	04000	AGRICULTURE					5,062					
	07000	PUBLIC SAFETY					20,928					
	08000	OMBUDSMAN CORRECTIONS					81					
	09100	GAMING- ADMIN UNIT					2					
	09200	GAMBLING CONTROL					421					
	09300	PARI- MUTUAL RACING					157					
	09400	STATE LOTTERY					2,285					

ALLOCATION STATISTICS

Final Allocation of General Support Costs

BUDGETED FISCAL YEAR 1994

ALLOCATION STATISTICS Final Allocation of General Support Costs BUDGETED FISCAL YEAR 1994			Equip. Cost	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Net Costs	
Sched.			Allocable Costs & Applicable Credits	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.45 Admin Mgmt Employee Assistance	2.4 Admin Mgmt Personnel Office	2.5 Admin Mgmt Fiscal Services	2.5A Admin Mgmt Fiscal "A"	2.5B Admin Mgmt Fiscal "B"	3.2 Bureau of Property Mgmt
No.	Dept/Div	Name										
	11000	EXAM BOARDS										
	11008	BARBERS					23					
	11010	ELECTRICITY					241					
	11015	MEDICAL EXAMINERS					290					
	11018	NURSING					288					
	11018	PHARMACY					81					
	11020	ARCHITECTS & ENGINEERING					78					
	11021	DENTISTRY					70					
	11050	BOXING					1					
	11104	CHIROPRACTORS					55					
	11118	PSYCHOLOGY					38					
	11119	OPTOMETRY					18					
	11133	NURSING HOME ADM					23					
	11200	SOCIAL WRK & MNTL HLTH					7					
	11210	SOCIAL WRK LIC BD					85					
	11220	MARR & FAMILY THERAPY BD					18					
	11230	UNLIC MNTL HLTH PROV BD					1					
	11310	ABSTRACTORS										
	11320	ACCOUNTANCY					48					
	11330	PODIATRY										
	11340	VETERINARY MEDICINE					14					
	11380	PEACE OFFICERS										
	12000	HEALTH					10,898					
	13000	COMMERCE					2,772					
	14000	ANIMAL HEALTH BD					418					
	17000	HUMAN RIGHTS					811					
	18000	INDIAN AFFAIRS					80					
	21000	JOBS & TRAINING					21,999					
	22000	TRADE & ECON DEV					2,627					
	25000	CENTER FOR ARTS ED.					628					
	26000	STATE UNIV SYSTEM					55,628					
	27000	COMMUNITY COLLEGE BD					28,753					
	28000	SENATE										
	29000	NATURAL RESOURCES					30,884					
	30000	PLANNING					622					
	31000	HOUSE OF REPRESENTATIVES										
	32000	POLLUTION CONTROL					8,881					
	33000	TRIAL COURTS					6,021					
	34000	HOUSING FINANCE					1,548					
	36000	EDUCATION-VO-TECH					1,392					
	37000	EDUCATION-CENTRAL OFFICE					4,252					
	37001	EDUCATION-FARIBAULT SCHOOLS					2,303					
	38000	INVESTMENT BOARD					287					
	39000	GOVERNORS OFFICE					573					
	40000	HISTORICAL SOCIETY										
	41000	WRKRS COMP CT OF APPEALS					228					
	42000	LABOR & INDUSTRY					4,143					
	43000	IRON RANGE RESOURCES					1,831					
	50000	ARTS BOARD					185					
	51000	LEGISLATIVE COMMISSIONS										
	52000	PUBLIC DEFENSE BOARD					410					
	53000	SECRETARY OF STATE					795					
	55000	HUMAN SERVICES-CENTRAL OFFICE					13,835					
	55000A	HUMAN SERVICES-INSTITUTIONS					59,957					

ALLOCATION STATISTICS

Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

ALLOCATION STATISTICS			Equip. Cost	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Net Costs	
Final Allocation of General Support Costs												
BUDGETED FISCAL YEAR 1994												
Sched.			Allocable	1.2	2.2	2.3	2.45	2.4	2.5	2.5A	2.5B	3.2
No.	Dept/Div	Name	Costs & Applicable Credits	Equipment Use Charge	Bureau of Adm. Mgmt.	Adm Mgmt Commissioner Office	Adm Mgmt Employee Assistance	Adm Mgmt Personnel Office	Adm Mgmt Fiscal Services	Adm Mgmt Fiscal "A"	Adm Mgmt Fiscal "B"	Bureau of Property Mgmt
	58000	COURT OF APPEALS					1,030					
	60000	HIGHER ED COORD BD					789					
	61000	STATE AUDITOR					1,365					
	62000	STATE RETIREMENT					411					
	63000	PUBLIC EMPLOYEE RETIREMENT A98N					758					
	65000	JUDICIAL					2,113					
	66000	MN MUNICIPAL BOARD					48					
	67000	REVENUE					13,103					
	68000	TAX COURT					78					
	69000	TEACHERS RETIREMENT					551					
	75000	VETERANS AFFAIRS					382					
	75000A	VETERANS HOME BD					5,833					
	77000	ZOO					2,010					
	78000	CORRECTIONS					28,381					
	79000	TRANSPORTATION					60,034					
	80000	PUBLIC SERVICE					1,514					
	81000	U OF M										
	82000	PUBLIC UTIL COMM					477					
	99000	MISC OTHER BOARDS										
	99010	ACADEMY OF SCIENCE										
	99025	MILITARY ORDER PURPLE HEART										
	99038	COUNCIL ON VO-TECH ED.					41					
	99041	HORTICULTURE										
	99042	PUBLIC EMPLOYEE REL BD					1					
	99050	CAPITOL AREA ARCH.					78					
	99100	WORLD TRADE CTR.					118					
	99150	REGIONAL TRANSIT BOARD										
	99200	HUMANITIES COMMISSION										
	99245	VOYAGEURS PARK					7					
	99270	AMATEUR SPORTS					94					
	99300	SENTENCING GUIDELINES					48					
	99420	MN/WIS BNDRY AREA										
	99430	UNIFORM LAWS CMSN										
	99440	MENTAL HEALTH & RETARDATION OMBUDSMAN					218					
	99480	HAZARDOUS SUBSTANCES BOARD					17					
	99500	HEALTH CARE COMMISSION										
	99510	DISABILITY COUNCIL					108					
	99620	HIGHER ED FAC AUTH					35					
	99640	ETHICAL PRACTICES BOARD					89					
	99650	OFFICE OF WASTE MANAGEMENT					638					
	99690	HEARING EXAMINER					864					
	99700	SCIENCE MUSEUM										
	99710	COUNCIL ON BLACK MINNESOTANS					47					
	99750	COUNCIL ON SPANISH MINNESOTANS					44					
	99780	COUNCIL ON ASIAN MINNESOTANS					35					
	99780	SOIL & WATER RES					392					
	99800	FINANCE-DEBT SERVICE										
	99901	VETS OF FOREIGN WARS										
	99902	DISABLED AMERICAN VETS										
	99903	HUMANE SOCIETY										
	99908	FINANCE NON-OPERATING/ MN SAFETY COUNCIL										
	99908	COMMUNICATION IMPAIRED BD					18					
	99909	TRANSPORTATION REGULATION BOARD					101					
	99910	GREATER MINNESOTA CORPORATION										
	99998	COMPUTER TEST/TRAINING					157					
	99999	OTHER OTHER	(6,863,080)									
Statewide Totals			39,355,518	2	0	0	0	(2)	0	2	(1)	0

Leases Processed	Net Costs	Telephone Costs	Records Stored	Net Costs	Asset Inventory	Encum Trans	Postage Costs	Net Costs	Computer Svcs
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Sched. No.	Dept/Div	Name	3.4 Property Management <u>Leasing</u>	4.2 Intertech Bureau	4.5 Intertech Telecom- munications	4.4 Intertech Records Center	6.2 Bureau of Operations Mgmt	7.4 Operations Mat'l's Mgmt Inventory	7.5 Operations Mat'l's Mgmt Procurement	8.4 Operations Mat'l's Mgmt Central Mail	5.2 Bureau of Information Policy	5.4 Info-Policy Statewide Systems
1.2		First Stepdown										
		Equipment Use Charge										
02000		DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	02110	Commissioner										
2.45	02111	Employee Assistance Program										
2.4	02120	Personnel Services										
2.5	02130	Fiscal Services										
2.5A	02130A	Fiscal A 55% (Gen'L Fund)										
2.5B	02130B	Fiscal B 45% (SF)										
2.7	02111A	Other										
3.2		BUREAU OF PROPERTY MANAGEMENT										
	02307	Plant Management (Gen'l Fund)										
3.4	02320A	Leasing (Real Estate Mgt)	(999,132)									
3.5	02320B	Other										
4.2		BUREAU OF INTERTECHNOLOGIES GROUP		(199,853)								
4.5	02410	Telecommunications (10 Fd)		101,482	(1,239,482)							
	02412	STARBS (Gen'l Fund)		12,255								
	02420	LMIC (Gen'l Fund)		77,505								
4.4	02443	Records Center (Gen'l Fund)		8,611		(8,611)						
4.6	02410	Other		0								
6.2		BUREAU OF OPERATIONS MANAGEMENT	3,238		2,208	408	(160,204)					
7.2	02511	Materiels Management										
7.4	02511B	Inventory Mgmt					25,638	(267,198)				
7.5	02511C	Procurement					90,999		(3,166,339)			
8.4	02518	Central Mail					19,208			(478,205)		
7.8	02511D	Other - 10 Fund					24,461					
5.2		BUREAU OF INFORMATION POLICY	2,159		586	8		83	1,480	108	(57,536)	
5.4	02411A	Statewide Systems									47,848	(2,020,848)
	02411B	Other									9,688	
8.2	10000	DEPARTMENT OF FINANCE	4,318		5,610	686		723	4,667	10,979		45,216
8.4	10000B	FINANCE - DEPT ADMIN										
9.2	10000C	FINANCE-BUDGETS										
9.5	10000E	FINANCE-AGENCY CONTROLLERS										
9.6	10000F	FINANCE-BUDGET SUPPORT										
9.7	10000G	FINANCE-BUDGET GENL GOVT										
10.2	10000H	FINANCE-ACCOUNTING										
10.4	10000I	FINANCE-ACCOUNTING										
10.5	10000J	FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K	FINANCE-OTHER										
11.4	10000L	FINANCE-OTHER FINANCIAL RPTG										
11.5	10000M	FINANCE-OTHER CENTRAL PAYROLL										
11.8	10000N	FINANCE-OTHER SINGLE AUDIT										
11.7	10000O	FINANCE-OTHER GENL GOVT										
12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	1,079		5,534	150		732	10,197	10,088		54,022
12.4	24000A	EMPLOYEE REL-PRSNL ADMN										
	24000B	EMPLOYEE REL-ALL OTHER										
13.2	45000	DEPARTMENT OF MEDIATION SERVICES	3,238		1,047	8		132	2,549	401		641

**Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994**[illegible]

Leases Processed	Net Costs	Telephone Costs	Records Stored	Net Costs	Asset Inventory	Encum Trans	Postage Costs	Net Costs	Computer Svcs
0	\$0	\$0	0	\$0	0	0	\$0	\$0	0
1	\$0	\$0	0	\$0	0	0	\$0	\$0	0
2	\$0	\$0	0	\$0	0	0	\$0	\$0	0
3	\$0	\$0	0	\$0	0	0	\$0	\$0	0
4	\$0	\$0	0	\$0	0	0	\$0	\$0	0
5	\$0	\$0	0	\$0	0	0	\$0	\$0	0
6	\$0	\$0	0	\$0	0	0	\$0	\$0	0
7	\$0	\$0	0	\$0	0	0	\$0	\$0	0
8	\$0	\$0	0	\$0	0	0	\$0	\$0	0
9	\$0	\$0	0	\$0	0	0	\$0	\$0	0
10	\$0	\$0	0	\$0	0	0	\$0	\$0	0
11	\$0	\$0	0	\$0	0	0	\$0	\$0	0
12	\$0	\$0	0	\$0	0	0	\$0	\$0	0
13	\$0	\$0	0	\$0	0	0	\$0	\$0	0
14	\$0	\$0	0	\$0	0	0	\$0	\$0	0
15	\$0	\$0	0	\$0	0	0	\$0	\$0	0
16	\$0	\$0	0	\$0	0	0	\$0	\$0	0
17	\$0	\$0	0	\$0	0	0	\$0	\$0	0
18	\$0	\$0	0	\$0	0	0	\$0	\$0	0
19	\$0	\$0	0	\$0	0	0	\$0	\$0	0
20	\$0	\$0	0	\$0	0	0	\$0	\$0	0
21	\$0	\$0	0	\$0	0	0	\$0	\$0	0
22	\$0	\$0	0	\$0	0	0	\$0	\$0	0
23	\$0	\$0	0	\$0	0	0	\$0	\$0	0
24	\$0	\$0	0	\$0	0	0	\$0	\$0	0
25	\$0	\$0	0	\$0	0	0	\$0	\$0	0
26	\$0	\$0	0	\$0	0	0	\$0	\$0	0
27	\$0	\$0	0	\$0	0	0	\$0	\$0	0
28	\$0	\$0	0	\$0	0	0	\$0	\$0	0
29	\$0	\$0	0	\$0	0	0	\$0	\$0	0
30	\$0	\$0	0	\$0	0	0	\$0	\$0	0
31	\$0	\$0	0	\$0	0	0	\$0	\$0	0
32	\$0	\$0	0	\$0	0	0	\$0	\$0	0
33	\$0	\$0	0	\$0	0	0	\$0	\$0	0
34	\$0	\$0	0	\$0	0	0	\$0	\$0	0
35	\$0	\$0	0	\$0	0	0	\$0	\$0	0
36	\$0	\$0	0	\$0	0	0	\$0	\$0	0
37	\$0	\$0	0	\$0	0	0	\$0	\$0	0
38	\$0	\$0	0	\$0	0	0	\$0	\$0	0
39	\$0	\$0	0	\$0	0	0	\$0	\$0	0
40	\$0	\$0	0	\$0	0	0	\$0	\$0	0
41	\$0	\$0	0	\$0	0	0	\$0	\$0	0
42	\$0	\$0	0	\$0	0	0	\$0	\$0	0
43	\$0	\$0	0	\$0	0	0	\$0	\$0	0
44	\$0	\$0	0	\$0	0	0	\$0	\$0	0
45	\$0	\$0	0	\$0	0	0	\$0	\$0	0
46	\$0	\$0	0	\$0	0	0	\$0	\$0	0
47	\$0	\$0	0	\$0	0	0	\$0	\$0	0
48	\$0	\$0	0	\$0	0	0	\$0	\$0	0
49	\$0	\$0	0	\$0	0	0	\$0	\$0	0
50	\$0	\$0	0	\$0	0	0	\$0		

Sched.	No.	Dept/Div	Name	3.4 Property Management Leasing	4.2 Intertech Bureau	4.5 Intertech Telecom- munications	4.4 Intertech Records Center	6.2 Bureau of Operations Mgmt	7.4 Operations Mat'l's Mgmt Inventory	7.5 Operations Mat'l's Mgmt Procurement	6.4 Operations Mat'l's Mgmt Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems
			User Agencies										
		02000	ADMINISTRATION										
		02180	Volunteer Services (Spec.Fund)						25	247	225		
		02211	Risk Management						12	4,887			102
		02220A	Mgmt Analysis (Spec. Rev)	1,079		224	40		2	740	10		
		02305	Building Construction			1,328			112	3,947	581		79
		02307	Plant Management (ISF)			2,785			955	14,309	38		148
		02310	Building Fund Operations						7	125,325			
		02408	IISAC						10				
		02410	Computer Services	6,476		7,407	5		9,561	21,299	2,133		198
		02412	STAR8 (Spec. Rev)	3,238		50				1,089	583		426
		02420	LMIC (Spec. Rev)			618					1		
		02430	Telecommunications (Spec. Rev)			4,371			52	740			279
		02430A	911 Emergency							1,151			
		02443	Records Center (ISF)			22				2,303	25		88
		02443A	Micrographics	5,397			654		69				
		02508	Electronics Equipment Rental			59			740	3,207	8		
		02511	Materials Management	1,079		94			30	858	124		33
		02511A	Central Stores										
		02511B	Inventory Mgmt (Spec. Rev)										
		02511C	Procurement (Spec. Rev.)										
		02512	Materials Distribution			324	10		34	329	175		1,983
		02514A	Capital Parking			17				740	80		2
		02514B	Commuter Vans						49				15
		02514C	Motor Pool	1,079		305			2,315	19,489	24		1,073
		02515	Minnesota Bookstore	1,079		1,350			149	1,234	3,029		2,412
		02517	Print Buyer										
		02519	Postage Operations						46	411			
		02520	Printing	12,953		522			233	5,283	97		883
		02525	State Building Code						66	1,099			248
			OTHER (Non-Allowable)	29,144		632					2		
		02140	OIL OVERCHARGE							6,743			124
		02141	DEVELOPMENT DISABILITIES							82	608		
		02142	STAR										
		02202	PROPERTY MANAGEMENT	5,397									85
		02213	PUBLIC BROADCASTING										
		02215	DISPUTE RESOLUTION							658			
		02220	MANAGEMENT ANALYSIS						63				
		02220B	OTHER										
		02303	GOV's RESIDENCE COUNCIL							411			
		02308	ENERGY CONSERVATION						49	247			
		02430B	Other							82			
		02444	DATA PRIVACY										
		01000	MILITARY AFFAIRS	5,397		21,364			821	6,414	1		132
		04000	AGRICULTURE	15,111		18,875	124		2,403	64,800	6,200		2,319
		07000	PUBLIC SAFETY	143,559		83,482			13,478	109,700	105,822		157,917
		08000	OMBUDSMAN CORRECTIONS			108	1		14	658	21		109
		09100	GAMING-ADMIN UNIT			1,478							
		09200	GAMBLING CONTROL	1,079						3,783	1,252		42
		09300	PARI-MUTUAL RACING			1,089			184	4,687			1,156
		09400	STATE LOTTERY	5,397									

ALLOCATION STATISTICS

Final Allocation of General Support Costs

BUDGETED FISCAL YEAR 1994

Sched.	No.	Dept/Div	Name	Leases Processed 3.4 Property Management Leasing	Net Costs 4.2 Intertech Bureau	Telephone Costs 4.5 Intertech Telecom - munications	Records Stored 4.4 Intertech Records Center	Net Costs 6.2 Bureau of Operations Mgmt	Asset Inventory 7.4 Operations Mat'l's Mgmt Inventory	Encum Trans 7.5 Operations Mat'l's Mgmt Procurement	Postage Costs 6.4 Operations Mat'l's Mgmt Central Mail	Net Costs 5.2 Bureau of Information Policy	Computer Svcs 5.4 Info Policy Statewide Systems
	11000		EXAM BOARDS										
	11008		BARBERS				29		8	184	149		25
	11010		ELECTRICITY	2,159			887		83	1,974			3,013
	11015		MEDICAL EXAMINERS	2,159			736		115	2,303	824		5,856
	11018		NURSING	2,159			583	23	47	905	1,964		1,783
	11018		PHARMACY	2,159			217		22	247			3,084
	11020		ARCHITECTS & ENGINEERING				171		24	483	408		1,593
	11021		DENTISTRY	3,238			304		88	987	217		29
	11050		BOXING				80			247	17		
	11104		CHIROPRACTORS	2,159			118		30	184	74		10
	11118		PSYCHOLOGY	3,238			50		5	658			
	11118		OPTOMETRY	2,159			88		8	82			
	11133		NURSING HOME ADM	2,159			73		2	82			13
	11200		SOCIAL WRK & MNTL HLTH	1,079					24				
	11210		SOCIAL WRK LIC BD				311		10	329	101		799
	11220		MARR & FAMILY THERAPY BD	3,238			51		2	184			34
	11230		UNLIC MNTL HLTH PROV BD										
	11310		ABSTRACTORS							82	19		
	11320		ACCOUNTANCY				111		22	1,089	650		1,173
	11330		PODIATRY				3		2				
	11340		VETERINARY MEDICINE	2,159			43		3	82			7
	11380		PEACE OFFICERS				289		59	1,727	321		26
	12000		HEALTH	7,558			28,387		4,173	89,471	2,587		8,117
	13000		COMMERCE	8,835			8,941	383	387	4,934	7,388		2,337
	14000		ANIMAL HEALTH BD				1,820		44	740	1,208		1,304
	17000		HUMAN RIGHTS	2,159			3,983	199	147	7,588	1,079		35
	19000		INDIAN AFFAIRS	1,079			309		48	1,234	23		9
	21000		JOBS & TRAINING	75,557			82,838	893	14,248	211,259	874		8,724
	22000		TRADE & ECON DEV	4,318			19,141	14	1,558	56,186	28,711		542
	25000		CENTER FOR ARTS ED.				1,408		583	18,585	2,359		58
	26000		STATE UNIV SYSTEM	20,508			143,181	8	48,145	378,303	4,109		731
	27000		COMMUNITY COLLEGE BD	12,953			82,500	1	25,405	213,480	3,809		328
	28000		SENATE				17,108						900
	29000		NATURAL RESOURCES	59,388			100,895	114	24,912	227,788	31,888		30,888
	30000		PLANNING	2,159			1,748		384	3,538	1,511		152
	31000		HOUSE OF REPRESENTATIVES				24,771						579
	32000		POLLUTION CONTROL	17,270			28,931	342	3,553	88,748	2,282		3,941
	33000		TRIAL COURTS				9,841		480	2,980	18		31
	34000		HOUSING FINANCE	2,159			6,427	402	607	6,498	3,782		22,485
	36000		EDUCATION-VO-TECH	1,079			8,440	1	1,012	85,129	3,138		3,103
	37000		EDUCATION-CENTRAL OFFICE	5,397			22,189	18	5,243	53,123	18,865		6,134
	37001		EDUCATION-FARIBAULT SCHOOLS	3,238						5,099			38
	38000		INVESTMENT BOARD	1,079			951		98	1,845	140		
	39000		GOVERNORS OFFICE	4,318			4,303		311	1,845	1,783		387
	40000		HISTORICAL SOCIETY							1,398			
	41000		WRKRS COMP CT OF APPEALS	4,318			277		83	1,089	119		58
	42000		LABOR & INDUSTRY	14,032			13,883	954	1,539	27,488	10,514		1,025
	43000		IRON RANGE RESOURCES	1,079			8,502		1,499	32,811			85
	50000		ARTS BOARD				851	3	35	25,739			8
	51000		LEGISLATIVE COMMISSIONS	2,159			2,579						49
	52000		PUBLIC DEFENSE BOARD				1,186	312	117	82			63
	53000		SECRETARY OF STATE	2,159			9,486	22	917	3,125	8,878		4,553
	55000		HUMAN SERVICES-CENTRAL OFFICE	57,208			121,987	881	17,139	118,335	71,879		1,301,330
	55000A		HUMAN SERVICES-INSTITUTIONS	71,240			892		8,730	78,724	14		449

ALLOCATION STATISTICS
Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

Sched.	Dept/Div	Name	Leases Processed	Net Costs	Telephone Costs	Records Stored	Net Costs	Asset Inventory	Encum Trans	Postage Costs	Net Costs	Computer Svcs
No.			3.4 Property Management Leasing	4.2 Intertech Bureau	4.5 Intertech Telecom-- munications	4.4 Intertech Records Center	6.2 Bureau of Operations Mgmt	7.4 Operations Mat'l's Mgmt Inventory	7.5 Operations Mat'l's Mgmt Procurement	6.4 Operations Mat'l's Mgmt Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems
58000		COURT OF APPEALS			1,844			265	483	974		508
60000		HIGHER ED COORD BD	2,150		4,012	3		269	7,977	4,934		790
81000		STATE AUDITOR	3,238		1,875	150		279	3,207	1,148		68
82000		STATE RETIREMENT			863	1		108	822	4,245		9,268
83000		PUBLIC EMPLOYEE RETIREMENT ASSN			2,442	18		321	2,220	13,812		
85000		JUDICIAL			27,059	152		2,303	11,877	3,849		
86000		MN MUNICIPAL BOARD	2,150		183	26		14	658	67		
87000		REVENUE	14,032		48,249	157		6,897	34,209	58,486		200,005
88000		TAX COURT	1,079		182			48	1,845	409		3,592
89000		TEACHERS RETIREMENT	3,238		1,798	1		177	2,056	7,482		4,188
75000		VETERANS AFFAIRS	2,150		1,154			1,294	1,727	521		135
75000A		VETERANS HOME BD	5,397		3,591				7,894	104		94
77000		ZOO	8,715		8,322			1,401	5,263			54
78000		CORRECTIONS	37,779		43,245	99		11,831	181,819	2,268		8,548
79000		TRANSPORTATION	38,858		138,405	3		44,188	605,736	14,521		62,364
80000		PUBLIC SERVICE	6,478		4,385	102		828	38,814	1,011		148
81000		U OF M										
82000		PUBLIC UTIL COMM	3,238		1,094			177	1,151	459		103
99000		MISC OTHER BOARDS										
99010		ACADEMY OF SCIENCE										
99025		MILITARY ORDER PURPLE HEART										
99038		COUNCIL ON VO-TECH ED.	2,150		132			56	658			
99041		HORTICULTURE										
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.	2,150		129			7	2,467	53		14
99100		WORLD TRADE CTR.			717			29		642		
99150		REGIONAL TRANSIT BOARD								217		
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK			208			2	184			
99270		AMATEUR SPORTS			212			135	1,562			
99300		SENTENCING GUIDELINES	1,079		100			30	493	131		7
99420		MN/WIS BNDRY AREA										
99430		UNIFORM LAWS CM8N										
99440		MENTAL HEALTH & RETARDATION OMBUDSM			605			86	658	214		128
99480		HAZARDOUS SUBSTANCES BOARD			31			7	82			
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL			735			48	658	439		23
99620		HIGHER ED FAC AUTH						3				
99640		ETHICAL PRACTICES BOARD	3,238		143	5		27	328	458		
99650		OFFICE OF WASTE MANAGEMENT	1,079		2,282			19	7,977	1,172		428
99680		HEARING EXAMINER	7,556		1,731	49		348	3,865	18		32
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS	1,079		148			12	987	81		18
99750		COUNCIL ON SPANISH MINNESOTANS	2,150		377			29	905	135		11
99780		COUNCIL ON ASIAN MINNESOTANS			130			17	1,234	257		18
99780		SOIL & WATER RES	6,478		2,479			204	62,004	1,349		43
99800		FINANCE--DEBT SERVICE										
99801		VETS OF FOREIGN WARS										
99802		DISABLED AMERICAN VETS										
99803		HUMANE SOCIETY										
99808		FINANCE NON-OPERATING/ MN SAFETY COL							8,743	40		
99808		COMMUNICATION IMPAIRED BD			15,393			91	905	1		59
99809		TRANSPORTATION REGULATION BOARD			217			15	184			14
99910		GREATER MINNESOTA CORPORATION			5,194				411	34		31
99988		COMPUTER TEST/TRAINING							184			
99XXX		OTHER OTHER	45,334					71				
Statewide Totals			(1)	0	2	2	0	2	(5)	1	0	(3)

Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans
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Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans
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Sched.	No.	Dept/Div	Name	8.2 Department of Finance	8.4 Finance Department Administration	9.2 Finance Budgets	9.5 Finance Agency Controllers	9.6 Finance Budget Support	10.2 Finance Accounting	10.4 Finance Accounting Services	11.2 Finance Other	11.4 Finance Financial Reporting	11.5 Finance Central Payroll
			Second Stepdown										
18.2	02000		BUREAU OF ADMINISTRATIVE MANAGEMENT				1,705	1,782		4,483		488	1,332
18.3	02110		Comissioner										
18.45	02111		Employee Assistance Program										
18.4	02120		Personnel Services										
18.5	02130		Fiscal Services										
18.5A	02130A		Fiscal A 55% (Gen'L Fund)										
18.5B	02130B		Fiscal B 45% (B/F)										
	02111A		Other										
19.2			BUREAU OF PROPERTY MANAGEMENT				308	330		801		88	779
	02307		Plant Management (Gen'l Fund)										
19.4	02320A		Leasing (Real Estate Mgt)										
	02320B		Other										
20.2			BUREAU OF INTERTECHNOLOGIES GROUP				531	330		1,391		152	797
20.5	02410		Telecommunications (10 Fd)										
	02412		STARIS (Gen'l Fund)										
	02420		LMIC (Gen'l Fund)										
20.4	02443		Records Center (Gen'l Fund)										
	02410		Other										
22.2			BUREAU OF OPERATIONS MANAGEMENT				1,149	1,982		3,007		329	1,507
23.2	02511		Materials Management										
23.4	02511B		Inventory Mgmt										
23.5	02511C		Procurement										
22.4	02518		Central Mail										
	02511D		Other - 10 Fund										
21.2			BUREAU OF INFORMATION POLICY				388	220		1,010		110	378
21.4	02411A		Statewide Systems										
	02411B		Other										
24.2	10000		DEPARTMENT OF FINANCE				10,772	1,652		28,204		3,088	2,822
24.4	10000B		FINANCE - DEPT ADMIN										
25.2	10000C		FINANCE - BUDGETS										
25.4	10000E		FINANCE - AGENCY CONTROLLERS										
25.5	10000F		FINANCE - BUDGET SUPPORT										
	10000G		FINANCE - BUDGET GENL GOVT										
26.2	10000H		FINANCE - ACCOUNTING										
26.4	10000I		FINANCE - ACCOUNTING										
	10000J		FINANCE - ACCOUNTING GENL GOVT										
27.2	10000K		FINANCE - OTHER										
27.4	10000L		FINANCE - OTHER FINANCIAL RPTG										
27.5	10000M		FINANCE - OTHER CENTRAL PAYROLL										
27.6	10000N		FINANCE - OTHER SINGLE AUDIT										
	10000O		FINANCE - OTHER GENL GOVT										
28.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS										
28.4	24000A		EMPLOYEE REL - PRSNL ADMN										
	24000B		EMPLOYEE REL - ALL OTHER										
29.2	45000		DEPARTMENT OF MEDIATION SERVICES										
29.4	45000		MEDIATIONS SVCS - STATE AGENCIES										
	45001		MEDIATION SVCS - OTHER										
30.2	49000		OFFICE OF THE LEGISLATME AUDITOR										
30.4	49001		LEGIS AUDITS - FINANCIAL AUDITS										
30.6	49003		LEGIS AUDITS - SINGLE AUDITS										
	49004		LEGIS AUDITS - GENERAL GOV'T										
31.2	64000		TREASURER'S OFFICE										
31.4	64000A		TREASURER - TREASURY										
	64000B		TREASURER - OTHER										
32.2	08000		OFFICE OF THE ATTORNEY GENERAL										
32.4	08000A		ATTY GENL - LEGAL SERVICES										
	08000B		ATTY GENL - HEALTH BOARDS										
	08000C		ATTY GENL - OTHER										

ALLOCATION STATISTICS

Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

Sched.	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans.
No. Dept/Div	8.2 Department of Finance	8.4 Finance Department Administration	9.2 Finance Budgets	9.5 Finance Agency Controllers	9.6 Finance Budget Support	10.2 Finance Accounting	10.4 Finance Accounting Services	11.2 Finance Other	11.4 Finance Financial Reporting	11.5 Finance Central Payroll
	User Agencies									
02000	ADMINISTRATION									
02180				112	220		294		32	21
02211				642	661		1,660		164	49
02220A				260			661		75	259
02305				472	1,321		1,236		135	413
02307				5,138	1,542		13,452		1,472	3,979
02310				2,538	220		6,646		727	33
02408										
02410				6,412	6,367		16,788		1,837	5,325
02412				134	110		351		36	66
02420							1			
02430				8,933	771		23,368		2,559	121
02430A										
02443				674	110		2,267		250	315
02443A										
02508				736	110		1,926		211	116
02511				7,751	110		20,295		2,221	366
02511A										
02511B										
02511C										
02512				837	991		2,182		240	289
02514A				94	110		247		27	217
02514B				220	110		576		63	
02514C				8,511	330		22,283		2,436	391
02515				2,061	440		5,449		596	459
02517										
02519				92	220		241		26	316
02520				10,843	110		26,391		3,107	1,718
02525				353	220		623		101	
				22			57		6	
02140				966	1,982		2,563		263	
02141				15			36		4	
02142				3			7		1	
02202										
02213										
02215				80	440		209		23	
02220					551					
02220B					220					
02303				146	661		363		42	
02308				17	220		45		5	
02430B										278
02444										
01000				8,720	8,827		22,830		2,498	7,750
04000				18,848	17,616		49,349		5,400	8,835
07000				202,677	39,531		530,671		58,067	39,310
08000				178	110		467		51	124
09100				19	110		46		5	1
09200				1,067	330		2,795		306	639
09300				1,421	1,652		3,721		407	179
09400				508	110		1,331		146	3,363

ALLOCATION STATISTICS

Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

Sched.	No.	Dept/Div	Name	Net Costs 8.2 Department of Finance	Net Costs 8.4 Finance Department Administration	Net Costs 9.2 Finance Budgets	SWA Transactions 9.5 Finance Agency Controllers	Number of AID's 9.6 Finance Budget Support	Net Costs 10.2 Finance Accounting	SWA Acct. Trans. 10.4 Finance Accounting Services	Net Costs 11.2 Finance Other	SWA Acct. Trans. 11.4 Finance Financial Reporting	Payroll Trans 11.5 Finance Central Payroll
	11000	EXAM BOARDS											
	11008	BARBERS				275	220			720		79	34
	11010	ELECTRICITY				1,742	551			4,581		489	371
	11015	MEDICAL EXAMINERS				2,172	440			5,888		622	443
	11018	NURSING				2,243	661			5,874		643	485
	11018	PHARMACY				821	330			2,149		235	112
	11020	ARCHITECTS & ENGINEERING				871	220			2,280		249	127
	11021	DENTISTRY				1,063	330			2,861		313	112
	11060	BOXING				6	110			16		2	33
	11104	CHIROPRACTORS				786	330			2,057		225	93
	11118	PSYCHOLOGY				582	220			1,524		187	70
	11119	OPTOMETRY				237	330			620		66	20
	11133	NURSING HOME ADM				352	330			920		101	34
	11200	SOCIAL WRK & MNTL HLTH				43				113		12	8
	11210	SOCIAL WRK LIC BD				812	330			2,128		233	153
	11220	MARR & FAMILY THERAPY BD				283	330			787		84	33
	11230	UNLIC MNTL HLTH PROV BD				34				89		10	1
	11310	ABSTRACTORS				51	220			134		15	
	11320	ACCOUNTANCY				754	220			1,974		218	80
	11330	PODIATRY				138	220			357		39	25
	11340	VETERINARY MEDICINE				263	330			690		75	34
	11380	PEACE OFFICERS				748	440			1,959		214	180
	12000	HEALTH				33,854	61,114			88,117		9,842	17,304
	13000	COMMERCE				10,981	3,303			28,778		3,149	4,152
	14000	ANIMAL HEALTH BD				1,798	1,542			4,708		515	1,145
	17000	HUMAN RIGHTS				862	2,423			2,310		253	1,340
	18000	INDIAN AFFAIRS				453	1,782			1,185		130	182
	21000	JOBS & TRAINING				92,640	13,985			242,590		28,541	37,483
	22000	TRADE & ECON DEV				13,401	22,464			35,088		3,839	5,041
	25000	CENTER FOR ARTS ED.				2,850	771			7,482		817	905
	26000	STATE UNIV SYSTEM				56,937	8,036			149,077		16,312	74,789
	27000	COMMUNITY COLLEGE BD				82,808	10,881			136,269		15,130	39,284
	28000	SENATE				487	330			1,276		140	
	29000	NATURAL RESOURCES				109,334	141,939			286,271		31,324	104,154
	30000	PLANNING				1,834	3,634			4,801		525	925
	31000	HOUSE OF REPRESENTATIVES				484	220			1,298		139	
	32000	POLLUTION CONTROL				19,788	41,293			51,805		5,899	16,180
	33000	TRIAL COURTS				8,587	7,378			22,484		2,480	5,348
	34000	HOUSING FINANCE				5,249	5,728			13,744		1,504	4,296
	36000	EDUCATION-VO-TECH				8,703	22,884			22,787		2,493	2,175
	37000	EDUCATION-CENTRAL OFFICE				29,292	52,085			78,884		8,392	7,051
	37001	EDUCATION-FARIBAULT SCHOOLS				2,804	7,598			6,817		748	3,942
	38000	INVESTMENT BOARD				819	3,303			2,144		235	442
	39000	GOVERNORS OFFICE				1,857	1,321			4,861		532	744
	40000	HISTORICAL SOCIETY				273	1,782			715		78	
	41000	WRKRS COMP CT OF APPEALS				213	220			559		61	355
	42000	LABOR & INDUSTRY				19,143	15,526			50,122		5,484	7,887
	43000	IRON RANGE RESOURCES				6,344	5,085			16,810		1,817	2,243
	50000	ARTS BOARD				1,167	3,193			3,055		334	351
	51000	LEGISLATIVE COMMISSIONS				1,298	2,753			3,393		371	
	52000	PUBLIC DEFENSE BOARD				910	2,533			2,383		261	612
	53000	SECRETARY OF STATE				5,185	3,083			13,577		1,486	1,657
	55000	HUMAN SERVICES-CENTRAL OFFICE				54,124	49,852			141,714		15,508	20,813
	55000A	HUMAN SERVICES-INSTITUTIONS				34,045	37,549			89,141		9,754	131,231

ALLOCATION STATISTICS
Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

Sched.	No.	Dept/Div	Name	Net Costs 8.2 Department of Finance	Net Costs 8.4 Finance Department Administration	Net Costs 9.2 Finance Budgets	SWA Transactions 9.5 Finance Agency Controllers	Number of AID's 9.8 Finance Budget Support	Net Costs 10.2 Finance Accounting	SWA Acct. Trans. 10.4 Finance Accounting Services	Net Costs 11.2 Finance Other	SWA Acct. Trans. 11.4 Finance Financial Reporting	Payroll Trans 11.5 Finance Central Payroll
	58000		COURT OF APPEALS				365	330		955		104	1,232
	60000		HIGHER ED COORD BD				4,844	4,955		12,180		1,331	3,208
	61000		STATE AUDITOR				2,189	771		5,878		621	2,279
	62000		STATE RETIREMENT				1,612	1,101		4,221		482	703
	63000		PUBLIC EMPLOYEE RETIREMENT ASGN				2,098	661		5,487		600	1,220
	65000		JUDICIAL				5,539	7,828		14,502		1,587	3,561
	66000		MN MUNICIPAL BOARD				299	220		758		83	77
	67000		REVENUE				20,579	32,044		53,883		5,898	21,173
	68000		TAX COURT				268	220		702		77	109
	69000		TEACHERS RETIREMENT				989	220		2,589		283	958
	75000		VETERANS AFFAIRS				2,784	1,542		7,289		798	602
	75000A		VETERANS HOME BD				9,497	10,571		24,867		2,721	10,658
	77000		ZOO				9,411	15,857		24,840		2,898	3,929
	78000		CORRECTIONS				57,628	84,348		150,888		16,510	48,916
	78000		TRANSPORTATION				88,223	33,916		230,984		25,278	110,811
	80000		PUBLIC SERVICE				4,131	4,825		10,815		1,183	2,528
	81000		U OF M				155	3,193		405		44	
	82000		PUBLIC UTIL COMM				1,182	771		3,042		333	740
	99000		MISC OTHER BOARDS										
	99010		ACADEMY OF SCIENCE				5	110		13		1	
	99025		MILITARY ORDER PURPLE HEART				1	110		4			
	99038		COUNCIL ON VO-TECH ED.				511	771		1,338		148	100
	99041		HORTICULTURE				2	110		5			
	99042		PUBLIC EMPLOYEE REL BD				17	110		48		5	1
	99050		CAPITOL AREA ARCH.				304	551		785		87	155
	99100		WORLD TRADE CTR.				774	1,211		2,028		222	182
	99150		REGIONAL TRANSIT BOARD				9	330		25		3	
	99200		HUMANITIES COMMISSION				3	110		8		1	
	99245		VOYAGEURS PARK				184	110		430		47	18
	99270		AMATEUR SPORTS				303	220		783		87	128
	99300		SENTENCING GUIDELINES				188	220		512		58	72
	99420		MN/WIS BNDRY AREA				18	110		47		5	
	99430		UNIFORM LAWS CMSN				8	110		20		2	
	99440		MENTAL HEALTH & RETARDATION OMBUDSM				399	110		1,044		114	361
	99480		HAZARDOUS SUBSTANCES BOARD				182	110		425		48	34
	99500		HEALTH CARE COMMISSION				22			57		6	2
	99510		DISABILITY COUNCIL				482	661		1,281		138	188
	99820		HIGHER ED FAC AUTH				12	110		31		3	57
	99840		ETHICAL PRACTICES BOARD				323	440		845		83	113
	99850		OFFICE OF WASTE MANAGEMENT				1,985	4,074		5,222		571	887
	99890		HEARING EXAMINER				1,980	771		5,132		582	1,399
	99700		SCIENCE MUSEUM				8	220		21		2	
	99710		COUNCIL ON BLACK MINNESOTANS				283	1,101		742		81	50
	99750		COUNCIL ON SPANISH MINNESOTANS				278	881		723		79	57
	99780		COUNCIL ON ASIAN MINNESOTANS				308	891		805		88	54
	99780		SOIL & WATER RES				2,205	2,312		5,774		632	644
	99800		FINANCE-DEBT SERVICE				682	8,899		1,788		185	
	99901		VETS OF FOREIGN WARS				1	110		2			
	99902		DISABLED AMERICAN VETS				1	110		2			
	99903		HUMANE SOCIETY				3	110		7		1	
	99908		FINANCE NON-OPERATING/ MN SAFETY COL				8,080	3,984		21,104		2,309	8
	99908		COMMUNICATION IMPAIRED BD				300	220		785		86	18
	99909		TRANSPORTATION REGULATION BOARD				188	110		441		48	168
	99910		GREATER MINNESOTA CORPORATION				1,975	1,982		5,172		588	
	99998		COMPUTER TEST/TRAINING					551					70
	99XXXX		OTHER OTHER				273	110		715		78	
Statewide Totals				0	(1)	0	4	(13)	0	1	1	(4)	(1)

Fed Cash Receipts	Net Costs	Avg. Emp. Count	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-
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Fed Cash Receipts	Net Costs	Avg. Emp. Count	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-
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Sched.			11.6	12.2	12.4	13.2	13.4	14.2	14.4	14.6	15.2	15.5
No.	Dept/Div	Name	Finance Single Audit	Department of Employee Relations	DOER Personnel Administration	Department of Mediation Services	Mediation State Agencies	Office of the Legislative Auditor	OLA Financial Audits	OLA Single Audits	State Treasurer's Office	Treasurer Treasury
		Second Stepdown										
18.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT			5,529		20		47,133	22,684		344
18.3	02110	Comissioner										
18.45	02111	Employee Assistance Program										
18.4	02120	Personnel Services										
18.5	02130	Fiscal Services										
18.5A	02130A	Fiscal A 55% (Gen'L Fund)										
18.5B	02130B	Fiscal B 45% (ISF)										
	02111A	Other										
19.2		BUREAU OF PROPERTY MANAGEMENT			10,998		40					62
	02307	Plant Management (Gen'l Fund)										
19.4	02320A	Leasing (Real Estate Mgt)										
	02320B	Other										
20.2		BUREAU OF INTERTECHNOLOGIES GROUP			7,198		26					107
20.5	02410	Telecommunications (10 Fd)										
	02412	STARIS (Gen'l Fund)										
	02420	LMIC (Gen'l Fund)										
20.4	02443	Records Center (Gen'l Fund)										
	02410	Other										
22.2		BUREAU OF OPERATIONS MANAGEMENT			14,808		54					23
23.2	02511	Materials Management										
23.4	02511B	Inventory Mgmt										
23.5	02511C	Procurement										
22.4	02518	Central Mail										
	02511D	Other - 10 Fund										
21.2		BUREAU OF INFORMATION POLICY			4,067		15					78
21.4	02411A	Statewide Systems										
	02411B	Other										
24.2	10000	DEPARTMENT OF FINANCE			21,288		77		56,122	34,613		2,175
24.4	10000B	FINANCE - DEPT ADMIN										
25.2	10000C	FINANCE - BUDGETS										
25.4	10000E	FINANCE - AGENCY CONTROLLERS										
25.5	10000F	FINANCE - BUDGET SUPPORT										
	10000G	FINANCE - BUDGET GENL GOVT										
26.2	10000H	FINANCE - ACCOUNTING										
26.4	10000I	FINANCE - ACCOUNTING										
	10000J	FINANCE - ACCOUNTING GENL GOVT										
27.2	10000K	FINANCE - OTHER										
27.4	10000L	FINANCE - OTHER FINANCIAL RPTG										
27.5	10000M	FINANCE - OTHER CENTRAL PAYROLL										
27.6	10000N	FINANCE - OTHER SINGLE AUDIT			0							
	10000O	FINANCE - OTHER GENL GOVT										
26.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS					119		20,340	17,795		5,691
26.4	24000A	EMPLOYEE REL - PRSNL ADMN										
	24000B	EMPLOYEE REL - ALL OTHER										
29.2	45000	DEPARTMENT OF MEDIATION SERVICES							4,543			112
29.4	45000	MEDIATIONS SVCS - STATE AGENCIES										
	45001	MEDIATION SVCS - OTHER										
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR								30,698		151
30.4	49001	LEGIS AUDITS - FINANCIAL AUDITS										
30.6	49003	LEGIS AUDITS - SINGLE AUDITS										
	49004	LEGIS AUDITS - GENERAL GOVT										
31.2	64000	TREASURER'S OFFICE										
31.4	64000A	TREASURER - TREASURY										
	64000B	TREASURER - OTHER										
32.2	08000	OFFICE OF THE ATTORNEY GENERAL										
32.4	08000A	ATTY GENL - LEGAL SERVICES										
	08000B	ATTY GENL - HEALTH BOARDS										
	08000C	ATTY GENL - OTHER										

ALLOCATION STATISTICS
Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

Sched. No.	Dept/Div	Name	Fed Cash Receipts 11.8 Finance Single Audit	Net Costs 12.2 Department of Employee Relations	Avg. Emp. Count 12.4 DOER Personnel Administration	Net Costs 13.2 Department of Mediation Services	Avg Complement 13.4 Mediation State Agencies	Net Costs 14.2 Office of the Legislative Auditor	OLA Actual Hrs 14.4 OLA Financial Audit	Single Audit Hrs 14.6 OLA Single Audit	Net Costs 15.2 State Treasurer's Office	SWA Trans & Sub- 15.5 Treasurer Treasury
		User Agencies										
02000		ADMINISTRATION										
02160		Volunteer Services (Spec.Fund)			109							23
02211		Risk Management			217		1					130
02220A		Mgmt Analysis (Spec. Rev)			2,108		8					53
02305		Building Construction	70									65
02307		Plant Management (ISF)			33,668		122					1,037
02310		Building Fund Operations										512
02409		IISAC										
02410		Computer Services			42,446		153					1,294
02412		STAR8 (Spec. Rev)			832		3					27
02420		LMIC (Spec. Rev)			2,148		8					
02430		Telecommunications (Spec. Rev)										1,803
02430A		911 Emergency			1,531		6					
02443		Records Center (ISF)										178
02443A		Micrographics			2,694		10					
02509		Electronics Equipment Rental			391		1					149
02511		Materials Management			2,631		10					1,565
02511A		Central Stores										
02511B		Inventory Mgmt (Spec. Rev)										
02511C		Procurement (Spec Rev.)										
02512		Materials Distribution			1,365		5					189
02514A		Capital Parking			282		1					19
02514B		Commuter Vans			115							44
02514C		Motor Pool			3,067		11					1,718
02515		Minnesota Bookstore			4,031		15					420
02517		Print Buyer										19
02519		Postage Operations										2,189
02520		Printing			11,098		40					71
02525		State Building Code										4
		OTHER (Non-Allowable)	369									199
02140		OIL OVERCHARGE			362		1					3
02141		DEVELOPMENT DISABILITIES	66		1,782		6					
02142		STAR										
02202		PROPERTY MANAGEMENT										
02213		PUBLIC BROADCASTING										18
02215		DISPUTE RESOLUTION	3		48							
02220		MANAGEMENT ANALYSIS			5,294		19					
02220B		OTHER			149		1					
02303		GOV's RESIDENCE COUNCIL			249		1					30
02308		ENERGY CONSERVATION										3
02430B		Other										
02444		DATA PRIVACY										
01000		MILITARY AFFAIRS	736		59,543		215		3,708	53,777		1,780
04000		AGRICULTURE	196		80,323		290		12,341			3,805
07000		PUBLIC SAFETY	1,083		330,086		1,183		19,680			41,654
08000		OMBUDSMAN CORRECTIONS			1,274		5		1,574			36
09100		GAMING-ADMIN UNIT			29				286			4
09200		GAMBLING CONTROL			8,645		24		5,910			215
09300		PARI-MUTUAL RACING			2,480		9		5,609			287
09400		STATE LOTTERY			36,040		130		8,399			103

ALLOCATION STATISTICS

Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

ALLOCATION STATISTICS			Fed Cash Receipts	Net Costs	Avg. Emp. Count	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-
Final Allocation of General Support Costs												
BUDGETED FISCAL YEAR 1994												
Sched.			11.6	12.2	12.4	13.2	13.4	14.2	14.4	14.6	15.2	15.5
No.	Dep/Div	Name	Finance	Department of	DOER	Department of	Mediation	Office of the	OLA	OLA	State	Treasurer
			Single	Employee	Personnel	Mediation	State	Legislative	Financial	Single	Treasurer's	Treasury
			Audit	Relations	Administration	Services	Agencies	Auditor	Audit	Audit	Office	
	11000	EXAM BOARDS										
	11008	BARBERS			364		1					56
	11010	ELECTRICITY			3,807		14		5,645			352
	11015	MEDICAL EXAMINERS			4,561		17					436
	11016	NURSING	3		4,202		15		3,370			453
	11018	PHARMACY			1,274		5		730			166
	11020	ARCHITECTS & ENGINEERING			1,196		4					176
	11021	DENTISTRY			1,107		4		660			221
	11050	BOXING			22							1
	11104	CHIROPRACTORS			665		3		293			156
	11116	PSYCHOLOGY			604		2		1,781			117
	11119	OPTOMETRY			253		1		143			48
	11133	NURSING HOME ADM			364		1		1,316			71
	11200	SOCIAL WRK & MNTL HLTH			113				2,719			9
	11210	SOCIAL WRK LIC BD			1,336		5					164
	11220	MARR & FAMILY THERAPY BD			257		1					56
	11230	UNLIC MNTL HLTH PROV BD			22							7
	11310	ABSTRACTORS										10
	11320	ACCOUNTANCY			726		3		444			152
	11330	PODIATRY							1,975			26
	11340	VETERINARY MEDICINE			226		1		2,075			53
	11360	PEACE OFFICERS	2									151
	12000	HEALTH	5,194		171,900		621		6,269	64,826		6,794
	13000	COMMERCE			43,730		156		9,852			2,219
	14000	ANIMAL HEALTH BD	24		6,569		24		5,115			363
	17000	HUMAN RIGHTS	32		12,789		46		3,513			178
	19000	INDIAN AFFAIRS	4		1,256		5		2,366			91
	21000	JOBS & TRAINING	14,725		347,017		1,254		29,784	360,797		19,156
	22000	TRADE & ECON DEV	2,690		41,436		150		10,374	53,464		2,706
	25000	CENTER FOR ARTS ED.			9,667		36					575
	26000	STATE UNIV SYSTEM	355		677,465		3,171		36,573	213,545		11,495
	27000	COMMUNITY COLLEGE BD	447		453,549		1,639		63,556	232,220		10,661
	28000	SENATE										96
	29000	NATURAL RESOURCES	1,484		467,171		1,760		24,676	46,204		24,643
	30000	PLANNING	6		9,607		35					370
	31000	HOUSE OF REPRESENTATIVES										96
	32000	POLLUTION CONTROL	1,541		136,935		495		7,016			3,695
	33000	TRIAL COURTS			94,978		343					1,734
	34000	HOUSING FINANCE	5,466		24,417		66		13,207			1,060
	36000	EDUCATION-VO-TECH	1,461		21,654		79		4,607	60,524		1,757
	37000	EDUCATION-CENTRAL OFFICE	16,566		67,071		242		23,695	230,949		6,643
	37001	EDUCATION-FARIBAULT SCHOOLS			36,331		131		6,661			526
	38000	INVESTMENT BOARD			4,535		16		41,166			165
	39000	GOVERNORS OFFICE			9,041		33					375
	40000	HISTORICAL SOCIETY	22						6,616			55
	41000	WRKRS COMP CT OF APPEALS			3,601		13					43
	42000	LABOR & INDUSTRY	246		65,360		236		9,236	2,542		3,960
	43000	IRON RANGE RESOURCES			25,730		63		243			1,261
	50000	ARTS BOARD	66		2,913		11		157			236
	51000	LEGISLATIVE COMMISSIONS	1									262
	52000	PUBLIC DEFENSE BOARD	7		6,463		23					164
	53000	SECRETARY OF STATE			12,545		45					1,047
	55000	HUMAN SERVICES-CENTRAL OFFICE	130,313		215,067		777		26,603	316,211		26,706
	55000A	HUMAN SERVICES-INSTITUTIONS	9		945,766		3,416		27,666			6,673

ALLOCATION STATISTICS
Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

ALLOCATION STATISTICS			Fed Cash Receipts	Net Costs	Avg. Emp. Count	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-
Final Allocation of General Support Costs												
BUDGETED FISCAL YEAR 1994												
Sched.			11.8	12.2	12.4	13.2	13.4	14.2	14.4	14.6	15.2	15.5
No.	Dept/Div	Name	Finance Single Audit	Department of Employee Relations	DOER Personnel Administration	Department of Mediation Services	Mediation State Agencies	Office of the Legislative Auditor	OLA Financial Audits	OLA Single Audits	State Treasurer's Office	Treasurer Treasury
		COURT OF APPEALS			18,252		59					74
60000		HIGHER ED COORD BD	151		12,443		45					6,878
61000		STATE AUDITOR			21,847		79		72			438
62000		STATE RETIREMENT			6,483		23		18,415			6,884
63000		PUBLIC EMPLOYEE RETIREMENT ASBM			11,854		43		12,556			14,085
65000		JUDICIAL	14		33,327		120		18,830			1,118
66000		MN MUNICIPAL BOARD			757		3					58
67000		REVENUE			208,895		747		33,955			143,835
68000		TAX COURT			1,198		4					54
69000		TEACHERS RETIREMENT			8,893		31		12,077			9,731
75000		VETERANS AFFAIRS	208		8,022		22		4,028			562
75000A		VETERANS HOME BD			82,007		332					1,917
77000		ZOO	3		31,710		115					1,900
78000		CORRECTIONS	208		418,144		1,504		17,027			11,835
79000		TRANSPORTATION	23,312		948,995		3,422		35,284	188,559		17,889
80000		PUBLIC SERVICE	43		23,875		88		9,937			834
81000		U OF M							2,082			31
82000		PUBLIC UTIL COMM			7,521		27					235
99000		MISC OTHER BOARDS										
99010		ACADEMY OF SCIENCE										1
99025		MILITARY ORDER PURPLE HEART										
99036		COUNCIL ON VO-TECH ED.	12		850		2					103
99041		HORTICULTURE										
99042		PUBLIC EMPLOYEE REL BD			15							4
99050		CAPITOL AREA ARCH.			1,198		4		8,904			61
99100		WORLD TRADE CTR.			1,824		7		3,856			156
99150		REGIONAL TRANSIT BOARD							885			2
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK			113				723			33
99270		AMATEUR SPORTS			1,478		5		3,227			61
99300		SENTENCING GUIDELINES			728		3		88			38
99420		MN/WIS BNDRY AREA										4
99430		UNIFORM LAWS CMSN										2
99440		MENTAL HEALTH & RETARDATION OMBUDSM			3,432		12		2,475			80
99460		HAZARDOUS SUBSTANCES BOARD			273		1					33
99500		HEALTH CARE COMMISSION										4
99510		DISABILITY COUNCIL			1,899		8					97
99520		HIGHER ED FAC AUTH			548		2					2
99540		ETHICAL PRACTICES BOARD			1,082		4		701			85
99550		OFFICE OF WASTE MANAGEMENT	4		10,059		38					403
99590		HEARING EXAMINER			13,823		49		3,949			388
99700		SCIENCE MUSEUM										2
99710		COUNCIL ON BLACK MINNESOTANS			743		3		3,948			57
99750		COUNCIL ON SPANISH MINNESOTANS			895		3					58
99780		COUNCIL ON ASIAN MINNESOTANS	1		546		2					62
99780		SOIL & WATER RES	25		6,184		22					445
99800		FINANCE-DEBT SERVICE	43									138
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS										
99903		HUMANE SOCIETY										
99908		FINANCE NON-OPERATING/ MN SAFETY COL	208									1,827
99908		COMMUNICATION IMPAIRED BD			257		1					80
99909		TRANSPORTATION REGULATION BOARD			1,583		8					34
99910		GREATER MINNESOTA CORPORATION	2									389
99998		COMPUTER TEST/TRAINING			2,478		9					
99999		OTHER OTHER							40,873			55
Statewide Totals			1	0	(2)	0	(3)	0	(5)	EPB	(1)	(3)

ALLOCATION STATISTICS

Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

Sched.	No.	Dept/Div	Name	Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans
				18.2 Office of the Attorney General	18.4 OAG Legal Services	17.2 State Auditor Single Audit	18.2 Bureau of Admin. Mgmt.	18.3 Admin Mgmt Commissioner Office	18.45 Admin Mgmt Employee Assistance	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"
			First Stepdown										
1.2			Equipment Use Charge										
	02000		DEPARTMENT OF ADMINISTRATION										
2.2	02001		BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	02110		Commissioner										
2.45	02111		Employee Assistance Program										
2.4	02120		Personnel Services										
2.5	02130		Fiscal Services										
2.5A	02130A		Fiscal A 55% (Gen'l Fund)										
2.5B	02130B		Fiscal B 45% (ISF)										
2.7	02111A		Other										
3.2			BUREAU OF PROPERTY MANAGEMENT										
	02307		Plant Management (Gen'l Fund)										
3.4	02320A		Leasing (Real Estate Mgt)										
3.5	02320B		Other										
4.2			BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02410		Telecommunications (10 Fd)										
	02412		STARBS (Gen'l Fund)										
	02420		LMIC (Gen'l Fund)										
4.4	02443		Records Center (Gen'l Fund)										
4.6	02410		Other										
6.2			BUREAU OF OPERATIONS MANAGEMENT										
7.2	02511		Materials Management										
7.4	02511B		Inventory Mgmt										
7.5	02511C		Procurement										
6.4	02518		Central Mail										
7.8	02511D		Other - 10 Fund										
5.2			BUREAU OF INFORMATION POLICY										
5.4	02411A		Statewide Systems										
	02411B		Other										
8.2	10000		DEPARTMENT OF FINANCE										
8.4	10000B		FINANCE - DEPT ADMN										
9.2	10000C		FINANCE-BUDGETS										
9.5	10000E		FINANCE- AGENCY CONTROLLERS										
9.8	10000F		FINANCE-BUDGET SUPPORT										
9.7	10000G		FINANCE-BUDGET GENL GOVT										
10.2	10000H		FINANCE-ACCOUNTING										
10.4	10000I		FINANCE-ACCOUNTING										
10.5	10000J		FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K		FINANCE-OTHER										
11.4	10000L		FINANCE-OTHER FINANCIAL RPTG										
11.5	10000M		FINANCE-OTHER CENTRAL PAYROLL										
11.8	10000N		FINANCE-OTHER SINGLE AUDIT										
11.7	10000O		FINANCE-OTHER GENL GOVT										
12.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS										
12.4	24000A		EMPLOYEE REL-PRSNL ADMN										
	24000B		EMPLOYEE REL-ALL OTHER										
13.2	45000		DEPARTMENT OF MEDIATION SERVICES										
13.4	45000		MEDIATIONS SVCS-STATE AGENCIES										
13.5	45001		MEDIATION SVCS-OTHER										
14.2	49000		OFFICE OF THE LEGISLATIVE AUDITOR										
14.4	49001		LEGIS AUDITS-FINANCIAL AUDITS										
14.6	49003		LEGIS AUDITS-SINGLE AUDITS										
14.7	49004		LEGIS AUDITS-GENERAL GOVT										
15.2	64000		TREASURER'S OFFICE										
15.5	64000A		TREASURER-TREASURY										
15.6	64000B		TREASURER-OTHER										
16.2	08000		OFFICE OF THE ATTORNEY GENERAL	(4,817,835)									
16.4	08000A		ATTY GENL-LEGAL SERVICES	2,972,148	(16,478,628)								
	08000B		ATTY GENL-HEALTH BOARDS	459									
16.6	08000C		ATTY GENL-OTHER	1,845,230									
17.2	81000		STATE AUDITOR - SINGLE AUDIT			(75,000)							

Sched. _____
No. Dept/Div _____ Name _____

Sched.		16.2	16.4	17.2	18.2	18.3	18.45	18.4	18.5	18.5A	18.5B
No.	Dept/Div	Office of the Attorney General	OAG Legal Services	State Auditor Single Audit	Bureau of Admn. Mgmt.	Admin Mgmt Commissioner Office	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Admin Mgmt Fiscal *A*	Admin Mgmt Fiscal *B*
		Second Stepdown									
18.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT			(117,620)						
18.3	02110	Comisioner			15,230	(15,331)					
18.45	02111	Employee Assistance Program			12,369		(12,408)				
18.4	02120	Personnel Services			8,769			(6,803)			
18.5	02130	Fiscal Services			18,663				(18,750)		
18.5A	02130A	Fiscal A	55%	(Gen'l Fund)					10,313	(10,313)	
18.5B	02130B	Fiscal B	45%	(ISF)					8,438		(8,438)
	02111A	Other			62,529						
19.2		BUREAU OF PROPERTY MANAGEMENT				1,095	20	629		550	0
	02307	Plant Management (Gen'l Fund)									
19.4	02320A	Leasing (Real Estate Mgt)									
	02320B	Other									
20.2		BUREAU OF INTERTECHNOLOGIES GROUP				717	13	411		955	0
20.5	02410	Telecommunications (10 Fd)									
	02412	STARIS (Gen'l Fund)									
	02420	LMIC (Gen'l Fund)									
20.4	02443	Records Center (Gen'l Fund)									
	02410	Other									
22.2		BUREAU OF OPERATIONS MANAGEMENT				1,474	27	848		2,066	0
23.2	02511	Materials Management									
23.4	02511B	Inventory Mgmt									
23.5	02511C	Procurement									
22.4	02518	Central Mail									
	02511D	Other - 10 Fund									
21.2		BUREAU OF INFORMATION POLICY				407	7	234		994	0
21.4	02411A	Statewide Systems									
	02411B	Other									
24.2	10000	DEPARTMENT OF FINANCE			31,226		39				
24.4	10000B	FINANCE - DEPT ADMIN									
25.2	10000C	FINANCE - BUDGETS									
25.4	10000E	FINANCE - AGENCY CONTROLLERS									
25.5	10000F	FINANCE - BUDGET SUPPORT									
	10000G	FINANCE - BUDGET GENL GOVT									
26.2	10000H	FINANCE - ACCOUNTING									
26.4	10000I	FINANCE - ACCOUNTING									
	10000J	FINANCE - ACCOUNTING GENL GOVT									
27.2	10000K	FINANCE - OTHER									
27.4	10000L	FINANCE - OTHER FINANCIAL RPTG									
27.5	10000M	FINANCE - OTHER CENTRAL PAYROLL									
27.6	10000N	FINANCE - OTHER SINGLE AUDIT									
	10000O	FINANCE - OTHER GENL GOVT									
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS			32,837		60				
28.4	24000A	EMPLOYEE REL - PRSNL ADMN									
	24000B	EMPLOYEE REL - ALL OTHER									
29.2	45000	DEPARTMENT OF MEDIATION SERVICES			3,061		7				
29.4	45000	MEDIATIONS SVCS - STATE AGENCIES									
	45001	MEDIATION SVCS - OTHER									
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR			1,904		22				
30.4	49001	LEGIS AUDITS - FINANCIAL AUDITS									
30.6	49003	LEGIS AUDITS - SINGLE AUDITS									
	49004	LEGIS AUDITS - GENERAL GOV'T									
31.2	64000	TREASURER'S OFFICE			7,649						
31.4	64000A	TREASURER - TREASURY									
	64000B	TREASURER - OTHER									
32.2	08000	OFFICE OF THE ATTORNEY GENERAL			7,566,066	19					
32.4	08000A	ATTY GENL - LEGAL SERVICES									
	08000B	ATTY GENL - HEALTH BOARDS									
	08000C	ATTY GENL - OTHER									

ALLOCATION STATISTICS

Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

Sched. No.	Dept/Div	Name	Net Costs 16.2 Office of the Attorney General	A/G Hours Billed 16.4 OAG Legal Services	Fed Cash Receipts 17.2 State Auditor Single Audit	Net Costs 18.2 Bureau of Adm. Mgmt.	Employee Count 18.3 Admin Mgmt Commissioner Office	Employee Count 18.45 Admin Mgmt Employee Assistance	Employee Count 18.4 Admin Mgmt Personnel Office	Net Costs 18.5 Admin Mgmt Fiscal Services	SWA Trans 18.5A Admin Mgmt Fiscal "A"	SWA Trans 18.5B Admin Mgmt Fiscal "B"
		User Agencies										
02000		ADMINISTRATION										
02180		Volunteer Services (Spec.Fund)					11		6			17
02211		Risk Management					22		12			88
02220A		Mgmt Analysis (Spec. Rev)					210	4	121			40
02306		Building Construction			25						848	0
02307		Plant Management (ISF)					3,374	62	1,937			788
02310		Building Fund Operations									4,585	0
02408		IISAC										
02410		Computer Services					4,225	78	2,428			985
02412		STARIS (Spec. Rev)					83	2	48			21
02420		LMIC (Spec. Rev)					214	4	123			
02430		Telecommunications (Spec. Rev)										1,372
02430A		911 Emergency					152	3	88			
02443		Records Center (ISF)										134
02443A		Micrographics					288	5	154			
02508		Electronics Equipment Rental					38	1	22			113
02511		Materials Management					282	5	150			1,180
02511A		Central Stores										
02511B		Inventory Mgmt (Spec. Rev)										
02511C		Procurement (Spec. Rev.)										
02512		Materials Distribution					138	3	80			128
02514A		Capital Parking					28	1	18			14
02514B		Commuter Vans					11		7			34
02514C		Motor Pool					308	8	177			1,307
02515		Minnesota Bookstore					401	7	230			320
02517		Print Buyer										
02519		Postage Operations										14
02520		Printing					1,105	20	634			1,885
02525		State Building Code									634	0
		OTHER (Non-Allowable)			133						0	3
02140		OIL OVERCHARGE					38	1	22		0	151
02141		DEVELOPMENT DISABILITIES			24		177	3	102		0	2
02142		STAR										
02202		PROPERTY MANAGEMENT										
02213		PUBLIC BROADCASTING										
02215		DISPUTE RESOLUTION			1		5		3		0	12
02220		MANAGEMENT ANALYSIS					527	10	303			
02220B		OTHER					15		9			
02303		GOV's RESIDENCE COUNCIL					25		14		0	22
02308		ENERGY CONSERVATION									0	3
02430B		Other										
02444		DATA PRIVACY										
01000		MILITARY AFFAIRS			287				108			
04000		AGRICULTURE			71				147			
07000		PUBLIC SAFETY			384				603			
08000		OMBUDSMAN CORRECTIONS							2			
09100		GAMING-ADMIN UNIT										
09200		GAMBLING CONTROL							12			
09300		PARI-MUTUAL RACING							5			
09400		STATE LOTTERY							66			

ALLOCATION STATISTICS

Final Allocation of General Support Costs

BUDGETED FISCAL YEAR 1994

Sched.	No.	Dept/Div	Name	Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans
				16.2	16.4	17.2	16.2	16.3	16.45	16.4	16.5	16.5A	16.5B
				Office of the	OAG	State	Bureau of	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt
				Attorney	Legal	Auditor	Adm.	Commissioner	Employee	Personnel	Fiscal	Fiscal	Fiscal
				General	Services	Single Audit	Mgmt.	Office	Assistance	Office	Services	'A'	'B'
	11000	EXAM BOARDS											
	11008	BARBERS								1			
	11010	ELECTRICITY								7			
	11015	MEDICAL EXAMINERS								8			
	11016	NURSING				1				8			
	11018	PHARMACY								2			
	11020	ARCHITECTS & ENGINEERING								2			
	11021	DENTISTRY								2			
	11050	BOXING											
	11104	CHIROPRACTORS								2			
	11118	PSYCHOLOGY								1			
	11119	OPTOMETRY								0			
	11133	NURSING HOME ADM								1			
	11200	SOCIAL WRK & MNTL HLTH											
	11210	SOCIAL WRK LIC BD								2			
	11220	MARR & FAMILY THERAPY BD								0			
	11230	UNLIC MNTL HLTH PROV BD											
	11310	ABSTRACTORS											
	11320	ACCOUNTANCY								1			
	11330	PODIATRY											
	11340	VETERINARY MEDICINE								0			
	11380	PEACE OFFICERS				1							
	12000	HEALTH				1,876				314			
	13000	COMMERCE								80			
	14000	ANIMAL HEALTH BD				9				12			
	17000	HUMAN RIGHTS				11				23			
	19000	INDIAN AFFAIRS				1				2			
	21000	JOBS & TRAINING				5,320				634			
	22000	TRADE & ECON DEV				972				76			
	25000	CENTER FOR ARTS ED.								16			
	26000	STATE UNIV SYSTEM				128				1,604			
	27000	COMMUNITY COLLEGE BD				161				829			
	28000	SENATE											
	29000	NATURAL RESOURCES				536				690			
	30000	PLANNING				2				18			
	31000	HOUSE OF REPRESENTATIVES											
	32000	POLLUTION CONTROL				557				250			
	33000	TRIAL COURTS								174			
	34000	HOUSING FINANCE				1,975				45			
	36000	EDUCATION-VO-TECH				528				40			
	37000	EDUCATION-CENTRAL OFFICE				5,966				123			
	37001	EDUCATION-FARIBAUT SCHOOLS								66			
	38000	INVESTMENT BOARD								8			
	39000	GOVERNORS OFFICE								17			
	40000	HISTORICAL SOCIETY				8							
	41000	WRKRS COMP CT OF APPEALS								7			
	42000	LABOR & INDUSTRY				90				119			
	43000	IRON RANGE RESOURCES								47			
	50000	ARTS BOARD				24				5			
	51000	LEGISLATIVE COMMISSIONS											
	52000	PUBLIC DEFENSE BOARD				3				12			
	53000	SECRETARY OF STATE								23			
	55000	HUMAN SERVICES-CENTRAL OFFICE				47,079				393			
	55000A	HUMAN SERVICES-INSTITUTIONS				3				1,728			

**Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994**

ALLOCATION STATISTICS			Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans
Final Allocation of General Support Costs												
BUDGETED FISCAL YEAR 1994												
Sched.			16.2	16.4	17.2	18.2	18.3	18.45	18.4	18.5	18.5A	18.5B
No.	Dept/Div	Name	Office of the Attorney General	OAG Legal Services	State Auditor Single Audit	Bureau of Adm. Mgmt.	Admin Mgmt Commissioner Office	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Admin Mgmt Fiscal "A"	Admin Mgmt Fiscal "B"
	58000	COURT OF APPEALS						30				
	60000	HIGHER ED COORD BD			55			23				
	61000	STATE AUDITOR						40				
	62000	STATE RETIREMENT						12				
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN						22				
	65000	JUDICIAL			5			61				
	66000	MN MUNICIPAL BOARD						1				
	67000	REVENUE						378				
	68000	TAX COURT						2				
	69000	TEACHERS RETIREMENT						16				
	75000	VETERANS AFFAIRS			96			11				
	75000A	VETERANS HOME BD						166				
	77000	ZOO			1			56				
	78000	CORRECTIONS			104			760				
	79000	TRANSPORTATION			6,422			1,731				
	80000	PUBLIC SERVICE			16			44				
	81000	U OF M										
	82000	PUBLIC UTIL COMM						14				
	99000	MISC OTHER BOARDS										
	99010	ACADEMY OF SCIENCE										
	99025	MILITARY ORDER PURPLE HEART										
	99038	COUNCIL ON VO-TECH ED.			4			1				
	99041	HORTICULTURE										
	99042	PUBLIC EMPLOYEE REL BD										
	99050	CAPITOL AREA ARCH.						2				
	99100	WORLD TRADE CTR.						3				
	99150	REGIONAL TRANSIT BOARD										
	99200	HUMANITIES COMMISSION										
	99245	VOYAGEURS PARK										
	99270	AMATEUR SPORTS						3				
	99300	SENTENCING GUIDELINES						1				
	99420	MN/WIS BNDRY AREA										
	99430	UNIFORM LAWS CMSN										
	99440	MENTAL HEALTH & RETARDATION OMBUDSM						6				
	99460	HAZARDOUS SUBSTANCES BOARD						0				
	99500	HEALTH CARE COMMISSION										
	99510	DISABILITY COUNCIL						3				
	99620	HIGHER ED FAC AUTH						1				
	99640	ETHICAL PRACTICES BOARD						2				
	99650	OFFICE OF WASTE MANAGEMENT			2			16				
	99690	HEARING EXAMINER						25				
	99700	SCIENCE MUSEUM										
	99710	COUNCIL ON BLACK MINNESOTANS						1				
	99750	COUNCIL ON SPANISH MINNESOTANS						1				
	99780	COUNCIL ON ASIAN MINNESOTANS						1				
	99780	SOIL & WATER RES			9			11				
	99800	FINANCE-DEBT SERVICE			16							
	99901	VETS OF FOREIGN WARS										
	99902	DISABLED AMERICAN VETS										
	99903	HUMANE SOCIETY										
	99908	FINANCE NON-OPERATING/ MN SAFETY COL			74							
	99908	COMMUNICATION IMPAIRED BD						0				
	99908	TRANSPORTATION REGULATION BOARD						3				
	99910	GREATER MINNESOTA CORPORATION			1							
	99998	COMPUTER TEST/TRAINING						5				
	99XXXX	OTHER OTHER			8,611,863							
Statewide Totals			(3)	0	0	0	1	(2)	(2)	1	1	(1)

Sched.	No.	Dept/Div	Name	Property Mgmt	Management Leasing	Bureau	Telecom- munications	Records Center	Operations Mgmt	Materials Mgmt Inventory	Materials Mgmt Procurement	Materials Mgmt Central Mail	Information Policy
			Second Stepdown										
18.2	02000		BUREAU OF ADMINISTRATIVE MANAGEMENT										
18.3	02110		Commissioner										
18.45	02111		Employee Assistance Program										
18.4	02120		Personnel Services										
18.5	02130		Fiscal Services										
18.5A	02130A		Fiscal A 55% (Gen'l Fund)										
18.5B	02130B		Fiscal B 45% (ISF)										
	02111A		Other										
19.2			BUREAU OF PROPERTY MANAGEMENT	(17,722)									
	02307		Plant Management (Gen'l Fund)	15,221									
19.4	02320A		Leasing (Real Estate Mgt)	1,118	(1,142)								
	02320B		Other	1,363									
20.2			BUREAU OF INTERTECHNOLOGIES GROUP			(26,402)							
20.5	02410		Telecommunications (10 Fd)			13,406	(13,803)						
	02412		STARB (Gen'l Fund)			1,819							
	02420		LMIC (Gen'l Fund)			10,239							
20.4	02443		Records Center (Gen'l Fund)			1,136		(1,150)					
	02410		Other			0							
22.2			BUREAU OF OPERATIONS MANAGEMENT		4		25	61	(39,833)				
23.2	02511		Materials Management						0				
23.4	02511B		Inventory Mgmt						6,375	(6,375)			
23.5	02511C		Procurement						22,601		(22,601)		
22.4	02518		Central Mail						4,775			(4,775)	
	02511D		Other - 10 Fund						6,062				
21.2			BUREAU OF INFORMATION POLICY		3		7	1		2	11	1	(8,215)
21.4	02411A		Statewide Systems										6,832
	02411B		Other										1,363
24.2	10000		DEPARTMENT OF FINANCE		6		64	103		17	34	112	
24.4	10000B		FINANCE - DEPT ADMIN										
25.2	10000C		FINANCE-BUDGETS										
25.4	10000E		FINANCE-AGENCY CONTROLLERS										
25.5	10000F		FINANCE-BUDGET SUPPORT										
	10000G		FINANCE-BUDGET GENL GOVT										
26.2	10000H		FINANCE-ACCOUNTING										
26.4	10000I		FINANCE-ACCOUNTING										
	10000J		FINANCE-ACCOUNTING GENL GOVT										
27.2	10000K		FINANCE-OTHER										
27.4	10000L		FINANCE-OTHER FINANCIAL RPTG										
27.5	10000M		FINANCE-OTHER CENTRAL PAYROLL										
27.6	10000N		FINANCE-OTHER SINGLE AUDIT										
	10000O		FINANCE-OTHER GENL GOVT										
28.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS		1		63	22		18	73	103	
28.4	24000A		EMPLOYEE REL-PERSONAL ADMIN										
	24000B		EMPLOYEE REL-ALL OTHER										
29.2	45000		DEPARTMENT OF MEDIATION SERVICES		4		12	1		3	18	4	
29.4	45000		MEDIATIONS SVCS-STATE AGENCIES										
	45001		MEDIATION SVCS-OTHER										

Net Costs	Leases Processed	Net Costs	Telephone Charge	Cubic Feet Record	Net Costs	Equip Assets In Inv	Encumbrance Tran	Postage Costs	Net Costs
19.2 Bureau of Property Mgmt	19.4 Property Management Leasing	20.2 Intertech Bureau	20.5 Intertech Telecom - communications	20.4 Intertech Records Center	22.2 Bureau of Operations Mgmt	23.4 Operations Materials Mgmt Inventory	23.5 Operations Materials Mgmt Procurement	22.4 Operations Materials Mgmt Central Mail	21.2 Bureau of Information Policy

User Agencies						
02000	ADMINISTRATION					
02100	Volunteer Services (Spec.Fund)				2	2
02211	Risk Management				34	
02220A	Mgmt Analysis (Spec. Rev)	1	3	6	5	
02308	Building Construction		15		3	6
02307	Plant Management (ISF)		32		23	103
02310	Building Fund Operations					902
02408	IISAC					
02410	Computer Services	9	84	1	230	153
02412	STARB (Spec. Rev)	4				8
02420	LMIC (Spec. Rev)		7			
02430	Telecommunications (Spec. Rev)		50		1	5
02430A	911 Emergency					8
02443	Records Center (ISF)					17
02443A	Micrographics	7		98	2	
02508	Electronics Equipment Rental				18	23
02511	Materials Management	1	1			5
02511A	Central Stores					
02511B	Inventory Mgmt (Spec. Rev)					
02511C	Procurement (Spec Rev.)					
02512	Materials Distribution		4	1		2
02514A	Capital Parking					5
02514B	Commuter Vans				1	
02514C	Motor Pool	1	3		58	140
02515	Minnesota Bookstore	1	15		4	9
02517	Print Buyer					
02519	Postage Operations				1	3
02520	Printing	17	8		8	38
02525	State Building Code				2	8
	OTHER (Non-Allowable)	38	9			
02140	OIL OVERCHARGE					48
02141	DEVELOPMENT DISABILITIES					
02142	STAR					
02202	PROPERTY MANAGEMENT	7				
02213	PUBLIC BROADCASTING					
02215	DISPUTE RESOLUTION					5
02220	MANAGEMENT ANALYSIS				2	
02220B	OTHER					
02303	GOV's RESIDENCE COUNCIL					3
02308	ENERGY CONSERVATION				1	2
02430B	Other					
02444	DATA PRIVACY					
01000	MILITARY AFFAIRS	7	244		20	48
04000	AGRICULTURE	20	182	19	58	488
07000	PUBLIC SAFETY	189	951		324	789
08000	OMBUDSMAN CORRECTIONS		1			5
09100	GAMING--ADMIN UNIT		17			
09200	GAMBLING CONTROL	1				27
09300	PARI-MUTUAL RACING		12		4	34
09400	STATE LOTTERY	7				

ALLOCATION STATISTICS

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Sched.	No.	Dept/Div	Name	Net Costs 19.2 Bureau of Property Mgmt	Leases Processed 19.4 Property Management Leasing	Net Costs 20.2 Intertech Bureau	Telephone Charge 20.5 Intertech Telecom - munications	Cubic Feet Record 20.4 Intertech Records Center	Net Costs 22.2 Bureau of Operations Mgmt	Equip Assets in Inv 23.4 Operations Materials Mgmt Inventory	Encumbrance Tran 23.5 Operations Materials Mgmt Procurement	Postage Costs 22.4 Operations Materials Mgmt Central Mail	Net Costs 21.2 Bureau of Information Policy
			11000 EXAM BOARDS										
			11008 BARBERS								1		2
			11010 ELECTRICITY		3		8			2	14		
			11015 MEDICAL EXAMINERS		3		8			3	17		9
			11018 NURSING		3		7	3		1	7		20
			11018 PHARMACY		3		2				2		
			11020 ARCHITECTS & ENGINEERING				2				4		4
			11021 DENTISTRY		4		3			2	7		2
			11050 BOXING								2		
			11104 CHIROPRACTORS		3		1				1		
			11118 PSYCHOLOGY		4						5		
			11119 OPTOMETRY		3								
			11133 NURSING HOME ADM		3								
			11200 SOCIAL WRK & MNTL HLTH		1								
			11210 SOCIAL WRK LIC BD				4						1
			11220 MARR & FAMILY THERAPY BD		4						2		
			11230 UNLIC MNTL HLTH PROV BD								1		
			11310 ABSTRACTORS										
			11320 ACCOUNTANCY				1				8		7
			11330 PODIATRY										
			11340 VETERINARY MEDICINE		3								
			11380 PEACE OFFICERS				3			1	12		3
			12000 HEALTH		10		323	58		100	644		28
			13000 COMMERCE		11		79	57		9	38		75
			14000 ANIMAL HEALTH BD				21			1	5		12
			17000 HUMAN RIGHTS		3		45	30		4	54		11
			18000 INDIAN AFFAIRS		1		4			1	9		
			21000 JOBS & TRAINING		100		944	104		343	1,520		7
			22000 TRADE & ECON DEV		8		218	2		37	404		273
			25000 CENTER FOR ARTS ED.				16			14	134		24
			26000 STATE UNIV SYSTEM		27		1,631	1		1,110	2,708		42
			27000 COMMUNITY COLLEGE BD		17		712			611	1,538		39
			28000 SENATE				185						
			29000 NATURAL RESOURCES		78		1,147	17		599	1,639		326
			30000 PLANNING		3		20			9	25		15
			31000 HOUSE OF REPRESENTATIVES				282						
			32000 POLLUTION CONTROL		23		307	51		85	485		23
			33000 TRIAL COURTS				112			12	21		
			34000 HOUSING FINANCE		3		73	80		15	47		39
			36000 EDUCATION-VO-TECH		1		73			24	469		32
			37000 EDUCATION-CENTRAL OFFICE		7		253	3		126	382		172
			37001 EDUCATION-FARBULT SCHOOLS		4						37		
			38000 INVESTMENT BOARD		1		11			2	12		1
			39000 GOVERNORS OFFICE		6		48			7	12		18
			40000 HISTORICAL SOCIETY								10		
			41000 WRKRS COMP CT OF APPEALS		6		3			2	8		1
			42000 LABOR & INDUSTRY		18		158	143		37	188		107
			43000 IRON RANGE RESOURCES		1		74			38	236		
			50000 ARTS BOARD				7	0			185		
			51000 LEGISLATIVE COMMISSIONS		3		29						
			52000 PUBLIC DEFENSE BOARD				14	47		3			
			53000 SECRETARY OF STATE		3		108	3		22	22		66
			55000 HUMAN SERVICES-CENTRAL OFFICE		75		1,390	129		412	851		734
			55000A HUMAN SERVICES-INSTITUTIONS		94		8			210	552		

ALLOCATION STATISTICS

Final Allocation of General Support Costs
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Sched.	No.	Dept/Div	Name	Net Costs 19.2 Bureau of Property Mgmt	Leases Processed 19.4 Property Management Leasing	Net Costs 20.2 Intertech Bureau	Telephone Charge 20.5 Intertech Telecom- munications	Cubic Feet Record 20.4 Intertech Records Center	Net Costs 22.2 Bureau of Operations Mgmt	Equip Assets in Inv 23.4 Operations Materials Mgmt Inventory	Encumbrance Tran 23.5 Operations Materials Mgmt Procurement	Postage Costs 22.4 Operations Materials Mgmt Central Mail	Net Costs 21.2 Bureau of Information Policy
	58000		COURT OF APPEALS				21			6	4	10	
	60000		HIGHER ED COORD BD		3		48	1		6	57	50	
	61000		STATE AUDITOR		4		21	22		7	23	12	
	62000		STATE RETIREMENT				10			3	6	43	
	63000		PUBLIC EMPLOYEE RETIREMENT ASSN				26	3		8	16	139	
	65000		JUDICIAL				306	23		55	84	39	
	66000		MN MUNICIPAL BOARD		3		2	4			5		
	67000		REVENUE		18		550	24		166	246	598	
	68000		TAX COURT		1		2			1	12	4	
	69000		TEACHERS RETIREMENT		4		20			4	15	77	
	75000		VETERANS AFFAIRS		3		13			31	12	5	
	75000A		VETERANS HOME BD		7		41				57	1	
	77000		ZOO		13		72			34	38		
	78000		CORRECTIONS		50		463	15		265	1,306	23	
	79000		TRANSPORTATION		51		1,577			1,063	4,356	148	
	80000		PUBLIC SERVICE		9		50	15		20	279	10	
	81000		U OF M										
	82000		PUBLIC UTIL COMM		4		12			4	8	5	
	99000		MISC OTHER BOARDS										
	99010		ACADEMY OF SCIENCE										
	99025		MILITARY ORDER PURPLE HEART										
	99036		COUNCIL ON VO-TECH ED.		3		2			1	5		
	99041		HORTICULTURE										
	99042		PUBLIC EMPLOYEE REL BD										
	99050		CAPITOL AREA ARCH.		3		1				18		
	99100		WORLD TRADE CTR.				8					7	
	99150		REGIONAL TRANSIT BOARD									2	
	99200		HUMANITIES COMMISSION										
	99245		VOYAGEURS PARK				2				1		
	99270		AMATEUR SPORTS				2			3	11		
	99300		SENTENCING GUIDELINES		1		1				4	1	
	99420		MN/WIS BNDRY AREA										
	99430		UNIFORM LAWS CM8N										
	99440		MENTAL HEALTH & RETARDATION OMBUDSM				7			2	5	2	
	99460		HAZARDOUS SUBSTANCES BOARD										
	99500		HEALTH CARE COMMISSION										
	99510		DISABILITY COUNCIL				8			1	5	4	
	99620		HIGHER ED FAC AUTH										
	99640		ETHICAL PRACTICES BOARD		4		2	1			2	5	
	99650		OFFICE OF WASTE MANAGEMENT		1		26				57	12	
	99660		HEARING EXAMINER		10		20	7		8	28		
	99700		SCIENCE MUSEUM										
	99710		COUNCIL ON BLACK MINNESOTANS		1		2				7		
	99750		COUNCIL ON SPANISH MINNESOTANS		3		4				7	1	
	99780		COUNCIL ON ASIAN MINNESOTANS				1				9	3	
	99780		SOIL & WATER RES		9		26			5	446	14	
	99800		FINANCE-DEBT SERVICE										
	99901		VETS OF FOREIGN WARS										
	99902		DISABLED AMERICAN VETS										
	99903		HUMANE SOCIETY										
	99906		FINANCE NON-OPERATING/ MN SAFETY COL								49		
	99906		COMMUNICATION IMPAIRED BD				175			2	7		
	99909		TRANSPORTATION REGULATION BOARD				2				1		
	99910		GREATER MINNESOTA CORPORATION				59				3		
	99998		COMPUTER TEST/TRAINING								1		
	99XXX		OTHER OTHER		60					2			
			Statewide Totals	(2)	(5)	(5)	(12)	(16)	(4)	(13)	(15)	(15)	(13)

Computer Services	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.
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Sched.		21.4	24.2	24.4	25.2	25.4	25.5	26.2	26.4	27.2	27.4
No.	Dept/Div	Info Policy Statewide Systems	Department of Finance	Finance Departmental Administration	Finance Budgets	Finance Agency Controllers	Finance Budget Support	Finance Accounting	Finance Accounting Services	Finance Other	Finance Financial Reporting
		First Stepdown									
1.2		Equipment Use Charge									
	02000	DEPARTMENT OF ADMINISTRATION									
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	02110	Commissioner									
2.45	02111	Employee Assistance Program									
2.4	02120	Personnel Services									
2.5	02130	Fiscal Services									
2.5A	02130A	Fiscal A	55%	(Gen'L Fund)							
2.5B	02130B	Fiscal B	45%	(ISF)							
2.7	02111A	Other									
3.2		BUREAU OF PROPERTY MANAGEMENT									
	02307	Plant Management (Gen'l Fund)									
3.4	02320A	Leasing (Real Estate Mgt)									
3.5	02320B	Other									
4.2		BUREAU OF INTERTECHNOLOGIES GROUP									
4.5	02410	Telecommunications (10 Fd)									
	02412	STARIS (Gen'l Fund)									
	02420	LMIC (Gen'l Fund)									
4.4	02443	Records Center (Gen'l Fund)									
4.6	02410	Other									
6.2		BUREAU OF OPERATIONS MANAGEMENT									
7.2	02511	Materials Management									
7.4	02511B	Inventory Mgmt									
7.5	02511C	Procurement									
8.4	02518	Central Mail									
7.8	02511D	Other - 10 Fund									
5.2		BUREAU OF INFORMATION POLICY									
5.4	02411A	Statewide Systems									
	02411B	Other									
8.2	10000	DEPARTMENT OF FINANCE									
8.4	10000B	FINANCE - DEPT ADMIN									
9.2	10000C	FINANCE-BUDGETS									
9.5	10000E	FINANCE- AGENCY CONTROLLERS									
9.6	10000F	FINANCE-BUDGET SUPPORT									
9.7	10000G	FINANCE-BUDGET GENL GOVT									
10.2	10000H	FINANCE-ACCOUNTING									
10.4	10000I	FINANCE-ACCOUNTING									
10.5	10000J	FINANCE-ACCOUNTING GENL GOVT									
11.2	10000K	FINANCE-OTHER									
11.4	10000L	FINANCE-OTHER FINANCIAL RPTG									
11.5	10000M	FINANCE-OTHER CENTRAL PAYROLL									
11.6	10000N	FINANCE-OTHER SINGLE AUDIT									
11.7	10000O	FINANCE-OTHER GENL GOVT									
12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS									
12.4	24000A	EMPLOYEE REL- PRSNL ADMIN									
	24000B	EMPLOYEE REL- ALL OTHER									
13.2	45000	DEPARTMENT OF MEDIATION SERVICES									
13.4	45000	MEDIATIONS SVCS- STATE AGENCIES									
13.5	45001	MEDIATION SVCS- OTHER									
14.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR									
14.4	49001	LEGIS AUDITS- FINANCIAL AUDITS									
14.6	49003	LEGIS AUDITS- SINGLE AUDITS									
14.7	49004	LEGIS AUDITS- GENERAL GOV'T									
15.2	64000	TREASURER'S OFFICE									
15.5	64000A	TREASURER- TREASURY									
15.6	64000B	TREASURER- OTHER									
16.2	08000	OFFICE OF THE ATTORNEY GENERAL									
16.4	08000A	ATTY GENL- LEGAL SERVICES									
	08000B	ATTY GENL- HEALTH BOARDS									
16.6	08000C	ATTY GENL- OTHER									
17.2	61000	STATE AUDITOR - SINGLE AUDIT									

ALLOCATION STATISTICS

Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

Sched.	Computer Services	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.
No.	21.4 Info Policy Statewide Systems	24.2 Department of Finance	24.4 Finance Departmental Administration	25.2 Finance Budgets	25.4 Finance Agency Controllers	25.5 Finance Budget Support	26.2 Finance Accounting	26.4 Finance Accounting Services	27.2 Finance Other	27.4 Finance Financial Reporting
Dept/Div	Name									
	User Agencies									
02000	ADMINISTRATION									
02180	Volunteer Services (Spec.Fund)					2	4	8		
02211	Risk Management					14	12	38		1
02220A	Mgmt Analysis (Spec. Rev)					8		15		0
02306	Building Construction					10	25	27		1
02307	Plant Management (ISF)	1				112	29	282		9
02310	Building Fund Operations					55	4	144		4
02409	IISAC									
02410	Computer Services	1				140	120	364		11
02412	STARIS (Spec. Rev)	1				3	2	8		
02420	LMIC (Spec. Rev)									
02430	Telecommunications (Spec. Rev)	1				195	14	507		18
02430A	911 Emergency									
02443	Records Center (ISF)					19	2	50		2
02443A	Micrographics									
02509	Electronics Equipment Rental					18	2	42		1
02511	Materials Management					189	2	440		14
02511A	Central Stores									
02511B	Inventory Mgmt (Spec. Rev)									
02511C	Procurement (Spec Rev.)									
02512	Materials Distribution	7				18	19	48		1
02514A	Capital Parking					2	2	5		
02514B	Commuter Vans					5	2	12		0
02514C	Motor Pool	4				185	8	483		15
02515	Minnesota Bookstore	8				45	8	118		4
02517	Print Buyer									
02519	Postage Operations					2	4	5		
02520	Printing	3				238	2	618		19
02525	State Building Code	1				8	4	20		1
	OTHER (Non-Allowable)					0		1		
02140	OIL OVERCHARGE					21	37	58		2
02141	DEVELOPMENT DISABILITIES							1		
02142	STAR									
02202	PROPERTY MANAGEMENT									
02213	PUBLIC BROADCASTING							5		
02215	DISPUTE RESOLUTION					2	8			
02220	MANAGEMENT ANALYSIS						10			
02220B	OTHER						4			
02303	GOV's RESIDENCE COUNCIL					3	12	8		
02308	ENERGY CONSERVATION					0	4	1		
02430B	Other									
02444	DATA PRIVACY									
01000	MILITARY AFFAIRS					190	128	495		15
04000	AGRICULTURE	8				410	330	1,071		33
07000	PUBLIC SAFETY	538				4,414	741	11,512		357
08000	OMBUDSMAN CORRECTIONS					4	2	10		
09100	GAMING-ADMIN UNIT					0	2	1		
09200	GAMBLING CONTROL					23	8	81		2
09300	PARI-MUTUAL RACING	4				31	31	81		3
09400	STATE LOTTERY					11	2	29		1

ALLOCATION STATISTICS
Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

Sched.	Computer Services	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.
No.	21.4 Info Policy Statewide Systems	24.2 Department of Finance	24.4 Finance Departmental Administration	25.2 Finance Budgets	25.4 Finance Agency Controllers	25.5 Finance Budget Support	26.2 Finance Accounting	26.4 Finance Accounting Services	27.2 Finance Other	27.4 Finance Financial Reporting
Dept/Div	Name									
11000	EXAM BOARDS				6	4		16		0
11008	BARBERS									
11010	ELECTRICITY	10			38	10		99		3
11015	MEDICAL EXAMINERS	20			47	8		123		4
11016	NURSING	6			49	12		127		4
11018	PHARMACY	10			18	6		47		1
11020	ARCHITECTS & ENGINEERING	5			19	4		49		2
11021	DENTISTRY				24	6		62		2
11050	BOXING					2				
11104	CHIROPRACTORS				17	6		45		1
11118	PSYCHOLOGY				13	4		33		1
11119	OPTOMETRY				5	6		13		0
11133	NURSING HOME ADM				6	6		20		1
11200	SOCIAL WRK & MNTL HLTH				1			2		
11210	SOCIAL WRK LIC BD	3			18	6		46		1
11220	MARR & FAMILY THERAPY BD				6	6		17		1
11230	UNLIC MNTL HLTH PROV BD				1			2		
11310	ABSTRACTORS				1	4		3		
11320	ACCOUNTANCY	4			16	4		43		1
11330	PODIATRY				3	4		8		
11340	VETERINARY MEDICINE				6	6		15		0
11380	PEACE OFFICERS				16	8		42		1
12000	HEALTH	28			733	1,145		1,911		59
13000	COMMERCE	8			239	62		624		19
14000	ANIMAL HEALTH BD	4			39	29		102		3
17000	HUMAN RIGHTS				19	45		50		2
18000	INDIAN AFFAIRS				10	33		28		1
21000	JOBS & TRAINING	23			2,018	262		5,262		183
22000	TRADE & ECON DEV	2			292	421		761		24
25000	CENTER FOR ARTS ED.				62	14		162		5
26000	STATE UNIV SYSTEM	2			1,240	151		3,234		100
27000	COMMUNITY COLLEGE BD	1			1,150	200		2,999		93
28000	SENATE	2			11	6		28		1
29000	NATURAL RESOURCES	105			2,381	2,659		6,210		192
30000	PLANNING	1			40	66		104		3
31000	HOUSE OF REPRESENTATIVES	2			11	4		26		1
32000	POLLUTION CONTROL	13			431	774		1,124		35
33000	TRIAL COURTS				167	136		486		15
34000	HOUSING FINANCE	77			114	107		298		9
36000	EDUCATION-VO-TECH	11			190	425		464		15
37000	EDUCATION-CENTRAL OFFICE	21			636	976		1,664		52
37001	EDUCATION-FARIBAULT SCHOOLS				57	142		148		5
38000	INVESTMENT BOARD				16	62		47		1
39000	GOVERNORS OFFICE	1			40	25		105		3
40000	HISTORICAL SOCIETY				6	33		16		0
41000	WRKRS COMP CT OF APPEALS				5	4		12		0
42000	LABOR & INDUSTRY	3			417	291		1,087		34
43000	IRON RANGE RESOURCES				136	95		360		11
50000	ARTS BOARD				25	60		66		2
51000	LEGISLATIVE COMMISSIONS				28	52		74		2
52000	PUBLIC DEFENSE BOARD				20	47		52		2
53000	SECRETARY OF STATE	15			113	56		265		9
55000	HUMAN SERVICES-CENTRAL OFFICE	4,430			1,179	926		3,074		95
55000A	HUMAN SERVICES-INSTITUTIONS	2			741	703		1,834		60

ALLOCATION STATISTICS

Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

			Computer Services	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.
			21.4	24.2	24.4	25.2	25.4	25.5	26.2	26.4	27.2	27.4
			Info Policy	Department	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance
			Statewide	of	Departmental	Budgets	Agency	Budget	Accounting	Accounting	Other	Financial
			Systems	Finance	Administration		Controllers	Support		Services		Reporting
Sched.	Dep/Div	Name										
No.												
		COURT OF APPEALS	2				8	6		21		1
		HIGHER ED COORD BD	3				101	93		264		8
		STATE AUDITOR					47	14		123		4
		STATE RETIREMENT	32				35	21		92		3
		PUBLIC EMPLOYEE RETIREMENT ASSN					48	12		119		4
		JUDICIAL					121	149		315		10
		MN MUNICIPAL BOARD					8	4		16		1
		REVENUE	881				448	800		1,189		38
		TAX COURT	12				8	4		15		0
		TEACHERS RETIREMENT	14				22	4		56		2
		VETERANS AFFAIRS					61	29		156		5
		VETERANS HOME BD					207	188		539		17
		ZOO					205	297		535		17
		CORRECTIONS	29				1,255	1,580		3,273		101
		TRANSPORTATION	314				1,821	835		5,011		155
		PUBLIC SERVICE	0				90	87		235		7
		U OF M					3	80		9		
		PUBLIC UTIL COMM					25	14		68		2
		MISC OTHER BOARDS										
		ACADEMY OF SCIENCE						2				
		MILITARY ORDER PURPLE HEART						2				
		COUNCIL ON VO-TECH ED.					11	14		29		1
		HORTICULTURE						2				
		PUBLIC EMPLOYEE REL BD					0	2		1		
		CAPITOL AREA ARCH.					7	10		17		1
		WORLD TRADE CTR.					17	23		44		1
		REGIONAL TRANSIT BOARD						6		1		
		HUMANITIES COMMISSION						2				
		VOYAGEURS PARK					4	2		9		
		AMATEUR SPORTS					7	4		17		1
		SENTENCING GUIDELINES					4	4		11		
		MN/WIS BNDRY AREA					0	2		1		
		UNIFORM LAWS COMBN						2		0		
		MENTAL HEALTH & RETARDATION OMBUDSM					9	2		23		1
		HAZARDOUS SUBSTANCES BOARD					4	2		9		
		HEALTH CARE COMMISSION					0			1		
		DISABILITY COUNCIL					10	12		27		1
		HIGHER ED FAC AUTH						2		1		
		ETHICAL PRACTICES BOARD					7	8		18		1
		OFFICE OF WASTE MANAGEMENT	1				43	76		113		4
		HEARING EXAMINER					43	14		111		3
		SCIENCE MUSEUM						4		0		
		COUNCIL ON BLACK MINNESOTANS					6	21		16		0
		COUNCIL ON SPANISH MINNESOTANS					8	17		18		0
		COUNCIL ON ASIAN MINNESOTANS					7	19		17		1
		SOIL & WATER RES					48	43		125		4
		FINANCE-DEBT SERVICE					15	183		39		1
		VETS OF FOREIGN WARS						2				
		DISABLED AMERICAN VETS						2				
		HUMANE SOCIETY						2				
		FINANCE NON-OPERATING/ MN SAFETY COL					176	74		458		14
		COMMUNICATION IMPAIRED BD					7	4		17		1
		TRANSPORTATION REGULATION BOARD					4	2		10		
		GREATER MINNESOTA CORPORATION					43	37		112		3
		COMPUTER TEST/TRAINING						10				
		OTHER OTHER					6	2		16		0
Statewide Totals			(6)	(9)	(2)	(1)	(3)	(15)	(12)	(1)	(1)	(7)

BUDGETED FISCAL YEAR 1994

Sched.	No.	Dept/Div	Name	27.5 Finance Central Payroll	27.6 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration	29.2 Department of Mediation Services	29.4 Mediation State Agencies	30.2 Office of the Legislative Auditor	30.4 OLA Financial Audits	30.6 OLA Single Audits	31.2 State Treasurer's Office
			First Stepdown										
	1.2		Equipment Use Charge										
		02000	DEPARTMENT OF ADMINISTRATION										
	2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT										
	2.3	02110	Commissioner										
	2.45	02111	Employee Assistance Program										
	2.4	02120	Personnel Services										
	2.5	02130	Fiscal Services										
	2.5A	02130A	Fiscal A 55% (Gen'l Fund)										
	2.5B	02130B	Fiscal B 45% (ISF)										
	2.7	02111A	Other										
	3.2		BUREAU OF PROPERTY MANAGEMENT										
		02307	Plant Management (Gen'l Fund)										
	3.4	02320A	Leasing (Real Estate Mgt)										
	3.5	02320B	Other										
	4.2		BUREAU OF INTERTECHNOLOGIES GROUP										
	4.5	02410	Telecommunications (10 Fd)										
		02412	STARIS (Gen'l Fund)										
		02420	LMIC (Gen'l Fund)										
	4.4	02443	Records Center (Gen'l Fund)										
	4.6	02410	Other										
	6.2		BUREAU OF OPERATIONS MANAGEMENT										
	7.2	02511	Materials Management										
	7.4	02511B	Inventory Mgmt										
	7.5	02511C	Procurement										
	8.4	02518	Central Mail										
	7.8	02511D	Other - 10 Fund										
	5.2		BUREAU OF INFORMATION POLICY										
	5.4	02411A	Statewide Systems										
		02411B	Other										
	8.2	10000	DEPARTMENT OF FINANCE										
	8.4	10000B	FINANCE - DEPT ADMN										
	9.2	10000C	FINANCE-BUDGETS										
	9.5	10000E	FINANCE- AGENCY CONTROLLERS										
	9.8	10000F	FINANCE-BUDGET SUPPORT										
	9.7	10000G	FINANCE-BUDGET GENL GOVT										
	10.2	10000H	FINANCE-ACCOUNTING										
	10.4	10000I	FINANCE-ACCOUNTING										
	10.5	10000J	FINANCE-ACCOUNTING GENL GOVT										
	11.2	10000K	FINANCE-OTHER										
	11.4	10000L	FINANCE-OTHER FINANCIAL RPTG										
	11.6	10000M	FINANCE-OTHER CENTRAL PAYROLL										
	11.8	10000N	FINANCE-OTHER SINGLE AUDIT										
	11.7	10000O	FINANCE-OTHER GENL GOVT										
	12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS										
	12.4	24000A	EMPLOYEE REL- PRSNL ADMN										
		24000B	EMPLOYEE REL- ALL OTHER										
	13.2	45000	DEPARTMENT OF MEDIATION SERVICES										
	13.4	45000	MEDIATIONS SVCS-STATE AGENCIES										
	13.5	45001	MEDIATION SVCS-OTHER										
	14.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR										
	14.4	49001	LEGIS AUDITS-FINANCIAL AUDITS										
	14.6	49003	LEGIS AUDITS-SINGLE AUDITS										
	14.7	49004	LEGIS AUDITS-GENERAL GOVT										
	15.2	84000	TREASURER'S OFFICE										
	15.5	84000A	TREASURER-TREASURY										
	15.6	84000B	TREASURER-OTHER										
	16.2	08000	OFFICE OF THE ATTORNEY GENERAL										
	16.4	08000A	ATTY GENL-LEGAL SERVICES										
		08000B	ATTY GENL-HEALTH BOARDS										
	16.6	08000C	ATTY GENL-OTHER										
	17.2	61000	AUDITOR - SINGLE AUDIT										

Payroll Transaction	Federal Cash Rece	Net Costs	Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Single Audit Hrs	Net Costs
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Sched.	No.	Dept/Div	Name	27.5 Finance Central Payroll	27.8 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration	29.2 Department of Mediation Services	29.4 Mediation State Agencies	30.2 Office of the Legislative Auditor	30.4 OLA Financial Audits	30.6 OLA Single Audits	31.2 State Treasurer's Office
			Second Stepdown										
18.2	02000		BUREAU OF ADMINISTRATIVE MANAGEMENT										
18.3	02110		Comisioner										
18.45	02111		Employee Assistance Program										
18.4	02120		Personnel Services										
18.5	02130		Fiscal Services										
18.5A	02130A		Fiscal A 55% (Gen'L Fund)										
18.5B	02130B		Fiscal B 45% (IGF)										
	02111A		Other										
19.2			BUREAU OF PROPERTY MANAGEMENT										
	02307		Plant Management (Gen'l Fund)										
19.4	02320A		Leasing (Real Estate Mgt)										
	02320B		Other										
20.2			BUREAU OF INTERTECHNOLOGIES GROUP										
20.5	02410		Telecommunications (10 Fd)										
	02412		STARIS (Gen'l Fund)										
	02420		LMIC (Gen'l Fund)										
20.4	02443		Records Center (Gen'l Fund)										
	02410		Other										
22.2			BUREAU OF OPERATIONS MANAGEMENT										
23.2	02511		Materials Management										
23.4	02511B		Inventory Mgmt										
23.5	02511C		Procurement										
22.4	02518		Central Mail										
	02511D		Other - 10 Fund										
21.2			BUREAU OF INFORMATION POLICY										
21.4	02411A		Statewide Systems										
	02411B		Other										
24.2	10000		DEPARTMENT OF FINANCE										
24.4	10000B		FINANCE - DEPT ADMN										
25.2	10000C		FINANCE - BUDGETS										
25.4	10000E		FINANCE - AGENCY CONTROLLERS										
25.5	10000F		FINANCE - BUDGET SUPPORT										
	10000G		FINANCE - BUDGET GENL GOVT										
26.2	10000H		FINANCE - ACCOUNTING										
26.4	10000I		FINANCE - ACCOUNTING										
	10000J		FINANCE - ACCOUNTING GENL GOVT										
27.2	10000K		FINANCE - OTHER										
27.4	10000L		FINANCE - OTHER FINANCIAL RPTG										
27.5	10000M		FINANCE - OTHER CENTRAL PAYROLL	(18,121)									
27.6	10000N		FINANCE - OTHER SINGLE AUDIT		(23,910)								
	10000O		FINANCE - OTHER GENL GOVT										
26.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS	67		(52,219)							
26.4	24000A		EMPLOYEE REL - PRSNL ADMN			1,508	(1,508)						
	24000B		EMPLOYEE REL - ALL OTHER			50,711							
29.2	45000		DEPARTMENT OF MEDIATION SERVICES	7			1	(5,454)					
29.4	45000		MEDIATIONS SVCS - STATE AGENCIES					90	(90)				
	45001		MEDIATION SVCS - OTHER					5,364					
30.2	49000		OFFICE OF THE LEGISLATIVE AUDITOR	25			3			(33,134)			
30.4	49001		LEGIS AUDITS - FINANCIAL AUDITS							19,814	(19,814)		
30.6	49003		LEGIS AUDITS - SINGLE AUDITS							3,223		(3,223)	
	49004		LEGIS AUDITS - GENERAL GOVT							10,088			
31.2	64000		TREASURER'S OFFICE	4							554		(8,388)
31.4	64000A		TREASURER - TREASURY										3,209
	64000B		TREASURER - OTHER										5,150
32.2	08000		OFFICE OF THE ATTORNEY GENERAL	137	6		16		1				
32.4	08000A		ATTY GENL - LEGAL SERVICES										
	08000B		ATTY GENL - HEALTH BOARDS										
	08000C		ATTY GENL - OTHER										

ALLOCATION STATISTICS
Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

Sched. No.	Dept/Div	Name	27.5 Finance Central Payroll	27.6 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration	29.2 Department of Mediation Services	29.4 Mediation State Agencies	30.2 Office of the Legislative Auditor	30.4 OLA Financial Audits	30.6 OLA Single Audits	31.2 State Treasurer's Office
		<u>User Agencies</u>										
02000		ADMINISTRATION										
02180		Volunteer Services (Spec.Fund)	0									
02211		Risk Management	1									
02220A		Mgmt Analysis (Spec. Rev)	5									
02305		Building Construction	8	8								
02307		Plant Management (ISF)	81			8						
02310		Building Fund Operations	1									
02409		IISAC										
02410		Computer Services	108			9		1				
02412		STARB (Spec. Rev)	2									
02420		LMIC (Spec. Rev)										
02430		Telecommunications (Spec. Rev)	2									
02430A		911 Emergency										
02443		Records Center (ISF)	6									
02443A		Micrographics				1						
02509		Electronics Equipment Rental	2									
02511		Materials Management	8			1						
02511A		Central Stores										
02511B		Inventory Mgmt (Spec. Rev)										
02511C		Procurement (Spec. Rev.)										
02512		Materials Distribution	6									
02514A		Capital Parking	4									
02514B		Commuter Vans										
02514C		Motor Pool	8			1						
02515		Minnesota Bookstore	9			1						
02517		Print Buyer										
02519		Postage Operations	6									
02520		Printing	35			2						
02525		State Building Code										
		OTHER (Non-Allowable)		42								
02140		OIL OVERCHARGE										
02141		DEVELOPMENT DISABILITIES		8								
02142		STAR										
02202		PROPERTY MANAGEMENT										
02213		PUBLIC BROADCASTING										
02215		DISPUTE RESOLUTION		0								
02220		MANAGEMENT ANALYSIS				1						
02220B		OTHER										
02303		GOV's RESIDENCE COUNCIL										
02308		ENERGY CONSERVATION										
02430B		Other	6									
02444		DATA PRIVACY										
01000		MILITARY AFFAIRS	157	85		13		1		102		95
04000		AGRICULTURE	179	23		18		1		339		
07000		PUBLIC SAFETY	795	122		74		4		540		
08000		OMBUDSMAN CORRECTIONS	3							43		
08100		GAMING-ADMIN UNIT								6		
08200		GAMBLING CONTROL	13			1				162		
08300		PARI-MUTUAL RACING	4			1				154		
08400		STATE LOTTERY	69			8				231		

ALLOCATION STATISTICS

Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

Sched.	No.	Dept/Div	Name	27.5 Finance Central Payroll	27.6 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration	29.2 Department of Mediation Services	29.4 Mediation State Agencies	30.2 Office of the Legislative Auditor	30.4 OLA Financial Audits	30.6 OLA Single Audits	31.2 State Treasurer's Office
	11000		EXAM BOARDS										
	11008		BARBERS	1									
	11010		ELECTRICITY	8			1				155		
	11015		MEDICAL EXAMINERS	9			1						
	11018		NURSING	9	0		1				93		
	11018		PHARMACY	2							20		
	11020		ARCHITECTS & ENGINEERING	3									
	11021		DENTISTRY	2							24		
	11050		BOXING	1									
	11104		CHIROPRACTORS	2							8		
	11118		PSYCHOLOGY	1							49		
	11119		OPTOMETRY	0							4		
	11133		NURSING HOME ADM	1							36		
	11200		SOCIAL WRK & MNTL HLTH								75		
	11210		SOCIAL WRK LIC BD	3									
	11220		MARR & FAMILY THERAPY BD	1									
	11230		UNLIC MNTL HLTH PROV BD										
	11310		ABSTRACTORS										
	11320		ACCOUNTANCY	2							12		
	11330		PODIATRY	1							54		
	11340		VETERINARY MEDICINE	1							57		
	11380		PEACE OFFICERS	4	0								
	12000		HEALTH	350	598		36		2		173	115	
	13000		COMMERCE	84			10		1		270		
	14000		ANIMAL HEALTH BD	23	3		1				140		
	17000		HUMAN RIGHTS	27	4		3				96		
	19000		INDIAN AFFAIRS	3	0						65		
	21000		JOBS & TRAINING	758	1,696		77		5		618	638	
	22000		TRADE & ECON DEV	102	310		9		1		285	95	
	25000		CENTER FOR ARTS ED.	18			2						
	26000		STATE UNIV SYSTEM	1,513	41		195		12		1,004	377	
	27000		COMMUNITY COLLEGE BD	795	51		101		6		2,569	410	
	28000		SENATE										
	29000		NATURAL RESOURCES	2,108	171		108		6		683	85	
	30000		PLANNING	19	1		2						
	31000		HOUSE OF REPRESENTATIVES										
	32000		POLLUTION CONTROL	327	177		30		2		193		
	33000		TRIAL COURTS	108			21		1				
	34000		HOUSING FINANCE	87	630		5				383		
	36000		EDUCATION-VO-TECH	44	168		5				127	107	
	37000		EDUCATION-CENTRAL OFFICE	143	1,908		15		1		651	408	
	37001		EDUCATION-FARBALT SCHOOLS	80			8				188		
	38000		INVESTMENT BOARD	9			1				1,130		
	39000		GOVERNORS OFFICE	15			2						
	40000		HISTORICAL SOCIETY		3						162		
	41000		WRKRS COMP CT OF APPEALS	7			1						
	42000		LABOR & INDUSTRY	159	29		15		1		254	4	
	43000		IRON RANGE RESOURCES	45			6				7		
	50000		ARTS BOARD	7	8		1				4		
	51000		LEGISLATIVE COMMISSIONS										
	52000		PUBLIC DEFENSE BOARD	12	1		1						
	53000		SECRETARY OF STATE	34			3						
	55000		HUMAN SERVICES-CENTRAL OFFICE	421	15,009		48		3		785	559	
	55000A		HUMAN SERVICES-INSTITUTIONS	2,858	1		211		13		780		

ALLOCATION STATISTICS
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Sched.	No.	Dept/Div	Name	27.5 Finance Central Payroll	27.6 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration	29.2 Department of Mediation Services	29.4 Mediation State Agencies	30.2 Office of the Legislative Auditor	30.4 OLA Financial Audit	30.6 OLA Single Audit	31.2 State Treasurer's Office
	58000		COURT OF APPEALS	25			4						
	60000		HIGHER ED COORD BD	65	17		3						
	61000		STATE AUDITOR	46			5						
	62000		STATE RETIREMENT	14			1				508		
	63000		PUBLIC EMPLOYEE RETIREMENT A98N	25			3				345		
	65000		JUDICIAL	72	2		7				517		
	66000		MN MUNICIPAL BOARD	2									
	67000		REVENUE	428			46		3		932		
	68000		TAX COURT	2									
	69000		TEACHERS RETIREMENT	19			2				332		
	75000		VETERANS AFFAIRS	12	31		1				111		
	75000A		VETERANS HOME BD	220			20		1				
	77000		ZOO	80	0		7						
	78000		CORRECTIONS	949	33		93		6		468		
	79000		TRANSPORTATION	2,238	2,665		211		13		968	330	
	80000		PUBLIC SERVICE	51	5		5				273		
	81000		U OF M								57		
	82000		PUBLIC UTIL COMM	15			2						
	99000		MISC OTHER BOARDS										
	99010		ACADEMY OF SCIENCE										
	99025		MILITARY ORDER PURPLE HEART										
	99036		COUNCIL ON VO-TECH ED.	2	1								
	99041		HORTICULTURE										
	99042		PUBLIC EMPLOYEE REL BD										
	99050		CAPITOL AREA ARCH.	3							190		
	99100		WORLD TRADE CTR.	3							100		
	99150		REGIONAL TRANSIT BOARD								18		
	99200		HUMANITIES COMMISSION										
	99245		VOYAGEURS PARK								20		
	99270		AMATEUR SPORTS	3							89		
	99300		SENTENCING GUIDELINES	1									
	99420		MN/WIS BNDRY AREA										
	99430		UNIFORM LAWS COMB										
	99440		MENTAL HEALTH & RETARDATION OMBUDSM	7			1				68		
	99460		HAZARDOUS SUBSTANCES BOARD	1									
	99500		HEALTH CARE COMMISSION										
	99510		DISABILITY COUNCIL	3									
	99520		HIGHER ED FAC AUTH	1									
	99540		ETHICAL PRACTICES BOARD	2							19		
	99550		OFFICE OF WASTE MANAGEMENT	18	0		2						
	99590		HEARING EXAMINER	26			3				106		
	99700		SCIENCE MUSEUM										
	99710		COUNCIL ON BLACK MINNESOTANS	1							106		
	99750		COUNCIL ON SPANISH MINNESOTANS	1									
	99760		COUNCIL ON ASIAN MINNESOTANS	1	0								
	99780		SOIL & WATER RES	13	3		1						
	99800		FINANCE-DEBT SERVICE		5								
	99901		VETS OF FOREIGN WARS										
	99902		DISABLED AMERICAN VETS										
	99903		HUMANE SOCIETY										
	99906		FINANCE NON-OPERATING/ MN SAFETY COL		24								
	99908		COMMUNICATION IMPAIRED BD										
	99909		TRANSPORTATION REGULATION BOARD	3									
	99910		GREATER MINNESOTA CORPORATION		0								
	99996		COMPUTER TEST/TRAINING	1			1						
	99XXX		OTHER OTHER								1,117		
			Statewide Totals	(10)	(4)	(1)	(9)	(9)	(5)	(4)	0	(1)	0

ALLOCATION STATISTICS
Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

Sched. No.	Dept/Div	Name	SWA Trans Subsystem Warrants 31.4 State Treasurer Treasurer	Net Costs 32.2 Office of the Attorney General	A/G Hours Billed 32.4 OAG Legal Services	Fed Cash Receipts Total Allocated General Service Costs
		<u>First Stepdown</u>				
1.2		Equipment Use Charge				0
02000		DEPARTMENT OF ADMINISTRATION				0
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT				0
2.3	02110	Commissioner				0
2.45	02111	Employee Assistance Program				0
2.4	02120	Personnel Services				0
2.5	02130	Fiscal Services				0
2.5A	02130A	Fiscal A 55% (Gen'L Fund)				0
2.5B	02130B	Fiscal B 45% (ISF)				0
2.7	02111A	Other				27,304
3.2		BUREAU OF PROPERTY MANAGEMENT				0
	02307	Plant Management (Gen'l Fund)				69,878
3.4	02320A	Leasing (Real Estate Mgt)				0
3.5	02320B	Other				6,349
4.2		BUREAU OF INTERTECHNOLOGIES GROUP				0
4.5	02410	Telecommunications (10 Fd)				0
	02412	STAR8 (Gen'l Fund)				12,255
	02420	LMIC (Gen'l Fund)				77,505
4.4	02443	Records Center (Gen'l Fund)				0
4.8	02410	Other				0
6.2		BUREAU OF OPERATIONS MANAGEMENT				0
7.2	02511	Materials Management				480,000
7.4	02511B	Inventory Mgmt				0
7.5	02511C	Procurement				0
6.4	02518	Central Mail				0
7.8	02511D	Other - 10 Fund				24,481
5.2		BUREAU OF INFORMATION POLICY				0
5.4	02411A	Statewide Systems				0
	02411B	Other				9,088
8.2	10000	DEPARTMENT OF FINANCE				0
8.4	10000B	FINANCE - DEPT ADMIN				0
9.2	10000C	FINANCE-BUDGETS				0
9.5	10000E	FINANCE-AGENCY CONTROLLERS				0
9.8	10000F	FINANCE-BUDGET SUPPORT				0
9.7	10000G	FINANCE-BUDGET GENL GOVT				87,482
10.2	10000H	FINANCE-ACCOUNTING				0
10.4	10000I	FINANCE-ACCOUNTING				0
10.5	10000J	FINANCE-ACCOUNTING GENL GOVT				127,798
11.2	10000K	FINANCE-OTHER				0
11.4	10000L	FINANCE-OTHER FINANCIAL RPTG				0
11.5	10000M	FINANCE-OTHER CENTRAL PAYROLL				0
11.8	10000N	FINANCE-OTHER SINGLE AUDIT				0
11.7	10000O	FINANCE-OTHER GENL GOVT				0
12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS				0
12.4	24000A	EMPLOYEE REL-PRSNL ADMN				0
	24000B	EMPLOYEE REL-ALL OTHER				754,448
13.2	45000	DEPARTMENT OF MEDIATION SERVICES				0
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES				0
13.5	45001	MEDIATION SVCS-OTHER				25,901
14.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR				0
14.4	49001	LEGIS AUDITS-FINANCIAL AUDITS				0
14.8	49003	LEGIS AUDITS-SINGLE AUDITS				0
14.7	49004	LEGIS AUDITS-GENERAL GOVT				281,599
15.2	64000	TREASURER'S OFFICE				0
15.5	64000A	TREASURER-TREASURY				0
15.6	64000B	TREASURER-OTHER				31,289
16.2	08000	OFFICE OF THE ATTORNEY GENERAL				0
16.4	08000A	ATTY GENL-LEGAL SERVICES				0
	08000B	ATTY GENL-HEALTH BOARDS				459
16.8	08000C	ATTY GENL-OTHER				1,845,230
17.2	81000	STATE AUDITOR - SINGLE AUDIT				0

ALLOCATION STATISTICS

Final Allocation of General Support Costs

BUDGETED FISCAL YEAR 1994

Sched.	No.	Dept/Div	Name	SWA Trans Subsystem Warrants 31.4 State Treasurer Treasury	Net Costs 32.2 Office of the Attorney General	A/G Hours Billed 32.4 OAG Legal Services	Fed Cash Receipts Total Allocated General Service Costs
			Second Stepdown				0
18.2	02000		BUREAU OF ADMINISTRATIVE MANAGEMENT				0
18.3	02110		Commissioner				0
18.45	02111		Employee Assistance Program				0
18.4	02120		Personnel Services				0
18.5	02130		Fiscal Services				0
18.5A	02130A		Fiscal A 55% (Gen'l Fund)				0
18.5B	02130B		Fiscal B 45% (RIF)				0
	02111A		Other				63,022
19.2			BUREAU OF PROPERTY MANAGEMENT				0
	02307		Plant Management (Gen'l Fund)				15,221
19.4	02320A		Leasing (Real Estate Mgt)				0
	02320B		Other				1,363
20.2			BUREAU OF INTERTECHNOLOGIES GROUP				0
20.5	02410		Telecommunications (10 Fd)				0
	02412		STARIS (Gen'l Fund)				1,631
	02420		LMIC (Gen'l Fund)				10,285
20.4	02443		Records Center (Gen'l Fund)				0
	02410		Other				0
22.2			BUREAU OF OPERATIONS MANAGEMENT				0
23.2	02511		Materials Management				0
23.4	02511B		Inventory Mgmt				0
23.5	02511C		Procurement				0
22.4	02518		Central Mail				0
	02511D		Other - 10 Fund				6,062
21.2			BUREAU OF INFORMATION POLICY				0
21.4	02411A		Statewide Systems				0
	02411B		Other				1,363
24.2	10000		DEPARTMENT OF FINANCE				0
24.4	10000B		FINANCE - DEPT ADMIN				0
25.2	10000C		FINANCE - BUDGETS				0
25.4	10000E		FINANCE - AGENCY CONTROLLERS				0
25.5	10000F		FINANCE - BUDGET SUPPORT				0
	10000G		FINANCE - BUDGET GENL GOVT				8,180
26.2	10000H		FINANCE - ACCOUNTING				0
26.4	10000I		FINANCE - ACCOUNTING				0
	10000J		FINANCE - ACCOUNTING GENL GOVT				15,458
27.2	10000K		FINANCE - OTHER				0
27.4	10000L		FINANCE - OTHER FINANCIAL RPTG				0
27.5	10000M		FINANCE - OTHER CENTRAL PAYROLL				0
27.6	10000N		FINANCE - OTHER SINGLE AUDIT				0
	10000O		FINANCE - OTHER GENL GOVT				0
28.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS				0
28.4	24000A		EMPLOYEE REL - PRSNL ADMN				0
	24000B		EMPLOYEE REL - ALL OTHER				50,711
29.2	45000		DEPARTMENT OF MEDIATION SERVICES				0
29.4	45000		MEDIATIONS SVCS - STATE AGENCIES				0
	45001		MEDIATION SVCS - OTHER				5,364
30.2	49000		OFFICE OF THE LEGISLATIVE AUDITOR				0
30.4	49001		LEGIS AUDITS - FINANCIAL AUDITS				0
30.6	49003		LEGIS AUDITS - SINGLE AUDITS				0
	49004		LEGIS AUDITS - GENERAL GOVT				10,098
31.2	84000		TREASURER'S OFFICE				0
31.4	84000A		TREASURER - TREASURY	(3,209)			0
	84000B		TREASURER - OTHER				5,159
32.2	08000		OFFICE OF THE ATTORNEY GENERAL	11	(7,569,054)		0
32.4	08000A		ATTY GENL - LEGAL SERVICES		4,661,724	(4,661,724)	0
	08000B		ATTY GENL - HEALTH BOARDS		723		723
	08000C		ATTY GENL - OTHER		2,806,606		2,806,606

ALLOCATION STATISTICS

Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

Sched.	No.	Dept/Div	Name	SWA Trans Subsystem Warrants 31.4 State Treasurer Treasury	Net Costs 32.2 Office of the Attorney General	A/G Hours Billed 32.4 OAG Legal Services	Fed Cash Receipts Total Allocated General Service Costs
			<u>User Agencies</u>				
	02000		ADMINISTRATION				
	02160		Volunteer Services (Spec.Fund)				2,840
	02211		Risk Management	1			13,657
	02220A		Mgmt Analysis (Spec. Rev)				19,208
	02305		Building Construction	1			38,415
	02307		Plant Management (ISF)	8			304,488
	02310		Building Fund Operations	4			279,474
	02409		IIBAC				10
	02410		Computer Services	10			410,580
	02412		STAR8 (Spec. Rev)				12,585
	02420		LMIC (Spec. Rev)				15,035
	02430		Telecommunications (Spec. Rev)	14			98,909
	02430A		911 Emergency				11,427
	02443		Records Center (ISF)	1			11,912
	02443A		Micrographics				24,744
	02509		Electronics Equipment Rental	1			14,533
	02511		Materials Management	12			100,444
	02511A		Central Stores				0
	02511B		Inventory Mgmt (Spec. Rev)				0
	02511C		Procurement (Spec Rev.)				0
	02512		Materials Distribution	1			22,198
	02514A		Capital Parking				4,027
	02514B		Commuter Vans				3,238
	02514C		Motor Pool	13			134,123
	02515		Minnesota Bookstore	3			58,819
	02517		Print Buyer				0
	02519		Postage Operations				1,980
	02520		Printing	17			208,564
	02525		State Building Code	1			22,873
			OTHER (Non-Allowable)				30,793
	02140		OIL OVERCHARGE	2			21,713
	02141		DEVELOPMENT DISABILITIES				12,895
	02142		STAR				28
	02202		PROPERTY MANAGEMENT				5,468
	02213		PUBLIC BROADCASTING				0
	02215		DISPUTE RESOLUTION				2,248
	02220		MANAGEMENT ANALYSIS				38,129
	02220B		OTHER				1,225
	02303		GOV's RESIDENCE COUNCIL				4,272
	02308		ENERGY CONSERVATION				700
	02430B		Other				388
	02444		DATA PRIVACY				0
	01000		MILITARY AFFAIRS	13			208,275
	04000		AGRICULTURE	29			313,408
	07000		PUBLIC SAFETY	316			1,822,308
	08000		OMBUDSMAN CORRECTIONS				4,878
	09100		GAMING-ADMIN UNIT				2,008
	09200		GAMBLING CONTROL	2			24,831
	09300		PARI-MUTUAL RACING	2			23,384
	09400		STATE LOTTERY	1			58,287

ALLOCATION STATISTICS
Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

Sched.	No.	Dept/Div	Name	SWA Trans Subsystem Warrants 31.4 State Treasurer Treasury	Net Costs Office of the Attorney General	A/G Hours Billed 32.4 OAG Legal Services	Fed Cash Receipts Total Allocated General Service Costs
	11000		EXAM BOARDS				0
	11008		BARBERS				2,178
	11010		ELECTRICITY	3			28,080
	11015		MEDICAL EXAMINERS	3			27,047
	11018		NURSING	3			28,013
	11018		PHARMACY	1			11,728
	11020		ARCHITECTS & ENGINEERING	1			7,983
	11021		DENTISTRY	2			11,978
	11050		BOXING				520
	11104		CHIROPRACTORS	1			7,508
	11118		PSYCHOLOGY	1			9,188
	11119		OPTOMETRY				4,084
	11133		NURSING HOME ADM	1			5,918
	11200		SOCIAL WRK & MNTL HLTH				4,204
	11210		SOCIAL WRK LIC BD	1			6,853
	11220		MARR & FAMILY THERAPY BD				5,385
	11230		UNLIC MNTL HLTH PROV BD				167
	11310		ABSTRACTORS				539
	11320		ACCOUNTANCY	1			7,742
	11330		PODIATRY				2,855
	11340		VETERINARY MEDICINE				8,145
	11380		PEACE OFFICERS	1			8,198
	12000		HEALTH	52			625,585
	13000		COMMERCE	17			141,770
	14000		ANIMAL HEALTH BD	3			27,740
	17000		HUMAN RIGHTS	1			40,173
	19000		INDIAN AFFAIRS	1			10,355
	21000		JOBS & TRAINING	145			1,620,771
	22000		TRADE & ECON DEV	21			308,059
	25000		CENTER FOR ARTS ED.	4			47,373
	26000		STATE UNIV SYSTEM	87			2,109,557
	27000		COMMUNITY COLLEGE BD	81			1,407,836
	28000		SENATE	1			20,281
	29000		NATURAL RESOURCES	188			1,788,101
	30000		PLANNING	3			32,362
	31000		HOUSE OF REPRESENTATIVES	1			27,888
	32000		POLLUTION CONTROL	30			421,392
	33000		TRIAL COURTS	13			183,981
	34000		HOUSING FINANCE	8			122,630
	36000		EDUCATION-VO-TECH	13			233,284
	37000		EDUCATION-CENTRAL OFFICE	50			645,482
	37001		EDUCATION-FARIBAULT SCHOOLS	4			76,971
	38000		INVESTMENT BOARD	1			58,329
	39000		GOVERNORS OFFICE	3			32,367
	40000		HISTORICAL SOCIETY				11,179
	41000		WRKRS COMP CT OF APPEALS				11,253
	42000		LABOR & INDUSTRY	30			258,474
	43000		IRON RANGE RESOURCES	10			104,079
	50000		ARTS BOARD	2			38,500
	51000		LEGISLATIVE COMMISSIONS	2			13,053
	52000		PUBLIC DEFENSE BOARD	1			15,781
	53000		SECRETARY OF STATE	8			87,144
	55000		HUMAN SERVICES-CENTRAL OFFICE	203			2,779,557
	55000A		HUMAN SERVICES-INSTITUTIONS	52			1,512,888

ALLOCATION STATISTICS
Final Allocation of General Support Costs
BUDGETED FISCAL YEAR 1994

Sched.	No.	Dept/Div	Name	SWA Trans Subsystem Warrants 31.4 State Treasurer Treasury	Net Costs 32.2 Office of the Attorney General	A/G Hours Billed 32.4 OAG Legal Services	Fed Cash Receipts Total Allocated General Service Costs
	58000		COURT OF APPEALS	1			24,714
	60000		HIGHER ED COORD BD	52			67,593
	61000		STATE AUDITOR	3			45,673
	62000		STATE RETIREMENT	53			56,551
	63000		PUBLIC EMPLOYEE RETIREMENT ASSN	107			66,950
	65000		JUDICIAL	8			135,455
	66000		MN MUNICIPAL BOARD				5,442
	67000		REVENUE	1,089			901,157
	68000		TAX COURT				9,702
	69000		TEACHERS RETIREMENT	74			55,731
	75000		VETERANS AFFAIRS	4			31,870
	75000A		VETERANS HOME BD	15			177,174
	77000		ZOO	14			116,397
	78000		CORRECTIONS	66			1,125,771
	79000		TRANSPORTATION	136			2,728,547
	80000		PUBLIC SERVICE	8			112,513
	81000		U OF M				6,039
	82000		PUBLIC UTIL COMM	2			20,703
	90000		MISC OTHER BOARDS				0
	90010		ACADEMY OF SCIENCE				132
	90025		MILITARY ORDER PURPLE HEART				117
	90036		COUNCIL ON VO-TECH ED.	1			6,754
	90041		HORTICULTURE				119
	90042		PUBLIC EMPLOYEE REL BD				202
	90050		CAPITOL AREA ARCH.				15,216
	90100		WORLD TRADE CTR.	1			11,749
	90150		REGIONAL TRANSIT BOARD				1,278
	90200		HUMANITIES COMMISSION				124
	90245		VOYAGEURS PARK				2,055
	90270		AMATEUR SPORTS				8,443
	90300		SENTENCING GUIDELINES				3,828
	90420		MN/WIS BNDRY AREA				187
	90430		UNIFORM LAWS CMGN				144
	90440		MENTAL HEALTH & RETARDATION OMBUDSM	1			10,070
	90480		HAZARDOUS SUBSTANCES BOARD				1,237
	90500		HEALTH CARE COMMISSION				92
	90510		DISABILITY COUNCIL	1			6,598
	90620		HIGHER ED FAC AUTH				808
	90640		ETHICAL PRACTICES BOARD				8,018
	90650		OFFICE OF WASTE MANAGEMENT	3			37,222
	90660		HEARING EXAMINER	3			42,863
	90700		SCIENCE MUSEUM				257
	90710		COUNCIL ON BLACK MINNESOTANS				9,521
	90750		COUNCIL ON SPANISH MINNESOTANS				6,488
	90780		COUNCIL ON ASIAN MINNESOTANS				4,807
	90780		SOIL & WATER RES	3			91,952
	90800		FINANCE-DEBT SERVICE	1			11,783
	90901		VETS OF FOREIGN WARS				115
	90902		DISABLED AMERICAN VETS				115
	90903		HUMANE SOCIETY				123
	90908		FINANCE NON-OPERATING/ MN SAFETY COL	12			44,942
	90908		COMMUNICATION IMPAIRED BD				18,403
	90909		TRANSPORTATION REGULATION BOARD				3,102
	90910		GREATER MINNESOTA CORPORATION	3			16,027
	90908		COMPUTER TEST/TRAINING				3,445
	9090X		OTHER OTHER			4,681,865	6,918,180
			Statewide Totals	(11)	(1)	141	39,355,516

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dept/Div	Name	Equip. Cost 1.2 Equipment Use Charge	Net Costs 2.2 Bureau of Adm'n. Mgmt.	Employee Count 2.3 Admin Mgmt Commissioner Office	Employee Count 2.45 Admin Mgmt Employee Assistance	Employee Count 2.4 Admin Mgmt Personnel Office	Net Costs 2.5 Admin Mgmt Fiscal Services	SWA Trans 2.5A Admin Mgmt Fiscal "A"	SWA Trans 2.5B Admin Mgmt Fiscal "B"	Net Costs 3.2 Bureau of Property Mgmt	Leases Processed 3.4 Property Management Leasing
1.2	First Stepdown										
	Equipment Use Charge										
2.2	02000 DEPARTMENT OF ADMINISTRATION										
2.2	02001 BUREAU OF ADMINISTRATIVE MANAGEMENT	770,004									
2.3	02110 Commissioner		563,131								
2.45	02111 Employee Assistance Program		456,462	0	0						
2.4	02120 Personnel Services		324,251	0	0	0					
2.5	02130 Fiscal Services		691,186	0	0	0					
2.5A	02130A Fiscal A 55% (Gen'l Fund)			0	0	0	0				
2.5B	02130B Fiscal B 45% (B/F)			0	0	0	0				
2.7	02111A Other		2,312,091	0	0	0					
3.2	BUREAU OF PROPERTY MANAGEMENT	56,965		60	60	60		843			
	02307 Plant Management (Gen'l Fund)			0	0	0		0		3,762,900	
3.4	02320A Leasing (Real Estate Mgt)			0	0	0		0		277,826	
3.5	02320B Other			0	0	0		0		343,731	
4.2	BUREAU OF INTERTECHNOLOGIES GROUP	1,965,796		40	40	40		1,464			0
4.5	02410 Telecommunications (10 Fd)			0	0	0		0			0
	02412 STARS (Gen'l Fund)			0	0	0		0			0
	02420 LMIC (Gen'l Fund)			0	0	0		0			0
4.4	02443 Records Center (Gen'l Fund)			0	0	0		0			0
4.6	02410 Other			0	0	0		0			0
6.2	BUREAU OF OPERATIONS MANAGEMENT	148,601		61	61	61		3,166			3
7.2	02511 Materials Management			0	0	0		0			0
7.4	02511B Inventory Mgmt			0	0	0		0			0
7.5	02511C Procurement			0	0	0		0			0
6.4	02516 Central Mail			0	0	0		0			0
7.8	02511D Other - 10 Fund			0	0	0		0			0
6.2	BUREAU OF INFORMATION POLICY	142,791		22	22	22		1,063			2
6.4	02411A Statewide Systems			0	0	0		0			0
	02411B Other			0	0	0		0			0
6.2	10000 DEPARTMENT OF FINANCE	965,060			117						4
6.4	10000B FINANCE - DEPT ADMN				0						0
9.2	10000C FINANCE - BUDGETS				0						0
9.5	10000E FINANCE - AGENCY CONTROLLERB				0						0
9.6	10000F FINANCE - BUDGET SUPPORT				0						0
9.7	10000G FINANCE - BUDGET GEN'L GOVT				0						0
10.2	10000H FINANCE - ACCOUNTING				0						0
10.4	10000I FINANCE - ACCOUNTING				0						0
10.5	10000J FINANCE - ACCOUNTING GEN'L GOVT				0						0
11.2	10000K FINANCE - OTHER				0						0
11.4	10000L FINANCE - OTHER FINANCIAL RPTG				0						0
11.5	10000M FINANCE - OTHER CENTRAL PAYROLL				0						0
11.6	10000N FINANCE - OTHER SINGLE AUDIT				0						0
11.7	10000O FINANCE - OTHER GEN'L GOVT				0						0
12.2	24000 DEPARTMENT OF EMPLOYEE RELATIONS	2,442,645			161						1
12.4	24000A EMPLOYEE REL - PRSNL ADMN				0						0
	24000B EMPLOYEE REL - ALL OTHER				0						0
13.2	45000 DEPARTMENT OF MEDIATION SERVICES	166,140			22						3
13.4	45000 MEDIATIONS SVCS - STATE AGENCIES				0						0
13.5	45001 MEDIATION SVCS - OTHER				0						0
14.2	46000 OFFICE OF THE LEGISLATIVE AUDITOR	457,776			67						4
14.4	46001 LEGIS AUDITS - FINANCIAL AUDITS				0						0
14.5	46002 LEGIS AUDITS - PROGRAM AUDITS				0						0
14.6	46003 LEGIS AUDITS - SINGLE AUDITS				0						0
14.7	46004 LEGIS AUDITS - GENERAL GOV'T				0						0
15.2	64000 TREASURER'S OFFICE	250,776			12						2
15.5	64000A TREASURER - TREASURY				0						0
15.6	64000B TREASURER - OTHER				0						0
16.2	06000 OFFICE OF THE ATTORNEY GENERAL	1,505,499			365						25
16.4	06000A ATTY GENL - LEGAL SERVICES				0						0
	06000B ATTY GENL - HEALTH BOARDS				0						0
16.6	06000C ATTY GENL - OTHER				0						0
17.2	61000 STATE AUDITOR - SINGLE AUDIT				0						0

1.2	2.2	2.3	2.45	2.4	2.5	2.5A	2.5B	3.2	3.4
<u>Equipment</u>	<u>Bureau of</u>	<u>Adm'n Mgmt</u>	<u>Adm'n Mgmt</u>	<u>Adm'n Mgmt</u>	<u>Adm'n Mgmt</u>	<u>Adm'n Mgmt</u>	<u>Adm'n Mgmt</u>	<u>Bureau of</u>	<u>Property</u>
<u>Use</u>	<u>Adm'n.</u>	<u>Commissioner</u>	<u>Employee</u>	<u>Personnel</u>	<u>Fiscal</u>	<u>Fiscal</u>	<u>Fiscal</u>	<u>Property</u>	<u>Management</u>
<u>Charge</u>	<u>Mgmt.</u>	<u>Office</u>	<u>Assistance</u>	<u>Office</u>	<u>Services</u>	<u>'A'</u>	<u>'B'</u>	<u>Mgmt</u>	<u>Leasing</u>

Second Stepdown		30	30	30	4,000	3
18.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT				0
18.3	02110	Commissioner				0
18.45	02111	Employee Assistance Program				0
18.4	02120	Personnel Services				0
18.5	02130	Fiscal Services				0
	02130A	Fiscal A 55% (Gen'l Fund)				0
	02130B	Fiscal B 45% (ISF)				0
	02111A	Other				0
19.2		BUREAU OF PROPERTY MANAGEMENT				0
	02307	Plant Management (Gen'l Fund)				0
19.4	02320A	Leasing (Real Estate Mgt)				0
	02320B	Other				0
20.2		BUREAU OF INTERTECHNOLOGIES GROUP				
20.5	02410	Telecommunications (10 Fd)				
	02412	STARIS (Gen'l Fund)				
	02420	LMIC (Gen'l Fund)				
20.4	02443	Records Center (Gen'l Fund)				
	02410	Other				
22.2		BUREAU OF OPERATIONS MANAGEMENT				
23.2	02511	Materials Management				
23.4	02511B	Inventory Mgmt				
23.5	02511C	Procurement				
22.4	02518	Central Mail				
	02511D	Other - 10 Fund				
21.2		BUREAU OF INFORMATION POLICY				
21.4	02411A	Statewide Systems				
	02411B	Other				
24.2	10000	DEPARTMENT OF FINANCE				
24.4	10000B	FINANCE - DEPT ADMIN				
26.2	10000C	FINANCE-BUDGETS				
	10000E	FINANCE- AGENCY CONTROLLERS				
26.5	10000F	FINANCE-BUDGET SUPPORT				
	10000G	FINANCE-BUDGET GENL GOVT				
26.2	10000H	FINANCE-ACCOUNTING				
26.4	10000I	FINANCE-ACCOUNTING				
	10000J	FINANCE-ACCOUNTING GENL GOVT				
27.2	10000K	FINANCE-OTHER				
27.4	10000L	FINANCE-OTHER FINANCIAL RPTG				
27.5	10000M	FINANCE-OTHER CENTRAL PAYROLL				
27.8	10000N	FINANCE-OTHER SINGLE AUDIT				
	10000O	FINANCE-OTHER GENL GOVT				
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS				
28.4	24000A	EMPLOYEE REL-PRSNL ADMIN				
	24000B	EMPLOYEE REL-ALL OTHER				
29.2	45000	DEPARTMENT OF MEDIATION SERVICES				
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES				
	45001	MEDIATION SVCS-OTHER				
30.2	46000	OFFICE OF THE LEGISLATIVE AUDITOR				
30.4	46001	LEGIS AUDITS-FINANCIAL AUDITS				
30.5	46002	LEGIS AUDITS-PROGRAM AUDITS				
30.5	46003	LEGIS AUDITS-SINGLE AUDITS				
	46004	LEGIS AUDITS-GENERAL GOVT				
31.2	64000	TREASURER'S OFFICE				
31.4	64000A	TREASURER-TREASURY				
	64000B	TREASURER-OTHER				
32.2	06000	OFFICE OF THE ATTORNEY GENERAL				
	06000A	ATTY GENL-LEGAL SERVICES				
	06000B	ATTY GENL-HEALTH BOARDS				
	06000C	ATTY GENL-OTHER				

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

Dept/Div	Name	Equip. Cost 1.2 Equipment Use Charge	Net Costs 2.2 Bureau of Admn. Mgmt.	Employee Count 2.3 Admn Mgmt Commissioner Office	Employee Count 2.45 Admn Mgmt Employee Assistance	Employee Count 2.4 Admn Mgmt Personnel Office	Net Costs 2.5 Admn Mgmt Fiscal Services	SWA Trans 2.5A Admn Mgmt Fiscal "A"	SWA Trans 2.5B Admn Mgmt Fiscal "B"	Net Costs 3.2 Bureau of Property Mgmt	Leases Processed 3.4 Property Management Leasing
User Agencies											
02000	Administration	0		0	0	0					0
02180	Volunteer Services	0		1	1	1			310		0
02211	Risk Management	0		1	1	1			1,789		0
02220A	Mgmt Analysis (Spec. Rev)	0		12	12	12			717		1
02305	Building Construction	0		0	0	0		1,301			0
02307	Plant Management (ISF)	0		188	188	188			14,162		0
02310	Building Fund Operations	0		0	0	0		6,987			0
02409	HSAC	0		0	0	0			0		0
02410	Computer Services	0		233	233	233			17,874		8
02412	STARPS (Spec. Rev)	0		5	5	5			389		3
02420	LMIC (Spec. Rev)	0		12	12	12			1		0
02430	Telecommunications (Spec. Rev)	0		0	0	0			24,622		0
02430A	911 Emergency	0		8	8	8			0		0
02443	Records Center (ISF)	0		0	0	0			2,408		0
02443A	Micrographics	0		15	15	15			0		5
02509	Electronics Equipment Rental	0		2	2	2			2,030		0
02511	Materials Management	0		14	14	14			21,366		1
02511A	Central Stores	0		0	0	0			0		0
02511B	Inventory Mgmt (Spec. Rev)	0		0	0	0			0		0
02511C	Procurement (Spec. Rev)	0		0	0	0			0		0
02512	Materials Distribution	0		8	8	8			2,308		0
02514A	Capital Parking	0		2	2	2			280		0
02514B	Commuter Vans	0		1	1	1			806		0
02514C	Motor Pool	0		17	17	17			23,459		1
02515	Minnesota Bookstore	0		22	22	22			5,737		1
02517	Print Buyer	0		0	0	0			0		0
02519	Postage Operations	0		0	0	0			254		0
02520	Printing	0		61	61	61			29,889		12
02525	State Building Code	0		0	0	0		972			0
	OTHER (Non-Allowable)	0		0	0	0			60		27
02140	OIL OVERCHARGE	0		2	2	2			2,719		0
02141	DEVELOPMENT DISABILITIES	0		10	10	10			40		0
02142	STAR	0		0	0	0			7		0
02202	PROPERTY MANAGEMENT	0		0	0	0			0		5
02213	PUBLIC BROADCASTING	0		0	0	0			0		0
02215	DISPUTE RESOLUTION	0		0	0	0			220		0
02220	MANAGEMENT ANALYSIS	0		29	29	29			0		0
02220B	OTHER	0		1	1	1			0		0
02303	GOV's RESIDENCE COUNCIL	0		1	1	1			403		0
02308	ENERGY CONSERVATION	0		0	0	0			47		0
02430B	Other	0		0	0	0			0		0
02444	DATA PRIVACY	0		0	0	0			0		0
01000	MILITARY AFFAIRS	0			327						5
04000	AGRICULTURE	0			441						14
07000	PUBLIC SAFETY	0			1,813						133
08000	OMBUDSMAN CORRECTIONS	0			7						0
09100	GAMING-ADMIN UNIT	0			0						0
09200	GAMBLING CONTROL	0			37						1
09300	PARI-MUTUAL RACING	0			14						0
09400	STATE LOTTERY	0			198						5

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dept/Div	Name	Equip. Cost 1.2 Equipment Use Charge	Net Costs 2.2 Bureau of Admin. Mgmt.	Employee Count 2.3 Admin Mgmt Commissioner Office	Employee Count 2.45 Admin Mgmt Employee Assistance	Employee Count 2.4 Admin Mgmt Personnel Office	Net Costs 2.5 Admin Mgmt Fiscal Services	SWA Trans 2.5A Admin Mgmt Fiscal 'A'	SWA Trans 2.5B Admin Mgmt Fiscal 'B'	Net Costs 3.2 Bureau of Property Mgmt	Leases Processed 3.4 Property Management Leasing
11000	EXAM BOARDS	0			0						0
11008	BARBERS	0			2						0
11010	ELECTRICITY	0			21						2
11015	MEDICAL EXAMINERS	0			25						2
11018	NURSING	0			23						2
11018	PHARMACY	0			7						2
11020	ARCHITECTS & ENGINEERING	0			7						0
11021	DENTISTRY	0			6						3
11050	BOXING	0			0						0
11104	CHIROPRACTORS	0			5						2
11118	PSYCHOLOGY	0			3						3
11119	OPTOMETRY	0			1						2
11133	NURSING HOME ADM	0			2						2
11200	SOCIAL WRK & MNTL HLTH	0			1						1
11210	SOCIAL WRK LIC BD	0			7						0
11220	MARR & FAMILY THERAPY BD	0			1						3
11230	UNLIC MNTL HLTH PROV BD	0			0						0
11310	ABSTRACTORS	0									0
11320	ACCOUNTANCY	0			4						0
11330	PODIATRY	0									0
11340	VETERINARY MEDICINE	0			1						2
11380	PEACE OFFICERS	0									0
12000	HEALTH	0			944						7
13000	COMMERCE	0			240						8
14000	ANIMAL HEALTH BD	0			38						0
17000	HUMAN RIGHTS	0			70						2
19000	INDIAN AFFAIRS	0			7						1
21000	JOBBS & TRAINING	0			1,908						70
22000	TRADE & ECON DEV	0			228						4
25000	CENTER FOR ARTS ED.	0			54						0
28000	STATE UNIV SYSTEM	0			4,820						19
27000	COMMUNITY COLLEGE BD	0			2,491						12
28000	SENATE	0									0
29000	NATURAL RESOURCES	0			2,678						55
30000	PLANNING	0			54						2
31000	HOUSE OF REPRESENTATIVES	0									0
32000	POLLUTION CONTROL	0			752						16
33000	TRIAL COURTS	0			522						0
34000	HOUSING FINANCE	0			134						2
36000	EDUCATION--VO--TECH	0			121						1
37000	EDUCATION--CENTRAL OFFICE	0			398						5
37001	EDUCATION--FARIBAULT SCHOOLS	0			200						3
38000	INVESTMENT BOARD	0			25						1
39000	GOVERNORS OFFICE	0			50						4
40000	HISTORICAL SOCIETY	0									0
41000	WRKRS COMP CT OF APPEALS	0			20						4
42000	LABOR & INDUSTRY	0			359						13
43000	IRON RANGE RESOURCES	0			141						1
50000	ARTS BOARD	0			18						0
51000	LEGISLATIVE COMMISSIONS	0									2
52000	PUBLIC DEFENSE BOARD	0			38						0
53000	SECRETARY OF STATE	0			69						2
55000	HUMAN SERVICES--CENTRAL OFFICE	0			1,181						53
55000A	HUMAN SERVICES--INSTITUTIONS	0			5,195						66

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dept/Div	Name	Equip. Cost 1.2 Equipment Use Charge	Net Costs 2.2 Bureau of Admin. Mgmt.	Employee Count 2.3 Admin Mgmt Commissioner Office	Employee Count 2.45 Admin Mgmt Employee Assistance	Employee Count 2.4 Admin Mgmt Personnel Office	Net Costs 2.5 Admin Mgmt Fiscal Services	SWA Trans 2.5A Admin Mgmt Fiscal "A"	SWA Trans 2.5B Admin Mgmt Fiscal "B"	Net Costs 3.2 Bureau of Property Mgmt	Leases Processed 3.4 Property Management Leasing
56000	COURT OF APPEALS	0			69						0
60000	HIGHER ED COORD BD	0			66						2
61000	STATE AUDITOR	0			120						3
62000	STATE RETIREMENT	0			36						0
63000	PUBLIC EMPLOYEE RETIREMENT ASGN	0			66						0
65000	JUDICIAL	0			163						0
66000	MN MUNICIPAL BOARD	0			4						2
67000	REVENUE	0			1,135						13
68000	TAX COURT	0			7						1
69000	TEACHERS RETIREMENT	0			48						3
75000	VETERANS AFFAIRS	0			33						2
75000A	VETERANS HOME BD	0			505						5
77000	ZOO	0			174						9
78000	CORRECTIONS	0			2,286						35
79000	TRANSPORTATION	0			5,202						36
80000	PUBLIC SERVICE	0			131						6
81000	U OF M	0									0
82000	PUBLIC UTIL COMM	0			41						3
99000	MISC OTHER BOARDS	0			0						0
99010	ACADEMY OF SCIENCE	0			0						0
99025	MILITARY ORDER PURPLE HEART	0			0						0
99038	COUNCIL ON VO-TECH ED.	0			4						2
99041	HORTICULTURE	0			0						0
99042	PUBLIC EMPLOYEE REL BD	0			0						0
99050	CAPITOL AREA ARCH.	0			7						2
99100	WORLD TRADE CTR.	0			10						0
99150	REGIONAL TRANSIT BOARD	0			0						0
99200	HUMANITIES COMMISSION	0			0						0
99245	VOYAGEURS PARK	0			1						0
99270	AMATEUR SPORTS	0			8						0
99300	SENTENCING GUIDELINES	0			4						1
99420	MN/WIS BNDRY AREA	0			0						0
99430	UNIFORM LAWS CMNS	0			0						0
99440	MENTAL HEALTH & RETARDATION OMBUDSM	0			19						0
99480	HAZARDOUS SUBSTANCES BOARD	0			2						0
99500	HEALTH CARE COMMISSION	0									0
99510	DISABILITY COUNCIL	0			9						0
99520	HIGHER ED FAC AUTH	0			3						0
99540	ETHICAL PRACTICES BOARD	0			6						3
99550	OFFICE OF WASTE MANAGEMENT	0			55						1
99580	HEARING EXAMINER	0			75						7
99700	SCIENCE MUSEUM	0			0						0
99710	COUNCIL ON BLACK MINNESOTANS	0			4						1
99750	COUNCIL ON SPANISH MINNESOTANS	0			4						2
99780	COUNCIL ON ASIAN MINNESOTANS	0			3						0
99780	SOIL & WATER RES	0			34						6
99800	FINANCE-DEBT SERVICE	0			0						0
99901	VETS OF FOREIGN WARS	0			0						0
99902	DISABLED AMERICAN VETS	0			0						0
99903	HUMANE SOCIETY	0			0						0
99908	FINANCE NON-OPERATING/ MN SAFETY COL	0			0						0
99908	COMMUNICATION IMPAIRED BD	0			1						0
99909	TRANSPORTATION REGULATION BOARD	0			9						0
99910	GREATER MINNESOTA CORPORATION	0			0						0
99998	COMPUTER TEST/TRAINING	0			14						0
99XXX	OTHER OTHER	0			0						42
Statewide Totals		8,894,086	4,349,121	876	37,728	876	0	20,505	151,437	4,404,459	833

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

		Net Costs	Telephone Costs	Records Stored	Net Costs	Asset Inventory	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs
		4.2 Intertech Bureau	4.5 Intertech Telecom - munications	4.4 Intertech Records Center	6.2 Bureau of Operations Mgmt	7.4 Operations Mat'l's Mgmt Inventory	7.5 Operations Mat'l's Mgmt Procurement	6.4 Operations Mat'l's Mgmt Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	8.2 Department of Finance
Dept/Dly	Name										
	First Stepdown										
1.2	Equipment Use Charge										
02000	DEPARTMENT OF ADMINISTRATION										
2.2	02001 BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	02110 Commissioner										
2.45	02111 Employee Assistance Program										
2.4	02120 Personnel Services										
2.5	02130 Fiscal Services										
2.5A	02130A Fiscal A 55% (Gen'L Fund)										
2.5B	02130B Fiscal B 45% (18F)										
2.7	02111A Other										
3.2	BUREAU OF PROPERTY MANAGEMENT										
02307	Plant Management (Gen'l Fund)										
3.4	02320A Leasing (Real Estate Mgt)										
3.5	02320B Other										
4.2	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02410 Telecommunications (10 Fd)	1,103,872									
	02412 STARS (Gen'l Fund)	133,300	0								
	02420 LMIC (Gen'l Fund)	843,085	0								
4.4	02443 Records Center (Gen'l Fund)	83,889	0								
4.8	02410 Other	0	0	0							
6.2	BUREAU OF OPERATIONS MANAGEMENT		32,811	1,434							
7.2	02511 Materials Management		0	0	0						
7.4	02511B Inventory Mgmt		0	0	613,925						
7.5	02511C Procurement		0	0	2,176,842	0					
6.4	02518 Central Mail		0	0	459,893	0	0				
7.8	02511D Other - 10 Fund		0	0	565,739	0	0	0			
5.2	BUREAU OF INFORMATION POLICY		6,706	28		49	18	2,227			
5.4	02411A Statewide Systems		0	0		0	0	0	1,072,046		
	02411B Other		0	0		0	0	0	217,087		
8.2	10000 DEPARTMENT OF FINANCE		63,370	2,411		428	57	230,172		769,111	
8.4	10000B FINANCE - DEPT ADMIN		0	0		0	0	0		0	1,106,959
9.2	10000C FINANCE - BUDGETS		0	0		0	0	0		0	2,079,609
9.5	10000E FINANCE - AGENCY CONTROLLERS		0	0		0	0	0		0	
9.6	10000F FINANCE - BUDGET SUPPORT		0	0		0	0	0		0	
9.7	10000G FINANCE - BUDGET GENL GOVT		0	0		0	0	0		0	
10.2	10000H FINANCE - ACCOUNTING		0	0		0	0	0		0	3,386,235
10.4	10000I FINANCE - ACCOUNTING		0	0		0	0	0		0	
10.5	10000J FINANCE - ACCOUNTING GENL GOVT		0	0		0	0	0		0	
11.2	10000K FINANCE - OTHER		0	0		0	0	0		0	1,755,231
11.4	10000L FINANCE - OTHER FINANCIAL RPTG		0	0		0	0	0		0	
11.5	10000M FINANCE - OTHER CENTRAL PAYROLL		0	0		0	0	0		0	
11.6	10000N FINANCE - OTHER SINGLE AUDIT		0	0		0	0	0		0	
11.7	10000O FINANCE - OTHER GENL GOVT		0	0		0	0	0		0	
12.2	24000 DEPARTMENT OF EMPLOYEE RELATIONS		82,234	526		433	124	211,071		918,893	
12.4	24000A EMPLOYEE REL - PRSNL ADMIN		0	0		0	0	0		0	
	24000B EMPLOYEE REL - ALL OTHER		0	0		0	0	0		0	
13.2	45000 DEPARTMENT OF MEDIATION SERVICES		15,559	27		78	31	8,417		10,903	
13.4	45000 MEDIATIONS SVCS - STATE AGENCIES		0	0		0	0	0		0	
13.5	45001 MEDIATION SVCS - OTHER		0	0		0	0	0		0	
14.2	48000 OFFICE OF THE LEGISLATIVE AUDITOR		16,908	227		225	19	4,739		50,820	
14.4	48001 LEGIS AUDITS - FINANCIAL AUDITS		0	0		0	0	0		0	
14.5	48002 LEGIS AUDITS - PROGRAM AUDITS		0	0		0	0	0		0	
14.6	48003 LEGIS AUDITS - SINGLE AUDITS		0	0		0	0	0		0	
14.7	48004 LEGIS AUDITS - GENERAL GOVT		0	0		0	0	0		0	
15.2	84000 TREASURER'S OFFICE		4,320	208		53	5	1,323		6,254	
15.5	84000A TREASURER - TREASURY		0	0		0	0	0		0	
15.6	84000B TREASURER - OTHER		0	0		0	0	0		0	
16.2	08000 OFFICE OF THE ATTORNEY GENERAL		218,905	3,012		479	174	110,322		35,273	
16.4	08000A ATTY GENL - LEGAL SERVICES		0	0		0	0	0		0	
	08000B ATTY GENL - HEALTH BOARDS		0	0		0	0	0		0	
16.6	08000C "L" - OTHER		0	0		0	0	0		0	
17.2	81000 TOR - SINGLE AUDIT		0	0		0	0	0		0	

Net Costs	Telephone Costs	Records Stored	Net Costs	Asset Inventory	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs
4.2 Intertech Bureau	4.5 Intertech Telecom - munications	4.4 Intertech Records Center	6.2 Bureau of Operations Mgmt	7.4 Operations Mat'l Mgmt Inventory	7.5 Operations Mat'l Mgmt Procurement	8.4 Operations Mat'l Mgmt Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	8.2 Department of Finance

Second Stepdown							
18.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT	22,854	117	0	81	7,843
18.3	02110	Commissioner	0	0	60	0	0
18.45	02111	Employee Assistance Program	0	0	6	0	0
18.4	02120	Personnel Services	0	0	20	0	0
18.5	02130	Fiscal Services	0	0	34	0	0
	02130A	Fiscal A 55% (Gen'L Fund)	0	0	0	0	0
	02130B	Fiscal B 45% (ISF)	0	0	0	0	0
	02111A	Other	0	0	282	0	0
19.2		BUREAU OF PROPERTY MANAGEMENT	13,901	0	0	4	7,840
	02307	Plant Management (Gen'l Fund)	0	0	0	0	0
19.4	02320A	Leasing (Real Estate Mgt)	0	0	14	0	0
	02320B	Other	0	0	0	0	0
20.2		BUREAU OF INTERTECHNOLOGIES GROUP	157,504	10	0	18	7,050
20.5	02410	Telecommunications (10 Fd)	0	0	235	0	0
	02412	STARIS (Gen'l Fund)	0	0	7	0	0
	02420	LMIC (Gen'l Fund)	0	0	27	0	0
20.4	02443	Records Center (Gen'l Fund)	0	0	7	0	0
	02410	Other	0	0	0	0	0
22.2		BUREAU OF OPERATIONS MANAGEMENT			18	28	52,280
23.2	02511	Materials Management			0	0	0
23.4	02511B	Inventory Mgmt			0	0	0
23.5	02511C	Procurement				0	0
22.4	02518	Central Mail					0
	02511D	Other - 10 Fund					0
21.2		BUREAU OF INFORMATION POLICY					9,629
21.4	02411A	Statewide Systems					
	02411B	Other					
24.2	10000	DEPARTMENT OF FINANCE					
24.4	10000B	FINANCE - DEPT ADMN					
25.2	10000C	FINANCE-BUDGETS					
	10000E	FINANCE- AGENCY CONTROLLERS					
25.5	10000F	FINANCE-BUDGET SUPPORT					
	10000G	FINANCE-BUDGET GENL GOVT					
26.2	10000H	FINANCE-ACCOUNTING					
26.4	10000I	FINANCE-ACCOUNTING					
	10000J	FINANCE-ACCOUNTING GENL GOVT					
27.2	10000K	FINANCE-OTHER					
27.4	10000L	FINANCE-OTHER FINANCIAL RPTG					
27.5	10000M	FINANCE-OTHER CENTRAL PAYROLL					
27.6	10000N	FINANCE-OTHER SINGLE AUDIT					
	10000O	FINANCE-OTHER GENL GOVT					
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS					
28.4	24000A	EMPLOYEE REL-PRBNL ADMN					
	24000B	EMPLOYEE REL-ALL OTHER					
29.2	45000	DEPARTMENT OF MEDIATION SERVICES					
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES					
	45001	MEDIATION SVCS-OTHER					
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR					
30.4	49001	LEGIS AUDITS-FINANCIAL AUDITS					
30.5	49002	LEGIS AUDITS-PROGRAM AUDITS					
30.5	49003	LEGIS AUDITS-SINGLE AUDITS					
	49004	LEGIS AUDITS-GENERAL GOVT					
31.2	64000	TREASURER'S OFFICE					
31.4	64000A	TREASURER-TREASURY					
	64000B	TREASURER-OTHER					
32.2	08000	OFFICE OF THE ATTORNEY GENERAL					
	08000A	ATTY GENL-LEGAL SERVICES					
	08000B	ATTY GENL-HEALTH BOARDS					
	08000C	ATTY GENL-OTHER					

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dept/Div	Name	Net Costs 4.2 Intertech Bureau	Telephone Costs 4.5 Intertech Telecom - munications	Records Stored 4.4 Intertech Records Center	Net Costs 6.2 Bureau of Operations Mgmt	Asset Inventory 7.4 Operations Mat'l's Mgmt Inventory	Encum Trans 7.5 Operations Mat'l's Mgmt Procurement	Postage Costs 8.4 Operations Mat'l's Mgmt Central Mail	Net Costs 5.2 Bureau of Information Policy	Computer Svcs 5.4 Info Policy Statewide Systems	Net Costs 8.2 Department of Finance
User Agencies											
02000	Administration		0	0		0	0	0		0	
02180	Volunteer Services		0	0		15	3	4,727		4	
02211	Risk Management		0	0		7	57	0		1,740	
02220A	Mgmt Analysis (Spec. Rev)		3,322	140		1	9	218		0	
02305	Building Construction		19,735	0		66	48	12,187		1,345	
02307	Plant Management (ISF)		41,528	0		565	174	748		2,523	
02310	Building Fund Operations		0	0		4	1,524	0		0	
02409	ITISAC		0	0		6	0	0		0	
02410	Computer Services		110,082	17		5,859	259	44,728		3,368	
02412	STARB (Spec. Rev)		736	0		0	13	12,424		7,252	
02420	LMIC (Spec. Rev)		9,184	0		0	0	31		0	
02430	Telecommunications (Spec. Rev)		64,850	0		31	9	0		4,749	
02430A	911 Emergency		0	0		0	14	0		0	
02443	Records Center (ISF)		321	0		0	26	530		1,129	
02443A	Micrographics		0	2,301		41	0	0		0	
02509	Electronics Equipment Rental		875	0		438	39	129		0	
02511	Materials Management		1,399	0		18	8	2,595		564	
02511A	Central Stores		0	0		0	0	0		0	
02511B	Inventory Mgmt (Spec. Rev)		0	0		0	0	0		0	
02511C	Procurement (Spec. Rev.)		0	0		0	0	0		0	
02512	Materials Distribution		4,808	35		20	4	3,687		33,737	
02514A	Capital Parking		0	0		0	9	1,673		37	
02514B	Commuter Vans		252	0		29	0	8		259	
02514C	Motor Pool		4,531	0		1,371	237	499		18,245	
02515	Minnesota Bookstore		20,087	0		88	15	63,512		41,021	
02517	Print Buyer		0	0		0	0	0		0	
02519	Postage Operations		0	0		27	5	0		0	
02520	Printing		7,757	0		138	64	2,028		14,884	
02525	State Building Code		0	0		40	13	0		4,218	
	OTHER (Non-Allowable)		12,360	0		0	0	52		0	
02140	OIL OVERCHARGE		0	0		0	82	0		2,109	
02141	DEVELOPMENT DISABILITIES		0	0		0	1	12,766		0	
02142	STAR		0	0		0	0	0		0	
02202	PROPERTY MANAGEMENT		0	0		0	0	0		1,108	
02213	PUBLIC BROADCASTING		0	0		0	0	0		0	
02215	DISPUTE RESOLUTION		0	0		0	8	0		0	
02220	MANAGEMENT ANALYSIS		0	0		37	0	0		0	
02220B	OTHER		0	0		0	0	0		0	
02303	GOV's RESIDENCE COUNCIL		0	0		0	5	0		0	
02308	ENERGY CONSERVATION		0	0		29	3	0		0	
02430B	Other		0	0		0	1	0		0	
02444	DATA PRIVACY		0	0		0	0	0		0	
01000	MILITARY AFFAIRS		317,787	1		486	78	13		2,252	
04000	AGRICULTURE		250,753	438		1,422	788	129,985		39,450	
07000	PUBLIC SAFETY		1,240,228	0		7,977	1,334	2,214,433		2,886,104	
08000	OMBUDSMAN CORRECTIONS		1,576	5		8	8	438		1,858	
09100	GAMING-ADMIN UNIT		21,837	0		0	0	0		0	
09200	GAMBLING CONTROL		0	0		0	48	28,239		712	
09300	PARI-MUTUAL RACING		15,883	0		109	57	0		19,656	
09400	STATE LOTTERY		0	0		0	0	0		0	

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dept/Div	Name	Net Costs	Telephone Costs	Records Stored	Net Costs	Asset Inventory	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs
		4.2 Intertech Bureau	4.5 Intertech Telecom- munications	4.4 Intertech Records Center	6.2 Bureau of Operations Mgmt	7.4 Operations Mat'l's Mgmt Inventory	7.5 Operations Mat'l's Mgmt Procurement	6.4 Operations Mat'l's Mgmt Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	6.2 Department of Finance
11000	EXAM BOARDS		0	0		0	0	0		0	
11008	BARBERS		425	1		5	2	3,129		418	
11010	ELECTRICITY		10,203	0		49	24	0		51,253	
11015	MEDICAL EXAMINERS		10,937	0		68	28	19,379		99,845	
11016	NURSING		8,666	81		28	11	41,175		30,331	
11018	PHARMACY		3,224	0		13	3	0		52,109	
11020	ARCHITECTS & ENGINEERING		2,545	0		14	8	8,502		27,101	
11021	DENTISTRY		4,521	0		40	12	4,543		488	
11050	BOXING		899	0		0	3	349		0	
11104	CHIROPRACTORS		1,753	1		18	2	1,550		167	
11118	PSYCHOLOGY		742	0		3	8	0		0	
11119	OPTOMETRY		1,015	0		5	1	0		0	
11133	NURSING HOME ADM		1,060	0		1	1	0		225	
11200	SOCIAL WRK & MNTL HLTH		0	0		14	0	0		0	
11210	SOCIAL WRK LIC BD		4,819	0		6	4	2,125		13,077	
11220	MARR & FAMILY THERAPY BD		751	0		1	2	0		574	
11230	UNLIC MNTL HLTH PROV BD		0	0		0	0	0		0	
11310	ABSTRACTORS		0	0		0	1	391		0	
11320	ACCOUNTANCY		1,853	0		13	13	13,822		19,852	
11330	PODIATRY		51	0		1	0	0		0	
11340	VETERINARY MEDICINE		648	0		2	1	0		117	
11380	PEACE OFFICERS		3,994	0		35	21	8,730		439	
12000	HEALTH		421,535	1,366		2,470	1,088	54,231		138,081	
13000	COMMERCE		103,138	1,345		229	80	154,488		39,748	
14000	ANIMAL HEALTH BD		27,043	0		28	9	25,281		22,188	
17000	HUMAN RIGHTS		59,183	698		87	92	22,827		800	
19000	INDIAN AFFAIRS		4,593	0		27	15	487		159	
21000	JOBS & TRAINING		1,230,925	2,437		8,433	2,599	14,123		114,368	
22000	TRADE & ECON DEV		284,428	49		921	683	560,016		9,218	
25000	CENTER FOR ARTS ED.		20,893	0		345	226	49,481		991	
26000	STATE UNIV SYSTEM		2,127,345	27		27,311	4,578	88,144		12,438	
27000	COMMUNITY COLLEGE BD		928,745	3		15,038	2,598	79,852		5,574	
28000	SENATE		254,190	0		0	0	0		10,204	
29000	NATURAL RESOURCES		1,498,307	402		14,744	2,770	888,504		528,755	
30000	PLANNING		25,977	0		227	43	31,875		2,590	
31000	HOUSE OF REPRESENTATIVES		398,085	1		0	0	0		9,858	
32000	POLLUTION CONTROL		400,188	1,203		2,103	638	47,850		87,042	
33000	TRIAL COURTS		148,233	0		280	38	374		528	
34000	HOUSING FINANCE		95,498	1,413		359	79	79,285		382,638	
38000	EDUCATION-VO-TECH		85,898	2		599	792	85,784		52,783	
37000	EDUCATION-CENTRAL OFFICE		329,728	65		3,103	646	353,578		104,333	
37001	EDUCATION-FARIBAUT SCHOOLS		0	0		0	82	0		608	
38000	INVESTMENT BOARD		14,138	0		56	20	2,838		0	
39000	GOVERNORS OFFICE		63,936	0		184	20	37,373		8,239	
40000	HISTORICAL SOCIETY		0	0		0	17	0		0	
41000	WRKRS COMP CT OF APPEALS		4,113	0		37	13	2,489		980	
42000	LABOR & INDUSTRY		208,004	3,352		911	334	220,437		17,430	
43000	IRON RANGE RESOURCES		88,823	0		887	399	0		1,088	
50000	ARTS BOARD		9,570	9		21	313	8		138	
51000	LEGISLATIVE COMMISSIONS		38,328	0		0	0	0		839	
52000	PUBLIC DEFENSE BOARD		17,631	1,088		69	1	0		1,089	
53000	SECRETARY OF STATE		140,967	79		543	38	140,017		77,445	
55000	HUMAN SERVICES-CENTRAL OFFICE		1,812,412	3,028		10,144	1,439	1,508,977		22,135,075	
55000A	HUMAN SERVICES-INSTITUTIONS		10,280	0		5,167	833	298		7,833	

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

		Net Costs	Telephone Costs	Records Stored	Net Costs	Asset Inventory	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs
		4.2 Intertech Bureau	4.5 Intertech Telecom - munications	4.4 Intertech Records Center	6.2 Bureau of Operations Mgmt	7.4 Operations Mat'l's Mgmt Inventory	7.5 Operations Mat'l's Mgmt Procurement	8.4 Operations Mat'l's Mgmt Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	8.2 Department of Finance
Dept/Div	Name										
56000	COURT OF APPEALS		27,407	0		157	8	20,423		10,170	
60000	HIGHER ED COORD BD		59,819	12		159	97	103,442		13,445	
61000	STATE AUDITOR		27,857	528		165	39	24,084		1,117	
62000	STATE RETIREMENT		12,824	5		63	10	86,007		157,650	
63000	PUBLIC EMPLOYEE RETIREMENT ASSN		36,288	64		190	27	285,382		0	
65000	JUDICIAL		402,084	534		1,363	142	80,702		0	
66000	MN MUNICIPAL BOARD		2,713	80		8	8	1,398		0	
67000	REVENUE		716,988	552		4,082	416	1,228,197		3,401,888	
68000	TAX COURT		2,408	0		27	20	8,571		61,104	
69000	TEACHERS RETIREMENT		28,692	4		105	25	157,078		71,242	
70000	VETERANS AFFAIRS		17,144	0		786	21	10,919		2,288	
75000A	VETERANS HOME BD		53,355	0		0	96	2,187		1,800	
77000	ZOO		83,942	0		829	64	0		917	
78000	CORRECTIONS		642,820	347		7,002	2,211	47,552		145,402	
79000	TRANSPORTATION		2,058,678	11		28,159	7,386	304,451		1,571,077	
80000	PUBLIC SERVICE		64,880	380		489	472	21,204		2,478	
81000	U OF M		0	0		0	0	0		0	
82000	PUBLIC UTIL COMM		16,255	0		105	14	9,628		1,754	
99000	MISC OTHER BOARDS		0	0		0	0	0		0	
99010	ACADEMY OF SCIENCE		0	0		0	0	0		0	
99025	MILITARY ORDER PURPLE HEART		0	0		0	0	0		0	
99036	COUNCIL ON VO-TECH ED.		1,988	0		33	8	0		0	
99041	HORTICULTURE		0	0		0	0	0		0	
99042	PUBLIC EMPLOYEE REL BD		0	0		0	0	0		0	
99050	CAPITOL AREA ARCH.		1,913	0		4	30	1,116		242	
99100	WORLD TRADE CTR.		10,850	0		17	0	13,455		0	
99150	REGIONAL TRANSIT BOARD		0	0		0	0	4,550		0	
99200	HUMANITIES COMMISSION		0	0		0	0	0		0	
99245	VOYAGEURS PARK		3,063	0		1	2	0		0	
99270	AMATEUR SPORTS		3,145	0		80	19	0		0	
99300	SENTENCING GUIDELINES		1,484	0		18	6	2,748		125	
99420	MN/WIS BNDRY AREA		0	0		0	0	0		0	
99430	UNIFORM LAWS CMGN		0	0		0	0	0		0	
99440	MENTAL HEALTH & RETARDATION OMBUDSM		8,984	0		51	8	4,487		2,183	
99480	HAZARDOUS SUBSTANCES BOARD		458	0		4	1	0		0	
99500	HEALTH CARE COMMISSION		0	0		0	0	0		0	
99510	DISABILITY COUNCIL		10,827	0		27	8	9,201		397	
99620	HIGHER ED FAC AUTH		0	0		2	0	0		0	
99640	ETHICAL PRACTICES BOARD		2,131	18		16	4	9,593		0	
99650	OFFICE OF WASTE MANAGEMENT		33,907	0		11	97	24,562		7,277	
99660	HEARING EXAMINER		25,718	171		205	47	376		548	
99700	SCIENCE MUSEUM		0	0		0	0	0		0	
99710	COUNCIL ON BLACK MINNESOTANS		2,204	0		7	12	1,282		300	
99750	COUNCIL ON SPANISH MINNESOTANS		5,809	0		17	11	2,837		185	
99780	COUNCIL ON ASIAN MINNESOTANS		1,827	0		10	15	5,392		298	
99780	SOIL & WATER RES		36,840	0		121	754	26,286		731	
99800	FINANCE - DEBT SERVICE		0	0		0	0	0		0	
99801	VETS OF FOREIGN WARS		0	0		0	0	0		0	
99802	DISABLED AMERICAN VETS		0	0		0	0	0		0	
99803	HUMANE SOCIETY		0	0		0	0	0		0	
99808	FINANCE NON - OPERATING/ MN SAFETY COL		0	0		0	82	838		0	
99808	COMMUNICATION IMPAIRED BD		228,731	0		54	11	23		1,004	
99809	TRANSPORTATION REGULATION BOARD		3,222	0		9	2	0		242	
99910	GREATER MINNESOTA CORPORATION		77,177	0		0	5	710		528	
99998	COMPUTER TEST/TRAINING		0	0		0	2	0		0	
99999	OTHER OTHER		0	0		42	0	0		0	
Statewide Totals		2,173,908	18,418,468	30,273	3,836,199	158,142	38,504	9,983,843	1,289,113	34,373,785	8,330,334

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Dept/Div	Name	8.4 Finance Department Administration	9.2 Finance Budgets	9.5 Finance Agency Controllers	9.6 Finance Budget Support	10.2 Finance Accounting	10.4 Finance Accounting Services	11.2 Finance Other	11.4 Finance Financial Reporting	11.5 Finance Central Payroll	11.6 Finance Single Audit
1.2	First Stepdown										
	Equipment Use Charge										
02000	DEPARTMENT OF ADMINISTRATION										
2.2	02001 BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	02110 Commissioner										
2.45	02111 Employee Assistance Program										
2.4	02120 Personnel Services										
2.5	02130 Fiscal Services										
2.5A	02130A Fiscal A 55% (Gen'l Fund)										
2.5B	02130B Fiscal B 45% (ISF)										
2.7	02111A Other										
3.2	BUREAU OF PROPERTY MANAGEMENT										
	Plant Management (Gen'l Fund)										
3.4	02320A Leasing (Real Estate Mgt)										
3.5	02320B Other										
4.2	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02410 Telecommunications (10 Fd)										
	02412 STARS (Gen'l Fund)										
	02420 LMIC (Gen'l Fund)										
4.4	02443 Records Center (Gen'l Fund)										
4.6	02410 Other										
6.2	BUREAU OF OPERATIONS MANAGEMENT										
7.2	02511 Materials Management										
7.4	02511B Inventory Mgmt										
7.5	02511C Procurement										
6.4	02516 Central Mail										
7.8	02511D Other - 10 Fund										
5.2	BUREAU OF INFORMATION POLICY										
5.4	02411A Statewide Systems										
	02411B Other										
6.2	10000 DEPARTMENT OF FINANCE										
6.4	10000B FINANCE - DEPT ADMN										
9.2	10000C FINANCE - BUDGETS	2,079,909									
9.5	10000E FINANCE - AGENCY CONTROLLERS		1,051,897								
9.6	10000F FINANCE - BUDGET SUPPORT		687,543	0							
9.7	10000G FINANCE - BUDGET GENL GOVT		340,469	0	0						
10.2	10000H FINANCE - ACCOUNTING	3,396,235		0	0						
10.4	10000I FINANCE - ACCOUNTING			0	0	2,743,270					
10.5	10000J FINANCE - ACCOUNTING GENL GOVT			0	0	644,985	0				
11.2	10000K FINANCE - OTHER	1,755,231		0	0		0				
11.4	10000L FINANCE - OTHER FINANCIAL RPTG			0	0		0	85,022			
11.5	10000M FINANCE - OTHER CENTRAL PAYROLL			0	0		0	672,629	0		
11.6	10000N FINANCE - OTHER SINGLE AUDIT			0	0		0	987,580	0		
11.7	10000O FINANCE - OTHER GENL GOVT			0	0		0	0	0	0	0
12.2	24000 DEPARTMENT OF EMPLOYEE RELATIONS			80,432	53		80,432		80,432	45,532	0
12.4	24000A EMPLOYEE REL - PRSNL ADMN			0	0		0		0	0	0
	24000B EMPLOYEE REL - ALL OTHER			0	0		0		0	0	0
13.2	45000 DEPARTMENT OF MEDIATION SERVICES			1,534	4		1,534		1,534	4,501	0
13.4	45000 MEDIATIONS SVCS - STATE AGENCIES			0	0		0		0	0	0
13.5	45001 MEDIATION SVCS - OTHER			0	0		0		0	0	0
14.2	49000 OFFICE OF THE LEGISLATIVE AUDITOR			2,085	5		2,085		2,085	17,159	0
14.4	49001 LEGIS AUDITS - FINANCIAL AUDITS			0	0		0		0	0	0
14.5	49002 LEGIS AUDITS - PROGRAM AUDITS			0	0		0		0	0	0
14.6	49003 LEGIS AUDITS - SINGLE AUDITS			0	0		0		0	0	0
14.7	49004 LEGIS AUDITS - GENERAL GOVT			0	0		0		0	0	0
15.2	64000 TREASURER'S OFFICE			4,985	8		4,985		4,985	2,745	0
15.5	64000A TREASURER - TREASURY			0	0		0		0	0	0
15.6	64000B TREASURER - OTHER			0	0		0		0	0	0
16.2	08000 OFFICE OF THE ATTORNEY GENERAL			20,393	98		20,393		20,393	83,256	609,947
16.4	08000A ATTY GENL - LEGAL SERVICES			0	0		0		0	0	0
	08000B ATTY GENL - HEALTH BOARDS			0	0		0		0	0	0
16.6	08000C ATTY GENL - OTHER			0	0		0		0	0	0
17.2	61000 STATE AUDITOR - SINGLE AUDIT			0	0		0		0	0	0

[illegible]

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Dept/Div	Name	Net Costs 8.4 Finance Department Administration	Net Costs 9.2 Finance Budgets	SWA Transactions 9.5 Finance Agency Controllers	Number of AID's 9.6 Finance Budget Support	Net Costs 10.2 Finance Accounting	SWA Acct. Trans. 10.4 Finance Accounting Services	Net Costs 11.2 Finance Other	SWA Acct. Trans. 11.4 Finance Financial Reporting	Payroll Trans 11.5 Finance Central Payroll	Fed Cash Receipts 11.6 Finance Single Audit
User Agencies											
02000	Administration			0	0		0		0	0	0
02180	Volunteer Services			310	2		310		310	289	0
02211	Risk Management			1,789	8		1,789		1,789	899	0
02220A	Mgmt Analysis (Spec. Rev)			717	0		717		717	3,558	0
02305	Building Construction			1,301	12		1,301		1,301	5,679	804,785
02307	Plant Management (ISF)			14,182	14		14,182		14,182	54,735	0
02310	Building Fund Operations			8,997	2		8,997		8,997	458	0
02409	IISAC			0	0		0		0	0	0
02410	Computer Services			17,874	58		17,874		17,874	73,248	0
02412	STARIS (Spec. Rev)			389	1		389		389	1,217	0
02420	LMIC (Spec. Rev)			1	0		1		1	0	0
02430	Telecommunications (Spec. Rev)			24,822	7		24,822		24,822	1,880	0
02430A	911 Emergency			0	0		0		0	0	0
02443	Records Center (ISF)			2,408	4		2,408		2,408	4,329	0
02443A	Micrographics			0	1		0		0	0	0
02509	Electronics Equipment Rental			2,030	1		2,030		2,030	1,594	0
02511	Materials Management			21,388	1		21,388		21,388	5,309	0
02511A	Central Stores			0	0		0		0	0	0
02511B	Inventory Mgmt (Spec. Rev)			0	0		0		0	0	0
02511C	Procurement (Spec Rev.)			0	0		0		0	0	0
02512	Materials Distribution			2,308	9		2,308		2,308	3,980	0
02514A	Capital Parking			280	1		280		280	2,983	0
02514B	Commuter Vans			808	1		808		808	0	0
02514C	Motor Pool			23,459	3		23,459		23,459	5,379	0
02515	Minnesota Bookstore			5,737	4		5,737		5,737	8,308	0
02517	Print Buyer			0	0		0		0	0	0
02519	Postage Operations			254	2		254		254	4,348	0
02520	Printing			29,889	1		29,889		29,889	23,632	0
02525	State Building Code			972	2		972		972	0	0
	OTHER (Non-Allowable)			80	0		80		80	0	4,245,152
02140	OIL OVERCHARGE			2,719	18		2,719		2,719	0	0
02141	DEVELOPMENT DISABILITIES			40	0		40		40	0	759,479
02142	STAR			7	0		7		7	0	0
02202	PROPERTY MANAGEMENT			0	0		0		0	0	0
02213	PUBLIC BROADCASTING			0	0		0		0	0	0
02215	DISPUTE RESOLUTION			220	4		220		220	0	38,000
02220	MANAGEMENT ANALYSIS			0	5		0		0	0	0
02220B	OTHER			0	2		0		0	0	0
02303	GOV's RESIDENCE COUNCIL			403	8		403		403	0	0
02308	ENERGY CONSERVATION			47	2		47		47	0	0
02430B	Other			0	0		0		0	3,828	0
02444	DATA PRIVACY			0	0		0		0	0	0
01000	MILITARY AFFAIRS			24,035	82		24,035		24,035	108,813	8,501,979
04000	AGRICULTURE			51,953	180		51,953		51,953	121,533	2,255,983
07000	PUBLIC SAFETY			558,870	359		558,870		558,870	540,739	12,243,239
08000	OMBUDSMAN CORRECTIONS			482	1		482		482	1,703	0
09100	GAMING-ADMIN UNIT			51	1		51		51	11	0
09200	GAMBLING CONTROL			2,942	3		2,942		2,942	8,795	0
09300	PARI-MUTUAL RACING			3,917	15		3,917		3,917	2,489	0
09400	STATE LOTTERY			1,401	1		1,401		1,401	48,889	0

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Dept/Div	Name	Net Costs 8.4 Finance Department Administration	Net Costs 9.2 Finance Budgets	SWA Transactions 9.5 Finance Agency Controllers	Number of AID's 9.6 Finance Budget Support	Net Costs 10.2 Finance Accounting	SWA Acct. Trans. 10.4 Finance Accounting Services	Net Costs 11.2 Finance Other	SWA Acct. Trans. 11.4 Finance Financial Reporting	Payroll Trans 11.5 Finance Central Payroll	Fed Cash Receipts 11.6 Finance Single Audit
11000	EXAM BOARDS			0	0		0		0	0	0
11008	BARBERS			758	2		758		758	487	0
11010	ELECTRICITY			4,802	5		4,802		4,802	5,108	0
11015	MEDICAL EXAMINERS			5,988	4		5,988		5,988	8,098	0
11018	NURSING			8,184	6		8,184		8,184	8,383	31,882
11018	PHARMACY			2,282	3		2,282		2,282	1,538	0
11020	ARCHITECTS & ENGINEERING			2,400	2		2,400		2,400	1,751	0
11021	DENTISTRY			3,012	3		3,012		3,012	1,545	0
11050	BOXING			17	1		17		17	480	0
11104	CHIROPRACTORS			2,188	3		2,188		2,188	1,284	0
11118	PSYCHOLOGY			1,804	2		1,804		1,804	958	0
11119	OPTOMETRY			853	3		853		853	273	0
11133	NURSING HOME ADM			989	3		989		989	470	0
11200	SOCIAL WRK & MNTL HLTH			119	0		119		119	81	0
11210	SOCIAL WRK LIC BD			2,238	3		2,238		2,238	2,108	0
11220	MARR & FAMILY THERAPY BD			807	3		807		807	458	0
11230	UNLIC MNTL HLTH PROV BD			94	0		94		94	18	0
11310	ABSTRACTORS			141	2		141		141	0	0
11320	ACCOUNTANCY			2,078	2		2,078		2,078	1,095	0
11330	PODIATRY			378	2		378		378	349	0
11340	VETERINARY MEDICINE			728	3		728		728	482	0
11380	PEACE OFFICERS			2,082	4		2,082		2,082	2,807	20,288
12000	HEALTH			92,788	555		92,788		92,788	238,027	59,830,912
13000	COMMERCE			30,298	30		30,298		30,298	57,113	0
14000	ANIMAL HEALTH BD			4,958	14		4,958		4,958	15,749	272,758
17000	HUMAN RIGHTS			2,432	22		2,432		2,432	18,428	385,445
18000	INDIAN AFFAIRS			1,248	18		1,248		1,248	2,232	43,281
21000	JOB8 & TRAINING			255,358	127		255,358		255,358	515,599	169,822,118
22000	TRADE & ECON DEV			38,839	204		38,839		38,839	69,337	30,982,429
25000	CENTER FOR ARTS ED.			7,858	7		7,858		7,858	12,443	0
26000	STATE UNIV SYSTEM			158,943	73		158,943		158,943	1,028,480	4,088,585
27000	COMMUNITY COLLEGE BD			145,584	87		145,584		145,584	540,374	5,143,985
28000	SENATE			1,343	3		1,343		1,343	0	0
29000	NATURAL RESOURCES			301,375	1,289		301,375		301,375	1,432,707	17,088,249
30000	PLANNING			5,054	33		5,054		5,054	12,730	73,857
31000	HOUSE OF REPRESENTATIVES			1,335	2		1,335		1,335	0	0
32000	POLLUTION CONTROL			54,538	375		54,538		54,538	222,572	17,748,068
33000	TRIAL COURTS			23,870	87		23,870		23,870	73,538	0
34000	HOUSING FINANCE			14,489	52		14,489		14,489	59,099	82,983,527
38000	EDUCATION-VO-TECH			23,989	208		23,989		23,989	29,918	18,827,881
37000	EDUCATION-CENTRAL OFFICE			80,741	473		80,741		80,741	98,988	180,847,583
37001	EDUCATION-FARIBAULT SCHOOLS			7,177	89		7,177		7,177	54,228	0
38000	INVESTMENT BOARD			2,257	30		2,257		2,257	8,075	0
38000	GOVERNORS OFFICE			5,118	12		5,118		5,118	10,237	0
40000	HISTORICAL SOCIETY			753	18		753		753	0	259,091
41000	WRKRS COMP CT OF APPEALS			588	2		588		588	4,879	0
42000	LABOR & INDUSTRY			52,787	141		52,787		52,787	108,219	2,862,435
43000	IRON RANGE RESOURCES			17,488	48		17,488		17,488	30,852	0
50000	ARTS BOARD			3,218	29		3,218		3,218	4,833	784,597
51000	LEGISLATIVE COMMISSIONS			3,572	25		3,572		3,572	0	7,000
52000	PUBLIC DEFENSE BOARD			2,509	23		2,509		2,509	8,425	86,050
53000	SECRETARY OF STATE			14,293	28		14,293		14,293	22,798	0
55000	HUMAN SERVICES-CENTRAL OFFICE			149,191	450		149,191		149,191	288,293	1,501,110,732
55000A	HUMAN SERVICES-INSTITUTIONS			93,844	341		93,844		93,844	1,805,183	103,488

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		Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans	Fed Cash Receipts
		9.4 Finance Department Administration	9.2 Finance Budgets	9.5 Finance Agency Controllers	9.6 Finance Budget Support	10.2 Finance Accounting	10.4 Finance Accounting Services	11.2 Finance Other	11.4 Finance Financial Reporting	11.5 Finance Central Payroll	11.6 Finance Single Audit
Dept/Div	Name										
06000	COURT OF APPEALS			1,005	3		1,005		1,005	16,946	0
06000	HIGHER ED COORD BD			12,802	45		12,802		12,802	44,127	1,743,784
01000	STATE AUDITOR			5,978	7		5,978		5,978	31,352	0
02000	STATE RETIREMENT			4,444	10		4,444		4,444	9,677	0
03000	PUBLIC EMPLOYEE RETIREMENT ASSN			5,777	6		5,777		5,777	16,766	0
05000	JUDICIAL			15,267	72		15,267		15,267	46,984	160,443
06000	MN MUNICIPAL BOARD			796	2		796		796	1,084	0
07000	REVENUE			56,726	291		56,726		56,726	291,246	0
08000	TAX COURT			739	2		739		739	1,500	0
09000	TEACHERS RETIREMENT			2,726	2		2,726		2,726	13,161	0
75000	VETERANS AFFAIRS			7,674	14		7,674		7,674	6,275	3,063,799
75000A	VETERANS HOME BD			26,179	96		26,179		26,179	149,352	0
77000	ZOO			25,940	144		25,940		25,940	54,043	32,500
78000	CORRECTIONS			156,846	766		156,846		156,846	645,366	3,316,617
79000	TRANSPORTATION			243,182	306		243,182		243,182	1,521,522	296,536,771
80000	PUBLIC SERVICE			11,366	42		11,366		11,366	34,772	499,253
81000	U OF M			426	29		426		426	0	0
82000	PUBLIC UTIL COMM			3,202	7		3,202		3,202	10,182	0
09000	MISC OTHER BOARDS			0	0		0		0	0	0
09010	ACADEMY OF SCIENCE			14	1		14		14	0	0
09025	MILITARY ORDER PURPLE HEART			4	1		4		4	0	0
09036	COUNCIL ON VO-TECH ED.			1,409	7		1,409		1,409	1,360	135,172
09041	HORTICULTURE			5	1		5		5	0	0
09042	PUBLIC EMPLOYEE REL BD			46	1		46		46	14	0
09050	CAPITOL AREA ARCH.			637	5		637		637	2,132	0
09100	WORLD TRADE CTR.			2,133	11		2,133		2,133	2,232	0
09150	REGIONAL TRANSIT BOARD			26	3		26		26	0	0
09200	HUMANITIES COMMISSION			6	1		6		6	0	0
09245	VOYAGEURS PARK			453	1		453		453	225	0
09270	AMATEUR SPORTS			635	2		635		635	1,730	0
09300	SENTENCING GUIDELINES			539	2		539		539	960	0
09420	MN/WS BNDRY AREA			49	1		49		49	0	0
09430	UNIFORM LAWS CMSN			21	1		21		21	0	0
09440	MENTAL HEALTH & RETARDATION OMBUDSM			1,099	1		1,099		1,099	4,962	0
09460	HAZARDOUS SUBSTANCES BOARD			447	1		447		447	464	0
09500	HEALTH CARE COMMISSION			60	0		60		60	32	0
09510	DISABILITY COUNCIL			1,326	6		1,326		1,326	2,314	0
09620	HIGHER ED FAC AUTH			33	1		33		33	761	0
09640	ETHICAL PRACTICES BOARD			690	4		690		690	1,555	0
09650	OFFICE OF WASTE MANAGEMENT			5,496	37		5,496		5,496	12,197	46,500
09660	HEARING EXAMINER			5,403	7		5,403		5,403	18,828	0
09700	SCIENCE MUSEUM			22	2		22		22	0	0
09710	COUNCIL ON BLACK MINNESOTANS			781	10		781		781	690	0
09750	COUNCIL ON SPANISH MINNESOTANS			781	6		781		781	763	0
09760	COUNCIL ON ASIAN MINNESOTANS			646	9		646		646	744	14,406
09780	SOIL & WATER RES			6,079	21		6,079		6,079	6,859	286,746
09800	FINANCE-DEBT SERVICE			1,660	79		1,660		1,660	0	500,613
09801	VETS OF FOREIGN WARS			2	1		2		2	0	0
09802	DISABLED AMERICAN VETS			2	1		2		2	0	0
09803	HUMANE SOCIETY			7	1		7		7	0	0
09806	FINANCE NON-OPERATING/ MN SAFETY COL			22,217	36		22,217		22,217	112	2,374,666
09806	COMMUNICATION IMPAIRED BD			626	2		626		626	220	0
09809	TRANSPORTATION REGULATION BOARD			464	1		464		464	2,277	0
09910	GREATER MINNESOTA CORPORATION			5,445	16		5,445		5,445	0	20,000
09966	COMPUTER TEST/TRAINING			0	5		0		0	964	0
0900X	OTHER OTHER			753	1		753		753	0	0
Statewide Totals		7,223,375	2,079,909	3,231,905	6,045	3,366,235	3,231,905	1,755,231	3,231,905	11,063,367	2,391,365,646

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/02

Dept/Div	Name	Net Costs	Avg. Emp. Count	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-
		12.2 Department of Employee Relations	12.4 DOER Personnel Administration	13.2 Department of Mediation Services	13.4 Mediation State Agencies	14.2 Office of the Legislative Auditor	14.4 OLA Financial Audits	14.5 OLA Program Audits	14.6 OLA Single Audits	15.2 State Treasurer's Office	15.5 Treasurer Treasury
1.2	<u>First Stepdown</u>										
	Equipment Use Charge										
2.2	02000 DEPARTMENT OF ADMINISTRATION										
2.3	02001 BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.4	02110 Commissioner										
2.45	02111 Employee Assistance Program										
2.4	02120 Personnel Services										
2.5	02130 Fiscal Services										
2.5A	02130A Fiscal A 55% (Gen'L Fund)										
2.5B	02130B Fiscal B 45% (ISF)										
2.7	02111A Other										
3.2	BUREAU OF PROPERTY MANAGEMENT										
	Plant Management (Gen'l Fund)										
3.4	02320A Leasing (Real Estate Mgt)										
3.5	02320B Other										
4.2	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02410 Telecommunications (10 Fd)										
	02412 STARS (Gen'l Fund)										
	02420 LMIC (Gen'l Fund)										
4.4	02443 Records Center (Gen'l Fund)										
4.6	02410 Other										
6.2	BUREAU OF OPERATIONS MANAGEMENT										
7.2	02511 Materials Management										
7.4	02511B Inventory Mgmt										
7.5	02511C Procurement										
8.4	02518 Central Mail										
7.8	02511D Other - 10 Fund										
5.2	BUREAU OF INFORMATION POLICY										
5.4	02411A Statewide Systems										
	02411B Other										
8.2	10000 DEPARTMENT OF FINANCE										
8.4	10000B FINANCE - DEPT ADMIN										
9.2	10000C FINANCE-BUDGETS										
9.5	10000E FINANCE- AGENCY CONTROLLERS										
9.8	10000F FINANCE-BUDGET SUPPORT										
9.7	10000G FINANCE-BUDGET GENL GOVT										
10.2	10000H FINANCE-ACCOUNTING										
10.4	10000I FINANCE-ACCOUNTING										
10.5	10000J FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K FINANCE-OTHER										
11.4	10000L FINANCE-OTHER FINANCIAL RPTG										
11.5	10000M FINANCE-OTHER CENTRAL PAYROLL										
11.6	10000N FINANCE-OTHER SINGLE AUDIT										
11.7	10000O FINANCE-OTHER GENL GOVT										
12.2	24000 DEPARTMENT OF EMPLOYEE RELATIONS										
12.4	24000A EMPLOYEE REL-PRSNL ADMN	5,084,144									
	24000B EMPLOYEE REL-ALL OTHER	204,646,247	0								
13.2	45000 DEPARTMENT OF MEDIATION SERVICES		22								
13.4	45000 MEDIATIONS SVCS-STATE AGENCIES		0	24,424							
13.5	45001 MEDIATION SVCS-OTHER		0	1,462,960							
14.2	49000 OFFICE OF THE LEGISLATIVE AUDITOR		67		67						
14.4	49001 LEGIS AUDITS-FINANCIAL AUDITS		0		0	1,598,662					
14.5	49002 LEGIS AUDITS-PROGRAM AUDITS		0		0	667,608	0				
14.6	49003 LEGIS AUDITS-SINGLE AUDITS		0		0	280,034	0	0			
14.7	49004 LEGIS AUDITS-GENERAL GOVT		0		0	814,748	0	0	0		
15.2	84000 TREASURER'S OFFICE		12		12		1,410	0	0	255,755	
15.5	84000A TREASURER-TREASURY		0		0		0	0	0	411,236	0
15.6	84000B TREASURER-OTHER		0		0		0	0	0		
16.2	08000 OFFICE OF THE ATTORNEY GENERAL		365		365		0	50	0		20,393
16.4	08000A ATTY GENL-LEGAL SERVICES		0		0		0	0	0		0
	08000B ATTY GENL-HEALTH BOARDS		0		0		0	0	0		0
16.6	08000C ATTY GENL-OTHER		0		0		0	0	0		0
17.2	81000 S FOR - SINGLE AUDIT		0		0		0	0	0		0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

		Net Costs	Avg. Emp. Count	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-
		12.2 Department of Employee Relations	12.4 DOER Personnel Administration	13.2 Department of Mediation Services	13.4 Mediation State Agencies	14.2 Office of the Legislative Auditor	14.4 OLA Financial Audits	14.5 OLA Program Audits	14.8 OLA Single Audits	15.2 State Treasurer's Office	15.5 Treasurer Treasury
	Dept/Div		Name								
			Second Stepdown								
18.2	02000		BUREAU OF ADMINISTRATIVE MANAGEMENT	30	30		3,294	837	118		4,899
18.3	02110		Commissioner	0	0		0	0	0		0
18.45	02111		Employee Assistance Program	0	0		0	0	0		0
18.4	02120		Personnel Services	0	0		0	0	0		0
18.5	02130		Fiscal Services	0	0		0	0	0		0
	02130A		Fiscal A 55% (Gen'l Fund)	0	0		0	0	0		0
	02130B		Fiscal B 45% (ISF)	0	0		0	0	0		0
	02111A		Other	0	0		0	0	0		0
19.2			BUREAU OF PROPERTY MANAGEMENT	60	60		0	0	0		843
	02307		Plant Management (Gen'l Fund)	0	0		0	0	0		0
19.4	02320A		Leasing (Real Estate Mgt)	0	0		0	0	0		0
	02320B		Other	0	0		0	0	0		0
20.2			BUREAU OF INTERTECHNOLOGIES GROUP	40	40		0	0	0		1,464
20.5	02410		Telecommunications (10 Fd)	0	0		0	0	0		0
	02412		STARIS (Gen'l Fund)	0	0		0	0	0		0
	02420		LMIC (Gen'l Fund)	0	0		0	0	0		0
20.4	02443		Records Center (Gen'l Fund)	0	0		0	0	0		0
	02410		Other	0	0		0	0	0		0
22.2			BUREAU OF OPERATIONS MANAGEMENT	61	61		0	0	0		318
23.2	02511		Materials Management	0	0		0	0	0		0
23.4	02511B		Inventory Mgmt	0	0		0	0	0		0
23.5	02511C		Procurement	0	0		0	0	0		0
22.4	02518		Central Mail	0	0		0	0	0		0
	02511D		Other - 10 Fund	0	0		0	0	0		0
21.2			BUREAU OF INFORMATION POLICY	22	22		0	0	0		1,063
21.4	02411A		Statewide Systems	0	0		0	0	0		0
	02411B		Other	0	0		0	0	0		0
24.2	10000		DEPARTMENT OF FINANCE	117	117		4,082	0	177		29,892
24.4	10000B		FINANCE - DEPT ADMIN	0	0		0	0	0		0
25.2	10000C		FINANCE - BUDGETS	0	0		0	0	0		0
	10000E		FINANCE - AGENCY CONTROLLERS	0	0		0	0	0		0
25.5	10000F		FINANCE - BUDGET SUPPORT	0	0		0	0	0		0
	10000G		FINANCE - BUDGET GENL GOVT	0	0		0	0	0		0
26.2	10000H		FINANCE - ACCOUNTING	0	0		0	0	0		0
26.4	10000I		FINANCE - ACCOUNTING	0	0		0	0	0		0
	10000J		FINANCE - ACCOUNTING GENL GOVT	0	0		0	0	0		0
27.2	10000K		FINANCE - OTHER	0	0		0	0	0		0
27.4	10000L		FINANCE - OTHER FINANCIAL RPTG	0	0		0	0	0		0
27.5	10000M		FINANCE - OTHER CENTRAL PAYROLL	0	0		0	0	0		0
27.6	10000N		FINANCE - OTHER SINGLE AUDIT	0	0		0	0	0		0
	10000O		FINANCE - OTHER GENL GOVT	0	0		0	0	0		0
28.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS		161		1,422	0	91		80,432
28.4	24000A		EMPLOYEE REL - PRSNL ADMN		0		0	0	0		0
	24000B		EMPLOYEE REL - ALL OTHER		0		0	0	0		0
29.2	45000		DEPARTMENT OF MEDIATION SERVICES				318	0	0		1,534
29.4	45000		MEDIATIONS SVCS - STATE AGENCIES				0	0	0		0
	45001		MEDIATION SVCS - OTHER					0	0		0
30.2	49000		OFFICE OF THE LEGISLATIVE AUDITOR						158		2,085
30.4	49001		LEGIS AUDITS - FINANCIAL AUDITS								0
30.5	49002		LEGIS AUDITS - PROGRAM AUDITS								0
30.5	49003		LEGIS AUDITS - SINGLE AUDITS								0
	49004		LEGIS AUDITS - GENERAL GOVT								0
31.2	64000		TREASURER'S OFFICE								
31.4	64000A		TREASURER - TREASURY								
	64000B		TREASURER - OTHER								
32.2	08000		OFFICE OF THE ATTORNEY GENERAL								
	08000A		ATTY GENL - LEGAL SERVICES								
	08000B		ATTY GENL - HEALTH BOARDS								
	08000C		ATTY GENL - OTHER								

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/02

SECTION STATISTICS		Net Costs	Avg. Emp. Count	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-
STATEWIDE COST ALLOCATION PLAN											
FISCAL YEAR ENDING 6/30/92											
		12.2 Department of Employee Relations	12.4 DOER Personnel Administration	13.2 Department of Mediation Services	13.4 Mediation State Agencies	14.2 Office of the Legislative Auditor	14.4 OLA Financial Audits	14.5 OLA Program Audits	14.6 OLA Single Audits	15.2 State Treasurer's Office	15.5 Treasurer Treasury
Dept/Div	Name										
	<u>User Agencies</u>										
02000	Administration		0		0		0	0	0		0
02160	Volunteer Services		1		1		0	0	0		310
02211	Risk Management		1		1		0	0	0		1,769
02220A	Mgmt Analysis (Spec. Rev)		12		12		0	0	0		717
02305	Building Construction		0		0		0	0	0		1,301
02307	Plant Management (8F)		188		188		0	0	0		14,162
02310	Building Fund Operations		0		0		0	0	0		6,897
02409	IISAC		0		0		0	0	0		0
02410	Computer Services		233		233		0	0	0		17,674
02412	STARIS (Spec. Rev)		5		5		0	0	0		389
02420	LMIC (Spec. Rev)		12		12		0	0	0		1
02430	Telecommunications (Spec. Rev)		0		0		0	0	0		24,822
02430A	911 Emergency		8		8		0	0	0		0
02443	Records Center (8F)		0		0		0	0	0		2,408
02443A	Micrographics		15		15		0	0	0		0
02509	Electronics Equipment Rental		2		2		0	0	0		2,030
02511	Materials Management		14		14		0	0	0		21,366
02511A	Central Stores		0		0		0	0	0		0
02511B	Inventory Mgmt (Spec. Rev)		0		0		0	0	0		0
02511C	Procurement (Spec Rev.)		0		0		0	0	0		0
02512	Materials Distribution		8		8		0	0	0		2,308
02514A	Capital Parking		2		2		0	0	0		280
02514B	Commuter Vans		1		1		0	0	0		608
02514C	Motor Pool		17		17		0	0	0		23,459
02515	Minnesota Bookstore		22		22		0	0	0		5,737
02517	Print Buyer		0		0		0	0	0		0
02519	Postage Operations		0		0		0	0	0		254
02520	Printing		61		61		0	0	0		29,889
02525	State Building Code		0		0		0	0	0		972
	OTHER (Non-Allowable)		0		0		0	0	0		60
02140	OIL OVERCHARGE		2		2		0	0	0		2,719
02141	DEVELOPMENT DISABILITIES		10		10		0	0	0		40
02142	STAR		0		0		0	0	0		7
02202	PROPERTY MANAGEMENT		0		0		0	0	0		0
02213	PUBLIC BROADCASTING		0		0		0	0	0		0
02215	DISPUTE RESOLUTION		0		0		0	0	0		220
02220	MANAGEMENT ANALYSIS		29		29		0	0	0		0
02220B	OTHER		1		1		0	0	0		0
02303	GOV's RESIDENCE COUNCIL		1		1		0	0	0		403
02308	ENERGY CONSERVATION		0		0		0	0	0		47
02430B	Other		0		0		0	0	0		0
02444	DATA PRIVACY		0		0		0	0	0		0
01000	MILITARY AFFAIRS		327		327		259	0	275		24,035
04000	AGRICULTURE		441		441		863	0	0		51,953
07000	PUBLIC SAFETY		1,813		1,813		1,374	741	0		588,709
08000	OMBUDSMAN CORRECTIONS		7		7		110	0	0		482
09100	GAMING--ADMIN UNIT		0		0		20	0	0		51
09200	GAMBLING CONTROL		37		37		413	0	0		2,942
09300	PARI--MUTUAL RACING		14		14		392	0	0		3,917
09400	STATE LOTTERY		198		198		567	0	0		1,401

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

		Net Costs	Avg. Emp. Count	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-
		12.2	12.4	13.2	13.4	14.2	14.4	14.5	14.8	15.2	15.5
		Department of	DOER	Department of	Mediation	Office of the	OLA	OLA	OLA	State	Treasurer
		Employee	Personnel	Mediation	State	Legislative	Financial	Program	Single	Treasurer's	Treasury
		Relations	Administration	Services	Agencies	Auditor	Audits	Audits	Audits	Office	
Dept/Div	Name										
11000	EXAM BOARDS		0		0		0	0	0		0
11008	BARBERS		2		2		0	0	0		758
11010	ELECTRICITY		21		21		365	0	0		4,802
11015	MEDICAL EXAMINERS		25		25		0	0	0		5,966
11016	NURSING		23		23		238	0	0		8,184
11018	PHARMACY		7		7		51	0	0		2,282
11020	ARCHITECTS & ENGINEERING		7		7		0	0	0		2,400
11021	DENTISTRY		6		6		62	0	0		3,012
11050	BOXING		0		0		0	0	0		17
11104	CHIROPRACTORS		5		5		21	0	0		2,166
11118	PSYCHOLOGY		3		3		125	0	0		1,604
11119	OPTOMETRY		1		1		10	0	0		653
11133	NURSING HOME ADM		2		2		92	0	0		969
11200	SOCIAL WRK & MNTL HLTH		1		1		180	0	0		119
11210	SOCIAL WRK LIC BD		7		7		0	0	0		2,238
11220	MARR & FAMILY THERAPY BD		1		1		0	0	0		807
11230	UNLIC MNTL HLTH PROV BD		0		0		0	0	0		94
11310	ABSTRACTORS						0	0	0		141
11320	ACCOUNTANCY		4		4		31	0	0		2,078
11330	PODIATRY						138	0	0		378
11340	VETERINARY MEDICINE		1		1		145	0	0		726
11380	PEACE OFFICERS						0	0	0		2,082
12000	HEALTH		944		944		440	100	332		92,766
13000	COMMERCE		240		240		689	232	0		30,298
14000	ANIMAL HEALTH BD		38		38		358	0	0		4,958
17000	HUMAN RIGHTS		70		70		248	0	0		2,432
18000	INDIAN AFFAIRS		7		7		188	0	0		1,248
21000	JOBS & TRAINING		1,908		1,908		2,082	0	1,845		261,589
22000	TRADE & ECON DEV		228		228		725	0	274		36,939
25000	CENTER FOR ARTS ED.		54		54		0	0	0		7,856
26000	STATE UNIV SYSTEM		4,820		4,820		2,556	1,771	1,082		156,943
27000	COMMUNITY COLLEGE BD		2,491		2,491		8,539	1,304	1,188		145,564
28000	SENATE						0	0	0		1,343
29000	NATURAL RESOURCES		2,876		2,876		1,739	0	247		339,184
30000	PLANNING		54		54		0	0	0		5,054
31000	HOUSE OF REPRESENTATIVES						0	0	0		1,335
32000	POLLUTION CONTROL		752		752		491	150	0		54,538
33000	TRIAL COURTS		522		522		0	0	0		23,670
34000	HOUSING FINANCE		134		134		823	0	0		14,469
36000	EDUCATION-VO-TECH		121		121		322	1,304	310		23,969
37000	EDUCATION-CENTRAL OFFICE		368		368		1,858	0	1,181		80,666
37001	EDUCATION-FARIBAUT SCHOOLS		200		200		480	0	0		7,177
38000	INVESTMENT BOARD		25		25		2,877	0	0		2,257
38000	GOVERNORS OFFICE		50		50		0	0	0		5,118
40000	HISTORICAL SOCIETY						463	0	0		753
41000	WRKRS COMP CT OF APPEALS		20		20		0	0	0		588
42000	LABOR & INDUSTRY		359		359		648	0	13		54,336
43000	IRON RANGE RESOURCES		141		141		17	0	0		17,486
50000	ARTS BOARD		16		16		11	0	0		3,216
51000	LEGISLATIVE COMMISSIONS						0	18,229	0		3,572
52000	PUBLIC DEFENSE BOARD		36		36		0	1,104	0		2,509
53000	SECRETARY OF STATE		69		69		0	0	0		14,293
55000	HUMAN SERVICES-CENTRAL OFFICE		1,181		1,181		1,999	100	1,817		364,628
55000A	HUMAN SERVICES-INSTITUTIONS		5,195		5,195		1,834	0	0		93,844

ALLOCATION STATISTICS
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		Net Costs	Avg. Emp. Count	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-
		12.2	12.4	13.2	13.4	14.2	14.4	14.5	14.6	15.2	15.5
Dept/Div	Name	Department of Employee Relations	DOER Personnel Administration	Department of Mediation Services	Mediation State Agencies	Office of the Legislative Auditor	OLA Financial Audits	OLA Program Audits	OLA Single Audits	State Treasurer's Office	Treasurer Treasury
58000	COURT OF APPEALS		89		89		0	0	0		1,005
60000	HIGHER ED COORD BD		66		66		0	50	0		83,860
61000	STATE AUDITOR		120		120		5	0	0		5,978
62000	STATE RETIREMENT		36		36		1,287	0	0		95,348
63000	PUBLIC EMPLOYEE RETIREMENT ASSN		66		66		878	0	0		182,312
65000	JUDICIAL		183		183		1,316	0	0		15,287
66000	MN MUNICIPAL BOARD		4		4		0	0	0		798
67000	REVENUE		1,135		1,135		2,373	0	0		1,861,091
68000	TAX COURT		7		7		0	0	0		739
69000	TEACHERS RETIREMENT		46		46		844	0	0		132,860
75000	VETERANS AFFAIRS		33		33		282	0	0		7,874
75000A	VETERANS HOME BD		505		505		0	0	0		28,179
77000	ZOO		174		174		0	0	0		25,840
78000	CORRECTIONS		2,298		2,298		1,190	0	0		158,848
79000	TRANSPORTATION		5,202		5,202		2,485	741	954		244,236
80000	PUBLIC SERVICE		131		131		695	0	0		11,386
81000	U OF M						146	0	0		428
82000	PUBLIC UTIL COMM		41		41		0	0	0		3,202
99000	MISC OTHER BOARDS		0		0		0	0	0		0
99010	ACADEMY OF SCIENCE		0		0		0	0	0		14
99025	MILITARY ORDER PURPLE HEART		0		0		0	0	0		4
99038	COUNCIL ON VO-TECH ED.		4		4		0	0	0		1,409
99041	HORTICULTURE		0		0		0	0	0		5
99042	PUBLIC EMPLOYEE REL BD		0		0		0	0	0		48
99050	CAPITOL AREA ARCH.		7		7		453	0	0		637
99100	WORLD TRADE CTR.		10		10		256	0	0		2,133
99150	REGIONAL TRANSIT BOARD		0		0		47	1,163	0		28
99200	HUMANITIES COMMISSION		0		0		0	0	0		8
99245	VOYAGEURS PARK		1		1		51	0	0		453
99270	AMATEUR SPORTS		8		8		226	0	0		835
99300	SENTENCING GUIDELINES		4		4		8	0	0		539
99420	MN/WIS BNDRY AREA		0		0		0	0	0		49
99430	UNIFORM LAWS CMBN		0		0		0	0	0		21
99440	MENTAL HEALTH & RETARDATION OMBUDSM		19		19		173	0	0		1,099
99480	HAZARDOUS SUBSTANCES BOARD		2		2		0	0	0		447
99500	HEALTH CARE COMMISSION						0	0	0		60
99510	DISABILITY COUNCIL		9		9		0	0	0		1,328
99520	HIGHER ED FAC AUTH		3		3		0	0	0		33
99540	ETHICAL PRACTICES BOARD		8		8		49	0	0		890
99550	OFFICE OF WASTE MANAGEMENT		55		55		0	0	0		5,498
99590	HEARING EXAMINER		75		75		278	50	0		5,403
99700	SCIENCE MUSEUM		0		0		0	0	0		22
99710	COUNCIL ON BLACK MINNESOTANS		4		4		276	0	0		781
99750	COUNCIL ON SPANISH MINNESOTANS		4		4		0	0	0		781
99780	COUNCIL ON ASIAN MINNESOTANS		3		3		0	0	0		848
99780	SOIL & WATER RES		34		34		0	0	0		6,079
99800	FINANCE-DEBT SERVICE		0		0		0	0	0		1,880
99901	VETS OF FOREIGN WARS		0		0		0	0	0		2
99902	DISABLED AMERICAN VETS		0		0		0	0	0		2
99903	HUMANE SOCIETY		0		0		0	0	0		7
99908	FINANCE NON-OPERATING/ MN SAFETY COL		0		0		0	0	0		22,217
99908	COMMUNICATION IMPAIRED BD		1		1		0	0	0		626
99909	TRANSPORTATION REGULATION BOARD		9		9		0	0	0		464
99910	GREATER MINNESOTA CORPORATION		0		0		0	0	0		5,445
99908	COMPUTER TEST/TRAINING		14		14		0	0	0		0
9900X	OTHER OTHER		0		0		2,843	957	0		753
Statewide Totals		210,730,391	37,548	1,487,364	37,705	3,341,071	59,529	28,883	9,868	686,991	5,899,183

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

		Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans
		18.2 Office of the Attorney General	18.4 OAG Legal Services	17.2 State Auditor Single Audit	18.2 Bureau of Admin. Mgmt.	18.3 Admin Mgmt Commissioner Office	18.45 Admin Mgmt Employee Assistance	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"
Dept/Div	Name										
1.2	First Stepdown										
	Equipment Use Charge										
2.2	02000 DEPARTMENT OF ADMINISTRATION										
2.3	02110 BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.45	02111 Commissioner										
2.4	02120 Employee Assistance Program										
2.5	02130 Personnel Services										
2.5A	02130A Fiscal Services										
2.5B	02130B Fiscal A 85% (Gen'l Fund)										
2.7	02111A Fiscal B 45% (B/F)										
3.2	02111A Other										
	BUREAU OF PROPERTY MANAGEMENT										
3.4	02307 Plant Management (Gen'l Fund)										
3.5	02320A Leasing (Real Estate Mgt)										
4.2	02320B Other										
4.5	02410 BUREAU OF INTERTECHNOLOGIES GROUP										
	Telecommunications (10 Fd)										
	02412 STARS (Gen'l Fund)										
	02420 LMIC (Gen'l Fund)										
4.4	02443 Records Center (Gen'l Fund)										
4.6	02410 Other										
6.2	BUREAU OF OPERATIONS MANAGEMENT										
7.2	02511 Materials Management										
7.4	02511B Inventory Mgmt										
7.5	02511C Procurement										
8.4	02518 Central Mail										
7.8	02511D Other - 10 Fund										
5.2	BUREAU OF INFORMATION POLICY										
5.4	02411A Statewide Systems										
	02411B Other										
8.2	10000 DEPARTMENT OF FINANCE										
8.4	10000B FINANCE - DEPT ADMIN										
9.2	10000C FINANCE - BUDGETS										
9.5	10000E FINANCE - AGENCY CONTROLLERS										
9.8	10000F FINANCE - BUDGET SUPPORT										
9.7	10000G FINANCE - BUDGET GENL GOVT										
10.2	10000H FINANCE - ACCOUNTING										
10.4	10000I FINANCE - ACCOUNTING										
10.5	10000J FINANCE - ACCOUNTING GENL GOVT										
11.2	10000K FINANCE - OTHER										
11.4	10000L FINANCE - OTHER FINANCIAL RPTG										
11.5	10000M FINANCE - OTHER CENTRAL PAYROLL										
11.8	10000N FINANCE - OTHER SINGLE AUDIT										
11.7	10000O FINANCE - OTHER GENL GOVT										
12.2	24000 DEPARTMENT OF EMPLOYEE RELATIONS										
12.4	24000A EMPLOYEE REL - PRSNL ADMIN										
	24000B EMPLOYEE REL - ALL OTHER										
13.2	45000 DEPARTMENT OF MEDIATION SERVICES										
13.4	45000 MEDIATIONS SVCS - STATE AGENCIES										
13.5	45001 MEDIATION SVCS - OTHER										
14.2	49000 OFFICE OF THE LEGISLATIVE AUDITOR										
14.4	49001 LEGIS AUDITS - FINANCIAL AUDITS										
14.5	49002 LEGIS AUDITS - PROGRAM AUDITS										
14.6	49003 LEGIS AUDITS - SINGLE AUDITS										
14.7	49004 LEGIS AUDITS - GENERAL GOVT										
15.2	64000 TREASURER'S OFFICE										
15.5	64000A TREASURER - TREASURY										
15.6	64000B TREASURER - OTHER										
16.2	08000 OFFICE OF THE ATTORNEY GENERAL										
16.4	08000A ATTY GENL - LEGAL SERVICES	13,857,124									
	08000B ATTY GENL - HEALTH BOARDS	2,110		0							
16.6	08000C ATTY GENL - OTHER	8,478,903		0							
17.2	81000 STATE AUDITOR - SINGLE AUDIT			0							

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

		Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans
		18.2 Office of the Attorney General	18.4 OAG Legal Services	17.2 State Auditor Single Audit	18.2 Bureau of Admin. Mgmt.	18.3 Admin Mgmt Commissioner Office	18.45 Admin Mgmt Employee Assistance	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"
Dept/Div	Name										
Second Stepdown											
18.2	02000 BUREAU OF ADMINISTRATIVE MANAGEMENT		0	0							
18.3	02110 Commissioner		0	0	563,131						
18.45	02111 Employee Assistance Program		0	0	458,482	0					
18.4	02120 Personnel Services		0	0	324,251	0	0				
18.5	02130 Fiscal Services		0	0	691,186	0	0	0			
	02130A Fiscal A 55% (Gen'l Fund)		0	0		0	0	0	0		
	02130B Fiscal B 45% (SF)		0	0		0	0	0	0	0	
	02111A Other		0	0	2,312,091	0	0	0		0	
19.2	02300 BUREAU OF PROPERTY MANAGEMENT		0	0		60	60	60		643	0
	02307 Plant Management (Gen'l Fund)		0	0		0	0	0		0	0
19.4	02320A Leasing (Real Estate Mgt)		0	0		0	0	0		0	0
	02320B Other		0	0		0	0	0		0	0
20.2	02410 BUREAU OF INTERTECHNOLOGIES GROUP		0	0		40	40	40		1,484	0
20.5	02410 Telecommunications (10 Fd)		0	0		0	0	0		0	0
	02412 STARS (Gen'l Fund)		0	0		0	0	0		0	0
	02420 LMIC (Gen'l Fund)		0	0		0	0	0		0	0
20.4	02443 Records Center (Gen'l Fund)		0	0		0	0	0		0	0
	02410 Other		0	0		0	0	0		0	0
22.2	02510 BUREAU OF OPERATIONS MANAGEMENT		0	0		61	61	61		3,166	0
22.2	02511 Materials Management		0	0		0	0	0		0	0
23.4	02511B Inventory Mgmt		0	0		0	0	0		0	0
23.5	02511C Procurement		0	0		0	0	0		0	0
22.4	02518 Central Mail		0	0		0	0	0		0	0
	02511D Other - 10 Fund		0	0		0	0	0		0	0
21.2	02411A BUREAU OF INFORMATION POLICY		0	0		22	22	22		1,063	0
21.4	02411A Statewide Systems		0	0		0	0	0		0	
	02411B Other		0	0		0	0	0		0	
24.2	10000 DEPARTMENT OF FINANCE	991	0	0			117				
24.4	10000B FINANCE - DEPT ADMN	0	0	0			0				
25.2	10000C FINANCE - BUDGETS	0	0	0			0				
	10000E FINANCE - AGENCY CONTROLLERS	0	0	0			0				
25.5	10000F FINANCE - BUDGET SUPPORT	0	0	0			0				
	10000G FINANCE - BUDGET GENL GOVT	0	0	0			0				
26.2	10000H FINANCE - ACCOUNTING	0	0	0			0				
26.4	10000I FINANCE - ACCOUNTING	0	0	0			0				
	10000J FINANCE - ACCOUNTING GENL GOVT	0	0	0			0				
27.2	10000K FINANCE - OTHER	0	0	0			0				
27.4	10000L FINANCE - OTHER FINANCIAL RPTG	0	0	0			0				
27.5	10000M FINANCE - OTHER CENTRAL PAYROLL	0	0	0			0				
27.6	10000N FINANCE - OTHER SINGLE AUDIT	0	0	0			0				
	10000O FINANCE - OTHER GENL GOVT	0	0	0			0				
28.2	24000 DEPARTMENT OF EMPLOYEE RELATIONS	1,011	0	0			181				
28.4	24000A EMPLOYEE REL - PRSNL ADMN	0	0	0			0				
	24000B EMPLOYEE REL - ALL OTHER	0	0	0			0				
29.2	45000 DEPARTMENT OF MEDIATION SERVICES	94	0	0			22				
29.4	45000 MEDIATIONS SVCS - STATE AGENCIES	0	0	0			0				
	45001 MEDIATION SVCS - OTHER	0	0	0			0				
30.2	49000 OFFICE OF THE LEGISLATIVE AUDITOR	59	0	0			67				
30.4	49001 LEGIS AUDITS - FINANCIAL AUDITS	0	0	0			0				
30.5	49002 LEGIS AUDITS - PROGRAM AUDITS	0	0	0			0				
30.5	49003 LEGIS AUDITS - SINGLE AUDITS	0	0	0			0				
	49004 LEGIS AUDITS - GENERAL GOVT	0	0	0			0				
31.2	64000 TREASURER'S OFFICE	235	0	0							
31.4	64000A TREASURER - TREASURY	0	0	0							
	64000B TREASURER - OTHER	0	0	0							
32.2	08000 OFFICE OF THE ATTORNEY GENERAL	233,529	609,947								
	08000A ATTY GENL - LEGAL SERVICES	0	0	0							
	08000B ATTY GENL - HEALTH BOARDS	0	0	0							
	08000C ATTY GENL - OTHER	0	0	0							

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dept/Div	Name	Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans
		16.2 Office of the Attorney General	16.4 OAG Legal Services	17.2 State Auditor Single Audit	16.2 Bureau of Adm. Mgmt.	16.3 Admin Mgmt Commissioner Office	16.45 Admin Mgmt Employee Assistance	16.4 Admin Mgmt Personnel Office	16.5 Admin Mgmt Fiscal Services	16.5A Admin Mgmt Fiscal "A"	16.5B Admin Mgmt Fiscal "B"
02000	User Agencies										
02000	Administration		0	0		0	0	0	0	0	0
02100	Volunteer Services		0	0		1	1	1	0	0	310
02211	Risk Management		0	0		1	1	1	0	0	1,789
02220A	Mgmt Analysis (Spec. Rev)		0	0		12	12	12	0	0	717
02305	Building Construction		0	804,785		0	0	0	0	1,301	0
02307	Plant Management (ISF)		0	0		188	188	188	0	0	14,162
02310	Building Fund Operations		0	0		0	0	0	0	8,987	0
02400	ISAC		0	0		0	0	0	0	0	0
02410	Computer Services		0	0		233	233	233	0	0	17,874
02412	STARIS (Spec. Rev)		0	0		5	5	5	0	0	389
02420	LMIC (Spec. Rev)		0	0		12	12	12	0	0	1
02430	Telecommunications (Spec. Rev)		0	0		0	0	0	0	0	24,622
02430A	911 Emergency		0	0		8	8	8	0	0	0
02443	Records Center (ISF)		0	0		0	0	0	0	0	2,408
02443A	Micrographics		0	0		15	15	15	0	0	0
02500	Electronics Equipment Rental		0	0		2	2	2	0	0	2,030
02511	Materials Management		0	0		14	14	14	0	0	21,388
02511A	Central Stores		0	0		0	0	0	0	0	0
02511B	Inventory Mgmt (Spec. Rev)		0	0		0	0	0	0	0	0
02511C	Procurement (Spec. Rev)		0	0		0	0	0	0	0	0
02512	Materials Distribution		0	0		8	8	8	0	0	2,308
02514A	Capital Parking		0	0		2	2	2	0	0	280
02514B	Commuter Vans		0	0		1	1	1	0	0	608
02514C	Motor Pool		0	0		17	17	17	0	0	23,459
02515	Minnesota Bookstore		0	0		22	22	22	0	0	5,737
02517	Print Buyer		0	0		0	0	0	0	0	0
02519	Postage Operations		0	0		0	0	0	0	0	254
02520	Printing		0	0		61	61	61	0	0	29,889
02525	State Building Code		0	0		0	0	0	0	972	0
	OTHER (Non-Allowable)		0	4,245,182		0	0	0	0	0	80
02140	OIL OVERCHARGE		0	0		2	2	2	0	0	2,719
02141	DEVELOPMENT DISABILITIES		0	759,479		10	10	10	0	0	40
02142	STAR		0	0		0	0	0	0	0	7
02202	PROPERTY MANAGEMENT		0	0		0	0	0	0	0	0
02213	PUBLIC BROADCASTING		0	0		0	0	0	0	0	0
02215	DISPUTE RESOLUTION		0	38,000		0	0	0	0	0	220
02220	MANAGEMENT ANALYSIS		0	0		29	29	29	0	0	0
02220B	OTHER		0	0		1	1	1	0	0	0
02303	GOV's RESIDENCE COUNCIL		0	0		1	1	1	0	0	403
02308	ENERGY CONSERVATION		0	0		0	0	0	0	0	47
02430B	Other		0	0		0	0	0	0	0	0
02444	DATA PRIVACY		0	0		0	0	0	0	0	0
01000	MILITARY AFFAIRS		0	8,501,979		0	327	0	0	0	0
04000	AGRICULTURE		0	2,255,963		0	441	0	0	0	0
07000	PUBLIC SAFETY		0	12,243,239		0	1,813	0	0	0	0
08000	OMBUDSMAN CORRECTIONS		0	0		0	7	0	0	0	0
09100	GAMING-ADMIN UNIT		0	0		0	0	0	0	0	0
09200	GAMBLING CONTROL		0	0		0	37	0	0	0	0
09300	PARI-MUTUAL RACING		0	0		0	14	0	0	0	0
09400	STATE LOTTERY		0	0		0	198	0	0	0	0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
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		Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans
		16.2 Office of the Attorney General	16.4 OAG Legal Services	17.2 State Auditor Single Audit	18.2 Bureau of Adm. Mgmt.	18.3 Admin Mgmt Commissioner Office	18.45 Admin Mgmt Employee Assistance	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"
Dept/Div	Name										
11000	EXAM BOARDS		0	0		0	0	0	0	0	0
11008	BARBERS		0	0		0	2	0	0	0	0
11010	ELECTRICITY		0	0		0	21	0	0	0	0
11018	MEDICAL EXAMINERS		0	0		0	25	0	0	0	0
11018	NURSING		0	31,982		0	23	0	0	0	0
11018	PHARMACY		0	0		0	7	0	0	0	0
11020	ARCHITECTS & ENGINEERING		0	0		0	7	0	0	0	0
11021	DENTISTRY		0	0		0	6	0	0	0	0
11050	BOXING		0	0		0	0	0	0	0	0
11104	CHIROPRACTORS		0	0		0	5	0	0	0	0
11118	PSYCHOLOGY		0	0		0	3	0	0	0	0
11118	OPTOMETRY		0	0		0	1	0	0	0	0
11133	NURSING HOME ADM		0	0		0	2	0	0	0	0
11200	SOCIAL WRK & MNTL HLTH		0	0		0	1	0	0	0	0
11210	SOCIAL WRK LIC BD		0	0		0	7	0	0	0	0
11220	MARR & FAMILY THERAPY BD		0	0		0	1	0	0	0	0
11230	UNLIC MNTL HLTH PROV BD		0	0		0	0	0	0	0	0
11310	ABSTRACTORS		0	0		0	0	0	0	0	0
11320	ACCOUNTANCY		0	0		0	4	0	0	0	0
11330	PODIATRY		0	0		0	0	0	0	0	0
11340	VETERINARY MEDICINE		0	0		0	1	0	0	0	0
11380	PEACE OFFICERS		0	20,286		0	0	0	0	0	0
12000	HEALTH		0	59,830,912		0	944	0	0	0	0
13000	COMMERCE		0	0		0	240	0	0	0	0
14000	ANIMAL HEALTH BD		0	272,758		0	38	0	0	0	0
17000	HUMAN RIGHTS		0	385,445		0	70	0	0	0	0
18000	INDIAN AFFAIRS		0	43,281		0	7	0	0	0	0
21000	JOBS & TRAINING		0	169,822,118		0	1,908	0	0	0	0
22000	TRADE & ECON DEV		0	30,982,429		0	228	0	0	0	0
25000	CENTER FOR ARTS ED.		0	0		0	54	0	0	0	0
26000	STATE UNIV SYSTEM		0	4,086,585		0	4,820	0	0	0	0
27000	COMMUNITY COLLEGE BD		0	5,143,995		0	2,491	0	0	0	0
28000	SENATE		0	0		0	0	0	0	0	0
29000	NATURAL RESOURCES		0	17,098,249		0	2,876	0	0	0	0
30000	PLANNING		0	73,857		0	54	0	0	0	0
31000	HOUSE OF REPRESENTATIVES		0	0		0	0	0	0	0	0
32000	POLLUTION CONTROL		0	17,748,058		0	752	0	0	0	0
33000	TRIAL COURTS		0	0		0	522	0	0	0	0
34000	HOUSING FINANCE		0	62,963,527		0	134	0	0	0	0
36000	EDUCATION-VO-TECH		0	16,827,861		0	121	0	0	0	0
37000	EDUCATION-CENTRAL OFFICE		0	190,847,563		0	368	0	0	0	0
37001	EDUCATION-FARIBAULT SCHOOLS		0	0		0	200	0	0	0	0
38000	INVESTMENT BOARD		0	0		0	25	0	0	0	0
38000	GOVERNORS OFFICE		0	0		0	50	0	0	0	0
40000	HISTORICAL SOCIETY		0	259,091		0	0	0	0	0	0
41000	WRKRS COMP CT OF APPEALS		0	0		0	20	0	0	0	0
42000	LABOR & INDUSTRY		0	2,862,435		0	359	0	0	0	0
43000	IRON RANGE RESOURCES		0	0		0	141	0	0	0	0
50000	ARTS BOARD		0	784,597		0	18	0	0	0	0
51000	LEGISLATIVE COMMISSIONS		0	7,000		0	0	0	0	0	0
52000	PUBLIC DEFENSE BOARD		0	86,050		0	38	0	0	0	0
53000	SECRETARY OF STATE		0	0		0	69	0	0	0	0
55000	HUMAN SERVICES-CENTRAL OFFICE		0	1,501,110,732		0	1,181	0	0	0	0
55000A	HUMAN SERVICES-INSTITUTIONS		0	103,498		0	5,195	0	0	0	0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
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		Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans
		16.2 Office of the Attorney General	16.4 OAG Legal Services	17.2 State Auditor Single Audit	18.2 Bureau of Admin. Mgmt.	18.3 Admin Mgmt Commissioner Office	18.45 Admin Mgmt Employee Assistance	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"
Dept/Div	Name										
58000	COURT OF APPEALS		0	0		0	89	0	0	0	0
60000	HIGHER ED COORD BD		0	1,743,784		0	88	0	0	0	0
61000	STATE AUDITOR		0	0		0	120	0	0	0	0
62000	STATE RETIREMENT		0	0		0	38	0	0	0	0
63000	PUBLIC EMPLOYEE RETIREMENT ASSN		0	0		0	88	0	0	0	0
65000	JUDICIAL		0	180,443		0	183	0	0	0	0
68000	MN MUNICIPAL BOARD		0	0		0	4	0	0	0	0
67000	REVENUE		0	0		0	1,135	0	0	0	0
69000	TAX COURT		0	0		0	7	0	0	0	0
69000	TEACHERS RETIREMENT		0	0		0	48	0	0	0	0
75000	VETERANS AFFAIRS		0	3,083,799		0	33	0	0	0	0
75000A	VETERANS HOME BD		0	0		0	505	0	0	0	0
77000	ZOO		0	32,500		0	174	0	0	0	0
78000	CORRECTIONS		0	3,318,817		0	2,288	0	0	0	0
79000	TRANSPORTATION		0	288,538,771		0	5,202	0	0	0	0
80000	PUBLIC SERVICE		0	489,253		0	131	0	0	0	0
81000	U OF M		0	0		0	0	0	0	0	0
82000	PUBLIC UTIL COMM		0	0		0	41	0	0	0	0
89000	MISC OTHER BOARDS		0	0		0	0	0	0	0	0
99010	ACADEMY OF SCIENCE		0	0		0	0	0	0	0	0
99025	MILITARY ORDER PURPLE HEART		0	0		0	0	0	0	0	0
99038	COUNCIL ON VO-TECH ED.		0	135,172		0	4	0	0	0	0
99041	HORTICULTURE		0	0		0	0	0	0	0	0
99042	PUBLIC EMPLOYEE REL BD		0	0		0	0	0	0	0	0
99050	CAPITOL AREA ARCH.		0	0		0	7	0	0	0	0
99100	WORLD TRADE CTR.		0	0		0	10	0	0	0	0
99150	REGIONAL TRANSIT BOARD		0	0		0	0	0	0	0	0
99200	HUMANITIES COMMISSION		0	0		0	0	0	0	0	0
99245	VOYAGEURS PARK		0	0		0	1	0	0	0	0
99270	AMATEUR SPORTS		0	0		0	8	0	0	0	0
99300	SENTENCING GUIDELINES		0	0		0	4	0	0	0	0
99420	MN/WIS BNDRY AREA		0	0		0	0	0	0	0	0
99430	UNIFORM LAWS COMB		0	0		0	0	0	0	0	0
99440	MENTAL HEALTH & RETARDATION OMBUDSM		0	0		0	19	0	0	0	0
99480	HAZARDOUS SUBSTANCES BOARD		0	0		0	2	0	0	0	0
99500	HEALTH CARE COMMISSION		0	0		0	0	0	0	0	0
99510	DISABILITY COUNCIL		0	0		0	9	0	0	0	0
99620	HIGHER ED FAC AUTH		0	0		0	3	0	0	0	0
99640	ETHICAL PRACTICES BOARD		0	0		0	6	0	0	0	0
99650	OFFICE OF WASTE MANAGEMENT		0	48,500		0	55	0	0	0	0
99690	HEARING EXAMINER		0	0		0	75	0	0	0	0
99700	SCIENCE MUSEUM		0	0		0	0	0	0	0	0
99710	COUNCIL ON BLACK MINNESOTANS		0	0		0	4	0	0	0	0
99750	COUNCIL ON SPANISH MINNESOTANS		0	0		0	4	0	0	0	0
99780	COUNCIL ON ASIAN MINNESOTANS		0	14,408		0	3	0	0	0	0
99780	SOIL & WATER RES		0	288,749		0	34	0	0	0	0
99800	FINANCE-DEBT SERVICE		0	500,613		0	0	0	0	0	0
99901	VETS OF FOREIGN WARS		0	0		0	0	0	0	0	0
99902	DISABLED AMERICAN VETS		0	0		0	0	0	0	0	0
99903	HUMANE SOCIETY		0	0		0	0	0	0	0	0
99906	FINANCE NON-OPERATING/ MN SAFETY COL		0	2,374,888		0	0	0	0	0	0
99908	COMMUNICATION IMPAIRED BD		0	0		0	1	0	0	0	0
99909	TRANSPORTATION REGULATION BOARD		0	0		0	9	0	0	0	0
99910	GREATER MINNESOTA CORPORATION		0	20,000		0	0	0	0	0	0
99998	COMPUTER TEST/TRAINING		0	0		0	14	0	0	0	0
99XXX	OTHER OTHER		271,183	0		0	0	0	0	0	0
Statewide Totals		22,138,137	507,083	2,391,385,848	4,349,121	848	37,299	848	0	15,806	151,437

Net Costs	Leases Processed	Net Costs	Telephone Charge	Cubic Feet	Record	Net Costs	Equip Assets in Inv	Encumbrance Tran	Postage Costs	Net Costs
19.2 Bureau of Property Mgmt	19.4 Property Management Leasing	20.2 Intertech Bureau	20.5 Intertech Telecom- munications	20.4 Intertech Records Center		22.2 Bureau of Operations Mgmt	23.4 Operations Materials Mgmt Inventory	23.5 Operations Materials Mgmt Procurement	22.4 Operations Materials Mgmt Central Mail	21.2 Bureau of Information Policy

First Stepdown		
1.2	02000	Equipment Use Charge
2.2	02001	DEPARTMENT OF ADMINISTRATION
2.3	02110	Commissioner
2.45	02111	Employee Assistance Program
2.4	02120	Personnel Services
2.5	02130	Fiscal Services
2.5A	02130A	Fiscal A 55% (Gen'L Fund)
2.5B	02130B	Fiscal B 45% (ISF)
2.7	02111A	Other
3.2		BUREAU OF PROPERTY MANAGEMENT
	02307	Plant Management (Gen'l Fund)
3.4	02320A	Leasing (Real Estate Mgt)
3.5	02320B	Other
4.2		BUREAU OF INTERTECHNOLOGIES GROUP
4.5	02410	Telecommunications (10 Fd)
	02412	STARIS (Gen'l Fund)
	02420	LMIC (Gen'l Fund)
4.4	02443	Records Center (Gen'l Fund)
4.6	02410	Other
6.2		BUREAU OF OPERATIONS MANAGEMENT
7.2	02511	Materials Management
7.4	02511B	Inventory Mgmt
7.5	02511C	Procurement
6.4	02518	Central Mail
7.8	02511D	Other - 10 Fund
5.2		BUREAU OF INFORMATION POLICY
5.4	02411A	Statewide Systems
	02411B	Other
8.2	10000	DEPARTMENT OF FINANCE
8.4	10000B	FINANCE - DEPT ADMN
9.2	10000C	FINANCE-BUDGETS
9.5	10000E	FINANCE- AGENCY CONTROLLERS
9.8	10000F	FINANCE-BUDGET SUPPORT
9.7	10000G	FINANCE-BUDGET GENL GOVT
10.2	10000H	FINANCE-ACCOUNTING
10.4	10000I	FINANCE-ACCOUNTING
10.5	10000J	FINANCE-ACCOUNTING GENL GOVT
11.2	10000K	FINANCE-OTHER
11.4	10000L	FINANCE-OTHER FINANCIAL RPTG
11.5	10000M	FINANCE-OTHER CENTRAL PAYROLL
11.6	10000N	FINANCE-OTHER SINGLE AUDIT
11.7	10000O	FINANCE-OTHER GENL GOVT
12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS
12.4	24000A	EMPLOYEE REL-PRSNL ADMN
	24000B	EMPLOYEE REL-ALL OTHER
13.2	45000	DEPARTMENT OF MEDIATION SERVICES
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES
13.5	45001	MEDIATION SVCS-OTHER
14.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR
14.4	49001	LEGIS AUDITS-FINANCIAL AUDITS
14.5	49002	LEGIS AUDITS-PROGRAM AUDITS
14.6	49003	LEGIS AUDITS-SINGLE AUDITS
14.7	49004	LEGIS AUDITS-GENERAL GOVT
15.2	64000	TREASURER'S OFFICE
15.5	64000A	TREASURER-TREASURY
15.6	64000B	TREASURER-OTHER
16.2	08000	OFFICE OF THE ATTORNEY GENERAL
16.4	08000A	ATTY GENL-LEGAL SERVICES
	08000B	ATTY GENL-HEALTH BOARDS
16.6	08000C	- OTHER
17.2	61000	FOR - SINGLE AUDIT

Dept/Div	Name
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Second Stepdown									
18.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT							
18.3	02110	Commissioner							
18.45	02111	Employee Assistance Program							
18.4	02120	Personnel Services							
18.5	02130	Fiscal Services							
	02130A	Fiscal A 55% (Gen'L Fund)							
	02130B	Fiscal B 45% (ISF)							
	02111A	Other							
19.2		BUREAU OF PROPERTY MANAGEMENT							
	02307	Plant Management (Gen'l Fund)	3,782,800						
19.4	02320A	Leasing (Real Estate Mgt)	277,828						
	02320B	Other	343,731	0					
20.2		BUREAU OF INTERTECHNOLOGIES GROUP		0					
20.5	02410	Telecommunications (10 Fd)		0	1,103,872				
	02412	STARIS (Gen'l Fund)		0	133,300	0			
	02420	LMIC (Gen'l Fund)		0	843,085	0			
20.4	02443	Records Center (Gen'l Fund)		0	83,889	0			
	02410	Other		0	0	0			
22.2		BUREAU OF OPERATIONS MANAGEMENT		3	32,811	1,434			
23.2	02511	Materials Management		0	0	0	0		
23.4	02511B	Inventory Mgmt		0	0	0	613,925		
23.5	02511C	Procurement		0	0	0	2,178,642	0	
22.4	02518	Central Mail		0	0	0	459,893	0	0
	02511D	Other - 10 Fund		0	0	0	585,739	0	0
21.2		BUREAU OF INFORMATION POLICY		2	8,708	28	48	18	2,227
21.4	02411A	Statewide Systems		0	0	0	0	0	0
	02411B	Other		0	0	0	0	0	0
24.2	10000	DEPARTMENT OF FINANCE		4	83,370	2,411	428	57	230,172
24.4	10000B	FINANCE - DEPT ADMIN		0	0	0	0	0	0
25.2	10000C	FINANCE - BUDGETS		0	0	0	0	0	0
	10000E	FINANCE - AGENCY CONTROLLERS		0	0	0	0	0	0
25.5	10000F	FINANCE - BUDGET SUPPORT		0	0	0	0	0	0
	10000G	FINANCE - BUDGET GENL GOVT		0	0	0	0	0	0
26.2	10000H	FINANCE - ACCOUNTING		0	0	0	0	0	0
26.4	10000I	FINANCE - ACCOUNTING		0	0	0	0	0	0
	10000J	FINANCE - ACCOUNTING GENL GOVT		0	0	0	0	0	0
27.2	10000K	FINANCE - OTHER		0	0	0	0	0	0
27.4	10000L	FINANCE - OTHER FINANCIAL RPTG		0	0	0	0	0	0
27.5	10000M	FINANCE - OTHER CENTRAL PAYROLL		0	0	0	0	0	0
27.8	10000N	FINANCE - OTHER SINGLE AUDIT		0	0	0	0	0	0
	10000O	FINANCE - OTHER GENL GOVT		0	0	0	0	0	0
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS		1	82,234	528	433	124	211,071
28.4	24000A	EMPLOYEE REL - PRBNL ADMN		0	0	0	0	0	0
	24000B	EMPLOYEE REL - ALL OTHER		0	0	0	0	0	0
29.2	45000	DEPARTMENT OF MEDIATION SERVICES		3	15,559	27	78	31	8,417
29.4	45000	MEDIATIONS SVCS - STATE AGENCIES		0	0	0	0	0	0
	45001	MEDIATION SVCS - OTHER		0	0	0	0	0	0
30.2	48000	OFFICE OF THE LEGISLATIVE AUDITOR		4	18,908	227	225	19	4,739
30.4	48001	LEGIS AUDITS - FINANCIAL AUDITS		0	0	0	0	0	0
30.5	48002	LEGIS AUDITS - PROGRAM AUDITS		0	0	0	0	0	0
30.5	48003	LEGIS AUDITS - SINGLE AUDITS		0	0	0	0	0	0
	48004	LEGIS AUDITS - GENERAL GOVT							
31.2	64000	TREASURER'S OFFICE							
31.4	64000A	TREASURER - TREASURY							
	64000B	TREASURER - OTHER							
32.2	08000	OFFICE OF THE ATTORNEY GENERAL							
	08000A	ATTY GENL - LEGAL SERVICES							
	08000B	ATTY GENL - HEALTH BOARDS							
	08000C	ATTY GENL - OTHER							

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

SECTION STATISTICS		Net Costs	Leases Processed	Net Costs	Telephone Charge	Cubic Feet Record	Net Costs	Equip Assets In Inv	Encumbrance Tran	Postage Costs	Net Costs
STATEWIDE COST ALLOCATION PLAN											
FISCAL YEAR ENDING 6/30/92											
Dept/Div	Name	19.2 Bureau of Property Mgmt	19.4 Property Management Leasing	20.2 Intertech Bureau	20.5 Intertech Telecom – munications	20.4 Intertech Records Center	22.2 Bureau of Operations Mgmt	23.4 Operations Materials Mgmt Inventory	23.5 Operations Materials Mgmt Procurement	22.4 Operations Materials Mgmt Central Mail	21.2 Bureau of Information Policy
User Agencies											
02000	Administration	0	0	0	0	0	0	0	0	0	0
02160	Volunteer Services	0	0	0	0	0	0	15	3	4,727	0
02211	Risk Management	0	0	0	0	0	0	7	57	0	0
02220A	Mgmt Analysis (Spec. Rev)	0	1	0	3,322	140	0	1	9	218	0
02305	Building Construction	0	0	0	19,735	0	0	88	48	12,187	0
02307	Plant Management (ISF)	0	0	0	41,528	0	0	565	174	748	0
02310	Building Fund Operations	0	0	0	0	0	0	4	1,524	0	0
02408	IISAC	0	0	0	0	0	0	6	0	0	0
02410	Computer Services	0	8	0	110,082	17	0	5,859	259	44,728	0
02412	STARIS (Spec. Rev)	0	3	0	738	0	0	0	13	12,424	0
02420	LMIC (Spec. Rev)	0	0	0	9,184	0	0	0	0	31	0
02430	Telecommunications (Spec. Rev)	0	0	0	64,850	0	0	31	9	0	0
02430A	911 Emergency	0	0	0	0	0	0	0	14	0	0
02443	Records Center (ISF)	0	0	0	321	0	0	0	28	530	0
02443A	Micrographics	0	5	0	0	2,301	0	41	0	0	0
02508	Electronics Equipment Rental	0	0	0	875	0	0	438	39	129	0
02511	Materials Management	0	1	0	1,399	0	0	18	8	2,565	0
02511A	Central Stores	0	0	0	0	0	0	0	0	0	0
02511B	Inventory Mgmt (Spec. Rev)	0	0	0	0	0	0	0	0	0	0
02511C	Procurement (Spec Rev.)	0	0	0	0	0	0	0	0	0	0
02512	Materials Distribution	0	0	0	4,808	35	0	20	4	3,667	0
02514A	Capital Parking	0	0	0	0	0	0	0	9	1,873	0
02514B	Commuter Vans	0	0	0	252	0	0	29	0	6	0
02514C	Motor Pool	0	1	0	4,531	0	0	1,371	237	499	0
02515	Minnesota Bookstore	0	1	0	20,087	0	0	88	15	63,512	0
02517	Print Buyer	0	0	0	0	0	0	0	0	0	0
02519	Postage Operations	0	0	0	0	0	0	27	5	0	0
02520	Printing	0	12	0	7,757	0	0	138	64	2,028	0
02525	State Building Code	0	0	0	0	0	0	40	13	0	0
	OTHER (Non-Allowable)	0	27	0	12,360	0	0	0	0	52	0
02140	OIL OVERCHARGE	0	0	0	0	0	0	0	82	0	0
02141	DEVELOPMENT DISABILITIES	0	0	0	0	0	0	0	1	12,768	0
02142	STAR	0	0	0	0	0	0	0	0	0	0
02202	PROPERTY MANAGEMENT	0	5	0	0	0	0	0	0	0	0
02213	PUBLIC BROADCASTING	0	0	0	0	0	0	0	0	0	0
02215	DISPUTE RESOLUTION	0	0	0	0	0	0	0	8	0	0
02220	MANAGEMENT ANALYSIS	0	0	0	0	0	0	37	0	0	0
02220B	OTHER	0	0	0	0	0	0	0	0	0	0
02303	GOV's RESIDENCE COUNCIL	0	0	0	0	0	0	0	5	0	0
02308	ENERGY CONSERVATION	0	0	0	0	0	0	29	3	0	0
02430B	Other	0	0	0	0	0	0	0	1	0	0
02444	DATA PRIVACY	0	0	0	0	0	0	0	0	0	0
01000	MILITARY AFFAIRS	0	5	0	317,787	1	0	488	78	13	0
04000	AGRICULTURE	0	14	0	250,753	438	0	1,422	788	129,985	0
07000	PUBLIC SAFETY	0	133	0	1,240,228	0	0	7,977	1,334	2,214,433	0
08000	OMBUDSMAN CORRECTIONS	0	0	0	1,578	5	0	8	8	438	0
09100	GAMING – ADMIN UNIT	0	0	0	21,937	0	0	0	0	0	0
09200	GAMBLING CONTROL	0	1	0	0	0	0	0	46	26,239	0
09300	PARI – MUTUAL RACING	0	0	0	15,863	0	0	109	57	0	0
09400	STATE LOTTERY	0	5	0	0	0	0	0	0	0	0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dept/Div	Name	Net Costs 19.2 Bureau of Property Mgmt	Leases Processed 19.4 Property Management Leasing	Net Costs 20.2 Intertech Bureau	Telephone Charge 20.5 Intertech Telecom- munications	Cubic Feet Record 20.4 Intertech Records Center	Net Costs 22.2 Bureau of Operations Mgmt	Equip Assets in Inv 23.4 Operations Materials Mgmt Inventory	Encumbrance Tran 23.5 Operations Materials Mgmt Procurement	Postage Costs 22.4 Operations Materials Mgmt Central Mail	Net Costs 21.2 Bureau of Information Policy
11000	EXAM BOARDS	0	0	0	0	0	0	0	0	0	0
11008	BARBERS	0	0	0	425	1	0	5	2	3,129	0
11010	ELECTRICITY	0	2	0	10,203	0	0	49	24	0	0
11015	MEDICAL EXAMINERS	0	2	0	10,937	0	0	86	28	19,379	0
11016	NURSING	0	2	0	8,656	81	0	26	11	41,175	0
11016	PHARMACY	0	2	0	3,224	0	0	13	3	0	0
11020	ARCHITECTS & ENGINEERING	0	0	0	2,545	0	0	14	6	8,502	0
11021	DENTISTRY	0	3	0	4,821	0	0	40	12	4,543	0
11050	BOXING	0	0	0	899	0	0	0	3	349	0
11104	CHIROPRACTORS	0	2	0	1,753	1	0	18	2	1,550	0
11118	PSYCHOLOGY	0	3	0	742	0	0	3	8	0	0
11119	OPTOMETRY	0	2	0	1,015	0	0	5	1	0	0
11133	NURSING HOME ADM	0	2	0	1,080	0	0	1	1	0	0
11200	SOCIAL WRK & MNTL HLTH	0	1	0	0	0	0	14	0	0	0
11210	SOCIAL WRK LIC BD	0	0	0	4,619	0	0	6	4	2,125	0
11220	MARR & FAMILY THERAPY BD	0	3	0	751	0	0	1	2	0	0
11230	UNLIC MNTL HLTH PROV BD	0	0	0	0	0	0	0	0	0	0
11310	ABSTRACTORS	0	0	0	0	0	0	0	1	391	0
11320	ACCOUNTANCY	0	0	0	1,653	0	0	13	13	13,622	0
11330	PODIATRY	0	0	0	51	0	0	1	0	0	0
11340	VETERINARY MEDICINE	0	2	0	848	0	0	2	1	0	0
11380	PEACE OFFICERS	0	0	0	3,894	0	0	35	21	6,730	0
12000	HEALTH	0	7	0	421,535	1,356	0	2,470	1,066	54,231	0
13000	COMMERCE	0	8	0	103,138	1,345	0	229	80	154,486	0
14000	ANIMAL HEALTH BD	0	0	0	27,043	0	0	28	9	25,281	0
17000	HUMAN RIGHTS	0	2	0	56,183	696	0	87	92	22,827	0
18000	INDIAN AFFAIRS	0	1	0	4,593	0	0	27	15	487	0
21000	JOB & TRAINING	0	70	0	1,230,825	2,437	0	8,433	2,569	14,123	0
22000	TRADE & ECON DEV	0	4	0	284,428	49	0	921	663	560,016	0
25000	CENTER FOR ARTS ED.	0	0	0	20,893	0	0	345	228	49,461	0
28000	STATE UNIV SYSTEM	0	19	0	2,127,345	27	0	27,311	4,578	86,144	0
27000	COMMUNITY COLLEGE BD	0	12	0	928,745	3	0	15,036	2,596	79,852	0
29000	SENATE	0	0	0	254,190	0	0	0	0	0	0
29000	NATURAL RESOURCES	0	55	0	1,498,307	402	0	14,744	2,770	688,504	0
30000	PLANNING	0	2	0	25,977	0	0	227	43	31,875	0
31000	HOUSE OF REPRESENTATIVES	0	0	0	388,065	1	0	0	0	0	0
32000	POLLUTION CONTROL	0	16	0	400,188	1,203	0	2,103	636	47,850	0
33000	TRIAL COURTS	0	0	0	148,233	0	0	290	36	374	0
34000	HOUSING FINANCE	0	2	0	95,498	1,413	0	359	79	79,285	0
36000	EDUCATION-VO-TECH	0	1	0	85,896	2	0	599	792	65,784	0
37000	EDUCATION-CENTRAL OFFICE	0	5	0	329,728	65	0	3,103	648	353,578	0
37001	EDUCATION-FARIBAULT SCHOOLS	0	3	0	0	0	0	0	62	0	0
38000	INVESTMENT BOARD	0	1	0	14,138	0	0	58	20	2,836	0
39000	GOVERNORS OFFICE	0	4	0	63,936	0	0	184	20	37,373	0
40000	HISTORICAL SOCIETY	0	0	0	0	0	0	0	17	0	0
41000	WRKRS COMP CT OF APPEALS	0	4	0	4,113	0	0	37	13	2,499	0
42000	LABOR & INDUSTRY	0	13	0	208,004	3,352	0	911	334	220,437	0
43000	IRON RANGE RESOURCES	0	1	0	88,623	0	0	867	399	0	0
50000	ARTS BOARD	0	0	0	9,670	9	0	21	313	8	0
51000	LEGISLATIVE COMMISSIONS	0	2	0	36,328	0	0	0	0	0	0
52000	PUBLIC DEFENSE BOARD	0	0	0	17,631	1,096	0	69	1	0	0
53000	SECRETARY OF STATE	0	2	0	140,967	79	0	543	36	140,017	0
55000	HUMAN SERVICES-CENTRAL OFFICE	0	53	0	1,812,412	3,026	0	10,144	1,439	1,508,977	0
55000A	HUMAN SERVICES-INSTITUTIONS	0	66	0	10,280	0	0	5,167	933	296	0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dept/Div	Name	Net Costs 19.2 Bureau of Property Mgmt	Leases Processed 19.4 Property Management Leasing	Net Costs 20.2 Intertech Bureau	Telephone ChargeCubic Feet Record 20.5 Intertech Telecom – munications	Net Costs 20.4 Intertech Records Center	Equip Assets in InvEncumbrance Tran 22.2 Bureau of Operations Mgmt	Postage Costs 23.4 Operations Materials Mgmt Inventory	23.5 Operations Materials Mgmt Procurement	22.4 Operations Materials Mgmt Central Mail	Net Costs 21.2 Bureau of Information Policy
58000	COURT OF APPEALS	0	0	0	27,407	0	0	157	8	20,423	0
60000	HIGHER ED COORD BD	0	2	0	59,619	12	0	159	97	103,442	0
61000	STATE AUDITOR	0	3	0	27,657	528	0	165	39	24,084	0
62000	STATE RETIREMENT	0	0	0	12,824	5	0	63	10	89,007	0
63000	PUBLIC EMPLOYEE RETIREMENT AS9N	0	0	0	38,288	64	0	190	27	285,382	0
65000	JUDICIAL	0	0	0	402,084	534	0	1,363	142	80,702	0
68000	MN MUNICIPAL BOARD	0	2	0	2,713	80	0	8	8	1,398	0
67000	REVENUE	0	13	0	718,988	552	0	4,082	418	1,228,187	0
69000	TAX COURT	0	1	0	2,408	0	0	27	20	8,571	0
69000	TEACHERS RETIREMENT	0	3	0	28,992	4	0	105	25	157,076	0
75000	VETERANS AFFAIRS	0	2	0	17,144	0	0	788	21	10,919	0
75000A	VETERANS HOME BD	0	5	0	53,355	0	0	0	98	2,187	0
77000	ZOO	0	9	0	83,942	0	0	829	64	0	0
78000	CORRECTIONS	0	35	0	942,820	347	0	7,002	2,211	47,552	0
79000	TRANSPORTATION	0	38	0	2,058,678	11	0	28,159	7,398	304,451	0
80000	PUBLIC SERVICE	0	8	0	64,860	380	0	489	472	21,204	0
81000	U OF M	0	0	0	0	0	0	0	0	0	0
82000	PUBLIC UTIL COMM	0	3	0	18,255	0	0	105	14	9,828	0
89000	MISC OTHER BOARDS	0	0	0	0	0	0	0	0	0	0
99010	ACADEMY OF SCIENCE	0	0	0	0	0	0	0	0	0	0
99025	MILITARY ORDER PURPLE HEART	0	0	0	0	0	0	0	0	0	0
99038	COUNCIL ON VO-TECH ED.	0	2	0	1,988	0	0	33	8	0	0
99041	HORTICULTURE	0	0	0	0	0	0	0	0	0	0
99042	PUBLIC EMPLOYEE REL BD	0	0	0	0	0	0	0	0	0	0
99050	CAPITOL AREA ARCH.	0	2	0	1,913	0	0	4	30	1,116	0
99100	WORLD TRADE CTR.	0	0	0	10,850	0	0	17	0	13,455	0
99150	REGIONAL TRANSIT BOARD	0	0	0	0	0	0	0	0	4,550	0
99200	HUMANITIES COMMISSION	0	0	0	0	0	0	0	0	0	0
99245	VOYAGEURS PARK	0	0	0	3,083	0	0	1	2	0	0
99270	AMATEUR SPORTS	0	0	0	3,145	0	0	80	19	0	0
99300	SENTENCING GUIDELINES	0	1	0	1,484	0	0	18	8	2,749	0
99420	MN/WS BNDRY AREA	0	0	0	0	0	0	0	0	0	0
99430	UNIFORM LAWS CM8N	0	0	0	0	0	0	0	0	0	0
99440	MENTAL HEALTH & RETARDATION OMBUDSM	0	0	0	8,984	0	0	51	8	4,487	0
99480	HAZARDOUS SUBSTANCES BOARD	0	0	0	458	0	0	4	1	0	0
99500	HEALTH CARE COMMISSION	0	0	0	0	0	0	0	0	0	0
99510	DISABILITY COUNCIL	0	0	0	10,827	0	0	27	8	9,201	0
99620	HIGHER ED FAC AUTH	0	0	0	0	0	0	2	0	0	0
99640	ETHICAL PRACTICES BOARD	0	3	0	2,131	18	0	18	4	9,583	0
99650	OFFICE OF WASTE MANAGEMENT	0	1	0	33,907	0	0	11	97	24,562	0
99690	HEARING EXAMINER	0	7	0	25,718	171	0	205	47	378	0
99700	SCIENCE MUSEUM	0	0	0	0	0	0	0	0	0	0
99710	COUNCIL ON BLACK MINNESOTANS	0	1	0	2,204	0	0	7	12	1,282	0
99750	COUNCIL ON SPANISH MINNESOTANS	0	2	0	5,609	0	0	17	11	2,837	0
99780	COUNCIL ON ASIAN MINNESOTANS	0	0	0	1,827	0	0	10	15	5,362	0
99780	SOIL & WATER RES	0	8	0	38,840	0	0	121	754	28,286	0
99800	FINANCE-DEBT SERVICE	0	0	0	0	0	0	0	0	0	0
99901	VETS OF FOREIGN WARS	0	0	0	0	0	0	0	0	0	0
99902	DISABLED AMERICAN VETS	0	0	0	0	0	0	0	0	0	0
99903	HUMANE SOCIETY	0	0	0	0	0	0	0	0	0	0
99908	FINANCE NON-OPERATING/ MN SAFETY COL	0	0	0	0	0	0	0	82	836	0
99908	COMMUNICATION IMPAIRED BD	0	0	0	228,731	0	0	54	11	23	0
99909	TRANSPORTATION REGULATION BOARD	0	0	0	3,222	0	0	9	2	0	0
99910	GREATER MINNESOTA CORPORATION	0	0	0	77,177	0	0	0	5	710	0
99998	COMPUTER TEST/TRAINING	0	0	0	0	0	0	0	2	0	0
99XXX	OTHER OTHER	0	42	0	0	0	0	42	0	0	0
Statewide Totals		4,404,459	803	2,173,906	18,000,984	28,827	3,838,199	156,890	38,198	9,797,686	1,299,113

Dept/Div _____ Name _____

1.2	02000	Equipment Use Charge
2.2	02001	DEPARTMENT OF ADMINISTRATION
2.3	02110	BUREAU OF ADMINISTRATIVE MANAGEMENT
2.45	02111	Commissioner
2.4	02120	Employee Assistance Program
2.5	02130	Personnel Services
2.5A	02130A	Fiscal A 50% (Gen'L Fund)
2.5B	02130B	Fiscal B 40% (ISF)
2.7	02111A	Other
3.2	02307	BUREAU OF PROPERTY MANAGEMENT
3.4	02320A	Plant Management (Gen'l Fund)
3.5	02320B	Leasing (Real Estate Mgt)
4.2	02320B	Other
4.5	02410	BUREAU OF INTERTECHNOLOGIES GROUP
	02412	Telecommunications (10 Fd)
	02420	STARB (Gen'l Fund)
	02443	LMIC (Gen'l Fund)
4.4	02443	Records Center (Gen'l Fund)
4.6	02410	Other
6.2	02511	BUREAU OF OPERATIONS MANAGEMENT
7.2	02511	Materials Management
7.4	02511B	Inventory Mgmt
7.5	02511C	Procurement
8.4	02511	Central Mail
7.8	02511D	Other - 10 Fund
5.2	02411A	BUREAU OF INFORMATION POLICY
5.4	02411A	Statewide Systems
	02411B	Other
6.2	10000	DEPARTMENT OF FINANCE
6.4	10000B	FINANCE - DEPT ADMIN
6.2	10000C	FINANCE - BUDGETS
6.5	10000E	FINANCE - AGENCY CONTROLLERS
6.8	10000F	FINANCE - BUDGET SUPPORT
6.7	10000G	FINANCE - BUDGET GENL GOVT
10.2	10000H	FINANCE - ACCOUNTING
10.4	10000I	FINANCE - ACCOUNTING
10.5	10000J	FINANCE - ACCOUNTING GENL GOVT
11.2	10000K	FINANCE - OTHER
11.4	10000L	FINANCE - OTHER FINANCIAL RPTG
11.5	10000M	FINANCE - OTHER CENTRAL PAYROLL
11.6	10000N	FINANCE - OTHER SINGLE AUDIT
11.7	10000O	FINANCE - OTHER GENL GOVT
12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS
12.4	24000A	EMPLOYEE REL - PRSNL ADMN
	24000B	EMPLOYEE REL - ALL OTHER
13.2	45000	DEPARTMENT OF MEDIATION SERVICES
13.4	45000	MEDIATIONS SVCS - STATE AGENCIES
13.5	45001	MEDIATION SVCS - OTHER
14.2	46000	OFFICE OF THE LEGISLATIVE AUDITOR
14.4	46001	LEGIS AUDITS - FINANCIAL AUDITS
14.5	46002	LEGIS AUDITS - PROGRAM AUDITS
14.6	46003	LEGIS AUDITS - SINGLE AUDITS
14.7	46004	LEGIS AUDITS - GENERAL GOVT
15.2	64000	TREASURER'S OFFICE
15.5	64000A	TREASURER - TREASURY
15.6	64000B	TREASURER - OTHER
16.2	06000	OFFICE OF THE ATTORNEY GENERAL
16.4	06000A	ATTY GENL - LEGAL SERVICES
	06000B	ATTY GENL - HEALTH BOARDS
	06000C	ATTY GENL - OTHER
17.2	61000	STATE AUDITOR - SINGLE AUDIT

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

		Computer Services	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.
		21.4	24.2	24.4	25.2	25.4	25.5	26.2	26.4	27.2	27.4
Dept/Div	Name	Info Policy Statewide Systems	Department of Finance	Finance Departmental Administration	Finance Budgets	Finance Agency Controllers	Finance Budget Support	Finance Accounting	Finance Accounting (subcenter)	Finance Other	Finance Financial Reporting
	Second Stepdown										
16.2	02000 BUREAU OF ADMINISTRATIVE MANAGEMENT										
16.3	02110 Commissioner										
16.45	02111 Employee Assistance Program										
16.4	02120 Personnel Services										
16.5	02130 Fiscal Services										
	02130A Fiscal A 85% (Gen'L Fund)										
	02130B Fiscal B 45% (ISF)										
	02111A Other										
19.2	02307 BUREAU OF PROPERTY MANAGEMENT										
	Plant Management (Gen'l Fund)										
19.4	02320A Leasing (Real Estate Mgt)										
	02320B Other										
20.2	02410 BUREAU OF INTERTECHNOLOGIES GROUP										
20.5	02412 Telecommunications (10 Fd)										
	STARS (Gen'l Fund)										
	LMIC (Gen'l Fund)										
20.4	02443 Records Center (Gen'l Fund)										
	02410 Other										
22.2	02511 BUREAU OF OPERATIONS MANAGEMENT										
	Materials Management										
23.4	02511B Inventory Mgmt										
23.5	02511C Procurement										
22.4	0251B Central Mail										
	02511D Other - 10 Fund										
21.2	02411A BUREAU OF INFORMATION POLICY										
21.4	Statewide Systems										
	02411B Other	0									
24.2	10000 DEPARTMENT OF FINANCE	789,111						0			
24.4	10000B FINANCE - DEPT ADMIN	0	1,105,959					0			
25.2	10000C FINANCE - BUDGETS	0	2,079,909	2,079,909				0			
	10000E FINANCE - AGENCY CONTROLLERS	0	0	0	1,051,897			0			
25.5	10000F FINANCE - BUDGET SUPPORT	0	0	0	667,543			0			
	10000G FINANCE - BUDGET GENL GOVT	0	0	0	340,486			0			
26.2	10000H FINANCE - ACCOUNTING	0	3,386,235	3,386,235				0			
26.4	10000I FINANCE - ACCOUNTING	0	0	0				2,743,270			
	10000J FINANCE - ACCOUNTING GENL GOVT	0	0	0				644,985			
27.2	10000K FINANCE - OTHER	0	1,755,231	1,755,231				0			
27.4	10000L FINANCE - OTHER FINANCIAL RPTG	0	0	0				0		85,022	
27.5	10000M FINANCE - OTHER CENTRAL PAYROLL	0	0	0				0		672,829	0
27.8	10000N FINANCE - OTHER SINGLE AUDIT	0	0	0				0		997,560	0
	10000O FINANCE - OTHER GENL GOVT	0	0	0				0		0	0
26.2	24000 DEPARTMENT OF EMPLOYEE RELATIONS	918,893				80,432	53		80,432		80,432
26.4	24000A EMPLOYEE REL - PRSNL ADMIN	0				0	0		0		0
	24000B EMPLOYEE REL - ALL OTHER	0				0	0		0		0
29.2	45000 DEPARTMENT OF MEDIATION SERVICES	10,903				1,534	4		1,534		1,534
29.4	45000 MEDIATIONS SVCS - STATE AGENCIES	0				0	0		0		0
	45001 MEDIATION SVCS - OTHER	0				0	0		0		0
30.2	49000 OFFICE OF THE LEGISLATIVE AUDITOR	50,920				2,065	5		2,065		2,065
30.4	49001 LEGIS AUDITS - FINANCIAL AUDITS	0				0	0		0		0
30.5	49002 LEGIS AUDITS - PROGRAM AUDITS	0				0	0		0		0
30.5	49003 LEGIS AUDITS - SINGLE AUDITS	0				0	0		0		0
	49004 LEGIS AUDITS - GENERAL GOVT	0				0	0		0		0
31.2	64000 TREASURER'S OFFICE					4,965	8		4,965		4,965
31.4	64000A TREASURER - TREASURY					0	0		0		0
	64000B TREASURER - OTHER					0	0		0		0
32.2	08000 OFFICE OF THE ATTORNEY GENERAL					20,393	98		20,393		20,393
	08000A ATTY GENL - LEGAL SERVICES					0	0		0		0
	08000B ATTY GENL - HEALTH BOARDS					0	0		0		0
	08000C ATTY GENL - OTHER					0	0		0		0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

		Computer Services	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.
		21.4 Info Policy Statewide Systems	24.2 Department of Finance	24.4 Finance Departmental Administration	25.2 Finance Budgets	25.4 Finance Agency Controllers	25.5 Finance Budget Support	26.2 Finance Accounting	26.4 Finance Accounting (subcenter)	27.2 Finance Other	27.4 Finance Financial Reporting
Dept/Div	Name										
User Agencies											
02000	Administration	0	0	0	0	0	0	0	0	0	0
02160	Volunteer Services	4	0	0	0	310	2	0	310	0	310
02211	Risk Management	1,740	0	0	0	1,769	6	0	1,769	0	1,769
02220A	Mgmt Analysis (Spec. Rev)	0	0	0	0	717	0	0	717	0	717
02305	Building Construction	1,345	0	0	0	1,301	12	0	1,301	0	1,301
02307	Plant Management (ISF)	2,823	0	0	0	14,182	14	0	14,182	0	14,182
02310	Building Fund Operations	0	0	0	0	6,997	2	0	6,997	0	6,997
02409	IIBAC	0	0	0	0	0	0	0	0	0	0
02410	Computer Services	3,388	0	0	0	17,674	58	0	17,674	0	17,674
02412	STARIS (Spec. Rev)	7,332	0	0	0	399	1	0	399	0	399
02420	LMIC (Spec. Rev)	0	0	0	0	1	0	0	1	0	1
02430	Telecommunications (Spec. Rev)	4,749	0	0	0	24,622	7	0	24,622	0	24,622
02430A	911 Emergency	0	0	0	0	0	0	0	0	0	0
02443	Records Center (ISF)	1,129	0	0	0	2,406	1	0	2,406	0	2,406
02443A	Micrographics	0	0	0	0	0	4	0	0	0	0
02509	Electronics Equipment Rental	0	0	0	0	2,030	1	0	2,030	0	2,030
02511	Materials Management	564	0	0	0	21,366	1	0	21,366	0	21,366
02511A	Central Stores	0	0	0	0	0	0	0	0	0	0
02511B	Inventory Mgmt (Spec. Rev)	0	0	0	0	0	0	0	0	0	0
02511C	Procurement (Spec. Rev.)	0	0	0	0	0	0	0	0	0	0
02512	Materials Distribution	33,737	0	0	0	2,308	9	0	2,308	0	2,308
02514A	Capital Parking	37	0	0	0	280	1	0	280	0	280
02514B	Commuter Vans	259	0	0	0	606	1	0	606	0	606
02514C	Motor Pool	18,245	0	0	0	23,459	3	0	23,459	0	23,459
02515	Minnesota Bookstore	41,021	0	0	0	5,737	4	0	5,737	0	5,737
02517	Print Buyer	0	0	0	0	0	0	0	0	0	0
02519	Postage Operations	0	0	0	0	254	2	0	254	0	254
02520	Printing	14,864	0	0	0	29,869	1	0	29,869	0	29,869
02525	State Building Code	4,216	0	0	0	972	2	0	972	0	972
	OTHER (Non-Allowable)	0	0	0	0	60	0	0	60	0	60
02140	OIL OVERCHARGE	2,109	0	0	0	2,719	18	0	2,719	0	2,719
02141	DEVELOPMENT DISABILITIES	0	0	0	0	40	0	0	40	0	40
02142	STAR	0	0	0	0	7	0	0	7	0	7
02202	PROPERTY MANAGEMENT	1,106	0	0	0	0	0	0	0	0	0
02213	PUBLIC BROADCASTING	0	0	0	0	0	0	0	0	0	0
02215	DISPUTE RESOLUTION	0	0	0	0	220	4	0	220	0	220
02220	MANAGEMENT ANALYSIS	0	0	0	0	0	5	0	0	0	0
02220B	OTHER	0	0	0	0	0	2	0	0	0	0
02303	GOV'S RESIDENCE COUNCIL	0	0	0	0	403	6	0	403	0	403
02308	ENERGY CONSERVATION	0	0	0	0	47	2	0	47	0	47
02430B	Other	0	0	0	0	0	0	0	0	0	0
02444	DATA PRIVACY	0	0	0	0	0	0	0	0	0	0
01000	MILITARY AFFAIRS	2,252	0	0	0	24,035	62	0	24,035	0	24,035
04000	AGRICULTURE	39,450	0	0	0	51,953	190	0	51,953	0	51,953
07000	PUBLIC SAFETY	2,896,104	0	0	0	558,670	359	0	558,670	0	558,670
08000	OMBUDSMAN CORRECTIONS	1,856	0	0	0	482	1	0	482	0	482
09100	GAMING-ADMIN UNIT	0	0	0	0	51	1	0	51	0	51
09200	GAMBLING CONTROL	712	0	0	0	2,942	3	0	2,942	0	2,942
09300	PARI-MUTUAL RACING	19,856	0	0	0	3,917	15	0	3,917	0	3,917
09400	STATE LOTTERY	0	0	0	0	1,401	1	0	1,401	0	1,401

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
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Dept/Div	Name	Computer Services	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.
		21.4 Info Policy Systems	24.2 Department of Finance	24.4 Finance Departmental Administration	25.2 Finance Budgets	25.4 Finance Agency Controllers	25.5 Finance Budget Support	26.2 Finance Accounting	26.4 Finance Accounting (subcenter)	27.2 Finance Other	27.4 Finance Financial Reporting
11000	EXAM BOARDS	0	0	0	0	0	0	0	0	0	0
11008	BARBERS	418	0	0	0	758	2	0	758	0	758
11010	ELECTRICITY	51,253	0	0	0	4,802	5	0	4,802	0	4,802
11015	MEDICAL EXAMINERS	59,845	0	0	0	5,988	4	0	5,988	0	5,988
11018	NURSING	30,331	0	0	0	8,184	6	0	8,184	0	8,184
11018	PHARMACY	82,109	0	0	0	2,282	3	0	2,282	0	2,282
11020	ARCHITECTS & ENGINEERING	27,101	0	0	0	2,400	2	0	2,400	0	2,400
11021	DENTISTRY	488	0	0	0	3,012	3	0	3,012	0	3,012
11050	BOXING	0	0	0	0	17	1	0	17	0	17
11104	CHIROPRACTORS	187	0	0	0	2,188	3	0	2,188	0	2,188
11118	PSYCHOLOGY	0	0	0	0	1,804	2	0	1,804	0	1,804
11119	OPTOMETRY	0	0	0	0	853	3	0	853	0	853
11133	NURSING HOME ADM	225	0	0	0	989	3	0	989	0	989
11200	SOCIAL WRK & MNTL HLTH	0	0	0	0	119	0	0	119	0	119
11210	SOCIAL WRK LIC BD	13,077	0	0	0	2,238	3	0	2,238	0	2,238
11220	MARR & FAMILY THERAPY BD	574	0	0	0	807	3	0	807	0	807
11230	UNLIC MNTL HLTH PROV BD	0	0	0	0	94	0	0	94	0	94
11310	ABSTRACTORS	0	0	0	0	141	2	0	141	0	141
11320	ACCOUNTANCY	19,852	0	0	0	2,078	2	0	2,078	0	2,078
11330	PODIATRY	0	0	0	0	378	2	0	378	0	378
11340	VETERINARY MEDICINE	117	0	0	0	728	3	0	728	0	728
11380	PEACE OFFICERS	439	0	0	0	2,082	4	0	2,082	0	2,082
12000	HEALTH	138,061	0	0	0	82,788	555	0	82,788	0	82,788
13000	COMMERCE	39,748	0	0	0	30,298	30	0	30,298	0	30,298
14000	ANIMAL HEALTH BD	22,188	0	0	0	4,958	14	0	4,958	0	4,958
17000	HUMAN RIGHTS	800	0	0	0	2,432	22	0	2,432	0	2,432
18000	INDIAN AFFAIRS	159	0	0	0	1,248	18	0	1,248	0	1,248
21000	JOBS & TRAINING	114,388	0	0	0	255,358	127	0	255,358	0	255,358
22000	TRADE & ECON DEV	9,218	0	0	0	38,839	204	0	38,839	0	38,839
25000	CENTER FOR ARTS ED.	891	0	0	0	7,856	7	0	7,856	0	7,856
28000	STATE UNIV SYSTEM	12,438	0	0	0	158,943	73	0	158,943	0	158,943
27000	COMMUNITY COLLEGE BD	5,574	0	0	0	145,584	87	0	145,584	0	145,584
28000	SENATE	10,204	0	0	0	1,343	3	0	1,343	0	1,343
29000	NATURAL RESOURCES	528,755	0	0	0	301,375	1,289	0	301,375	0	301,375
30000	PLANNING	2,560	0	0	0	5,054	33	0	5,054	0	5,054
31000	HOUSE OF REPRESENTATIVES	9,858	0	0	0	1,335	2	0	1,335	0	1,335
32000	POLLUTION CONTROL	67,042	0	0	0	54,538	375	0	54,538	0	54,538
33000	TRIAL COURTS	528	0	0	0	23,870	87	0	23,870	0	23,870
34000	HOUSING FINANCE	382,838	0	0	0	14,489	52	0	14,489	0	14,489
38000	EDUCATION-VO-TECH	82,783	0	0	0	23,889	208	0	23,889	0	23,889
37000	EDUCATION-CENTRAL OFFICE	104,333	0	0	0	80,741	473	0	80,741	0	80,741
37001	EDUCATION-FARBULT SCHOOLS	808	0	0	0	7,177	89	0	7,177	0	7,177
38000	INVESTMENT BOARD	0	0	0	0	2,257	30	0	2,257	0	2,257
39000	GOVERNORS OFFICE	8,239	0	0	0	5,118	12	0	5,118	0	5,118
40000	HISTORICAL SOCIETY	0	0	0	0	753	18	0	753	0	753
41000	WRKRS COMP CT OF APPEALS	980	0	0	0	588	2	0	588	0	588
42000	LABOR & INDUSTRY	17,430	0	0	0	52,787	141	0	52,787	0	52,787
43000	IRON RANGE RESOURCES	1,098	0	0	0	17,488	48	0	17,488	0	17,488
50000	ARTS BOARD	138	0	0	0	3,218	29	0	3,218	0	3,218
51000	LEGISLATIVE COMMISSIONS	839	0	0	0	3,572	25	0	3,572	0	3,572
52000	PUBLIC DEFENSE BOARD	1,099	0	0	0	2,509	23	0	2,509	0	2,509
53000	SECRETARY OF STATE	77,445	0	0	0	14,293	28	0	14,293	0	14,293
55000	HUMAN SERVICES-CENTRAL OFFICE	22,135,075	0	0	0	149,191	450	0	149,191	0	149,191
55000A	HUMAN SERVICES-INSTITUTIONS	7,633	0	0	0	93,844	341	0	93,844	0	93,844

ALLOCATION STATISTICS
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		Computer Services	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.
		21.4	24.2	24.4	25.2	25.4	25.5	26.2	26.4	27.2	27.4
		Info Policy	Department	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance
		Statewide	of	Departmental	Budgets	Agency	Budget	Accounting	Accounting	Other	Financial
		Systems	Finance	Administration		Controllers	Support		(subcenter)		Reporting
Dept/Div	Name										
58000	COURT OF APPEALS	10,170	0	0	0	1,005	3	0	1,005	0	1,005
60000	HIGHER ED COORD BD	13,445	0	0	0	12,802	45	0	12,802	0	12,802
61000	STATE AUDITOR	1,117	0	0	0	5,978	7	0	5,978	0	5,978
62000	STATE RETIREMENT	157,650	0	0	0	4,444	10	0	4,444	0	4,444
63000	PUBLIC EMPLOYEE RETIREMENT ASSN	0	0	0	0	5,777	6	0	5,777	0	5,777
65000	JUDICIAL	0	0	0	0	15,287	72	0	15,287	0	15,287
66000	MN MUNICIPAL BOARD	0	0	0	0	796	2	0	796	0	796
67000	REVENUE	3,401,888	0	0	0	56,726	291	0	56,726	0	56,726
68000	TAX COURT	61,104	0	0	0	739	2	0	739	0	739
69000	TEACHERS RETIREMENT	71,242	0	0	0	2,726	2	0	2,726	0	2,726
70000	VETERANS AFFAIRS	2,288	0	0	0	7,874	14	0	7,874	0	7,874
75000A	VETERANS HOME BD	1,800	0	0	0	26,179	96	0	26,179	0	26,179
77000	ZOO	917	0	0	0	25,940	144	0	25,940	0	25,940
78000	CORRECTIONS	146,402	0	0	0	156,849	766	0	156,849	0	156,849
79000	TRANSPORTATION	1,571,077	0	0	0	243,182	308	0	243,182	0	243,182
80000	PUBLIC SERVICE	2,478	0	0	0	11,366	42	0	11,366	0	11,366
81000	U OF M	0	0	0	0	426	29	0	426	0	426
82000	PUBLIC UTIL COMM	1,754	0	0	0	3,202	7	0	3,202	0	3,202
99000	MISC OTHER BOARDS	0	0	0	0	0	0	0	0	0	0
99010	ACADEMY OF SCIENCE	0	0	0	0	14	1	0	14	0	14
99025	MILITARY ORDER PURPLE HEART	0	0	0	0	4	1	0	4	0	4
99036	COUNCIL ON VO-TECH ED.	0	0	0	0	1,409	7	0	1,409	0	1,409
99041	HORTICULTURE	0	0	0	0	5	1	0	5	0	5
99042	PUBLIC EMPLOYEE REL BD	0	0	0	0	48	1	0	48	0	48
99050	CAPITOL AREA ARCH.	242	0	0	0	637	5	0	637	0	637
99100	WORLD TRADE CTR.	0	0	0	0	2,133	11	0	2,133	0	2,133
99150	REGIONAL TRANSIT BOARD	0	0	0	0	26	3	0	26	0	26
99200	HUMANITIES COMMISSION	0	0	0	0	8	1	0	8	0	8
99245	VOYAGEURS PARK	0	0	0	0	453	1	0	453	0	453
99270	AMATEUR SPORTS	0	0	0	0	835	2	0	835	0	835
99300	SENTENCING GUIDELINES	125	0	0	0	539	2	0	539	0	539
99420	MN/WIS BNDRY AREA	0	0	0	0	49	1	0	49	0	49
99430	UNIFORM LAWS CMSN	0	0	0	0	21	1	0	21	0	21
99440	MENTAL HEALTH & RETARDATION OMBUDSM	2,183	0	0	0	1,099	1	0	1,099	0	1,099
99480	HAZARDOUS SUBSTANCES BOARD	0	0	0	0	447	1	0	447	0	447
99500	HEALTH CARE COMMISSION	0	0	0	0	60	0	0	60	0	60
99510	DISABILITY COUNCIL	397	0	0	0	1,326	6	0	1,326	0	1,326
99620	HIGHER ED FAC AUTH	0	0	0	0	33	1	0	33	0	33
99640	ETHICAL PRACTICES BOARD	0	0	0	0	890	4	0	890	0	890
99650	OFFICE OF WASTE MANAGEMENT	7,277	0	0	0	5,496	37	0	5,496	0	5,496
99690	HEARING EXAMINER	546	0	0	0	5,403	7	0	5,403	0	5,403
99700	SCIENCE MUSEUM	0	0	0	0	22	2	0	22	0	22
99710	COUNCIL ON BLACK MINNESOTANS	300	0	0	0	781	10	0	781	0	781
99750	COUNCIL ON SPANISH MINNESOTANS	185	0	0	0	781	6	0	781	0	781
99780	COUNCIL ON ASIAN MINNESOTANS	298	0	0	0	848	9	0	848	0	848
99780	SOIL & WATER RES	731	0	0	0	6,079	21	0	6,079	0	6,079
99800	FINANCE-DEBT SERVICE	0	0	0	0	1,880	79	0	1,880	0	1,880
99901	VETS OF FOREIGN WARS	0	0	0	0	2	1	0	2	0	2
99902	DISABLED AMERICAN VETS	0	0	0	0	2	1	0	2	0	2
99903	HUMANE SOCIETY	0	0	0	0	7	1	0	7	0	7
99908	FINANCE NON-OPERATING/ MN SAFETY COL	0	0	0	0	22,217	36	0	22,217	0	22,217
99908	COMMUNICATION IMPAIRED BD	1,004	0	0	0	626	2	0	626	0	626
99908	TRANSPORTATION REGULATION BOARD	242	0	0	0	464	1	0	464	0	464
99910	GREATER MINNESOTA CORPORATION	526	0	0	0	5,445	18	0	5,445	0	5,445
99998	COMPUTER TEST/TRAINING	0	0	0	0	0	5	0	0	0	0
99999	OTHER OTHER	0	0	0	0	753	1	0	753	0	753
Statewide Totals		34,136,787	6,330,334	7,223,375	2,079,908	3,190,978	7,968	3,366,235	3,190,978	1,755,231	3,190,978

Payroll Transaction	Federal Cash Recd	Net Costs	Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Proram Audit Hour: Single Audit Hrs
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ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
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Payroll Transaction	Federal Cash Recs	Net Costs	Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hour	Single Audit Hrs
27.5 Finance Central Payroll	27.6 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration	29.2 Department of Mediation Services	29.4 Mediation State Agencies	30.2 Office of the Legislative Auditor	30.4 OLA Financial Audits	30.5 OLA Program Audits	30.6 OLA Single Audits
Dept/Div	Name								
	Second Stepdown								
18.2 02000	BUREAU OF ADMINISTRATIVE MANAGEMENT								
18.3 02110	Commissioner								
18.45 02111	Employee Assistance Program								
18.4 02120	Personnel Services								
18.5 02130	Fiscal Services								
02130A	Fiscal A 55% (Gen'l Fund)								
02130B	Fiscal B 45% (ISF)								
02111A	Other								
19.2	BUREAU OF PROPERTY MANAGEMENT								
02307	Plant Management (Gen'l Fund)								
19.4 02320A	Leasing (Real Estate Mgt)								
02320B	Other								
20.2	BUREAU OF INTERTECHNOLOGIES GROUP								
02410	Telecommunications (10 Fd)								
02412	STARIS (Gen'l Fund)								
02420	LMIC (Gen'l Fund)								
20.4 02443	Records Center (Gen'l Fund)								
02410	Other								
22.2	BUREAU OF OPERATIONS MANAGEMENT								
23.2 02511	Materials Management								
23.4 02511B	Inventory Mgmt								
23.5 02511C	Procurement								
22.4 02518	Central Mail								
02511D	Other - 10 Fund								
21.2	BUREAU OF INFORMATION POLICY								
21.4 02411A	Statewide Systems								
02411B	Other								
24.2 10000	DEPARTMENT OF FINANCE								
24.4 10000B	FINANCE - DEPT ADMN								
25.2 10000C	FINANCE - BUDGETS								
10000E	FINANCE - AGENCY CONTROLLERS								
25.5 10000F	FINANCE - BUDGET SUPPORT								
10000G	FINANCE - BUDGET GENL GOVT								
26.2 10000H	FINANCE - ACCOUNTING								
26.4 10000I	FINANCE - ACCOUNTING								
10000J	FINANCE - ACCOUNTING GENL GOVT								
27.2 10000K	FINANCE - OTHER								
27.4 10000L	FINANCE - OTHER FINANCIAL RPTG								
27.5 10000M	FINANCE - OTHER CENTRAL PAYROLL								
27.6 10000N	FINANCE - OTHER SINGLE AUDIT	0							
10000O	FINANCE - OTHER GENL GOVT	0	0						
28.2 24000	DEPARTMENT OF EMPLOYEE RELATIONS	45,532	0						
28.4 24000A	EMPLOYEE REL - PRSNL ADMN	0	0	6,084,144					
24000B	EMPLOYEE REL - ALL OTHER	0	0	204,845,247					
29.2 45000	DEPARTMENT OF MEDIATION SERVICES	4,501	0	22					
29.4 45000	MEDIATIONS SVCS - STATE AGENCIES	0	0	0	24,424				
45001	MEDIATION SVCS - OTHER	0	0	0	1,462,980	0			
30.2 49000	OFFICE OF THE LEGISLATIVE AUDITOR	17,159	0	67		67			
30.4 49001	LEGIS AUDITS - FINANCIAL AUDITS	0	0	0		0	1,596,882		
30.5 49002	LEGIS AUDITS - PROGRAM AUDITS	0	0	0		0	667,609	0	
30.5 49003	LEGIS AUDITS - SINGLE AUDITS	0	0	0		0	260,034	0	
49004	LEGIS AUDITS - GENERAL GOVT	0	0	0		0	814,746	0	0
31.2 64000	TREASURER'S OFFICE	2,745	0	12		12	1,410	0	0
31.4 64000A	TREASURER - TREASURY	0	0	0		0	0	0	0
64000B	TREASURER - OTHER	0	0	0		0	0	0	0
32.2 08000	OFFICE OF THE ATTORNEY GENERAL	83,256	609,947	365		365	0	50	0
08000A	ATTY GENL - LEGAL SERVICES	0	0	0		0	0	0	0
08000B	ATTY GENL - HEALTH BOARDS	0	0	0		0	0	0	0
08000C	ATTY GENL - OTHER	0	0	0		0	0	0	0

ALLOCATION STATISTICS
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		Payroll Transaction	Federal Cash Rec	Net Costs	Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs
		27.5 Finance Central Payroll	27.6 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration	29.2 Department of Mediation Services	29.4 Mediation State Agencies	30.2 Office of the Legislative Auditor	30.4 OLA Financial Audit	30.5 OLA Program Audit	30.6 OLA- Single Audit
Dep/Div	Name										
User Agencies											
02000	Administration	0	0	0	0	0	0	0	0	0	0
02180	Volunteer Services	299	0	0	1	0	1	0	0	0	0
02211	Risk Management	899	0	0	1	0	1	0	0	0	0
02220A	Mgmt Analysis (Spec. Rev)	3,558	0	0	12	0	12	0	0	0	0
02305	Building Construction	5,879	804,785	0	0	0	0	0	0	0	0
02307	Plant Management (ISF)	84,735	0	0	188	0	188	0	0	0	0
02310	Building Fund Operations	458	0	0	0	0	0	0	0	0	0
02409	IISAC	0	0	0	0	0	0	0	0	0	0
02410	Computer Services	73,248	0	0	233	0	233	0	0	0	0
02412	STAR8 (Spec. Rev)	1,217	0	0	5	0	5	0	0	0	0
02420	LMIC (Spec. Rev)	0	0	0	12	0	12	0	0	0	0
02430	Telecommunications (Spec. Rev)	1,880	0	0	0	0	0	0	0	0	0
02430A	911 Emergency	0	0	0	8	0	8	0	0	0	0
02443	Records Center (ISF)	4,329	0	0	0	0	0	0	0	0	0
02443A	Micrographics	0	0	0	15	0	15	0	0	0	0
02509	Electronics Equipment Rental	1,894	0	0	2	0	2	0	0	0	0
02511	Materials Management	5,308	0	0	14	0	14	0	0	0	0
02511A	Central Stores	0	0	0	0	0	0	0	0	0	0
02511B	Inventory Mgmt (Spec. Rev)	0	0	0	0	0	0	0	0	0	0
02511C	Procurement (Spec Rev.)	0	0	0	0	0	0	0	0	0	0
02512	Materials Distribution	3,880	0	0	8	0	8	0	0	0	0
02514A	Capital Parking	2,863	0	0	2	0	2	0	0	0	0
02514B	Commuter Vans	0	0	0	1	0	1	0	0	0	0
02514C	Motor Pool	5,379	0	0	17	0	17	0	0	0	0
02515	Minnesota Bookstore	8,308	0	0	22	0	22	0	0	0	0
02517	Print Buyer	0	0	0	0	0	0	0	0	0	0
02519	Postage Operations	4,348	0	0	0	0	0	0	0	0	0
02520	Printing	23,632	0	0	81	0	81	0	0	0	0
02525	State Building Code	0	0	0	0	0	0	0	0	0	0
	OTHER (Non-Allowable)	0	4,245,152	0	0	0	0	0	0	0	0
02140	OIL OVERCHARGE	0	0	0	2	0	2	0	0	0	0
02141	DEVELOPMENT DISABILITIES	0	759,479	0	10	0	10	0	0	0	0
02142	STAR	0	0	0	0	0	0	0	0	0	0
02202	PROPERTY MANAGEMENT	0	0	0	0	0	0	0	0	0	0
02213	PUBLIC BROADCASTING	0	0	0	0	0	0	0	0	0	0
02215	DISPUTE RESOLUTION	0	36,000	0	0	0	0	0	0	0	0
02220	MANAGEMENT ANALYSIS	0	0	0	29	0	29	0	0	0	0
02220B	OTHER	0	0	0	1	0	1	0	0	0	0
02303	GOV's RESIDENCE COUNCIL	0	0	0	1	0	1	0	0	0	0
02308	ENERGY CONSERVATION	0	0	0	0	0	0	0	0	0	0
02430B	Other	3,828	0	0	0	0	0	0	0	0	0
02444	DATA PRIVACY	0	0	0	0	0	0	0	0	0	0
01000	MILITARY AFFAIRS	108,813	8,501,879	0	327	0	327	0	259	0	275
04000	AGRICULTURE	121,533	2,255,883	0	441	0	441	0	863	0	0
07000	PUBLIC SAFETY	540,739	12,243,239	0	1,813	0	1,813	0	1,374	741	0
08000	OMBUDSMAN CORRECTIONS	1,703	0	0	7	0	7	0	110	0	0
09100	GAMING-ADMIN UNIT	11	0	0	0	0	0	0	20	0	0
09200	GAMBLING CONTROL	8,795	0	0	37	0	37	0	413	0	0
09300	PARI-MUTUAL RACING	2,499	0	0	14	0	14	0	382	0	0
09400	STATE LOTTERY	46,889	0	0	198	0	198	0	587	0	0

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		Payroll Transaction	Federal Cash Recs	Net Costs	Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs
Dept/Div	Name	27.5 Finance Central Payroll	27.6 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration	29.2 Department of Mediation Services	29.4 Mediation State Agencies	30.2 Office of the Legislative Auditor	30.4 OLA Financial Audits	30.5 OLA Program Audits	30.6 OLA Single Audits
11000	EXAM BOARDS	0	0	0	0	0	0	0	0	0	0
11008	BARBERS	487	0	0	2	0	2	0	0	0	0
11010	ELECTRICITY	5,108	0	0	21	0	21	0	365	0	0
11015	MEDICAL EXAMINERS	6,098	0	0	25	0	25	0	0	0	0
11018	NURSING	6,393	31,862	0	23	0	23	0	236	0	0
11018	PHARMACY	1,538	0	0	7	0	7	0	51	0	0
11020	ARCHITECTS & ENGINEERING	1,751	0	0	7	0	7	0	0	0	0
11021	DENTISTRY	1,845	0	0	8	0	8	0	62	0	0
11050	BOXING	480	0	0	0	0	0	0	0	0	0
11104	CHIROPRACTORS	1,284	0	0	5	0	5	0	21	0	0
11118	PSYCHOLOGY	858	0	0	3	0	3	0	125	0	0
11118	OPTOMETRY	273	0	0	1	0	1	0	10	0	0
11133	NURSING HOME ADM	470	0	0	2	0	2	0	82	0	0
11200	SOCIAL WRK & MNTL HLTH	81	0	0	1	0	1	0	180	0	0
11210	SOCIAL WRK LIC BD	2,108	0	0	7	0	7	0	0	0	0
11220	MARR & FAMILY THERAPY BD	468	0	0	1	0	1	0	0	0	0
11230	UNLIC MNTL HLTH PROV BD	18	0	0	0	0	0	0	0	0	0
11310	ABSTRACTORS	0	0	0	0	0	0	0	0	0	0
11320	ACCOUNTANCY	1,095	0	0	4	0	4	0	31	0	0
11330	PODIATRY	349	0	0	0	0	0	0	138	0	0
11340	VETERINARY MEDICINE	482	0	0	1	0	1	0	145	0	0
11380	PEACE OFFICERS	2,807	20,286	0	0	0	0	0	0	0	0
12000	HEALTH	238,027	59,830,912	0	944	0	944	0	440	100	332
13000	COMMERCE	57,113	0	0	240	0	240	0	899	232	0
14000	ANIMAL HEALTH BD	15,749	272,756	0	38	0	38	0	358	0	0
17000	HUMAN RIGHTS	18,426	395,445	0	70	0	70	0	246	0	0
18000	INDIAN AFFAIRS	2,232	43,281	0	7	0	7	0	188	0	0
21000	JOBS & TRAINING	515,599	189,822,118	0	1,908	0	1,908	0	2,082	0	1,845
22000	TRADE & ECON DEV	89,337	30,862,429	0	228	0	228	0	725	0	274
25000	CENTER FOR ARTS ED.	12,443	0	0	54	0	54	0	0	0	0
26000	STATE UNIV SYSTEM	1,028,480	4,088,585	0	4,820	0	4,820	0	2,556	1,771	1,082
27000	COMMUNITY COLLEGE BD	540,374	5,143,885	0	2,491	0	2,491	0	6,539	1,304	1,188
28000	SENATE	0	0	0	0	0	0	0	0	0	0
29000	NATURAL RESOURCES	1,432,707	17,098,249	0	2,878	0	2,878	0	1,739	0	247
30000	PLANNING	12,730	73,857	0	54	0	54	0	0	0	0
31000	HOUSE OF REPRESENTATIVES	0	0	0	0	0	0	0	0	0	0
32000	POLLUTION CONTROL	222,572	17,748,058	0	782	0	782	0	491	150	0
33000	TRIAL COURTS	73,538	0	0	522	0	522	0	0	0	0
34000	HOUSING FINANCE	59,099	62,883,527	0	134	0	134	0	823	0	0
36000	EDUCATION-VO-TECH	29,918	16,827,881	0	121	0	121	0	322	1,304	310
37000	EDUCATION-CENTRAL OFFICE	98,888	190,847,583	0	398	0	398	0	1,656	0	1,181
37001	EDUCATION-FARBAULT SCHOOLS	54,228	0	0	200	0	200	0	480	0	0
38000	INVESTMENT BOARD	6,075	0	0	25	0	25	0	2,877	0	0
38000	GOVERNORS OFFICE	10,237	0	0	50	0	50	0	0	0	0
40000	HISTORICAL SOCIETY	0	259,081	0	0	0	0	0	463	0	0
41000	WRKRS COMP CT OF APPEALS	4,879	0	0	20	0	20	0	0	0	0
42000	LABOR & INDUSTRY	108,219	2,882,435	0	359	0	359	0	648	0	13
43000	IRON RANGE RESOURCES	30,852	0	0	141	0	141	0	17	0	0
50000	ARTS BOARD	4,833	784,597	0	18	0	18	0	11	0	0
51000	LEGISLATIVE COMMISSIONS	0	7,000	0	0	0	0	0	0	18,229	0
52000	PUBLIC DEFENSE BOARD	6,425	86,050	0	38	0	38	0	0	1,104	0
53000	SECRETARY OF STATE	22,798	0	0	69	0	69	0	0	0	0
55000	HUMAN SERVICES-CENTRAL OFFICE	288,293	1,501,110,732	0	1,181	0	1,181	0	1,999	100	1,817
55000A	HUMAN SERVICES-INSTITUTIONS	1,805,163	103,498	0	5,185	0	5,185	0	1,934	0	0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

		Payroll Transaction	Federal Cash Recs	Net Costs	Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hour	Single Audit Hrs
		27.5 Finance Central Payroll	27.6 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration	29.2 Department of Mediation Services	29.4 Mediation State Agencies	30.2 Office of the Legislative Auditor	30.4 OLA Financial Audits	30.5 OLA Program Audits	30.6 OLA Single Audits
Dept/Div	Name										
58000	COURT OF APPEALS	16,946	0	0	69	0	69	0	0	0	0
60000	HIGHER ED COORD BD	44,127	1,743,784	0	66	0	66	0	0	50	0
61000	STATE AUDITOR	31,352	0	0	120	0	120	0	5	0	0
62000	STATE RETIREMENT	9,677	0	0	36	0	36	0	1,267	0	0
63000	PUBLIC EMPLOYEE RETIREMENT ASSN	16,786	0	0	66	0	66	0	676	0	0
65000	JUDICIAL	46,864	160,443	0	183	0	183	0	1,316	0	0
66000	MN MUNICIPAL BOARD	1,064	0	0	4	0	4	0	0	0	0
67000	REVENUE	291,246	0	0	1,135	0	1,135	0	2,373	0	0
68000	TAX COURT	1,500	0	0	7	0	7	0	0	0	0
69000	TEACHERS RETIREMENT	13,161	0	0	46	0	46	0	644	0	0
75000	VETERANS AFFAIRS	6,275	3,063,799	0	33	0	33	0	282	0	0
75000A	VETERANS HOME BD	149,352	0	0	505	0	505	0	0	0	0
77000	ZOO	54,043	32,500	0	174	0	174	0	0	0	0
78000	CORRECTIONS	645,366	3,316,617	0	2,266	0	2,266	0	1,190	0	0
79000	TRANSPORTATION	1,621,522	296,536,771	0	5,202	0	5,202	0	2,465	741	954
80000	PUBLIC SERVICE	34,772	499,253	0	131	0	131	0	695	0	0
81000	U OF M	0	0	0	0	0	0	0	146	0	0
82000	PUBLIC UTIL COMM	10,182	0	0	41	0	41	0	0	0	0
99000	MISC OTHER BOARDS	0	0	0	0	0	0	0	0	0	0
99010	ACADEMY OF SCIENCE	0	0	0	0	0	0	0	0	0	0
99025	MILITARY ORDER PURPLE HEART	0	0	0	0	0	0	0	0	0	0
99036	COUNCIL ON VO-TECH ED.	1,260	135,172	0	4	0	4	0	0	0	0
99041	HORTICULTURE	0	0	0	0	0	0	0	0	0	0
99042	PUBLIC EMPLOYEE REL BD	14	0	0	0	0	0	0	0	0	0
99050	CAPITOL AREA ARCH.	2,132	0	0	7	0	7	0	483	0	0
99100	WORLD TRADE CTR.	2,232	0	0	10	0	10	0	256	0	0
99150	REGIONAL TRANSIT BOARD	0	0	0	0	0	0	0	47	1,163	0
99200	HUMANITIES COMMISSION	0	0	0	0	0	0	0	0	0	0
99245	VOYAGEURS PARK	225	0	0	1	0	1	0	51	0	0
99270	AMATEUR SPORTS	1,730	0	0	8	0	8	0	226	0	0
99300	SENTENCING GUIDELINES	660	0	0	4	0	4	0	6	0	0
99420	MN/WIS BNDRY AREA	0	0	0	0	0	0	0	0	0	0
99430	UNIFORM LAWS CMGN	0	0	0	0	0	0	0	0	0	0
99440	MENTAL HEALTH & RETARDATION OMBUDSM	4,662	0	0	19	0	19	0	173	0	0
99460	HAZARDOUS SUBSTANCES BOARD	464	0	0	2	0	2	0	0	0	0
99500	HEALTH CARE COMMISSION	32	0	0	0	0	0	0	0	0	0
99510	DISABILITY COUNCIL	2,314	0	0	9	0	9	0	0	0	0
99620	HIGHER ED FAC AUTH	761	0	0	3	0	3	0	0	0	0
99640	ETHICAL PRACTICES BOARD	1,555	0	0	6	0	6	0	49	0	0
99650	OFFICE OF WASTE MANAGEMENT	12,197	48,500	0	55	0	55	0	0	0	0
99660	HEARING EXAMINER	16,628	0	0	75	0	75	0	276	50	0
99700	SCIENCE MUSEUM	0	0	0	0	0	0	0	0	0	0
99710	COUNCIL ON BLACK MINNESOTANS	660	0	0	4	0	4	0	276	0	0
99750	COUNCIL ON SPANISH MINNESOTANS	763	0	0	4	0	4	0	0	0	0
99760	COUNCIL ON ASIAN MINNESOTANS	744	14,406	0	3	0	3	0	0	0	0
99780	SOIL & WATER RES	6,859	266,749	0	34	0	34	0	0	0	0
99800	FINANCE-DEBT SERVICE	0	500,613	0	0	0	0	0	0	0	0
99901	VETS OF FOREIGN WARS	0	0	0	0	0	0	0	0	0	0
99902	DISABLED AMERICAN VETS	0	0	0	0	0	0	0	0	0	0
99903	HUMANE SOCIETY	0	0	0	0	0	0	0	0	0	0
99906	FINANCE NON-OPERATING/ MN SAFETY COL	112	2,374,666	0	0	0	0	0	0	0	0
99906	COMMUNICATION IMPAIRED BD	220	0	0	1	0	1	0	0	0	0
99909	TRANSPORTATION REGULATION BOARD	2,277	0	0	9	0	9	0	0	0	0
99910	GREATER MINNESOTA CORPORATION	0	20,000	0	0	0	0	0	0	0	0
99996	COMPUTER TEST/TRAINING	664	0	0	14	0	14	0	0	0	0
99XXX	OTHER OTHER	0	0	0	0	0	0	0	2,843	957	0
Statewide Totals		10,958,841	2,391,395,848	210,730,391	37,195	1,467,364	37,173	3,341,071	50,434	26,046	9,326

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
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			Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts
			31.2 State Treasurer's Office	31.4 Treasurer Treasury (subcenter)	32.2 Office of the Attorney General	32.4 OAG Legal Services	N/A State Auditor Single Audit
Dept/Div	Name						
1.2	First Stepdown						
	Equipment Use Charge						
02.000	DEPARTMENT OF ADMINISTRATION						
2.2	02001 BUREAU OF ADMINISTRATIVE MANAGEMENT						
2.3	02110 Commissioner						
2.45	02111 Employee Assistance Program						
2.4	02120 Personnel Services						
2.5	02130 Fiscal Services						
2.5A	02130A Fiscal A 55% (Gen'l Fund)						
2.5B	02130B Fiscal B 45% (ISF)						
2.7	02111A Other						
3.2	BUREAU OF PROPERTY MANAGEMENT						
	02307 Plant Management (Gen'l Fund)						
3.4	02320A Leasing (Real Estate Mgt)						
3.5	02320B Other						
4.2	BUREAU OF INTERTECHNOLOGIES GROUP						
4.5	02410 Telecommunications (10 Fd)						
	02412 STARIS (Gen'l Fund)						
	02420 LMIC (Gen'l Fund)						
4.4	02443 Records Center (Gen'l Fund)						
4.6	02410 Other						
6.2	BUREAU OF OPERATIONS MANAGEMENT						
7.2	02511 Materials Management						
7.4	02511B Inventory Mgmt						
7.5	02511C Procurement						
8.4	02518 Central Mail						
7.8	02511D Other - 10 Fund						
5.2	BUREAU OF INFORMATION POLICY						
5.4	02411A Statewide Systems						
	02411B Other						
8.2	10000 DEPARTMENT OF FINANCE						
8.4	10000B FINANCE - DEPT ADMN						
9.2	10000C FINANCE - BUDGETS						
9.5	10000E FINANCE - AGENCY CONTROLLERS						
9.6	10000F FINANCE - BUDGET SUPPORT						
9.7	10000G FINANCE - BUDGET GENL GOVT						
10.2	10000H FINANCE - ACCOUNTING						
10.4	10000I FINANCE - ACCOUNTING						
10.5	10000J FINANCE - ACCOUNTING GENL GOVT						
11.2	10000K FINANCE - OTHER						
11.4	10000L FINANCE - OTHER FINANCIAL RPTG						
11.5	10000M FINANCE - OTHER CENTRAL PAYROLL						
11.6	10000N FINANCE - OTHER SINGLE AUDIT						
11.7	10000O FINANCE - OTHER GENL GOVT						
12.2	24000 DEPARTMENT OF EMPLOYEE RELATIONS						
12.4	24000A EMPLOYEE REL - PRSNL ADMN						
	24000B EMPLOYEE REL - ALL OTHER						
13.2	45000 DEPARTMENT OF MEDIATION SERVICES						
13.4	45000 MEDIATIONS SVCS - STATE AGENCIES						
13.5	45001 MEDIATION SVCS - OTHER						
14.2	46000 OFFICE OF THE LEGISLATIVE AUDITOR						
14.4	46001 LEGIS AUDITS - FINANCIAL AUDITS						
14.5	46002 LEGIS AUDITS - PROGRAM AUDITS						
14.6	46003 LEGIS AUDITS - SINGLE AUDITS						
14.7	46004 LEGIS AUDITS - GENERAL GOVT						
15.2	64000 TREASURER'S OFFICE						
15.5	64000A TREASURER - TREASURY						
15.6	64000B TREASURER - OTHER						
16.2	06000 OFFICE OF THE ATTORNEY GENERAL						
16.4	06000A ATTY GENL - LEGAL SERVICES						
	06000B ATTY GENL - HEALTH BOARDS						
16.6	06000C ATTY GENL - OTHER						
17.2	61000 STATE AUDITOR - SINGLE AUDIT						

Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts
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Dept/Div	Name	31.2 State Treasurer's Office	31.4 Treasurer Treasury (subcenter)	32.2 Office of the Attorney General	32.4 OAG Legal Services	N/A State Auditor Single Audit
	Second Stepdown					
18.2	02000 BUREAU OF ADMINISTRATIVE MANAGEMENT					
18.3	02110 Commissioner					
18.45	02111 Employee Assistance Program					
18.4	02120 Personnel Services					
18.5	02130 Fiscal Services					
	02130A Fiscal A 55% (Gen'L Fund)					
	02130B Fiscal B 45% (RF)					
	02111A Other					
19.2	BUREAU OF PROPERTY MANAGEMENT					
	02307 Plant Management (Gen'l Fund)					
19.4	02320A Leasing (Real Estate Mgt)					
	02320B Other					
20.2	BUREAU OF INTERTECHNOLOGIES GROUP					
20.5	02410 Telecommunications (10 Fd)					
	02412 STARS (Gen'l Fund)					
	02420 LMIC (Gen'l Fund)					
20.4	02443 Records Center (Gen'l Fund)					
	02410 Other					
22.2	BUREAU OF OPERATIONS MANAGEMENT					
23.2	02511 Materials Management					
23.4	02511B Inventory Mgmt					
23.5	02511C Procurement					
22.4	0251B Central Mail					
	02511D Other - 10 Fund					
21.2	BUREAU OF INFORMATION POLICY					
21.4	02411A Statewide Systems					
	02411B Other					
24.2	10000 DEPARTMENT OF FINANCE					
24.4	10000B FINANCE - DEPT ADMN					
25.2	10000C FINANCE-BUDGETS					
	10000E FINANCE- AGENCY CONTROLLERS					
25.5	10000F FINANCE-BUDGET SUPPORT					
	10000G FINANCE-BUDGET GENL GOVT					
26.2	10000H FINANCE-ACCOUNTING					
26.4	10000I FINANCE-ACCOUNTING					
	10000J FINANCE-ACCOUNTING GENL GOVT					
27.2	10000K FINANCE-OTHER					
27.4	10000L FINANCE-OTHER FINANCIAL RPTG					
27.5	10000M FINANCE-OTHER CENTRAL PAYROLL					
27.6	10000N FINANCE-OTHER SINGLE AUDIT					
	10000O FINANCE-OTHER GENL GOVT					
28.2	24000 DEPARTMENT OF EMPLOYEE RELATIONS					
28.4	24000A EMPLOYEE REL-PRSNL ADMIN					
	24000B EMPLOYEE REL-ALL OTHER					
29.2	45000 DEPARTMENT OF MEDIATION SERVICES					
29.4	45000 MEDIATIONS SVCS-STATE AGENCIES					
	45001 MEDIATION SVCS-OTHER					
30.2	46000 OFFICE OF THE LEGISLATIVE AUDITOR					
30.4	46001 LEGIS AUDITS-FINANCIAL AUDITS					
30.5	46002 LEGIS AUDITS-PROGRAM AUDITS					
30.5	46003 LEGIS AUDITS-SINGLE AUDITS					
	46004 LEGIS AUDITS-GENERAL GOVT					
31.2	64000 TREASURER'S OFFICE					
31.4	64000A TREASURER-TREASURY	255,755				
	64000B TREASURER-OTHER	411,236	0			
32.2	08000 OFFICE OF THE ATTORNEY GENERAL		20,393			
	08000A ATTY GENL-LEGAL SERVICES		0	13,657,124		
	08000B ATTY GENL-HEALTH BOARDS		0	2,110		0
	08000C ATTY GENL-OTHER		0	8,478,903		0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

Dept/Div	Name	31.2 State Treasurer's Office	31.4 Treasurer Treasury (subcenter)	32.2 Office of the Attorney General	32.4 OAG Legal Services	N/A State Auditor Single Audit
	<u>User Agencies</u>					
02000	Administration	0	0	0	0	0
02180	Volunteer Services	0	310	0	0	0
02211	Risk Management	0	1,788	0	0	0
02220A	Mgmt Analysis (Spec. Rev)	0	717	0	0	0
02305	Building Construction	0	1,301	0	0	804,785
02307	Plant Management (ISF)	0	14,182	0	0	0
02310	Building Fund Operations	0	6,897	0	0	0
02409	IISAC	0	0	0	0	0
02410	Computer Services	0	17,874	0	0	0
02412	STARS (Spec. Rev)	0	388	0	0	0
02420	LMIC (Spec. Rev)	0	1	0	0	0
02430	Telecommunications (Spec. Rev)	0	24,822	0	0	0
02430A	911 Emergency	0	0	0	0	0
02443	Records Center (ISF)	0	2,408	0	0	0
02443A	Micrographics	0	0	0	0	0
02509	Electronics Equipment Rental	0	2,030	0	0	0
02511	Materials Management	0	21,388	0	0	0
02511A	Central Stores	0	0	0	0	0
02511B	Inventory Mgmt (Spec. Rev)	0	0	0	0	0
02511C	Procurement (Spec. Rev.)	0	0	0	0	0
02512	Materials Distribution	0	2,308	0	0	0
02514A	Capital Parking	0	280	0	0	0
02514B	Commuter Vans	0	808	0	0	0
02514C	Motor Pool	0	23,459	0	0	0
02515	Minnesota Bookstore	0	5,737	0	0	0
02517	Print Buyer	0	0	0	0	0
02519	Postage Operations	0	254	0	0	0
02520	Printing	0	29,888	0	0	0
02525	State Building Code	0	972	0	0	0
	OTHER (Non-Allowable)	0	60	0	0	4,245,152
02140	OIL OVERCHARGE	0	2,718	0	0	0
02141	DEVELOPMENT DISABILITIES	0	40	0	0	758,479
02142	STAR	0	7	0	0	0
02202	PROPERTY MANAGEMENT	0	0	0	0	0
02213	PUBLIC BROADCASTING	0	0	0	0	0
02215	DISPUTE RESOLUTION	0	220	0	0	38,000
02220	MANAGEMENT ANALYSIS	0	0	0	0	0
02220B	OTHER	0	0	0	0	0
02303	GOV's RESIDENCE COUNCIL	0	403	0	0	0
02308	ENERGY CONSERVATION	0	47	0	0	0
02430B	Other	0	0	0	0	0
02444	DATA PRIVACY	0	0	0	0	0
01000	MILITARY AFFAIRS	0	24,035	0	0	8,501,979
04000	AGRICULTURE	0	51,853	0	0	2,255,883
07000	PUBLIC SAFETY	0	588,708	0	0	12,243,238
08000	OMBUDSMAN CORRECTIONS	0	482	0	0	0
09100	GAMING - ADMIN UNIT	0	51	0	0	0
09200	GAMBLING CONTROL	0	2,842	0	0	0
09300	PARI-MUTUAL RACING	0	3,817	0	0	0
09400	STATE LOTTERY	0	1,401	0	0	0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

Dept/Div	Name	31.2 State Treasurer's Office	31.4 Treasurer Treasury (subcenter)	32.2 Office of the Attorney General	32.4 OAG Legal Services	N/A State Auditor Single Audit
11000	EXAM BOARDS	0	0	0	0	0
11006	BARBERS	0	758	0	0	0
11010	ELECTRICITY	0	4,802	0	0	0
11015	MEDICAL EXAMINERS	0	5,986	0	0	0
11018	NURSING	0	6,184	0	0	31,882
11018	PHARMACY	0	2,282	0	0	0
11020	ARCHITECTS & ENGINEERING	0	2,400	0	0	0
11021	DENTISTRY	0	3,012	0	0	0
11050	BOXING	0	17	0	0	0
11104	CHIROPRACTORS	0	2,186	0	0	0
11118	PSYCHOLOGY	0	1,604	0	0	0
11119	OPTOMETRY	0	653	0	0	0
11133	NURSING HOME ADM	0	969	0	0	0
11200	SOCIAL WRK & MNTL HLTH	0	119	0	0	0
11210	SOCIAL WRK LIC BD	0	2,238	0	0	0
11220	MARR & FAMILY THERAPY BD	0	807	0	0	0
11230	UNLIC MNTL HLTH PROV BD	0	94	0	0	0
11310	ABSTRACTORS	0	141	0	0	0
11320	ACCOUNTANCY	0	2,078	0	0	0
11330	PODIATRY	0	376	0	0	0
11340	VETERINARY MEDICINE	0	728	0	0	0
11380	PEACE OFFICERS	0	2,062	0	0	20,288
12000	HEALTH	0	92,766	0	0	59,830,912
13000	COMMERCE	0	30,296	0	0	0
14000	ANIMAL HEALTH BD	0	4,956	0	0	272,758
17000	HUMAN RIGHTS	0	2,432	0	0	365,445
19000	INDIAN AFFAIRS	0	1,248	0	0	43,261
21000	JOBS & TRAINING	0	261,569	0	0	189,622,118
22000	TRADE & ECON DEV	0	36,939	0	0	30,982,429
25000	CENTER FOR ARTS ED.	0	7,858	0	0	0
26000	STATE UNIV SYSTEM	0	156,943	0	0	4,086,585
27000	COMMUNITY COLLEGE BD	0	145,564	0	0	5,143,995
28000	SENATE	0	1,343	0	0	0
29000	NATURAL RESOURCES	0	339,184	0	0	17,098,249
30000	PLANNING	0	5,054	0	0	73,857
31000	HOUSE OF REPRESENTATIVES	0	1,335	0	0	0
32000	POLLUTION CONTROL	0	54,538	0	0	17,748,058
33000	TRIAL COURTS	0	23,670	0	0	0
34000	HOUSING FINANCE	0	14,469	0	0	62,983,527
36000	EDUCATION-VO-TECH	0	23,989	0	0	16,827,961
37000	EDUCATION-CENTRAL OFFICE	0	90,696	0	0	180,847,583
37001	EDUCATION-FARBULT SCHOOLS	0	7,177	0	0	0
38000	INVESTMENT BOARD	0	2,267	0	0	0
39000	GOVERNORS OFFICE	0	5,118	0	0	0
40000	HISTORICAL SOCIETY	0	753	0	0	259,091
41000	WRKRS COMP CT OF APPEALS	0	588	0	0	0
42000	LABOR & INDUSTRY	0	54,336	0	0	2,862,435
43000	IRON RANGE RESOURCES	0	17,486	0	0	0
50000	ARTS BOARD	0	3,216	0	0	764,597
51000	LEGISLATIVE COMMISSIONS	0	3,572	0	0	7,000
52000	PUBLIC DEFENSE BOARD	0	2,509	0	0	86,050
53000	SECRETARY OF STATE	0	14,293	0	0	0
55000	HUMAN SERVICES-CENTRAL OFFICE	0	364,628	0	0	1,501,110,732
55000A	HUMAN SERVICES-INSTITUTIONS	0	93,844	0	0	103,498

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

		Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts
		31.2 State Treasurer's Office	31.4 Treasurer Treasury (subcenter)	32.2 Office of the Attorney General	32.4 OAG Legal Services	N/A State Auditor Single Audit
Dept/Div	Name					
58000	COURT OF APPEALS	0	1,005	0	0	0
60000	HIGHER ED COORD BD	0	83,880	0	0	1,743,784
61000	STATE AUDITOR	0	5,978	0	0	0
62000	STATE RETIREMENT	0	85,349	0	0	0
63000	PUBLIC EMPLOYEE RETIREMENT ASSN	0	182,312	0	0	0
65000	JUDICIAL	0	15,267	0	0	180,443
66000	MN MUNICIPAL BOARD	0	798	0	0	0
67000	REVENUE	0	1,861,091	0	0	0
68000	TAX COURT	0	739	0	0	0
69000	TEACHERS RETIREMENT	0	132,880	0	0	0
75000	VETERANS AFFAIRS	0	7,674	0	0	3,063,799
75000A	VETERANS HOME BD	0	26,179	0	0	0
77000	ZOO	0	25,940	0	0	32,500
78000	CORRECTIONS	0	158,849	0	0	3,316,617
79000	TRANSPORTATION	0	244,238	0	0	268,536,771
80000	PUBLIC SERVICE	0	11,386	0	0	499,253
81000	U OF M	0	426	0	0	0
82000	PUBLIC UTIL COMM	0	3,202	0	0	0
89000	MISC OTHER BOARDS	0	0	0	0	0
99010	ACADEMY OF SCIENCE	0	14	0	0	0
99025	MILITARY ORDER PURPLE HEART	0	4	0	0	0
99036	COUNCIL ON VO-TECH ED.	0	1,408	0	0	135,172
99041	HORTICULTURE	0	5	0	0	0
99042	PUBLIC EMPLOYEE REL BD	0	48	0	0	0
99050	CAPITOL AREA ARCH.	0	837	0	0	0
99100	WORLD TRADE CTR.	0	2,133	0	0	0
99150	REGIONAL TRANSIT BOARD	0	26	0	0	0
99200	HUMANITIES COMMISSION	0	8	0	0	0
99245	VOYAGEURS PARK	0	453	0	0	0
99270	AMATEUR SPORTS	0	835	0	0	0
99300	SENTENCING GUIDELINES	0	539	0	0	0
99420	MN/WIS BNDRY AREA	0	49	0	0	0
99430	UNIFORM LAWS CMSN	0	21	0	0	0
99430	MENTAL HEALTH & RETARDATION OMBUDSM	0	1,099	0	0	0
99460	HAZARDOUS SUBSTANCES BOARD	0	447	0	0	0
99500	HEALTH CARE COMMISSION	0	60	0	0	0
99510	DISABILITY COUNCIL	0	1,328	0	0	0
99620	HIGHER ED FAC AUTH	0	33	0	0	0
99640	ETHICAL PRACTICES BOARD	0	890	0	0	0
99650	OFFICE OF WASTE MANAGEMENT	0	5,498	0	0	48,500
99680	HEARING EXAMINER	0	5,403	0	0	0
99700	SCIENCE MUSEUM	0	22	0	0	0
99710	COUNCIL ON BLACK MINNESOTANS	0	781	0	0	0
99750	COUNCIL ON SPANISH MINNESOTANS	0	781	0	0	0
99780	COUNCIL ON ASIAN MINNESOTANS	0	848	0	0	14,408
99780	SOIL & WATER RES	0	6,079	0	0	268,749
99800	FINANCE-DEBT SERVICE	0	1,880	0	0	500,613
99801	VETS OF FOREIGN WARS	0	2	0	0	0
99802	DISABLED AMERICAN VETS	0	2	0	0	0
99803	HUMANE SOCIETY	0	7	0	0	0
99806	FINANCE NON-OPERATING/ MN SAFETY COL	0	22,217	0	0	2,374,888
99806	COMMUNICATION IMPAIRED BD	0	826	0	0	0
99809	TRANSPORTATION REGULATION BOARD	0	464	0	0	0
99810	GREATER MINNESOTA CORPORATION	0	5,445	0	0	20,000
99898	COMPUTER TEST/TRAINING	0	0	0	0	0
99900X	OTHER OTHER	0	753	0	271,193	0
Statewide Totals		666,991	5,777,075	22,138,137	271,193	2,390,755,901

(F.Y. 1994 BUDGET)

SCHEDULE 1.0

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

An equipment use charge is allowable for plan purposes in lieu of depreciation. The state does not depreciate its equipment. 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, 1991. Equipment use charges are not included for units of Administration funded through revolving funds.

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

State of Minnesota
Summary of Allocated Costs
Budget Year 1994
First Stepdown

Schedule No. 1.1

	1.2 Equipment Use Charge
Equipment Use Charge (6.67% of Asset Inventory)	593,236
Direct Costs:	
Salaries	0
Services	0
Supplies	0
Equipment	0
Governor's Reduction	0
Grants/Other	0
Total Direct Expenditures	<u>0</u>
Less: Ineligible Costs	
Equipment	0
Grants	0
Subtotal Ineligible Costs	<u>0</u>
Net Eligible Direct Costs	593,236
Add: Allocated Costs	0
Distribution of Allocated Costs	0
Total Allocable Costs	593,236
Less: Disallowed Costs	0
Net Allocable Costs	593,236

(F.Y. 1994 BUDGET)

SCHEDULE 2.0

**STATE OF MINNESOTA
ADMINISTRATION - BUREAU OF 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 general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

The Administrative Management Bureau 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 employees for F.Y. 1992.

Employee Assistance provides assistance to employees with medical, psychiatric or other personal problems. Costs have been allocated based on each agencies actual positions for F.Y. 1992.

Costs of the department's fiscal services units have been allocated to units within the department based on their number of accounting transactions in F.Y. 1992 and ratio of staffing support between revolving and other accounts

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

State of Minnesota
Summary of Allocated Costs
Budget Year 1994
First Stepdown

Schedule No. 2.1

Administration

	<u>Bureau of Admin. Mgmt.</u>	<u>2.2 General Admin</u>	<u>2.3 Commissioner's Office</u>	<u>2.45 Employee Assistance</u>	<u>2.4 Personnel Office</u>	<u>2.5 Fiscal Services</u>	<u>2.7 Admin Mgmt Other</u>
Direct Costs:							
Salaries	1,716,000		409,000	351,000	287,000	669,000	0
Services	255,000		67,000	74,000	66,000	48,000	0
Supplies	31,000		13,000	5,000	4,000	9,000	0
Equipment	1,000		1,000	0	0	0	0
Governor's Reduction	0		0	0	0	0	0
Grants/Other	1,628,000						1,628,000
Total Direct Expenditures	3,631,000	0	490,000	430,000	357,000	726,000	1,628,000
Less: Ineligible Costs							
Equipment	1,000	0	1,000	0	0	0	0
Grants	1,628,000	0	0	0	0	0	1,628,000
Subtotal Ineligible Costs	1,629,000	0	1,000	0	0	0	1,628,000
Net Eligible Direct Costs	2,002,000	0	489,000	430,000	357,000	726,000	0
Add: Allocated Costs	0						
Equipment (6.67% of Assets)	51,359	51,359					
Sum of Allocated Costs	51,359	51,359					
Distribution of Allocated Costs	0	(51,359)	6,650	5,414	3,829	8,162	27,304
Total Allocable Costs	2,053,359	0	495,650	435,414	360,829	734,162	27,304
Less: Disallowed Costs	27,304		0	0	0	0	27,304
Net Allocable Costs	2,026,055	0	495,650	435,414	360,829	734,162	0

(F.Y. 1994 BUDGET)

SCHEDULE 3.0

**STATE OF MINNESOTA
ADMINISTRATION - BUREAU OF 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:

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

- 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 F.Y. 1992.

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 No. 3.1

Administration

	<u>Bureau of Property Mgmt</u>	<u>3.2 General Admin</u>	<u>Property Mgmt Plant Mgmt</u>	<u>3.4 Property Mgmt Leasing</u>	<u>3.5 Property Mgmt Other</u>
Direct Costs:					
Salaries	1,940,000			498,000	1,442,000
Services	479,000			317,000	162,000
Supplies	110,000			79,000	31,000
Equipment	0			0	0
Governor's Reduction	0			0	0
Grants/Other	0				
Total Direct Expenditures	2,529,000	0	0	894,000	1,635,000
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	2,529,000	0	0	894,000	1,635,000
Add: Allocated Costs	0				
Equipment (6.67% of Assets)	3,800	3,800			
Admin - Commissioner's Office	35,390	35,390			
Admin - Employee Assistance Program	697	697			
Admin - Personnel Services	24,871	24,871			
Fiscal A	16,601	16,601			
	0				
Sum of Allocated Costs	81,359	81,359			
Distribution of Allocated Costs	0	(81,359)	69,878	5,132	6,349
Total Allocable Costs	2,610,359	0	69,878	899,132	1,641,349
Less: Disallowed Costs	1,711,227		69,878	0	1,641,349
Net Allocable Costs	899,132	0	0	899,132	0

(F.Y. 1994 BUDGET)

SCHEDULE 4.0

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

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

- Records Management - the center provides for the storage and retrieval of state records, and disposal of records no longer required. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored as of June 30, 1992. Effective January 1, 1992 this activity was converted to an internal service fund.
- 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 F.Y. 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

The cost of other general fund activities have been disallowed as general government.

Ref.: FMC 74-4, Attachment B, paragraphs B.14, 10, and 9.

State of Minnesota
Summary of Allocated Costs
Budget Year 1994
First Stepdown

Schedule No. 4.1

Administration

	<u>Intertech Bureau</u>	<u>4.2 General Admin</u>	<u>4.4 Records Center</u>	<u>4.5 Intertech Telecomm</u>	<u>4.6 Intertech Other</u>
Direct Costs:					
Salaries	1,267,000		0	882,000	385,000
Services	1,353,000		0	247,000	1,106,000
Supplies	9,000		0	9,000	0
Equipment	1,035,000		0	33,000	1,002,000
Governor's Reduction	0		0	0	0
Grants/Other	0				
Total Direct Expenditures	3,664,000	0	0	1,171,000	2,493,000
Less: Ineligible Costs					
Equipment	1,035,000	0	0	33,000	1,002,000
Grants	0	0	0	0	0
Subtotal Ineligible Costs	1,035,000	0	0	33,000	1,002,000
Net Eligible Direct Costs	2,629,000	0	0	1,138,000	1,491,000
Add: Allocated Costs	0				
Equipment (6.67% of Assets)	131,119	131,119			
Admin - Commissioner's Office	23,168	23,168			
Admin - Employee Assistance Program	456	456			
Admin - Personnel Services	16,281	16,281			
Fiscal A	28,829	28,829			
Sum of Allocated Costs	199,853	199,853			
Distribution of Allocated Costs	0	(199,853)	8,611	101,482	89,760
Total Allocable Costs	2,828,853	0	8,611	1,239,482	1,580,760
Less: Disallowed Costs	1,580,760		0	0	1,580,760
Net Allocable Costs	1,248,093	0	8,611	1,239,482	0

(F.Y. 1994 BUDGET)

SCHEDULE 5.0

**STATE OF MINNESOTA
ADMINISTRATION - BUREAU OF INFORMATION POLICY
NATURE AND EXTENT OF SERVICES**

The Bureau of Information Policy is a service organization for state agencies which is allowable for plan purposes and is allocated as follows:

- **Statewide Systems** - this unit plans, promotes, and controls coordination of state information architectures, standards and guidelines, information needs, analysis techniques, contracts and training of state agency personnel on these issues. It ensures that state information management systems are developed in a consistent manner, state data is managed as a resource and compatible technology is used for systems. Allocation of costs is based on Computer Services usage for F.Y. 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

The cost of other general fund activities such as the Intergovernmental, Information System (IISAC) and Information Policy Services to local government units have been disallowed as general government.

Ref.: FMC 74-4, Attachment B, paragraph B.10 and paragraph C.1 and 5.

Schedule No. 5.1

Administration

	<u>Bureau of Information Policy</u>	<u>5.2 General Admin</u>	<u>5.4 Statewide Systems</u>	<u>5.5 IISAC Intergov't</u>
Direct Costs:				
Salaries	1,520,000		1,419,000	101,000
Services	556,000		538,000	18,000
Supplies	16,000		16,000	0
Equipment	374,000		374,000	0
Governor's Reduction	0		0	0
Grants/Other	0			
Total Direct Expenditures	2,466,000	0	2,347,000	119,000
Less: Ineligible Costs				
Equipment	374,000	0	374,000	0
Grants	0	0	0	0
Subtotal Ineligible Costs	374,000	0	374,000	0
Net Eligible Direct Costs	2,092,000	0	1,973,000	119,000
Add: Allocated Costs	0			
Equipment (6.67% of Assets)	9,524	9,524		
Admin - Commissioner's Office	13,154	13,154		
Admin - Employee Assistance Program	259	259		
Admin - Personnel Services	9,244	9,244		
Fiscal A	20,933	20,933		
Admin - Prop Mgmt - Leasing	2,159	2,159		
Admin - Telecommunications	586	586		
Admin - Records Center	8	8		
Admin - Inventory	83	83		
Admin - Procurement	1,480	1,480		
Admin - Central Mail	106	106		
Sum of Allocated Costs	57,536	57,536		
Distribution of Allocated Costs	0	(57,536)	47,848	9,688
Total Allocable Costs	2,149,536	0	2,020,848	128,688
Less: Disallowed Costs	128,688		0	128,688
Net Allocable Costs	2,020,848	0	2,020,848	0

(F.Y. 1994 BUDGET)

SCHEDULE 6.0

**STATE OF MINNESOTA
ADMINISTRATION - BUERAU OF OPERATIONS MANAGEMENT
NATURE AND EXTENT OF SERVICES**

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

- 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. 1992 postage charges.
- Procurement - costs of central purchasing have been allocated based on the number of encumbrance transactions (A44) processed in F.Y. 1992. Contract Management is included with Procurement.
- 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, 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

The cost of other general fund activities have been disallowed as general government.

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

Schedule No. 6.1

Administration

	<u>Bureau of Operations Mgmt</u>	<u>6.2 General Admin</u>	<u>7.4 Ops Mgmt Inventory</u>	<u>7.5 Ops Mgmt Procurement</u>	<u>6.4 Central Mail Operation</u>	<u>7.8 Ops Mgmt Gen'l Gov't</u>
Direct Costs:						
Salaries	4,408,000		153,560	2,271,440	305,000	1,678,000
Services	1,291,000		79,200	556,800	148,000	507,000
Supplies	417,000		8,800	247,200	4,000	157,000
Equipment	71,000		0	11,000	60,000	0
Governor's Reduction	0		0	0	0	0
Grants/Other	0					
Total Direct Expenditures	6,187,000	0	241,560	3,086,440	517,000	2,342,000
Less: Ineligible Costs						
Equipment	71,000		0	11,000	60,000	0
Grants	0		0	0	0	0
Subtotal Ineligible Costs	71,000		0	11,000	60,000	0
Net Eligible Direct Costs	6,116,000	0	241,560	3,075,440	457,000	2,342,000
Add: Allocated Costs	0					
Equipment (6.67% of Assets)	9,912	9,912				
Admin - Commissioner's Office	47,660	47,660				
Admin - Employee Assistance Program	939	939				
Admin - Personnel Services	33,493	33,493				
Fiscal A	62,346	62,346				
Admin - Prop Mgmt - Leasing	3,238	3,238				
Admin - Telecommunications	2,208	2,208				
Admin - Records Center	408	408				
Sum of Allocated Costs	160,204	160,204				
Distribution of Allocated Costs	0	(160,204)	25,638	90,899	19,206	24,461
Total Allocable Costs	6,276,204	0	267,198	3,166,339	476,206	2,366,461
Less: Disallowed Costs	2,366,461		0	0	0	2,366,461
Net Allocable Costs	3,909,743	0	267,198	3,166,339	476,206	0

(F.Y. 1994 BUDGET)

SCHEDULE 8.0

**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 net operating costs for F.Y. 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

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

State of Minnesota
Summary of Allocated Costs
Budget Year 1994
First Stepdown

Schedule No. 8.1

Finance

	<u>Department of Finance</u>	<u>8.2 General Admin</u>	<u>8.4 Department Administration</u>	<u>Allocated to Other Cost Centers</u>
Direct Costs:				
Salaries	657,000		657,000	
Services	561,000		561,000	
Supplies	74,000		74,000	
Equipment	10,000		10,000	
Governor's Reduction	0		0	
Grants/Other	0			
Total Direct Expenditures	1,302,000	0	1,302,000	0
Less: Ineligible Costs				
Equipment	10,000	0	10,000	0
Grants	0	0	0	0
Subtotal Ineligible Costs	10,000	0	10,000	0
Net Eligible Direct Costs	1,292,000	0	1,292,000	0
Add: Allocated Costs	0			
Equipment (6.67% of Assets)	65,706	65,706		
Admin - Employee Assistance Program	1,348	1,348		
Admin - Prop Mgmt - Leasing	4,318	4,318		
Admin - Telecommunications	5,610	5,610		
Admin - Records Center	686	686		
Admin - Inventory	723	723		
Admin - Procurement	4,687	4,687		
Admin - Central Mail	10,979	10,979		
Admin - Statewide Systems	45,216	45,216		
Sum of Allocated Costs	139,273	139,273		
Distribution of Allocated Costs	0	(139,273)	18,507	120,766
Total Allocable Costs	1,431,273	0	1,310,507	120,766
Less: Disallowed Costs	0		0	
Net Allocable Costs	1,431,273	0	1,310,507	120,766

(F.Y. 1994 BUDGET)

SCHEDULE 9.0

**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 executive budget officer 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 F.Y. 1992. Executive budget officers' salaries are allocated to state agencies based on accounting transactions.

A portion of the Executive Budget Officers duties includes policy and analysis which is considered general government and disallowed for plan purposes. The unit also performs certain functions relating to support of the state legislative process which have been disallowed as general government.

The Budget Support Unit prepares the budget document, 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. This unit is responsible for the preparation of the statewide cost allocation plan. These functions are allowable for plan purposes and have been allocated based on the number of allotment accounts (AIDs) in the state accounting system as of September, 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

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

Schedule No. 9.1

Finance

	<u>Finance Budgets</u>	<u>9.2 General Admin</u>	<u>9.5 Agency Controllers</u>	<u>9.6 Budget Support</u>	<u>9.7 Budgets - Gen'l Gov't</u>
Direct Costs:					
Salaries	1,914,000		932,240	598,560	383,200
Services	183,000		31,820	120,538	30,642
Supplies	37,000		0	30,547	6,453
Equipment	0		0	0	0
Governor's Reduction	0		0	0	0
Grants/Other	0				
Total Direct Expenditures	2,134,000	0	964,060	749,645	420,295
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	2,134,000	0	964,060	749,645	420,295
Add: Allocated Costs	0				
Department Of Finance	34,774	34,774			
Finance - Department Administration	377,349	377,349			
Sum of Allocated Costs	412,123	412,123			
Distribution of Allocated Costs	0	(412,123)	208,428	136,233	67,462
Total Allocable Costs	2,546,123	0	1,172,488	885,878	487,757
Less: Disallowed Costs	487,757		0	0	487,757
Net Allocable Costs	2,058,366	0	1,172,488	885,878	0

(F.Y. 1994 BUDGET)

SCHEDULE 10.0

**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 general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

The costs of the remaining functions have been allocated based on the number of accounting transactions processed for each department in F.Y. 1992.

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

Schedule No. 10.1

Finance

	<u>Finance Accounting</u>	<u>10.2 General Admin</u>	<u>10.4 Accounting</u>	<u>10.5 Accounting Gen'l Gov't</u>
Direct Costs:				
Salaries	4,173,000		3,937,364	235,636
Services	9,589,000		8,189,000	1,400,000
Supplies	400,000		400,000	0
Equipment	406,000		406,000	0
Governor's Reduction	0		0	0
Grants/Other				
Total Direct Expenditures	14,568,000	0	12,932,364	1,635,636
Less: Ineligible Costs				
Equipment	406,000	0	406,000	0
Grants	0	0	0	0
Subtotal Ineligible Costs	406,000	0	406,000	0
Net Eligible Direct Costs	14,162,000	0	12,526,364	1,635,636
Add: Allocated Costs	0			
Department Of Finance	56,647	56,647		
Finance – Department Administration	614,713	614,713		
Sum of Allocated Costs	671,360	671,360		
Distribution of Allocated Costs	0	(671,360)	543,564	127,796
Total Allocable Costs	14,833,360	0	13,069,928	1,763,432
Less: Disallowed Costs	11,763,432		10,000,000	1,763,432
Net Allocable Costs	3,069,928	0	3,069,928	0

(F.Y. 1994 BUDGET)

SCHEDULE 11.0

**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, beginning farmers administration and rural finance. 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 F.Y. 1992.

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 F.Y. 1992.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1992 payroll transactions processed.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

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, B.12 and 21. Circular A-102 Attachment P.

Schedule No. 11.1

Finance

	<u>Finance Other</u>	<u>11.2 General Admin</u>	<u>11.4 Financial Reporting</u>	<u>11.5 Central Payroll</u>	<u>11.6 Single Audit</u>
Direct Costs:					
Salaries	683,000		304,521	369,000	9,479
Services	313,000		12,608	300,000	392
Supplies	4,000		1,940	2,000	60
Equipment	12,000		4,849	7,000	151
Governor's Reduction	0		0	0	0
Grants/Other	0				
Total Direct Expenditures	1,012,000	0	323,917	678,000	10,083
Less: Ineligible Costs					
Equipment	12,000	0	4,849	7,000	151
Grants	0	0	0	0	0
Subtotal Ineligible Costs	12,000	0	4,849	7,000	151
Net Eligible Direct Costs	1,000,000	0	319,068	671,000	9,932
Add: Allocated Costs	0				
Department Of Finance	29,345	29,345			
Finance - Department Administration	318,444	318,444			
Sum of Allocated Costs	347,789	347,789			
Distribution of Allocated Costs	0	(347,789)	16,847	133,278	197,665
Total Allocable Costs	1,347,789	0	335,915	804,278	207,597
Less: Disallowed Costs	0		0	0	0
Net Allocable Costs	1,347,789	0	335,915	804,278	207,597

(F.Y. 1994 BUDGET)

SCHEDULE 12.0

**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, workers compensation benefits for state employees 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 positions for F.Y. 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

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

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

Schedule No. 12.1

Employee Relations

	<u>DOER Commissioner's Office</u>	<u>12.2 General Admin</u>	<u>12.4 Personnel Admin</u>	<u>12.9 Non-Allowable Other</u>
Direct Costs:				
Salaries	5,248,000	405,000	4,843,000	0
Services	29,781,000	2,000	1,442,000	28,337,000
Supplies	528,000		528,000	0
Equipment	0		0	0
Governor's Reduction	0		0	0
Grants/Other	0			
Total Direct Expenditures	35,557,000	407,000	6,813,000	28,337,000
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	35,557,000	407,000	6,813,000	28,337,000
Add: Allocated Costs	0			
Equipment (6.67% of Assets)	162,925	162,925		
Admin - Employee Assistance Program	2,084	2,084		
Admin - Prop Mgmt - Leasing	1,079	1,079		
Admin - Telecommunications	5,534	5,534		
Admin - Records Center	150	150		
Admin - Inventory	732	732		
Admin - Procurement	10,197	10,197		
Admin - Central Mail	10,068	10,068		
Admin - Statewide Systems	54,022	54,022		
Finance - Agency Controllers	29,180	29,180		
Finance - Budget Support	5,836	5,836		
Finance - Accounting Services	76,401	76,401		
Finance - Financial Reporting	8,360	8,360		
Finance - Central Payroll	3,310	3,310		
Sum of Allocated Costs	776,878	776,878		
Distribution of Allocated Costs	0	(776,878)	22,430	754,448
Total Allocable Costs	35,926,878	0	6,835,430	29,091,448
Less: Disallowed Costs	29,091,448		0	29,091,448
Net Allocable Costs	6,835,430	0	6,835,430	0

(F.Y. 1994 BUDGET)

SCHEDULE 13.0

**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 for F.Y. 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

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

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

Schedule No. 13.1

Mediation Services

	<u>Department of Mediation Services</u>	<u>13.2 General Admin</u>	<u>13.4 Representation & Mediation</u>	<u>13.5 Other</u>
Direct Costs:				
Salaries	1,037,000		18,355	1,018,645
Services	322,000		5,699	316,301
Supplies	18,000		319	17,681
Equipment	8,000		142	7,858
Governor's Reduction	0		0	0
Grants/Other	0			
Total Direct Expenditures	1,385,000	0	24,515	1,360,486
Less: Ineligible Costs				
Equipment	8,000	0	142	7,858
Grants	0	0	0	0
Subtotal Ineligible Costs	8,000	0	142	7,858
Net Eligible Direct Costs	1,377,000	0	24,373	1,352,627
Add: Allocated Costs	0			
Equipment (6.67% of Assets)	11,215	11,215		
Admin - Employee Assistance Program	248	248		
Admin - Prop Mgmt - Leasing	3,238	3,238		
Admin - Telecommunications	1,047	1,047		
Admin - Records Center	8	8		
Admin - Inventory	132	132		
Admin - Procurement	2,549	2,549		
Admin - Central Mail	401	401		
Admin - Statewide Systems	641	641		
Finance - Agency Controllers	557	557		
Finance - Budget Support	440	440		
Finance - Accounting Services	1,457	1,457		
Finance - Financial Reporting	159	159		
Finance - Central Payroll	327	327		
DOER - Personnel Administration	3,914	3,914		
Sum of Allocated Costs	26,333	26,333		
Distribution of Allocated Costs	0	(26,333)	432	25,901
Total Allocable Costs	1,403,333	0	24,805	1,378,528
Less: Disallowed Costs	1,378,528		0	1,378,528
Net Allocable Costs	24,805	0	24,805	0

**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 for F.Y. 1992. 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 for F.Y. 1992.

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 some of these audits. These will be included in the F.Y. 1992 actual plan when information is available on the actual program audits for F.Y. 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

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

Schedule No. 14.1

Legislative Audit

	<u>Office of the Legislative Auditor</u>	<u>14.2 General Admin</u>	<u>14.2 Administrative Costs</u>	<u>14.4 Financial Audits</u>	<u>14.6 Single Audits</u>	<u>OLA Gen'l Gov't</u>
Direct Costs:						
Salaries	2,580,000	441,000		299,246	1,839,754	
Services	375,000	375,000		0	0	
Supplies	49,000	49,000		0	0	
Equipment	65,000	65,000		0	0	
Governor's Reduction	0	0		0	0	
Grants/Other	0					
Total Direct Expenditures	3,069,000	930,000	0	299,246	1,839,754	0
Less: Ineligible Costs						
Equipment	65,000	65,000	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	65,000	65,000	0	0	0	0
Net Eligible Direct Costs	3,004,000	865,000	0	299,246	1,839,754	0
Add: Allocated Costs	0					
Equipment (6.67% of Assets)	30,534	30,534				
Admin - Employee Assistance Program	777	777				
Admin - Prop Mgmt - Leasing	4,318	4,318				
Admin - Telecommunications	1,138	1,138				
Admin - Records Center	65	65				
Admin - Inventory	380	380				
Admin - Procurement	1,562	1,562				
Admin - Central Mail	226	226				
Admin - Statewide Systems	2,994	2,994				
Finance - Agency Controllers	749	749				
Finance - Budget Support	551	551				
Finance - Accounting Services	1,962	1,962				
Finance - Financial Reporting	215	215				
Finance - Central Payroll	1,247	1,247				
DOER - Personnel Administration	12,260	12,260				
Mediation - State Agencies	44	44				
Sum of Allocated Costs	924,022	924,022				
Distribution of Allocated Costs	0	(924,022)		552,548	39,875	281,599
Total Allocable Costs	3,004,022	0		851,794	1,929,629	281,599
Less: Disallowed Costs	281,599		0	0	0	281,599
Net Allocable Costs	2,781,423	0	0	851,794	1,929,629	0

(F.Y. 1994 BUDGET)

SCHEDULE 15.0

**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.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

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

Ref.: FMC 74-4, Attachment B, paragraph B.12.

Schedule No. 15.1

Treasurer

	15.2 General Admin	15.5 Treasury (Salaries)	15.6 General Government
Direct Costs:			
Salaries	538,000	188,414	349,586
Services	632,000	221,375	410,625
Supplies	9,000	2,834	6,166
Equipment	46,000	16,405	29,595
Governor's Reduction	0	0	0
Grants/Other	0		
Total Direct Expenditures	1,225,000	0	429,029
			795,971
Less: Ineligible Costs			
Equipment	46,000	0	16,405
Grants	0	0	0
Subtotal Ineligible Costs	46,000	0	16,405
			29,595
Net Eligible Direct Costs	1,179,000	0	412,624
			766,376
Add: Allocated Costs	0		
Equipment (6.67% of Assets)	16,727	16,727	
Admin – Employee Assistance Program	135	135	
Admin – Prop Mgmt – Leasing	2,159	2,159	
Admin – Telecommunications	291	291	
Admin – Records Center	59	59	
Admin – Inventory	90	90	
Admin – Procurement	411	411	
Admin – Central Mail	63	63	
Admin – Statewide Systems	368	368	
Finance – Agency Controllers	1,801	301	
Finance – Budget Support	881	881	
Finance – Accounting Services	4,716	4,716	
Finance – Financial Reporting	516	516	
Finance – Central Payroll	200	200	
DOER – Personnel Administration	2,123	2,123	
Mediation – State Agencies	8	8	
OLA – Financial Audits	20,168	20,168	
Sum of Allocated Costs	50,716	50,716	
Distribution of Allocated Costs	0	(50,716)	19,447
			31,269
Total Allocable Costs	1,229,716	0	432,071
			797,645
Less: Disallowed Costs	797,645		0
			797,645
Net Allocable Costs	432,071	0	432,071
			0

(F.Y. 1994 BUDGET)

SCHEDULE 16.0

**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 F.Y. 1992 hours of attorney and paralegal staff time provided to central service agencies.

A separate appropriation was made for the Health Boards. This appropriation is disallowed and has not been allocated.

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 No. 16.1

Attorney General

	Office of the Attorney General	16.2 General Admin	16.4 Legal Services	16.5 General Government	16.6 Other
Direct Costs:					
Salaries	17,609,000	3,644,000	11,928,000	0	2,037,000
Services	3,957,000	875,000	2,189,000	223,000	670,000
Supplies	409,000	257,000	124,000	8,000	20,000
Equipment	107,000	15,000	77,000	9,000	6,000
Governor's Reduction	(998,000)	(246,449)	(736,518)	(9,838)	(5,195)
Grants/Other	0				
Total Direct Expenditures	21,084,000	4,544,551	13,581,482	230,162	2,727,805
Less: Ineligible Costs					
Equipment	107,000	15,000	77,000	9,000	6,000
Grants	0	0	0	0	0
Subtotal Ineligible Costs	107,000	15,000	77,000	9,000	6,000
Net Eligible Direct Costs	20,977,000	4,529,551	13,504,482	221,162	2,721,805
Add: Allocated Costs	0				
Equipment (6.67% of Assets)	100,417	100,417			
Admin - Employee Assistance Program	4,446	4,446			
Admin - Prop Mgmt - Leasing	26,985	26,985			
Admin - Telecommunications	14,731	14,731			
Admin - Records Center	857	857			
Admin - Inventory	809	809			
Admin - Procurement	14,309	14,309			
Admin - Central Mail	5,262	5,262			
Admin - Statewide Systems	2,074	2,074			
Finance - Agency Controllers	7,398	7,398			
Finance - Budget Support	10,791	10,791			
Finance - Accounting Services	19,371	19,371			
Finance - Financial Reporting	2,120	2,120			
Finance - Central Payroll	6,779	6,779			
Finance - Single Audit	53	53			
DOER - Personnel Administration	70,135	70,135			
Mediation - State Agencies	253	253			
Treasurer-Treasury	1,494	1,494			
Sum of Allocated Costs	4,817,835	4,817,835			
Distribution of Allocated Costs	0	(4,817,835)	2,972,146	459	1,845,230
Total Allocable Costs	21,265,284	0	16,476,628	221,621	4,567,035
Less: Disallowed Costs	4,788,197		0	221,162	4,567,035
Net Allocable Costs	16,477,087	0	16,476,628	459	0

(F.Y. 1994 BUDGET)

SCHEDULE 17.0

**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.

The State Auditor requires organization-wide audits of subrecipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts during F.Y. 1992.

Ref.: A-102, Attachment P.

State of Minnesota
Summary of Allocated Costs
Budget Year 1994
First Stepdown

Schedule No. 17.1

State Auditor

	State Auditor <u>Single Audits</u>	17.2 Single Audits <u> </u>
Direct Costs:		
Salaries	68,000	68,000
Services	5,000	5,000
Supplies	2,000	2,000
Equipment	0	0
Governor's Reduction	0	0
Grants/Other	0	0
Total Direct Expenditures	<u>75,000</u>	<u>75,000</u>
Less: Ineligible Costs		
Equipment	0	0
Grants	0	0
Subtotal Ineligible Costs	<u>0</u>	<u>0</u>
Net Eligible Direct Costs	75,000	75,000
Add: Allocated Costs	0	
Sum of Allocated Costs	<u>0</u>	<u>0</u>
Distribution of Allocated Costs	0	0
Total Allocable Costs	75,000	75,000
Less: Disallowed Costs	0	0
Net Allocable Costs	75,000	75,000

(F.Y. 1994 BUDGET)

SCHEDULE 18.0

**STATE OF MINNESOTA
ADMINISTRATION - BUREAU OF 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 allocation received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

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

State of Minnesota
Summary of Allocated Costs
Budget Year 1994
Second Stepdown

Schedule No. 18.1

Administration

	<u>Bureau of Admin. Mgmt.</u>	<u>18.2 General Admin</u>	<u>18.3 Commissioner's Office</u>	<u>18.45 Employee Assistance</u>	<u>18.4 Personnel Office</u>	<u>18.5 Fiscal Services</u>	<u>18.7 Admin Mgmt Other</u>
Direct Costs:							
Salaries	0						
Services	0						
Supplies	0						
Equipment	0						
Governor's Reduction	0						
Grants/Other	0						
Total Direct Expenditures	0	0	0	0	0	0	0
Less: Ineligible Costs							
Equipment	0	0	0	0	0	0	0
Grants	0	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0	0
Add: Allocated Costs	0						
<u>First Stepdown</u>	<u>0</u>						
Admin - Employee Assistance Program	351	351					
Admin - Personnel Services	12,505	12,505					
Fiscal A	92,534	92,534					
Admin - Prop Mgmt - Leasing	3,238	3,238					
Admin - Telecommunications	1,538	1,538					
Admin - Records Center	33	33					
Admin - Procurement	6,661	6,661					
Admin - Central Mail	365	365					
Admin - Statewide Systems	1,081	1,081					
Finance - Agency Controllers	1,705	1,705					
Finance - Budget Support	1,762	1,762					
Finance - Accounting Services	4,463	4,463					
Finance - Financial Reporting	488	488					
Finance - Central Payroll	1,332	1,332					
DOER - Personnel Administration	5,529	5,529					
Mediation - State Agencies	20	20					
OLA - Financial Audits	47,133	47,133					
OLA - Single Audits	22,684	22,684					
Treasurer-Treasury	344	344					
Direct Billed Attorney General Fees	(86,146)	(86,146)					
Sum of Allocated Costs	117,620	117,620					
Distribution of Allocated Costs	0	(117,620)	15,230	12,399	8,760	18,693	62,529
Total Allocable Costs	117,620	0	15,230	12,399	8,760	18,693	62,529
Schedule 7.4 Allocation			101	10	34	57	493
Non-Allocated Costs	63,022						63,022
Net Allocable Costs	55,293	0		12,409	8,803	18,750	0

(F.Y. 1994 BUDGET)

SCHEDULE 19.0

**STATE OF MINNESOTA
ADMINISTRATION - BUREAU OF 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 No. 19.1

Administration

	Bureau of Property Mgmt	19.2 General Admin	Property Mgmt Plant Mgmt	19.4 Property Mgmt Leasing	19.5 Property Mgmt Other
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Governor's Reduction	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs	0				
<u>First Stepdown</u>	0				
Admin - Telecommunications	935	935			
Admin - Procurement	329	329			
Admin - Central Mail	364	364			
Admin - Statewide Systems	398	398			
Finance - Agency Controllers	306	306			
Finance - Budget Support	330	330			
Finance - Accounting Services	801	801			
Finance - Financial Reporting	88	88			
Finance - Central Payroll	779	779			
DOER - Personnel Administration	10,996	10,996			
Mediation - State Agencies	40	40			
Treasurer-Treasury	62	62			
<u>Second Stepdown</u>	0				
Admin - Commissioner's Office	1,095	1,095			
Admin - Employee Assistance Program	20	20			
Admin - Personnel Services	629	629			
Fiscal A	550	550			
Sum of Allocated Costs	17,722	17,722			
Distribution of Allocated Costs	0	(17,722)	15,221	1,118	1,383
Total Allocable Costs	17,722	0	15,221	1,118	1,383
Schedule 7.4 Allocation				24	
Less: Disallowed Costs	16,584		15,221		1,363
Net Allocable Costs	1,162	0	0	1,142	20

(F.Y. 1994 BUDGET)

SCHEDULE 20.0

**STATE OF MINNESOTA
ADMINISTRATION - INTERTECHNOLOGY GROUP
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 No. 20.1

Administration

	<u>Intertech Bureau</u>	<u>20.2 General Admin</u>	<u>20.4 Records Center</u>	<u>20.5 Intertech Telecomm</u>	<u>20.6 Intertech Other</u>
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Governor's Reduction	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs	0				
<u>First Stepdown</u>	0				
Admin - Telecommunications	10,599	10,599			
Admin - Records Center	3	3			
Admin - Procurement	1,316	1,316			
Admin - Central Mail	336	336			
Admin - Statewide Systems	1,520	1,520			
Finance - Agency Controllers	531	531			
Finance - Budget Support	330	330			
Finance - Accounting Services	1,391	1,391			
Finance - Financial Reporting	152	152			
Finance - Central Payroll	797	797			
DOER - Personnel Administration	7,198	7,198			
Mediation - State Agencies	26	26			
Treasurer-Treasury	107	107			
<u>Second Stepdown</u>	0				
Admin - Commissioner's Office	717	717			
Admin - Employee Assistance Program	13	13			
Admin - Personnel Services	411	411			
Fiscal A	955	955			
Sum of Allocated Costs	26,402	26,402			
Distribution of Allocated Costs	0	(26,402)	1,138	13,406	11,858
Total Allocable Costs	26,402	0	1,138	13,406	11,858
Schedule 7.4 Allocation	467	0	12	397	58
Less: Disallowed Costs	11,916		0	0	11,916
Net Allocable Costs	14,953	0	1,150	13,803	0

(F.Y. 1994 BUDGET)

SCHEDULE 21.0

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

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

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

State of Minnesota
Summary of Allocated Costs
Budget Year 1994
Second Stepdown

Schedule No. 21.1

Administration

	<u>Bureau of Information Policy</u>	<u>21.2 General Admin</u>	<u>21.4 Statewide Systems</u>	<u>Other</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Governor's Reduction	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs	0			
<u>First Stepdown</u>	0			
Admin - Statewide Systems	566	566		
Finance - Agency Controllers	386	386		
Finance - Budget Support	220	220		
Finance - Accounting Services	1,010	1,010		
Finance - Financial Reporting	110	110		
Finance - Central Payroll	376	376		
DOER - Personnel Administration	4,087	4,087		
Mediation - State Agencies	15	15		
Treasurer - Treasury	78	78		
<u>Second Stepdown</u>	0			
Admin - Commissioner's Office	407	407		
Admin - Employee Assistance Program	7	7		
Admin - Personnel Services	234	234		
Fiscal A	694	694		
Admin - Prop Mgmt - Leasing	3	3		
Admin - Telecommunications	7	7		
Admin - Records Center	1	1		
Admin - Inventory	2	2		
Admin - Procurement	11	11		
Admin - Central Mail	1	1		
Sum of Allocated Costs	8,215	8,215		
Distribution of Allocated Costs	0	(8,215)	6,832	1,383
Total Allocable Costs	8,215	0	6,832	1,383
Less: Disallowed Costs	1,383			1,383
Net Allocable Costs	6,832	0	6,832	0

(F.Y. 1994 BUDGET)

SCHEDULE 22.0

**STATE OF MINNESOTA
ADMINISTRATION - BUREAU OF 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 No. 22.1

Administration

	<u>Bureau of Operations Mgmt</u>	<u>22.2 General Admin</u>	<u>22.4 Central Mail Operation</u>	<u>23.4 Ops Mgmt Inventory</u>	<u>23.5 Ops Mgmt Procurement</u>	<u>23.6 Ops Mgmt Gen'l Gov't</u>
Direct Costs:						
Salaries	0					
Services	0					
Supplies	0					
Equipment	0					
Governor's Reduction	0					
Grants/Other	0					
Total Direct Expenditures	0	0	0	0	0	0
Less: Ineligible Costs						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0
Add: Allocated Costs	0					
First Stepdown	0					
Admin - Inventory	30	30				
Admin - Procurement	2,138	2,138				
Admin - Central Mail	2,494	2,494				
Admin - Statewide Systems	7,809	7,809				
Finance - Agency Controllers	1,149	1,149				
Finance - Budget Support	1,982	1,982				
Finance - Accounting Services	3,007	3,007				
Finance - Financial Reporting	329	329				
Finance - Central Payroll	1,507	1,507				
DOER - Personnel Administration	14,808	14,808				
Mediation - State Agencies	54	54				
Treasurer-Treasury	23	23				
Second Stepdown	0					
Admin - Commissioner's Office	1,474	1,474				
Admin - Employee Assistance Program	27	27				
Admin - Personnel Services	846	846				
Fiscal A	2,066	2,066				
Admin - Prop Mgmt - Leasing	4	4				
Admin - Telecommunications	25	25				
Admin - Records Center	61	61				
Sum of Allocated Costs	39,833	39,833				
Distribution of Allocated Costs	0	(39,833)	4,775	6,375	22,601	6,082
Total Allocable Costs	39,833	0	4,775	6,375	22,601	6,082
Less: Disallowed Costs	0					
Net Allocable Costs	39,833	0	4,775	6,375	22,601	6,082

(F.Y. 1994 BUDGET)

SCHEDULE 24.0

**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 No. 24.1

Finance

	Department of Finance	24.2 General Admin	24.4 Department Administration	25.2 Budget Support	26.2 Finance Accounting	27.2 Finance Other
Direct Costs:						
Salaries	0					
Services	0					
Supplies	0					
Equipment	0					
Governor's Reduction	0					
Grants/Other	0					
Total Direct Expenditures	0	0	0	0	0	0
Less: Ineligible Costs						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0
Add: Allocated Costs	0					
<u>First Stepdown</u>	0					
Finance - Agency Controllers	10,772	10,772				
Finance - Budget Support	1,652	1,652				
Finance - Accounting Services	28,204	28,204				
Finance - Financial Reporting	3,086	3,086				
Finance - Central Payroll	2,822	2,822				
DOER - Personnel Administration	21,266	21,266				
Mediation - State Agencies	77	77				
OLA - Financial Audits	58,122	58,122				
OLA - Single Audits	34,613	34,613				
Treasurer - Treasury	2,175	2,175				
OAG - Legal Services	31,226	31,226				
<u>Second Stepdown</u>	0					
Admin - Employee Assistance Program	39	39				
Admin - Prop Mgmt - Leasing	6	6				
Admin - Telecommunications	64	64				
Admin - Records Center	103	103				
Admin - Inventory	17	17				
Admin - Procurement	34	34				
Admin - Central Mail	112	112				
Admin - Statewide Systems	154	154				
Direct Billed Attorney General Fees	(21,413)	(21,413)				
Sum of Allocated Costs	173,131	173,131				
Distribution of Allocated Costs	(1)	(173,131)	23,006	43,227	70,418	36,479
Total Allocable Costs	173,130	0	23,006	43,227	70,418	36,479
Schedule 24.4 Allocation	(1)		(23,006)	6,624	10,791	5,590
Less: Disallowed Costs	0					
Net Allocable Costs	173,129	0	0	49,851	81,209	42,069

(F.Y. 1994 BUDGET)

SCHEDULE 25.0

**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 No. 25.1

Finance

	<u>Finance Budgets</u>	<u>25.2 General Admin</u>	<u>25.4 Agency Controllers</u>	<u>25.5 Budget Support</u>	<u>Budget Gen'l Gov't</u>
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Governor's Reduction	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs	0				
First Stepdown	0				
Second Stepdown	0				
Department Of Finance	43,227	43,227			
Finance - Department Administration	6,624	6,624			
Sum of Allocated Costs	49,851	49,851			
Distribution of Allocated Costs	0	(49,851)	25,212	16,479	8,160
Total Allocable Costs	49,851	0	25,212	16,479	8,160
Less: Disallowed Costs	8,160				8,160
Net Allocable Costs	41,691	0	25,212	16,479	0

(F.Y. 1994 BUDGET)

SCHEDULE 26.0

**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.

State of Minnesota
Summary of Allocated Costs
Budget Year 1994
Second Stepdown

Schedule No. 26.1

Finance

	<u>Finance Accounting</u>	<u>26.2 General Admin</u>	<u>26.4 Accounting</u>	<u>Accounting Gen'l Gov't</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Governor's Reduction	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs	0			
<u>First Stepdown</u>	0			
<u>Second Stepdown</u>	0			
Department Of Finance	70,418	70,418		
Finance – Department Administration	10,791	10,791		
Sum of Allocated Costs	81,209	81,209		
Distribution of Allocated Costs	0	(81,209)	65,751	15,458
Total Allocable Costs	81,209	0	65,751	15,458
Less: Disallowed Costs	15,458			15,458
Net Allocable Costs	65,751	0	65,751	0

(F.Y. 1994 BUDGET)

SCHEDULE 27.0

**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 No. 27.1

Finance

	<u>Finance Other</u>	<u>27.2 General Admin</u>	<u>27.4 Financial Reporting</u>	<u>27.5 Central Payroll</u>	<u>27.6 Single Audit</u>
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Governor's Reduction	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs	0				
First Stepdown	0				
Second Stepdown	0				
Department Of Finance	36,479	36,479			
Finance - Department Administration	5,590	5,590			
Sum of Allocated Costs	42,069	42,069			
Distribution of Allocated Costs	0	(42,069)	2,038	16,121	23,910
Total Allocable Costs	42,069	0	2,038	16,121	23,910
Less: Disallowed Costs	0				
Net Allocable Costs	42,069	0	2,038	16,121	23,910

(F.Y. 1994 BUDGET)

SCHEDULE 28.0

**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 No. 28.1

Employee Relations

	<u>DOER Commissioner's Office</u>	<u>28.2 General Admin</u>	<u>28.4 Personnel Admin</u>	<u>Other</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Governor's Reduction	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs	0			
<u>First Stepdown</u>	0			
Mediation – State Agencies	119	119		
OLA – Financial Audits	20,340	20,340		
OLA – Single Audits	17,795	17,795		
Treasurer–Treasury	5,891	5,891		
OAG – Legal Services	32,837	32,837		
<u>Second Stepdown</u>	0			
Admin – Employee Assistance Program	60	60		
Admin – Prop Mgmt – Leasing	1	1		
Admin – Telecommunications	63	63		
Admin – Records Center	22	22		
Admin – Inventory	18	18		
Admin – Procurement	73	73		
Admin – Central Mail	103	103		
Admin – Statewide Systems	184	184		
Finance – Agency Controllers	635	635		
Finance – Budget Support	109	109		
Finance – Accounting Services	1,657	1,657		
Finance – Financial Reporting	51	51		
Finance – Central Payroll	67	67		
Direct Billed Attorney General Fees	(27,806)	(27,806)		
Sum of Allocated Costs	52,219	52,219		
Distribution of Allocated Costs	0	(52,219)	1,508	50,711
Total Allocable Costs	52,219	0	1,508	50,711
Less: Disallowed Costs	50,711			50,711
Net Allocable Costs	1,508	0	1,508	0

(F.Y. 1994 BUDGET)

SCHEDULE 29.0

**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 No. 29.1

Mediation Services

	Department of Mediation Services	29.2 General Admin	29.4 Representation & Mediation	Other
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Governor's Reduction	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs	0			
<u>First Stepdown</u>	0			
OLA – Financial Audits	4,543	4,543		
Treasurer – Treasury	112	112		
OAG – Legal Services	3,061	3,061		
<u>Second Stepdown</u>	0			
Admin – Employee Assistance Program	7	7		
Admin – Prop Mgmt – Leasing	4	4		
Admin – Telecommunications	12	12		
Admin – Records Center	1	1		
Admin – Inventory	3	3		
Admin – Procurement	18	18		
Admin – Central Mail	4	4		
Admin – Statewide Systems	2	2		
Finance – Agency Controllers	12	12		
Finance – Budget Support	8	8		
Finance – Accounting Services	32	32		
Finance – Financial Reporting	1	1		
Finance – Central Payroll	7	7		
DOER – Personnel Administration	1	1		
Direct Billed Attorney General Fees	(2,374)	(2,374)		
Sum of Allocated Costs	5,454	5,454		
Distribution of Allocated Costs	0	(5,454)	90	5,364
Total Allocable Costs	5,454	0	90	5,364
Less: Disallowed Costs	5,364			5,364
Net Allocable Costs	90	0	90	0

(F.Y. 1994 BUDGET)

SCHEDULE 30.0

**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 No. 30.1

Legislative Audit

	Office of the Legislative Auditor	30.2 General Admin	30.4 Financial Audits	30.6 Single Audits	OLA Gen'l Gov't
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Governor's Reduction	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs	0				
First Stepdown	0				
OLA - Single Audits	30,898	30,898			
Treasurer-Treasury	151	151			
OAG - Legal Services	1,904	1,904			
Second Stepdown	0				
Admin - Employee Assistance Program	22	22			
Admin - Prop Mgmt - Leasing	6	6			
Admin - Telecommunications	13	13			
Admin - Records Center	10	10			
Admin - Inventory	9	9			
Admin - Procurement	11	11			
Admin - Central Mail	2	2			
Admin - Statewide Systems	10	10			
Finance - Agency Controllers	16	16			
Finance - Budget Support	10	10			
Finance - Accounting Services	43	43			
Finance - Financial Reporting	1	1			
Finance - Central Payroll	25	25			
DOER - Personnel Administration	3	3			
Sum of Allocated Costs	33,134	33,134			
Distribution of Allocated Costs	0	(33,134)	19,814	3,223	10,098
Total Allocable Costs	33,134	0	19,814	3,223	10,098
Less: Disallowed Costs	10,098				10,098
Net Allocable Costs	23,036	0	19,814	3,223	0

(F.Y. 1994 BUDGET)

SCHEDULE 31.0

**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.

State of Minnesota
Summary of Allocated Costs
Budget Year 1994
Second Stepdown

Schedule No. 31.1

Treasurer

	<u>OLA Single Audits</u>	<u>30.6 General Admin</u>	<u>31.4 Treasury (Salaries)</u>	<u>Other</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Governor's Reduction	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs	0			
<u>First Stepdown</u>	0			
Office Of The Attorney General	7,649	7,649		
<u>Second Stepdown</u>	0			
Finance – Agency Controllers	39	39		
Finance – Budget Support	17	17		
Finance – Accounting Services	102	102		
Finance – Financial Reporting	3	3		
Finance – Central Payroll	4	4		
OLA – Financial Audits	554	554		
Sum of Allocated Costs	8,368	8,368		
Distribution of Allocated Costs	0	(8,368)	3,209	5,159
Total Allocable Costs	8,368	0	3,209	5,159
Less: Disallowed Costs	5,159			5,159
Net Allocable Costs	3,209	0	3,209	0

(F.Y. 1994 BUDGET)

SCHEDULE 32.0

**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 No. 32.1

Attorney General

	Office of the Attorney General	32.2 General Admin	32.3 General Administration	32.4 Legal Services	32.5 General Government
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Governor's Reduction	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs	0				
<u>First Stepdown</u>	0				
OAG - Legal Services	7,588,068	7,588,068			
State Auditor - Single Audits	19	19			
<u>Second Stepdown</u>	0				
Finance - Agency Controllers	161	161			
Finance - Budget Support	202	202			
Finance - Accounting Services	420	420			
Finance - Financial Reporting	13	13			
Finance - Central Payroll	137	137			
Finance - Single Audit	6	6			
DOER - Personnel Administration	16	16			
Mediation - State Agencies	1	1			
Treasurer-Treasury	11	11			
Sum of Allocated Costs	7,589,054	7,589,054			
Distribution of Allocated Costs	(0)	(7,589,054)		4,681,724	2,907,329
Total Allocable Costs	7,589,054	0	0	4,681,724	2,907,329
Less: Disallowed Costs	2,907,329				2,907,329
Net Allocable Costs	4,681,725	0	0	4,681,724	0

BILLED SERVICES

**STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES**

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**STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
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CENTRAL SERVICE COST ALLOCATION PLAN
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**STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES**

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WORKER COMPENSATION FILING FEES AND TRANSCRIPT REVOLVING FUND

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(F.Y. 1992 ACTUAL)

**STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES**

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**TBLECON.ACT
REVISED 1/26/93**

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
VOLUNTEER SERVICES FUND

Services Provided

This activity exists to stimulate volunteerism and increase the impact of volunteer programs, citizen participation efforts, and public/private partnerships in Minnesota.

OMB A-87 Allowable Cost Standard

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

How Rates are Computed

Rates are determined by this fund to recover operating costs. This activity currently is working with only the Department of Transportation under a duly executed inter-agency agreement to provide a study determining the issues relating to insurance availability for volunteer drivers.

MINNESOTA OFFICE ON VOLUNTEER SERVICES
Department of Administration

1992 Membership Report
(as of November 30, 1992)

MEMBERSHIP COMPARISONS - NUMBERS & REVENUE

	1989 Total	1990 Total	1991 Total	1992 Renew	% of Renew	1992 New	1992 Total	1992 Goal	1992 Goal	% of 1991
Corporate	13	12	12	11	91.6%	5	16	17	94.1%	133.3%
Organizations	124	164	182	139	76.4%	39	177	210	84.3%	97.3%
Individuals	387	406	444	285	64.2%	128	413	473	87.3%	93.0%
TOTALS	524	582	638	435		171	606	700	86.6%	95.0%
Corporate	\$1,950	\$1,800	\$1,800				\$2,400	\$2,550		
Organizations	6,200	8,200	9,050				8,850	10,500		
Individuals	5,805	6,090	6,660				6,195	7,095		
TOTALS	\$13,955	\$16,090	\$17,510				\$17,445	\$20,145	86.6%	99.6%

GEOGRAPHIC BREAKDOWN OF MEMBERSHIPS

	1989 Total	1989 Metro	1989 Non-Metro	1989 Other	1992 Total	1992 Metro	1992 Non-Metro	1992 Other
Corporate	13	13	0	0	16	16	0	0
Organizations	124	90	33	1	177	119	52	6
Individuals	387	244	133	10	413	248	155	10
TOTALS	524	347	166	11	606	383	207	16

	1990 Total	1990 Metro	1990 Non-Metro	1990 Other
Corporate	12	12	0	0
Organizations	164	144	48	2
Individuals	406	232	159	15
TOTALS	582	358	207	17

	1991 Total	1991 Metro	1991 Non-Metro	1991 Other
Corporate	12	12	0	0
Organizations	182	124	56	2
Individuals	444	261	172	11
TOTALS	638	397	228	13

MINNESOTA OFFICE ON VOLUNTEER SERVICES
Department of Administration

1992 Membership Report
(as of July 31, 1992)

MEMBERSHIP COMPARISONS - NUMBERS & REVENUE

	1989 Total	1990 Total	1991 Total	1992 Renew	% of Renew	1992 New	1992 Total	1992 Goal	1992 Goal	% of 1991
Corporate	13	12	12	11	91.6%	5	16	17	94.1%	133.3%
Organizations	124	164	182	138	75.8%	35	173	210	82.4%	95.1%
Individuals	387	406	444	285	64.2%	115	400	473	84.6%	91.1%
TOTALS	524	582	638	434		155	589	700	84.1%	92.3%

Corporate	\$1,950	\$1,800	\$1,800				\$2,400	\$2,550		
Organizations	6,200	8,200	9,050				8,650	10,500		
Individuals	5,805	6,090	6,660				6,000	7,095		
TOTALS	\$13,955	\$16,090	\$17,510				\$17,050	\$20,145	84.6%	97.4%

GEOGRAPHIC BREAKDOWN OF MEMBERSHIPS

	1989 Total	1989 Metro	1989 Non-Metro	1989 Other	1992 Total	1992 Metro	1992 Non-Metro	1992 Other
Corporate	13	13	0	0	16	16	0	0
Organizations	124	90	33	1	173	115	52	6
Individuals	387	244	133	10	400	239	151	10
TOTALS	524	347	166	11	589	370	203	16

	1990 Total	1990 Metro	1990 Non-Metro	1990 Other
Corporate	12	12	0	0
Organizations	164	144	48	2
Individuals	406	232	159	15
TOTALS	582	358	207	17

	1991 Total	1991 Metro	1991 Non-Metro	1991 Other
Corporate	12	12	0	0
Organizations	182	124	56	2
Individuals	444	261	172	11
TOTALS	638	397	228	13

MINNESOTA OFFICE ON VOLUNTEER SERVICES
Department of Administration

PRICE LIST OF SERVICES

The Minnesota Office on Volunteer Services, Department of Administration, has recently established a fee for services structure and a membership program. Following is a listing of MOVs services and corresponding rates.

A. <u>MOVS MEMBERSHIPS</u>		<u>FEE</u>		
1.	Corporate/Member Business	\$150.00		
2.	Nonprofit Organizational/ Government Agency Member	\$ 50.00		
3.	Individual Member	\$ 15.00		
B. <u>MOVS SERVICES</u>		<u>REGULAR FEE</u>	<u>CORPORATE/ ORGANIZATIONAL MEMBER</u>	<u>INDIVIDUAL MEMBER</u>
1.	Registration Fees for MOVs Sponsored Workshops and Conferences	Varies	-20%	-20%
2.	Training for specific organizations			
a.	Delivery of Standard Training Plans (full day)	\$600.00	\$480.00	N/A
b.	Delivery of Standard Training Plans (half day)	350.00	280.00	N/A
c.	Delivery of Custom Training Plans (full day)	750.00	600.00	N/A
d.	Delivery of Custom Training Plans (half day)	450.00	360.00	N/A
e.	Custom Training Design Time	60.00/hr*	48.00/hr*	N/A
3.	Public Speaking	60.00/hr*	48.00/hr*	N/A
4.	Consulting Time	60.00/hr*	48.00/hr*	N/A
5.	Research	35.00/hr*	28.00/hr*	28.00/hr*
6.	Data Base Searches	20.00/search	16.00/search	16.00/search
7.	Loan of Library Materials	5.00/use	FREE	FREE
8.	Distribution of Resource Materials & Copying (First 4 pages free)	.15/page	.12/page	.12/page
9.	MOVS Mail List (will only be sold for purposes which support the volunteer community)	100.00/1,000	80.00/1,000	N/A

* Plus actual expenses.

** Percent discount.

NOTE: Training fees (#2 above) include staff time, travel and materials for up to 20 participants. An additional fee will be charged for any extra materials.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION

Services Provided

Risk Management provides competitive auto liability rates through the Risk Management Fund. Losses are adjusted by a professional loss adjusting firm under contract with the state.

FMC 74.4 Allowable Cost Standard

Contributions to a reserve for a self insurance program approved by the federal grantor agency are allowable to the extent that the type of coverage, extent of coverage and the rates and premiums would have been allowed had insurance been purchased to cover the risk.

How Rates are Computed

The premium charge per vehicle is based upon actuarial projection utilization paid loss development and expenses to administer the program, including loss adjusting, claims related expenses and special assessments. The most recent competitive bid from the commercial insurance market indicated an average cost per vehicle of approximately \$250 to \$300, and the fund is providing the coverage for \$167 per vehicle.

STATE OF MINNESOTA
INTERNAL SERVICES FUND
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1992

	FINAL	
	FY2	FY1
ASSETS		
CURRENT ASSETS		
Cash	3,650,589.87	3,113,475.52
Accounts Receivable	59,718.16	262,493.11
Prepaid Insurance Expenses - Billback	283,450.07	200,721.49
	-----	-----
Total Current Assets	3,993,758.10	3,576,690.12
NON-CURRENT ASSETS		
Fixed Assets (Note 1)	15,620.83	12,808.96
Less: Accumulated Depreciation	(7,754.68)	(4,911.76)
	-----	-----
Total Non-Current Assets	7,866.15	7,897.20
	-----	-----
TOTAL ASSETS	4,001,624.25	3,584,587.32
	=====	=====
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	66,206.16	96,683.09
Claims Payable	2,911,351.53	1,713,635.41
Claims Payable-IBNR (Note 4)	294,447.00	234,011.00
Salaries Payable	2,028.12	1,137.16
Unearned Premium - Auto Self-Insurance	307.73	0.00
Unearned Premium - Auto C/C Self-Insurance	636.25	16.00
Unearned Premium - Wkr. Comp. Self-Insurance	0.00	0.00
Unearned Premium - Other Self-Insurance	40,000.00	64,333.28
Unearned Premium - Billback	148,514.72	162,845.49
Compensated Absences Payable (Note 1)	2,293.42	2,804.64
	-----	-----
Total Current Liabilities	3,465,784.93	2,275,466.07
LONG-TERM LIABILITIES		
Compensated Absences Payable (Note 1)	1,422.67	1,214.73
	-----	-----
Total Long-term Liabilities	1,422.67	1,214.73
	-----	-----
Total Liabilities	3,467,207.60	2,276,680.80
FUND EQUITY		
Retained Earnings	0.00	0.00
Reserved Retained Earnings (Note 4)	534,416.65	1,307,906.52
	-----	-----
Total Fund Equity	534,416.65	1,307,906.52
	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	4,001,624.25	3,584,587.32
	=====	=====

STATE OF MINNESOTA
RISK MANAGEMENT - INTERNAL SERVICES FUND
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS
FOR FOUR QUARTERS ENDED JUNE 30, 1992

FINAL

	FY2	FY1
OPERATING REVENUE		
Insurance Premiums - Automobile Self-Insurance	1,192,513.77	1,315,317.00
Insurance Premiums - Auto C/C Self-Insurance	41,298.89	12,550.00
Insurance Premiums - Worker Comp. Self-Insurance	313,411.00	381,964.00
Insurance Premiums - Other Self-Insurance	126,827.49	91,842.14
Insurance Premiums - Billback	473,424.42	364,281.10
Interest Earnings	267,329.43	274,876.59
	-----	-----
Total Operating Revenue	2,414,805.00	2,440,830.83
OPERATING EXPENSES		
Claims - Auto Self-Insurance	1,931,132.22	1,277,455.23
Claims - Worker Comp. Self-Insurance	225,598.17	356,727.34
Claims - Other Self-Insurance	2,525.05	2,553.75
Claims - IBNR (Note 4)	60,436.00	43,089.00
Salaries (Note 1)	46,120.46	37,684.53
Rent	3,354.19	3,041.46
Insurance Premium Expense - Billback	544,913.04	290,784.93
Printing	3,502.74	1,398.09
Professional Services - Adjuster	120,968.27	83,721.15
Professional Services - Broker	0.00	18,543.46
Professional Services - Legal and Other	227,310.87	97,495.01
Data Processing	1,740.29	272.69
Other Purchased Services	0.00	352.54
Travel	696.40	1,056.83
Fees	8,656.50	6,402.50
Supplies	1,254.75	4,534.18
Indirect Costs	7,243.00	10,371.00
Depreciation	2,842.92	2,561.91
	-----	-----
Total Operating Expenses	3,188,294.87	2,238,045.60
	-----	-----
OPERATING INCOME (LOSS)	(773,489.87)	202,785.23
	-----	-----
NET INCOME (LOSS)	(773,489.87)	202,785.23
	-----	-----
Reserved Retained Earnings - Beginning of Period	1,307,906.52	1,105,121.29
Adjustment to Reserved Retained Earnings	0.00	0.00
	-----	-----
Reserved Retained Earnings - End of Period	534,416.65	1,307,906.52
	=====	=====

STATE OF MINNESOTA
RISK MANAGEMENT - INTERNAL SERVICES FUND
STATEMENT OF CASH FLOWS
FOR FOUR QUARTERS ENDED JUNE 30, 1992

	FINAL	
	FY2	FY1
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income	(773,489.87)	202,785.23
Adjustments to Reconcile Operating Income to		
Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Depreciation	2,842.92	2,561.91
Change in Assets/Liabilities:		
Accounts Receivable	202,774.95	(214,195.25)
Prepaid Expenses	(82,728.58)	(79,461.94)
Accounts Payable	(30,476.93)	54,706.37
Claims Payable	1,197,716.12	807,352.36
Claims Payable-IBNR	60,436.00	43,089.00
Salaries Payable	890.96	42.16
Unearned Premium - Auto Self-Insurance	307.73	0.00
Unearned Premium - Auto PD Self-Insurance	620.25	16.00
Unearned Premium - Worker Comp. Self-Insurance	0.00	0.00
Unearned Premium - Other Self-Insurance	(24,333.28)	52,660.36
Unearned Premium - Billback	(14,330.77)	47,212.94
Accrued Compensated Absences	(303.28)	246.48
Non-Operating Items:		
Investment Income	(267,329.43)	(274,876.59)
Other Operating Cash Flows:		
Prior Period Adjuster's Fee Adjustment	0.00	0.00
Total Reconciling Items to be Added (Deducted)	1,046,086.66	439,353.80
Net Cash Flows From Operating Activities	272,596.79	642,139.03
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investments in Fixed Assets	(2,811.87)	0.00
Net Cash Flows From Capital Financing Activities	(2,811.87)	0.00
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment Interest Receipts	267,329.43	274,876.59
NET INCREASE (DECREASE) IN CASH	537,114.35	917,015.62
Cash and Investments, Beginning of Period, As Reported	3,113,475.52	2,196,459.90
Change in Reporting Principle	0.00	0.00
Cash and Cash Equivalents, Beginning of Period	3,113,475.52	2,196,459.90
Cash and Cash Equivalents, End of Period	3,650,589.87	3,113,475.52

SCHEDULE OF NON-CASH FINANCING, CAPITAL, AND INVESTING ACTIVITIES

There were no non-cash financing, capital or investing activities.

STATE OF MINNESOTA
RISK MANAGEMENT - INTERNAL SERVICES FUND
FOOTNOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

The fund provides primarily automobile liability insurance to state agencies. Insurance coverage generally coincides with the fiscal year; revenue is recognized over the period of coverage. Coverage was first issued beginning January 1, 1987. The fund also provides some other types of self-insurance, such as liability insurance for DNR firearms training and for operations at the Giant's Ridge ski area. The fund also purchases commercial insurance at state agencies' request and bills those agencies at cost; these revenues and expenses are referred to as "Billback" and are pro-rated over the lives of the various policies. In FY0 the fund began self-insuring the Department of Administration's workers compensation costs; those revenues and expenses are identified separately. In January 1992, the fund began providing auto comprehensive/collision insurance to state agencies; those revenues and expenses are identified separately.

Expenses are based on data received from the Statewide Accounting System and from subsidiary records.

The fund owns fixed assets consisting of computer equipment which is depreciated on a straight-line basis over five years with no salvage value. Additional computer equipment of \$2,811.87 was acquired December 1991.

Most salaries and administrative costs are funded by General Fund appropriation; some salaries have been allocated to the fund since March 1, 1989. This statement includes current and long-term compensated absences payable of \$2,293.42 and \$1,422.67 respectively.

2. LEGISLATION AFFECTING RISK MANAGEMENT INTERNAL SERVICES FUND:

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

3. The cash balance includes \$16,960.98 interest earned within the period but not credited to the fund until later.

4. RESERVED RETAINED EARNINGS:

An estimated liability has been included for claims incurred but not reported (IBNR). Reserved Retained Earnings are reserved for additional IBNR and for claims incurred but not enough (IBNE).

5. This financial statement includes claims information known as of June 30, 1992 for claims incurred prior to July 1, 1992.

6. First quarter net income was \$177,832.47; second quarter net (loss) was \$(603,671.52); the third quarter net (loss) was \$(61,723.30); and the fourth quarter net loss was \$(285,927.52).

Reserved Retained Earnings at the end of the first quarter was \$1,485,738.99; second quarter was \$882,067.47; third quarter was \$820,344.17; it is now \$534,416.65.

Department: of Finance

Office Memorandum 1

Date: May 29, 1992

To: Dana Badgerow,
Commissioner of Administration

From: Bruce J. Reddemann,
Director of Budget Operations *BJR.*

Phone: 296-5188

Subject: F.Y. 1993 Risk Management Rates

This is to inform you that we have reviewed and approved the Risk Management F.Y. 1993 rate package as submitted by you on May 13. Approved F.Y. 1993 rates are as follows:

LIABILITY RATE PER VEHICLE BY AGENCY

- 1) Military Affairs: \$129.00.
- 2) Administration. \$118.00.
- 3) Agriculture. \$128.00.
- 4) Public Safety. \$161.00.
- 5) State Lottery. \$175.00.
- 6) Health. \$175.00.
- 7) Jobs and Training. \$106.00.
- 8) Trade and Economic Development. \$175.00.
- 9) School for the Arts. \$175.00.
- 10) State University System. \$125.00.
- 11) Community College System. \$142.00.
- 12) Natural Resources. \$123.00.
- 13) Pollution Control. \$146.00.
- 14) Education. \$29.00.
- 15) I.R.R.R.B. \$117.00.
- 16) Human Services. \$129.00.
- 17) PERA. \$103.00.
- 18) Veterans' Home. \$141.00.
- 19) Zoological Board. \$123.00.
- 20) Corrections. \$130.00.
- 21) Transportation. \$157.00.
- 22) Public Service. \$138.00.
- 23) State Fair. \$128.00.
- 24) Msc. Boards and Commissions. \$175.00.

May 14, 1992
Page 2
Dana Badgerow,

COLLISION/ COMPREHENSIVE RATES.

- 1) Police and Emergency Vehicles. \$0.85 per \$100 of value.
- 2) Private Passenger Vehicles and Trucks. \$0.35 per \$100 of value.
- 3) Mobile Equipment. \$0.20 per \$100 of value.

If you have questions or comments, please call me.

cc: Laura M. King
Charlie Bieleck
Michelle Harper
Tom St. Martin
Ted Spiess
Mike Rajacich
File

-- RISK MANAGEMENT ISF

BWA FUND 41
SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 1982

CONTACT: Fred Johnson PH: 8-1001

USER AGENCY		TOTAL BILLINGS										SUB TOTAL A-87		SURCHARGE		TOTAL	
		RATIO OF FEDERAL	AUTO	AUTO	OTHER SELF	BILLBACK	WORKERS	COLLECTED BILLING		UNCOLLECTED	IMPUTED REVENUE						
								BILLED AT	BILLED AT LESS THAN		DIFF. BETWEEN (FULL-BILLED						MEMO
01000	MILITARY AFFAIRS	98.48%	\$2,440					\$2,440		\$0			\$2,440		\$2,440		
02000	ADMINISTRATION	1.28%	\$187,787	\$78		\$36,027	\$316,846	\$820,418		\$0			\$820,418		\$820,418		
04000	AGRICULTURE	4.48%	\$940	\$7		\$388		\$1,238		\$0			\$1,238		\$1,238		
08000	ATTORNEY GENERAL	2.88%				\$82		\$82		\$0			\$82		\$82		
07000	PUBLIC SAFETY	8.34%	\$108,883	\$240		\$5,882		\$118,884		\$0			\$118,884		\$118,884		
11380	PEACE OFFICERS	4.84%						\$0		\$0			\$0		\$0		
12000	HEALTH	27.82%	\$382	\$40		\$418		\$777		\$0			\$777		\$777		
14000	ANIMAL HEALTH BD	12.12%						\$0		\$0			\$0		\$0		
18000	INDIAN AFFAIRS	12.28%						\$0		\$0			\$0		\$0		
21000	JOBS & TRAINING	88.44%	\$282			\$17,818		\$17,801		\$0			\$17,801		\$17,801		
22000	TRADE & ECON DEV	9.88%	\$181	\$14				\$178		\$0			\$178		\$178		
26000	STATE UNIV SYSTEM	1.38%	\$48,000	\$1,827		\$18,213		\$65,740		\$0			\$65,740		\$65,740		
27000	COMMUNITY COLLEGE BD	3.28%	\$8,830	\$108		\$78,007		\$81,830		\$0			\$81,830		\$81,830		
29000	NATURAL RESOURCES	1.42%	\$210,141	\$24,872	\$3,500	\$17,838		\$285,251		\$0			\$285,251		\$285,251		
30000	PLANNING	2.22%						\$0		\$0			\$0		\$0		
32000	POLLUTION CONTROL	27.78%	\$5,887	\$178		\$2,284		\$8,128		\$0			\$8,128		\$8,128		
36000	EDUCATION - VO - TECH	32.80%			\$2,838			\$2,838		\$0			\$2,838		\$2,838		
37000	EDUCATION - CENTRAL OFFICE	32.38%			\$8,887	\$12,780		\$19,847		\$0			\$19,847		\$19,847		
37001	EDUCATION - FARIBAULT SCHOOLS	3.70%	\$1,080	\$238				\$1,288		\$0			\$1,288		\$1,288		
42000	LABOR & INDUSTRY	2.00%				\$1,253		\$1,253		\$0			\$1,253		\$1,253		
80000	ARTS BOARD	32.84%			\$88			\$88		\$0			\$88		\$88		
81000	LEGISLATIVE COMMISSIONS	0.10%						\$0		\$0			\$0		\$0		
82000	PUBLIC DEFENSE BOARD	4.38%						\$0		\$0			\$0		\$0		
86000	HUMAN SERVICES - CENTRAL OFFICE	12.81%	\$44,288	\$1,872		\$125,053		\$170,883	\$1,288				\$172,188		\$172,188		
8600X	HUMAN SERVICES - INSTITUTIONS	0.04%				\$12,870		\$12,870		\$0			\$12,870		\$12,870		
80000	HIGHER ED COORD BD	0.28%						\$0		\$0			\$0		\$0		
86000	JUDICIAL	0.31%				\$1,877		\$1,877		\$0			\$1,877		\$1,877		
77000	ZOO	0.28%	\$3,880					\$3,880		\$0			\$3,880		\$3,880		
78000	CORRECTIONS	1.14%	\$28,408					\$28,408		\$0			\$28,408		\$28,408		
79000	TRANSPORTATION	0.37%	\$54,348			\$14,834		\$69,182		\$0			\$69,182		\$69,182		
80000	PUBLIC SERVICE	8.00%	\$3,720					\$3,720		\$0			\$3,720		\$3,720		
88038	COUNCIL ON VO - TECH ED.	54.48%						\$0		\$0			\$0		\$0		
88510	DISABILITY COUNCIL	0.20%						\$0		\$0			\$0		\$0		
88880	OFFICE OF WASTE MANAGEMENT	4.08%						\$0		\$0			\$0		\$0		
88780	CNCL ASIAN MINNEBOTANS	8.48%						\$0		\$0			\$0		\$0		
88780	SOIL & WATER RES	2.11%						\$0		\$0			\$0		\$0		
TOTAL NON-FEDERAL FUNDED AGENCIES			\$14,488	\$534	\$101,000	\$207,824		\$14,488	\$534	\$101,000	\$207,824	\$0		\$323,554	\$323,554		
TOTAL			\$1,180,532	\$38,804	\$114,003	\$645,085	\$316,545	\$1,885,881	\$534	\$102,288	\$207,824	\$0	\$0	\$2,208,345	\$2,208,345		

Billback includes premiums billed during the Fiscal Year.
If the policy year does not coincide with the fiscal year,
fiscal services prorates the appropriate portion of the premium
to the appropriate fiscal year. Investment earnings are not included
in the figures above.

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO FEDERAL A-87 GUIDELINES
 FOR YEAR ENDING JUNE 30, 1992

RISK
 MGMT
 FD 41

(IN 000'S)

REBALANCE JULY 1, 1991

BALANCE PER PRIOR YEAR'S RECONCILIATION OF FUND TO A-87
 (CAFR BALANCE AT BEGINNING OF YEAR)

\$1,308

19 RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attachment A

\$2,147

Actual Interest Income Per CAFR

267

or

Imputed Interest Income On Average Cash Balance For The Year At

0

Average Treasurer's Rate

Other

0

Total Revenues

\$2,414

Expenditures (Actual Costs)

Per State's Financial Report

Cost of Goods Sold

\$0

Operating Expense

3,188

Non-Operating Expense:

Master Lease Interest & Financing Costs

0

Master Lease Refund of Interest & Financing Costs

0

(Gain) or Loss on disposal of fixed assets

0

Less A-87 Unallowable costs:

Capital Outlay

(0)

Projected Cost Increases/Replacement Reserve

(0)

Interest & Financing Costs (Net Master Lease Costs)

0

Amortization of Deferred Financing Costs

0

Other

(0)

Plus A-87 Allowable costs:

Indirect Costs From SWCAP (If not allocated to in section I of SWCAP)

0

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

0

Other

0

OMB A-87 Allowable Expenditures

\$3,188

19

Increase (Decrease)

(\$774)

19 TRANSFERS Per CAFR (Supported by Official Accounting Records)

Transfers In (e.g. Contributed Capital)

\$0

Transfer Out (e.g. Payback of Contributed Capital,

Other Users of fund retained earnings)

0

Net Transfers

\$0

OMB A-87 REBALANCE JUNE 30, 1992

(A)

\$534

60 DAY EXPENDITURE EQUIVELANCE AMOUNT

(B)

\$531

EXCESS BALANCE (A)-(B)

\$3

BALANCE SHEET
Fiscal Year 1992

09-Oct-92

Account	STATEMENT PER AGENCY	Adjustments			Preliminary Statement	Audit Adjustments			Final Audit Amounts
		Debit	Credit	A/E #		Debit	Credit	A/E #	
ASSETS AND OTHER DEBITS									
Cash and Cash Equivalents	3,650,590				3,650,590				3,650,590
Accounts Receivable	59,718				59,718				59,718
Prepaid Expenses	283,450				283,450				283,450
Subtotal	3,993,758	0	0		3,993,758	0	0		3,993,758
Fixed Assets:									
Equipment	15,621				15,621				15,621
Less: Accumulated Depreciation	(7,755)				(7,755)				(7,755)
Net Fixed Assets	7,866	0	0		7,866	0	0		7,866
Total Assets	4,001,624	0	0		4,001,624	0	0		4,001,624
LIABILITIES AND FUND BALANCE									
Liabilities:									
Accounts Payable	3,272,005				3,272,005				3,272,005
Salaries Payable	2,028				2,028				2,028
Compensated Absences Payable	3,716				3,716				3,716
Deferred Revenue	189,459				189,459				189,459
Total Liabilities	3,467,208	0	0		3,467,208	0	0		3,467,208
Equity and Other Credits:									
Unreserved Retained Earnings	534,417				534,417				534,417
Total Equity and Other Credits	534,417	0	0		534,417	0	0		534,417
Total Liabilities and Fund Equity	4,001,625	0	0		4,001,625	0	0		4,001,625

Fund 41 -- Risk Management
OPERATING STATEMENT
 Fiscal Year 1992

09 - Oct - 92

Account	STATEMENT PER AGENCY	Adjustments		Preliminary Statement	Audit Adjustments		Final Audit Amounts
		Debit	Credit		Debit	Credit	
Operating Revenues:							
Insurance Premiums	2,147,476			2,147,476			2,147,476
Total Operating Revenues	2,147,476	0	0	2,147,476	0	0	2,147,476
Operating Expenses:							
Purchased Services	911,142			911,142			911,142
Salaries and Fringe Benefits	46,120			46,120			46,120
Claims	2,219,691			2,219,691			2,219,691
Depreciation	2,843			2,843			2,843
Supplies and Materials	1,255			1,255			1,255
Indirect Costs	7,243			7,243			7,243
Total Operating Expenses	3,188,295	0	0	3,188,295	0	0	3,188,295
Operating Income (Loss)	(1,040,819)	0	0	(1,040,819)	0	0	(1,040,819)
Nonoperating Revenue:							
Investment Income	267,329			267,329			267,329
Total Nonoperating Revenue	267,329	0	0	267,329	0	0	267,329
Net Income (Loss)	(773,490)	0	0	(773,490)	0	0	(773,490)
Retained Earnings, July 1, 1991	1,307,907			1,307,907			1,307,907
Retained Earnings, June 30, 1992	534,417	0	0	534,417	0	0	534,417

Fund 41 -- Risk Management
STATEMENT OF CASH FLOWS
Fiscal Year 1992

09 - Oct - 92

CASH FLOWS FROM OPERATING ACTIVITIES:

Operating Income (Loss): (1,040,819)

Adjustments to Reconcile Operating Income to Net

Cash Flows from Operating Activities:

Depreciation 2,843
Change in Assets and Liabilities:
Accounts Receivable 202,775
Prepaid Expenses (82,729)
Accounts Payable 1,227,675
Salaries Payable 891
Compensated Absences Payable (303)
Deferred Revenue (37,736)

Total Items to be Added (Deducted) 1,313,416

Net Cash Flows from Operating Activities 272,597

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Investment in Fixed Assets (2,812)

Cash Flows from Capital Financing Activities (2,812)

CASH FLOWS FROM INVESTING ACTIVITIES

Investment Earnings 267,329

Net Cash Flows from Investing Activities 267,329

Net Increase in Cash and Cash Equivalents 537,114

Cash and Cash Equivalents, July 1, 1990 3,113,476

Cash and Cash Equivalents, June 30, 1991 3,650,590

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
MANAGEMENT ANALYSIS DIVISION SPECIAL REVENUE FUND

Services Provided

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

OMB A-87 Allowable Cost Standard

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

How Rates are Computed

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

Note: Of the required information only the following was available as of filing date.

1. Pro forma financial statements.
2. Rate information for fiscal year 1993.

STATE OF MINNESOTA
MANAGEMENT ANALYSIS SPECIAL REVENUE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

	FY88	FY89	FY90	FY91	PROJECTED FY92	BUDGET FY93	CHANGE FY93 BUDGET FY92 PROJECTED
OPERATING REVENUE							
Sales	218,639	441,577	570,522	628,677	612,647	665,122	52,475
Less: Sales Returns	0	0	0	0	0	0	0
Net Sales	218,639	441,577	570,522	628,677	612,647	665,122	52,475
OPERATING EXPENSES							
Salaries & Benefits	184,228	344,993	443,888	552,676	470,701	532,874	62,173
Rent	12,326	16,131	16,954	24,091	19,728	20,500	772
Repairs	0	356	413	2653	655	1,500	845
Insurance	0	0	448	1004	757	0	(757)
Printing	1,904	6,237	11,160	15,391	6,928	8,000	1,072
Prof./Tech.	3,364	0	17,430	27,084	9,910	10,000	90
Data Processing	3,317	354	0	0	801	1,000	199
Purchased Services	0	0	959	2,631	3,149	0	(3,149)
Communications	1,780	4,237	3,037	3,981	3,692	4,000	308
Travel	1,169	2,200	4,987	4,072	2,121	18,000	15,879
Fees	717	245	459	255	0	0	0
Supplies	1,039	3,414	5,023	9,295	10,100	19,000	8,900 - SOFTWARE
Indirect Costs	7,221	15,295	23,734	19,139	19,824	48,896	29,072
Depreciation	98	98	98	4,784	6,246	7,109	863
Total Operating Expenses	217,163	393,560	528,590	667,056	554,612	670,879	116,267
NET INCOME (LOSS)	1,476	48,017	41,932	(38,379)	58,035	(5,757)	(63,792)
R/E, BEGINNING OF PERIOD	6,577	8,053	27,564	46,124	7,745	65,780	58,035
ADJ. TO RETAINED EARNINGS	0	(28,506)	(23,372)	0	0	0	0
R/E, END OF PERIOD	8,053	27,564	46,124	7,745	65,780	60,023	(5,757)
RATES PER HOUR	44.00	46.00	50.00	60.00	60.00	66.00	

Office Memorandum

Department: of Finance

Date: June 29, 1992

To: Dana Badgerow,
Commissioner of Administration

From: Bruce J. Reddemann, *John H. Martin*
Director of Budget Operations *for BJR*

Phone: 296-5188

Subject: F.Y. 1993 Management Analysis Rates

This is to inform you that we have reviewed and approved the F.Y. 1993 Management Analysis Division (MAD) rate proposed by you on June 10.

The approved rate is \$66.00 per hour, effective July 1, 1992. This is an increase of \$6.00 per hour from the approved F.Y. 1992 rate.

In reviewing this proposal, we noted that Management Analysis has sometimes not been required to submit its annual rate proposals in the format required for other of your internal service and enterprise operations. In the future, however, we ask that this cost center (although it operates from a 20 fund account) submit financial statements and other information in the same form and detail as other rate proposals. If you have questions or concerns regarding this memorandum, please call me.

cc: Laura M. King
Charlie Bieleck
Michelle Harper
Tom St. Martin
Ted Spiess
Mike Rajacich
File

MANAGEMENT ANALYSIS DIVISION
SPECIAL REVENUE FUND RATES
PROFORMA STATEMENT
JULY 1, 1992 TO JUNE 30, 1993

Salaries/Fringe Benefits

FTE	<u>POSITION</u>	<u>AMOUNT</u>
8.5	Consultant Positions	\$394,432
0.4	Business Manager	\$18,733
0.2	Computer Support	\$9,908
0.4	Writer/Editor	\$21,740
2.3	Clerical Support	\$70,634
0.2	Director	\$14,426
	Achievement Awards	\$3,000
12	Total Salaries/FB:	<u>\$532,874</u>

Other Expenses

<u>Item</u>	<u>Amount</u>
Rent	\$20,500
Repair Services	\$1,500
Printing & Binding	\$8,000
Prof/Tech Services	\$10,000
Data Processing	\$1,000
Communications	\$4,000
In-State Travel	\$18,000
Out Of State Travel	\$0
Fees	\$0
Supplies	\$19,000
New Equipment depreciation	\$7,109
Sub-total	\$89,109
Indirect Costs	<u>\$48,896</u>
Total Expenses:	<u>\$138,005</u>
Total Salaries/FB and Other Expenses	<u>\$670,879</u>

Note: Depreciation based on revolving fund's portion of purchase price of modular furniture depreciated over five years

Rates

Billable Hours (2080 x 8.5 x 57%)	10078
Positions Billable	8.5
Unit Breakeven Cost/Hour	\$66.57
Requested Rate	\$66.00
Estimated Revenue	\$665,122
Revenue Variance	(\$5,744)
Rate Change	10%

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
PLANT MANAGEMENT

Service Provided

To provide office and storage space for state agencies to perform their functions. This activity now includes Central Maintenance and Materials Transfer activities. Central Maintenance is no longer shown separately. Materials Transfer is shown separately this time but will not be in future proposals.

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 rent 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

STATEMENT OF FINANCIAL POSITION
JUNE 30

	1992 (FY2)	1991 (FY1)
ASSETS		
CURRENT ASSETS		
Cash	1,804,959.06	2,110,434.13
Accounts Receivable - From Operations (Note 1)	4,237,267.27	283,425.74
- Other	67,445.44	209,641.08
Supplies Inventory (Note 1)	198,089.95	184,243.93
Prepaid Expenses	0.00	0.00
Total Current Assets	6,307,761.72	2,787,744.88
NON-CURRENT ASSETS		
Fixed Assets (Note 1)	1,807,649.68	1,695,341.88
Less: Accumulated Depreciation	(1,310,870.35)	(1,242,850.15)
Capital Leases (Note 2)	5,444.47	5,444.47
Less: Accumulated Amortization	(5,444.47)	(5,368.87)
Master Lease Bond Issuance Costs	1,455.10	4,563.42
Building Improvements (Note 1)	1,025,019.07	1,025,019.07
Less: Accumulated Amortization	(129,835.74)	(88,834.98)
Total Non-Current Assets	1,393,397.76	1,393,314.84
TOTAL ASSETS	7,701,159.48	4,181,059.72
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	2,439,378.35	277,346.70
Contracts Payable - Capital Leases (Note 2)	0.00	0.00
Revenue Bonds Payable - Master Lease (Note 2)	57,024.90	118,708.60
Loans Payable to Master Lease III/IV Fund (Note 2)	13,437.15	5,266.65
Loans Payable	0.00	0.00
Salaries Payable	251,529.31	179,849.88
Accrued Interest	620.00	1,050.62
Deferred Revenue	7,637.03	37,541.94
Compensated Absences Payable	374,985.61	364,566.92
Due to Other Funds	0.00	0.00
Total Current Liabilities	3,144,612.35	984,331.31
LONG-TERM LIABILITIES		
Revenue Bonds Payable - Master Lease (Note 2)	0.00	57,024.90
Loans Payable to Master Lease III/IV Fund (Note 2)	48,284.08	18,335.39
Loans Payable	0.00	0.00
Compensated Absences Payable	135,166.30	132,511.83
Total Long-Term Liabilities	183,450.38	207,872.12
Total Liabilities	3,328,062.73	1,192,203.43
FUND EQUITY		
Contributions from the General Fund (Note 3)	413,933.00	413,933.00
Retained Earnings	3,719,450.97	2,334,317.34
Contributed Capital	250,429.78	250,429.78
Less: Accumulated Amortization	(10,717.00)	(9,823.83)
Total Fund Equity	4,373,096.75	2,988,856.29
TOTAL LIABILITIES AND FUND EQUITY	7,701,159.48	4,181,059.72

STATE OF MINNESOTA
PLANT MANAGEMENT
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS
FOR FOUR QUARTERS ENDING JUNE 30

	1992 (FY2)	1991 (FY1)
OPERATING REVENUE (Note 1)		
Revenue from Space Leases	19,582,549.99	14,029,051.31
Revenue from Materials Transfer Services	483,302.56	504,436.06
Revenue from Central Maintenance and Alpha	279,076.18	227,241.65
Other Revenue	357,207.18	366,715.48
Total Operating Revenue	20,702,135.91	15,127,444.50
OPERATING EXPENSES (Note 1)		
Salaries & Benefits	6,168,932.26	5,748,200.42
Rent - Space	0.00	0.00
Other Rent	11,288.60	8,835.98
Maintenance & Repairs	1,056,962.16	689,388.60
Insurance	165,236.00	187,982.99
Printing	5,194.95	5,819.05
Professional & Technical Services	552,630.25	441,117.12
Data Processing	30,408.78	19,033.42
Other Purchased Services	353,617.32	373,540.08
Communications	39,833.87	39,163.82
Travel	8,552.40	13,317.36
District Heat	1,235,012.18	1,145,591.75
Other Utilities	2,946,153.97	2,426,562.31
Fees	21,778.97	19,556.38
Materials & Supplies	615,494.21	504,075.37
Fuel for Heating	24,691.68	21,470.75
Indirect Costs	346,570.00	394,850.00
Interest on Bonds	3,086,178.00	309,569.00
Other Interest	10,586.05	18,348.73
Depreciation of Equipment (Note 1)	111,207.73	116,905.58
Depreciation of Buildings (Note 1)	2,416,277.00	1,904,906.00
Amortization of Capital Leases	75.60	907.41
Amortization of Bond Issuance Costs	3,128.32	3,734.25
Amortization of Building Improvements (Note 1)	41,000.76	41,000.76
Other Expenses	1,226.05	2,311.27
Total Operating Expenses	19,252,037.11	14,436,188.38
OPERATING INCOME (LOSS)	1,450,098.80	691,256.12
NON-OPERATING REVENUE (EXPENSES)		
Interest Revenue	2,558.38	22,606.20
Gain (Loss) on Fixed Assets	3,583.28	1,053.33
Total Non-Operating Revenue (Expenses)	6,141.66	23,659.53
NET INCOME (LOSS)	1,456,240.46	714,915.65
Adjustment for Amortization of Contributed	893.17	1,786.16
Increase (Decrease) in Retained Earnings	1,457,133.63	716,701.81
Retained Earnings - Beginning of Period	2,334,317.34	1,617,615.53
Adjustments to Retained Earnings (Note 4)	(72,000.00)	0.00
Retained Earnings - End of Period	3,719,450.97	2,334,317.34
	=====	=====

STATE OF MINNESOTA
PLANT MANAGEMENT
STATEMENT OF CASH FLOWS
FOR FOUR QUARTERS ENDING JUNE 30

	1992 (FY2)	1991 (FY1)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income	1,450,098.80	691,256.12
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Depreciation of Equipment	111,207.73	116,905.58
Amortization of Capital Leases	75.60	907.41
Amortization of Bond Issuance Costs	3,128.32	3,734.23
Amortization of Building Improvements	41,000.76	41,000.76
Change in Assets/Liabilities:		
Accounts Receivable	(3,811,645.89)	430,260.34
Supplies Inventory	(13,846.02)	(17,139.24)
Prepaid Expenses	0.00	0.00
Accounts Payable	2,162,031.65	(3,823.58)
Salaries Payable	71,679.43	(3,852.16)
Accrued Compensated Absences	13,073.16	45,538.97
Deferred Revenue	(29,904.91)	(36,246.34)
Non-Operating Items:		
Interest and Financing Costs	3,096,764.05	327,917.73
Prior Period Adjustment:		
Adjustment to Retained Earnings:	(72,000.00)	
Total Reconciling Items to be Added (Deducted)	1,571,563.88	905,203.70
Net Cash Flows From Operating Activities	3,021,662.68	1,596,459.82
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Capital Contribution	0.00	0.00
Net Cash Flows from Non-Capital Financing Activities	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investments in Fixed Assets	(157,108.80)	(34,719.25)
Proceeds from Sale of Fixed Assets	5,196.75	1,232.25
Investment in Building Improvements	0.00	0.00
Capital Debt Interest Disbursements-Building Construction Bonds	(3,086,178.00)	(309,569.00)
Capital Debt Interest Disbursements-Revenue Bonds (Master Lease)	(11,016.67)	(19,005.78)
Capital Debt Bond Issuance Costs (Master Lease)	0.00	0.00
Proceeds from Loans - Master Lease III/IV	43,709.74	0.00
Repayment of Loans - Master Lease III/IV	(5,590.55)	(5,033.86)
Proceeds from Capital Debt Revenue Bond Sales - Master Lease II	0.00	0.00
Repayment of Capital Debt Revenue Bond Principal (Master Lease)	(118,708.60)	(134,263.26)
Capital Lease Payments	0.00	0.00
Net Cash Flows from Capital Financing Activities	(3,329,696.13)	(501,358.90)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment Interest Receipts	2,558.38	22,606.20
NET INCREASE (DECREASE) IN CASH	(305,475.07)	1,117,707.12
Cash and Investments, Beginning of Period, As Reported	2,110,434.13	992,727.01
Change in Reporting Principal	0.00	0.00
Cash and Cash Equivalents, Beginning of Period	2,110,434.13	992,727.01
Cash and Cash Equivalents, End of Period	1,804,959.06	2,110,434.13
	1,804,959.06	

The following is a schedule by years of estimated future minimum payments under capital leases and Master Lease together with present value of the net minimum lease payments as of June 30, 1991:

	MASTER LEASE I/II REVENUE BONDS	MASTER LEASE III/IV LOANS PAYABLE
Fiscal year ending June 30:		
1992	127,695.66	7,620.16
1993	58,776.38	17,193.98
1994	0.00	17,193.98
1995	0.00	17,193.98
1996	0.00	10,256.82
1997	0.00	9,870.45
Total Minimum Payments	186,472.04	79,329.37
Less Amount Representing Interest	10,738.54	12,017.55
Present Value of Net Minimum Payments	175,733.50	67,311.82

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

3. LEGISLATION AFFECTING PLANT MANAGEMENT:

The Plant Management Internal Services Fund derives operating authority from Minnesota Statutes 168.48. A general fund contribution of \$1,250,000 was appropriated by Minnesota Laws 1985, Chap. 13, Sect. 17. Of this amount \$146,750 was transferred to the Department of Public Safety, Capitol Security Division, and was reported by them. That left a net general fund contribution of \$1,103,250 as of March 31, 1986. The unallotment process in May 1986 due to budget restrictions, removed an additional \$141,400 from the contributions, leaving \$961,850 as of May 1986. The Capitol Security Division portion was returned to Plant Management in July 1987 when Capitol Security returned to General Fund operations, leaving \$1,108,600. Effective July 1, 1989, \$792,000 of contributed capital was transferred to the Print Communications Division pursuant to Minnesota Laws 1989, Chap. 335, Art. 1, Sec 15. Minnesota Laws 1979, Chap. 333, Sect. 56, Subd. 1(a) restricts Central Maintenance general fund contribution to \$37,000 and Materials Transfer Services general fund contribution to \$46,000. Materials Transfer Service was established in FY82 as a revolving fund activity and all assets pertaining to the activity were considered a general fund contribution at the book value of \$14,333. The total value of the general fund contribution to Plant Management as of July 1, 1989, is \$413,933.

4. PRIOR PERIOD ADJUSTMENT TO RETAINED EARNINGS:

A prior period adjustment in the amount of \$72,000 was made to correct deposits from FY86 to FY91 that were put in the Plant Management 82 Fund but should have been in the Parking 20 Fund. Lease number 1-6133 includes \$12,000 each year for parking stalls. This amount was picked up as lease revenue in the Plant Management Fund since FY86. The net amount owed to the Parking 20 Fund will be processed in October 1992.

5. NET INCOME AND RETAINED EARNINGS SUMMARY:

Plant Management NET INCOME:	First Quarter	\$433,842.16
	Second Quarter	\$591,362.70
	Third Quarter	\$19,851.97
	Fourth Quarter	\$411,183.63
Plant Management RETAINED EARNINGS:	First Quarter	\$2,768,606.04
	Second Quarter	\$3,360,415.37
	Third Quarter	\$3,380,267.34
	Fourth Quarter	\$3,719,450.97

Department: of Finance

Office Memorandum

Date: June 15, 1992

To: Dana Badgerow,
Commissioner of AdministrationFrom: Bruce J. Reddemann, *BJR*
Director of Budget Operations

Phone: 296-5188

Subject: F.Y. 1993 Plant Management Lease Rates

This is to inform you that we have reviewed and approved the F.Y. 1993 Plant Management Lease rate proposal as submitted by you on May 19. Approved F.Y. 1993 rates are as follows:

Administration Building: \$11.19 per square foot, up \$0.25 per square foot from F.Y. 1992.

Capitol Building: \$10.93 per square foot, up \$0.19 per square foot from F.Y. 1992.

Capitol Square Building: \$9.04 per square foot, up \$0.13 per square foot from F.Y. 1992.

Centennial Building: \$8.60 per square foot, up \$0.27 per square foot from F.Y. 1992.

Ford Building: \$11.68 per square foot, up \$0.23 per square foot from F.Y. 1992.

Health Building: \$10.41 per square foot, up 0.52 per square foot from F.Y. 1992.

State Office Building: \$9.16 per square foot, up \$0.12 per square foot from F.Y. 1992.

Transportation Building: \$8.59 per square foot, up \$0.21 per square foot from F.Y. 1992.

Veteran's Service Building: \$11.18 per square foot, up \$0.21 per square foot from F.Y. 1992.

610 No. Robert: \$7.06 per square foot, up \$0.11 per square foot from F.Y. 1992.

625 No. Robert: \$13.68 per square foot, up \$0.64 per square foot from F.Y. 1992.

635 and 671 No. Robert: No F.Y. 1993 rate proposed.

500-508 Rice Street: \$9.27 per square foot, up \$0.13 per square foot from F.Y. 1992.

127 University Avenue: \$14.05 per square foot, up \$0.44 per square foot from F.Y. 1992.

May 14, 1992
Page 2
Dana Badgerow,

1246 University Avenue: \$7.63 per square foot, up \$0.18 per square foot from F.Y. 1992.

Historical Society Building: \$10.39 per square foot, up \$0.17 per square foot from F.Y. 1992.

Duluth Government Center: \$10.09 per square foot, up \$0.42 per square foot from F.Y. 1992.

Judicial Building: \$22.79 per square foot, up \$0.23 per square foot from F.Y. 1992.

History Center: \$19.47 per square foot, up \$0.02 per square foot from F.Y. 1992.

Storage, all buildings: \$2.95 per square foot, no change from F.Y. 1992.

It is our understanding that these rates are consistent with the plant management rates incorporated in the 1992-93 biennial budget. Also, we anticipate that the above rates, together with F.Y. 1993 rebates, will reduce retained earnings to about \$750,000 or \$800,000 by the end of F.Y. 1993. Should experience during the next several months indicate that these estimates are either significantly high or low, we understand that you might seek a mid-rate adjustment and/or consider a second rebate.

If you have questions or comments regarding this memo please call me.


cc: Laura M. King
Charlie Bieleck
Michelle Harper
Tom St. Martin
Ted Spiess
Mike Rajacich
File

Department: of Finance

Office Memorandum

Date: June 15, 1992

To: Dana Badgerow,
Commissioner of Administration

From: Bruce J. Reddemann, 
Director of Budget Operations

Phone: 296-5188

Subject: F.Y. 1993 Plant Managment (Alpha Activity) Rates

This is to inform you that we have reviewed and approved the F.Y. 1993 Plant Managment Alpha Activity cost center rate package as submitted by you on May 19. Approved F.Y. 1993 rates are as follows:

\$30.00 per point, no change from the F.Y. 1992 rate.

If you have questions or comments, please call me.

cc: Laura M. King
Charlie Bieleck
Michelle Harper
Tom St. Martin
Ted Spiess
Mike Rajacich
File

Department: of Finance

Office Memorandum

Date: June 15, 1992

To: Dana Badgerow,
Commissioner of AdministrationFrom: Bruce J. Reddemann, *BR*
Director of Budget Operations

Phone: 296-5188

Subject: F.Y. 1993 Plant Managment (Materials Transfer Activity) Rates

This is to inform you that we have reviewed and approved the F.Y. 1993 Plant Managment Materials Transfer Activity rate package as submitted by you on May 19. Approved F.Y. 1993 rates are as follows:

- 1) **Movers** (straight time): \$27.25 per hour, an increase of \$0.05 per hour from F.Y. 1992.
- 2) **Movers** (overtime): \$32.85 per hour, no change from F.Y. 1992.
- 3) **Central Stores/Duplicating Transfers**: \$25.75 per hour, no change from F.Y. 1992.
- 4) **Set up/Take Down**: \$17.00 per hour, up \$0.25 per hour from F.Y. 1992.
- 5) **Chair Rental**: \$0.50 per unit, no change from F.Y. 1992.
- 6) **Table Rental**: \$4.50 per unit, no change from F.Y. 1992.
- 7) **Podium w/Public Address System**: \$30.00 per unit, no change from F.Y. 1992.
- 8) **Expanded Large Group PA System**: \$200.00 per unit, no change from F.Y. 1992.
- 9) **Backdrop to be used with Expanded PA**: \$100.00 per unit, no change from F.Y. 1992.
- 10) **Risers**: \$20.00 per unit, no change from F.Y. 1992.
- 11) **Skirting for Risers**: \$15.00 per unit, no change from F.Y. 1992.
- 12) **Coat Racks**: \$5.00 per unit, no change from F.Y. 1992.
- 13) **Easels**: \$5.00 per unit, no change from F.Y. 1992.
- 14) **Power Cord-Indoor**: \$25.00 per unit, no change from F.Y. 1992.
- 15) **Power Cord-Outdoor**: \$50.00 per unit, no change from F.Y. 1992.
- 16) **VCR/TV**: \$35.00 for the first day, \$15.00 for each additional day, no change from F.Y. 1992.

If you have questions or comments, please call me.

cc: Laura M. King
Charlie Bieleck
Michelle Harper
Tom St. Martin
Ted Spiess
Mike Rajacich
File

Office Memorandum

Department: of Finance

Date: June 15, 1992

To: Dana Badgerow,
Commissioner of Administration

From: Bruce J. Reddemann, *BJR*
Director of Budget Operations

Phone: 296-5188

Subject: F.Y. 1993 Plant Managment (Repair and Other Jobs) Rates

This is to inform you that we have reviewed and approved the F.Y. 1993 Plant Managment Repair and Other Jobs cost center rate package as submitted by you on May 19. Approved F.Y. 1993 rates are as follows:

Straight Time Rate: \$32.50 per hour, no change from F.Y. 1992.

Premium Time Rate: \$40.00 per hour, no change from F.y. 1992.

If you have questions or comments, please call me.

cc: Laura M. King
Charlie Bieleck
Michelle Harper
Tom St. Martin
Ted Spiess
Mike Rajacich
File

STATE OF MINNESOTA
PLANT MANAGEMENT ISF
SWA FUND 82
SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 1992

ELECTRIC/LEASES/ROJ/MT

CONTACT: Jane Goers PH: 6-9900

TOTAL BILLINGS

	USER AGENCY	COLLECTED BILLING			IMPUTED REVENUE				SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
		RATIO OF FEDERAL ACTIVITY	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
01000	MILITARY AFFAIRS	56.48%	251,825		242				252,067			252,067
02000	ADMINISTRATION	1.28%	2,339,940		102,303				2,442,243			2,442,243
04000	AGRICULTURE	4.46%	8,878		181				9,059			9,059
06000	ATTORNEY GENERAL	2.55%	223,500		431				223,931			223,931
07000	PUBLIC SAFETY	5.34%	1,076,812		4,037				1,080,849			1,080,849
11380	PEACE OFFICERS	4.94%										
12000	HEALTH	27.52%	1,165,325		84,097				1,249,422			1,249,422
14000	ANIMAL HEALTH BD	12.13%										
19000	INDIAN AFFAIRS	12.26%	10,248		0				10,248			10,248
21000	JOBS & TRAINING	93.44%	129,598		3,185				132,784			132,784
22000	TRADE & ECON DEV	9.89%	14,047		903				14,950			14,950
26000	STATE UNIV SYSTEM	1.35%	381		52				432			432
27000	COMMUNITY COLLEGE BD	3.25%	819		1,895				2,714			2,714
29000	NATURAL RESOURCES	1.42%	306		662				967			967
30000	PLANNING	2.22%	955		45				1,000			1,000
32000	POLLUTION CONTROL	27.79%	29,982		422				30,404			30,404
36000	EDUCATION-VO-TECH	32.80%										
37000	EDUCATION-CENTRAL OFFICE	32.39%	660,510		227,079				887,588			887,588
37001	EDUCATION-FARIBAULT SCHOOLS	3.70%										
42000	LABOR & INDUSTRY	2.00%	27,086		2,366				29,453			29,453
50000	ARTS BOARD	32.94%										
51000	LEGISLATIVE COMMISSIONS	0.10%	2,556		(147)				2,408			2,408
52000	PUBLIC DEFENSE BOARD	4.35%										
55000	HUMAN SERVICES-CENTRAL OFFK	12.91%	37,594		2,110				39,703			39,703
55000	HUMAN SERVICES-INSTITUTIONS	0.04%	325						325			325
60000	HIGHER ED COORD BD	0.28%	133,537		1,753				135,290			135,290
65000	JUDICIAL	0.31%	3,079,867		51,143				3,130,810			3,130,810
77000	ZOO	0.25%										
78000	CORRECTIONS	1.14%	503		490				993			993
79000	TRANSPORTATION	0.37%	807,964		795,859				1,603,823			1,603,823
80000	PUBLIC SERVICE	6.00%	451		99				551			551
99036	COUNCIL ON VO-TECH ED.	54.49%	240,239						240,239			240,239
99510	DISABILITY COUNCIL	0.20%										
99650	OFFICE OF WASTE MANAGEMENT	4.08%										
99760	CNCL ASIAN MINNESOTANS	8.45%	56		0				56			56
99780	SOIL & WATER RES	2.11%										
TOTAL NON-FEDERAL FUNDED AGENCIES			9,148,387		31,638				9,180,024			9,180,024
TOTAL			19,391,292		1,310,844				20,702,136			20,702,136

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO FEDERAL A-87 GUIDELINES
 FOR YEAR ENDING JUNE 30, 1992

PLANT
 MGMT
 FD 82

(IN 000'S)

REBALANCE JULY 1, 1991

BALANCE PER PRIOR YEAR'S RECONCILIATION OF FUND TO A-87
 (CAFR BALANCE AT BEGINNING OF YEAR)

\$2,334

19 RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attachment A

\$20,273

Actual Interest Income Per CAFR

3

or

Imputed Interest Income On Average Cash Balance For The Year At
 Average Treasurer's Rate

193

Other

356

Total Revenues

\$20,825

Expenditures (Actual Costs)

Per State's Financial Report

Cost of Goods Sold

\$0

Operating Expense

13,739

Non-Operating Expense:

Master Lease Interest & Financing Costs

11

Master Lease Refund of Interest & Financing Costs

(3)

(Gain) or Loss on disposal of fixed assets

(3)

Less A-87 Unallowable costs:

Capital Outlay

(0)

Projected Cost Increases/Replacement Reserve

(0)

Interest & Financing Costs (Net Master Lease Costs)

(8)

Amortization of Deferred Financing Costs

(3)

Other

(0)

Plus A-87 Allowable costs:

Indirect Costs From SWCAP (if not allocated to in section I of SWCAP)

0

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

0

Other

0

OMB A-87 Allowable Expenditures

\$13,733

19

Increase (Decrease)

\$7,092

19 TRANSFERS Per CAFR (Supported by Official Accounting Records)

Transfers In (e.g. Contributed Capital)

(\$1)

Transfer Out (e.g. Payback of Contributed Capital,

Other Users of fund retained earnings)

(5,502)

Net Transfers

(\$5,503)

OMB A-87 REBALANCE JUNE 30, 1992

(A)

\$3,923

60 DAY EXPENDITURE EQUIVELANCE AMOUNT

(B)

\$2,289

EXCESS BALANCE (A)-(B)

\$1,634

Fiscal Year 1992

15-Oct-92

Account	STATEMENT PER AGENCY	Adjustments			Preliminary Statement	Audit Adjustments			Final Audit Amounts	Balances as of 06-30-81	Change
		Debit	Credit	AE #		Debit	Credit	AE #			
ASSETS AND OTHER DEBITS											
Cash and Cash Equivalents	1,804,959				1,804,959				1,804,959	2,110,434	(305,475)
Accounts Receivable	4,304,712				4,304,712				4,304,712	493,067	3,811,645
Due from Governmental Units	0				0				0	0	0
Inventories	198,080				198,080				198,080	184,244	13,846
Deferred Bond Issuance Costs	1,435				1,435				1,435	4,583	(3,128)
Subtotal	6,308,186				6,308,186				6,308,186	2,782,308	(3,518,888)
Fixed Assets:											
Building Improvements	1,025,019				1,025,019				1,025,019	1,025,019	0
Capital Leases	5,444				5,444				5,444	5,444	0
Equipment	1,807,650				1,807,650				1,807,650	1,695,342	112,308
Total Fixed Assets	2,838,113				2,838,113				2,838,113	2,725,805	112,308
Accumulated Depreciation	(1,446,150)				(1,446,150)				(1,446,150)	(1,337,053)	(109,097)
Net Fixed Assets	1,391,963				1,391,963				1,391,963	1,388,752	3,211
Total Assets	7,701,159				7,701,159				7,701,159	4,181,080	3,520,099
LIABILITIES AND FUND BALANCE											
Liabilities:											
Accounts Payable	2,439,378	1,503,913		5	935,465				935,465	277,347	658,118
Interfund Payable	0		1,503,913	5	1,503,913				1,503,913	0	1,503,913
Salaries Payable	251,529				251,529				251,529	179,850	71,679
Accrued Interest Payable	620				620				620	1,050	(430)
Loans Payable	61,721				61,721				61,721	23,602	38,119
Capital Leases Payable - Current	0				0				0	0	0
Advances from Other Funds	0				0				0	0	0
Revenue Bonds Payable	57,025				57,025				57,025	175,734	(118,709)
Compensated Absences Payable	510,152				510,152				510,152	497,079	13,073
Deferred Revenue	7,637				7,637				7,637	37,542	(29,905)
Subtotal	3,328,082				3,328,082				3,328,082	1,192,204	2,135,858
Equity and Other Credits:											
Contributed Capital	664,363				664,363				664,363	664,363	0
Accumulated Amortization	(10,717)				(10,717)				(10,717)	(9,824)	(893)
Unreserved Retained Earnings	3,719,451				3,719,451				3,719,451	2,334,317	1,385,134
Total Equity and Other Credits	4,373,097				4,373,097				4,373,097	2,968,856	1,384,241
Total Liabilities, Equity and Other Credits	7,701,159	1,503,913	1,503,913		7,701,159				7,701,159	4,181,080	3,520,099

Fund 82--Plant Management
 OPERATING STATEMENT
 Fiscal Year 1992

15-Oct-92

Account	STATEMENT PER AGENCY	Adjustments			Preliminary Statement	Audit Adjustments			Final Audit Amounts	FY91 Amounts	Change
		Debit	Credit	AE #		Debit	Credit	AE #			
Operating Revenues:											
Net Sales	782,379				782,379				782,379	731,878	30,701
Rental and Service Fees	19,582,550	72,000		3	19,510,550				19,510,550	14,029,051	5,481,499
Other Income	357,207	753		4	356,454				356,454	368,715	(10,261)
Total Operating Revenues	20,702,136				20,629,383				20,629,383	15,127,444	5,501,939
Operating Expenses:											
Interest and Financing Costs	10,588		10,588	2	0				0	0	0
Interest on Bonds for Duluth Government Center	3,088,178		3,088,178	1	0				0	0	0
Purchased Services	8,428,889				8,428,889				8,428,889	5,369,809	1,058,780
Salaries and Fringe Benefits	8,188,832				8,188,832				8,188,832	5,748,200	420,732
Depreciation	2,827,485		2,418,277	1	111,208				111,208	118,908	(5,698)
Amortization of Deferred Costs	3,128				3,128				3,128	3,734	(606)
Amortization of Cap Leases and Leasehold Imp	41,077				41,077				41,077	41,908	(831)
Supplies and Materials	840,188				840,188				840,188	525,548	114,640
Indirect Costs	348,570				348,570				348,570	384,850	(48,280)
Other Expenses	1,228				1,228				1,228	2,311	(1,083)
Total Operating Expenses	19,252,037				13,738,988				13,738,988	12,203,384	1,535,602
Operating Income (Loss)	1,450,099				6,890,397				6,890,397	2,924,060	3,966,307
Nonoperating Revenue (Expense):											
Investment Income	2,558				2,558				2,558	22,808	(20,048)
Interest and Financing Costs	0	10,588		2	(10,588)				(10,588)	(18,348)	7,763
Gain (Loss) on Sale of Fixed Assets	3,583				3,583				3,583	1,054	2,529
Total Nonoperating Revenue (Expense)	6,141				(4,445)				(4,445)	5,311	(9,756)
Income (Loss) Before Operating Transfers	1,456,240				6,885,942				6,885,942	2,929,391	3,956,551
Transfers - In	0		753	4	753				753	0	753
Transfers - Out	0	5,502,455		1	(5,502,455)				(5,502,455)	2,214,475	(7,718,930)
Net Income (Loss)	1,456,240				1,384,240				1,384,240	714,918	669,324
Cumulative Effect of Change Acctg Method	0				0				0	0	0
Net Income After Cumulative Effect	1,456,240				1,384,240				1,384,240	714,918	669,324
Depr on Fixed Assets Acquired with Cont. Cap.	893				893				893	1,786	(893)
Increase (Decrease) in Fund Equity	1,457,133				1,385,133				1,385,133	716,702	668,431
Retained Earnings, July 1, as Reported	2,334,317				2,334,317				2,334,317	1,617,615	716,702
Prior Period Adjustments	(72,000)		72,000	3	0				0	0	0
Changes in Reporting Entity	0				0				0	0	0
Retained Earnings, July 1, as Restated	2,282,317				2,334,317				2,334,317	1,617,615	716,702
Residual Equity Transfers - In	0				0				0	0	0
Residual Equity Transfers - Out	0				0				0	0	0
Retained Earnings, June 30	3,719,450	5,585,794	5,585,794		3,719,450	0	0		3,719,450	2,334,317	1,385,133

Fund 82-- Planning Management
STATEMENT OF CASH FLOWS
Fiscal Year 1992

19-Oct-92

OPERATING ACTIVITIES SECTION:

Operating Income (Loss): 6,890,387

Adjustments to Reconcile Operating Income to Net

Cash Flows from Operating Activities:

Depreciation 111,208
Amortization of Deferred Costs 3,128
Other Amortization 41,077

Change in Assets and Liabilities:

Accounts Receivable (3,811,645)
Inventories (13,846)
Prepaid Expenses 0
Accounts Payable 658,118
Interfund Payable 1,503,913
Salaries Payable 71,679
Compensated Absences Payable 13,073
Deferred Revenues (29,905)

Net Reconciling Items to be Added (Deducted) (1,453,200)

Net Cash Flows from Operating Activities 5,437,187

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Operating Transfers-In 753
Operating Transfers-Out (5,502,455)

Net Cash Flows from Noncapital Financing Activities (5,501,702)

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Investment in Fixed Assets (157,109)
Proceeds from the Sale of Fixed Assets 5,197
Capital Leases Payments 0
Proceeds from Loans 43,710
Bond Interest Paid (11,017)
Repayment of Loan Principal (5,591)
Repayment of Revenue Bond Principal (118,709)

Net Cash Flows from Capital Financing Activities (243,519)

CASH FLOWS FROM INVESTING ACTIVITIES

Investment Earnings 2,558

Net Cash Flows from Investing Activities 2,558

Net Increase in Cash and Cash Equivalents (305,476)

Cash and Cash Equivalents, July 1 2,110,434

Cash and Cash Equivalents, June 30 1,804,958
=====

JOB: FINU0609
ORGANIZATION 02307

DEPT OF FINANCE-STATEWIDE ACCOUNTING SYSTEM
ANTICIPATED & ACTUAL TRANSFERS
TRANSACTIONS THRU 09-05-92
FISCAL YEAR 2

DATE 09/17/92 PAGE

4

APPROP ID	TRANSFERS IN			FROM/TO APID	TRANSFERS OUT			TRANSACTION
	XXX ANTICIPATED	XXX ACTUAL	XXX BALANCE		XXX ANTICIPATED	XXX ACTUAL	XXX BALANCE	
16030 93 20				11100 00 10	82,000.00		050892 03568	
16030 93 20				11100 00 10		82,000.00	050892 03575	
TO/FROM TOT					82,000.00	82,000.00		
16030 93 20				89000 90 40	203,200.00		070991 19480	
16030 93 20				89000 90 40		203,200.00	100391 12875	
TO/FROM TOT					203,200.00	203,200.00		
APID TOT					285,200.00	285,200.00		
DIV TOT					285,200.00	285,200.00		

D-16

The commissioner of administration is directed to refund in fiscal year 1993 \$1,400,000 of excess earnings in the plant management internal service fund of which \$1,000,000 will be savings to the general fund. The commissioner of administration shall furnish a list of the general fund refunds prior to preparation of agencies' 1993 annual budget plans and the commissioner of finance shall direct the agencies to reduce their fiscal year 1993 allotments.

Subd. 4. Improve workers' compensation case management

The commissioner of employee relations is directed to conduct comprehensive medical utilization reviews of state employee workers' compensation medical claims. Any other law to the contrary notwithstanding, reductions to original medical billings resulting from utilization reviews shall be accounted for by the commissioner and deposited in a separate account within the special revenue fund according to procedures specified by the commissioner of finance. Deposits to this account shall be transferred to the appropriate funds in proportion to the claims savings attributable. The commissioner shall provide staff to administer a return-to-work unit within the health, safety, and workers' compensation program to enhance procedures and agency personnel practices in order to facilitate the return of claimants to suitable state employment. It is estimated that the general fund savings attributable to this program will yield a net savings to the general fund of \$222,000 in fiscal year 1992 and \$1,350,000 in fiscal year 1993. Three new positions are to staff and implement a return-to-work unit which will manage internal file review and reduce costs.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
COMPUTER SERVICES

Services Provided

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

FMC 74.4 Allowable Cost Standard

" The cost of data processing services to grant programs is allowable. This cost may include rental of equipment or depreciation on grantee-owned equipment . The acquisition of equipment, whether by outright purchases, rental purchases 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 year's income/loss.

STATE OF MINNESOTA
~~INTERNAL SERVICE FUND~~ - INTERNAL SERVICE FUND
 STATEMENT OF FINANCIAL POSITION
 JUNE 30

	1992 (FY2)	1991 (FY1)
ASSETS		
CURRENT ASSETS		
Cash	12,364,409.74	9,879,218.32
Accounts Receivable - Trade (Note 1)	3,732,451.67	5,456,844.82
Total Current Assets	16,096,861.41	15,336,063.14
NON-CURRENT ASSETS		
Loans Receivable - Current	0.00	0.00
Fixed Assets (Note 1)	51,712,754.04	48,447,056.68
Less: Accumulated Depreciation	(39,604,102.55)	(28,654,480.13)
Capital Leases (Note 2)	335,350.00	335,350.00
Less: Accumulated Amortization	(335,350.00)	(335,350.00)
Leasehold Improvement	714,900.22	657,186.22
Less: Accumulated Amortization	(664,329.33)	(561,638.41)
Loans Receivable - LT	900,000.00	416,252.00
Deferred Costs (Bond Issuance)	40,312.79	72,679.73
Total Non-Current Assets	13,099,535.17	20,377,056.09
TOTAL ASSETS	29,196,396.58	35,713,119.23
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	792,552.08	2,014,102.88
Inter-Fund Payable	0.00	0.00
Contracts Payable: (Note 2)		
Installment Purchases	772,861.91	3,182,662.17
Revenue Bonds (M/L)	1,023,198.43	1,227,985.60
Loans Payable (M/L III)	5,053,211.17	3,691,798.84
Loans Payable (M/L IV)	111,582.87	0.00
Salaries Payable	391,087.05	400,786.82
Compensated Absences Payable	666,616.85	646,006.99
Accrued Interest	118,679.21	128,338.56
Total Current Liabilities	8,929,789.57	11,291,681.86
LONG-TERM LIABILITIES		
Contracts Payable: (Note 2)		
Installment Purchases	0.00	772,861.91
Revenue Bonds (M/L)	239,999.99	1,263,198.42
Loans Payable (M/L III)	10,478,559.94	11,731,182.97
Loans Payable (M/L IV)	467,141.16	0.00
Compensated Absences Payable	358,979.91	379,688.31
Total Long-Term Liabilities	11,544,681.00	14,146,931.61
Total Liabilities	20,474,470.57	25,438,613.47
FUND EQUITY		
Contributions from the General Fund	6,000.00	6,000.00
Retained Earnings	8,715,926.01	10,268,505.76
Total Fund Equity	8,721,926.01	10,274,505.76
TOTAL LIABILITIES AND FUND EQUITY	29,196,396.58	35,713,119.23

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

	1992 (FY2)	1991 (FY1)
OPERATING REVENUE		
Billings for Computer Services (Note 1)	34,949,997.82	37,726,159.96
Other Revenue	57,065.73	55,174.50
Total Operating Revenue	35,007,063.55	37,781,334.46
OPERATING EXPENSES (Note 1)		
Salaries & Benefits	10,349,844.21	10,532,870.73
Rent - Floor Space	625,751.46	563,998.56
Rent - Data Processing Equipment	0.00	2,022.42
Rent - Other	103,996.22	111,886.16
Advertising	339.60	168.14
Maintenance Contracts & Repairs	1,287,365.83	1,268,772.68
Insurance (Note 5)	76,296.74	3,947.59
Printing	59,322.40	89,578.67
Microfilming	262,200.71	233,998.78
Consultants	0.00	86,397.03
Professional & Technical Services	397,330.90	1,715,828.96
Data Processing	7,338,728.78	7,580,358.31
Purchased Services	465,236.40	152,873.74
Communications	157,834.44	209,994.94
Travel	103,597.06	130,550.05
Utilities	264,768.24	263,961.60
General	54,241.90	71,039.98
Materials & Supplies	539,615.21	824,170.96
Interest (Note 2)	1,569,874.32	1,534,569.73
Depreciation (Notes 1 & 2)	13,308,622.01	10,540,468.07
Amortization (Note 2)	102,690.92	131,437.24
Amortization of Deferred Costs (Bond Issuance)	32,366.94	40,618.94
Indirect Costs	676,859.00	723,556.00
Other	5,452.46	2,224.30
Total Operating Expense	37,782,335.75	36,815,293.58
OPERATING INCOME (LOSS)	(2,775,272.20)	966,040.88
NON-OPERATING REVENUE (EXPENSES)		
Interest Revenue	1,206,179.30	1,151,158.93
Gain (Loss) on Fixed Assets	(183,657.97)	(289,048.28)
Total Non-Operating Revenue (Expenses)	1,022,521.33	862,110.65
NET INCOME (LOSS)	(1,752,750.87)	1,828,151.53
Retained Earnings - Beginning of Period	10,268,505.76	8,890,660.88
Prior period adjustment (Note 5)	200,171.12	(450,306.65)
Beginning Retained Earnings Restated	10,468,676.88	8,440,354.23
Retained Earnings - End of Period (Note 1)	8,715,926.01	10,268,505.76

STATE OF MINNESOTA
COMPUTER SERVICES - INTERNAL SERVICE FUND
STATEMENT OF CASH FLOWS
FOR QUARTER ENDED JUNE 30

	1992 (FY2)	1991 (FY1)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income	(2,775,272.20)	966,040.88
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Depreciation of Equipment	13,308,622.01	10,540,468.07
Amortization of Deferred Costs(M/L)	32,366.94	40,618.94
Amortization of Leasehold Improvements	102,690.92	131,437.24
Write-off of Fixed Assets Between \$300 & \$500	0.00	0.00
Change in Assets and Liabilities:		
Accounts Receivable	1,724,393.15	223,081.21
Accounts Payable	(1,221,550.80)	380,108.09
Salaries Payable	(9,699.77)	55,504.21
Accrued Compensated Absences	(98.54)	94,948.63
Non-Operating Items:		
Interest and Financing Cost	1,569,874.32	1,534,569.73
Prior Period Adjustment:		
Adjustment to Retained Earnings (Note 5)	200,171.12	(450,306.65)
Total Reconciling Items to be Added (Deducted)	15,706,769.35	12,550,429.47
Net Cash Flows From Operating Activities	12,931,497.15	13,516,470.35
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Capital Contribution	0.00	(1,600,000.00)
Loan to STARS	(483,748.00)	(416,252.00)
Net Cash Flows From Non-Capital Financing Activities	(483,748.00)	(2,016,252.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investment in Fixed Assets	(6,211,676.42)	(9,190,469.99)
Proceeds from Sale of Fixed Assets	345,607.50	91,377.00
Capital Debt Interest Disbursements	(1,579,533.67)	(1,464,977.13)
Capital Debt Bond Issuance Costs(M/L)	0.00	0.00
Proceeds from Capital Debt Bond Sales(M/L)	0.00	0.00
Repayment of Capital Debt Revenue Bond Principal(M/L)	(1,227,985.60)	(1,485,202.23)
Proceeds from Loans (M/L III)	4,357,741.23	8,516,875.40
Proceeds from Loans (M/L IV)	618,571.01	0.00
Repayment of Loans (M/L III)	(4,248,951.93)	(2,132,656.73)
Repayment of Loans (M/L IV)	(39,846.98)	0.00
Proceeds from Capital Debt Installment Purchases	0.00	0.00
Installment Contracts Payments	(3,182,662.17)	(3,394,840.02)
Net Cash Flows From Capital Financing Activities	(11,168,737.03)	(9,059,893.70)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment Interest(M/L)	1,206,179.30	1,151,158.93
Net Cash Flows From Investing Activities	1,206,179.30	1,151,158.93
NET INCREASE (DECREASE) IN CASH	2,485,191.42	3,591,483.58
Cash and Investments, Beginning of Period, As Reported	9,879,218.32	6,287,734.74
Change in Reporting Principal	0.00	0.00
Cash and Cash Equivalents, July 1, 1991	9,879,218.32	6,287,734.74
Cash and Cash Equivalents, June 30, 1992	12,364,409.74	9,879,218.32

- 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, 1992:

Full Fiscal Year Ending June 30:	MASTER LEASE REVENUE BONDS	MASTER LEASE 3 LOANS PAYABLE	MASTER LEASE 4 LOANS PAYABLE	INSTALLMENT PURCHASES
1992	1,363,689.99	5,516,268.88	51,586.47	3,347,435.01
1993	1,086,757.94	6,075,981.26	144,017.82	789,673.13
1994	247,702.47	6,075,981.26	144,017.82	0.00
1995	0.00	4,738,779.64	144,017.82	0.00
1996	0.00	602,797.27	144,017.82	0.00
1997	0.00	0.00	94,478.09	0.00
Total Minimum Payments	2,698,150.40	23,009,808.31	722,135.84	4,137,108.14
Less: Amount Representing Interest	206,966.38	3,229,085.27	94,825.34	181,584.06
PRESENT VALUE OF NET MINIMUM PAYMENTS	2,491,184.02	19,780,723.04	627,310.50	3,955,524.08

InterTech does not have any non-cancellable operating leases with terms exceeding one year.

- FIXED ASSETS PURCHASED BUT NOT PAID FOR BY QUARTER END:
N/A for Fourth Quarter

- LEGISLATION AFFECTING INTERTECH:

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 "Paid-in-Capital" at \$2,156,000 effective July 1, 1979. As a result of this law InterTech paid \$2,238,000 to the general fund to cancel its retained earnings. Minnesota Laws 1985 Special Session, Chapter 13, Section 16, increased the general fund contribution, or "Paid-in-Capital," by \$1,200,000 effective July 1, 1985. Effective July 1, 1989, Fiscal Year 1990, pursuant to Minnesota Laws 1989, Chapter 335, Section 15, InterTech-Computer Services transferred Contributed Capital in the amount of \$1,000,000.00 (Subdivision 3) to InterTech-Telecommunications and \$750,000.00 (Subdivision 7) to InterTech-STARs. This has the effect of reducing InterTech-Computer Services Contributed Capital from \$3,356,000.00 to \$1,606,000.00 for Fiscal Year 1990.

Minnesota Laws 1991, Chapter 2, Article 7, Section 2(c), directed the Department of Administration to transfer \$1,600,000 of contributed capital from InterTech-Computer Services to the general fund by June 30, 1991. When this transfer was processed, it had the effect of reducing InterTech-Computer Services contributed capital to \$6,000.

- PRIOR PERIOD ADJUSTMENT:

There are prior period adjustments to retained earnings. One was due to Fiscal year 1991 insurance payments of \$68,635.00 that were coded incorrectly, and were paid in August 1991, Fiscal year 1992. Also due to a coding error, insurance expenses of \$25,737.00 for first quarter FY91 were paid as salary expenses. First quarter FY92 insurance expenses have also increased due to additional premiums for the Master Lease program. The second one was due to InterTech indirect costs that were paid by Telecom and then written off as incorrect charges. The amount of \$268,806.12 was refunded to Telecom. Due to entries made by Administration and an auditor's adjustment, revenue in FY91 was reduced twice and had to be corrected in FY92 as a debit to accounts receivable and a credit to retained earnings as a prior period adjustment.

- CUSTOMER RATE REDUCTION AND REBATE:

The Computer Fund has requested a rate reduction that would go into effect on January 1, 1992. The rate changes are based on revised projections of CPU and CICS volumes for the last half of FY92 as well as a push to further reduce expenses by \$1.0M. This \$1.0M in cost savings is over and above the \$1.8M savings challenge included in the original FY92 rate package. The volume projection is based on actual usage for the first four months with some assumed growth.

Department: of Finance

Office Memorandum

Date: June 25, 1992

To: Dana Badgerow,
Commissioner of Administration

From: Bruce J. Reddemann, *BJR*
Director of Budget Operations

Phone: 296-5188

Subject: F.Y. 1993 Computer Services Rates

This is to inform you that we have reviewed and approved the F.Y. 1993 Computer Services rates as proposed by you on June 10.

Approved rates are those indicated in attachment 4 (pages 29-30), a copy of which is appended to and incorporated into this memorandum.

If you have questions or concerns regarding this memorandum, please call me.

cc: Laura M. King
Charlie Bieleck
Michelle Harper
Tom St. Martin
Ted Spiess
Mike Rajacich
File

Attachment 4: FY92 Detail Rate Schedule

FY93 Computer Revolving Fund Rates

Product or Service	Units	FY93 Rate	FY92 Rate	Percent Increase / Decrease
Processing Rates:				
Central Processing	CPU Seconds (400-J)	0.2100	0.3000	-30%
Disk Access	1000 Reads / Writes	0.0300	0.0400	-25%
Disk Storage	Megabyte Days	0.0350	0.0700	-50%
Solid State Disk Storage	Megabyte Days	0.3800	0.2200	73%
Tape Access	1000 Reads / Writes	0.0180	0.0200	-10%
Tape Storage	Cartridge Days	0.0170	0.0200	-15%
Tape Mounts	Cartridges	1.4000	1.4000	0%
Tape Degauss	Cartridges	2.0000	2.0000	0%
Print Local:				
Print Local Impact	1000 Lines	0.9200	0.9200	0%
Print Local Laser	1000 Lines	0.9200	0.9200	0%
Print Local Laser	Pages	0.0396	0.0396	0%
Print Remote	1000 Lines	0.5000	0.5000	0%
Print Other:				
Multipart Forms	1000 Lines	1.1200	1.1200	0%
Voter Cards		1.0000	1.0000	0%
Network Rates:				
CICS:				
Small	Transactions	0.0100	0.0100	0%
Medium	Transactions	0.0150	0.0150	0%
Large	Transactions	0.0430	0.0440	-2%
CJIS	Transactions	0.0060	0.0070	-14%
MAXIS	Transactions	0.0180	0.0180	0%
Development	Transactions	0.0360	0.0360	0%
Resource Rates:				
Central Processing	CPU Seconds (400-J)	0.2927	0.6572	-55%
Start I/O's	CICS Call	0.0083	0.0096	-14%
Database Calls	CICS Call	0.0178	0.3304	-95%
Network Messages	Messages	0.0031	0.0073	-57%
Timesharing Connect	Hours	1.1000	2.3200	-53%
Network Device Connect	Devices	22.0000	22.0000	0%
Other Network:				
Card Punch Remote	1000 Cards	0.5000	0.5021	-0%
Card Read Remote	1000 Cards	0.5000	2.1500	-77%
Multiple Appl Interface	Subscription	30.0000	30.0000	-100%
High Speed Link	Subscription	225.0000	225.0000	0%
Low Speed Link	Subscription	70.0000	70.0000	0%
Technical Support	Hours	45.0000	40.0000	13%
Electronic Technician	Hours	29.0000	29.0000	0%
Materials				

Attachment 4: FY92 Detail Rate Schedule (cont'd)

FY93 Computer Revolving Fund Rates

Product or Service	Units	FY93 Rate	FY92 Rate	Percent Increase / Decrease
TP-EXEC (Average)	Transactions	0.0550	0.0550	0%
Revenue	Inheritance Tax	0.0426	0.0426	0%
Public Safety	State Patrol	0.0307	0.0307	0%
	Weather Bulletins	0.0116	0.0116	0%
	Corrections MIS	0.0366	0.0366	0%
	Criminal Justice IS	0.0270	0.0270	0%
	Criminal History	0.0702	0.0702	0%
Employee Relations	Employment Application	0.1389	0.1389	0%
	Employment Appl Security	0.0515	0.0515	0%
Other Rates:				
Data Entry	Hours	25.0000	22.0400	13%
Computer Output Microfilm:				
Original	Fiche	0.8600	0.9800	-12%
Duplicate	Fiche	0.0800	0.0900	-11%
Form Slide		175.0000	175.0000	0%
Text Processing (TREK):				
Revisor	Annual Fee	300.00	300.00	0%
Labor and Industry	Annual Fee	360.00	360.00	0%
Employee Relations	Annual Fee	120.00	120.00	0%
Statutes / Rules	Annual Fee	240.00	240.00	0%
All Text Bases	Annual Fee	600.00	600.00	0%
Support Programming:				
Senior Programmer	Hours	40.00	40.00	0%
Programmer Analyst	Hours	45.00	45.00	0%
Senior Systems Analyst	Hours	49.00	49.00	0%
Applied Computing Tech:				
Senior Programmer	Hours	40.00	40.00	0%
Programmer Analyst	Hours	45.00	45.00	0%
Senior Systems Analyst	Hours	49.00	49.00	0%
Training:				
On Site	Person Day	125.00	125.00	0%
On Site	Person Half Day	75.00	75.00	0%
On Site	Class Day	1,000.00	1,000.00	0%
Off Site	Person Day	150.00	150.00	0%
Electronic Mail	Subscription	19.00	25.00	-24%
Voice Mail:				
Regular	Subscription	10.00	12.00	-17%
Call Processing	Subscription	50.00	200.00	-75%
Knowledge Systems Center:				
Senior Programmer	Hours	40.00	40.00	0%
Programmer Analyst	Hours	45.00	45.00	0%
Senior Systems Analyst	Hours	49.00	49.00	0%
Billback:				
Programmer Over \$500,000	Hours	1.00	102.95%	
Programmer Under \$500,000	Hours	2.00	102.95%	
IIN Usage	Hours	0.25	102.95%	
Invoice Processing	Invoice	25.00	102.95%	

STATE OF MINNESOTA

COMPUTER SERVICES ISF

SWA FUND 97: APD 19028-90-97, 19089-15-97

SUMMARY OF ACTUAL AND IMPUTED REVENUES

FOR THE YEAR ENDING JUNE 30, 1992

CONTACT: Shari Huck PH: 7-5482

		TOTAL BILLINGS				IMPUTED REVENUE				SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
		COLLECTED BILLING		BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	COLLECTED		IMPUTED		
USER AGENCY	RATIO OF FEDERAL ACTIVITY	BILLED AT FULL RATE(S)	Rebated/ Credited										
01000 MILITARY AFFAIRS	58.48%	2,123	3		0			381	2,502			2,502	
02000 ADMINISTRATION	1.28%	885,897	138,257		18,434			38,788	804,840			804,840	
04000 AGRICULTURE	4.46%	32,585	0		0			7,834	40,200			40,200	
08000 ATTORNEY GENERAL	2.55%	64,458	47,230		0			1,397	18,622			18,622	
07000 PUBLIC SAFETY	5.34%	3,405,828	900,190		(9,188)			248,209	2,742,849			2,742,849	
11380 PEACE OFFICERS	4.84%	391	8		0			24	409			409	
12000 HEALTH	27.52%	58,952	8,702		318			1,852	52,420			52,420	
14000 ANIMAL HEALTH BD	12.13%	18,982	381		0			1,181	19,782			19,782	
19000 INDIAN AFFAIRS	12.26%	74	3		81			12	144			144	
21000 JOBS & TRAINING	93.44%	128,815	18,978		343			6,727	114,711			114,711	
22000 TRADE & ECON DEV	9.86%	23,940	433		81			2,908	26,494			26,494	
29000 STATE UNIV SYSTEM	1.35%	11,158	328		181			840	11,853			11,853	
27000 COMMUNITY COLLEGE BD	3.25%	7,231	4,317		1,821			818	5,452			5,452	
29000 NATURAL RESOURCES	1.42%	248,048	8,987		178			12,135	253,382			253,382	
30000 PLANNING	2.22%	10,852	142		0			551	11,381			11,381	
32000 POLLUTION CONTROL	27.79%	114,730	10,829		0			2,018	108,117			108,117	
36000 EDUCATION-VO-TECH	32.80%	86,554	650		0			8,344	72,248			72,248	
37000 EDUCATION-CENTRAL OFFICE	32.36%	1,300	0		13			5,348	6,859			6,859	
37001 EDUCATION-FARIBAULT SCHOOLS	3.70%	101,140	701		0			170	100,809			100,809	
42000 LABOR & INDUSTRY	2.00%	18,448	328		(254)			1,309	17,178			17,178	
50000 ARTS BOARD	32.94%	141	3		0			13	151			151	
51000 LEGISLATIVE COMMISSIONS	0.10%	3,629	63		0			322	3,888			3,888	
52000 PUBLIC DEFENSE BOARD	4.35%	894	3		0			681	1,672			1,672	
55000 HUMAN SERVICES-CENTRAL OFFICE	12.81%	23,785,710	4,052,700		0			2,041,421	21,754,431			21,754,431	
5500X HUMAN SERVICES-INSTITUTIONS	0.04%	(1)	0		1			0	0			0	
60000 HIGHER ED COORD BD	0.28%	13,250	0		0			195	13,445			13,445	
65000 JUDICIAL	0.31%	17,901	308		0			1,407	19,002			19,002	
77000 ZOO	0.25%	1,092	0		0			75	1,167			1,167	
78000 CORRECTIONS	1.14%	148,871	17,085		1,035			12,643	148,254			148,254	
79000 TRANSPORTATION	0.37%	1,879,217	235,809		131,071			203,630	2,078,110			2,078,110	
80000 PUBLIC SERVICE	8.00%	1,270	0		572			1,388	3,240			3,240	
89038 COUNCIL ON VO-TECH ED.	54.49%	85	0		0			0	85			85	
89510 DISABILITY COUNCIL	0.20%	915	12		0			70	973			973	
89850 OFFICE OF WASTE MANAGEMENT	4.06%	6,852	154		25			553	7,278			7,278	
89780 CNCL ASIAN MINNESOTANS	8.45%	1,031	760		(548)			12	(283)			(283)	
89780 SOIL & WATER RES	2.11%	0	0		0			44	44			44	
									0			0	
TOTAL NON-FEDERAL FUNDED AGENCIES		7,195,878	1,564,329		214,634			668,721	6,512,802			6,512,802	
TOTAL		38,334,993	7,007,474		358,874			3,285,805	34,949,998			34,949,998	

**RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO FEDERAL A-87 GUIDELINES
FOR YEAR ENDING JUNE 30, 1992**

**FY 1991
COMPUTER
SERVICES
FD 97
(IN 000'S)**

REBALANCE JULY 1, 1991

BALANCE PER PRIOR YEAR'S RECONCILIATION OF FUND TO A-87
(CAFR BALANCE AT BEGINNING OF YEAR)

\$8,891

19 RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attachment A

\$37,276

Actual Interest Income Per CAFR

0

or

Imputed Interest Income On Average Cash Balance For The Year At
Average Treasurer's Rate

802

Other

55

Total Revenues

\$38,133

Expenditures (Actual Costs)

Per State's Financial Report

Cost of Goods Sold

\$0

Operating Expense

35,281

Non-Operating Expense:

Master Lease Interest & Financing Costs

0

Master Lease Refund of Interest & Financing Costs

0

(Gain) or Loss on disposal of fixed assets

289

Less A-87 Unallowable costs:

Capital Outlay

(0)

Projected Cost Increases/Replacement Reserve

(0)

Interest & Financing Costs (Net Master Lease Costs)

0

Indirect Costs Billed to Other Internal Service Funds

(154)

Amortization of Deferred Financing Costs

(41)

Other

(0)

Plus A-87 Allowable costs:

Indirect Costs From SWCAP (If not allocated to in section I of SWCAP)

0

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

0

Other

0

OMB A-87 Allowable Expenditures

\$35,375

19

Increase (Decrease)

\$2,758

19 TRANSFERS Per CAFR (Supported by Official Accounting Records)

Transfers In (e.g. Contributed Capital)

\$0

Transfer Out (e.g. Payback of Contributed Capital,

Other Users of fund retained earnings)

0

Net Transfers

\$0

OMB A-87 REBALANCE JUNE 30, 1992

(A)

\$11,849

60 DAY EXPENDITURE EQUIVELANCE AMOUNT

(B)

\$5,896

EXCESS BALANCE (A) - (B)

\$5,753

Instituted a 3 million dollar rebate to agencies and
a mid-year rate adjustment to be implemented in
fiscal year 1992

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO FEDERAL A-87 GUIDELINES
 FOR YEAR ENDING JUNE 30, 1992

FY 1992
 COMPUTER
 SERVICES
 FD 97
 (IN 000'S)

REBALANCE JULY 1, 1991

BALANCE PER PRIOR YEAR'S RECONCILIATION OF FUND TO A-87
 (CAFR BALANCE AT BEGINNING OF YEAR)

\$11,649

19 RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attachment A

\$35,151

Actual Interest Income Per CAFR

0

or

Imputed Interest Income On Average Cash Balance For The Year At
 Average Treasurer's Rate

1,038

Other

57

Total Revenues

\$36,246

Expenditures (Actual Costs)

Per State's Financial Report

Cost of Goods Sold

\$0

Operating Expense

36,212

Non-Operating Expense:

Master Lease Interest & Financing Costs

0

Master Lease Refund of Interest & Financing Costs

0

(Gain) or Loss on disposal of fixed assets

184

Less A-87 Unallowable costs:

Capital Outlay

(0)

Projected Cost Increases/Replacement Reserve

(0)

Interest & Financing Costs (Net Master Lease Costs)

0

Indirect Costs Billed to Other Internal Service Funds

(136)

Amortization of Deferred Financing Costs

(32)

Other

(0)

Plus A-87 Allowable costs:

Indirect Costs From SWCAP (If not allocated to in section I of SWCAP)

0

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

0

Other

0

OMB A-87 Allowable Expenditures

\$36,228

19

Increase (Decrease)

\$18

19 TRANSFERS Per CAFR (Supported by Official Accounting Records)

Transfers In (e.g. Contributed Capital)

(\$49)

Transfer Out (e.g. Payback of Contributed Capital,

Other Users of fund retained earnings)

0

Net Transfers

(\$49)

OMB A-87 REBALANCE JUNE 30, 1992

(A)

\$11,618

60 DAY EXPENDITURE EQUIVELANCE AMOUNT

(B)

\$6,038

EXCESS BALANCE (A) - (B)

\$5,580

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO FEDERAL A-87 GUIDELINES
 FOR YEAR ENDING JUNE 30, 1992

FY 1992
COMPUTER
SERVICES
 FD 97
 (IN 000'S)

Dept. #	Agency Federal Admin Costs	Agency	Fy 92 Billings	Agency as Percent of Billings	Federal Refund Amount
TOTAL EXCESS BALANCE					\$5,580,000
01000	56.48%	MILITARY AFFAIRS	2,502	0.01%	\$315
02000	1.28%	ADMINISTRATION	804,840	2.30%	\$1,843
04000	4.46%	AGRICULTURE	40,200	0.12%	\$299
06000	2.55%	ATTORNEY GENERAL	18,622	0.05%	\$71
07000	5.34%	PUBLIC SAFETY	2,742,649	7.85%	\$23,391
11380	4.94%	PEACE OFFICERS	409	0.00%	\$0
12000	27.52%	HEALTH	52,420	0.15%	\$2,303
14000	12.13%	ANIMAL HEALTH BD	19,762	0.08%	\$406
19000	12.26%	INDIAN AFFAIRS	144	0.00%	\$0
21000	93.44%	JOBS & TRAINING	114,711	0.33%	\$17,206
22000	9.89%	TRADE & ECON DEV	26,484	0.08%	\$441
26000	1.35%	STATE UNIV SYSTEM	11,853	0.03%	\$23
27000	3.25%	COMMUNITY COLLEGE BD	5,452	0.02%	\$36
29000	1.42%	NATURAL RESOURCES	253,392	0.73%	\$578
30000	2.22%	PLANNING	11,361	0.03%	\$37
32000	27.79%	POLLUTION CONTROL	106,117	0.30%	\$4,652
36000	32.80%	EDUCATION-VO-TECH	72,248	0.21%	\$3,844
37000	32.39%	EDUCATION-CENTRAL OFFICE	6,859	0.02%	\$361
37001	3.70%	EDUCATION-FARIBAUT SCHOOLS	100,809	0.29%	\$599
42000	2.00%	LABOR & INDUSTRY	17,176	0.05%	\$56
50000	32.94%	ARTS BOARD	151	0.00%	\$0
51000	0.10%	LEGISLATIVE COMMISSIONS	3,888	0.01%	\$1
52000	4.36%	PUBLIC DEFENSE BOARD	1,672	0.00%	\$0
55000	12.91%	HUMAN SERVICES-CENTRAL OFFICE	21,754,431	62.24%	\$448,368
5500X	0.04%	HUMAN SERVICES-INSTITUTIONS	0	0.00%	\$0
60000	0.28%	HIGHER ED COORD BD	13,446	0.04%	\$6
65000	0.31%	JUDICIAL	19,002	0.05%	\$9
77000	0.25%	ZOO	1,167	0.00%	\$0
78000	1.14%	CORRECTIONS	146,254	0.42%	\$267
79000	0.37%	TRANSPORTATION	2,078,110	5.95%	\$1,228
80000	6.00%	PUBLIC SERVICE	3,240	0.01%	\$33
99036	54.48%	COUNCIL ON VO-TECH ED.	86	0.00%	\$0
99510	0.20%	DISABILITY COUNCIL	973	0.00%	\$0
99660	4.08%	OFFICE OF WASTE MANAGEMENT	7,276	0.02%	\$45
99780	8.45%	CNCL ASIAN MINNESOTANS	(283)	0.00%	\$0
99780	2.11%	SOIL & WATER RES	44	0.00%	\$0
TOTAL NON-FEDERAL FUNDED AGENCIES			6,512,902	18.63%	\$0
Total			34,849,898	100.00%	\$506,218

Fund 97 -- Computer Services
BALANCE SHEET
Fiscal Year 1992

17-Nov-92

R #	Account	STATEMENT PER AGENCY	Adjustments			Preliminary Statement	Audit Adjustments			Final Audit Amounts
			Debit	Credit	A/E #		Debit	Credit	A/E #	
ASSETS AND OTHER DEBITS										
10	Cash and Cash Equivalents	12,364,410		779	1	12,365,189				12,365,189
20	Accounts Receivable	3,732,452				3,732,452				3,732,452
28	Advances to Other Funds	900,000				900,000				900,000
275	Deferred Bond Issuance Costs	40,313				40,313				40,313
	Subtotal	17,037,174				17,037,953				17,037,953
	Fixed Assets:									
811	Building Improvements	714,900				714,900				714,900
	Capital Leases	0				0				0
83	Equipment	51,712,754				51,712,754				51,712,754
	Total Fixed Assets	52,427,654				52,427,654				52,427,654
831	Accumulated Depreciation	(40,268,432)				(40,268,432)				(40,268,432)
	Net Fixed Assets	12,159,222				12,159,222				12,159,222
	Total Assets	29,196,396				29,197,175				29,197,175
LIABILITIES AND FUND BALANCE										
	Liabilities:									
15	Accounts Payable	792,552				792,552				792,552
14	Salaries Payable	391,087				391,087				391,087
1151	Accrued Interest Payable	118,679				118,679	11,790		(2)	106,889
1421	Loans Payable	16,110,495		779	1	16,111,274				16,111,274
1422	Installment Purchases Payable	772,862				772,862				772,862
141	Revenue Bonds Payable	1,263,198				1,263,198				1,263,198
144	Compensated Absences Payable	1,025,597				1,025,597				1,025,597
0	Deferred Revenue	0				0				0
	Subtotal	20,474,470				20,475,249				20,463,459
	Equity and Other Credits:									
10	Contributed Capital	6,000				6,000		11,790	(2)	17,790
1	Unreserved Retained Earnings	8,715,926				8,715,926				8,715,926
	Total Equity and Other Credits	8,721,926				8,721,926				8,733,716
	Total Liabilities, Equity and Other Credits	29,196,396	779	779		29,197,175	11,790	11,790		29,197,175
		0				0				0

Fund 97 -- Computer Services
OPERATING STATEMENT
Fiscal Year 1992

17-Nov-92

#	Account	STATEMENT PER AGENCY	Adjustments			Preliminary Statement	Audit Adjustments			Final Audit Amounts
			Debit	Credit	A/E #		Debit	Credit	A/E #	
	Operating Revenues:									
0	Rental and Service Fees	34,949,998	48,725	200,171	2, 3	35,101,444		48,725 (3)		35,150,169
9	Other Income	57,066				57,066				57,066
	Total Operating Revenues	35,007,064				35,158,510				35,207,235
	Operating Expenses:									
0	Interest and Financing Costs	1,569,874		1,569,874	4	0				0
5	Purchased Services	11,142,770				11,142,770				11,142,770
5	Salaries and Fringe Benefits	10,349,844				10,349,844				10,349,844
1	Depreciation	13,308,622				13,308,622				13,308,622
1	Amortization of Deferred Costs	32,367				32,367				32,367
1	Amortization of Cap Leases & Leasehold Imp	102,691				102,691				102,691
1	Supplies and Materials	539,615				539,615				539,615
1	Indirect Costs	676,859				676,859				676,859
1	Other Expenses	59,694				59,694				59,694
	Total Operating Expenses	37,782,336				36,212,462				36,212,462
	Operating Income (Loss)	(2,775,272)				(1,053,952)				(1,005,227)
	Nonoperating Revenues (Expenses):									
1	Investment Income	1,206,179				1,206,179	48,725		(3)	1,157,454
7	Interest and Financing Costs	0	1,569,874		4	(1,569,874)		11,790 (2)		(1,558,084)
5	Gain (Loss) on Sale of Fixed Assets	(183,658)				(183,658)				(183,658)
	Total Nonoperating Revenue (Expenses)	1,022,521				(547,353)				(584,288)
	Income (Loss) Before Operating Transfers	(1,752,751)				(1,601,305)				(1,589,515)
1	Transfers - In	0		48,725	2	48,725				48,725
0	Transfers - Out	0				0				0
	Net Income (Loss)	(1,752,751)				(1,552,580)				(1,540,790)
	Retained Earnings, July 1, as Reported	10,268,506	1,248,299		5	9,020,207				9,020,207
0	Prior Period Adjustments	200,171	200,171		3	0				0
0	Change in Reporting Entity	0		1,248,299	5	1,248,299				1,248,299
	Retained Earnings, June 30, as Restated	10,468,677				10,268,506				10,268,506
	Retained Earnings, June 30	8,715,926	3,067,069	3,067,069		8,715,926	48,725	60,515		8,727,716
		0				0				0

Fund 97 - Computer Services
STATEMENT OF CASH FLOWS
Fiscal Year 1992

17-Nov-92

OPERATING ACTIVITIES SECTION:

A10	Operating Income (Loss):	(1,005,227)
<hr/>		
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
B10	Depreciation	13,308,622
B15	Amortization of Deferred Costs	32,367
B19	Other Amortization	102,691
Change in Assets and Liabilities:		
B50	Accounts Receivable	1,724,393
B70	Accounts Payable	(1,221,551)
B75	Salaries Payable	(9,700)
B80	Compensated Absences Payable	(98)
<hr/>		
Net Reconciling Items to be Added (Deducted) from Operating Income		13,936,724
<hr/>		
Net Cash Flows from Operating Activities		12,931,497
<hr/>		

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

E15	Transfers-In	48,725
0	Capital Contributions	0
5	Advances to Other Funds	(483,748)
<hr/>		
Net Cash Flows from Noncapital Financing Activities		(435,023)
<hr/>		

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

G10	Investment in Fixed Assets	(6,211,676)
G12	Proceeds from the Sale of Fixed Assets	345,608
G35	Installment Contract Payments	(3,182,662)
G40	Proceeds from Loans	4,977,091
G42	Repayment of Principal on Loans	(4,288,799)
G52	Bond Interest Paid	(1,579,534)
G60	Repayment of Revenue Bond Principal	(1,227,986)
<hr/>		
Net Cash Flows from Capital Financing Activities		(11,167,958)
<hr/>		

CASH FLOWS FROM INVESTING ACTIVITIES

I30	Investment Earnings	1,157,454
<hr/>		
Net Cash Flows from Investing Activities		1,157,454
<hr/>		

Net Increase in Cash and Cash Equivalents 2,485,970

L10	Cash and Cash Equivalents, July 1, as reported	9,891,721
M10	Change in Reporting Entity (STARS)	(12,503)
<hr/>		

Cash and Cash Equivalents, June 30, as restated 12,365,188

1	Cash and Cash Equivalents	779	
	Loans Payable		779
	To adjust Master Lease - Related Loans Payable Fund 06.		
2	Rental and Service Fees	48,725	
	Transfers-In		48,725
	To reclassify excess of Master Lease from Operating Revenue to Operating Transfer-In from fund 54.		
3	Prior Period Adjustments	200,171	
	Rental and Service Fees		200,171
	To reclassify Prior Period Adjustments for reporting purposes.		
4	Non-operating: Interest and Financing Costs	1,569,874	
	Operating: Interest and Financing Costs		1,569,874
	To reclassify interest expense from operating to non-operating.		
5	Retained Earnings, July 1	1,248,299	
	Change in Reporting Entity		1,248,299
	STARS activity moving to Telecommunications Fund.		

JOB: FINU0
ORGANIZATION 02410

DEPT OF FINANCE-STATEW. ACCOUNTING SYSTEM
ANTICIPATED & ACTUAL TRANSFERS
TRANSACTIONS THRU 09-05-92
FISCAL YEAR 2

DATE 09/17/92 PAGE 5

APPROP ID	TRANSFERS IN XX			FROM/TO APID	TRANSFERS OUT XX			TRANSACTION
	ANTICIPATED	ACTUAL	BALANCE		ANTICIPATED	ACTUAL	BALANCE	
16026 90 97	42,524.92			16026 91 06			031792 02464	
16026 90 97		42,524.92		16026 91 06			031792 02479	
TO/FROM TOT	42,524.92	42,524.92						
16026 90 97				16026 92 06	42,524.92		031692 07649	
16026 90 97				16026 92 06		42,524.92	031692 07664	
TO/FROM TOT					42,524.92	42,524.92		
APID TOT	42,524.92	42,524.92			42,524.92	42,524.92		
DIV TOT	42,524.92	42,524.92			42,524.92	42,524.92		

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
TELECOMMUNICATIONS

Services Provided

To provide state agencies with a long distance calling capability at substantially less cost than direct distance dialing. To provide state agencies with communication service by applying new technologies that maximize efficiency these include fiber optic networks and inter-active video conference capability. Currently the activities reported in the CAFR as Telecommunications consist of Telecommunications, Intertech Video Services, and STARS.

FMC 74.4 Allowable Cost Standard

" Communication costs incurred for telephone calls of 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 year's 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,	
	1992	1991
ASSETS		
CURRENT ASSETS		
Cash	1,753,392	1,961,341
Accounts Receivable	1,533,843	980,218
Financing Leases Receivable	97,949	119,950
Deferred Bond Issuance Cost	0	8,020
Prepaid Expense	0	0
Due from Computer Fund	0	268,806
	-----	-----
Total Current Assets	3,385,184	3,338,335
NON-CURRENT ASSETS		
Fixed Assets	536,852	536,852
Less: Accumulated Depreciation	(531,911)	(527,231)
Financing Leases Receivable	70,393	219,750
	-----	-----
Total Non-Current Assets	75,334	229,371
	-----	-----
TOTAL ASSETS	3,460,518	3,567,706
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	674,113	669,591
Salaries Payable	9,130	30,126
Compensated Absences	6,651	4,107
Due to the General Fund	0	0
Loans Payable	288,802	320,000
Deferred Revenue	0	0
Revenue Bonds Payable	26,851	116,999
	-----	-----
Total Current Liabilities	1,005,547	1,140,823
LONG-TERM LIABILITIES		
Loans Payable	131,466	230,000
Revenue Bonds Payable	0	217,119
Compensated Absences	2,150	2,185
	-----	-----
Total Long-Term Liabilities	133,616	449,304
	-----	-----
Total Liabilities	1,139,163	1,590,127
FUND EQUITY		
Contributions from the General Fund	1,592,000	1,592,000
Retained Earnings	729,355	385,579
	-----	-----
Total Fund Equity	2,321,355	1,977,579
	-----	-----
TOTAL LIABILITIES & FUND EQUITY	3,460,518	3,567,706
	=====	=====

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

FINAL

	FY92		FY91	
	QUARTER ENDED 6/30/92	Y-T-D	QUARTER ENDED 6/30/91	Y-T-D
OPERATING REVENUE				
Gross Sales	2,304,076	9,525,611	2,171,932	8,456,533
Less: Cost of Goods Sold	2,110,816	8,653,004	1,975,752	7,371,097
Gross Margin	193,260	872,607	196,180	1,085,436
OPERATING EXPENSES				
Salaries & Benefits	56,746	227,346	67,846	143,623
Rents & Leases	40	163	26	113
Repairs	0	579	(12,481)	496
Insurance	0	0	(2,475)	0
Printing & Binding	465	531	0	0
Prof/Tech. Services	8,342	12,308	3,739	5,340
Purchased Services	0	293	0	0
Data Processing	663	3,849	(9,332)	1,385
Billing Service	30,906	127,327	34,720	106,720
Communications-Oper.	482	1,337	0	0
Travel In-State	423	2,425	794	3,692
Travel Out-State	0	1,231	0	1,368
Fees	0	895	0	420
Supplies	0	621	870	1,384
Indirect Cost-Division	135,707	206,984	29,541	118,175
Indirect Cost-State	19,848	79,383	30,205	120,825
PBX Depreciation	1,170	4,600	1,175	4,585
Amortization	0	0	3,030	3,030
Total Operating Expense	254,792	669,910	147,658	512,256
OPERATING INCOME (LOSS)	(61,532)	202,697	48,522	573,180
NON-OPERATING INCOME (EXPENSE)				
PBX Rental	0	0	0	0
Interest Reimbursement	0	0	0	1,268
Interest Expense	(1,610)	(20,341)	(8,208)	(29,773)
Miscellaneous	1,610	20,341	0	0
Loss on Equip. Transfer	0	0	0	0
Total Non-Operating Income (Expense)	0	0	(8,208)	(28,505)
NET INCOME	(61,532)	202,697	40,314	544,675
RETAINED EARNINGS, BEGINNING OF PERIOD	790,887	385,579	33,602	(159,096)
ADJUSTMENT TO RETAINED EARNINGS	0	141,079	311,663	0
RETAINED EARNINGS, END OF PERIOD	729,355	729,355	385,579	385,579

STATE OF MINNESOTA
TELECOMMUNICATIONS
STATEMENT OF CASH FLOWS
JUNE 30, 1992

FINAL

	4TH QTR.	Y-T-D
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	(61,532)	202,697
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Amortization	0	0
Depreciation	1,170	4,680
Change in Assets and Liabilities:		
Accounts Receivable	(54,978)	(452,796)
Due from Computer Fund	0	268,806
Salaries Payable	(20,969)	(20,996)
Accounts Payable	164,266	4,522
Prepaid Expense	69,149	0
Accrued Compensated Absences	465	2,509
Operating Loan Repayment	(80,000)	(320,000)
Non-Operating Items:		
Interest and Financing Costs	2,341	21,072
Total Reconciling Items to be Added (Deducted)	81,444	(492,203)
NET CASH FLOWS FROM OPERATING ACTIVITIES	19,912	(289,506)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Capital Contribution	0	0
Adjustment to Retained Earnings	0	141,079
NET CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	0	141,079
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Revenue Bond (Master Lease) Equipment Purchase	0	0
Equipment Purchase	0	0
Collection from Financing Equipment	15,882	78,549
PBX Rental	0	0
Master Lease Interest Reimbursements	0	0
Revenue Bond (Master Lease) Payments	(14,956)	(62,380)
Repayment of Advances Restricted to Equipment Purchases	(27,813)	(54,619)
Master Lease Interest Payment	(2,341)	(21,072)
NET CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(29,228)	(59,522)
NET INCREASE (DECREASE) IN CASH	(9,316)	(207,949)
Cash and Investments, Beginning of Period as Reported	1,762,708	1,961,341
Change in Reporting Principle	0	0
Cash and Cash Equivalents, Beginning of Period	1,762,708	1,961,341
CASH AND CASH EQUIVALENTS, END OF PERIOD	1,753,392	1,753,392

STATE OF MINNESOTA
TELECOMMUNICATIONS
FOOTNOTES TO 4TH QUARTER FINANCIAL STATEMENT
FY92

FINAL

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 are \$79,380 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. Minnesota Laws 1985 Special Session, Chapter 13, Section 16 increased the contribution by \$250,000 effective July 1, 1985. Minnesota Laws of 1989, Chapter 335, Section 15 increased Contributed Capital 1,000,000 due to a transfer from Computer Services Fund.

All future profits or losses will be adjusted through the rate structure.

NOTE 3. ACCRUED COMPENSATED ABSENCES:

Accrued Compensated Absence is shown as an adjustment to Salary and Benefits.

NOTE 4. ADJUSTMENT TO RETAINED EARNINGS:

Prior period adjustment for increase in fiscal year 91 sales.

NOTE 5. MASTER LEASE PAYABLES:

	MASTER LEASE PAYMENTS	
	Current	Longterm
PBX purchased for Dept. of Corrections at Redwing.	\$ 4,696.42	\$.00
PBX purchased for Normandale Community College.	\$22,154.89	\$.00
Telecommunications Consoles purchased for Telecommunications General Fund.	\$55,802.75	\$131,465.98
	<u>\$85,654.06</u>	<u>\$131,465.98</u>

Office Memorandum

Department: of Finance

Date: July 2, 1992

To: Dana Badgerow,
Commissioner of Administration

From: Charlie Bieleck, *CPB*
Director, Budget Planning and Operations

Phone: 296-4724

Subject: F.Y. 1993 Telecommunications Rates

This is to inform you that we have reviewed and approved the F.Y. 1993 Telecommunications rates proposed by you on June 10.

Effective July 1, 1993, approved rates are as follows:

Voice Network Services. Domestic calls, \$0.20/minute, no change from F.Y. 1992. Canadian calls, \$0.28 per minute, up \$0.03 per minute from F.Y. 1992. International calls, \$1.48 per minute, up \$0.33 per minute from F.Y. 1992. Directory assistance, \$0.95 per call, no change from F.Y. 1992. 800 service, \$0.02, basic cost plus cost per minute, no change from F.Y. 1992. Public in-wats, \$0.60 per minute, up \$0.20 per minute from F.Y. 1992. Intercept, \$25 and \$200 charge for services A and B, respectively. Billing arrangements, cost plus one percent, no comparable charge in F.Y. 1992. Language line, cost plus one percent, no comparable charge in F.Y. 1992.

Local Voice Services. Centron, \$4.00 cost of service plus station rate, up \$2.20 from F.Y. 1992. PBX, \$2.00 cost plus station rate, no change from F.Y. 1992. Capital equipment, cost of equipment plus 10 percent, no change from F.Y. 1992. Press phones, cost of equipment plus one percent, no comparable charge in F.Y. 1992.

Data Services. MFS and TELPAK services, \$1.55 per mile, up \$0.05 per mile from F.Y. 1992. Termination of circuits, \$94.50 per termination, up \$0.50 from F.Y. 1992. Miscellaneous circuits, cost plus 20 percent, no change from F.Y. 1992. DS-1 shared circuits, cost plus 18 percent, no change from F.Y. 1992. DS-1 dedicated circuits, cost plus three percent, no change from F.Y. 1992.

Video Services. Room equipment, cost of equipment plus 10 percent for installation, no comparable rate in F.Y. 1992. Equipment maintenance, flat monthly charge based on 10 percent per year of price of the equipment, no comparable charge in F.Y. 1992. Codec, purchase price plus 10 percent for installation or flat monthly rate of \$2,135 per month (based on three year amortization), no comparable charge in F.Y. 1992. Local access, flat monthly rate of \$94 per

May 14, 1992
Page 2
Dana Badgerow,

2 CSU's or \$89 per MPPC. Local access regional T-1 circuit, cost plus 18 percent, no comparable rate in F.Y. 1992. Local access local loop, cost plus 18 percent, no comparable rate in F.Y. 1992. Backbone network, flat monthly rate of \$600 per subscriber and an hourly rate of \$15 per hour, no comparable rate in F.Y. 1992. Room management, \$100 per hour, no comparable rate in F.Y. 1992. Metro video communication network, \$1,000 per subscriber, no comparable rate in F.Y. 1992.

If you have questions or concerns regarding this memorandum, please call me.

cc: Laura M. King
Bruce Reddemann
Michelle Harper
Tom St. Martin
Ted Spiess
Mike Rajacich
File

STATE OF MINNESOTA
INTERTECH VIDEO SERVICES
COMPARATIVE STATEMENT OF FINANCIAL POSITION

FINAL

	JUNE 30, 1992	JUNE 30, 1991
ASSETS		
CURRENT ASSETS		
Cash	(159,826)	(183,882)
Accounts Receivable	37,793	13,289
Total Current Assets	(122,033)	(170,593)
NON-CURRENT ASSETS		
Equipment, Furniture & Fixtures	19,509	19,509
Less: Accumulated Depreciation	(4,877)	(4,877)
Total Non-Current Assets	14,632	14,632
TOTAL ASSETS	(107,401)	(155,961)
	*****	*****
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Salaries Payable	0	0
Accounts Payable	0	841
Accrued Compensated Absences	0	0
Due To General Fund	0	0
Deferred Revenue	0	0
Total Current Liabilities	0	841
FUND EQUITY		
Contributions from the General Fund	0	0
Retained Earnings	(107,401)	(156,802)
Total Fund Equity	(107,401)	(156,802)
TOTAL LIABILITIES & FUND EQUITY	(107,401)	(155,961)
	*****	*****

STATE OF MINNESOTA
INTERTECH VIDEO SERVICES

FINAL

COMPARATIVE STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

	FY91	FY91
	Y-T-D	Y-T-D
	6/30/92	6/30/91
OPERATING REVENUE		
Sales	0	0
Less: Sales Returns	0	0
Net Sales	<u>0</u>	<u>0</u>
OPERATING EXPENSES		
Salaries & Benefits	0	53,439
Rent	0	3,856
Repairs	0	97
Insurance	0	0
Printing	0	67
Prof./Tech.	0	45,663
Data Processing	0	40
Purchased Services	0	106
Communications	0	0
Travel	0	0
Fees	0	0
Supplies	0	173
Indirect Costs	0	0
Depreciation	0	3,902
Total Operating Expenses	<u>0</u>	<u>107,343</u>
NET INCOME (LOSS)	0	(107,343)
Retained Earnings, Beginning of Period	(156,802)	(49,459)
Adjustment to Retained Earnings	49,401	0
Retained Earnings, End of Period	<u>(107,401)</u>	<u>(156,802)</u>
	*****	*****

STATE OF MINNESOTA
INTERTECH VIDEO SERVICES
STATEMENT OF CASH FLOWS
JUNE 30, 1992

FINAL

	Y-T-D
CASH FLOWS FROM OPERATING ACTIVITIES:	
Operating Income (Loss)	0
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Non-Cash Items:	
Depreciation	0
Change in Assets and Liabilities:	
Accounts Receivable	(24,504)
Inventories	0
Salaries Payable	0
Accounts Payable	(841)
Due to General Fund	0
Accrued Compensated Absences	0
Deferred Revenue	0
Total Reconciling Items to be Added (Deducted)	(25,345)
NET CASH FLOWS FROM OPERATING ACTIVITIES	(25,345)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
Adjustment to Retained Earnings	49,401
Operating Transfers In	0
NET CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	49,401
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Proceeds from Sale of Fixed Assets	0
NET CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	0
NET INCREASE (DECREASE) IN CASH	24,056
Cash and Investments, Beginning of Period as Reported	(183,882)
Change in Reporting Principle	0
Cash and Cash Equivalents, Beginning of Period	(183,882)
CASH AND CASH EQUIVALENTS, END OF PERIOD	(159,826)

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

This account utilizes full accrual accounting.

Expenses are based on data received from Statewide Accounting System (SWA).

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

Note 2. FIXED ASSET PURCHASES:

Two personal computers with color monitors, laserjet printer and other accessories in the amount of \$19,509 were purchased in FY90.

Note 3. PERIOD COVERED BY FINANCIAL STATEMENTS:

This account was transferred from Video Production Division of the Department of Jobs and Training effective as of 1/1/90. The period covered by these Financial Statements is 1/1/90 to 6/30/91.

Note 4. OPERATION ENDED:

Intertech Video Services operation was phased out during FY91.

Note 5. ADJUSTMENT TO RETAINED EARNINGS:

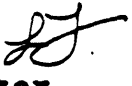
Work in progress that resulted in Sales for Fiscal Year 91.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
FISCAL SERVICES DIVISION
OFFICE MEMORANDUM

DATE: September 1, 1992

TO: Roy Muscatello
Director, StateWide Accounting
Department of Finance

Bruce Reddemann
Director, Budget Operations
Department of Finance

FROM: Larry Freund 
Acting Director

PHONE: 296-3355 6271

SUBJECT: Accounting for Statewide Telecommunications Access
Routing System, STARS

Beginning in FY1993, the Department of Administration will merge STARS and the Telecommunications Revolving Fund into one account, APID, for accounting and financial reporting purposes.

The rationale behind this change is that STARS is a project to contract for enhanced telecommunications services, many of which are already offered in the Telecommunications revolving fund.

We will continue to keep the Department of Finance informed during this transition and will continue to ask for assistance in conforming to any and all necessary documentation and formalities required.

Also, the 1993 Housekeeping Bill for the Department will contain language that more specifically defines accounting for the STARS project.

LF:bc

cc: Laura King, Finance
Tom Casey, Finance
Tom St. Martin, Finance
Karen Carpenter, Commissioners Office
Beth Bengtson, InterTech
Bill Halter, InterTech
Guntis Scheifers, Fiscal Services

STATE OF MINNESOTA
STARS
COMPARATIVE STATEMENT OF FINANCIAL POSITION

	JUNE 30, 1992	JUNE 30, 1991
ASSETS		
CURRENT ASSETS		
Cash	3,587,529	12,503
NON-CURRENT ASSETS		
Fixed Assets	16,447	14,123
Less: Accumulated Depreciation	(7,807)	(4,750)
Total Non-Current Assets	8,640	9,373
TOTAL ASSETS	3,596,169	21,876
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Salaries Payable	9,579	8,779
Accounts Payable	33,675	65,712
Accrued Compensated Absences	14,982	17,761
Total Current Liabilities	58,236	92,252
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	12,367	11,670
Loans	4,800,000	416,252
Total Non-Current Liabilities	4,812,367	427,922
Total Liabilities	4,870,603	520,174
FUND EQUITY		
Contributions from Computer Revolving Fund	750,000	750,000
Retained Earnings	(2,024,434)	(1,248,298)
Total Fund Equity	(1,274,434)	(498,298)
TOTAL LIABILITIES & FUND EQUITY	3,596,169	21,876
	=====	=====

STATE OF MINNESOTA
STARS

COMPARATIVE STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

	FY92		FY91
	QUARTER ENDED 6/30/92	Y-T-D	Y-T-D
OPERATING REVENUE			
Sales	0	0	0
Less: Sales Returns	0	0	0
Net Sales	0	0	0
OPERATING EXPENSES			
Salaries & Benefits	54,560	234,826	220,854
Rent	26,400	26,959	3,421
Advertising	0	0	628
Repairs	340	515	97
Printing	19	4,323	3,272
Consultant Services	0	0	1,000
Prof./Tech.	82,333	367,200	296,048
Data Processing	1,915	7,252	695
Purchased Services	5	115	814
Communications	418	2,605	1,372
Travel-In State	327	2,379	829
Travel-Out State	0	3,230	3,977
Fees	732	2,552	4,056
Supplies	171	7,189	6,095
Indirect Costs-Division	35,436	116,929	82,828
Depreciation	822	3,057	2,825
Total Operating Expenses	203,478	776,136	628,811
NET INCOME (LOSS)	(203,478)	(776,136)	(628,811)
Retained Earnings, Beginning of Period	(1,820,956)	(1,248,298)	(619,487)
Adjustment to Retained Earnings	0	0	0
Retained Earnings, End of Period	(2,024,434)	(2,024,434)	(1,248,298)
	*****	*****	*****

STATE OF MINNESOTA
STARS
STATEMENT OF CASH FLOWS
JUNE 30, 1992

FINAL

	4TH QTR.	Y-T-D
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	(203,478)	(776,136)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Depreciation	822	3,057
Change in Assets and Liabilities:		
Accounts Receivable	0	0
Inventories	0	0
Salaries Payable	(7,847)	9,579
Accounts Payable	24,036	(40,816)
Due to General Fund	0	0
Accrued Compensated Absences	(5,733)	(2,082)
Deferred Revenue	0	0
Total Reconciling Items to be Added (Deducted)	10,456	(33,319)
NET CASH FLOWS FROM OPERATING ACTIVITIES	(192,200)	(806,398)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Adjustment to Retained Earnings	0	0
Loan from Inter Tech.	0	4,383,748
NET CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	0	4,383,748
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of Fixed Assets	0	(2,324)
NET CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	0	(2,324)
NET INCREASE (DECREASE) IN CASH	(192,200)	3,575,026
Cash and Investments, Beginning of Period as Reported	3,779,729	12,503
Change in Reporting Principle	0	0
Cash and Cash Equivalents, Beginning of Period	3,779,729	12,503
CASH AND CASH EQUIVALENTS, END OF PERIOD	3,587,529	3,587,529
	*****	*****

NOTE 1: LEGISLATION AFFECTING STARS:

STARS was created by Minnesota Laws of 1989, Chap.335, Art. 1, Sec. 15, Subd.7, which appropriated \$750,000 as Contributed Capital from the Computer Services Revolving Fund. Minnesota Laws of 1990, Chap. 594, Art. 1, Sec.13, gave STARS access to \$900,000 loan, not to exceed five years from Computer Services Revolving Fund for STARS planning. \$416,252 of this loan was borrowed in FY91. Minnesota Laws of 1991, Chap.345, Art. 1, Sec. 17 appropriated \$3,900,000 loan from the general fund to be repaid before the end of the biennium.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

This account utilizes full accrual accounting.

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

Expenses are based on data received from Statewide Accounting System and account's manual records.

NOTE 3: ACCRUED COMPENSATED ABSENCES:

Accrued Compensated Absences are shown as an adjustment to Salary and Benefits Expenses.

STATE OF MINNESOTA

TELECOM ISF

SWA FUND 67: APID 16099-16-97

SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 1992

CONTACT: Bill Halter PH: 6-6389

USER AGENCY		RATIO OF FEDERAL ACTIVITY	TOTAL BILLINGS		IMPUTED REVENUE				SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
			COLLECTED BILLING		UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
			BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)								
01000	MILITARY AFFAIRS	58.46%	18,800		400			275,500	292,700			292,700
02000	ADMINISTRATION	1.28%	200,400					8,000	208,400			208,400
04000	AGRICULTURE	4.40%	102,600					10,900	113,500			113,500
08030	ATTORNEY GENERAL	2.55%	78,500					7,400	85,900			85,900
07000	PUBLIC SAFETY	5.34%	477,100					19,600	496,700			496,700
11360	PEACE OFFICERS	4.94%	1,200		100			100	1,400			1,400
12000	HEALTH	27.52%	180,700					21,000	181,700			181,700
14000	ANIMAL HEALTH BD	12.13%	31,300					700	32,000			32,000
19000	INDIAN AFFAIRS	12.26%	17,000					300	17,300			17,300
21000	JOBS & TRAINING	63.44%	435,400					48,000	483,400			483,400
22000	TRADE & ECON DEV	9.89%	71,200		4,500			7,000	82,700			82,700
26000	STATE UNIV SYSTEM	1.35%	1,294,800		3,400			88,000	1,386,300			1,386,300
27000	COMMUNITY COLLEGE BD	3.25%	361,600		600			21,800	384,300			384,300
29000	NATURAL RESOURCES	1.42%	557,200		57,900			58,500	673,600			673,600
30000	PLANNING	2.22%	51,000					700	51,700			51,700
32000	POLLUTION CONTROL	27.79%	190,500					23,000	213,500			213,500
36000	EDUCATION-VO-TECH	32.80%	25,000		2,300			2,100	29,400			29,400
37000	EDUCATION-CENTRAL OFFICE	32.39%	118,400					200	118,600			118,600
37001	EDUCATION-FARIBAUT SCHOOLS	3.70%	20,800					1,600	22,400			22,400
42000	LABOR & INDUSTRY	2.00%	105,200		100			10,000	115,300			115,300
50000	ARTS BOARD	32.94%	5,000					800	5,800			5,800
51000	LEGISLATIVE COMMISSIONS	0.10%	7,700					700	8,400			8,400
52000	PUBLIC DEFENSE BOARD	4.35%	2,500					100	2,600			2,600
55000	HUMAN SERVICES-CENTRAL OFFICE	12.91%	389,600					34,700	424,300			424,300
5500X	HUMAN SERVICES-INSTITUTIONS	0.04%	191,700		100			28,300	220,100			220,100
60000	HIGHER ED COORD BD	0.28%	8,200					800	9,000			9,000
65000	JUDICIAL	0.31%	86,600					1,800	88,400			88,400
77000	ZOO	0.25%	11,500					1,100	12,600			12,600
78000	CORRECTIONS	1.14%	217,600					25,600	243,200			243,200
79000	TRANSPORTATION	0.37%	712,300		2,300			79,000	793,600			793,600
80000	PUBLIC SERVICE	6.00%	22,900					2,400	25,300			25,300
99036	COUNCIL ON VO-TECH ED.	54.49%	500					100	600			600
99510	DISABILITY COUNCIL	0.20%	6,400					800	7,200			7,200
99650	OFFICE OF WASTE MANAGEMENT	4.06%	17,200					1,600	18,800			18,800
99760	CNCL ASIAN MINNESOTANS	8.45%	200						200			200
99780	SOIL & WATER RES	2.11%	25,300					2,500	27,800			27,800
TOTAL NON-FEDERAL FUNDED AGENCIES			2,626,900		53,300			35,100	2,715,300			2,715,300
TOTAL			8,647,200		125,000			819,800	9,592,000			9,592,000

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO FEDERAL A-87 GUIDELINES
 FOR YEAR ENDING JUNE 30, 1992

TELECOM
 FD 89

(IN 000'S)

REBALANCE JULY 1, 1991

BALANCE PER PRIOR YEAR'S RECONCILIATION OF FUND TO A-87
 (CAFR BALANCE AT BEGINNING OF YEAR)

(\$878)

19 RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attachment A

\$9,592

Actual Interest Income Per CAFR

0

or

Imputed Interest Income On Average Cash Balance For The Year At
 Average Treasurer's Rate

435

Other

0

Total Revenues

\$10,027

Expenditures (Actual Costs)

Per State's Financial Report

Cost of Goods Sold

\$8,653

Operating Expense

1,450

Non-Operating Expense:

Master Lease Interest & Financing Costs

20

Master Lease Refund of Interest & Financing Costs

0

(Gain) or Loss on disposal of fixed assets

0

Less A-87 Unallowable costs:

Capital Outlay

(0)

Projected Cost Increases/Replacement Reserve

(0)

Interest & Financing Costs (Net Master Lease Costs)

(20)

Amortization of Deferred Financing Costs

0

Other

(0)

Plus A-87 Allowable costs:

Indirect Costs From SWCAP (if not allocated to in section I of SWCAP)

0

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

0

Other

0

OMB A-87 Allowable Expenditures

\$10,103

19 Increase (Decrease)

(\$76)

19 TRANSFERS Per CAFR (Supported by Official Accounting Records)

Transfers In (e.g. Contributed Capital)

(\$3)

Transfer Out (e.g. Payback of Contributed Capital,

Other Users of fund retained earnings)

0

Net Transfers

(\$3)

OMB A-87 REBALANCE JUNE 30, 1992

(A)

(\$957)

60 DAY EXPENDITURE EQUIVELANCE AMOUNT

(B)

\$1,684

EXCESS BALANCE (A) - (B)

(\$2,641)

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
MICROGRAPHICS/RECORD CENTER

Services Provided

The Micrographics Services unit is a centralized Laboratory providing microfilm systems design and all filming services including quality control. This reporting entity includes the added service of document storage and retrieval for state agencies.

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 the estimated costs of operating, plus/minus any prior year's income/loss, and estimated utilization.

STATE OF MINNESOTA
~~MINNESOTA POWER AND LIGHT COMPANY~~
 COMPARATIVE STATEMENT OF FINANCIAL POSITION
 As of June 30, 1992

	FY92	FY91
ASSETS		
CURRENT ASSETS		
Cash	3,223	21,970
Accounts Receivable	142,991	114,846
Inventories	28,714	29,027
	-----	-----
Total Current Assets	174,928	165,843
NON-CURRENT ASSETS		
Fixed Assets	392,447	338,577
Less: Accumulated Depreciation	(281,362)	(265,037)
	-----	-----
Total Non-Current Assets	111,085	73,540
	-----	-----
TOTAL ASSETS	286,013	239,383
	-----	-----
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	23,996	13,076
Salaries Payable	25,869	12,850
Accrued Compensated Absences	30,614	22,887
Due to Other Funds	0	(1,076)
Customer Deposits	1,307	337
Loans Payable to General Fund	1,024	0
Accrued Interest (MLP)	603	444
Loans Payable to Master Lease Fund	28,294	16,580
	-----	-----
Total Current Liabilities	111,707	65,098
NON-CURRENT LIABILITIES		
Loans Payable to General Fund	518	2,566
Loans Payable to Master Lease Fund	81,057	55,463
	-----	-----
Total Non-Current Liabilities	81,575	58,029
	-----	-----
Total Liabilities	193,282	123,127
FUND EQUITY		
Contributions from Gen. Fund	111,000	111,000
Fixed Assets Contributed - Net	7,931	0
Retained Earnings	(26,200)	5,256
	-----	-----
Total Fund Equity	92,731	116,256
	-----	-----
TOTAL LIABILITIES & FUND EQUITY	286,013	239,383
	-----	-----

STATE OF MINNESOTA
MICROGRAPHICS/RECORDS CENTER
COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
For the Period July 1 thru June 30, 1992

	FY 92		FY 91	
	QUARTER	YTD	QUARTER	YTD
OPERATING REVENUE				
Micrographics	224,189	706,868	151,004	658,917
Records Center	38,600	85,670	0	0
	-----	-----	-----	-----
Gross Sales	262,789	792,538	151,004	658,917
Less: Cost of Goods Sold	18,471	65,895	10,453	58,234
	-----	-----	-----	-----
Gross Margin	244,318	726,643	140,551	600,683
OPERATING EXPENSES				
Salaries & Benefits	149,461	488,269	101,201	427,293
Rent	57,954	97,933	11,560	45,461
Repairs	12,450	50,522	5,794	43,205
Insurance	1	1	0	0
Printing & Advertising	1,879	2,714	168	421
Data Processing	71	1,214	348	1,346
Purchased Services	(654)	12,508	5,361	11,611
Communications	310	889	560	2,329
Travel & Fees	192	659	686	2,487
Supplies, Materials & Misc. Exp.	3,529	8,003	11,330	19,960
SWA Indirect Cost	8,991	35,964	10,326	37,789
Depreciation	5,783	25,078	6,107	21,303
Interest Expense (MLP)	2,429	6,223	1,317	4,846
OH - Intertech Division	16,162	64,271	960	29,125
	-----	-----	-----	-----
Total Operating Expenses	238,558	794,248	155,718	647,176
	-----	-----	-----	-----
OPERATING INCOME (LOSS)	5,760	(67,605)	(15,167)	(46,493)
NON-OPERATING REVENUE (EXPENSE)				
Interest Revenue (MLP)	1,378	5,435	1,327	4,967
Gain (Loss) on Sales of Fixed Assets	0	652	0	0
	-----	-----	-----	-----
Total Non-Operating Revenue (Expense)	1,378	6,087	1,327	4,967
	-----	-----	-----	-----
NET INCOME (LOSS)	7,138	(61,518)	(13,840)	(41,526)
Deprn. on Fixed Assets Contrib'd	330	660	0	0
RETAINED EARNINGS, BEGINNING OF PERIOD	(33,668)	5,256	19,096	46,782
	-----	-----	-----	-----
Prior period adjustment (note 4)	0	29,402	0	0
	-----	-----	-----	-----
RETAINED EARNINGS, END OF PERIOD	(26,200)	(26,200)	5,256	5,256
	=====	=====	=====	=====

STATE OF MINNESOTA
MICROGRAPHICS/RECORDS CENTER
COMPARATIVE STATEMENT OF CASH FLOWS
For the Period July 1 thru June 30, 1992

	FY 92		FY 91	
	QUARTER	YTD	QUARTER	YTD
Increase (Decrease) in Cash				
Cash Flow from Operating Activities:				
Net Operating Income (Loss)	5,760	(37,127)	(15,167)	(46,493)
Adjustments to Reconcile Operating Income to Net Cash Flow from Operating Activities:				
Noncash Operating Items:				
Depreciation	5,783	25,078	6,107	21,303
NonOperating Items:				
Interest Costs	2,429	6,223	1,317	4,846
Change in Assets and Liabilities:				
Accounts Receivable - Operating Revenues	(15,080)	(24,802)	801	52,448
Inventories	6,515	313	76	789
Due from Other Funds	99	0	0	0
Accounts Payable - Operating Expenses	(12,464)	10,920	(2,436)	(10,840)
Salaries Payable	(6,454)	13,019	(5,060)	(5,829)
Accrued Compensated Absences	6,657	7,727	(2,679)	(4,645)
Interfund Payables	(495)	1,076	(13,438)	(1,076)
Customer Deposits	(1,030)	970	0	0
Accrued Interest	0	0	(1,825)	(1,825)
Total Items to be Added (Deducted)	(14,040)	40,526	(17,137)	55,191
Net Cash Flow from Operating Activities	(8,280)	3,397	(32,304)	8,698
Cash Flow from Capital and Related Financing Activities:				
Proceeds from Capital Debt Bond Sales	15,274	57,799	17,173	44,471
Acquisition of Fixed Assets	(15,274)	(57,799)	(17,173)	(47,937)
Capital Debt Interest Expense	(3,398)	(4,064)	(508)	(2,845)
Payment of Capital Debt - Principal	(12,352)	(20,491)	(7,985)	(11,994)
Repayment of Advances	0	(1,026)	0	(1,026)
Net Cash Flow from Capital Fin.	(15,750)	(27,579)	(8,493)	(19,329)
Cash Flow from Investing Activities:				
Cash from Interest Income	1,378	5,435	1,327	4,947
Net Increase (Decrease) in Cash	(22,652)	(18,747)	(39,470)	(5,664)
Cash, Beginning of Period	25,875	21,970	61,440	27,634
Cash, End of Period	3,223	3,223	21,970	21,970

SCHEDULE OF NONCASH FINANCING, CAPITAL, AND INVESTING ACTIVITIES

Change in accounts receivable includes:	
Assets purchased in FY and not paid	34,419
Due from Other Funds/Due to Other Funds	(1,076)
	3,343

STATE OF MINNESOTA
MICROGRAPHICS/RECORDS CENTER
FOOTNOTES TO FINANCIAL STATEMENT

1. Summary of Significant Accounting Policies:

Micrographics utilizes full accrual accounting. Billing for services is reported with the point of service performed recognized as the billing date.

Expenses are based on data received from the Statewide Accounting System (SWA).

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. 168.47.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1 (a), restricts Micrographics contribution from the General Fund at \$111,000 effective July 1, 1979.

Record Center funding was changed from General fund to Revolving fund effective January 1, 1992, Pursuant to M.S. 168.51, Subd. 9.

3. Cost of Goods Sold:

	QUARTER	YTD
Beginning Inventory	35,229	29,027
Purchases	11,956	65,582
	-----	-----
Goods Available for Sale	47,185	94,609
Less: Ending Inventory	28,714	28,714
	-----	-----
Cost of Goods Sold	18,471	65,895
	-----	-----

4. Prior year adjustment is due from the Computer fund for overpayment of Overhead during FY90.

	COST	COST	A/D
5. Fixed Assets			
Addition - Camera	\$0	\$57,799	
Retirements (5 assets)		14,916	11,149

6. Contribution of fixed assets related to change of funding of record center activity per note 2.

Costs	\$10,987
Accumulated Depreciation as of 12/91	2,396

Book Value as of 12/91	\$8,591
Accumulated Amortization as of this period	660

Net	7,931

Office Memorandum

Department: of Finance

Date: July 22, 1992

To: Dana B. Badgerow,
Commissioner of AdministrationFrom: Bruce J. Reddemann, Director **BJR**
Budget Operations

Phone: 296-5188

Subject: F. Y. 1993 Micrographics and State Records Center Rate Schedules

Pursuant to your July 14 request, we have approved the following F.Y. 1993 micrographics and state records center rates, effective July 1, 1992:

Records Center.**Standard Records Box**

\$0.42 per month per box, up from \$0.40 per box in F.Y. 1992.

Retrievals/Refiles and Interfiles

\$1.70 per file, no change from F.Y. 1992.

Micrographics.

Cameras, \$39.80 per hour, up from \$38.85 per hour in F.Y. 1992.

Jacket loading, \$39.80 per hour, up from \$38.85 per hour in F.Y. 1992.

Processing 16 mm regular film, \$6.60, up from \$6.50 in F.Y. 1992.

Processing 16 mm thin film, \$9.50, up from \$8.75 in F.Y. 1992.

Processing 35mm film, \$7.60, up from \$7.50 in F.Y. 1992.

Processing 105 mm film, \$0.65, up from \$0.60 in F.Y. 1992.

Duplicating microfiche/jackets, \$0.23, no change from F.Y. 1992.

Duplicating 16 mm rolls, regular film, \$5.25, up from \$5.00 in F.Y. 1992.

Duplicating 16 mm rolls, thin film, \$9.50, no change from F.Y. 1992.

Duplicating 35 mm rolls, \$6.50, no change from F.Y. 1992.

I/O handling, labeling and retrieval, \$39.80 per hour, up from \$38.85 per hour in F.Y. 1992.

Paper prints, \$0.90, up from \$0.85 in F.Y. 1992.

Disintegration, \$102 per barrel, no change from F.Y. 1992.

Cartridge loading, \$5.85, no change from F.Y. 1992.

Step and repeat camera, \$76 per hour, up from \$72 per hour in F.Y. 1992.

Document preparation, \$39.80 per hour, up from \$38.85 in F.Y. 1992. \$11 per hour trial rate for large applications, a new rate in F.Y. 1993.

Card encoding, \$0.30, no change from F.Y. 1992.

Supplies mark-up, 32 percent, up two percent from F.Y. 1992.

Mark-up for film sold to agencies, five percent, no change from F.Y. 1992.

December 16, 1991
Page 2
Dana B. Badgerow,

If you have questions or comments regarding this approval,
please feel free to contact me.

cc: Tom St. Martin
Mike Rajacich
Ted Speiss
Laura M. King
Charlie Bieleck
Michelle Harper
File

STATE OF MINNESOTA
MICROGRAPHICS ISF

SWA FUND 97: 18028-91-97
SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 1992

CONTACT: Rein Ohmann PH:6-6273

		TOTAL BILLINGS											
		COLLECTED BILLING				IMPUTED REVENUE							
USER AGENCY	RATIO OF FEDERAL ACTIVITY	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES		
									COLLECTED	IMPUTED			
01000 MILITARY AFFAIRS	58.48%	2,075		5,172			19	7,268			7,268		
02000 ADMINISTRATION	1.28%	15,885		19			647	16,352			16,352		
04000 AGRICULTURE	4.48%	113					38	150			150		
06000 ATTORNEY GENERAL	2.55%	750					304	1,084			1,084		
07000 PUBLIC SAFETY	5.34%	28,184		56			2,712	28,953			28,953		
11380 PEACE OFFICERS	4.94%							0			0		
12000 HEALTH	27.52%	13,183					7,855	20,848			20,848		
14000 ANIMAL HEALTH BD	12.13%							0			0		
19000 INDIAN AFFAIRS	12.26%	19					19	38			38		
21000 JOBS & TRAINING	93.44%	45,818		1,725			777	48,120			48,120		
22000 TRADE & ECON DEV	9.89%	435		12			113	580			580		
26000 STATE UNIV SYSTEM	1.35%	5,850		252			108	6,209			6,209		
27000 COMMUNITY COLLEGE BD	3.25%	9,735					19	9,753			9,753		
29000 NATURAL RESOURCES	1.42%	5,187					389	5,538			5,538		
30000 PLANNING	2.22%	283					150	413			413		
32000 POLLUTION CONTROL	27.79%	2,548		498			276	3,318			3,318		
36000 EDUCATION-VO-TECH	32.80%	4,121					468	4,587			4,587		
37000 EDUCATION-CENTRAL OFFICE	32.39%	30,738		10,768			4,828	48,431			48,431		
37001 EDUCATION-FARIBAUT SCHOOLS	3.70%							0			0		
42000 LABOR & INDUSTRY	2.00%	1,015		5,359			8,562	14,935			14,935		
50000 ARTS BOARD	32.94%							0			0		
51000 LEGISLATIVE COMMISSIONS	0.10%	131					19	150			150		
52000 PUBLIC DEFENSE BOARD	4.35%							0			0		
55000 HUMAN SERVICES-CENTRAL OFFICE	12.91%	41,807		5,070			5,098	51,973			51,973		
5500X HUMAN SERVICES-INSTITUTIONS	0.04%							0			0		
60000 HIGHER ED COORD BD	0.28%	4,823					208	4,829			4,829		
65000 JUDICIAL	0.31%	19						19			19		
77000 ZOO	0.25%							0			0		
78000 CORRECTIONS	1.14%	22,360		1,902			2,073	26,335			26,335		
79000 TRANSPORTATION	0.37%	15,944		2,388			1,335	19,645			19,645		
80000 PUBLIC SERVICE	6.00%	38					58	94			94		
99038 COUNCIL ON VO-TECH ED.	54.49%							0			0		
99510 DISABILITY COUNCIL	0.20%	94					19	113			113		
99650 OFFICE OF WASTE MANAGEMENT	4.06%	131					58	188			188		
99760 CNCL ASIAN MINNESOTANS	8.45%							0			0		
99780 SOIL & WATER RES	2.11%	208						208			208		
								0			0		
TOTAL NON-FEDERAL FUNDED AGENCIES		314,843		20,872			53,583	389,098			389,098		
								0			0		
TOTAL		563,708		53,869			89,801	707,179			707,179		

STATE OF MINNESOTA
MICROGRAPHICS/DOCUMENT CENTER
SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 1992

DOCUMENT CENTER

CONTACT: MIKE BODEM PH:6-9704

		TOTAL BILLINGS		IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
		COLLECTED BILLING	UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
RATIO OF FEDERAL ACTIVITY	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)								
01000	MILITARY AFFAIRS	56.48%								
01000	MILITARY AFFAIRS	56.48%								
02000	ADMINISTRATION	1.28%	3,714	1,518			5,232			5,232
04000	AGRICULTURE	4.46%	769	360			1,129			1,129
06000	ATTORNEY GENERAL	2.55%	5,955	1,398			7,354			7,354
07000	PUBLIC SAFETY	5.34%								
11380	PEACE OFFICERS	4.94%								
12000	HEALTH	27.52%	2,263	1,195			3,459			3,459
14000	ANIMAL HEALTH BD	12.13%								
19000	INDIAN AFFAIRS	12.26%								
21000	JOBS & TRAINING	93.44%	6,587	1,257			7,844			7,844
22000	TRADE & ECON DEV	9.89%	46	12			59			59
26000	STATE UNIV SYSTEM	1.35%	46	9			56			56
27000	COMMUNITY COLLEGE BD	3.25%								
29000	NATURAL RESOURCES	1.42%	820	169			989			989
30000	PLANNING	2.22%								
32000	POLLUTION CONTROL	27.79%	3,535	591			4,127			4,127
36000	EDUCATION-VO-TECH	32.80%	12	1			12			12
37000	EDUCATION-CENTRAL OFFICE	32.39%	124	25			149			149
37001	EDUCATION-FARIBAUT SCHOOLS	3.70%								
42000	LABOR & INDUSTRY	2.00%	12,972	4,590			17,562			17,562
50000	ARTS BOARD	32.94%	56	6			62			62
51000	LEGISLATIVE COMMISSIONS	0.10%								
52000	PUBLIC DEFENSE BOARD	4.35%	988	1,971			2,959			2,959
55000	HUMAN SERVICES-CENTRAL OFFIC	12.91%	4,496	891			5,386			5,386
55000	HUMAN SERVICES-INSTITUTIONS	0.04%	1,888	375			2,263			2,263
60000	HIGHER ED COORD BD	0.28%	36	15			51			51
65000	JUDICIAL	0.31%	986	164			1,150			1,150
77000	ZOO	0.25%	102	102			205			205
78000	CORRECTIONS	1.14%	847	157			1,004			1,004
79000	TRANSPORTATION	0.37%	14	14			28			28
80000	PUBLIC SERVICE	6.00%	742	144			886			886
99036	COUNCIL ON VO-TECH ED.	54.49%								
99510	DISABILITY COUNCIL	0.20%								
99650	OFFICE OF WASTE MANAGEMENT	4.06%								
99780	CNCL ASIAN MINNESOTANS	8.45%								
99780	SOIL & WATER RES	2.11%								
TOTAL NON-FEDERAL FUNDED AGENCIES			19,765	3,943			23,709			23,709
TOTAL			66,764	18,907			85,671			85,671

RECONCILIATION OF RETAINED EARNINGS
RE - BALANCE TO FEDERAL A-87 GUIDELINES
 FOR YEAR ENDING JUNE 30, 1992

MICRO-
 GRAPHICS
 FD 87

(IN 000'S)

REBALANCE JULY 1, 1991

BALANCE PER PRIOR YEAR'S RECONCILIATION OF FUND TO A-87
 (CAFR BALANCE AT BEGINNING OF YEAR)

\$5

19 RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)		
From Attachment A	\$793	
Actual Interest Income Per CAFR	0	
or		
Imputed Interest Income On Average Cash Balance For The Year At	0	
Average Treasurer's Rate		
Other	0	
Total Revenues		\$793

Expenditures (Actual Costs)

Per State's Financial Report

Cost of Goods Sold	\$66
Operating Expense	759

Non-Operating Expense:

Master Lease Interest & Financing Costs	6
Master Lease Refund of Interest & Financing Costs	(5)
(Gain) or Loss on disposal of fixed assets	(1)

Less A-87 Unallowable costs:

Capital Outlay	(0)
Projected Cost Increases/Replacement Reserve	(0)
Interest & Financing Costs (Net Master Lease Costs)	(1)
Amortization of Deferred Financing Costs	0
Other	(0)

Plus A-87 Allowable costs:

Indirect Costs From SWCAP (If not allocated to in section I of SWCAP)	0
Depreciation or Use Allowance (If not in actual cost above)	0
Other	0

OMB A-87 Allowable Expenditures

\$824

19 Increase (Decrease)

(\$31)

19 TRANSFERS Per CAFR (Supported by Official Accounting Records)

Transfers In (e.g. Contributed Capital)	\$0
Transfer Out (e.g. Payback of Contributed Capital,	
Other Users of fund retained earnings)	0

Net Transfers

\$0

OMB A-87 REBALANCE JUNE 30, 1992

(A)

(\$26)

60 DAY EXPENDITURE EQUIVELANCE AMOUNT

(B)

\$137

EXCESS BALANCE (A) - (B)

(\$163)

Internal Service Fund
Balance Sheet Worksheet
June 30, 1992

FRI#	Account	Agency Amounts	Adjustments		Preliminary Amounts	Audit Adjustments		Final Audit Amounts	6-30-91 Amounts	Change
			Debit	Credit		Debit	Credit			
				A/E#			A/E#			
ASSETS										
6	Cash in State Treasury	3,223			3,223			3,223	21,970	(18,747)
12	Accounts Receivable	142,991			142,991			142,991	114,846	28,145
27	Inventories	28,714			28,714			28,714	29,027	(313)
29	Bond Issuance	0			0			0	0	0
54	Equipment	392,447			392,447			392,447	338,577	53,870
59	Accumulated Depreciation	(281,362)			(281,362)			(281,362)	(285,037)	(18,325)
	Total Assets	286,013	0	0	286,013	0	0	286,013	239,383	46,630
LIABILITIES AND EQUITY										
Liabilities:										
97	Accounts Payable	23,998			23,998			23,998	12,000	11,998
98	Salaries Payable	25,869			25,869			25,869	12,850	13,019
99	Accrued Interest Payable	603			603			603	444	159
103	Loans Payable	109,351			109,351			109,351	72,043	37,308
107	Advances from Other Funds	1,542			1,542			1,542	2,566	(1,024)
109	Revenue Bonds Payable	0			0			0	0	0
111	Compensated Absences Payable	30,614			30,614			30,614	22,887	7,727
112	Deferred Revenue	1,307			1,307			1,307	337	970
	Total Liabilities	193,282	0	0	193,282	0	0	193,282	123,127	70,155
Equity:										
136	Contributed Capital	118,931			118,931			118,931	111,000	7,931
173	Unreserved Retained Earnings	(26,200)			(26,200)			(26,200)	5,256	(31,456)
	Total Fund Equity	92,731	0	0	92,731	0	0	92,731	116,256	(23,525)
	Total Liabilities and Equity	286,013	0	0	286,013	0	0	286,013	239,383	46,630

FR#	Account	Agency Amounts	Adjustments		A/E#	Preliminary Amounts	Audit Adjustments		AA/E#	Final Audit Amounts	8-30-91 Amounts	Change
			Debit	Credit			Debit	Credit				
	Operating Revenues:											
6	Net Sales	792,538				792,538				792,538	658,917	133,621
	Total Operating Revenues	792,538	0	0		792,538	0	0		792,538	658,917	133,621
32	Less Cost of Goods Sold	65,895				65,895				65,895	58,234	7,661
	Gross Margin	726,643	0	0		726,643	0	0		726,643	600,683	125,960
	Operating Expenses:											
39	Interest and Financing Costs	6,223				6,223		6,223	1	0	0	0
40	Purchased Services	201,309				201,309				201,309	135,985	65,324
42	Salaries and Fringe Benefits	488,289				488,289				488,289	427,293	60,978
44	Depreciation	25,078				25,078				25,078	21,303	3,775
45	Amortization of Deferred Costs	0				0				0	0	0
48	Supplies and Materials	8,003				8,003				8,003	19,980	(11,977)
50	Indirect Costs	35,984				35,984				35,984	37,789	(1,805)
	Total Operating Expenses	764,848	0	0		764,848	0	6,223		758,623	642,330	116,293
	Operating Income (Loss)	(38,203)	0	0		(38,203)	0	6,223		(31,980)	(41,647)	9,667
	Nonoperating Revenues (Expenses):											
62	Investment Income	5,435	99		2	5,336				5,336	4,987	349
	Interest and Financing Costs	0				0	6,223		1	(6,223)	(4,846)	(1,377)
66	Gain (Loss) on Sale of Fixed Assets	652				652				652	0	652
70	Other Nonoperating Expenses	0				0				0	0	0
	Total Nonoperating Revenue (Expenses)	6,087	99	0		5,988	6,223	0		(235)	121	(356)
	Income (Loss) Before Operating Transfers	(32,116)	99	0		(32,215)	6,223	6,223		(32,215)	(41,526)	9,311
76	Transfers-In			99	2	99				99	0	99
77	Transfers Out					0				0	0	0
	Net Income (Loss)	(32,116)	99	99		(32,116)	6,223	6,223		(32,116)	(41,526)	9,410
88	Depr on Fixed Assets Acquired with Cont. Cap.	690				690				690	0	690
	Increase (Decrease) in Retained Earnings	(31,456)	99	99		(31,456)	6,223	6,223		(31,456)	(41,526)	10,070
91	Retained Earnings, July 1, 1991, as Reported	5,258				5,258				5,258	46,782	(41,526)
	Retained Earnings, June 30, 1992	(26,200)	99	99		(26,200)	6,223	6,223		(26,200)	5,258	(31,456)

87 Fund: Internal Service Fund – Micrographics
Statement of Cash Flows
Year Ended June 30, 1992

FR#

Cash Flows from Operating Activities:	
6 Operating Income (Loss)	(31,980)
Adjustments to Reconcile Operating Income to	
Net Cash Flows from Operating Activities:	
10 Depreciation	25,078
11 Amortization of Deferred Costs	0
15 Interest and Financing Costs	0
Change in Assets and Liabilities:	
21 Accounts Receivable	(23,885)
23 Inventories	313
26 Accounts Payable	11,996
25 Salaries Payable	13,019
28 Compensated Absences Payable	7,727
29 Deferred Revenue	970
30 Other Liabilities	159
Net Reconciling Items to be Added (Deducted)	
from Operating Income	
	35,377
Net Cash Flows from Operating Activities	
	3,397
Cash Flows from Noncapital and Related Financing Activities:	
39 Operating Transfers In	99
40 Operating Transfers Out	0
Net Cash Flows from Noncapital and Related	
Financing Activities	
	99
Cash Flows from Capital and Related Financing Activities:	
56 Investment in Fixed Assets	(57,799)
57 Proceeds from Sale of Fixed Assets	0
58 Advances from Other Funds	0
59 Repayment of Advances from Other Funds	(1,024)
65 Proceeds from Loans	57,799
66 Bond Interest Paid	(6,064)
67 Bond Issuance Costs	0
69 Repayment of Revenue Bond Principal	(20,491)
Net Cash Flows from Capital and Related	
Financing Activities	
	(27,579)
Cash Flows from Investing Activities:	
78 Investment Earnings	5,336
Net Cash Flows from Investing Activities	
	5,336
Net Increase (Decrease) in Cash and Cash Equivalents	
	(18,747)
84 Cash and Investments, July 1, 1991, as Reported	21,970
85 Change in Accounting Principle	0
Cash and Cash Equivalents, July 1, 1990	
	21,970
Cash and Cash Equivalents, June 30, 1992	
	3,223

87 Fund: Internal Service Fund – Micrographics
 Adjusting Journal Entries
 June 30, 1992

Adj Entry No	Account	Post Ref	Debit	Credit
1	Retained Earnings/Salaries & Benefits Compensated Absences Payable To adjust compensated absences to equal compensated absences report for fund 87. Source: Compensated Absences Report		1,019	1,019
This adjustment not made, amount not material to fund.				
2	Investment Income Transfers–In To reclassify excess of Master Lease reserve as operating transfers–in in stead of as receipt code 460. Source: Master Lease I – Allocation of Excess 4/2/92 Memo.		99	99

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

" Cost 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 estimated costs of operating, such as labor, materials and overhead, plus/minus any prior year's income/loss.

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
ELECTRONIC EQUIPMENT RENTAL
Comparative Statement of Financial Position
As of 06/30/92

	Current Year	Prior Year
ASSETS		
CURRENT ASSETS		
Cash in State Treasury	63,825.62	6,948.35
Accounts Receivable	114,658.95	154,069.31
	-----	-----
TOTAL CURRENT ASSETS	178,484.57	161,017.66
NON-CURRENT ASSETS		
Building Improvements	5,140.00	5,140.00
Accumulated Depreciation	(5,140.00)	(5,140.00)
Equipment, Furniture & Fixtures	643,949.85	628,365.39
Accumulated Depreciation	(457,301.93)	(365,407.50)
	-----	-----
TOTAL NON-CURRENT ASSETS	186,647.92	262,957.89
	-----	-----
TOTAL ASSETS	365,132.49	423,975.55
	-----	-----
LIABILITIES AND FUND EQUITY		
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable - Trade	120,402.09	87,014.99
Contracts Payable	0.00	35,639.77
Accrued Interest Payable	0.00	237.60
Salaries Payable	3,785.50	2,988.65
Accrued Compensated Absences	10,603.82	10,647.00
	-----	-----
TOTAL CURRENT LIABILITIES	134,791.41	136,528.01
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	4,888.39	5,047.41
	-----	-----
TOTAL LIABILITIES	139,679.80	141,575.42
FUND EQUITY		
Retained Earnings	91,452.69	148,400.13
Contribution from General Fund	134,000.00	134,000.00
	-----	-----
TOTAL FUND EQUITY	225,452.69	282,400.13
	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	365,132.49	423,975.55
	-----	-----

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
ELECTRONIC EQUIPMENT RENTAL
Comparative Statement of Revenues, Expenses and Changes in Retained Earnings
For the Period 07/01/91 Through 06/30/92

	- - - - Current Year - - - -		- - - - Prior Year - - - -	
	Current Quarter	Year- To-Date	Current Quarter	Year- To-Date
OPERATING REVENUE				
Sales	238,984.79	759,640.43	186,140.11	642,756.52
OPERATING EXPENSES				
Salaries and Benefits	23,343.05	96,266.57	24,221.12	99,934.81
Rent	2,164.07	8,650.22	1,937.13	7,708.02
Repairs	30,967.19	119,453.07	7,746.52	98,253.87
Insurance	0.00	168.00	0.00	0.00
Printing	1,363.84	5,322.55	0.00	1,540.03
Prof./Tech Services	0.00	0.00	0.00	376.00
Purchased Services	0.00	359.70	132.00	264.00
Communications	255.29	984.80	250.45	768.75
Supplies	173,706.42	443,907.65	104,588.48	320,944.48
Depreciation	38,582.41	147,338.60	35,796.81	153,811.23
Interest	0.00	586.13	828.56	5,364.08
Indirect Costs	3,280.25	13,121.00	0.00	0.00
Total Operating Expenses	273,662.52	836,158.29	175,501.07	688,965.27
OPERATING INCOME (LOSS)	(34,677.73)	(76,517.86)	10,639.04	(46,208.75)
NON-OPERATING INCOME				
Gain on Disposal of Assets	4,890.43	19,570.42	3,880.59	8,608.07
NON-OPERATING EXPENSE				
Loss on Disposal of Assets	0.00	0.00	0.00	42,656.99
NET INCOME (LOSS)	(29,787.30)	(56,947.44)	14,519.63	(80,257.67)
Retained Earnings, Beginning	121,239.99	148,400.13	133,880.50	228,657.80
Retained Earnings, End	91,452.69	91,452.69	148,400.13	148,400.13

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
ELECTRONIC EQUIPMENT RENTAL
Statement of Cash Flows
As of 06/30/92

	Current Quarter	Year-To-Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	(34,677.73)	(76,517.86)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Noncash Items:		
Depreciation	38,582.41	147,338.60
Change in Assets and Liabilities:		
Accounts Receivable	(17,355.63)	39,410.36
Accounts Payable	55,039.05	28,285.75
Salaries Payable	(1,747.51)	796.85
Accrued Compensated Absences	(790.12)	(202.20)
Deferred Revenue	(7,796.14)	0.00
Nonoperating Items:		
Interest and Financing Costs	0.00	586.13
Total Reconciling Items to be Added (Deducted)	65,932.06	216,215.49
Net Cash Flows from Operating Activities	31,254.33	139,697.63
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investment in Fixed Assets	(16,205.05)	(81,320.30)
Proceeds from Sale of Fixed Assets	11,730.20	34,963.44
Capital Debt Interest Disbursements	0.00	(823.73)
Installment Contracts Payments	0.00	(35,639.77)
Net Cash Flows from Capital Financing Activities	(4,474.85)	(82,820.36)
Net Increase (Decrease) in Cash	26,779.48	56,877.27
Cash, Beginning of Period	37,046.14	6,948.35
Cash, June 30, 1992	63,825.62	63,825.62

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SCHEDULE OF NONCASH FINANCING, CAPITAL, AND INVESTING ACTIVITIES:

Payables for equipment purchases included in 06/30/92 Accounts Payable: \$5,101.35.

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
ELECTRONIC EQUIPMENT RENTAL
FOOTNOTES TO FINANCIAL STATEMENT
June 30, 1992

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 equipment is returned (minimum billing of 1 month)

Sale of Office Equipment, Parts & Supplies

Date of sale

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

2. INDIRECT COSTS:

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

3. 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 FY92 EER purchased Fixed Assets with a value of \$86,421.65 and disposed of assets with an historical cost of \$70,837.19 and accumulated depreciation of \$55,444.17.

4. LEGISLATION AFFECTING ELECTRONIC EQUIPMENT RENTAL:

Electronic Equipment Rental derives operating authority from Minnesota Statutes 16.848.

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

5. DEFERRED REVENUE:

Unearned portion of billed maintenance agreements.

Office Memorandum

Department: of Finance

Date: May 18, 1992

To: Dana Badgerow,
Commissioner of Administration

From: Bruce J. Reddemann, *BJR.*
Director of Budget Operations

Phone: 296-5188

Subject: F.Y. 1993 Electronic Equipment Rental Rates

This is to inform you that we have reviewed and approved the Print Communications Division - Electronic Equipment Rental F.Y. 1993 rate package as submitted by you on May 14. Approved rates are those indicated on page 10 (attached) of your F.Y. 1993 rate submission.

It is our understanding that these rates, taken together with the volume of business anticipated in F.Y. 1993, will result in a substantial reduction in the Equipment Rental cost center's retained earnings. Please let us know if F.Y. 1993 budget cuts or other factors substantially alter these assumptions at any time during F.Y. 1993.

If you have questions or comments, please call me.

cc: Laura M. King
Charlie Bieleck
Michelle Harper
Tom St. Martin
Ted Spiess
Mike Rajacich
File

RATE COMPARISONS

FY92 and FY93

<u>Service</u> Typewriters	<u>FY92</u>	<u>FY93</u>	<u>Change</u>	<u>Average</u> <u>Outside</u>
Category 1	\$ 30.00	\$ 30.00	\$0.00	\$54.00
Category 2	45.00	45.00	0.00	56.00
Category 3	50.00	50.00	0.00	69.00
Category 4	55.00	55.00	0.00	N/A
Category 5	60.00	60.00	0.00	135.00
Category 6	105.00	105.00	0.00	N/A
Category 7	125.00	125.00	0.00	N/A
Category 8	150.00	150.00	0.00	N/A
Facsimile	7%	7%	0%	
Resale	10%	20%	10%	

STATE OF MINNESOTA

ELECTRONIC EQUIPMENT RENTAL ISF

SWA FUND 88

SUMMARY OF ACTUAL AND IMPUTED REVENUES

FOR THE YEAR ENDING JUNE 30, 1992

CONTACT: Jim Joiner PH: 6-4602

		TOTAL BILLINGS			IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
USER AGENCY		RATIO OF FEDERAL ACTIVITY	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	COLLECTED	IMPUTED	
01000	MILITARY AFFAIRS	56.48%						0			
02000	ADMINISTRATION	1.28%	30367.27		4,766			35,133			35,133
04000	AGRICULTURE	4.46%	22793.64		1,287			24,081			24,081
06000	ATTORNEY GENERAL	2.55%	6041.91		949			6,991			6,991
07000	PUBLIC SAFETY	5.34%	52261.94		13,383			65,645			65,645
11380	PEACE OFFICERS	4.94%	0					0			0
12000	HEALTH	27.52%	12618.03		1,784			14,402			14,402
14000	ANIMAL HEALTH BD	12.13%	2011.5		611			2,622			2,622
19000	INDIAN AFFAIRS	12.26%	117.05					117			117
21000	JOBS & TRAINING	93.44%	97707.46		8,845			106,552			106,552
22000	TRADE & ECON DEV	9.89%	6902.06		800			7,702			7,702
26000	STATE UNIV SYSTEM	1.35%	19394.29		2,232			21,626			21,626
27000	COMMUNITY COLLEGE BD	3.25%	11253.96		3,204			14,458			14,458
29000	NATURAL RESOURCES	1.42%	86167.2		3,750			89,917			89,917
30000	PLANNING	2.22%	0					0			0
32000	POLLUTION CONTROL	27.79%	20237.5		423			20,661			20,661
36000	EDUCATION-VO-TECH	32.80%	8635.4		2,058			10,693			10,693
37000	EDUCATION-CENTRAL OFFICE	32.39%	11844.68		7,325			19,169			19,169
37001	EDUCATION-FARIBAUT SCHOOLS	3.70%	1826		354			2,180			2,180
42000	LABOR & INDUSTRY	2.00%	13804.34		648			14,452			14,452
50000	ARTS BOARD	32.94%	0					0			0
51000	LEGISLATIVE COMMISSIONS	0.10%	0					0			0
52000	PUBLIC DEFENSE BOARD	4.35%	2668.25		305			2,973			2,973
55000	HUMAN SERVICES-CENTRAL OFFIC	12.91%	3802.21		90			3,892			3,892
5500X	HUMAN SERVICES-INSTITUTIONS	0.04%	0					0			0
60000	HIGHER ED COORD BD	0.28%	1185		375			1,560			1,560
65000	JUDICIAL	0.31%	5141.07		216			5,357			5,357
77000	ZOO	0.25%	1690					1,690			1,690
78000	CORRECTIONS	1.14%	11093.45		652			11,745			11,745
79000	TRANSPORTATION	0.37%	101981.76		31,709			133,690			133,690
80000	PUBLIC SERVICE	6.00%	3853		90			3,943			3,943
99036	COUNCIL ON VO-TECH ED.	54.49%	0					0			0
99510	DISABILITY COUNCIL	0.20%	4673					4,673			4,673
99650	OFFICE OF WASTE MANAGEMENT	4.06%	0					0			0
99760	CNCL ASIAN MINNESOTANS	8.45%	399.42					399			399
99780	SOIL & WATER RES	2.11%	2827.5		744			3,572			3,572
			0					0			0
TOTAL NON	FEDERAL FUNDED AGENCIES		148569.8		28,060			176,630			176,630
			0					0			0
TOTAL			691868.69		114,659			806,528			806,528
			806527.64								

ings total includes the sale of fixed assets (shown as non-operating on the financial statements) and therefore exceeds the operating income revenue.

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO FEDERAL A-87 GUIDELINES
 FOR YEAR ENDING JUNE 30, 1992

ELECTRONIC
 EQUIP. RENT
 FD 88

(IN 000'S)

REBALANCE JULY 1, 1991

BALANCE PER PRIOR YEAR'S RECONCILIATION OF FUND TO A-87
 (CAFR BALANCE AT BEGINNING OF YEAR)

\$148

19 RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attachment A

\$759

Actual Interest Income Per CAFR

0

or

Imputed Interest Income On Average Cash Balance For The Year At
 Average Treasurer's Rate

7

Other

0

Total Revenues

\$766

Expenditures (Actual Costs)

Per State's Financial Report

Cost of Goods Sold

\$0

Operating Expense

835

Non-Operating Expense:

Master Lease Interest & Financing Costs

1

Master Lease Refund of Interest & Financing Costs

0

(Gain) or Loss on disposal of fixed assets

(20)

Less A-87 Unallowable costs:

Capital Outlay

(0)

Projected Cost Increases/Replacement Reserve

(0)

Interest & Financing Costs (Net Master Lease Costs)

(1)

Amortization of Deferred Financing Costs

0

Other

(0)

Plus A-87 Allowable costs:

Indirect Costs From SWCAP (If not allocated to in section I of SWCAP)

0

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

0

Other

0

OMB A-87 Allowable Expenditures

\$815

19

Increase (Decrease)

(\$49)

19 TRANSFERS Per CAFR (Supported by Official Accounting Records)

Transfers In (e.g. Contributed Capital)

\$0

Transfer Out (e.g. Payback of Contributed Capital,

Other Users of fund retained earnings)

0

Net Transfers

\$0

OMB A-87 REBALANCE JUNE 30, 1992

(A)

\$99

60 DAY EXPENDITURE EQUIVELANCE AMOUNT

(B)

\$136

EXCESS BALANCE (A) - (B)

(\$37)

FILE: FD8892.WK3

FISCAL YEAR 1992

ACCOUNTANT: TEERLINCK

Balance Sheet Worksheet

June 30, 1992

FR#	Agency Amounts	Debit	Adjustments Credit	A/E#	Preliminary Amounts	Debit	Audit Adjustments Credit	AA/E#	Final Amounts	6-30-91 Amounts
ASSETS										
A100 Cash in State Treasury	63,826				63,826				63,826	6,948
A20 Accounts Receivable	114,659				114,659				114,659	154,069
0 Inventories	0				0				0	0
0 Interfund Receivable	0				0				0	0
0 Prepaid Expenses	0				0				0	0
0 Deferred Cost -- Bond Issuance	0				0				0	0
A83 Equipment	643,950				643,950				643,950	628,365
A811 Building Improvements	5,140				5,140				5,140	5,140
A831 Accumulated Depreciation-- All Fixed Assets	(462,442)				(462,442)				(462,442)	(370,548)
Total Assets	365,132	0	0		365,132	0	0		365,132	423,976
LIABILITIES AND EQUITY										
H15 Accounts Payable	120,402				120,402				120,402	87,015
H14 Salaries Payable	3,786				3,786				3,786	2,989
H44 Compensated Absences	15,492				15,492				15,492	15,694
0 Installment Purchase Contract	0				0				0	35,640
0 Customer Deposits	0				0				0	0
0 Revenue Bonds Payable	0				0				0	0
0 Revenue Bonds Interest Payable	0				0				0	238
0 Advances Payable (General Fund)	0				0				0	0
Total Liabilities	139,680	0	0		139,680	0	0		139,680	141,575
Equity:										
L10 Contributed Capital	134,000				134,000				134,000	134,000
P1 Unreserved Retained Earnings	91,453				91,453				91,453	148,400
Total Fund Equity	225,453	0	0		225,453	0	0		225,453	282,400
Total Liabilities and Fund Equity	365,132	0	0		365,132	0	0		365,132	423,976

FILE: FD8892.WK3
Electronic Equipment Rental Fund 88
FISCAL YEAR 1992
ACCOUNTANT: TEERLINCK

Operating Statement Worksheet

Year Ended June 30, 1992

FR#	Account	Agency Amounts	Debit	Adjustments Credit	A/E#	Preliminary Amounts	Debit	Audit Adjustments Credit	AA/E#	Final Amounts	6-30-91 Amounts
Operating Revenues:											
A10	Sales	759,640				759,640				759,640	642,757
0	Cost of Goods Sold	0				0				0	0
0	Rental and Service Fees	0				0				0	0
	Total Operating Revenues	759,640	0	0		759,640	0	0		759,640	642,757
Operating Expenses:											
0	Interest and Financing Costs	0				0		0		0	0
J25	Purchased Services	134,938				134,938				134,938	50,146
J35	Salaries and Fringe Benefits	96,267				96,267				96,267	99,935
0	Amortization of Deferred Costs	0				0				0	0
J70	Supplies and Materials	443,908				443,908				443,908	320,944
J45	Depreciation	147,339				147,339				147,339	153,811
J75	Indirect Costs	13,121				13,121				13,121	0
	Total Operating Expenses	835,572	0	0		835,572	0	0		835,572	624,837
	Operating Income (Loss)	(75,932)	0	0		(75,932)	0	0		(75,932)	17,920
Nonoperating Revenues (Expenses):											
0	Investment Income	0				0				0	0
M45	Gain on the Sale of Equipment	19,570				19,570				19,570	18,464
0	Other Nonoperating Revenues	0				0				0	0
M27	Interest and Financing Costs	(586)				(586)	0			(586)	(5,364)
0	Other Nonoperating Expenses	0				0				0	0
	Total Nonoperating Revenue (Expenses)	18,984	0	0		18,984	0	0		18,984	13,100
	Income (Loss) Before Operating Transfers	(56,947)	0	0		(56,947)	0	0		(56,947)	31,020
0	Transfers Out	0				0				0	0
	Increase (Decrease) in Retained Earnings	(56,947)	0	0		(56,947)	0	0		(56,947)	31,020
V10	Retained Earnings, July 1, 1991, as Reported	148,400				148,400				148,400	228,658
	Retained Earnings, June 30, 1992	91,453	0	0		91,453	0	0		91,453	259,678

FILE: FD889 3
Electronic Equipment Rental Fund 88
FISCAL YEAR 1992
ACCOUNTANT: TEERLINCK

Statement of Cash Flows worksheet

Year Ended June 30, 1992

FR#	Agency Amounts	Debit	Adjustments Credit	A/E#	Preliminary Amounts	Debit	Audit Adjustments Credit	AA/E#	Final Amounts	FY 1991 Amounts
Cash Flows from Operating Activities:										
A10 Operating Income (Loss)	(75,932)				(75,932)				(75,932)	
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:										
B10 Depreciation	147,339				147,339				147,339	
0 Amortization of Deferred Costs	0				0				0	
0 Customer Deposits	0				0				0	
0 Interest and Financing Costs	0				0				0	
Change in Assets and Liabilities:										
B50 Accounts Receivable	39,410				39,410				39,410	
0 Inventories	0				0				0	
0 Other Assets	0				0				0	
B70 Accounts Payable	28,286				28,286				28,286	
B75 Salaries Payable	797				797				797	
B80 Compensated Absences	(202)				(202)				(202)	
0 Other Liabilities	0				0				0	
Net Reconciling Items to be Added (Deducted) from Operating Income	215,629	0	0	0	215,629	0	0	0	215,629	0
Net Cash Flows from Operating Activities	139,698	0	0	0	139,698	0	0	0	139,698	0
Cash Flows from Noncapital Financing Activities:										
0 Capital Contributions	0				0				0	
Net Cash Flows from Noncapital Financing Activities	0	0	0	0	0	0	0	0	0	0
Cash Flows from Capital Financing Activities:										
G10 Investment in fixed Assets	(81,320)				(81,320)				(81,320)	
G12 Proceeds from Sale of Fixed Assets	34,963				34,963				34,963	
0 Repayment of Advances from Other Funds	0				0				0	
G35 Repayment of Installment Contracts	(35,640)				(35,640)				(35,640)	
G52 Capital Debt Interest Paid	(824)				(824)				(824)	
G60 Repayment of Bond Principal	0				0				0	
Net Cash Flows from Capital Financing Activities	(82,820)	0	0	0	(82,820)	0	0	0	(82,820)	0
Cash Flows from Investing Activities:										
0 Investment Earnings	0				0				0	
Net Cash Flows from Investing Activities	0	0	0	0	0	0	0	0	0	0
Net Increase (Decrease) in Cash and Cash Equivalents	56,877	0	0	0	56,877	0	0	0	56,877	0
L10 Cash and Investments, July 1, 1991, as Reported	6,948				6,948				6,948	
0 Change in Accounting Principle	0				0				0	
Cash and Cash Equivalents, July 1, 1991	6,948	0	0	0	6,948	0	0	0	6,948	0
Cash and Cash Equivalents, June 30, 1992	63,826	0			63,826	0	0	0	63,826	

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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 year's income/loss to the estimated costs of goods sold. The average markup rate is 22.0%

STATE OF MINNESOTA
CENTRAL STORES
COMPARATIVE STATEMENT OF FINANCIAL POSITION
As of June 30, 1992

ASSETS	FY92	FY91
CURRENT ASSETS		
Cash	154,558	201,493
Accounts Receivable	231,600	322,718
Inventories	548,506	602,159
	-----	-----
Total Current Assets	934,664	1,126,370
NON-CURRENT ASSETS		
Fixed Assets	148,601	148,601
Less: Accumulated Depreciation	(69,183)	(48,135)
Building Improvement	91,306	91,306
Less: Accumulated Amortization	(69,096)	(64,836)
Land Improvement	8,055	8,055
	-----	-----
Total Non-current Assets	109,683	134,991
	-----	-----
TOTAL ASSETS	1,044,347	1,261,361
	*****	*****
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	247,368	262,400
Salaries Payable	19,235	14,736
Accrued Compensated Absences	29,633	28,757
Credit Memos Outstanding	7,338	7,349
	-----	-----
Total Current Liabilities	303,574	313,242
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	6,825	6,014
	-----	-----
Total Non-Current Liabilities	6,825	6,014
	-----	-----
Total Liabilities	310,399	319,256
FUND EQUITY		
Contributions from Gen. Fund	691,000	691,000
Retained Earnings	42,948	251,105
	-----	-----
Total Fund Equity	733,948	942,105
	-----	-----
TOTAL LIABILITIES & FUND EQUITY	1,044,347	1,261,361
	*****	*****

STATE OF MINNESOTA
CENTRAL STORES
COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
For the Period July 1 thru June 30, 1992

	FY 92		FY 91	
	QUARTER	YTD	QUARTER	YTD
OPERATING REVENUE				
Gross Sales - Stores for Resale	1,096,012	4,249,883	1,067,907	4,671,205
Less: Returns	(12,118)	(36,243)	(8,261)	(30,678)
Net Sales	1,083,894	4,213,640	1,059,646	4,640,527
Less: Cost of Goods Sold	885,889	3,421,891	853,931	3,729,523
Gross Margin	198,005	791,749	205,715	911,004
OPERATING EXPENSES				
Salaries & Benefits	130,510	523,763	116,060	455,802
Rent	23,164	92,589	26,148	105,065
Repairs	1,005	3,123	112	2,203
Insurance	0	941	0	1,021
Printing	1,119	6,875	1,672	6,080
Data Processing	3,114	10,846	485	717
Purchased Services/Delivery Ser.	14,768	62,894	14,736	65,818
Communications	1,078	3,865	1,043	3,503
Travel & Fees	460	2,167	447	980
Freight	26,171	117,585	30,725	122,510
Supplies & Materials & Misc.	3,588	10,701	2,685	10,545
SWA Indirect Cost	36,398	139,249	34,282	137,134
Depreciation & Amortization	6,327	25,308	7,830	13,785
Total Operating Expenses	247,702	999,906	236,225	925,163
OPERATING INCOME (LOSS)	(49,697)	(208,157)	(30,510)	(14,159)
NET INCOME (LOSS)	(49,697)	(208,157)	(30,510)	(14,159)
RETAINED EARNINGS, BEGINNING OF PERIOD	92,645	251,105	281,615	265,264
RETAINED EARNINGS, END OF PERIOD	42,948	42,948	251,105	251,105

STATE OF MINNESOTA
CENTRAL STORES
COMPARATIVE STATEMENT OF CASH FLOWS
For the Period July 1 thru June 30, 1992

	FY 92		FY 91	
	QUARTER	YTD	QUARTER	YTD
Increase (Decrease) in Cash				
Cash Flows from Operating Activities:				
Net Operating Income (Loss)	(49,697)	(208,157)	(30,510)	(14,159)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
NonCash Operating Items:				
Depreciation	5,262	21,048	6,765	9,525
Amortization	1,065	4,260	1,065	4,260
Change in Assets and Liabilities:				
Accounts Receivable - Operating Revenues	(70,418)	91,118	(79,894)	28,163
Inventories	303	53,653	(48,714)	(78,697)
Accounts Payable - Operating Expenses	116,737	(15,032)	149,372	99,036
Salaries Payable	(10,390)	4,499	(8,414)	2,087
Accrued Compensated Absences	(88)	1,687	(1,816)	3,528
Due to Customers - Credit Memos	1,317	(11)	1,508	643
Total Items to be Added (Deducted)	43,788	161,222	19,872	68,545
Net Cash Flows from Operating Activities	(5,909)	(46,935)	(10,638)	54,386
Cash Flows from Capital and Related Financing Activities:				
Investments in Fixed Assets	0	0	(28,014)	(75,028)
Net Cash Flows from Capital Fin.	0	0	(28,014)	(75,028)
Net Increase (Decrease) in Cash	(5,909)	(46,935)	(38,652)	(20,642)
Cash, Beginning of Period	160,467	201,493	240,145	222,135
Cash, End of Period	154,558	154,558	201,493	201,493

STATE OF MINNESOTA
CENTRAL STORES
FOOTNOTES TO FINANCIAL STATEMENT

1. Summary of Significant Accounting Policies:

Central Stores utilizes full accrual accounting. Bills for services are reported with the point of services performed recognized as the billing date.

Expenses are based on data received from the Statewide Accounting System (SWA) and data provided by management.

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 expense 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. 168.48.

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

3. Cost of Goods Sold:

	QUARTER	YTD
Beginning Inventory	548,809	602,159
Purchases	885,586	3,368,238
	-----	-----
Goods Available for Sale	1,434,395	3,970,397
Less: Ending Inventory	548,506	548,506
	-----	-----
Cost of Goods Sold	885,889	3,421,891
	=====	=====

4. Markup rate is 22%.

5. Overhead expense.

Salary expense includes labor costs of persons whose work stations are not located at Central Stores. Year-to-date overhead per statewide accounting records: \$166,785.93.

Department: of Finance

Office Memorandum

Date: May 14, 1992

To: Dana Badgerow,
Commissioner of Administration

From: Bruce J. Reddemann, *BJR*
Director of Budget Operations

Phone: 296-5188

Subject: F.Y. 1993 Central Stores Rates

This is to inform you that we have reviewed and approved the Materials Management-Central Stores F.Y. 1993 rate package as submitted by you on May 5. The new, approved rate is 28.5 percent (as compared with the F.Y. 1992 approved rate of 22.0 percent).

Our analysis of Central Stores financial statements suggests that, in addition to losses experienced in F.Y. 1992, further serious losses may occur in F.Y. 1993 (possibly resulting in the need for a mid-year rate adjustment and/or a negative retained earnings balance at the end of F.Y. 1993). Accordingly, we ask that you monitor this situation carefully during F.Y. 1993 and let us know if and when the Central Stores financial condition might require further action or attention.

If you have questions or comments, please call me.

cc: Laura M. King
Charlie Bieleck
Michelle Harper
Tom St. Martin
Mike Rajacich
File

STATE OF MINNESOTA

CENTRAL STORES ISF

SWA FUND 83

SUMMARY OF ACTUAL AND IMPUTED REVENUES

FOR THE YEAR ENDING JUNE 30, 1992

CONTACT: Ron Kowalczyk PH: 6-8194

USER AGENCY		RATIO OF FEDERAL ACTIVITY	TOTAL BILLINGS		IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES	
			COLLECTED BILLING		UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS		UNBILLED	COLLECTED		IMPUTED
			BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)								
01000	MILITARY AFFAIRS	56.48%	14,501		115			14,708			14,708	
02000	ADMINISTRATION	1.28%	128,298		4,865			133,263			133,263	
04000	AGRICULTURE	4.40%	57,871		2,223			60,094			60,094	
08000	ATTORNEY GENERAL	2.55%	69,762		6,535			76,297			76,297	
07000	PUBLIC SAFETY	5.34%	110,842		8,515			119,158			119,158	
11380	PEACE OFFICERS	4.94%	35					35			35	
12000	HEALTH	27.52%	174,397		8,532			182,929			182,929	
14000	ANIMAL HEALTH BD	12.13%	3,542					3,542			3,542	
19000	INDIAN AFFAIRS	12.26%	783		187			951			951	
21000	JOBS & TRAINING	93.44%	217,918		11,413			229,329			229,329	
22000	TRADE & ECON DEV	9.89%	30,967		3,831			34,798			34,798	
26000	STATE UNIV SYSTEM	1.35%	708,190		19,025			727,214			727,214	
27000	COMMUNITY COLLEGE BD	3.25%	420,304		13,388			433,692			433,692	
29000	NATURAL RESOURCES	1.42%	210,798		26,863			237,489			237,489	
30000	PLANNING	2.22%	10,044		1,005			11,049			11,049	
32000	POLLUTION CONTROL	27.79%	100,741		573			101,315			101,315	
36000	EDUCATION - VO - TECH	32.80%	29,808		2,188			31,992			31,992	
37000	EDUCATION - CENTRAL OFFICE	32.39%	93,714		2,143			95,857			95,857	
37001	EDUCATION - FARIBAUT SCHOOLS	3.70%	2,034		1,262			3,296			3,296	
42000	LABOR & INDUSTRY	2.00%	52,002		2,052			54,054			54,054	
50000	ARTS BOARD	32.94%	1,913					1,913			1,913	
51000	LEGISLATIVE COMMISSIONS	0.10%	4,884		89			4,973			4,973	
52000	PUBLIC DEFENSE BOARD	4.35%	1,479		187			1,648			1,648	
55000	HUMAN SERVICES - CENTRAL OFFICE	12.91%	175,584		21,321			196,885			196,885	
5500X	HUMAN SERVICES - INSTITUTIONS	0.04%	210,848		8,881			219,527			219,527	
60000	HIGHER ED COORD BD	0.28%	13,183		1,272			14,438			14,438	
65000	JUDICIAL	0.31%	23,297		820			23,917			23,917	
77000	ZOO	0.25%	8,851		2,711			11,562			11,562	
78000	CORRECTIONS	1.14%	224,188		17,281			241,449			241,449	
79000	TRANSPORTATION	0.37%	375,783		17,041			392,824			392,824	
80000	PUBLIC SERVICE	6.00%	9,451		598			10,048			10,048	
99038	COUNCIL ON VO - TECH ED.	54.49%	1,021					1,021			1,021	
99510	DISABILITY COUNCIL	0.20%	730		338			1,067			1,067	
99650	OFFICE OF WASTE MANAGEMENT	4.06%	11,129		708			11,838			11,838	
99780	CNCL ASIAN MINNESOTANS	8.45%	910					910			910	
99780	SOIL & WATER RES	2.11%	7,018		729			7,747			7,747	
			0					0			0	
TOTAL NON - FEDERAL FUNDED AGENCIES			476,980		44,019			520,999			520,999	
			0					0			0	
TOTAL			3,983,404		230,418			4,213,822			4,213,822	

RECONCILIATION OF RETAINED EARNINGS
RE—BALANCE TO FEDERAL A-87 GUIDELINES
 FOR YEAR ENDING JUNE 30, 1992

CENTRAL
 STORES
 FD 93

(IN 000'S)

REBALANCE JULY 1, 1991		
BALANCE PER PRIOR YEAR'S RECONCILIATION OF FUND TO A-87		\$251
(CAFR BALANCE AT BEGINNING OF YEAR)		
19 RETAINED EARNINGS INCREASE(DECREASE) PER CAFR		
A-87 Revenues (Actual and Imputed)		
From Attachment A	\$4,214	
Actual Interest Income Per CAFR	0	
or		
Imputed Interest Income On Average Cash Balance For The Year At	20	
Average Treasurer's Rate		
Other	0	
Total Revenues		<u><u>\$4,234</u></u>
Expenditures (Actual Costs)		
Per State's Financial Report		
Cost of Goods Sold	\$3,422	
Operating Expense	1,000	
Non-Operating Expense:		
Master Lease Interest & Financing Costs	0	
Master Lease Refund of Interest & Financing Costs	0	
(Gain) or Loss on disposal of fixed assets	0	
Less A-87 Unallowable costs:		
Capital Outlay	(0)	
Projected Cost Increases/Replacement Reserve	(0)	
Interest & Financing Costs (Net Master Lease Costs)	0	
Amortization of Deferred Financing Costs	0	
Other	(0)	
Plus A-87 Allowable costs:		
Indirect Costs From SWCAP (if not allocated to in section I of SWCAP)	0	
Depreciation or Use Allowance (if not in actual cost above)	0	
Other	0	
OMB A-87 Allowable Expenditures		<u><u>\$4,422</u></u>
19	Increase (Decrease)	<u><u>(\$188)</u></u>
19 TRANSFERS Per CAFR (Supported by Official Accounting Records)		
Transfers In (e.g. Contributed Capital)	\$0	
Transfer Out (e.g. Payback of Contributed Capital,		
Other Users of fund retained earnings)	0	
Net Transfers		<u><u>\$0</u></u>
OMB A-87 REBALANCE JUNE 30, 1992	(A)	\$63
60 DAY EXPENDITURE EQUIVELANCE AMOUNT	(B)	\$737
EXCESS BALANCE (A) - (B)		<u><u>(\$674)</u></u>

Fund: Internal Service Fund - ~~XXXXXX~~
 Balance Sheet Worksheet
 June 30, 1992

FR#	Account	Agency Amounts	Adjustments		Preliminary Amounts	Audit Adjustments		Final Audit Amounts	6-30-91 Amounts	Change
			Debit	Credit		A/E #	Debit			

ASSETS										

6	Cash in Treasury, Net of Warrants Payable	154,558			154,558			154,558	201,493	(46,935)
12	Accounts Receivable	231,600			231,600			231,600	322,718	(91,118)
27	Inventories	548,508			548,508			548,508	602,159	(53,653)
51	Building Improvements	91,308			91,308			91,308	91,308	0
	Accumulated Amortization	(69,096)			(69,096)			(69,096)	(64,838)	(4,260)
52	Land Improvements	8,055			8,055			8,055	8,055	0
54	Equipment	148,601			148,601			148,601	148,601	0
59	Accumulated Depreciation	(69,183)			(69,183)			(69,183)	(48,135)	(21,048)
Total Assets		1,044,347	0	0	1,044,347	0	0	1,044,347	1,261,361	(217,014)

LIABILITIES AND EQUITY										

Liabilities:										
97	Accounts Payable	254,708			254,708			254,708	269,749	(15,043)
98	Salaries Payable	19,235			19,235			19,235	14,736	4,499
111	Compensated Absences Payable	38,458			38,458			38,458	34,771	1,687
Total Liabilities		310,399	0	0	310,399	0	0	310,399	319,256	(8,857)

Equity:										
136	Contributed Capital	691,000			691,000			691,000	691,000	0
173	Unreserved Retained Earnings	42,948			42,948			42,948	251,105	(208,157)
Total Equity		733,948	0	0	733,948	0	0	733,948	942,105	(208,157)

Total Liabilities and Fund Equity		1,044,347	0	0	1,044,347	0	0	1,044,347	1,261,361	(217,014)

93 Fund: Internal Service Fund - Central Stores
Operating Statement Worksheet
Year Ended June 30, 1992

FR#	Account	Agency Amounts	Adjustments		Preliminary Amounts	Audit Adjustments		Final Audit Amounts	6-30-91 Amounts	Change
			Debit	Credit		Debit	Credit			
				A/E#			AA/E#			
<hr/>										
Operating Revenues:										
6	Net Sales	4,213,640			4,213,640			4,213,640	4,640,527	(426,887)
<hr/>										
	Total Operating Revenues	4,213,640	0	0	4,213,640	0	0	4,213,640	4,640,527	(426,887)
32	Less Cost of Goods Sold	3,421,891			3,421,891			3,421,891	3,729,523	(307,632)
<hr/>										
	Gross Margin	791,749	0	0	791,749	0	0	791,749	911,004	(119,255)
<hr/>										
Operating Expenses:										
40	Purchased Services	300,885			300,885			300,885	307,897	(7,012)
42	Salaries and Fringe Benefits	523,763			523,763			523,763	455,802	67,961
44	Depreciation	21,048			21,048			21,048	9,525	11,523
47	Amortization of Cap Leases and Leasehold Imp	4,260			4,260			4,260	4,260	0
49	Supplies and Materials	10,701			10,701			10,701	10,545	156
50	Indirect Costs	139,249			139,249			139,249	137,134	2,115
<hr/>										
	Total Operating Expenses	999,906	0	0	999,906	0	0	999,906	925,163	74,743
<hr/>										
	Operating Income (Loss)	(208,157)	0	0	(208,157)	0	0	(208,157)	(14,159)	(193,998)
<hr/>										
Nonoperating Revenues (Expenses):										
66	Gain (Loss) on Sale of Fixed Assets	0			0			0		0
<hr/>										
	Total Nonoperating Revenue (Expenses)	0	0	0	0	0	0	0	0	0
<hr/>										
	Net Income (Loss)	(208,157)	0	0	(208,157)	0	0	(208,157)	(14,159)	(193,998)
83	Retained Earnings, July 1, 1991, as Reported	251,105			251,105			251,105	265,264	(14,159)
<hr/>										
	Retained Earnings, June 30, 1992	42,948	0	0	42,948	0	0	42,948	251,105	(208,157)
<hr/>										

93 Fund: Internal Service Fund – Central Stores
Statement of Cash Flow
Year Ended June 30, 1992

FR#

Cash Flows from Operating Activities:	
5 Operating Income (Loss)	(208,157)

Adjustments to Reconcile Operating Income to	
Net Cash Flows from Operating Activities:	
10 Depreciation	21,048
12 Other Amortization	4,260
21 Accounts Receivable	91,118
23 Inventories	53,653
26 Accounts Payable	970
27 Salaries Payable	4,499
28 Compensated Absences Payable	1,687

Net Reconciling Items to be Added (Deducted)	
from Operating Income	177,235

Net Cash Flows from Operating Activities	(30,922)

Cash Flows from Capital and Related Financing Activities:	
56 Investments in Fixed Assets	(16,013)

Net Cash Flows from Capital and Related	
Financing Activities	(16,013)

Net Increase (Decrease) in Cash and Cash Equivalents	(46,935)

84 Cash and Investments, July 1, 1991, as Reported	201,493
85 Change in Account Principle	

Cash and Cash Equivalents, July 1, 1991	201,493

Cash and Cash Equivalents, June 30, 1992	154,558
=====	

93 Fund: Internal Service Fund – Central Stores .
 Adjusting Journal Entries
 June 30, 1992

Adj Entry No	Account	Post Ref	Debit	Credit
1	Retained Earnings/Salaries & Benefits		74	
	Compensated Absences Payable			74
	To adjust compensated absences to equal compensated absences report for fund 93. Source: Compensated Absences Report			

This adjustment not made, amount not material to fund.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL MOTOR POOL

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
GENERAL MOTOR POOL FUND
 COMPARATIVE STATEMENT OF FINANCIAL POSITION
 As of June 30, 1992

	FY92	FY91
ASSETS		
CURRENT ASSETS		
Cash	621,065	617,976
Accounts Receivable	816,800	739,980
Supplies Inventory	29,558	26,446
	-----	-----
Total Current Assets	1,467,423	1,384,402
NON-CURRENT ASSETS		
Vehicles	14,694,195	13,852,746
Less: Accumulated Depreciation	(6,562,414)	(5,223,923)
Shop & Office Equipment	127,555	120,151
Less: Accumulated Depreciation	(95,309)	(89,374)
Car Wash	29,405	29,405
Less: Accumulated Depreciation	(29,405)	(29,405)
Parking Lot	43,249	43,249
Less: Accumulated Depreciation	(28,083)	(25,946)
	-----	-----
Total Non-Current Assets	8,179,193	8,676,903
	-----	-----
TOTAL ASSETS	9,646,616	10,061,305
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	171,995	419,604
Salaries Payable	21,106	16,002
Due to Other Funds	3,273	0
Accrued Compensated Absences	23,019	24,926
Loans Payable to the General Fund	1,805,008	1,324,362
Revenue Bonds Payable - MLP	1,493,383	1,320,380
Loans Payable to Master Lease III Fund	3,079,265	2,187,989
Accrued Expenses	34,668	41,000
	-----	-----
Total Current Liabilities	6,631,719	5,334,263
NON-CURRENT LIABILITIES		
Loans Payable to the General Fund	0	18,094
Accrued Compensated Absences	7,720	7,834
Loans Payable to Master Lease III & IV Fund	2,256,084	3,973,479
	-----	-----
Total Non-Current Liabilities	2,263,804	3,999,407
	-----	-----
Total Liabilities	8,895,523	9,333,670
FUND EQUITY		
Contributions from the General Fund	502,000	502,000
Retained Earnings	249,093	225,635
	-----	-----
Total Fund Equity	751,093	727,635
	-----	-----
TOTAL LIABILITIES & FUND EQUITY	9,646,616	10,061,305
	=====	=====

STATE OF MINNESOTA
 PUBLIC MOTOR POOL FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

For the Period July 1 thru June 30, 1992

FY 92

FY 91

	QUARTER	YTD	QUARTER	YTD
OPERATING REVENUES				
Vehicle Rental	1,307,957	5,043,716	1,310,851	4,632,645
Other Revenue - Note 4	22,506	116,345	7,608	50,485
	-----	-----	-----	-----
Total Operating Revenue	1,330,463	5,160,061	1,318,459	4,683,130
OPERATING EXPENSES				
Salaries & Benefits	137,628	552,042	131,344	529,251
Rent-Space	33,929	139,375	38,006	156,114
Repairs to Vehicles	30,531	131,514	21,872	82,204
Repairs-Other	1,833	3,901	2,482	7,975
Insurance for Vehicles	42,711	174,082	41,885	168,907
Printing	585	5,314	1,001	3,997
Consulting Services	0	0	0	(2,000)
Data Processing	4,674	18,245	7,176	25,717
Purchased Services	1,151	10,702	1,537	7,928
Communications	902	5,082	907	4,917
Travel, Fees, & Misc. Exp.	952	2,833	(1,724)	2,144
License for Vehicles	1,932	20,569	5,048	10,530
Parts & Tires for Vehicles	45,524	198,403	44,789	187,365
Fuel & Oil for Vehicles	245,816	999,558	261,870	1,031,698
Office Supplies	913	5,879	1,350	7,713
Repair & Vehicle Supplies	5,890	34,618	6,760	19,141
Financing Costs - MLP	2,590	10,366	22,002	56,319
SWA Indirect Cost	20,103	139,681	39,859	159,439
Depreciation, Vehicles & Eq.	695,220	2,610,132	614,034	2,275,590
Interest Expense	133,566	518,243	131,623	465,783
	-----	-----	-----	-----
Total Operating Expenses	1,406,450	5,580,541	1,371,821	5,200,732
	-----	-----	-----	-----
OPERATING INCOME (LOSS)	(75,987)	(420,480)	(53,362)	(517,602)
NON-OPERATING REVENUES (EXPENSES)				
Interest Revenue - MLP	83,803	450,861	118,334	457,574
Gain (Loss) on sale of fixed assets	12,768	33,077	7,672	(2,923)
	-----	-----	-----	-----
INCOME (LOSS) BEFORE OPERATING TRANSFER	20,584	63,458	72,644	(62,951)
Operating Transfer-Out	0	(40,000)	0	0
	-----	-----	-----	-----
NET INCOME (LOSS)	20,584	23,458	72,644	(62,951)
RETAINED EARNINGS, BEGINNING OF PERIOD	228,509	225,635	152,991	288,586
	-----	-----	-----	-----
RETAINED EARNINGS, END OF PERIOD	249,093	249,093	225,635	225,635
	*****	*****	*****	*****

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
COMPARATIVE STATEMENT OF CASH FLOWS

For the Period July 1 thru June 30, 1992

FY 92

FY 91

Increase (Decrease) in Cash	FY 92		FY 91	
	QUARTER	YTD	QUARTER	YTD
Cash Flows from Operating Activities:				
Net Operating Income (Loss)	(75,987)	(420,480)	(53,362)	(517,602)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
NonCash Operating Items:				
Depreciation	695,220	2,610,132	614,034	2,275,590
Amortization of Deferred Costs - MLP	0	10,366	22,002	56,319
NonOperating Items:				
Interest Cost	133,566	518,245	131,623	465,783
Change in Assets and Liabilities:				
Accounts Receivable - Operating Revenues	(148,341)	(121,324)	(44,386)	26,006
Inventories	(2,959)	(3,112)	(226)	(2,348)
Prepaid Expenses	45,301	0	41,885	0
Accounts Payable - Operating Expenses	33,885	30,111	53,908	(34,942)
Salaries Payable	(8,091)	5,104	(9,490)	458
Accrued Compensated Absences	1,711	(2,021)	(243)	4,801
Interfund Payables	1	3,275	0	(26,362)
Total Items to be Added (Deducted)	750,293	3,050,776	809,107	2,765,305
Net Cash Flows from Operating Activities	674,306	2,630,296	755,745	2,247,703
Cash Flows from Noncapital Financing Activities:				
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sales of Fixed Assets	142,825	536,036	195,692	730,718
Advances Restricted to Equipment Purchases	1,700,000	3,200,000	1,100,000	2,794,616
Proceeds from Capital Debt - MLP	1,142,487	2,563,473	1,666,263	3,904,497
Acquisition of Capital Assets	(1,147,774)	(2,570,877)	(1,671,012)	(3,913,698)
Financing Costs - MLP	0	(10,366)	0	0
Capital Debt Interest Expense	(241,454)	(524,577)	(228,051)	(472,968)
Payment of Capital Debt - Principal	(1,660,104)	(3,494,309)	(1,245,918)	(2,700,468)
Repayment of Advances	(634,362)	(2,737,448)	(847,308)	(2,782,064)
Operating Transfer-Out	0	(40,000)	0	0
Net Cash Flows from Capital Fin.	(698,382)	(3,078,068)	(1,030,334)	(2,439,367)
Cash Flows from Investing Activities:				
Cash from Interest Income	83,803	450,861	118,334	457,574
Net Increase (Decrease) in Cash	59,727	3,089	(156,255)	265,910
Cash, Beginning of Period	561,338	617,976	774,231	352,066
Cash, End of Period	621,065	621,065	617,976	617,976

SCHEDULE OF NONCASH FINANCING, CAPITAL, AND INVESTING ACTIVITIES

1. Payables:
 - a) Fixed assets purchased in FY1 and paid in FY2: \$277,720.
 - b) Fixed assets purchased in FY2 and paid in FY3: \$416,885.
2. Accounts Receivable:
 - a) Fixed assets sold in FY1 and pymts received in FY2 \$50,648.
 - b) Fixed assets sold in FY2 and pymts received in FY3 \$8,200.

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
NOTES 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 vehicle rentals are accrued to the period the vehicle was returned. Expenses are based on data received from the Statewide Accounting System (SWA) and information provided by management.

Insurance is capitalized and amortized over the period of coverage.

Inventories (Gasoline, parts and tires) are stated at the lower of cost (first-in, first-out method) or market.

Fixed assets are recorded at historical cost and capitalized as indicated below. Vehicles received on or after the 23rd are capitalized from the 1st of the following month.

Basis of Depreciation by item indicated:

Item	Life	Salvage Value
Vehicles	40 months	25%
Parking Lot	20 years	None
Car Wash	10 years	None
Computer hardware & software	5 years	None
Shop & Office Equipment	Various	None

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.

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

3. The cash balance includes interest earned from the master lease program (MLP) and to be transferred into the account after the end of the period.
4. Other Revenue includes sales of used tires, scrap, repair services and markup on parts, etc., and "travel service". "Travel Service" operates under M.S. 16B.531, Sec. 12. It states, "the payments...shall be used for the expenses of managing the centralized travel service. Revenues in excess of the management costs...shall be returned to the General fund".

5. Fixed Assets:

Deletions -

Vehicles sold/deleted

-----QUARTER-----		-----YTD-----		---YTD---
A/D	COSTS	A/D	COSTS	PROCEEDS
\$364,366	\$502,622	\$1,263,570	\$1,722,024	\$491,531
	\$1,142,487		\$2,563,473	
	\$5,287		\$7,404	

Additions - Vehicles

- Shop Eq.

Office Memorandum

Department: of Finance

Date: June 8, 1992

To: Dana Badgerow,
Commissioner of AdministrationFrom: Bruce J. Reddemann, *BJR*
Director of Budget Operations

Phone: 296-5188

Subject: F.Y. 1993 Travel Management (Motor Pool) Rates

This is to inform you that we have reviewed and approved the Travel Management (Motor Pool) F.Y. 1993 rate package as submitted by you on May 19. Approved F.Y. 1993 rates are as follows:

- 1) **Subcompact.** \$165 fixed. \$0.085 variable. No change from F.Y. 1992.
- 2) **Compact.** \$195 fixed. \$0.085 variable. Fixed rate unchanged from F.Y. 1992. Variable rate decreased by \$0.005, a reduction which is expected to result in a **reduction of total revenues of about one percent in F.Y. 1993** (as compared to F.Y. 1992).
- 3) **Intermediate.** \$215 fixed. \$0.11 variable. No change in fixed rate compared to F.Y. 1992. Variable rate increased by \$0.005.
- 4) **Station Wagon.** Fixed \$215. Variable \$0.11. No change in fixed rate from F.Y. 1992. \$0.005 decrease in variable rate.
- 5) **Mini-van.** \$305 fixed. \$0.10 variable. No change in either rate from F.Y. 1992.
- 6) **Vans.** Fixed \$255. Variable \$0.14. No change in either rate from F.Y. 1992.
- 7) **Passenger Van.** \$305 fixed. \$0.16 variable. No change in variable rate from F.Y. 1992. \$5 per unit increase in fixed rate.
- 8) **Pick up Truck.** \$235 fixed. \$0.095 variable. No change in either rate from F.Y. 1992.
- 9) **Carryall.** \$270 fixed. \$0.14 variable. No change in either rate from F.Y. 1992.
- 10) **Special charges.** \$32 shop charge. \$2 car wash charge. 22 percent parts mark-up. All rates unchanged from F.Y. 1992.

If you have questions or comments, regarding this memo please call me.

cc: Laura M. King
Charlie Bieleck
Michelle Harper
Tom St. Martin
Ted Spiess
Mike Rajacich
File

STATE OF MINNESOTA

CENTRAL MOTOR POOL ISF

SWA FUND 01

SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 1992

CONTACT: Bob McNeil PH: 6-6781

		TOTAL BILLINGS				IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
		COLLECTED BILLING		UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	COLLECTED		IMPUTED		
USER AGENCY	RATIO OF FEDERAL ACTIVITY	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)									
01000 MILITARY AFFAIRS	56.48%	22,513		0			2,023	24,536			24,536	
02000 ADMINISTRATION	1.28%	74,184		48			6,838	81,022			81,022	
04000 AGRICULTURE	4.40%	529,547		3,122			58,620	588,187			588,187	
06000 ATTORNEY GENERAL	2.55%	33,307		3,971			3,105	36,412			36,412	
07000 PUBLIC SAFETY	5.34%	344,252		1,472			32,337	378,589			378,589	
11380 PEACE OFFICERS	4.94%	888		0			110	978			978	
12000 HEALTH	27.52%	476,854		80,761			45,867	522,721			522,721	
14000 ANIMAL HEALTH BD	12.13%	70,225		0			6,886	76,891			76,891	
19000 INDIAN AFFAIRS	12.26%	3,573		0			405	3,978			3,978	
21000 JOBS & TRAINING	93.44%	183,824		0			18,512	212,336			212,336	
22000 TRADE & ECON DEV	9.89%	53,543		0			5,737	59,280			59,280	
26000 STATE UNIV SYSTEM	1.35%	25,783		8,010			2,242	28,025			28,025	
27000 COMMUNITY COLLEGE BD	3.25%	179,910		26,539			14,052	193,962			193,962	
29000 NATURAL RESOURCES	1.42%	204,811		0			26,161	230,772			230,772	
30000 PLANNING	2.22%	2,442		0			186	2,608			2,608	
32000 POLLUTION CONTROL	27.79%	213,612		0			23,860	237,502			237,502	
36000 EDUCATION-VO-TECH	32.80%	42,892		4,378			3,988	46,880			46,880	
37000 EDUCATION-CENTRAL OFFICE	32.39%	93,563		0			7,950	101,543			101,543	
37001 EDUCATION-FARIBAULT SCHOOLS	3.70%	9,880		0			1,147	11,007			11,007	
42000 LABOR & INDUSTRY	2.00%	134,800		2,423			12,422	147,022			147,022	
50000 ARTS BOARD	32.94%	141		0			178	317			317	
51000 LEGISLATIVE COMMISSIONS	0.10%	325		0			35	360			360	
52000 PUBLIC DEFENSE BOARD	4.35%	0		0			0	0			0	
55000 HUMAN SERVICES-CENTRAL OFFICE	12.91%	294,423		4,044			26,043	323,466			323,466	
5500X HUMAN SERVICES-INSTITUTIONS	0.04%	121,258		0			11,797	133,055			133,055	
60000 HIGHER ED COORD BD	0.28%	3,550		495			268	3,818			3,818	
65000 JUDICIAL	0.31%	18,031		1,574			1,882	19,713			19,713	
77000 ZOO	0.25%	958		329			159	1,117			1,117	
78000 CORRECTIONS	1.14%	419,311		32,110			39,483	458,794			458,794	
79000 TRANSPORTATION	0.37%	12,208		8,433			5,587	17,775			17,775	
80000 PUBLIC SERVICE	6.00%	17,169		1,310			586	17,754			17,754	
99036 COUNCIL ON VO-TECH ED.	54.49%	0		0			0	0			0	
99510 DISABILITY COUNCIL	0.20%	235		0			0	235			235	
99650 OFFICE OF WASTE MANAGEMENT	4.08%	9,898		0			1,280	10,978			10,978	
99760 CNCL ASIAN MINNESOTANS	8.45%	1,193		37			0	1,193			1,193	
99780 SOIL & WATER RES	2.11%	51,465		4,208			4,365	55,830			55,830	
TOTAL NON-FEDERAL FUNDED AGENCIES		1,043,379		34,260			80,844	1,134,223			1,134,223	
TOTAL		4,703,332		215,518			457,503	5,160,835			5,160,835	

**RECONCILIATION OF RETAINED EARNINGS
RE - BALANCE TO FEDERAL A-87 GUIDELINES**
FOR YEAR ENDING JUNE 30, 1992

**CENTRAL
MTR POOL
FD 91**

(IN 000'S)

REBALANCE JULY 1, 1991		
BALANCE PER PRIOR YEAR'S RECONCILIATION OF FUND TO A-87 (CAFR BALANCE AT BEGINNING OF YEAR)		\$226
19 RETAINED EARNINGS INCREASE(DECREASE) PER CAFR		
A-87 Revenues (Actual and Imputed)		
From Attachment A	\$5,044	
Actual Interest Income Per CAFR	0	
or		
Imputed Interest Income On Average Cash Balance For The Year At Average Treasurer's Rate	51	
Other	116	
Total Revenues		<u><u>\$5,211</u></u>
Expenditures (Actual Costs)		
Per State's Financial Report		
Cost of Goods Sold	\$0	
Operating Expense	5,062	
Non-Operating Expense:		
Master Lease Interest & Financing Costs	518	
Master Lease Refund of Interest & Financing Costs	(414)	
(Gain) or Loss on disposal of fixed assets	(33)	
Less A-87 Unallowable costs:		
Capital Outlay	(0)	
Projected Cost Increases/Replacement Reserve	(0)	
Interest & Financing Costs (Net Master Lease Costs)	(104)	
Amortization of Deferred Financing Costs	0	
Other	(0)	
Plus A-87 Allowable costs:		
Indirect Costs From SWCAP (if not allocated to in section I of SWCAP)	0	
Depreciation or Use Allowance (if not in actual cost above)	0	
Other	0	
OMB A-87 Allowable Expenditures		<u><u>\$5,029</u></u>
19 Increase (Decrease)		<u><u>\$182</u></u>
19 TRANSFERS Per CAFR (Supported by Official Accounting Records)		
Transfers In (e.g. Contributed Capital)		(\$36)
Transfer Out (e.g. Payback of Contributed Capital, Other Users of fund retained earnings)		(40)
Net Transfers		<u><u>(\$76)</u></u>
OMB A-87 REBALANCE JUNE 30, 1992	(A)	\$332
60 DAY EXPENDITURE EQUIVELANCE AMOUNT	(B)	<u>\$838</u>
EXCESS BALANCE (A) - (B)		<u><u>(\$506)</u></u>

Internal Service Fund -
Balance Sheet Worksheet
June 30, 1992

FR#	Account	Agency Amounts	Adjustments		Preliminary Amounts	Audit Adjustments			Final Audit Amounts	6-30-91 Amounts	Change	
			Debit	Credit		A/E#	Debit	Credit				AA/E#
ASSETS												
6	Cash in Treasury, Net of Warrants Payable	621,065			621,065	999		1	622,064	617,976	4,088	
12	Accounts Receivable	816,800			816,800				816,800	739,980	76,820	
27	Inventories	29,558			29,558				29,558	26,446	3,112	
28	Prepaid Expenses	0			0				0	0	0	
29	Bond Issuance	0			0				0	0	0	
52	Land Improvements	43,249			43,249				43,249	43,249	0	
	Land Improvements Depreciation	(28,083)			(28,083)				(28,083)	(25,946)	(2,137)	
54	Equipment	14,851,155			14,851,155				14,851,155	14,002,302	848,853	
	Equipment Depreciation	(6,687,128)			(6,687,128)				(6,687,128)	(5,342,702)	(1,344,426)	
Total Assets		9,646,616	0	0	9,646,616	999	0		9,647,615	10,061,305	(413,690)	
LIABILITIES AND EQUITY												
Liabilities:												
97	Accounts Payable	175,270		87,733	1	263,003	87,733		1	175,270	157,604	17,666
98	Salaries Payable	21,106				21,106				21,106	16,002	5,104
99	Accrued Interest Payable	34,668		1,892	1	36,560	1,892		1	34,668	41,000	(6,332)
103	Loans Payable	5,335,349		1,037,061	1	6,372,410		90,624	1	6,463,034	6,423,468	39,566
106	Interfund Payables	0		680,000	4	680,000				680,000	220,000	460,000
107	Advances from Other Funds	1,805,008	680,000		4	1,125,008				1,125,008	1,122,456	2,552
109	Revenue Bonds Payable	1,493,383	1,126,686		1	366,697				366,697	1,320,380	(953,683)
111	Compensated Absences Payable	30,739				30,739				30,739	32,760	(2,021)
Total Liabilities		8,895,523	1,806,686	1,806,686		8,895,523	89,625	90,624		8,896,522	9,333,670	(437,148)
Equity:												
136	Contributed Capital	502,000				502,000				502,000	502,000	0
173	Unreserved Retained Earnings	249,093				249,093				249,093	225,635	23,458
Total Equity		751,093	0	0		751,093	0	0		751,093	727,635	23,458
Total Liabilities and Fund Equity		9,646,616	1,806,686	1,806,686		9,646,616	89,625	90,624		9,647,615	10,061,305	(413,690)

91 Fund: Internal Service Fund -- Central Motor Pool
Operating Statement Worksheet
Year Ended June 30, 1992

FR#	Account	Agency Amounts	Adjustments		Preliminary Amounts	Audit Adjustments		Final Audit Amounts	6-30-91 Amounts	Change
			Debit	Credit		Debit	Credit			
	Operating Revenues:									
11	Rental and Service Fees	5,043,716			5,043,716			5,043,716	4,632,645	411,071
29	Other Income	116,345			116,345			116,345	51,241	65,104
	Total Operating Revenues	5,160,061	0	0	5,160,061	0	0	5,160,061	4,683,886	476,175
	Operating Expenses:									
39	Interest and Financing Costs	518,245		518,245	0			0	0	0
40	Purchased Services	511,617			511,617			511,617	468,433	43,184
42	Salaries and Fringe Benefits	552,042			552,042			552,042	529,251	22,791
44	Depreciation	2,610,132			2,610,132			2,610,132	2,275,590	334,542
45	Amortization of Deferred Costs	10,366			10,366		10,366	0	56,319	(56,319)
49	Supplies and Materials	1,238,458			1,238,458			1,238,458	1,245,917	(7,459)
50	Indirect Costs	139,681			139,681			139,681	159,439	(19,758)
52	Other Expenses	0			0	10,366		10,366	0	10,366
	Total Operating Expenses	5,580,541	0	518,245	5,062,296	10,366	10,366	5,062,296	4,734,949	327,347
	Operating Income (Loss)	(420,480)	0	518,245	97,785	(10,366)	(10,366)	97,785	(51,063)	148,828
	Nonoperating Revenues (Expenses):									
62	Investment Income	450,861	36,473		414,388			414,388	457,574	(43,186)
65	Other Nonoperating Revenues	0			0			0	0	0
	Interest and Financing Costs	0	518,245		(518,245)			(518,245)	(465,783)	(52,462)
66	Gain (Loss) on Sale of Fixed Assets	33,077			33,077			33,077	(2,923)	36,000
70	Other Nonoperating Expenses	0			0			0	0	0
	Total Nonoperating Revenue (Expenses)	483,938	554,718	0	(70,780)	0	0	(70,780)	(11,132)	(59,648)
	Income (Loss) Before Operating Transfers	63,458	554,718	518,245	26,985	(10,366)	(10,366)	26,985	(62,195)	89,180
76	Transfers-In	0		36,473	36,473			36,473	0	36,473
77	Transfers-Out	(40,000)			(40,000)			(40,000)	0	(40,000)
	Net Income (Loss)	23,458	554,718	554,718	23,458	(10,366)	(10,366)	23,458	(62,195)	85,653
86	Depr on Fixed Assets Acquired with Cont. Cap.	0			0			0	0	0
	Increase (Decrease) in Retained Earnings	23,458	554,718	554,718	23,458	(10,366)	(10,366)	23,458	(62,195)	85,653
91	Retained Earnings, July 1, 1991, as Reported	225,635			225,635			225,635	287,830	(62,195)
92	Prior Period Adjustments	0			0			0	0	0
	Retained Earnings, July 1, 1991, as Restated	225,635	0	0	225,635	0	0	225,635	287,830	(62,195)
96	Residual Equity Transfers-In	0			0			0	0	0
97	Residual Equity Transfers-Out	0			0			0	0	0
	Retained Earnings, June 30, 1992	249,093	554,718	554,718	249,093	(10,366)	(10,366)	249,093	225,635	23,458

91 Fund: Internal Service Fund – Central Motor Pool
Statement of Cash Flows
Year Ended June 30, 1992

FR#

Cash Flows from Operating Activities:	
6 Operating Income (Loss)	97,765
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
10 Depreciation	2,610,132
11 Amortization of Deferred Costs	0
15 Interest and Financing Costs	0
Change in Assets and Liabilities:	
21 Accounts Receivable	(119,268)
23 Inventories	(3,112)
24 Prepaid Expenses	0
26 Accounts Payable	17,666
27 Salaries Payable	5,104
28 Compensated Absences Payable	(2,021)
30 Other Liabilities	0
Net Reconciling Items to be Added (Deducted) from Operating Income	
	2,508,501
Net Cash Flows from Operating Activities	
	2,606,266
Cash Flows from Noncapital and Related Financing Activities:	
39 Operating Transfers In	36,473
40 Operating Transfers Out	(40,000)
Net Cash Flows from Noncapital and Related Financing Activities	
	(3,527)
Cash Flows from Capital and Related Financing Activities:	
56 Investments in Fixed Assets	(2,415,992)
57 Proceeds from the Sale of Fixed Assets	533,752
58 Advances from Other Funds	3,200,000
59 Repayment of Advances from Other Funds	(2,737,448)
65 Proceeds from Loans	2,425,304
Repayment of Loan Principal	(2,540,637)
66 Bond Interest Paid	(524,577)
67 Bond Issuance Costs	0
69 Repayment of Revenue Bond Principal	(953,672)
Net Cash Flows from Capital and Related Financing Activities	
	(3,013,270)
Cash Flows from Investing Activities:	
78 Investment Earnings	414,619
Net Cash Flows from Investing Activities	
	414,619
Net Increase (Decrease) in Cash and Cash Equivalent	
	4,088
84 Cash and Investments, July 1, 1991, as Reported	617,976
85 Change in Accounting Principle	0
Cash and Cash Equivalents, July 1, 1991	
	617,976
Cash and Cash Equivalents, June 30, 1992	
	622,064

91 Fund: Internal Service Fund – Central Motor Pool
 Adjusting Journal Entries
 June 30, 1992

Adj Entry No	Account	Post Ref	Debit	Credit
1	Revenue Bonds Payable		1,126,686	
	Accounts Payable			87,733
	Accrued Interest Payable			1,892
	Loans Payable			1,037,061
	To adjust to Master Lease schedule. Source: Master Lease Schedule			
2	Interest and Financing Costs–Nonoperating		518,245	
	Interest and Financing Costs–Operating			518,245
	To reclassify interest and financing costs as nonoperating. Source: Agency Prepared Statement			
3	Investment Income		36,473	
	Transfers–In			36,473
	To reclassify excess of Master Lease reserve as operating transfers–in instead of as receipt code 460. Source: Master Lease I – Allocation of Excess 4/2/92 Memo			
4	Advances from Other Funds		680,000	
	Interfund Payable			680,000
	To reclassify current portion of advances as interfund payable. Source: Closing Transfers–Out Report			

JOB: FINU0609

DEPT OF FINANCE-STATEWIDE ACCOUNTING SYSTEM
 ANTICIPATED & ACTUAL TRANSFERS
 TRANSACTIONS THRU 09-05-92
 FISCAL YEAR 2

DATE 09/17/92 PAGE 10

ORGANIZATION 02514

APPROP ID	TRANSFERS IN			FROM/TO APID	TRANSFERS OUT			TRANSACTION
	XXX ANTICIPATED	XXX ACTUAL	BALANCE		XXX ANTICIPATED	XXX ACTUAL	BALANCE	
16093 00 91	1,500,000.00			16000 80 10				110891 08770
16093 00 91	1,700,000.00			16000 80 10				052092 06874
16093 00 91		1,700,000.00		16000 80 10				052292 02731
16093 00 91		1,500,000.00		16000 80 10				110891 08779
TO/FROM TOT	3,200,000.00	3,200,000.00						
16093 00 91				11100 00 10	40,000.00			030692 07143
16093 00 91				11100 00 10		40,000.00		030692 07155
TO/FROM TOT					40,000.00	40,000.00		
16093 00 91				11100 30 10	1,237,448.00			070891 08851
16093 00 91				11100 30 10	1,500,000.00			011492 11214
16093 00 91				11100 30 10		300,000.00		011492 11240
16093 00 91				11100 30 10		220,000.00		070991 13405
16093 00 91				11100 30 10		220,000.00		081591 11903
16093 00 91				11100 30 10		220,000.00		081591 06627
16093 00 91				11100 30 10		254,362.00		090991 08296
16093 00 91				11100 30 10		440,000.00		100891 11667
16093 00 91				11100 30 10		34,362.00		120991 08177
16093 00 91				11100 30 10		300,000.00		021192 10529
16093 00 91				11100 30 10		300,000.00		031092 10093
16093 00 91				11100 30 10		34,362.00		031192 07573
16093 00 91				11100 30 10		600,000.00		050192 08289
16093 00 91				11100 30 10		34,362.00		060492 05091
16093 00 91				11100 30 10		220,000.00		081691 00956
TO/FROM TOT					2,737,448.00	2,737,448.00		
APID TOT	3,200,000.00	3,200,000.00			2,777,448.00	2,777,448.00		
DIV TOT	3,200,000.00	3,200,000.00			2,777,448.00	2,777,448.00		

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
 PRINT COMMUNICATIONS DIVISION
~~GENERAL~~ MAIL
 Comparative Statement of Financial Position
 As of 06/30/92

	Current Year	Prior Year
ASSETS		
CURRENT ASSETS		
Cash in State Treasury	83,807.38	74,896.15
Accounts Receivable	41,785.10	30,888.61
Prepaid Maintenance	316.72	310.50
Inventory	2,660.85	2,988.66
TOTAL CURRENT ASSETS	128,570.05	109,083.92
NON-CURRENT ASSETS		
Equipment, Furniture & Fixtures	199,031.69	196,470.43
Accumulated Depreciation	(159,653.10)	(148,908.05)
Capital Lease	4,457.00	4,457.00
Accumulated Amortization	(4,457.00)	(4,457.00)
TOTAL NON-CURRENT ASSETS	39,378.59	47,562.38
TOTAL ASSETS	167,948.64	156,646.30
LIABILITIES AND FUND EQUITY		
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable - Trade	149.65	389.65
Salaries Payable	9,717.24	7,941.77
Accrued Compensated Absences	19,792.47	19,279.38
TOTAL CURRENT LIABILITIES	29,659.36	27,610.80
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	3,826.51	3,652.34
TOTAL LIABILITIES	33,485.87	31,263.14
FUND EQUITY		
Retained Earnings	67,232.77	58,153.16
Contribution from General Fund	67,230.00	67,230.00
TOTAL FUND EQUITY	134,462.77	125,383.16
TOTAL LIABILITIES AND FUND EQUITY	167,948.64	156,646.30

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
CENTRAL MAIL
Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Period 07/01/91 Through 06/30/92

	----- Current Year -----		----- Prior Year -----	
	Current Quarter	Year- To-Date	Current Quarter	Year- To-Date
OPERATING REVENUE				
Sales	87,325.91	309,393.63	81,952.47	324,418.95
OPERATING EXPENSES				
Salaries and Benefits	61,276.74	239,033.44	59,874.14	240,791.12
Rent	2,909.63	11,638.37	2,878.32	11,513.37
Repairs	3,632.65	14,751.88	3,627.77	14,771.91
Insurance	0.00	452.00	0.00	8.18
Printing	99.18	1,026.85	332.70	579.64
Prof./Tech. Services	0.00	53.53	0.00	618.78
Purchased Services	76.22	1,687.14	428.13	3,935.54
Travel	73.50	73.50	0.00	0.00
Fees and Fixed Charges	249.30	522.65	0.00	0.00
Supplies	1,263.95	3,167.25	2,603.82	4,884.49
Depreciation	2,719.18	10,745.05	2,665.53	13,149.88
Interest	0.00	0.00	47.20	381.52
Indirect Costs	4,366.50	17,466.00	4,495.75	17,983.00
Bond Issuance	0.00	0.00	158.56	317.12
Total Operating Expenses	76,666.85	300,627.66	77,111.92	308,934.55
OPERATING INCOME (LOSS)	10,659.06	8,765.97	4,840.55	15,484.40
NON-OPERATING INCOME				
Interest Earned	313.64	313.64	0.00	0.00
NET INCOME (LOSS)	10,972.70	9,079.61	4,840.55	15,484.40
Retained Earnings, Beginning	56,260.07	58,153.16	53,153.16	42,668.76
Retained Earnings, End	67,232.77	67,232.77	58,153.16	58,153.16

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
CENTRAL MAIL
Statement of Cash Flows
As of 06/30/92

	-----Current Year-----		-----Prior Year-----	
	Current Quarter	Year-To-Date	Current Quarter	Year-To-Date
CASH FLOW FROM OPERATING ACTIVITIES:				
Operating Income (Loss)	10,659.06	8,765.97	4,840.55	15,484.40
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:				
Noncash Items:				
Depreciation	2,719.18	10,745.05	2,665.53	13,149.88
Amortization of Deferred Costs	0.00	0.00	158.56	317.12
Change in Assets and Liabilities:				
Accounts Receivable	(13,227.76)	(10,896.49)	2,607.98	12,133.26
Inventory	83.81	327.81	151.94	360.66
Prepaid Maintenance	1,900.15	(6.22)	1,956.15	(310.50)
Accounts Payable - Trade	149.65	(240.00)	389.65	115.82
- Indirect Costs	0.00	0.00	(4,495.75)	0.00
Salaries Payable	(4,463.16)	1,775.47	(5,421.40)	974.61
Accrued Compensated Absences	1,039.74	687.26	69.01	1,220.47
Due to Other Funds	0.00	0.00	0.00	0.00
Accrued Interest - Revenue Bonds	0.00	0.00	(47.20)	(57.42)
Nonoperating Items:				
Investment Income	313.64	313.64	0.00	0
Total Reconciling Items To Be Added (Deducted)	(11,484.75)	2,706.52	(1,965.53)	27,903.90
Net Cash Flows from Operating Activities	(825.69)	11,472.49	2,875.02	43,388.30
CASH FLOWS FROM CAPITOL AND RELATED FINANCING ACTIVITIES:				
Investment in Fixed Assets	(2,561.26)	(2,561.26)	0.00	0
Repayment of Capital Debt Revenue Bond Principal	0.00	0.00	(6,671.00)	(13,341.58)
Net Cash Flows from Capital Financing Activities	(2,561.26)	(2,561.26)	(6,671.00)	(13,341.58)
Net Increase (Decrease) in Cash	(3,386.95)	8,911.23	(3,795.98)	30,046.72
Cash, Beginning of Period	87,194.33	74,896.15	78,692.13	44,849.43
Cash, June 30	83,807.38	83,807.38	74,896.15	74,896.15

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
CENTRAL MAIL
FOOTNOTES TO FINANCIAL STATEMENT
June 30, 1992

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 Statewide Accounting (SWA) records.

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

2. LEGISLATION:

Operating authority is from Minnesota Statutes 16B.48.

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

3. FIXED ASSETS:

During FY92 Central Mail acquired assets with a value of \$2,561.26.

Office Memorandum

Department: of Finance

Date: May 19, 1992

To: Dana Badgerow,
Commissioner of AdministrationFrom: Bruce J. Reddemann, *BJR*
Director of Budget Operations

Phone: 296-5188

Subject: F.Y. 1993 Addressing and Inserting Services Rates

This is to inform you that we have reviewed and approved the Print Communications Division - Addressing and Inserting Services F.Y. 1993 rate package as submitted by you on May 14. Approved F.Y. 1993 rates are as follows:

ADDRESSING

Regular Labels. First 1000 \$27.50. Additional 100 \$2.35.
Computer Labels. First 1000 \$28.00. Additional 100 \$1.15.
Cheshire cards. \$0.04 per card.
Bulking. \$0.02 per piece.
Sacking/Labeling. First 1000 \$10.00 Each additional piece \$0.005.
Pre-sort/three digit. \$0.005 per piece.
Pre-sort/five digit. \$0.01 per piece.

INSERTING

Single insert. First 1000 \$19.00. \$14.40 each additional 1000.
Two inserts. First 1000 \$23.00. \$15.40 each additional 1000.
Three inserts. First 1000 \$27.00. \$16.40 each additional 1000.
Four inserts. First 1000 \$31.00. \$17.40 each additional 1000.
Five inserts. First 1000 \$35.00. \$18.40 each additional 1000.
Six inserts. First 1000 \$39.00. \$19.40 each additional 1000.

It is our understanding that these rates, taken together with the volume of business anticipated

May 14, 1992
Page 2
Dana Badgerow,

in F.Y. 1993, should result in a substantial reduction in retained earnings in the Addressing/Inserting account (from an anticipated level of \$53,000 at the end of F.Y. 1992 to about \$31,000 at the end of F.Y. 1993). However, your requested rates (which include several modest increases), together with your on-going marketing efforts, suggest that retained earnings may not decrease at the projected rate during F.Y. 1993. Accordingly, we request that you consider the possibility of a mid-year rate adjustment if retained earnings do not drop to anticipated levels (or if, as in F.Y. 1992, they run well above your projections).

If you have questions or comments, please call me.

cc: Laura M. King
Charlie Bieleck
Michelle Harper
Tom St. Martin
Ted Spiess
Mike Rajacich
File

STATE OF MINNESOTA

CENTRAL MAIL ISF

SWA FUND 98 : APID 16000-12-98
SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 1992

CONTACT: Jim Joiner PH: 6-4602

FOR THE YEAR ENDING JUNE 30, 1992

USER AGENCY		TOTAL BILLINGS				IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
		RATIO OF FEDERAL ACTIVITY	COLLECTED BILLING		UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED		
			BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)						IMPUTED		
01000	MILITARY AFFAIRS	56.48%	0					0			0	
02000	ADMINISTRATION	1.28%	6,090		482			6,572			6,572	
04000	AGRICULTURE	4.46%	461		261			722			722	
06000	ATTORNEY GENERAL	2.55%	0		11			11			11	
07000	PUBLIC SAFETY	5.34%	89,254					89,254			89,254	
11380	PEACE OFFICERS	4.94%	0					0			0	
12000	HEALTH	27.52%	5,788		51			5,839			5,839	
14000	ANIMAL HEALTH BD	12.13%	87					87			87	
19000	INDIAN AFFAIRS	12.26%	0					0			0	
21000	JOBS & TRAINING	93.44%	265					265			265	
22000	TRADE & ECON DEV	9.89%	3,117		990			4,107			4,107	
26000	STATE UNIV SYSTEM	1.35%	750		145			894			894	
27000	COMMUNITY COLLEGE BD	3.25%	887		381			1,268			1,268	
29000	NATURAL RESOURCES	1.42%	8,893		324			9,217			9,217	
30000	PLANNING	2.22%	231		98			329			329	
32000	POLLUTION CONTROL	27.79%	6,591		64			6,654			6,654	
36000	EDUCATION-VO-TECH	32.80%	336		56			392			392	
37000	EDUCATION-CENTRAL OFFICE	32.39%	2,199		172			2,371			2,371	
37001	EDUCATION-FARIBAULT SCHOOLS	3.70%	0					0			0	
42000	LABOR & INDUSTRY	2.00%	2,604		106			2,710			2,710	
50000	ARTS BOARD	32.94%	0					0			0	
51000	LEGISLATIVE COMMISSIONS	0.10%	0					0			0	
52000	PUBLIC DEFENSE BOARD	4.35%	0					0			0	
55000	HUMAN SERVICES-CENTRAL OFFICE	12.91%	55,310		9,195			64,505			64,505	
5500X	HUMAN SERVICES-INSTITUTIONS	0.04%	0					0			0	
60000	HIGHER ED COORD BD	0.28%	2,982					2,982			2,982	
65000	JUDICIAL	0.31%	318					318			318	
77000	ZOO	0.25%	0					0			0	
78000	CORRECTIONS	1.14%	30					30			30	
79000	TRANSPORTATION	0.37%	2,878					2,878			2,878	
80000	PUBLIC SERVICE	6.00%	770					770			770	
99036	COUNCIL ON VO-TECH ED.	54.49%	0					0			0	
99510	DISABILITY COUNCIL	0.20%	112		282			394			394	
99650	OFFICE OF WASTE MANAGEMENT	4.06%	1,274		180			1,455			1,455	
99760	CNCL ASIAN MINNESOTANS	8.45%	0					0			0	
99780	SOIL & WATER RES	2.11%	582					582			582	
			0					0			0	
TOTAL	NON-FEDERAL FUNDED AGENCIES		83,938		20,850			104,788			104,788	
			0					0			0	
TOTAL			275,747		33,647			309,394			309,394	

9-1

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO FEDERAL A-87 GUIDELINES
 FOR YEAR ENDING JUNE 30, 1992

CENTRAL
MAIL
FD 92.1

(IN 000'S)

REBALANCE JULY 1, 1991

BALANCE PER PRIOR YEAR'S RECONCILIATION OF FUND TO A-87
 (CAFR BALANCE AT BEGINNING OF YEAR)

\$58

19 RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attachment A

\$309

Actual Interest Income Per CAFR

0

or

Imputed Interest Income On Average Cash Balance For The Year At
 Average Treasurer's Rate

8

Other

0

Total Revenues

\$317

Expenditures (Actual Costs)

Per State's Financial Report

Cost of Goods Sold

\$0

Operating Expense

300

Non-Operating Expense:

Master Lease Interest & Financing Costs

0

Master Lease Refund of Interest & Financing Costs

0

(Gain) or Loss on disposal of fixed assets

0

Less A-87 Unallowable costs:

Capital Outlay

(0)

Projected Cost Increases/Replacement Reserve

(0)

Interest & Financing Costs (Net Master Lease Costs)

0

Amortization of Deferred Financing Costs

0

Other

(0)

Plus A-87 Allowable costs:

Indirect Costs From SWCAP (If not allocated to in section I of SWCAP)

0

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

0

Other

0

OMB A-87 Allowable Expenditures

\$300

19

Increase (Decrease)

\$17

19 TRANSFERS Per CAFR (Supported by Official Accounting Records)

Transfers In (e.g. Contributed Capital)

\$0

Transfer Out (e.g. Payback of Contributed Capital,

Other Users of fund retained earnings)

0

Net Transfers

\$0

OMB A-87 REBALANCE JUNE 30, 1992

(A)

\$75

60 DAY EXPENDITURE EQUIVELANCE AMOUNT

(B)

\$50

EXCESS BALANCE (A) - (B)

\$25

FILE: FD9892.WK3

PRINT COMMUNICATIONS ~~XXXXXXXXXX~~ MAIL FUND 92.1 (01/12/92)

FISCAL YEAR 1992

ACCOUNTANT: TEERLINCK

Balance Sheet Worksheet

June 30, 1992

FR#	Account	Agency Amounts	Adjustments		Preliminary Amounts	Audit Adjustments		Final Amounts	6-30-91 Amounts
			Debit	Credit		Debit	Credit		
	ASSETS								
A10	Cash in State Treasury	83,807			83,807			83,807	74,896
A20	Accounts Receivable	41,785			41,785			41,785	30,889
A261	Inventories	2,661			2,661			2,661	2,989
	0 Interfund Receivable	0			0			0	0
A272	Prepaid Expenses	317			317			317	311
	0 Deferred Cost-- Bond Issuance	0			0			0	0
A83	Equipment	203,489			203,489			203,489	200,927
A831	Accumulated Depreciation-- All Fixed Assets	(164,110)			(164,110)			(164,110)	(153,365)
	Total Assets	167,949	0	0	167,949	0	0	167,949	156,646
	LIABILITIES AND EQUITY								
H15	Accounts Payable	150			150			150	390
H14	Salaries Payable	9,717			9,717			9,717	7,942
H422	Compensated Absences	23,619			23,619			23,619	22,932
	0 Installment Purchase Contract	0			0			0	0
	0 Customer Deposits	0			0			0	0
	0 Revenue Bonds Payable	0			0			0	0
	0 Revenue Bonds Interest Payable	0			0			0	0
	0 Advances Payable (General Fund)	0			0			0	0
	Total Liabilities	33,486	0	0	33,486	0	0	33,486	31,263
	Equity:								
L10	Contributed Capital	67,230			67,230			67,230	67,230
P1	Unreserved Retained Earnings	67,233			67,233			67,233	58,153
	Total Fund Equity	134,463	0	0	134,463	0	0	134,463	125,383
	Total Liabilities and Fund Equity	167,949	0	0	167,949	0	0	167,949	156,646

FILE: FD9892.WK3

PRINT COMMUNICATIONS CENTRAL MAIL FUND 92.1 (SWA 98)

FISCAL YEAR 1992

ACCOUNTANT: TEERLINCK

Operating Statement Worksheet

Year Ended June 30, 1992

FR#	Account	Agency Amounts	Adjustments		Preliminary Amounts	Audit Adjustments		Final Amounts	6-30-91 Amounts
			Debit	Credit		Debit	Credit		
	Operating Revenues:								
A10	Sales	309,394			309,394			309,394	324,419
0	Rental and Service Fees	0			0			0	0
0	Less: Cost of Goods Sold	0			0			0	0
	Total Operating Revenues	309,394	0	0	309,394	0	0	309,394	324,419
	Operating Expenses:								
J25	Purchased Services	30,216			30,216			30,216	31,427
J35	Salaries and Fringe Benefits	239,033			239,033			239,033	240,791
0	Amortization of Deferred Costs	0			0			0	317
J70	Supplies and Materials	3,167			3,167			3,167	4,884
J45	Depreciation	10,745			10,745			10,745	13,150
J75	Indirect Costs	17,466			17,466			17,466	17,983
	Total Operating Expenses	300,628	0	0	300,628	0	0	300,628	308,553
	Operating Income (Loss)	8,766	0	0	8,766	0	0	8,766	15,866
	Nonoperating Revenues (Expenses):								
A35	Investment Income	314	314		0			0	0
0	Gain on the Sale of Equipment	0			0			0	0
0	Other Nonoperating Revenues	0			0			0	0
M27	Interest and Financing Costs	0			0			0	(382)
0	Other Nonoperating Expenses	0			0			0	0
	Total Nonoperating Revenues (Expenses)	314	314	0	0	0	0	0	(382)
	Income (Loss) Before Operating Transfers	9,080	314	0	8,766	0	0	8,766	15,484
0	Transfers In	0		314	314			314	0
0	Transfers Out	0			0			0	0
	Increase (Decrease) in Retained Earnings	9,080	314	314	9,080	0	0	9,080	15,484
V10	Retained Earnings, July 1, 1991, as Reported	58,153			58,153			58,153	42,669
	Retained Earnings, June 30, 1992	67,233	314	314	67,233	0	0	67,233	58,153

FILE: FD9892.WK3
 PRINT COMMUNICATIONS CENTRAL MAIL FUND 92.1 (SWA 98)
 FISCAL YEAR 1992
 ACCOUNTANT: TEERLINCK

Statement of Cash Flows Worksheet
 Year Ended June 30, 1992

FR#	Account	Agency Amounts	Adjustments		Preliminary A/E#	Amounts	Audit Adjustments		Final Amounts	6-30-91 Amounts
			Debit	Credit			Debit	Credit		
	Cash Flows from Operating Activities:									
A10	Operating Income (Loss)	8,766				8,766			8,766	15,866
	Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:									
B10	Depreciation	10,745				10,745			10,745	13,150
0	Amortization of Deferred Costs	0				0			0	317
	Change in Assets and Liabilities:								0	0
B50	Accounts Receivable	(10,896)				(10,896)			(10,896)	12,133
0	Inventories	328				328			328	361
0	Other Assets	(6)				(6)			(6)	(311)
0	Accounts Payable	(240)				(240)			(240)	116
B75	Salaries Payable	1,775				1,775			1,775	975
B80	Compensated Absences	687				687			687	1,220
0	Other Liabilities					0			0	0
	Net Reconciling Items to be Added (Deducted) from Operating Income	2,393	0	0		2,393	0	0	2,393	27,961
	Net Cash Flows from Operating Activities	11,159	0	0		11,159	0	0	11,159	43,827
	Cash Flows from Noncapital Financing Activities:									
0	Transfers In	0	314			314			314	0
	Net Cash Flows from Noncapital Financing Activities	0	314	0		314	0	0	314	0
	Cash Flows from Capital Financing Activities:									
G10	Investment in fixed Assets	(2,561)				(2,561)			(2,561)	0
0	Proceeds from Sale of Fixed Assets	0				0			0	0
0	Repayment of Advances from Other Funds	0				0			0	0
0	Repayment of Installment Contracts	0				0			0	0
0	Capital Debt Interest Paid	0				0			0	(439)
G60	Repayment of Bond Principal	0				0			0	(13,342)
	Net Cash Flows from Capital Financing Activities	(2,561)	0	0		(2,561)	0	0	(2,561)	(13,781)
	Cash Flows from Investing Activities:									
0	Investment Earnings	314		314		0			0	0
	Net Cash Flows from Investing Activities	314	0	314		0	0	0	0	0
	Net Increase (Decrease) in Cash and Cash Equivalents	8,911	314	314		8,911	0	0	8,911	30,047
L10	Cash and Investments, July 1, 1991, as Reported	74,896				74,896			74,896	44,849
0	Change in Accounting Principle	0				0			0	0
	Cash and Cash Equivalents, July 1, 1991	74,896		0		74,896	0	0	74,896	44,849
	Cash and Cash Equivalents, June 30, 1991	83,807	31	314		83,807	0	0	83,807	74,896

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL - POSTAGE REVOLVING FUND

Services Provided

To provide a centralized point for postage metering and other postage charges 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 only the actual post charges incurred by agencies. Each agencies pays its charges into the revolving account to facilitate payment of the postage costs.

Note: Of the required information only the following was as available as of the filing date.

1. List of payments made by state agencies.

STATE OF MINNESOTA
DEPARTMENT OF FINANCE
SUMMARY OF A28 & A68 TRANS BY DEPT WITHIN APID
FOR THE PERIOD 07-01-91 THRU 09-05-92 (FY2)

APID	DEPT	AMOUNT
16099 12 61	01 MILITARY AFFAIRS	18.59
	02 ADMINISTRATION	238,374.87
	04 AGRICULTURE	129,433.34
	06 ATTORNEY GENERAL	110,321.50
	07 PUBLIC SAFETY	2,214,971.87
	08 OMBUDSMAN-CORRECTION	438.40
	09 GAMING	24,819.27
	10 FINANCE	230,172.37
	11 EXAMINING BOARDS	87,756.47
	12 HEALTH	54,099.59
	13 COMMERCE	154,466.35
	14 ANIMAL HEALTH	25,886.17
	17 HUMAN RIGHTS	23,899.10
	19 INDIAN AFFAIRS COUNCIL	446.15
	21 JOBS & TRAINING	14,222.51
	22 TRADE & ECONOMIC DEVELOPMN	561,610.42
	24 EMPLOYEE RELATIONS	211,071.40
	25 CENTER FOR ARTS EDUC	49,460.86
	26 MN STATE UNIVERSITY SYSTEM	43,855.87
	27 ST COMM COLLEGE BD	80,682.52
	29 NATURAL RESOURCES	663,171.43
	30 S & LR PLANNING	30,033.99
	32 POLLUTION CONTROL AGENCY	49,071.09
	33 TRIAL COURTS	374.32
	34 HOUSING FINANCE AGCY	79,284.64
	36 TECHNICAL COLLEGE BOARD	61,718.14
	37 EDUCATION	353,578.06
	38 INVESTMENT BOARD	2,943.65
	39 GOVERNORS OFFICE	37,373.29
	41 WORKERS COMP CT OF APPEALS	2,499.02
	42 LABOR AND INDUSTRY	220,437.43
	45 MEDIATION SERVICES	9,525.44
	49 LEGISLVE AUDIT COMM	4,739.19
	50 MN STATE ARTS BOARD	8.05
	53 SECRETARY OF STATE	140,750.47
	55 HUMAN SERVICES	1,506,977.02
	58 COURT OF APPEALS	20,422.61
	60 HIGHR EDUC COORD BD	103,441.90
	61 STATE AUDITOR	26,281.35
	62 MN ST RETIRE SYSTEM	89,006.54
	63 PUBL EMP RETIRE ASSN	285,381.80
	64 STATE TREASURER	1,323.08
	65 JUDICIAL	79,040.23
	66 MINN MUNICIPAL BD	1,395.95
	67 REVENUE	1,213,911.24
	68 TAX COURT	8,570.62
	69 TEACHERS RETIRE.ASSN	157,076.11
	75 VETERANS AFFAIRS	13,143.36
	78 CORRECTIONS	47,551.69
	79 DEPT OF TRANSPORTATION	303,650.01
	80 PUBLIC SERVICE	22,928.67
	82 PUBLIC UTILITIES COMM	9,627.56
	99 MISC.BOARDS & COMM	110,837.63
APID TOTAL		9,912,083.20

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
STATE PRINTER

Service Provided

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

FMC 74.4 Allowable Cost Standard

" Cost for printing 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 the estimated costs of operating, such as labor, materials and overhead, plus/minus any prior year's income/loss.

STATE OF MINNESOTA
 PRINT COMMUNICATIONS DIVISION
~~REVENUE~~ SERVICES
 Comparative Statement of Financial Position
 As of 06/30/92

	Current Year	Prior Year
ASSETS		
CURRENT ASSETS		
Cash in State Treasury	693,342	793,981
Invested Treasurers Cash	0	1,517
Accounts Receivable	430,003	497,275
Unbilled Accounts Receivable	346,722	231,703
Bond Issuance	1,564	3,824
Work-in-Process	65,197	79,594
Raw Materials	133,738	112,937
	-----	-----
TOTAL CURRENT ASSETS	1,670,566	1,720,831
NON-CURRENT ASSETS		
Building Improvements	40,810	54,587
Accumulated Depreciation	(31,801)	(36,450)
Equipment, Furniture & Fixtures	1,427,827	1,442,624
Accumulated Depreciation	(1,018,273)	(929,715)
	-----	-----
TOTAL NON-CURRENT ASSETS	418,563	531,046
	-----	-----
TOTAL ASSETS	2,089,129	2,251,877
	-----	-----
LIABILITIES AND FUND EQUITY		
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable-Trade	261,783	213,505
Contracts Payable	21,990	20,219
Interest Payable	638	829
Salaries Payable	74,119	61,931
Accrued Compensated Absences	99,616	95,300
Deferred Revenue	0	12,500
Revenue Bonds Payable	81,228	75,321
Advance from General Fund	8,500	8,500
	-----	-----
TOTAL CURRENT LIABILITIES	547,874	488,105
NON-CURRENT LIABILITIES		
Contracts Payable	33,134	55,124
Advance from General Fund	19,108	27,608
Accrued Compensated Absences	16,168	11,925
Revenue Bonds Payable	0	81,228
	-----	-----
TOTAL NON-CURRENT LIABILITIES	68,410	175,885
	-----	-----
TOTAL LIABILITIES	616,284	663,990
FUND EQUITY		
Retained Earnings	107,845	222,887
Contribution from General Fund	1,365,000	1,365,000
	-----	-----
TOTAL FUND EQUITY	1,472,845	1,587,887
	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	2,089,129	2,251,877

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
PRINTING SERVICES

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Period 07/01/91 Through 06/30/92

	----- Current Year -----		----- Prior Year -----	
	Current Quarter	Year- To- End	Current Quarter	Year- To-Date
OPERATING REVENUE				
Sales	1,308,607	5,520,999	1,394,583	5,903,152
Returns and Refunds	(2,886)	(2,886)	0	(1,311)
Miscellaneous Income	973	1,293	293	494
	-----	-----	-----	-----
Net Sales	1,306,694	5,519,406	1,394,876	5,902,335
COST OF GOODS SOLD				
Cost of Goods Sold	1,209,359	4,916,842	1,264,551	5,214,577
	-----	-----	-----	-----
Gross Margin	97,335	602,564	130,325	687,758
OPERATING EXPENSES				
Salaries and Benefits	71,137	322,398	86,015	365,171
Rent	10,613	41,768	9,756	40,002
Advertising	210	1,932	519	723
Repairs	235	3,319	1,173	5,792
Insurance	6,471	25,969	11,470	46,065
Printing	1,819	6,956	1,487	5,419
Prof./Tech. Services	2,209	8,585	3,151	13,253
Data Processing	5,279	22,455	675	4,581
Purchased Services	4,603	19,325	1,251	21,802
Communications	2,417	9,826	2,188	14,464
Travel	735	4,123	(18)	4,481
Fees and Fixed Charges	2,701	11,047	539	9,380
Supplies	4,977	20,886	(1,317)	24,583
Depreciation	4,080	19,154	4,601	18,072
Interest	5,692	14,213	4,532	19,344
Indirect Costs	42,475	169,900	45,192	180,768
Bond Issuance	1,152	2,260	1,086	2,428
	-----	-----	-----	-----
Total Operating Expense	166,805	704,086	172,300	776,328
	-----	-----	-----	-----
OPERATING INCOME (LOSS)	(69,470)	(101,522)	(41,975)	(88,570)
NON-OPERATING INCOME				
Interest Earned	629	2,233	2,426	12,732
Rents	4,159	16,636	3,293	15,255
Gain on Disposal of Assets	0	0	2,000	2,000
	-----	-----	-----	-----
Total Non-Operating Income	4,788	18,869	7,719	29,987
NON-OPERATING EXPENSE				
Maintenance	3,355	12,722	1,819	11,777
Loss on Disposal of Assets	16,792	16,792	0	0
Depreciation	690	2,875	804	3,216
	-----	-----	-----	-----
Total Non-Operating Expense	20,837	32,389	2,623	14,993
	-----	-----	-----	-----
NET INCOME (LOSS)	(85,519)	(115,042)	(36,879)	(73,576)
Retained Earnings, Beginning	193,364	222,887	259,766	296,463
	-----	-----	-----	-----
Retained Earnings, End	107,845	107,845	222,887	222,887
	-----	-----	-----	-----

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
PRINTING SERVICES
Comparative Statement of Cost of Goods Sold
For the Period 07/01/91 Through 06/30/92

	----- Current Year -----		----- Prior Year -----	
	Current Quarter	Year- To-Date	Current Quarter	Year- To-Date
COST OF GOODS SOLD				
Beginning Inventory-Material	146,332	112,937	149,329	120,750
Beginning Inventory-WIP	74,769	79,594	162,028	85,834
Salaries and Benefits	410,396	1,692,064	411,412	1,679,238
Rent	27,662	120,109	26,769	113,145
Repairs	17,980	71,890	30,127	115,123
Printing	251,106	1,123,037	252,079	1,298,376
Copy Machine Expense	99,257	368,701	56,114	275,504
Prof./Tech. Services	21,955	148,637	17,595	161,982
Purchased Services	21,810	71,373	5,852	19,025
Communication and Freight	328	1,004	12,597	50,156
Travel	1,243	4,154	1,464	4,380
Utilities	1,142	7,329	3,297	9,917
Fees and Fixed Charges	375	2,047	1,351	7,124
Supplies	300,241	1,181,430	286,306	1,314,277
Depreciation	33,698	131,471	40,762	152,277
	-----	-----	-----	-----
Cost of Goods Available	1,408,294	5,115,777	1,457,082	5,407,108
Ending Inventory-Material	133,738	133,738	112,937	112,937
Ending Inventory-WIP	65,197	65,197	79,594	79,594
	-----	-----	-----	-----
COST OF GOODS SOLD	1,209,359	4,916,842	1,264,551	5,214,577
	-----	-----	-----	-----

STATE OF MINNESOTA
PRINT COMMUNICATIONS DIVISION
PRINTING SERVICES
Statement of Cash Flows
As of 06/30/92

	Current Quarter	Year-To-Date
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	(69,470)	(101,522)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Noncash Items:		
Depreciation	37,778	150,625
Amortization of Deferred Costs	1,152	2,260
Change in Assets and Liabilities:		
Accounts Receivable	(43,326)	67,272
Unbilled Accounts Receivable	27,894	(115,019)
Inventory	22,166	(6,404)
Prepaid Expenses	7,019	0
Other Assets	0	0
Accounts Payable	61,089	49,175
Salaries Payable	(38,534)	12,188
Accrued Compensated Absences	(1,029)	8,559
Other Liabilities	0	(12,500)
Nonoperating Items:		
Rent Income	4,159	16,636
Maintenance Expense	(3,355)	(12,722)
Investment Income	629	2,233
Interest and Financing Costs	5,692	14,213
Total Reconciling Items to be Added (Deducted)	81,334	176,516
Net Cash Flows from Operating Activities	11,864	74,994
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Capital Contributions	0	0
Repayment of Advances from Other Funds	0	0
Net Cash Flows from Noncapital Financing Activities	0	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Investment in Fixed Assets	(4,568)	(67,706)
Proceeds from Sale of Fixed Assets	9,000	9,000
Capital Debt Interest Disbursements	(5,054)	(14,404)
Repayment of Capital Debt Revenue Bond Principal	(38,399)	(75,321)
Repayment of Advances Restricted to Equipment Purchases	(2,125)	(8,500)
Installment Contracts Payments	(5,215)	(20,219)
Net Cash Flows from Capital Financing Activities	(46,361)	(177,150)
Net Increase (Decrease) in Cash	(34,497)	(102,156)
Cash, Beginning of Period	727,839	795,498
Cash, June 30, 1992	693,342	693,342

SCHEDULE OF NONCASH FINANCING, CAPITAL, AND INVESTING ACTIVITIES:

None

TELECOMUNICATIONS DIVISION
PRINTING SERVICES
FOOTNOTES TO FINANCIAL STATEMENT
June 30, 1992

1. The Printing Activity 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	5 to 9 years
Office Equipment	7 years
Office Furniture	12 years
Computer Systems	5 years
Building Improvements	3 years
4. Salary expense (YTD) includes \$4,973 for Unemployment Compensation.
5. During FY92 printing services acquired fixed assets at a cost of \$66,809 and retired, sold, expensed or traded-in assets with an historical cost of \$95,383 and accumulated depreciation of \$69,590.
6. Invested Treasurers Cash is investment revenue earned by Printing from the "Master Lease Plan" and not yet transferred to the Printing account.
7. Unbilled Accounts Receivable are estimated sales for which an invoice has not yet been generated.

Office Memorandum

Department: of Finance

Date: May 15, 1992

To: Dana Badgerow,
Commissioner of AdministrationFrom: Bruce J. Reddemann, *BJR.*
Director of Budget Operations

Phone: 296-5188

Subject: F.Y. 1993 Printing Services Rates

This is to inform you that we have reviewed and approved the print Communications Division - Printing Services F.Y. 1993 rate package as submitted by you on May 14. New, approved rates are as follows:

- 1) Shipping and Handling. 35.5 percent of cost of materials. No change from F.Y. 1992.
- 2) Overloads. 12 percent of cost of order up to a maximum of \$400. Up 2 percent from F.Y. 1992.
- 3) Creative Services. \$50 per hour. No change from F.Y. 1992.
- 4) Film Processing. \$55 per hour. Up \$3.15 per hour from F.Y. 1992.
- 5) Platemaking. \$55 per hour. Up \$6.15 per hour from F.Y. 1992.
- 6) A.B. Dick Press. \$43.85 per hour. No change from F.Y. 1992.
- 7) Ryobi Two Color Press. \$52.80 per hour. No change from F.Y. 1992.
- 8) Davidson Press. \$55 per hour. Up \$3 per hour from F.Y. 1992.
- 9) Apollo Press. \$60 per hour. No change from F.Y. 1992.
- 10) Harris Press. \$59.60 per hour. No change from F.Y. 1992.
- 11) Heidelberg Two Color Press. \$90 per hour. No change from F.Y. 1992.
- 12) Copy Centers. Average rate of 0.033 per impression. No change from F.Y. 1992.
- 13) Cutters. \$38.90 per hour. Up \$3.40 per hour from F.Y. 1992.
- 14) Folders. \$50 per hour. No change from F.Y. 1992.
- 15) Collaters. ~~\$38.90~~ \$38.90 per hour. Up \$2 per hour from F.Y. 1992.
- 16) Small Bindery. \$32.60 per hour. No change from F.Y. 1992.
- 17) Sickinger Punch. \$107 per hour. Down \$0.79 per hour from F.Y. 1992.
- 18) Handwork. \$32.60 per hour. No change from F.Y. 1992.
- 19) Shrinkwrap. \$0.40 per package. Changed from \$50 per hour in F.Y. 1992.
- 20) Premium rates for fast turnaround. 150 percent of labor cost. No change from F.Y. 1992.
- 21) Minimum charge per order. \$25. No change from F.Y. 1992.

May 14, 1992
Page 2
Dana Badgerow,

It is our understanding that these rates, taken together with the volume of business anticipated in F.Y. 1993, will keep Printing Services retained earnings at or near present levels (approximately \$220,000 to \$230,000). Please let us know if F.Y. 1993 budget cuts, increased rental/space charges (assuming that the print shop moves from 117 University) or other factors substantially alter these assumptions.

If you have questions or comments, please call me.

cc: Laura M. King
Charlie Bieleck
Michelle Harper
Tom St. Martin
Ted Spiess
Mike Rajacich
File

STATE OF MINNESOTA

STATE PRINTER ISF

SWA FUND 92

SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 1992

CONTACT: Jim Joiner PH: 6-4602

		TOTAL BILLINGS										
		COLLECTED BILLING			IMPUTED REVENUE							
USER AGENCY		RATIO OF FEDERAL ACTMITY	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
										COLLECTED	IMPUTED	
01000	MILITARY AFFAIRS	56.48%	106						106			106
02000	ADMINISTRATION	1.28%	354,631		17,043			9,251	380,924			380,924
04000	AGRICULTURE	4.46%	40,533		4,484			10,695	55,712			55,712
06000	ATTORNEY GENERAL	2.55%	55,008		13,243				68,251			68,251
07000	PUBLIC SAFETY	5.34%	273,505		18,051			18,110	309,667			309,667
11380	PEACE OFFICERS	4.94%	4,465		441				4,905			4,905
12000	HEALTH	27.52%	74,247		16,030			8,210	98,488			98,488
14000	ANIMAL HEALTH BD	12.13%	5,543		1,100				6,643			6,643
19000	INDIAN AFFAIRS	12.26%	551		48				599			599
21000	JOBS & TRAINING	93.44%	158,168		7,881			9,748	175,798			175,798
22000	TRADE & ECON DEV	9.89%	215,439					32,043	247,482			247,482
26000	STATE UNIV SYSTEM	1.35%	896		83				979			979
27000	COMMUNITY COLLEGE BD	3.25%	35,965		1,383			4,129	41,476			41,476
29000	NATURAL RESOURCES	1.42%	306,777		25,731			12,198	344,705			344,705
30000	PLANNING	2.22%	45,180		3,398			25,011	73,589			73,589
32000	POLLUTION CONTROL	27.79%	206,376		12,635			25,140	244,150			244,150
36000	EDUCATION-VO-TECH	32.80%	67,744		5,262			1,898	74,905			74,905
37000	EDUCATION-CENTRAL OFFICE	32.39%	406,410		34,284			7,767	448,462			448,462
37001	EDUCATION-FARIBAULT SCHOOLS	3.70%	0						0			0
42000	LABOR & INDUSTRY	2.00%	60,974		679				61,654			61,654
50000	ARTS BOARD	32.94%	7,700						7,700			7,700
51000	LEGISLATIVE COMMISSIONS	0.10%	2,158		689			60	2,907			2,907
52000	PUBLIC DEFENSE BOARD	4.35%	0		286				286			286
55000	HUMAN SERVICES-CENTRAL OFFICE	12.91%	854,859		74,921			87,529	1,017,310			1,017,310
5500X	HUMAN SERVICES-INSTITUTIONS	0.04%	0						0			0
60000	HIGHER ED COORD BD	0.28%	62,287		11,759			471	74,518			74,518
65000	JUDICIAL	0.31%	166						166			166
77000	ZOO	0.25%	0						0			0
78000	CORRECTIONS	1.14%	33,764		713			196	34,673			34,673
79000	TRANSPORTATION	0.37%	340,515		39,209			11,825	391,549			391,549
80000	PUBLIC SERVICE	6.00%	14,066		2,098			6,446	22,609			22,609
99036	COUNCIL ON VO-TECH ED.	54.49%	0						0			0
99510	DISABILITY COUNCIL	0.20%	27,068					3,490	30,558			30,558
99650	OFFICE OF WASTE MANAGEMENT	4.06%	61,996		6,085			5,057	73,138			73,138
99760	CNCL ASIAN MINNESOTANS	8.45%	0						0			0
99780	SOIL & WATER RES	2.11%	16,819		1,551			367	18,736			18,736
			0						0			0
TOTAL	NON-FEDERAL FUNDED AGENCIES		1,024,107		130,916			67,081	1,222,105			1,222,105
			0						0			0
TOTAL			4,758,024		430,003			346,722	5,534,749			5,534,749

Amounts shown as unbilled are also included in the billed column in order to match the revenue on the 6/30/92 financials

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO FEDERAL A-87 GUIDELINES
 FOR YEAR ENDING JUNE 30, 1992

STATE
 PRINTER
 FD 92

(IN 000'S)

REBALANCE JULY 1, 1991

BALANCE PER PRIOR YEAR'S RECONCILIATION OF FUND TO A-87
 (CAFR BALANCE AT BEGINNING OF YEAR)

\$223

19 RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attachment A

\$5,536

Actual Interest Income Per CAFR

0

or

Imputed Interest Income On Average Cash Balance For The Year At
 Average Treasurer's Rate

77

Other

0

Total Revenues

\$5,613

Expenditures (Actual Costs)

Per State's Financial Report

Cost of Goods Sold

\$4,917

Operating Expense

705

Non-Operating Expense:

Master Lease Interest & Financing Costs

14

Master Lease Refund of Interest & Financing Costs

(1)

(Gain) or Loss on disposal of fixed assets

17

Less A-87 Unallowable costs:

Capital Outlay

(0)

Projected Cost Increases/Replacement Reserve

(0)

Interest & Financing Costs (Net Master Lease Costs)

(13)

Amortization of Deferred Financing Costs

(2)

Other

(0)

Plus A-87 Allowable costs:

Indirect Costs From SWCAP (If not allocated to in section I of SWCAP)

0

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

0

Other

0

OMB A-87 Allowable Expenditures

\$5,637

19

Increase (Decrease)

(\$24)

19 TRANSFERS Per CAFR (Supported by Official Accounting Records)

Transfers In (e.g. Contributed Capital)

(\$1)

Transfer Out (e.g. Payback of Contributed Capital,

Other Users of fund retained earnings)

0

Net Transfers

(\$1)

OMB A-87 REBALANCE JUNE 30, 1992

(A)

\$198

60 DAY EXPENDITURE EQUIVELANCE AMOUNT

(B)

\$939

EXCESS BALANCE (A)-(B)

(\$741)

FILE: FD9292.WKS

FISCAL YEAR 1992

ACCOUNTANT: TEERLINCK

Balance Sheet Worksheet

June 30, 1992

June 30, 1992		Agency Amounts	Adjustments			Preliminary Amounts	Audit Adjustments			Final Amounts	6-30-91 Amounts
FR#	Account		Debit	Credit	A/E#		Debit	Credit	A/AE#		
ASSETS											
A10	Cash in State Treasury	693,342				693,342				693,342	795,498
A20	Accounts Receivable	776,725				776,725				776,725	728,978
A261	Inventories	198,935				198,935				198,935	192,531
0	Interfund Receivable	0				0				0	0
A275	Deferred Cost-- Bond Issuance	1,564				1,564				1,564	3,824
A83	Equipment	1,427,827				1,427,827				1,427,827	1,442,624
A811	Building Improvements	40,810				40,810				40,810	54,587
A831	Accumulated Depreciation-- All Fixed Assets	(1,050,074)				(1,050,074)				(1,050,074)	(966,165)
	Total Assets	2,089,129	0	0		2,089,129	0	0		2,089,129	2,251,877
LIABILITIES AND EQUITY											
H15	Accounts Payable	261,783				261,783				261,783	213,505
H14	Salaries Payable	74,119				74,119				74,119	61,931
H151	Accrued Interest Payable	638				638				638	829
0	Customer Deposits	0				0				0	12,500
H44	Compensated Absences	115,784				115,784				115,784	107,225
H422	Installment Purchase Contract	55,124				55,124				55,124	75,343
H41	Revenue Bonds Payable	81,228				81,228				81,228	156,549
H50	Advances Payable (General Fund)	27,608				27,608				27,608	36,108
	Total Liabilities	616,284	0	0		616,284	0	0		616,284	663,990
	Equity:										
L10	Contributed Capital	1,365,000				1,365,000				1,365,000	1,365,000
P1	Unreserved Retained Earnings	107,845				107,845				107,845	222,887
	Total Fund Equity	1,472,845	0	0		1,472,845	0	0		1,472,845	1,587,887
	Total Liabilities and Fund Equity	2,089,129	0	0		2,089,129	0	0		2,089,129	2,251,877

FILE: FD9292.WK3
 PRINT COMMUNICATIONS FUND 92
 FISCAL YEAR 1992
 ACCOUNTANT: TEERLINCK

Operating Statement Worksheet		Adjustments				Audit Adjustments				Final	
Year Ended June 30, 1992		Agency		Preliminary		Final		6-30-91			
FR#	Account	Amounts	Debit	Credit	A/E#	Amounts	Debit	Credit	AA/E#	Amounts	Amounts
Operating Revenues:											
A10	Sales	5,519,406				5,519,406				5,519,406	5,902,335
A40	Rental and Service Fees	16,636				16,636				16,636	15,255
H10	Less: Cost of Goods Sold	4,916,842				4,916,842				4,916,842	5,214,577
	Total Operating Revenues	619,200	0	0		619,200	0	0		619,200	703,013
Operating Expenses:											
J25	Purchased Services	167,997				167,997				167,997	177,739
J35	Salaries and Fringe Benefits	322,398				322,398				322,398	365,171
J50	Amortization of Deferred Costs	2,260				2,260				2,260	2,428
J70	Supplies and Materials	20,886				20,886				20,886	24,583
J45	Depreciation	22,029				22,029				22,029	21,288
J75	Indirect Costs	169,900				169,900				169,900	180,768
	Total Operating Expenses	705,470	0	0		705,470	0	0		705,470	771,977
	Operating Income (Loss)	(86,270)	0	0		(86,270)	0	0		(86,270)	(68,964)
Nonoperating Revenues (Expenses):											
M25	Investment Income	2,233	630			1,603				1,603	12,732
M45	Gain on the Sale of Equipment	(16,792)				(16,792)				(16,792)	2,000
0	Other Nonoperating Revenues	0				0				0	0
M27	Interest and Financing Costs	(14,213)				(14,213)				(14,213)	(19,344)
0	Other Nonoperating Expenses	0				0				0	0
	Total Nonoperating Revenue (Expenses)	(28,772)	630	0		(29,402)	0	0		(29,402)	(4,612)
	Income (Loss) Before Operating Transfers	(115,042)	630	0		(115,672)	0	0		(115,672)	(73,576)
P10	Transfers In	0		630		630				630	0
	Increase (Decrease) in Retained Earnings	(115,042)	630	630		(115,042)	0	0		(115,042)	(73,576)
V10	Retained Earnings, July 1, 1991, as Reported	222,887				222,887				222,887	296,463
	Retained Earnings, June 30, 1992	107,845	630	630		107,845	0	0		107,845	222,887

M-12

FILE: FD9292.WK3
 PRINT COMMUNICATIONS FUND 92
 FISCAL YEAR 1992
 ACCOUNTANT: TEERLINCK

Statement of Cash Flows Worksheet
 Year Ended June 30, 1992

FR#	Account	Agency			Adjustments			Audit Adjustments			Final	6-30-91
		Amounts	Debit	Credit	A/E#	Preliminary		Debit	Credit	AA/E#	Amounts	Amounts
	Cash Flows from Operating Activities:											
A10	Operating Income (Loss)	(86,270)				(86,270)					(86,270)	(68,964)
	Adjustments to Reconcile Operating Income to											
	Net Cash Flows from Operating Activities:											
B10	Depreciation	153,500				153,500					153,500	173,565
B15	Amortization of Deferred Costs	2,260				2,260					2,260	2,428
0	Customer Deposits	0				0					0	12,500
	Change in Assets and Liabilities:											
B50	Accounts Receivable	(47,747)				(47,747)					(47,747)	128,732
B60	Inventories	(6,404)				(6,404)					(6,404)	14,053
0	Other Assets	0				0					0	0
B70	Accounts Payable	49,175				49,175					49,175	(39,623)
B75	Salaries Payable	12,188				12,188					12,188	(1,560)
B80	Compensated Absences	8,559				8,559					8,559	5,922
B89	Other Liabilities	(12,500)				(12,500)					(12,500)	0
	Net Reconciling Items to be Added (Deducted)											
	from Operating Income	159,031	0	0		159,031	0	0			159,031	296,017
	Net Cash Flows from Operating Activities	72,761	0	0		72,761	0	0			72,761	227,053
	Cash Flows from Noncapital Financing Activities:											
E15	Transfers In	0	630			630					630	0
	Net Cash Flows from Noncapital Financing Activities	0	630	0		630	0	0			630	0
	Cash Flows from Capital Financing Activities:											
G10	Investment in fixed Assets	(67,706)				(67,706)					(67,706)	(198,759)
G12	Proceeds from Sale of Fixed Assets	9,000				9,000					9,000	2,000
G17	Repayment of Advances from Other Funds	(8,500)				(8,500)					(8,500)	(12,888)
G35	Repayment of Installment Contracts	(20,219)				(20,219)					(20,219)	(18,591)
G52	Capital Debt Interest Paid	(14,404)				(14,404)					(14,404)	(20,768)
G60	Repayment of Bond Principal	(75,321)				(75,321)					(75,321)	(85,534)
	Net Cash Flows from Capital Financing Activities	(177,150)	0	0		(177,150)	0	0			(177,150)	(334,540)
	Cash Flows from Investing Activities:											
0	Proceeds from Sales and Maturities of Investments	0				0					0	0
0	Purchase of Investments	0				0					0	0
I30	Investment Earnings	2,233		630		1,603					1,603	12,732
	Net Cash Flows from Investing Activities	2,233	0	630		1,603	0	0			1,603	12,732
	Net Increase (Decrease) in Cash and Cash Equivalents	(102,156)	630	630		(102,156)	0	0			(102,156)	(94,755)
L10	Cash and Investments, July 1, 1991, as Reported	795,498				795,498					795,498	890,253
	Cash and Cash Equivalents, June 30, 1992	693,342	630	630		693,342	0	0			693,342	795,498

JOB: FINU0609
ORGANIZATION 02520

DEPT OF FINANCE-STATEWIDE ACCOUNTING SYSTEM
ANTICIPATED & ACTUAL TRANSFERS
TRANSACTIONS THRU 09-05-92
FISCAL YEAR 2

DATE 09/17/92 PAGE 12

APPROP ID	TRANSFERS IN			FROM/TO APID	TRANSFERS OUT			TRANSACTION
	ANTICIPATED	ACTUAL	BALANCE		ANTICIPATED	ACTUAL	BALANCE	
16099 15 92				11100 30 10	8,500.00		071191 14561	
16099 15 92				11100 30 10		2,125.00	091791 06703	
16099 15 92				11100 30 10		2,125.00	120991 09147	
16099 15 92				11100 30 10		2,125.00	030492 10074	
16099 15 92				11100 30 10		2,125.00	061892 09784	
TO/FROM TOT					8,500.00	8,500.00		
APID TOT					8,500.00	8,500.00		
DIV TOT					8,500.00	8,500.00		

STATE OF MINNESOTA
DEPARTMENT OF EMPLOYEE RELATIONS
EMPLOYEE INSURANCE TRUST FUND

Services Provided

This activity exists to provide administration of employee benefit for all state departments and agencies. This activity represents the state in relationships with private insurance carriers and manages the employer contributions and employee deductions collected to pay for the benefits.

OMB A-87 Allowable Cost Standard

" Costs identified are allowable to the extent that total compensation is for employees is reasonable....Employee benefits in the form of employers' contribution or expenses for social security, employees' life, and health insurance plans, unemployment insurance coverage, workmen's compensation insurance, pension plans, severance pay, and the like, provided such benefits are granted under approved plans and are distributed equitably to grant programs and other activities.

How Rates are Computed

Rates are determined through collective bargaining agreements with state employee bargaining units. The employer contributions amounts are determined as a result of individual employee payroll records and deposited into the trust fund with the completion of each payroll cycle. These fund are then held in trust for the benefit of state employees.

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FOR THE YEAR ENDING JUNE 30, 1992

TITLE	EMPLOYEE INSURANCE FD 55
Operating Revenues:	
Net Sales	0
Rental and Service Fees	0
Insurance Premiums	187,642
Other Income	46

Total Operating Revenues	187,688
Less Cost of Goods Sold	0

Gross Margin	187,688

Operating Expenses:	
Interest and Financing Costs	0
Purchased Services	76,035
Salaries and Fringe Benefits	1,114
Claims	99,809
Depreciation	80
Amortization of Deferred Costs	0
Amortization of Capital Leases	0
Supplies and Materials	10
Indirect Costs	161
Other Expenses	423

Total Operating Expenses	177,632

Operating Income (Loss)	10,056

Nonoperating Revenues (Expenses):	
Investment Income	4,928
Interest and Financing Costs	(45)
Gain (Loss) on Sale of Fixed Assets	0

Total Nonoperating Revenue (Expenses)	4,883

Income (Loss) Before Operating Transfers	14,939
Transfers—In	1,850
Transfers—Out	0

Net Income (Loss)	16,789
Depr on Fixed Assets Acquired with Cont. Cap	0

Increase (Decrease) in Fund Equity	16,789
Retained Earnings, July 1, 1991, as Reported	56,735
Changes in Reporting Entity	0

Retained Earnings, July 1, 1991, as Restated	56,735

Retained Earnings, June 30, 1992	73,524
	=====

STATE OF MINNESOTA
EMPLOYEE INSURANCE ISF
SNA FUND 55
SUMMARY OF ACTUAL AND IMPUTED REVENUES
FOR THE YEAR ENDING JUNE 30, 1992

BIWEEKLY GROUP INSURANCE
BY DEPARTMENT/DIVISION FOR FY 1992
Payroll Periods 7/2/91 thru 6/30/92

12/18/92

CONTACT: Ed Anderson 7-6220

		TOTAL BILLINGS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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N-4

JOB: FIN)

ORGANIZATION 24400

DEPT OF FINANCE-STATEWIDE ACCOUNTING SYSTEM
ANTICIPATED & ACTUAL TRANSFERS
TRANSACTIONS THRU 09-05-92
FISCAL YEAR 2

DATE 09/17/92 PAGE 37

APPROP ID	TRANSFERS IN			FROM/TO APID	TRANSFERS OUT			TRANSACTION
	ANTICIPATED	ACTUAL	BALANCE		ANTICIPATED	ACTUAL	BALANCE	
16400 20 55	1,700,000.00			56002 01 76			071791 10051	
16400 20 55	150,173.07			56002 01 76			040692 03684	
16400 20 55		1,801,640.03		56002 01 76			040692 03702	
16400 20 55		48,533.04		56002 01 76			040692 03709	
TO/FROM TOT	1,850,173.07	1,850,173.07						
APID TOT	1,850,173.07	1,850,173.07						
DIV TOT	1,850,173.07	1,850,173.07						

N-5

JOB: FINU0609

DEPT OF FINANCE-STATEWIDE ACCOUNTING SYSTEM

DATE 09/17/92 PAGE 37

STATE OF MINNESOTA
DEPARTMENT OF EMPLOYEE RELATIONS
WORKERS' COMPENSATION REVOLVING FUND

Services Provided

This activity exists to consolidate the workers' compensation management of state agencies.

This fund is used as a means to clear funds to pay claims and cover administrative expenses.

OMB A-87 Allowable Cost Standard

" Costs identified are allowable to the extent that total compensation is for employees is reasonable....Employee benefits in the form of employers' contribution or expenses for social security, employees' life, and health insurance plans, unemployment insurance coverage, workmen's compensation insurance, pension plans, severance pay, and the like, provided such benefits are granted under approved plans and are distributed equitably to grant programs and other activities.

How Rates are Computed

Rates are based on actual cost of claims plus administrative expense for each state agency.

Note: Of the required information only the following was available at time of filing.

1. Payments made by state agencies into the revolving fund.

STATE OF MINNESOTA
DEPARTMENT OF FINANCE
SUMMARY OF A28 & A68 TRANS BY DEPT WITHIN APID
FOR THE PERIOD 07-01-91 THRU 09-05-92 (FY2)

APID	DEPT	AMOUNT
16400 42 20	01	MILITARY AFFAIRS 267,765.00
	02	ADMINISTRATION 203,925.00
	04	AGRICULTURE 147,472.07
	06	ATTORNEY GENERAL 12,546.00
	07	PUBLIC SAFETY 766,901.43
	08	OMBUDSMAN-CORRECTION 588.00
	09	GAMING 28,392.00
	10	FINANCE 18,989.00
	11	EXAMINING BOARDS 21,403.00
	12	HEALTH 192,935.50
	13	COMMERCE 46,142.00
	14	ANIMAL HEALTH 3,775.00
	17	HUMAN RIGHTS 4,607.00
	19	INDIAN AFFAIRS COUNCIL 167.00
	21	JOBS & TRAINING 108,517.00
	22	TRADE & ECONOMIC DEVELOPMN 3,061.00
	24	EMPLOYEE RELATIONS 18,608.00
	25	CENTER FOR ARTS EDUC 1,008.00
	26	MN STATE UNIVERSITY SYSTEM 899,602.90
	27	ST COMM COLLEGE BD 468,275.00
	29	NATURAL RESOURCES 1,048,153.00
	30	S & LR PLANNING 740.00
	32	POLLUTION CONTROL AGENCY 30,045.00
	33	TRIAL COURTS 268,061.83
	34	HOUSING FINANCE AGCY 3,200.00
	36	TECHNICAL COLLEGE BOARD 9,215.00
	37	EDUCATION 162,109.73
	38	INVESTMENT BOARD 656.00
	39	GOVERNORS OFFICE 2,323.00
	41	WORKERS COMP CT OF APPEALS 481.00
	42	LABOR AND INDUSTRY 2,891,910.95
	43	IRON RANGE RESOURCE & REHA 102,559.00
	45	MEDIATION SERVICES 2,625.00
	49	LEGISLATIVE AUDIT COMM 7,847.00
	50	MN STATE ARTS BOARD 844.00
	52	BOARD OF PUBLIC DEFENSE 900.00
	53	SECRETARY OF STATE 10,503.00
	55	HUMAN SERVICES 5,792,301.00
	58	COURT OF APPEALS 1,968.00
	60	HIGHR EDUC COORD BD 1,805.00
	61	STATE AUDITOR 7,558.00
	62	MN ST RETIRE SYSTEM 844.00
	63	PUBL EMP RETIRE ASSN 5,892.00
	64	STATE TREASURER 289.00
	65	JUDICIAL 12,590.17
	66	MINN MUNICIPAL BD 108.00
	67	REVENUE 217,408.00
	68	TAX COURT 185.00
	69	TEACHERS RETIRE ASSN 1,044.00
	75	VETERANS AFFAIRS 846,666.00
	77	ZOOLOGICAL BOARD 106,292.00
	78	CORRECTIONS 1,006,842.57
	79	DEPT OF TRANSPORTATION 2,844,769.00
	80	PUBLIC SERVICE 64,723.00
	82	PUBLIC UTILITIES COMM 884.00
	99	MISC. BOARDS & COMM 58,844.00
APID TOTAL		18,727,866.15

STATE OF MINNESOTA
DEPARTMENT OF EMPLOYEE REALTIONS
DOER TRAINING FUND

Services Provided

To provide training and professional development services for employees of all state agencies and departments.

EMC 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 only the actual cost of conducting courses.

Training Revolving Fund
Balance Sheet
FY2 @ Closing

08/27/92

Resources:

Cash	\$125,722
Receivable from Agencies	44,839
Cash and Receivables	<u>\$170,561</u>

Applications:

Encumbrances Payable	\$0
----------------------	-----

Revenue and Expense Summary *

1992 Activity:	Revenues	Expenses		
Operations Revolving	\$100,638	\$79,595	Surplus	\$21,043
Mega Conference	33,102	29,852	Surplus	3,250
Management Conference	34,795	30,677	Surplus	4,118
Career Executive Service	0	1,735	Deficit	(1,735)
CORE (Supervisory)	31,230	15,303	Surplus	15,927
CORE (Management)	6,900	5,137	Surplus	1,763
Administrative Support Conference	43,635	37,722	Surplus	5,913
Pay Equity Training	6,704	3,184	Surplus	3,520

Revenue and Expense Total	\$257,004	\$203,205	\$53,799
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Fund Balances from prior years:

Operations	57,478
Conferences and Seminars	26,575
Career Executive Service	32,709

Fund Balances from prior years	<u>\$116,762</u>
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Total Encumbrances, Rev & Exp, and Fund Balances	<u>\$170,561</u>
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Training Schedule

January - March 1993*

Courses for Managers and Supervisors

Advanced Situational Leadership

Feb 12 (F)	8:30-4:00	Bemidji	\$50.00
Mar 10 (W)	8:30-4:00	St. Paul, DOER	\$50.00

Communicating About and Appraising Performance

Jan 26 (T)	8:30-4:00	St. Paul, DOER	\$50.00
Feb 23 (T)	8:30-4:00	St. Paul, DOER	\$50.00
Mar 23 (T)	8:30-4:00	St. Paul, DOER	\$50.00

Developing Your Employees

Jan 21 (Th)	8:30-4:00	St. Paul, DOER	\$50.00
Feb 18 (Th)	8:30-4:00	St. Paul, DOER	\$50.00
Feb 24 (W)	8:30-4:00	Mankato	\$50.00

Ethics and the Public Trust

Feb 9 (T)	1:30-4:00	St. Paul, DOER	\$15.00
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Handling Discipline and Grievances

Feb 4 (Th)	8:30-4:00	St. Paul, DOER	\$40.00
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Managing a Diverse Workforce

Jan 14 (Th)	8:30-4:00	St. Paul, DOER	\$60.00
Feb 18 (Th)	8:30-4:00	St. Paul, DOER	\$60.00
Mar 24 (W)	8:30-4:00	St. Paul, DOER	\$60.00

Managing Employee Performance

Jan 12-13 (TW)	8:30-4:00	St. Paul, DOER	\$80.00
Feb 11-12 (ThF)	8:30-4:00	St. Paul, DOER	\$80.00
Mar 10-11 (WTh)	8:30-4:00	Bemidji	\$80.00

Managing People: Preventing Sexual Harassment

Feb 11 (Th)	8:30-12:30	St. Paul, DOER	\$25.00
Mar 30 (T)	8:30-12:30	St. Paul, DOER	\$25.00

Managing People and Organizations in Change

Feb 24 (W)	8:30-4:00	St. Paul, DOER	\$50.00
Mar 18 (Th)	8:30-4:00	St. Paul, DOER	\$50.00

Managing Sick Leave

Mar 9 (T)	8:30-4:00	St. Paul, DOER	\$40.00
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Performance Management

Feb 11 (Th)	8:30-12:00	St. Paul, DOER	\$25.00
Mar 30 (T)	8:30-12:00	St. Paul, DOER	\$25.00

(content identical to Supervisory Core module)

Selecting Employees in a Union Environment

Mar 25 (Th)	8:30-4:00	St. Paul, DOER	\$40.00
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Selection Interviewing

Jan 19 (T)	8:30-4:00	St. Paul, DOER	\$50.00
Feb 16 (T)	8:30-4:00	St. Paul, DOER	\$50.00
Mar 16 (T)	8:30-4:00	St. Paul, DOER	\$50.00

State Policy on Alcohol and Other Drugs

Jan 11 (M)	12:30-4:30	St. Paul, DOER	\$25.00
Feb 2 (T)	8:30-12:30	St. Paul, DOER	\$25.00
Mar 17 (W)	12:30-4:30	St. Paul, DOER	\$25.00

Supervision: Managing the Human Resource

Jan 14-15 (ThF)	8:30-4:00	St. Paul, DOER	\$80.00
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Supervisory Core

Feb 2-3 (TW)	8:30-4:00	St. Paul, DOER	\$150.00
9-10 (TW)	8:30-4:00	St. Paul, DOER	
16-17 (TW)	8:30-4:00	St. Paul, DOER	
23-24 (TW)	8:30-4:00	St. Paul, DOER	

Supervisory Core (Regional)

Jan 12-13 (TW)	8:30-4:00	St. Paul, DOER	\$70.00
19-21 (TWTh)	Varies	St. Peter/Mankato	
26-28 (TWTh)	Varies	St. Peter/Mankato	
Mar 2-3 (TW)	8:30-4:00	St. Paul, DOER	\$70.00
9-11 (TWTh)	Varies	Brainerd	
16-18 (TWTh)	Varies	Brainerd	

Courses for All Employees

Career Renewal

Jan 19, 22 (TF)	8:30-12:00	St. Paul, DOER	\$80.00
26, 29			
Mar 16, 19 (TF)	8:30-12:00	St. Paul, DOER	\$80.00
23, 26			

Creating Satisfied Citizens and Customers

Jan 27-28 (WTh)	8:30-4:15	St. Paul, DOER	\$80.00
Mar 30-31 (TW)	8:30-4:15	St. Paul, DOER	\$80.00

Defensive Driving

Jan 25-26 (MT)	10:00-3:00	Marshall DOT	\$20.00
Feb 1-2 (MT)	10:00-3:00	St. Paul, DOER	\$20.00
Feb 5 (F)	8:00-4:30	Arden Hills TC	\$20.00
Mar 9 (T)	8:00-4:30	St. Paul, DOER	\$20.00
Mar 25-26 (ThF)	10:00-3:00	Arden Hills TC	\$20.00

Empowerment Through Listening

Jan 20 (W)	8:30-4:00	St. Paul, DOER	\$40.00
Feb 18 (Th)	8:30-4:00	St. Paul, DOER	\$40.00
Mar 18 (Th)	8:30-4:00	St. Paul, DOER	\$40.00

continued on next page

* Please note that due to our new pricing structure, which reflects the actual costs of conducting courses, some of the course prices may have changed. You may also notice that we've changed the length of some of the courses.

Courses for All Employees (continued)

Improve Your Memory Skills

Jan 19 (T)	8:30-4:00	St. Paul, DOER	\$40.00
Feb 17 (W)	8:30-4:00	St. Paul, DOER	\$40.00
Mar 17 (W)	8:30-4:00	St. Paul, DOER	\$40.00

Introduction to Creativity on the Job

Feb 25 (Th)	8:30-4:00	St. Paul, DOER	\$60.00
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Making Meetings Work

Feb 1 (M)	8:30-12:30	St. Paul, DOER	\$25.00
Mar 2 (T)	8:30-12:30	St. Paul, DOER	\$25.00
Mar 31 (W)	8:30-12:30	St. Paul, DOER	\$25.00

Management Orientation for Non-managers

Feb 9-11 (TWTh)	8:30-4:00	Bemidji	\$100.00
Mar 24-26 (WThF)	8:30-4:00	St. Paul, DOER	\$100.00

Managing Yourself Through Change and Chaos

Feb 3 (W)	8:30-4:00	St. Paul, DOER	\$40.00
Mar 4 (Th)	8:30-4:00	St. Paul, DOER	\$40.00

Personal Influence

Jan 28 (Th)	8:30-4:00	St. Paul, DOER	\$40.00
Mar 24 (W)	8:30-4:00	St. Paul, DOER	\$40.00

Personal Time Management

Jan 27 (W)	8:30-4:00	St. Paul, DOER	\$40.00
Feb 24 (W)	8:30-4:00	St. Paul, DOER	\$40.00
Mar 23 (T)	8:30-4:00	St. Paul, DOER	\$40.00

Preparing for Retirement

Feb 8 (M)	8:30-4:00	St. Paul, DOER	\$20.00
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Pre-Retirement Planning

Jan 25-26 (MT)	8:30-4:00	St. Paul, DOER	\$25.00
Mar 22-23 (MT)	8:30-4:00	St. Paul, DOER	\$25.00

Presentation Skills for Professionals

Feb 9-10 (TW)	8:30-4:00	St. Paul, DOER	\$80.00
Mar 10-11 (WTh)	8:30-4:00	St. Paul, DOER	\$80.00

Preventing Sexual Harassment

Jan 21 (T)	8:30-12:30	St. Paul, DOER	\$25.00
Feb 23 (T)	8:30-12:30	St. Paul, DOER	\$25.00
Mar 25 (Th)	8:30-12:30	St. Paul, DOER	\$25.00

Successful Communication

Jan 20 (W)	8:30-4:00	St. Paul, DOER	\$40.00
Feb 17 (W)	8:30-4:00	St. Paul, DOER	\$40.00
Mar 12 (F)	8:30-4:00	St. Paul, DOER	\$40.00

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
ADMINISTRATIVE HEARINGS

Services Provided

To provide the services of administrative law judges to state agencies and departments as well as other persons.

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 recovering the actual cost of services provide.

STATE OF MINNESOTA - OFFICE OF ~~ADMINISTRATIVE~~ HEARINGS
FINAL BALANCE SHEET
06/30/92

ASSETS

Current Assets:

Cash - In State Treasury	\$208,526	
Cash - Imprest Fund	50	
Accounts Receivable	188,453	
		<hr/>
		\$397,029

Non-Current Assets:

Furniture and Equipment	\$168,831	
Less: Accumulated Depreciation	(146,959)	
		<hr/>
		\$21,872

Total Assets		<hr/>	\$418,901
		<hr/>	

LIABILITIES, CONTRIBUTIONS AND RETAINED

Current Liabilities:

Accrued Salaries	\$45,918	
Contract Fees	6,750	
Equipment Rent and Maintenance	1,216	
Miscellaneous Expense	3,606	
S.W.A. - Indirect Costs	0	
		<hr/>
		\$57,490

Contributions and Retained Earnings:

Reserve for Compensated Absences	\$92,100
Contributions from General Fund	167,000
General Fund Loan	46,000
Retained Earnings	56,311
	<hr/>

Total Liabilities, Contributions, Reserves and Retained Earnings	<hr/>	\$418,901
	<hr/>	

SOURCE AND USE OF FUNDS

Cash Balance - 05/30/92	\$186,783
Cash Collected	150,969
Cash Liquidated	(129,176)
Cash Balance - 06/30/92	208,576
Accounts Receivable	188,453
Accounts Payable	(57,490)
Total Funds Available	\$339,539

OFFICE OF ADMINISTRATIVE HEARINGS - Statement of Revenues and Expenses
Final Report June 30, 1992

	June 1992	Year to Date FY 92	FY 92 Budget
REVENUE:			
Administrative Law Judge Services:			
In-house Admin Law Judge 957	\$82,113	\$1,154,164	\$1,118,000
Expense Reimbursement	710	6,882	9,320
Contract Capacity Expense 490 hours	43,641	390,149	468,400
Legal Technician 57 hours	2,632	40,896	44,160
Total ALJ Revenue	<u>\$129,096</u>	<u>\$1,592,091</u>	<u>\$1,639,880</u>
Contract Court Reporter Services:			
Appearance Fees	\$1,425	\$11,128	\$11,400
Transcript Sales	2,134	53,843	58,950
Total CR Revenue	<u>\$3,559</u>	<u>\$64,971</u>	<u>\$70,350</u>
General Support:			
Sales of Xerox Copies & Tapes	\$168	\$4,006	\$2,000
Dakota County Legal Technician	3,065	33,750	32,194
Child Support Coord. & Expenses	3,428	42,110	40,222
Other Income -PUC Hrg Rm & Westlaw	15	11,337	4,800
Total G.S. Revenue	<u>\$6,676</u>	<u>\$91,203</u>	<u>\$79,216</u>
TOTAL REVENUE	<u>\$139,331</u>	<u>\$1,748,265</u>	<u>\$1,789,446</u>
EXPENSES:			
Administrative Law Judge Expenses:			
Salaries	\$68,505	\$802,589	\$820,000
Travel	1,321	11,256	13,000
Professional Development	377	4,983	9,000
Contract Capacity	23,762	209,534	247,500
Total ALJ Expenses	<u>\$93,965</u>	<u>\$1,028,362</u>	<u>\$1,089,500</u>
Contract Reporters Expenses	\$3,559	\$64,971	\$70,350
General Support Expenses:			
Salaries	\$33,519	\$411,556	\$406,000
Office Rent, Remodeling & Ramp	5,747	68,967	69,000
Equipment Rent & Maintenance	4,622	35,985	34,600
Printing & Xerox	0	307	1,000
Phone & Postage	1,697	15,777	16,500
Travel	237	3,068	2,850
Supplies & Furniture under \$500	4,502	21,898	15,000
Professional Development	0	700	1,100
Statewide Indirect Costs	0	16,641	36,000
Depreciation	1,273	15,255	15,255
ISB Terminal & Westlaw	224	2,877	2,791
PUC Hearing Room	0	10,200	3,600
Miscellaneous(W.C. payments)	20	23,452	3,000
Total GS Expenses	<u>\$51,841</u>	<u>\$626,683</u>	<u>\$606,696</u>
TOTAL EXPENSES	<u>\$149,365</u>	<u>\$1,733,407</u>	<u>\$1,766,546</u>
Net Operating Income/Loss	(10,034)	28,249	22,900
Adjustments-Res. Compensated Absences	(13,516)	(13,391)	5,000
Net Income	(23,550)	14,858	17,900
Retained Earnings 06/30/91	0	41,453	
Retained Earnings 05/30/92	79,861	0	
Retained Earnings 06/30/92	<u>\$56,311</u>	<u>\$56,311</u>	

In-house billable hours were low for June due to the move and vacations. The non-operation expense adjustment of \$13,516 was made to increase reserve for future vacation and severance payoff in the event of employee resignation and retirement. Increased Contract hours for FY-93 due to Child Support should make next year end with no loss.

ADMINISTRATIVE HEARINGS
Final - Statement of Cash Flows
June 30, 1992

CASH FLOWS FROM OPERATING ACTIVITIES:	
Net Income/(Loss)	\$ 14,858
Adjustments to Reconcile Operating Income to	
Net Cash Flows From Operating Activities:	
Noncash Items:	
Depreciation	\$ 15,255
Change in Assets/Liabilities:	
Investment in Fixed Assets	(3,009)
Accounts Receivable	45,593
Accounts Payable	11,601
Accrued Compensated Absences	13,516
Re-Payment of Finance Dept Loan	(45,000)

Total Reconciling Items to be Added	37,956

Net Cash Flows From Operating Activities	\$ 52,814
NET INCREASE IN CASH	
	\$ 52,814
Cash and Cash Equivalent June 30, 1991	155,762

Cash and Cash Equivalent June 30, 1992	\$ 208,576

FOOTNOTES: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Minn. Laws 1975, Ch. 380, Sec. 16 created the Office of Administrative Hearings and Sec. 19 of that Act appropriated \$167,000.00 to establish the account.

These Statements reflect the accrual basis of accounting. Revenue is recognized in the accounting period earned and expenses are recognized when incurred. Supplies and law library purchases are expensed as purchased.

Furniture and equipment are recorded at historical costs less accumulated depreciation. Furniture and equipment are depreciated on a straight line basis over a 5 year life with zero salvage value.

Beginning in fiscal year 1982, Administrative Hearings set up a reserve for compensated absences to recognize the liability for unpaid leave. The year end balance computed by Dept. of Finance per Central Payroll division records.

During February, 1990 the OAH Revolving Fund received a \$91,000.00 cash flow loan from the General Fund thru the Department of Finance in connection with the Child Support activity. This loan had an unpaid balance of \$46,000 as of 6/30/92.

Office Memorandum

Department: of Finance

Date: May 12, 1992

To: William G. Brown,
Chief Administrative Law Judge
Office of Administrative Hearings

From: Bruce J. Reddemann *BJR*
Director, Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1993 Billing Rates

Pursuant to your recent request, we have approved the following Administrative Hearings rates for F.Y. 1993:

Administrative Law Judge Services:

Employee Administrative Law Judge
\$86/hour

Expenses outside seven county Metro area
State approved rate

Legal analyst
\$46/hour

Contract Administrative Law Judge
\$86/hour

Expenses outside seven county Metro area
State approved rate

Sign language interpreter service
Contract price

Rates for Hearings Reporter and Transcription Services

Contract court reporter appearance fee
M-contract price

Contract Transcript Preparation
M-contract price

Contract court reporter expenses
State approved rates

Rates for General Support Services

Sales of Xerox copies
\$0.25/page with \$1 minimum billing

Sales of hearings tapes
\$5/tape and transfer fee with \$7 minimum billing

Sales of copies from microfilm

May 12, 1992
Page 2
William G. Brown

\$1/page with \$7 minimum billing

Westlaw Electronic Legal Research Service
billed on a per minute basis to cases at cost

Also, it is our understanding that F.Y. 1993 staff costs billed to child support counties will include appropriate overhead charges.

cc: Laura M. King
Charlie Bieleck
Mike Rajacich

STATE OF MINNESOTA
ADMINISTRATIVE HEARINGS ISF
 SWA FUND 80: 19800-00-90
 SUMMARY OF ACTUAL AND IMPUTED REVENUES
 FOR THE YEAR ENDING JUNE 30, 1992

CONTACT: Dannie Reek PH: 341-7643

USER AGENCY		RATIO OF FEDERAL ACTIVITY	TOTAL BILLINGS		IMPUTED REVENUE				SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
			COLLECTED BILLING		UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
			BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)								
01000	MILITARY AFFAIRS	56.48%							3			3
02000	ADMINISTRATION	1.28%	3						14,568			14,568
04000	AGRICULTURE	4.48%	8,780		5,779				0			0
06000	ATTORNEY GENERAL	2.58%							16,251			16,251
07000	PUBLIC SAFETY	5.34%	16,070		181				0			0
11380	PEACE OFFICERS	4.94%							138,419			138,419
12000	HEALTH	27.52%	128,543		11,878				628			628
14000	ANIMAL HEALTH BD	12.13%	103		525				0			0
18000	INDIAN AFFAIRS	12.26%							15,088			15,088
21000	JOBS & TRAINING	83.44%	11,894		3,104				0			0
22000	TRADE & ECON DEV	0.80%							0			0
26000	STATE UNIV SYSTEM	1.35%							0			0
27000	COMMUNITY COLLEGE BD	3.25%							0			0
29000	NATURAL RESOURCES	1.42%	33,988		3,844				37,810			37,810
30000	PLANNING	2.22%	28,858		2,923				31,581			31,581
32000	POLLUTION CONTROL	27.79%	84,085						84,085			84,085
38000	EDUCATION-VO-TECH	32.80%	5						5			5
37000	EDUCATION-CENTRAL OFFICE	32.36%	22,029		1,185				23,214			23,214
37001	EDUCATION-FARIBAUT SCHOOLS	3.70%							0			0
42000	LABOR & INDUSTRY	2.00%	48,507		4,282				52,788			52,788
50000	ARTS BOARD	32.94%							0			0
51000	LEGISLATIVE COMMISSIONS	0.10%							0			0
52000	PUBLIC DEFENSE BOARD	4.35%							0			0
55000	HUMAN SERVICES-CENTRAL OFFICE	12.91%	70,117		3,554				73,671			73,671
5500X	HUMAN SERVICES-INSTITUTIONS	0.04%							0			0
60000	HIGHER ED COORD BD	0.28%	4,298						4,298			4,298
65000	JUDICIAL	0.31%							0			0
77000	ZOO	0.25%							0			0
78000	CORRECTIONS	1.14%							0			0
79000	TRANSPORTATION	0.37%	8,445		550				8,995			8,995
80000	PUBLIC SERVICE	6.00%	7,171						7,171			7,171
98036	COUNCIL ON VO-TECH ED.	54.49%							0			0
98510	DISABILITY COUNCIL	0.20%							0			0
98650	OFFICE OF WASTE MANAGEMENT	4.08%							0			0
99780	CNCL ASIAN MINNESOTANS	8.45%							0			0
99780	SOIL & WATER RES	2.11%	7,588		811				8,179			8,179
TOTAL NON-FEDERAL FUNDED AGENCIES			517,259		40,635				557,893			557,893
Non-State Agencies			564,382		108,953				673,345			673,345
									0			0
TOTAL			1,580,000		188,000				1,748,000			1,748,000

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO FEDERAL A-87 GUIDELINES
 FOR YEAR ENDING JUNE 30, 1992

ADMIN.
 HEARING
 FD 98.3

(IN 000'S)

REBALANCE JULY 1, 1991

BALANCE PER PRIOR YEAR'S RECONCILIATION OF FUND TO A-87
 (CAFR BALANCE AT BEGINNING OF YEAR)

\$41

19 RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attachment A

\$1,748

Actual Interest Income Per CAFR

0

or

Imputed Interest Income On Average Cash Balance For The Year At

0

Average Treasurer's Rate

Other

0

Total Revenues

\$1,748

Expenditures (Actual Costs)

Per State's Financial Report

Cost of Goods Sold

\$0

Operating Expense

1,733

Non-Operating Expense:

Master Lease Interest & Financing Costs

0

Master Lease Refund of Interest & Financing Costs

0

(Gain) or Loss on disposal of fixed assets

0

Less A-87 Unallowable costs:

Capital Outlay

(0)

Projected Cost Increases/Replacement Reserve

(0)

Interest & Financing Costs (Net Master Lease Costs)

0

Amortization of Deferred Financing Costs

0

Other

(0)

Plus A-87 Allowable costs:

Indirect Costs From SWCAP (If not allocated to in section I of SWCAP)

0

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

0

Other

0

OMB A-87 Allowable Expenditures

\$1,733

19 Increase (Decrease)

\$15

19 TRANSFERS Per CAFR (Supported by Official Accounting Records)

Transfers In (e.g. Contributed Capitol)

\$0

Transfer Out (e.g. Payback of Contributed Capitol,
 Other Users of fund retained earnings)

0

Net Transfers

\$0

OMB A-87 REBALANCE JUNE 30, 1992

(A)

\$56

60 DAY EXPENDITURE EQUIVELANCE AMOUNT

(B)

\$289

EXCESS BALANCE (A)-(B)

(\$233)

~~Administrative Hearings~~ Fund 98.3
Internal Service Fund
Balance Sheet Worksheet
June 30, 1992

Account	Agency Amounts	Adjustments			Preliminary Amounts	Audit Adjustments			Final Audit Amounts
		Debit	Credit	A/E#		Debit	Credit	AA/E#	
ASSETS									
Current Assets:									
Cash	208,526				208,526				208,526
Imprest Cash	50				50				50
Accounts Receivable	188,453				188,453				188,453
Total Current Assets	397,029	0	0		397,029	0	0		397,029
Fixed Assets:									
Equipment	168,831				168,831				168,831
Accumulated Depreciation	(146,959)				(146,959)				(146,959)
Net Fixed Assets	21,872	0	0		21,872	0	0		21,872
Total Assets	418,901	0	0		418,901	0	0		418,901
LIABILITIES AND FUND EQUITY									
Liabilities:									
Current Liabilities:									
Accounts Payable	11,572				11,572				11,572
Salaries Payable	45,918				45,918				45,918
Interfund Payables – Fund 10	0		11,000	(1)	11,000				11,000
Compensated Absences Payable	92,100				92,100				92,100
Advances From Other Funds – Fund 10	46,000	11,000		(1)	35,000				35,000
Total Current Liabilities	195,590	11,000	11,000		195,590	0	0		195,590
Total Liabilities	195,590	11,000	11,000		195,590	0	0		195,590
Fund Equity:									
Contributed Capital	167,000				167,000				167,000
Unreserved Retained Earnings	56,311				56,311				56,311
Total Fund Equity	223,311	0	0		223,311	0	0		223,311
Total Liabilities and Fund Equity	418,901	11,000	11,000		418,901	0	0		418,901

Administrative Hearings -- Fund 98.3
Internal Service Fund
Operating Statement Worksheet
Year Ended June 30, 1992

Account	Agency Amounts	Adjustments			Preliminary Amounts	Audit Adjustments			Final Audit Amounts
		Debit	Credit	A/E #		Debit	Credit	AA/E #	
Operating Revenues:									
Rental and Service Fees	1,748,265				1,748,265				1,748,265
Total Operating Revenues	1,748,265	0	0		1,748,265	0	0		1,748,265
Operating Expenses:									
Purchased Services	382,641				382,641	45,984		AA1	428,625
Salaries and Fringe Benefits	1,227,536				1,227,536				1,227,536
Depreciation	15,255				15,255				15,255
Supplies and Materials	21,898				21,898				21,898
Indirect Costs	16,641				16,641				16,641
Other Expenses	69,436				69,436		45,984	AA1	23,452
Total Operating Expenses	1,733,407	0	0		1,733,407	45,984	45,984		1,733,407
Operating Income (Loss)	14,858				14,858	(45,984)	(45,984)		14,858
Retained Earnings, July 1, 1991	41,453				41,453				41,453
Retained Earnings, June 30, 1992	56,311	0	0		56,311	(45,984)	(45,984)		56,311

Administrative Hearings--Fund 98.3
Internal Service Fund
Operating Statement Worksheet
Year Ended June 30, 1992

Account	Agency Amounts	Adjustments			Preliminary Amounts	Audit Adjustments			Final Audit Amounts
		Debit	Credit	A/E #		Debit	Credit	AA/E #	
Operating Revenues:									
Rental and Service Fees	1,748,265				1,748,265				1,748,265
Total Operating Revenues	1,748,265	0	0		1,748,265	0	0		1,748,265
Operating Expenses:									
Purchased Services	382,641				382,641				382,641
Salaries and Fringe Benefits	1,227,536				1,227,536				1,227,536
Depreciation	15,255				15,255				15,255
Supplies and Materials	21,898				21,898				21,898
Indirect Costs	16,641				16,641				16,641
Other Expenses	69,436				69,436				69,436
Total Operating Expenses	1,733,407	0	0		1,733,407	0	0		1,733,407
Operating Income (Loss)	14,858				14,858	0	0		14,858
Retained Earnings, July 1, 1991	41,453				41,453				41,453
Retained Earnings, June 30, 1992	56,311	0	0		56,311	0	0		56,311

Administrative Hearings -- Fund 98.3
Internal Service Fund
Statement of Cash Flows
Year Ended June 30, 1992

CASH FLOWS FROM OPERATING ACTIVITIES:

Operating Income (Loss)	14,858

Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Noncash O/S Items:	
Depreciation	15,255
Changes in Assets/Liabilities:	
Accounts Receivable	45,593
Accounts Payable	1,203
Salaries Payable	10,398
Compensated Absences Payable	13,516

Net Reconciling Items To Be Added (Deducted)	85,965

Net Cash Flows from Operating Activities	100,823

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Repayments of Advances from Other Funds	(45,000)

Net Cash Flows from Noncapital Financing Activities	(45,000)

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:

Investment in Fixed Assets	(3,009)

Net Cash Flows from Capital Financing Activities	(3,009)

Net Increase (Decrease) in Cash and Cash Equivalents	52,814
Cash and Cash Equivalents, July 1, 1991	155,762

Cash and Cash Equivalents, June 30, 1992	208,576
	=====

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
WORKERS' COMPENSATION FILING FEE AND TRANSCRIPT REVOLVING FUND

Services Provided

To provide the transcript services and Workers' Compensation filing fees.

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 recovering the actual cost of services provide.

STATE OF MINNESOTA - OFFICE OF ADMINISTRATIVE HEARINGS
W.C. FILING FEE & TRANSCRIPT REVOLVING FUND
06/30/92

Income & Expense Statement

Operating Revenue:	May & June FY92	FY-92 Year to Date
Appeal filing fees	\$3,275	\$16,725
Poverty Transcript sales	561	6,325
Copy sales	1,254	5,648
Miscellaneous	0	7
TOTAL SALES	\$5,090	\$28,705
Operating Expenses:		
Poverty Transcript preparation	\$561	\$6,325
Court Reporter Appearance fees	8,701	42,481
Xerox Copy Machine Maintenance	0	0
Miscellaneous	0	1,086
TOTAL EXPENSES	\$9,262	\$49,892 53,396
NET OPERATING INCOME/(LOSS)	(4,172)	(21,187)
Adjustments	0	0
NET INCOME	(4,172)	(21,187)
RETAINED EARNINGS June 30, 1991	0	58,846
RETAINED EARNINGS Apr. 30, 1992	41,831	0
RETAINED EARNINGS June 30, 1992	37,659	37,659

Balance Sheet

Assets:	
Cash	\$32,054
Customer Deposit	(448)
Accts Receivable-Xerox Copies	264
-Poverty Trans	11,216
TOTAL ASSETS	\$43,086
Liabilities, Reserves & Retained Earnings:	
Accounts Payable	2138
Reserve for Poverty Transcript Losses	3,289
Retained Earnings	37,659
TOTAL LIABILITIES, RESERVES & RETAINED EARNINGS	\$43,086

ADMINISTRATIVE HEARINGS
Work Comp. Filing Fee & Transcript Rev. Fund
19800:03-90
June 30, 1992

CASH FLOWS FROM OPERATING ACTIVITIES:

Operating Income		\$ (21,187)
Adjustments to Reconcile Operating Income to		
Net Cash Flows From Operating Activities:		
Noncash Items:		
Depreciation	\$ 0	
Change in Assets/Liabilities:		
Investment in Fixed Assets	0	
Accounts Receivable	(1,836)	
Accounts Payable	2,138	
Poverty Transcript Preparation-Uncollectable	(3,504)	

Total Reconciling Items to be Deducted		(3,202)

Net Cash Flows from Operating Activities		
NET INCREASE IN CASH		\$ (24,389)
Cash and Cash Equivalents, June 30, 1991		56,443

Cash and Cash Equivalents, June 30, 1992		\$ 32,054

Department: of Finance

Office Memorandum...

Date: May 12, 1992

To: William G. Brown,
Chief Administrative Law Judge
Office of Administrative Hearings

From: Bruce J. Reddemann *BJR*
Director, Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1993 Billing Rates

Pursuant to your recent request, we have approved the following Administrative Hearings rates for F.Y. 1993:

Administrative Law Judge Services:

Employee Administrative Law Judge

\$86/hour

Expenses outside seven county Metro area

State approved rate

Legal analyst

\$46/hour

Contract Administrative Law Judge

\$86/hour

Expenses outside seven county Metro area

State approved rate

Sign language interpreter service

Contract price

Rates for Hearings Reporter and Transcription Services

Contract court reporter appearance fee

M-contract price

Contract Transcript Preparation

M-contract price

Contract court reporter expenses

State approved rates

Rates for General Support Services

Sales of Xerox copies

\$0.25/page with \$1 minimum billing

Sales of hearings tapes

\$5/tape and transfer fee with \$7 minimum billing

Sales of copies from microfilm

May 12, 1992
Page 2
William G. Brown

\$1/page with \$7 minimum billing

Westlaw Electronic Legal Research Service
billed on a per minute basis to cases at cost

Also, it is our understanding that F.Y. 1993 staff costs billed to child support counties will include appropriate overhead charges.

cc: Laura M. King
Charlie Bieleck
Mike Rajacich

STATE OF MINNESOTA

WORKERS COMPENSATION TRANSCRIPT ISF

SWA FUND 80: 19800-03-90

SUMMARY OF ACTUAL AND IMPUTED REVENUES

FOR THE YEAR ENDING JUNE 30, 1992

CONTACT: Dennis Reek PH: 341-7643

		TOTAL BILLINGS		IMPUTED REVENUE				SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
		COLLECTED BILLING		UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
USER AGENCY	RATIO OF FEDERAL ACTIVITY	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)								
01000 MILITARY AFFAIRS	58.48%										0
02000 ADMINISTRATION	1.28%										0
04000 AGRICULTURE	4.48%										0
06000 ATTORNEY GENERAL	2.55%										0
07000 PUBLIC SAFETY	5.34%										0
11380 PEACE OFFICERS	4.94%										0
12000 HEALTH	27.52%										0
14000 ANIMAL HEALTH BD	12.13%										0
18000 INDIAN AFFAIRS	12.26%										0
21000 JOBS & TRAINING	93.44%	20									20
22000 TRADE & ECON DEV	9.89%										0
26000 STATE UNIV SYSTEM	1.35%										0
27000 COMMUNITY COLLEGE BD	3.25%										0
29000 NATURAL RESOURCES	1.42%										0
30000 PLANNING	2.22%										0
32000 POLLUTION CONTROL	27.79%										0
36000 EDUCATION-VO-TECH	32.80%										0
37000 EDUCATION-CENTRAL OFFICE	32.39%										0
37001 EDUCATION-FARIBAUT SCHOOLS	3.70%										0
42000 LABOR & INDUSTRY	2.00%	18									18
50000 ARTS BOARD	32.94%										0
51000 LEGISLATIVE COMMISSIONS	0.10%										0
52000 PUBLIC DEFENSE BOARD	4.35%										0
55000 HUMAN SERVICES-CENTRAL OFFICE	12.91%										0
5500X HUMAN SERVICES-INSTITUTIONS	0.04%										0
60000 HIGHER ED COORD BD	0.28%										0
65000 JUDICIAL	0.31%										0
77000 ZOO	0.25%										0
78000 CORRECTIONS	1.14%										0
79000 TRANSPORTATION	0.37%										0
89000 PUBLIC SERVICE	6.00%										0
89038 COUNCIL ON VO-TECH ED.	54.48%										0
99510 DISABILITY COUNCIL	0.20%										0
99650 OFFICE OF WASTE MANAGEMENT	4.06%										0
99780 CNCL ASIAN MINNESOTANS	8.45%										0
99780 SOIL & WATER RES	2.11%										0
TOTAL NON-FEDERAL FUNDED AGENCIES		75									75
Non-state Agencies		18,889		12,000							28,889
TOTAL		17,000		12,000	0	0	0	0	0	0	29,000

RECONCILIATION OF RETAINED EARNINGS
RE-BALANCE TO FEDERAL A-87 GUIDELINES
 FOR YEAR ENDING JUNE 30, 1992

WORKER'S
COMP
TRANSCRIPT
FD 98.4

(IN 000'S)

REBALANCE JULY 1, 1991

BALANCE PER PRIOR YEAR'S RECONCILIATION OF FUND TO A-87
 (CAFR BALANCE AT BEGINNING OF YEAR)

\$66

19 RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attachment A

\$29

Actual Interest Income Per CAFR

0

or

Imputed Interest Income On Average Cash Balance For The Year At
 Average Treasurer's Rate

0

Other

0

Total Revenues

\$29

Expenditures (Actual Costs)

Per State's Financial Report

Cost of Goods Sold

\$0

Operating Expense

54

Non-Operating Expense:

Master Lease Interest & Financing Costs

0

Master Lease Refund of Interest & Financing Costs

0

(Gain) or Loss on disposal of fixed assets

0

Less A-87 Unallowable costs:

Capital Outlay

(0)

Projected Cost Increases/Replacement Reserve

(0)

Interest & Financing Costs (Net Master Lease Costs)

0

Amortization of Deferred Financing Costs

0

Other

(0)

Plus A-87 Allowable costs:

Indirect Costs From SWCAP (if not allocated to in section I of SWCAP)

0

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

0

Other

0

OMB A-87 Allowable Expenditures

\$54

19

Increase (Decrease)

(\$25)

19 TRANSFERS Per CAFR (Supported by Official Accounting Records)

Transfers In (e.g. Contributed Capital)

\$0

Transfer Out (e.g. Payback of Contributed Capital,

Other Users of fund retained earnings)

0

Net Transfers

\$0

OMB A-87 REBALANCE JUNE 30, 1992

(A)

\$41

60 DAY EXPENDITURE EQUIVELANCE AMOUNT

(B)

\$9

EXCESS BALANCE (A) - (B)

\$32

Workers Compensation Filing Fee and Transcript -- Fund 024
Internal Service Fund
Balance Sheet Worksheet
June 30, 1992

Account	Agency Amounts	Adjustments		Preliminary Amounts	Audit Adjustments			Final Audit Amounts	
		Debit	Credit		A/E#	Debit	Credit		AA/E#
ASSETS									
Cash	32,054			32,054				32,054	
Imprest Cash	0			0				0	
Accounts Receivable	11,480			11,480				11,480	
Total Current Assets	43,534	0	0	43,534	0	0		43,534	
Fixed Assets									
Equipment	0			0				0	
Accumulated Depreciation	0			0				0	
Net Fixed Assets	0	0	0	0	0	0		0	
Total Assets	43,534	0	0	43,534	0	0		43,534	
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts Payable	2,586			2,586				2,586	
Salaries Payable	0			0				0	
Compensated Absences Payable	0			0				0	
Advances from Other Funds	0			0				0	
Total Current Liabilities	2,586	0	0	2,586	0	0		2,586	
Total Liabilities	2,586	0	0	2,586	0	0		2,586	
Fund Equity:									
Contributed Capital	0			0				0	
Unreserved Retained Earnings	40,948			40,948				40,948	
Total Fund Equity	40,948	0	0	40,948	0	0		40,948	
Total Liabilities and Fund Equity	43,534	0	0	43,534	0	0		43,534	

Workers Compensation Filing Fee and Transcript -- Fund 98.4
Internal Service Fund
Operating Statement Worksheet
Year Ended June 30, 1992

Account	Agency Amounts	Adjustments			Preliminary Amounts	Audit Adjustments			Final Audit Amounts
		Debit	Credit	A/E #		Debit	Credit	AA/E #	
Operating Revenues:									
Net Sales	28,705				28,705				28,705
Total Operating Revenues	28,705	0	0		28,705	0	0		28,705
Operating Expenses:									
Purchased Services	52,310				52,310				52,310
Salaries and Fringe Benefits	0				0				0
Depreciation	0				0				0
Supplies and Materials	0				0				0
Indirect Costs	0				0				0
Other Expenses	1,086				1,086				1,086
Total Operating Expenses	53,396	0	0		53,396	0	0		53,396
Operating Income (Loss)	(24,691)	0	0		(24,691)	0	0		(24,691)
Retained Earnings, July 1, 1991	65,639				65,639				65,639
Retained Earnings, June 30, 1992	40,948	0	0		40,948	0	0		40,948

Workers Compensation Filing Fee and Transcript-- Fund 98.4
Internal Service Fund
Statement of Cash Flows
Year Ended June 30, 1992

CASH FLOWS FROM OPERATING INCOME

Operating Income (Loss)	(24,691)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Changes in Assets/Liabilities:	
Accounts Receivable	(2,284)
Accounts Payable	2,586
Net Reconciling Items to be Added/Deducted	302
Net Cash Flows from Operating Activities	(24,389)
Net Increase(Decrease) in Cash and Cash Equivalents	(24,389)
Cash and Cash Equivalents, July 1, 1991	56,443
Cash and Cash Equivalents, June 30, 1992	32,054

STATE OF MINNESOTA
DEPARTMENT OF LABOR AND INDUSTRY
SPECIAL WORKERS' COMPENSATION FUND

Services Provided

This activity exists to provide the state and other employers with insurance against second injury claims and assess contributions to indemnify employees of defunct businesses. This program is mandated on all Minnesota employers for the benefit of public and private sector employers.

OMB A-87 Allowable Cost Standard

" Costs identified are allowable to the extent that total compensation is for employees is reasonable....Employee benefits in the form of employers' contribution or expenses for social security, employees' life, and health insurance plans, unemployment insurance coverage, workmen's compensation insurance, pension plans, severance pay, and the like, provided such benefits are granted under approved plans and are distributed equitably to grant programs and other activities.

How Rates are Computed

Rates are based on percent of all workers' compensation claims.

Note: Of the required information only the following was available at the time of filing.

1. Financial Statements.

10/1/92

f. 1.

Special Workers Compensation (32)
 BALANCE SHEET
 YEAR ENDED: June 30, 1992
 DATE PREPARED: 29-Sep-92

		BALANCE 06/30/91	CHANGE
Assets			
Current Assets:			
Cash	16,332,381 ✓	8,199,955	8,132,426
Accounts Receivable	95,894	2,668	93,226
Total Assets	16,428,275	8,202,623	8,225,652
Liabilities and Fund Balance			
Liabilities:			
Current Liabilities:			
Accounts Payable	45,770,597 ✓	48,099,905	(2,329,308)
Total Liabilities	45,770,597	48,099,905	(2,329,308)
Fund Balance:			
Reserved for Encumbrances	8,446,659 ✓	3,160,349	5,286,310
Undesignated	(37,788,980) ✓	(43,057,632)	5,268,652
Total Fund Balance	(29,342,321)	(39,897,283)	10,554,962
Total Liabilities and Fund Balance	16,428,276	8,202,622	8,225,654
Total Assets - Total Liabilities and Fund Balances	(1)	1	(2)

5-2

Special Workers Compensation (32)
Statement of Revenues, Expenditures
And Changes In Fund Balances
Year Ended: June 30, 1992
Date Prepared: 29-Sep-92

		BALANCE 06/30/91	CHANGE
Revenues:			
Other Taxes	132,805,831 ✓	122,776,056	10,029,775
Investment Income	1,868,804 ✓	1,946,549	(77,745)
Other Revenues	3,495,443 ✓	1,871,064	1,624,379
Other Intergovernmental Revenue	0	0	0
	-----	-----	-----
Revenue Net of Refunds	138,170,078	126,593,669	11,576,409
Expenditures:			
Current:			
Economic and Manpower Development	11,376,337 ✓	10,838,347	537,990
General Government	3,356,171 ✓	3,315,992	40,179
	-----	-----	-----
Total Current Expenditures	14,732,508	14,154,339	578,169
Capital Outlays:			
Equipment	659,212 ✓	2,250,413	(1,591,201)
Debt Service	553,614 ✓	302,946	250,668
	-----	-----	-----
Total Capital Outlays	1,212,826	2,553,359	(1,340,533)
Grants and Subsidies:			
Grants to Individuals	112,072,798 ✓	102,808,465	9,264,333
	-----	-----	-----
Total Grants and Subsidies	112,072,798	102,808,465	9,264,333
	-----	-----	-----
Total Expenditures	128,018,132	119,516,163	8,501,969
	-----	-----	-----
Excess of Revenues over (under) Expenditures	10,151,946	7,077,506	(8,501,969)
	-----	-----	-----
Other Financing Sources (Uses):			
Operating Transfers-in	0	0	0
Capital Leases	403,015 ✓	2,082,376	(1,679,361)
	-----	-----	-----
Total Other Financing Sources (Uses)	403,015	2,082,376	(1,679,361)
	-----	-----	-----
Excess of Revenues and Other Sources over (under) Expenditures and Other Sources	10,554,961	9,159,882	1,395,079
	-----	-----	-----
Fund Balance, 06/30/91	(39,897,282) ✓	(39,897,282)	N/A
	-----	-----	-----
Fund Balance, 06/30/92	(29,342,321)	(39,897,282)	10,554,961
	=====	=====	=====

C.1

32 Fund: Special Revenue Fund - Special Workers Compensation Fund
Balance Sheet Worksheet
June 30, 1992

FR#	Account	Agency Amounts	Adjustments		A/E #	Preliminary Amounts	Audit Adjustments			Final Audit Amounts	6-30-91 Amounts	Change
			Debit	Credit			Debit	Credit	AA/E #			
ASSETS												
6	Cash in Treasury, Net of Warrants Payable	16,332,381		70	3	16,332,311	80,965		2	16,413,276	8,199,885	8,213,391
7	Imprest Cash	0	70		3	70				70	70	0
12	Accounts Receivable	95,894				95,894				95,894	2,668	93,226
Total Assets		16,428,275	70	70		16,428,275	80,965	0		16,509,240	8,202,623	8,306,617
LIABILITIES AND FUND BALANCE												
Liabilities:												
97	Accounts Payable	45,770,597				45,770,597	5,750,028		1	40,020,569	48,099,905	(8,079,336)
Total Liabilities		45,770,597	0	0		45,770,597	5,750,028	0		40,020,569	48,099,905	(8,079,336)
Fund Balances:												
179	Reserved for Encumbrances	8,446,659	7,994,871		2	451,788				451,788	235,113	216,675
200	Undesignated	(37,788,980)		7,994,871	2	(29,794,109)		5,830,993	1,2	(23,963,116)	(40,132,396)	16,169,280
Total Fund Balances		(29,342,321)	7,994,871	7,994,871		(29,342,321)	0	5,830,993		(23,511,328)	(39,897,283)	16,385,955
Total Liabilities and Fund Balances		16,428,276	7,994,871	7,994,871		16,428,276	5,750,028	5,830,993		16,509,241	8,202,622	8,306,619

32 Fund: Special Revenue Fund - Special Workers Compensation Fund
Operating Statement Worksheet
Year Ended June 30, 1992

FR#	Account	Agency Amounts	Adjustments		A/E#	Preliminary Amounts	Audit Adjustments			Final Audit Amounts	6-30-91 Amounts	Change
			Debit	Credit			Debit	Credit	AA/E#			

	Revenues:											
15	Other Taxes	132,805,831				132,805,831		2,274	2	132,808,105	122,776,056	10,032,049
18	Other Intergovernmental Revenue	0				0				0	0	0
24	Investment Income	1,868,804				1,868,804				1,868,804	1,949,255	(80,451)
25	Other Revenues	3,495,443				3,495,443		78,691	2	3,574,134	2,091,583	1,482,551

	Net Revenues	138,170,078	0	0		138,170,078	0	80,965		138,251,043	126,816,894	11,434,149

	Expenditures:											
34	Economic and Manpower Development	11,376,337				11,376,337				11,376,337	10,838,348	537,989
37	General Government	3,356,171	71,897		1	3,428,068				3,428,068	3,492,875	(64,807)
42	Equipment	659,212		71,897	1	587,315				587,315	2,076,236	(1,488,921)
	Debt Service	553,614				553,614				553,614	302,946	250,668
51	Grants to Individuals	112,072,798				112,072,798		5,750,028	1	106,322,770	102,808,465	3,514,305

	Total Expenditures	128,018,132	71,897	71,897		128,018,132	0	5,750,028		122,268,104	119,518,870	2,749,234

	Excess of Revenues over (under) Expenditures	10,151,946	(71,897)	71,897		10,151,946	0	5,830,993		15,982,939	7,298,024	8,684,915

	Other Financing Sources (Uses):											
73	Operating Transfers In	0				0				0	0	0
78	Capital Leases	403,015				403,015				403,015	1,861,857	(1,458,842)

	Net Other Financing Sources (Uses)	403,015	0	0		403,015	0	0		403,015	1,861,857	(1,458,842)

	Excess of Rev and Oth Sources over (under) Exp and	10,554,961	(71,897)	71,897		10,554,961	0	5,830,993		16,385,954	9,159,881	7,226,073
85	Fund Balance, July 1, 1991, as Reported	(39,897,282)				(39,897,282)				(39,897,282)	(49,057,164)	9,159,882

	Fund Balance, June 30, 1992	(29,342,321)	(71,897)	71,897		(29,342,321)	0	5,830,993		(23,511,328)	(39,897,283)	16,385,955

STATE OF MINNESOTA
DEPARTMENT OF JOBS AND TRAINING
UNEMPLOYMENT COMPENSATION EXPENDABLE TRUST FUND

Services Provided

This activity exists to provide administration of unemployment compensation for all employers in the state of Minnesota both public and private. This activity collects employer taxes and pays employee unemployment benefits.

OMB A-87 Allowable Cost Standard

" Costs identified are allowable to the extent that total compensation is for employees is reasonable....Employee benefits in the form of employers' contribution or expenses for social security, employees' life, and health insurance plans, unemployment insurance coverage, workmen's compensation insurance, pension plans, severance pay, and the like, provided such benefits are granted under approved plans and are distributed equitably to grant programs and other activities.

How Rates are Computed

Rates are determined by law and individual state agencies remit to the Department of Jobs and Training payment for the liability. The fund does not distinguish between state agencies and other public sector employers in determination of liability and reporting.

Note: Of the required information only the following was available as of filing date.

1. Financial Statements.

Unemployment Compensation Fund

f-1.2 18 10/7

Prepared by:

Balance Sheet

Mary Anne Jwanouskos

June 30, 1992

2nd Revision

initials	Date
Prepared By	
Approved By	

WILSON JONES COMPANY G7203 GREEN 7203 BUFF

MAF 9 A.

	1	2	3
	Unrounded	Rounded to \$	
<u>Assets</u>			
Cash	✓ 33,116,919.08	33,116,919.1	
Accounts Receivable	✓ 5,123,677.98	5,123,678.0	
Due from Other Funds	-	-	
Federal Aid Receivable	✓ 3,377,610.85	3,377,611	
Investments	-	-	
Accrued Investment Income	-	-	
Total Assets	287,783,581.52	287,783,582	
<u>Liabilities & Fund Balance</u>			
<u>Liabilities</u>			
Accounts Payable	✓ 14,297,634.85	14,297,635	
Federal Loans Payable	-	-	
Federal Loan Interest Payable	-	-	
Deferred Revenue	✓ 2,298,647.94	2,298,647	
Total Liabilities	16,596,281.79	16,596,282	
<u>Fund Balance</u>			
Reserved for Long Term Receivables	✓ 37,048,128.01	37,048,128	
Unreserved Designated for Fund Purposes	✓ 234,139,171.72	234,139,172	
Total Fund Balance	✓ 271,187,299.73	271,187,300	
Total Liabilities & Fund Balance	287,783,581.52	287,783,582	

Unemployment Compensation Fund

F-2.2

10/1/92

Statement of Revenue, Expenditures (Operating)

Prepared by: & Change in Fund Balance June 30, 1992

	18	
Prepared By	Initials	Date
Approved By		

Mary Anne Janouskos 7203 GREEN 7203 BUFF

2nd Revision

MADE IN U.S.A.

	1	2	3
	Unrounded	Rounded to \$	
<u>Revenues</u>			
Unemployment Taxes	✓ 318366993.97	318366994	
Federal Grants	✓ 93687378.49	93687378	
Department Earnings	✓ 21182217.61	21182218	
Investment Income	✓ 2633172.53	2633173	
Total Revenue	435869762.60	435869763	
<u>Expenditures</u>			
Grants & Subsidies -			
Individuals & Private Organizations	✓ 520262447.65	520262448	
Debt Service -			
Interest on Federal Loan	-		
Total Expenditures	520262447.65	520262448	
Excess of Revenue Over (Under) Expenditures	84392685.05	84392685	
Fund Balance 7/1/91	✓ 355579984.78	355579985	de reported
Prior Period Adjustments	-		
Adjusted Fund Balance @ 7/1/91	355579984.78	355579985	
Fund Balance @ 6/30/92	✓ 271187299.73	271187300	

8 Fund: Expendable Trust Fund – Unemployment Compensation
Balance Sheet Worksheet
June 30, 1992

FR#	Account	Agency Amounts	Adjustments			Preliminary Amounts	Audit Adjustments			Final Audit Amounts	6-30-91 Amounts	
			Debit	Credit	A/E #		Debit	Credit	AA/E #		Change	
ASSETS												
6	Cash in Treasury, Net of Warrants Payable	4,510				4,510				4,510	3,172	1,338
	Cash in U.S. Treasury	232,985,054				232,985,054				232,985,054	319,514,192	(86,529,138)
	Cash Deposits with Banks	83,251				83,251				83,251	187,405	(104,154)
	Cash on Hand or in Transit	96,376				96,376				96,376	52,374	44,002
12	Accounts Receivable	51,236,780				51,236,780				51,236,780	49,766,288	1,470,492
17	Federal Aid Receivable	3,377,611				3,377,611				3,377,611	62,548	3,315,063
Total Assets			287,783,582	0	0	287,783,582	0	0		287,783,582	369,585,979	(81,802,397)
LIABILITIES AND FUND BALANCE												
Liabilities:												
97	Accounts Payable	14,297,635				14,297,635		23,993	1	14,321,628	11,791,383	2,530,245
112	Deferred Revenue	2,298,647				2,298,647				2,298,647	2,214,611	84,036
Total Liabilities			16,596,282	0	0	16,596,282	0	23,993		16,620,275	14,005,994	2,614,281
Fund Balances:												
Reserved Fund Balances:												
181	Reserved for Long-Term Receivables	37,048,128				37,048,128				37,048,128	34,923,779	2,124,349
Total Reserved Fund Balances			37,048,128	0	0	37,048,128	0	0		37,048,128	34,923,779	2,124,349
Unreserved Fund Balances:												
197	Designated for Fund Purposes	234,139,172				234,139,172	23,993		1	234,115,179	320,656,206	(86,541,027)
Total Unreserved Fund Balances			234,139,172	0	0	234,139,172	23,993	0		234,115,179	320,656,206	(86,541,027)
Total Fund Balances			271,187,300	0	0	271,187,300	23,993	0		271,163,307	355,579,985	(84,416,678)
Total Liabilities and Fund Balances			287,783,582	0	0	287,783,582	23,993	23,993		287,783,582	369,585,979	(81,802,397)

C.1

8 Fund: Expendable Trust Fund - Unemployment Compensation
Operating Statement Worksheet
Year Ended June 30, 1992

D.1

FR#	Account	Agency Amounts	Adjustments		Preliminary Amounts	Audit Adjustments			Final Audit Amounts	6-30-91 Amounts	Change
			Debit	Credit		A/E #	Debit	Credit			

	Revenues:										
14	Unemployment Taxes	318,366,994			318,366,994				318,366,994	356,802,277	(38,435,283)
17	Federal Intergovernmental Revenues	93,687,378			93,687,378				93,687,378	6,035,973	87,651,405
22	Departmental Services	21,182,218			21,182,218				21,182,218	31,842,923	(10,660,705)
24	Investment Income	2,633,173			2,633,173				2,633,173	0	2,633,173

	Gross Revenues	435,869,763	0	0	435,869,763	0	0		435,869,763	394,681,173	41,188,590
	Less Other Revenue Refunds				0				0	0	0

	Net Revenues	435,869,763	0	0	435,869,763	0	0		435,869,763	394,681,173	41,188,590

	Expenditures:										
	Grants and Subsidies:										
51	Individuals - Non Medical	520,262,448			520,262,448	23,993		1	520,286,441	416,196,936	104,089,505

	Total Grants and Subsidies	520,262,448	0	0	520,262,448	23,993	0		520,286,441	416,196,936	104,089,505

	Total Expenditures	520,262,448	0	0	520,262,448	23,993	0		520,286,441	416,196,936	104,089,505

	Excess of Revenues over (under) Expenditures	(84,392,685)	0	0	(84,392,685)	(23,993)	0		(84,416,678)	(21,515,763)	(62,900,915)

	Other Financing Sources (Uses):										
73	Operating Transfers-In	0			0				0	0	0
75	Other Operating Transfers-Out	0			0				0	0	0

	Net Other Financing Sources (Uses)	0	0	0	0	0	0		0	0	0

	Excess of Rev and Oth Sources over (under) Exp and	(84,392,685)	0	0	(84,392,685)	(23,993)	0		(84,416,678)	(21,515,763)	(62,900,915)

85	Fund Balance, July 1, 1991, as Reported	355,579,985			355,579,985				355,579,985	377,095,748	(21,515,763)
86	Prior Period Adjustment				0				0	0	0

	Fund Balance, July 1, 1991, as Restated	355,579,985	0	0	355,579,985	0	0		355,579,985	377,095,748	(21,515,763)

	Fund Balance, June 30, 1992	271,187,300	0	0	271,187,300	(23,993)	0		271,163,307	355,579,985	(84,416,678)
=====											

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

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Summary of Allocation Basis	Exhibit C
Details of Allocation Basis	Exhibit B Statistics

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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

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Department Division Number ----->	02307	02410	02430	02430A	02443	02443A	02509	02511	02511A
Central Service Cost Allocation									
Actual State Fiscal Year 1992 Costs									
	Plant Management	Computer Services	Tele- Communication	911 Emergency	Records Center	Micrographics	Electronics Equipment Rental	Materials Management	Central Stores
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner's Office	127,084	159,179	0	5,741	0	10,104	1,468	9,868	0
Employee Assistance Program	2,400	3,006	0	108	0	191	27	187	0
Personnel Services	73,169	91,648	0	3,308	0	5,818	845	5,680	0
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0
Fiscal B	30,849	38,498	53,633	0	5,245	0	4,422	46,540	0
BUREAU OF PROPERTY MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	0	2,232	0	0	0	1,861	0	372	0
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	2,919	7,735	4,565	0	22	0	61	98	0
Records Center	0	58	0	0	0	7,869	0	0	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Inventory Mgmt	1,015	10,172	58	0	0	74	788	32	0
Procurement	11,479	17,085	594	924	1,847	0	2,572	527	0
Central Mail	38	2,276	0	0	27	0	7	132	0
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	83	111	155	0	37	0	0	18	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0
Agency Controllers	5,549	6,924	9,647	0	943	0	795	8,371	0
Budget Support	1,440	5,988	720	0	103	411	103	103	0
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	13,978	17,444	24,302	0	2,376	0	2,004	21,089	0
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	1,428	1,783	2,483	0	243	0	205	2,155	0
Central Payroll	4,008	5,360	121	0	317	0	116	389	0
Single Audit	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	28,444	35,628	0	1,285	0	2,262	328	2,208	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	123	154	0	8	0	10	1	10	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	0	0	0	0	0	0	0	0	0
Program Audits	0	0	0	0	0	0	0	0	0
Single Audits	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	698	870	1,213	0	118	0	100	1,052	0
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	0	0	0	0	0	0	0	0	0
General Government									
Total Plan Allocation	304,702	406,129	97,489	11,370	11,278	28,600	13,842	98,829	0
FY 92 Budget Plan	354,777	559,669	109,894	28,891	0	37,645	18,893	150,179	0
Roll Forward Adjustment	(50,075)	(153,540)	(12,405)	(17,521)	11,278	(9,045)	(5,051)	(51,350)	0

Department Division Number ----->
 Central Service Cost Allocation
 Actual State Fiscal Year 1992 Costs

	02511B	02511C	02512	02514A	02514B	02514C	02515	02519	02520
	Inventory Mgmt	Procurement	Materials Distribution	Capital Parking	Commuter Vans	Motor Pool	Minnesota Bookstore	Postage Operations	Printing
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner's Office	0	0	5,230	1,058	430	11,613	15,116	0	41,613
Employee Assistance Program	0	0	99	20	8	219	285	0	785
Personnel Services	0	0	3,011	609	248	6,686	8,703	0	23,958
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0
Fiscal B	0	0	5,027	588	1,320	51,099	12,498	553	65,105
BUREAU OF PROPERTY MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	0	0	0	0	0	372	372	0	4,468
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	0	0	338	0	18	318	1,410	0	545
Records Center	0	0	119	0	0	0	0	0	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Inventory Mgmt	0	0	35	0	52	2,484	158	49	248
Procurement	0	0	284	594	0	15,634	989	330	4,222
Central Mail	0	0	187	84	0	25	3,233	0	103
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	0	0	1,105	1	8	588	1,342	0	481
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0
Agency Controllers	0	0	904	102	238	9,191	2,247	100	11,710
Budget Support	0	0	928	103	103	309	411	208	103
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	0	0	2,278	258	598	23,154	5,663	250	29,501
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	0	0	233	28	62	2,388	578	25	3,014
Central Payroll	0	0	291	218	0	394	462	318	1,730
Single Audit	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	0	0	1,170	237	96	2,599	3,383	0	9,313
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	0	0	5	1	0	11	15	0	40
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	0	0	0	0	0	0	0	0	0
Program Audits	0	0	0	0	0	0	0	0	0
Single Audits	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	0	0	113	13	30	1,155	283	12	1,473
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	0	0	0	0	0	0	0	0	0
General Government									
Total Plan Allocation	0	0	21,335	3,888	3,211	128,207	57,146	1,843	198,410
FY 92 Budget Plan	0	0	51,686	18,288	6,122	167,285	71,759	17,366	186,889
Roll Forward Adjustment	0	0	(30,331)	(14,378)	(2,911)	(39,078)	(14,613)	(15,523)	11,521

Department Division Number ----->	02202	01000	04000	07000	11380	12000	14000	19000	21000
Central Service Cost Allocation									
Actual State Fiscal Year 1992 Costs									
	Property Management	Military Affairs	Agriculture	Public Safety	Peace Officers (POST)	Department of Health	Animal Health Board	Board of Indian Affairs	Dept. of Jobs & Training
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner's Office	0	0	0	0	0	0	0	0	0
Employee Assistance Program	0	4,217	5,689	23,379	0	12,175	466	69	24,577
Personnel Services	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0
Fiscal B	0	0	0	0	0	0	0	0	0
BUREAU OF PROPERTY MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	1,861	1,861	5,210	49,493	0	2,605	0	372	26,049
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	0	22,333	17,624	87,167	281	29,627	1,901	323	66,513
Records Center	0	3	1,482	0	0	4,640	0	0	8,337
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Inventory Mgmt	0	873	2,556	14,338	63	4,439	47	49	15,158
Procurement	0	5,148	51,983	88,002	1,388	71,773	594	989	169,473
Central Mail	0	1	6,816	112,709	343	2,761	1,286	25	718
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	36	73	1,291	87,930	14	4,519	727	5	3,744
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0
Agency Controllers	0	9,416	20,355	218,885	807	36,346	1,942	489	100,049
Budget Support	0	6,377	16,458	36,927	411	57,088	1,440	1,645	13,064
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	0	23,723	51,278	551,413	2,035	91,561	4,892	1,231	252,042
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	0	2,424	5,239	56,337	208	9,355	499	128	25,750
Central Payroll	0	7,802	8,894	39,572	191	17,419	1,153	164	37,732
Single Audit	0	755	200	1,087	2	5,316	24	4	15,071
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	0	49,978	67,420	277,062	0	144,287	5,513	1,056	291,274
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	0	217	293	1,203	0	626	24	5	1,265
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	0	9,889	32,933	52,463	0	18,781	13,651	6,319	79,477
Program Audits	0	0	0	21,580	0	2,910	0	0	0
Single Audits	0	10,302	0	0	0	12,418	0	0	69,114
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	0	1,184	2,560	28,022	102	4,570	245	62	12,888
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	0	265	70	382	1	1,868	9	1	5,296
General Government									
Total Plan Allocation	1,897	156,839	296,161	1,747,931	5,844	533,084	34,413	12,954	1,237,591
FY 92 Budget Plan	0	185,110	353,453	1,975,235	7,751	606,811	29,651	8,686	1,448,676
Roll Forward Adjustment	1,897	(28,271)	(55,292)	(227,304)	(1,907)	(73,727)	4,762	4,268	(211,085)

Department Division Number ----->	22000	26000	27000	29000	30000	32000	36000	37000	37001
Central Service Cost Allocation									
Actual State Fiscal Year 1992 Costs	Dept. of Trade & Econ Dev	State University System	Community College Board	Dept. of Natural Resources	State Planning Office	Pollution Control Agency	Education Vo-Tech	Education Central Office	Education Faribault Schools
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner's Office	0	0	0	0	0	0	0	0	0
Employee Assistance Program	2,935	82,148	32,122	34,504	694	9,698	1,555	4,750	2,573
Personnel Services	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0
Fiscal B	0	0	0	0	0	0	0	0	0
BUREAU OF PROPERTY MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	1,489	7,071	4,468	20,487	744	5,955	372	1,881	1,118
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	19,991	149,516	65,275	105,165	1,828	28,128	6,728	23,174	0
Records Center	168	92	9	1,375	0	4,115	7	223	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Inventory Mgmt	1,658	49,089	27,028	28,501	408	3,780	1,077	5,577	0
Procurement	45,057	301,872	171,255	182,733	2,837	55,150	52,248	42,615	4,080
Central Mail	28,504	4,384	4,064	34,025	1,612	2,438	3,348	17,998	0
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	302	408	182	17,243	85	2,195	1,728	3,415	20
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0
Agency Controllers	14,473	61,480	57,032	118,078	1,980	21,368	9,399	31,634	2,812
Budget Support	20,984	7,509	9,977	132,589	3,395	39,573	21,190	48,653	7,098
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	36,460	154,905	143,873	297,481	4,988	53,830	23,677	79,893	7,084
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	3,725	15,828	14,679	30,391	509	5,500	2,419	8,142	723
Central Payroll	5,074	75,285	39,545	104,847	932	16,268	2,190	7,097	3,969
Single Audit	2,752	363	457	1,519	7	1,577	1,496	16,857	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	34,780	736,528	380,692	408,913	8,232	114,838	18,428	56,297	30,495
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	151	3,198	1,653	1,775	35	499	80	244	132
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	27,682	97,595	249,658	66,381	0	18,729	12,295	63,231	18,309
Program Audits	0	51,528	37,941	0	0	4,385	37,941	0	0
Single Audits	10,246	40,908	44,484	9,234	0	0	11,594	44,240	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	1,820	7,733	7,173	16,713	249	2,687	1,182	4,469	354
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	987	128	161	534	2	554	525	5,959	0
General Government									
Total Plan Allocation	259,216	1,827,554	1,291,524	1,610,448	28,535	390,363	209,477	466,227	78,775
FY 92 Budget Plan	349,940	2,179,035	1,347,548	1,952,117	98,701	406,730	166,697	585,841	123,093
Roll Forward Adjustment	(90,724)	(351,481)	(56,024)	(341,669)	(70,166)	(16,367)	42,780	(119,614)	(44,318)

Department Division Number ----->	42000	50000	55000	55000A	60000	65000	77000	78000	79000
Central Service Cost Allocation									
Actual State Fiscal Year 1992 Costs	Dept. of Labor & Industry	Arts Board	Human Services Central Office	Human Services Institutions	Higher Ed Coord Board	Judicial Branch	Zoo	Department Of Corrections	Department Of Transportation
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner's Office	0	0	0	0	0	0	0	0	0
Employee Assistance Program	4,629	207	15,234	66,984	881	2,381	2,246	29,474	67,071
Personnel Services	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0
Fiscal B	0	0	0	0	0	0	0	0	0
BUREAU OF PROPERTY MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	4,837	0	19,723	24,561	744	0	3,349	13,024	13,397
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	14,479	679	127,382	723	4,191	28,280	6,603	45,165	144,550
Records Center	11,468	30	10,352	0	42	1,825	0	1,187	37
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Inventory Mgmt	1,837	37	18,233	9,287	286	2,449	1,490	12,585	47,018
Procurement	22,034	20,648	94,829	61,549	6,399	9,387	4,222	145,858	485,925
Central Mail	11,220	0	76,702	15	5,285	4,108	0	2,421	15,486
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	571	4	724,586	250	440	0	30	4,780	51,429
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0
Agency Controllers	20,674	1,280	58,452	38,767	5,016	5,962	10,163	62,236	95,278
Budget Support	14,503	2,983	46,286	35,076	4,629	7,406	14,812	78,792	31,681
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	52,081	3,174	147,253	92,625	12,638	15,069	25,603	156,786	240,023
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	5,321	324	15,044	9,463	1,291	1,539	2,616	16,019	24,523
Central Payroll	7,919	354	20,951	132,103	3,229	3,585	3,954	47,229	111,346
Single Audit	254	68	133,373	9	155	14	2	295	23,859
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	54,861	2,445	180,536	793,841	10,445	27,973	26,617	349,296	794,873
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	238	11	784	3,447	45	121	116	1,516	3,451
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	24,647	420	76,328	73,827	0	50,249	0	45,437	94,102
Program Audits	0	0	2,910	0	1,455	0	0	0	21,560
Single Audits	487	0	60,573	0	0	0	0	0	35,737
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	2,677	159	17,966	4,624	4,626	752	1,278	7,827	12,034
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	89	24	46,868	3	54	5	1	104	8,384
General Government									
Total Plan Allocation	254,626	32,827	1,894,477	1,345,154	61,829	161,065	103,102	1,020,009	2,321,774
FY 92 Budget Plan	318,638	30,618	1,278,015	1,772,871	96,502	0	135,127	1,218,807	2,480,697
Roll Forward Adjustment	(64,012)	2,209	616,462	(427,717)	(34,673)	161,065	(32,025)	(198,798)	(158,923)

Department Division Number ----->	80000	81000	99036	99510	99650	99760	99780		
Central Service Cost Allocation									
Actual State Fiscal Year 1992 Costs									
	Public Service	University of Minnesota	Council on Vo-Tech Education	Disability Council	Office Of Waste Management	Council On Asian Minnesotans	Soil & Water Resources	Other	Totals
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner's Office	0	0	0	0	0	0	0	49,944	438,448
Employee Assistance Program	1,680	0	46	121	712	39	438	52,285	473,324
Personnel Services	0	0	0	0	0	0	0	28,753	252,434
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	184,757	184,757
Fiscal B	0	0	0	0	0	0	0	14,510	329,863
BUREAU OF PROPERTY MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	2,232	0	744	0	372	0	2,232	66,603	292,485
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	4,559	0	139	768	2,383	135	2,589	202,119	1,248,321
Records Center	1,231	0	0	0	0	0	0	21,512	76,191
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Inventory Mgmt	878	0	59	49	19	18	218	17,765	279,808
Procurement	31,138	0	527	527	6,399	999	49,741	258,914	2,503,428
Central Mail	1,080	0	0	468	1,250	274	1,440	128,753	475,432
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	82	0	0	13	238	10	24	149,950	1,060,253
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0
Agency Controllers	4,461	167	552	520	2,154	332	2,382	137,689	1,207,361
Budget Support	4,320	2,863	720	617	3,808	828	2,160	118,298	804,383
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	11,238	420	1,391	1,311	5,427	837	6,000	346,842	3,041,555
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	1,148	43	142	134	555	86	613	35,436	310,750
Central Payroll	2,544	0	101	170	893	55	648	73,085	790,022
Single Audit	44	0	12	0	5	1	28	6,710	212,414
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	20,039	0	545	1,428	8,443	458	5,191	619,717	5,609,552
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	87	0	2	6	38	2	22	2,685	24,345
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	28,518	5,555	0	0	0	0	0	709,430	1,871,908
Program Audits	0	0	0	0	0	0	0	632,392	814,562
Single Audits	0	0	0	0	0	0	0	0	349,335
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	561	21	70	66	271	41	299	131,222	283,637
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	13,554,125	13,554,125
STATE AUDITOR - Single Audit	16	0	4	0	2	0	9	2,359	74,644
General Government								346,808	346,808
Total Plan Allocation	113,868	9,189	5,054	6,196	32,965	4,203	74,032	17,892,681	36,910,141
FY 92 Budget Plan	86,458	0	0	16,188	20,607	0	0	11,634,688	32,693,550
Roll Forward Adjustment	27,408	9,189	5,054	(9,992)	12,358	4,203	74,032	6,257,995	4,216,591

Equip. Cost	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Net Costs
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Sched.	No.	Dept/Div	Name	Allocable Costs & Applicable Credits	1.2 Equipment Use Charge	2.2 Bureau of Admh. Mgmt.	2.3 Admh Mgmt Commissioner Office	2.45 Admh Mgmt Employee Assistance	2.4 Admh Mgmt Personnel Office	2.5 Admh Mgmt Fiscal Services	2.5A Admh Mgmt Fiscal 'A'	2.5B Admh Mgmt Fiscal 'B'	3.2 Bureau of Property Mgmt
			First Stepdown										
1.2			Equipment Use Charge	593,236	(593,236)								
	02000		DEPARTMENT OF ADMINISTRATION										
2.2	02001		BUREAU OF ADMINISTRATIVE MANAGEMENT		51,359	(51,359)							
2.3	02110		Commissioner	893,132		8,850	(599,792)						
2.45	02111		Employee Assistance Program	459,492		5,414		(483,876)					
2.4	02120		Personnel Services	394,249		3,829			(328,076)				
2.5	02130		Fiscal Services	691,196		6,192				(699,346)			
2.5A	02130A		Fiscal A 85% (Gen'l Fund)							384,841	(384,841)		
2.5B	02130B		Fiscal B 45% (SBF)							314,707		(314,707)	
2.7	02111A		Other			27,304							
3.2			BUREAU OF PROPERTY MANAGEMENT		3,800		39,273	743	22,813		15,813		(62,242)
	02307		Plant Management (Gen'l Fund)										70,639
3.4	02320A		Leasing (Real Estate Mgt)	309,622									5,199
3.5	02320B		Other										6,416
4.2			BUREAU OF INTERTECHNOLOGIES GROUP		131,119		25,710	488	14,804		27,462		
4.5	02410		Telecommunications (10 Fd)	1,179,086									
	02412		STARIS (Gen'l Fund)										
	02420		LMIC (Gen'l Fund)										
4.4	02443		Records Center (Gen'l Fund)	93,866									
4.6	02410		Other										
6.2			BUREAU OF OPERATIONS MANAGEMENT	202,965	9,912		52,889	1,000	30,453		59,369		
7.2	02511		Materials Management										
7.4	02511B		Inventory Mgmt	219,579									
7.5	02511C		Procurement	2,311,849									
8.4	02518		Central Mail	459,864									
7.8	02511D		Other - 10 Fund										
9.2			BUREAU OF INFORMATION POLICY		9,524		14,597	276	6,405		19,940		
9.4	02411A		Statewide Systems	1,072,045									
	02411B		Other										
9.2	10000		DEPARTMENT OF FINANCE		65,706			1,436					
9.4	10000B		FINANCE - DEPT ADMN	1,109,599									
9.2	10000C		FINANCE - BUDGETS										
9.5	10000E		FINANCE - AGENCY CONTROLLERS	1,051,897									
9.6	10000F		FINANCE - BUDGET SUPPORT	687,542									
9.7	10000G		FINANCE - BUDGET GENL GOVT										
10.2	10000H		FINANCE - ACCOUNTING	3,249,453									
10.4	10000I		FINANCE - ACCOUNTING										
10.5	10000J		FINANCE - ACCOUNTING GENL GOVT										
11.2	10000K		FINANCE - OTHER										
11.4	10000L		FINANCE - OTHER FINANCIAL RPTG	308,584									
11.5	10000M		FINANCE - OTHER CENTRAL PAYROLL	672,629									
11.8	10000N		FINANCE - OTHER SINGLE AUDIT	9,809									
11.7	10000O		FINANCE - OTHER GENL GOVT										
12.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS	389,482	162,925			2,220					
12.4	24000A		EMPLOYEE REL - PRSNL ADMN	5,714,862									
	24000B		EMPLOYEE REL - ALL OTHER	0									
13.2	45000		DEPARTMENT OF MEDIATION SERVICES		11,215			264					
13.4	45000		MEDIATIONS SVCS - STATE AGENCIES	24,424									
13.5	45001		MEDIATION SVCS - OTHER										
14.2	49000		OFFICE OF THE LEGISLATIVE AUDITOR	802,825	30,534			628					
14.4	49001		LEGIS AUDITS - FINANCIAL AUDITS	1,856,715									
14.5	49002		LEGIS AUDITS - PROGRAM AUDITS	687,809									
14.6	49003		LEGIS AUDITS - SINGLE AUDITS	302,330									
14.7	49004		LEGIS AUDITS - GENERAL GOVT										
15.2	84000		TREASURER'S OFFICE		18,727			143					
15.5	84000A		TREASURER - TREASURY	265,724									
15.6	84000B		TREASURER - OTHER										
16.2	08000		OFFICE OF THE ATTORNEY GENERAL	4,423,446	100,417			4,737					
16.4	08000A		ATTY GENL - LEGAL SERVICES	13,657,124									
	08000B		ATTY GENL - HEALTH BOARDS										
	08000C		ATTY GENL - OTHER										
17.2	61000		STATE AUDITOR - SINGLE AUDIT	74,663									

Equip. Cost	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	BWA Trans	BWA Trans	Net Costs
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ALLOCATION STATISTICS

Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/92

Sched.	No.	Dept/Div	Name	Allocable Costs & Applicable Credits	Equip. Cost 1.2 Equipment Use Charge	Net Costs 2.2 Bureau of Adm'n. Mgmt.	Employee Count 2.3 Adm'n Mgmt Commissioner Office	Employee Count 2.45 Adm'n Mgmt Employee Assistance	Employee Count 2.4 Adm'n Mgmt Personnel Office	Net Costs 2.5 Adm'n Mgmt Fiscal Services	SWA Trans 2.5A Adm'n Mgmt Fiscal "A"	SWA Trans 2.5B Adm'n Mgmt Fiscal "B"	Net Costs 3.2 Bureau of Property Mgmt
			User Agencies										
	02000		ADMINISTRATION										
	02180		Volunteer Services (Spec.Fund)				380	7	225			944	
	02211		Risk Management				774	15	448			3,678	
	02220A		Mgmt Analysts (Spec. Rev)				7,530	142	4,335			1,480	
	02305		Building Construction								24,405		
	02307		Plant Management (BIF)				121,032	2,289	69,690			29,431	
	02310		Building Fund Operations								131,253		
	02408		HSAC										
	02410		Computer Services				151,599	2,867	87,290			36,729	
	02412		STARIS (Spec. Rev)				2,872	56	1,711			787	
	02420		LMIC (Spec. Rev)				7,873	145	4,418			2	
	02430		Telecommunications (Spec. Rev)									51,168	
	02430A		911 Emergency				5,488	103	3,148			5,004	
	02443		Records Center (BIF)										
	02443A		Micrographics				9,823	182	5,541				
	02508		Electronics Equipment Rental				1,398	26	805			4,219	
	02511		Materials Management				9,398	178	5,410			44,401	
	02511A		Central Stores										
	02511B		Inventory Mgmt (Spec. Rev)										
	02511C		Procurement (Spec. Rev.)										
	02512		Materials Distribution				4,981	94	2,868			4,798	
	02514A		Capital Parking				1,008	19	580			540	
	02514B		Commuter Vans				410	8	238			1,259	
	02514C		Motor Pool				11,080	209	6,368			48,751	
	02515		Minnesota Bookstore				14,386	272	8,289			11,922	
	02517		Print Buyer									528	
	02518		Postage Operations									62,113	
	02520		Printing				39,631	749	22,819				
	02525		State Building Code								18,233		
			OTHER (Non-Allowable)									125	
	02140		OIL OVERCHARGE				1,385	26	788			5,850	
	02141		DEVELOPMENT DISABILITIES				6,388	120	3,885			83	
	02142		STAR									15	
	02202		PROPERTY MANAGEMENT										
	02213		PUBLIC BROADCASTING										
	02215		DISPUTE RESOLUTION				183	3	94			457	
	02220		MANAGEMENT ANALYSIS				18,908	358	10,887				
	02220B		OTHER				533	10	307			837	
	02303		GOV's RESIDENCE COUNCIL				891	17	513			98	
	02308		ENERGY CONSERVATION										
	02430B		Other										
	02444		DATA PRIVACY										
	01000		MILITARY AFFAIRS						4,021				
	04000		AGRICULTURE						5,425				
	07000		PUBLIC SAFETY						22,294				
	08000		OMBUDSMAN CORRECTIONS						86				
	09100		GAMING-ADMIN UNIT						2				
	08200		GAMBLING CONTROL						449				
	08300		PARI-MUTUAL RACING						167				
	08400		STATE LOTTERY						2,434				

ALLOCATION STATISTICS

Final Allocation of General Support Costs

State Fiscal Year Ending 6/30/92

Sched.		Equip. Cost	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	BWA Trans	BWA Trans	Net Costs
No.	Dept/Div	1.2 Equipment Use Charge	2.2 Bureau of Adm. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.45 Admin Mgmt Employee Assistance	2.4 Admin Mgmt Personnel Office	2.5 Admin Mgmt Fiscal Services	2.5A Admin Mgmt Fiscal "A"	2.5B Admin Mgmt Fiscal "B"	3.2 Bureau of Property Mgmt
	11000	EXAM BOARDS								
	11008	BARBERS			25					
	11010	ELECTRICITY			257					
	11015	MEDICAL EXAMINERS			309					
	11016	NURSING			284					
	11018	PHARMACY			88					
	11020	ARCHITECTS & ENGINEERING			81					
	11021	DENTISTRY			75					
	11050	BOXING			1					
	11104	CHIROPRACTORS			58					
	11118	PSYCHOLOGY			41					
	11119	OPTOMETRY			17					
	11133	NURSING HOME ADM			25					
	11200	SOCIAL WRK & MNTL HLTH			8					
	11210	SOCIAL WRK LIC BD			80					
	11220	MARR & FAMILY THERAPY BD			17					
	11230	UNLIC MNTL HLTH PROV BD			1					
	11310	ABSTRACTORS								
	11320	ACCOUNTANCY			49					
	11330	PODIATRY								
	11340	VETERINARY MEDICINE			15					
	11380	PEACE OFFICERS								
	12000	HEALTH			11,810					
	13000	COMMERCE			2,953					
	14000	ANIMAL HEALTH BD			444					
	17000	HUMAN RIGHTS			884					
	18000	INDIAN AFFAIRS			85					
	21000	JOBBS & TRAINING			23,437					
	22000	TRADE & ECON DEV			2,789					
	25000	CENTER FOR ARTS ED.			688					
	26000	STATE UNIV SYSTEM			59,284					
	27000	COMMUNITY COLLEGE BD			30,832					
	28000	SENATE								
	29000	NATURAL RESOURCES			32,903					
	30000	PLANNING			882					
	31000	HOUSE OF REPRESENTATIVES								
	32000	POLLUTION CONTROL			8,248					
	33000	TRIAL COURTS			8,415					
	34000	HOUSING FINANCE			1,849					
	36000	EDUCATION-VO-TECH			1,483					
	37000	EDUCATION-CENTRAL OFFICE			4,530					
	37001	EDUCATION-FARIBAUT SCHOOLS			2,454					
	38000	INVESTMENT BOARD			308					
	39000	GOVERNORS OFFICE			611					
	40000	HISTORICAL SOCIETY								
	41000	WRKRS COMP CT OF APPEALS			243					
	42000	LABOR & INDUSTRY			4,414					
	43000	IRON RANGE RESOURCES			1,738					
	50000	ARTS BOARD			197					
	51000	LEGISLATIVE COMMISSIONS								
	52000	PUBLIC DEFENSE BOARD			438					
	53000	SECRETARY OF STATE			847					
	55000	HUMAN SERVICES-CENTRAL OFFICE			14,827					
	55000A	HUMAN SERVICES-INSTITUTIONS			63,878					

ALLOCATION STATISTICS

Final Allocation of General Support Costs

State Fiscal Year Ending 6/30/92

Sched.	No.	Dept/Div	Name	Allocable Costs & Applicable Credits	Equip. Cost 1.2 Equipment Use Charge	Net Costs 2.2 Bureau of Admn. Mgmt.	Employee Count 2.3 Admn Mgmt Commissioner Office	Employee Count 2.45 Admn Mgmt Employee Assistance	Employee Count 2.4 Admn Mgmt Personnel Office	Net Costs 2.5 Admn Mgmt Fiscal Services	SWA Trans 2.5A Admn Mgmt Fiscal "A"	SWA Trans 2.5B Admn Mgmt Fiscal "B"	Net Costs 3.2 Bureau of Property Mgmt
	00000		COURT OF APPEALS					1,098					
	00000		HIGHER ED COORD BD					840					
	01000		STATE AUDITOR					1,475					
	02000		STATE RETIREMENT					438					
	03000		PUBLIC EMPLOYEE RETIREMENT ASSN					807					
	05000		JUDICIAL					2,251					
	06000		MN MUNICIPAL BOARD					51					
	07000		REVENUE					13,980					
	08000		TAX COURT					81					
	09000		TEACHERS RETIREMENT					587					
	75000		VETERANS AFFAIRS					407					
	75000A		VETERANS HOME BD					6,214					
	77000		ZOO					2,142					
	78000		CORRECTIONS					28,108					
	79000		TRANSPORTATION					63,859					
	80000		PUBLIC SERVICE					1,812					
	81000		U OF M										
	82000		PUBLIC UTIL COMM					508					
	89000		MISC OTHER BOARDS										
	99010		ACADEMY OF SCIENCE										
	99025		MILITARY ORDER PURPLE HEART										
	99038		COUNCIL ON VO-TECH ED.					44					
	99041		HORTICULTURE										
	99042		PUBLIC EMPLOYEE REL BD					1					
	99050		CAPITOL AREA ARCH.					81					
	99100		WORLD TRADE CTR.					123					
	99150		REGIONAL TRANSIT BOARD										
	99200		HUMANITIES COMMISSION										
	99245		VOYAGEURS PARK					8					
	99270		AMATEUR SPORTS					100					
	99300		SENTENCING GUIDELINES					49					
	99420		MN/WIS BNDRY AREA										
	99430		UNIFORM LAWS CMBSN										
	99440		MENTAL HEALTH & RETARDATION OMBUDSMAN					232					
	99480		HAZARDOUS SUBSTANCES BOARD					18					
	99500		HEALTH CARE COMMISSION										
	99510		DISABILITY COUNCIL					115					
	99520		HIGHER ED FAC AUTH					37					
	99540		ETHICAL PRACTICES BOARD					74					
	99590		OFFICE OF WASTE MANAGEMENT					679					
	99690		HEARING EXAMINER					920					
	99700		SCIENCE MUSEUM										
	99710		COUNCIL ON BLACK MINNESOTANS					50					
	99750		COUNCIL ON SPANISH MINNESOTANS					47					
	99780		COUNCIL ON ASIAN MINNESOTANS					37					
	99780		SOIL & WATER RES					418					
	99800		FINANCE-DEBT SERVICE										
	99801		VETS OF FOREIGN WARS										
	99802		DISABLED AMERICAN VETS										
	99803		HUMANE SOCIETY										
	99808		FINANCE NON-OPERATING/ MN SAFETY COUNCIL										
	99808		COMMUNICATION IMPAIRED BD					17					
	99809		TRANSPORTATION REGULATION BOARD					108					
	99810		GREATER MINNESOTA CORPORATION										
	99898		COMPUTER TEST/TRAINING					167					
	9990X		OTHER OTHER										
				(6,983,080)									
			Statewide Totals	38,910,141	2	0	1	(4)	(1)	0	(9)	(2)	0

Leases Processed	Net Costs	Telephone Costs	Records Stored	Net Costs	Asset Inventory	Encum Trans	Postage Costs	Net Costs	Computer Bytes
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Sched.	No.	Desc/Div	Name	3.4 Property Management Leasing	4.2 Intertech Bureau	4.5 Intertech Telecom - munications	4.4 Intertech Records Center	6.2 Bureau of Operations Mgmt	7.4 Operations Mat'l's Mgmt Inventory	7.5 Operations Mat'l's Mgmt Procurement	8.4 Operations Mat'l's Mgmt Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems
			First Stepdown										
			Equipment Use Charge										
	02000		DEPARTMENT OF ADMINISTRATION										
2.2	02001		BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	02110		Commissioner										
2.45	02111		Employee Assistance Program										
2.4	02120		Personnel Services										
2.5	02130		Fiscal Services										
2.5A	02130A		Fiscal A 55% (Gen'l Fund)										
2.5B	02130B		Fiscal B 45% (SF)										
2.7	02111A		Other										
3.2			BUREAU OF PROPERTY MANAGEMENT										
	02307		Plant Management (Gen'l Fund)										
3.4	02320A		Leasing (Real Estate Mgt)	(306,510)									
3.5	02320B		Other										
4.2			BUREAU OF INTERTECHNOLOGIES GROUP		(199,581)								
4.5	02410		Telecommunications (10 Fd)			(1,280,410)							
	02412		STARIS (Gen'l Fund)			12,238							
	02420		LMIC (Gen'l Fund)			77,400							
4.4	02443		Records Center (Gen'l Fund)				(102,288)						
4.8	02410		Other										
6.2			BUREAU OF OPERATIONS MANAGEMENT	1,112			4,844	(384,875)					
7.2	02511		Materials Management			2,281							
7.4	02511B		Inventory Mgmt					56,393	(278,272)				
7.5	02511C		Procurement					207,028		(2,518,877)			
8.4	02518		Central Mail					43,742			(503,838)		
7.8	02511D		Other - 10 Fund					55,712					
5.2			BUREAU OF INFORMATION POLICY	741		605	65		86	1,178	112	(55,556)	
5.4	02411A		Statewide Systems									48,204	(1,118,249)
	02411B		Other									9,355	
8.2	10000		DEPARTMENT OF FINANCE	1,483		5,798	8,143		753	3,729	11,811		25,021
8.4	10000B		FINANCE - DEPT ADMN										
8.2	10000C		FINANCE-BUDGETS										
8.5	10000E		FINANCE-AGENCY CONTROLLERS										
8.6	10000F		FINANCE-BUDGET SUPPORT										
8.7	10000G		FINANCE-BUDGET GENL GOVT										
10.2	10000H		FINANCE-ACCOUNTING										
10.4	10000I		FINANCE-ACCOUNTING										
10.5	10000J		FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K		FINANCE-OTHER										
11.4	10000L		FINANCE-OTHER FINANCIAL RPTG										
11.5	10000M		FINANCE-OTHER CENTRAL PAYROLL										
11.6	10000N		FINANCE-OTHER SINGLE AUDIT										
11.7	10000O		FINANCE-OTHER GENL GOVT										
12.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS	371		5,717	1,778		782	8,112	10,847		29,863
12.4	24000A		EMPLOYEE REL - PRSNL ADMN										
	24000B		EMPLOYEE REL - ALL OTHER										
13.2	46000		DEPARTMENT OF MEDIATION SERVICES	1,112		1,082	91		137	2,028	425		385
13.4	46000		MEDIATIONS SVCS - STATE AGENCIES										
13.5	46001		MEDIATION SVCS - OTHER										
14.2	49000		OFFICE OF THE LEGISLATIVE AUDITOR	1,483		1,175	787		398	1,243	239		1,857
14.4	49001		LEGIS AUDITS - FINANCIAL AUDITS										
14.5	49002		LEGIS AUDITS - PROGRAM AUDITS										
14.6	49003		LEGIS AUDITS - SINGLE AUDITS										
14.7	49004		LEGIS AUDITS - GENERAL GOVT										
15.2	84000		TREASURER'S OFFICE	741		300	703		93	327	67		203
15.5	84000A		TREASURER-TREASURY										
15.6	84000B		TREASURER-OTHER										
16.2	08000		OFFICE OF THE ATTORNEY GENERAL	9,288		15,218	10,175		843	11,383	5,585		1,148
16.4	08000A		ATTY GENL - LEGAL SERVICES										
	08000P		TY GENL - HEALTH BOARDS										
16.6	08000L		ENL - OTHER										
17.2	61000		JDTOR - SINGLE AUDIT										

Computer Service

5.4 Info Policy Statewide Systems

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Leases Processed	Net Costs	Telephone Costs	Records Stored	Net Costs	Asset Inventory	Encum Trans	Postage Costs	Net Costs	Computer Bytes
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Sched.	No.	Dept/Div	Name	3.4 Property Management Leasing	4.2 Intertech Bureau	4.5 Intertech Telecom- munications	4.4 Intertech Records Center	6.2 Bureau of Operations Mgmt	7.4 Operations Mat'l Mgmt Inventory	7.5 Operations Mat'l Mgmt Procurement	6.4 Operations Mat'l Mgmt Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems
			User Agencies										
			ADMINISTRATION										
	02000		ADMINISTRATION										
	02180		Volunteer Services (Spec.Fund)						28	198	238		
	02211		Risk Management						12	3,729			57
	02220A		Mgmt Analysis (Spec. Rev)	371		231	473		2	589	11		
	02305		Building Construction			1,372			118	3,140	615		44
	02307		Plant Management (ISF)			2,857			994	11,383	38		82
	02310		Building Fund Operations						7	99,998			
	02409		IISAC						11				
	02410		Computer Services	2,224		7,851	57		9,858	18,943	2,258		110
	02412		STARIS (Spec. Rev)	1,112		51				850	827		238
	02420		LMIC (Spec. Rev)			638					2		
	02430		Telecommunications (Spec. Rev)			4,515			55	589			154
	02430A		911 Emergency							918			
	02443		Records Center (ISF)			22				1,832	27		37
	02443A		Micrographics	1,854			7,771		72				
	02508		Electronics Equipment Rental			81			771	2,551	7		
	02511		Materials Management	371		97			32	523	131		18
	02511A		Central Stores										
	02511B		Inventory Mgmt (Spec. Rev)										
	02511C		Procurement (Spec Rev.)										
	02512		Materials Distribution			334	118		35	282	185		1,008
	02514A		Capital Parking							589	84		1
	02514B		Commuter Vans			18			51				8
	02514C		Motor Pool	371		315			2,412	15,504	25		594
	02515		Minnesota Bookstore	371		1,385			155	981	3,204		1,334
	02517		Print Buyer										
	02518		Postage Operations						48	327			
	02520		Printing	4,448		539			243	4,187	102		478
	02525		State Building Code						70	850			137
			OTHER (Non-Allowable)	10,008		859					3		
										5,384			69
	02140		OIL OVERCHARGE							85	644		
	02141		DEVELOPMENT DISABILITIES										
	02142		STAR										
	02202		PROPERTY MANAGEMENT	1,854									38
	02213		PUBLIC BROADCASTING										
	02215		DISPUTE RESOLUTION							523			
	02220		MANAGEMENT ANALYSIS						85				
	02220B		OTHER										
	02303		GOV's RESIDENCE COUNCIL							327			
	02308		ENERGY CONSERVATION						51	198			
	02430B		Other							85			
	02444		DATA PRIVACY										
	01000		MILITARY AFFAIRS	1,854		22,090	3		855	5,103	1		73
	04000		AGRICULTURE	5,190		17,432	1,473		2,502	51,550	6,557		1,283
	07000		PUBLIC SAFETY	49,308		86,218			14,037	87,288	111,708		87,384
	08000		OMBUDSMAN CORRECTIONS			110	17		14	523	22		80
	09100		GAMING-ADMIN UNIT			1,825							
	09200		GAMBLING CONTROL	371						3,099	1,324		23
	09300		PARI-MUTUAL RACING			1,104			192	3,729			639
	09400		STATE LOTTERY	1,854									

ALLOCATION STATISTICS
Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/82

Sched.	No.	Dept/Div	Name	Leases Processed	Net Costs	Telephone Costs	Records Stored	Net Costs	Asset Inventory	Encum Trans	Postage Costs	Net Costs	Computer Svcs
				3.4 Property Management Leasing	4.2 Intertech Bureau	4.5 Intertech Telecom- munications	4.4 Intertech Records Center	6.2 Bureau of Operations Mgmt	7.4 Operations Mat'l Mgmt Inventory	7.5 Operations Mat'l Mgmt Procurement	6.4 Operations Mat'l Mgmt Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems
	11000		EXAM BOARDS										
	11008		BARBERS			30	3		8	131	158		14
	11010		ELECTRICITY	741		708			88	1,570			1,667
	11015		MEDICAL EXAMINERS	741		780			120	1,832	978		3,242
	11018		NURSING	741		802	274		48	720	2,077		987
	11018		PHARMACY	741		224			23	198			1,885
	11020		ARCHITECTS & ENGINEERING			177			25	383	429		882
	11021		DENTISTRY	1,112		314			70	785	229		18
	11050		BOXING			82				198	18		
	11104		CHIROPRACTORS	741		122	3		32	131			5
	11118		PSYCHOLOGY	1,112		82			5	523	78		
	11119		OPTOMETRY	741		71			9	85			
	11133		NURSING HOME ADM	741		78			2	85			7
	11200		SOCIAL WRK & MNTL HLTH	371					25				
	11210		SOCIAL WRK LIC BD			321			11	282	107		425
	11220		MARR & FAMILY THERAPY BD	1,112		82			2	131			18
	11230		UNLIC MNTL HLTH PROV BD										
	11310		ABSTRACTORS							85	20		
	11320		ACCOUNTANCY			118			23	850	887		848
	11330		PODIATRY			4			2				
	11340		VETERINARY MEDICINE	741		45			4	85			4
	11380		PEACE OFFICERS			278			82	1,374	340		14
	12000		HEALTH	2,585		29,304	4,582		4,348	71,175	2,738		4,481
	13000		COMMERCE	2,888		7,170	4,543		403	3,825	7,782		1,283
	14000		ANIMAL HEALTH BD			1,880			48	588	1,275		722
	17000		HUMAN RIGHTS	741		4,114	2,358		153	8,019	1,141		20
	19000		INDIAN AFFAIRS	371		318			48	881	25		5
	21000		JOBS & TRAINING	25,950		85,571	8,233		14,838	188,080	712		3,721
	22000		TRADE & ECON DEV	1,483		19,773	188		1,821	44,881	28,250		300
	25000		CENTER FOR ARTS ED.			1,452			807	14,785	2,485		32
	28000		STATE UNIV SYSTEM	7,044		147,888	81		48,057	299,355	4,345		485
	27000		COMMUNITY COLLEGE BD	4,448		84,584	8		28,458	189,827	4,028		181
	28000		SENATE			17,871							332
	29000		NATURAL RESOURCES	20,380		104,020	1,358		25,944	181,209	33,722		17,138
	30000		PLANNING	741		1,808			388	2,813	1,588		84
	31000		HOUSE OF REPRESENTATIVES			25,588	4						321
	32000		POLLUTION CONTROL	5,832		27,820	4,084		3,701	54,890	2,414		2,181
	33000		TRIAL COURTS			10,188			510	2,355	19		17
	34000		HOUSING FINANCE	741		8,838	4,773		832	5,188	3,888		12,448
	36000		EDUCATION-VO-TECH	371		8,853	7		1,054	51,812	3,318		1,717
	37000		EDUCATION-CENTRAL OFFICE	1,854		22,822	220		5,480	42,280	17,838		3,384
	37001		EDUCATION-FARIBAULT SCHOOLS	1,112						4,058			20
	38000		INVESTMENT BOARD	371		983			102	1,308	148		
	39000		GOVERNORS OFFICE	1,483		4,445			324	1,308	1,885		203
	40000		HISTORICAL SOCIETY							1,112			
	41000		WRKRS COMP CT OF APPEALS	1,483		288			85	850	128		32
	42000		LABOR & INDUSTRY	4,819		14,321	11,325		1,803	21,850	11,120		587
	43000		IRON RANGE RESOURCES	371		8,717			1,581	28,102			38
	50000		ARTS BOARD			872	30		37	20,478			4
	51000		LEGISLATIVE COMMISSIONS	741		2,885							27
	52000		PUBLIC DEFENSE BOARD			1,228	3,702		121	85			35
	53000		SECRETARY OF STATE	741		9,800	285		955	2,488	7,083		2,519
	55000		HUMAN SERVICES-CENTRAL OFFICE	19,848		125,985	10,228		17,850	84,137	78,019		720,088
	55000A		HUMAN SERVICES-INSTITUTIONS	24,488		715			9,082	81,038	15		248

ALLOCATION STATISTICS

Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/82

		Leases Processed	Net Costs	Telephone Costs	Records Stored	Net Costs	Asset Inventory	Encum Trans	Postage Costs	Net Costs	Computer Svcs
		3.4 Property Management Leasing	4.2 Intertech Bureau	4.5 Intertech Telecom- munications	4.4 Intertech Records Center	6.2 Bureau of Operations Mgmt	7.4 Operations Mat'l's Mgmt Inventory	7.5 Operations Mat'l's Mgmt Procurement	8.4 Operations Mat'l's Mgmt Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems
Sched.	No. Desc/Div Name										
	50000 COURT OF APPEALS			1,805			276	363	1,030		331
	60000 HIGHER ED COORD BD	741		4,145	41		280	6,346	5,218		437
	61000 STATE AUDITOR	1,112		1,837	1,777		280	2,551	1,214		36
	62000 STATE RETIREMENT			861	17		111	654	4,490		5,129
	63000 PUBLIC EMPLOYEE RETIREMENT ASSN			2,523	215		334	1,788	14,396		
	66000 JUDICIAL			27,852	1,802		2,398	9,289	4,071		
	68000 MN MUNICIPAL BOARD	741		189	304		14	523	70		
	67000 REVENUE	4,819		49,842	1,885		7,183	27,214	61,855		110,874
	68000 TAX COURT	371		167			46	1,308	432		1,888
	69000 TEACHERS RETIREMENT	1,112		1,856	13		185	1,835	7,824		2,316
	75000 VETERANS AFFAIRS	741		1,182			1,348	1,374	551		74
	76000A VETERANS HOME BD	1,864		3,709				8,280	110		52
	77000 ZOO	3,338		8,531			1,459	4,187			30
	78000 CORRECTIONS	12,875		44,873	1,172		12,321	144,840	2,399		4,730
	79000 TRANSPORTATION	13,346		142,876	37		46,030	481,873	15,356		51,110
	80000 PUBLIC SERVICE	2,224		4,509	1,216		860	30,878	1,070		61
	81000 U OF M										
	82000 PUBLIC UTIL COMM	1,112		1,130			185	916	488		57
	99000 MISC OTHER BOARDS										
	99010 ACADEMY OF SCIENCE										
	99025 MILITARY ORDER PURPLE HEART										
	99036 COUNCIL ON VO-TECH ED.	741		137			58	523			
	99041 HORTICULTURE										
	99042 PUBLIC EMPLOYEE REL BD										
	99050 CAPITOL AREA ARCH.	741		133			7	1,963	56		6
	99100 WORLD TRADE CTR.			740			30		679		
	99150 REGIONAL TRANSIT BOARD								230		
	99200 HUMANITIES COMMISSION										
	99245 VOYAGEURS PARK			215			2	131			
	99270 AMATEUR SPORTS			219			141	1,243			
	99300 SENTENCING GUIDELINES	371		103			32	363	139		4
	99420 MN/MS BNDRY AREA										
	99430 UNIFORM LAWS COMN										
	99440 MENTAL HEALTH & RETARDATION OMBUDSM			625			60	523	226		71
	99480 HAZARDOUS SUBSTANCES BOARD			32			7	65			
	99500 HEALTH CARE COMMISSION										
	99510 DISABILITY COUNCIL			780			48	523	464		13
	99620 HIGHER ED FAC AUTH						4				
	99640 ETHICAL PRACTICES BOARD	1,112		148	61		28	262	464		
	99650 OFFICE OF WASTE MANAGEMENT	371		2,357			19	6,346	1,239		237
	99680 HEARING EXAMINER	2,595		1,788	579		361	3,075	19		16
	99700 SCIENCE MUSEUM										
	99710 COUNCIL ON BLACK MINNESOTANS	371		153			12	785	65		10
	99750 COUNCIL ON SPANISH MINNESOTANS	741		390			30	720	143		6
	99780 COUNCIL ON ASIAN MINNESOTANS			134			18	981	272		10
	99780 SOIL & WATER RES	2,224		2,561			213	49,326	1,427		24
	99800 FINANCE-DEBT SERVICE										
	99801 VETS OF FOREIGN WARS										
	99802 DISABLED AMERICAN VETS										
	99803 HUMANE SOCIETY							5,364	42		
	99808 FINANCE NON-OPERATING/ MN SAFETY COL							720	1		33
	99808 COMMUNICATION IMPAIRED BD			15,801			65	131			8
	99809 TRANSPORTATION REGULATION BOARD			224			16	327	36		17
	99810 GREATER MINNESOTA CORPORATION			5,385				131			
	99898 COMPUTER TEST/TRAINING										
	99900X OTHER OTHER	15,570					74				
Statewide Totals		(5)	1	4	0	0	7	(4)	1	0	(2)

Net Costs	Net Costs	Net Costs	BWA Transactions	Number of AID's	Net Costs	BWA Acct. Trans.	Net Costs	BWA Acct. Trans.	Payroll Trans.
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Sched.	No.	Dept/Org	Name	0.2 Department of Finance	0.4 Finance Department Administration	0.2 Finance Budgets	0.5 Finance Agency Controllers	0.6 Finance Budget Support	10.2 Finance Accounting	10.4 Finance Accounting Services	11.2 Finance Other	11.4 Finance Financial Reporting	11.5 Finance Central Payroll
			First Stepdown										
1.2			Equipment Use Charge										
	02000		DEPARTMENT OF ADMINISTRATION										
2.2	02001		BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	02110		Commissioner										
2.4B	02111		Employee Assistance Program										
2.4	02120		Personnel Services										
2.5	02130		Fiscal Services										
2.5A	02130A		Fiscal A 85% (Gen'l Fund)										
2.5B	02130B		Fiscal B 45% (SF)										
2.7	02111A		Other										
3.2			BUREAU OF PROPERTY MANAGEMENT										
	02207		Plant Management (Gen'l Fund)										
3.4	02320A		Leasing (Real Estate Mgt)										
3.5	02320B		Other										
4.2			BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02410		Telecommunications (10 Fd)										
	02412		STARIS (Gen'l Fund)										
	02420		LMIC (Gen'l Fund)										
4.4	02443		Records Center (Gen'l Fund)										
4.6	02410		Other										
6.2			BUREAU OF OPERATIONS MANAGEMENT										
7.2	02511		Materials Management										
7.4	02511B		Inventory Mgmt										
7.5	02511C		Procurement										
6.4	02516		Central Mail										
7.9	02511D		Other - 10 Fund										
5.2			BUREAU OF INFORMATION POLICY										
5.4	02411A		Statewide Systems										
	02411B		Other										
8.2	10000		DEPARTMENT OF FINANCE	(123,878)									
8.4	10000B		FINANCE - DEPT ADMN	16,435	(1,123,394)								
9.2	10000C		FINANCE-BUDGETS	30,860	323,472	(354,352)							
9.5	10000E		FINANCE-AGENCY CONTROLLERS				(1,231,106)						
9.6	10000F		FINANCE-BUDGET SUPPORT			117,136		(804,876)					
9.7	10000G		FINANCE-BUDGET GENL GOVT			58,005							
10.2	10000H		FINANCE-ACCOUNTING	50,304	526,945				(3,826,702)				
10.4	10000I		FINANCE-ACCOUNTING						3,098,273	(3,098,273)			
10.5	10000J		FINANCE-ACCOUNTING GENL GOVT						728,429				
11.2	10000K		FINANCE-OTHER	28,059	272,977						(299,036)	(323,069)	
11.4	10000L		FINANCE-OTHER FINANCIAL RPTG								14,485		
11.5	10000M		FINANCE-OTHER CENTRAL PAYROLL								114,595		(787,224)
11.6	10000N		FINANCE-OTHER SINGLE AUDIT								189,956		
11.7	10000O		FINANCE-OTHER GENL GOVT										
12.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS				30,638	5,301		77,106		8,040	3,240
12.4	24000A		EMPLOYEE REL-PERSONAL ADMN										
	24000B		EMPLOYEE REL-ALL OTHER										
13.2	46000		DEPARTMENT OF MEDIATION SERVICES				584	400		1,471		153	320
13.4	46000		MEDIATIONS SVCS-STATE AGENCIES										
13.5	46001		MEDIATION SVCS-OTHER										
14.2	48000		OFFICE OF THE LEGISLATIVE AUDITOR				787	500		1,980		206	1,221
14.4	48001		LEGIS AUDITS-FINANCIAL AUDITS										
14.5	48002		LEGIS AUDITS-PROGRAM AUDITS										
14.6	48003		LEGIS AUDITS-SINGLE AUDITS										
14.7	48004		LEGIS AUDITS-GENERAL GOVT										
15.2	64000		TREASURER'S OFFICE				1,891	800		4,780		466	195
15.5	64000A		TREASURER-TREASURY										
15.6	64000B		TREASURER-OTHER										
16.2	08000		OFFICE OF THE ATTORNEY GENERAL				7,786	9,802		19,550		2,039	6,636
16.4	08000A		ATTY GENL-LEGAL SERVICES										
	08000B		ATTY GENL-HEALTH BOARDS										
16.6	08000C		ATTY GENL-OTHER										
17.2	81000		STATE AUDITOR - SINGLE AUDIT										

ALLOCATION STATISTICS

**Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/92**

LOCATION STATISTICS			Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans
Final Allocation of General Support Costs												
State Fiscal Year Ending 6/30/82												
Sched.			9.2	9.4	9.2	9.5	9.6	10.2	10.4	11.2	11.4	11.5
No.	Dept/Div	Name	Department of Finance	Finance Department Administration	Finance Budgets	Finance Agency Controllers	Finance Budget Support	Finance Accounting	Finance Accounting Services	Finance Other	Finance Financial Reporting	Finance Central Payroll
Second Stepdown												
18.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT				1,790	1,800		4,505		470	1,304
18.3	02110	Commissioner										
18.45	02111	Employee Assistance Program										
18.4	02120	Personnel Services										
18.5	02130	Fiscal Services										
18.5A	02130A	Fiscal A 50% (Gen'l Fund)										
18.5B	02130B	Fiscal B 40% (SF)										
	02111A	Other										
19.2		BUREAU OF PROPERTY MANAGEMENT				321	300		806		84	763
	02307	Plant Management (Gen'l Fund)										
19.4	02320A	Leasing (Real Estate Mgt)										
	02320B	Other										
20.2		BUREAU OF INTERTECHNOLOGIES GROUP				556	300		1,403		146	780
20.5	02410	Telecommunications (10 Fd)										
	02412	STARIS (Gen'l Fund)										
	02420	LMIC (Gen'l Fund)										
20.4	02443	Records Center (Gen'l Fund)										
	02410	Other										
22.2		BUREAU OF OPERATIONS MANAGEMENT				1,206	1,800		3,035		316	1,475
23.2	02511	Materials Management										
23.4	02511B	Inventory Mgmt										
23.5	02511C	Procurement										
22.4	02518	Central Mail										
	02511D	Other - 10 Fund										
21.2		BUREAU OF INFORMATION POLICY				405	200		1,019		106	366
21.4	02411A	Statewide Systems										
	02411B	Other										
24.2	10000	DEPARTMENT OF FINANCE				11,310	1,500		26,464		2,966	2,762
24.4	10000B	FINANCE - DEPT ADMIN										
25.2	10000C	FINANCE - BUDGETS										
25.4	10000E	FINANCE - AGENCY CONTROLLERS										
25.5	10000F	FINANCE - BUDGET SUPPORT										
	10000G	FINANCE - BUDGET GENL GOVT										
26.2	10000H	FINANCE - ACCOUNTING										
26.4	10000I	FINANCE - ACCOUNTING										
	10000J	FINANCE - ACCOUNTING GENL GOVT										
27.2	10000K	FINANCE - OTHER										
27.4	10000L	FINANCE - OTHER FINANCIAL RPTG										
27.5	10000M	FINANCE - OTHER CENTRAL PAYROLL										
27.6	10000N	FINANCE - OTHER SINGLE AUDIT										
	10000O	FINANCE - OTHER GENL GOVT										
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS										
28.4	24000A	EMPLOYEE REL - PRSNL ADMN										
	24000B	EMPLOYEE REL - ALL OTHER										
29.2	46000	DEPARTMENT OF MEDIATION SERVICES										
29.4	46000	MEDIATIONS SVCS - STATE AGENCIES										
	46001	MEDIATION SVCS - OTHER										
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR										
30.4	49001	LEGIS AUDITS - FINANCIAL AUDITS										
30.5	49002	LEGIS AUDITS - PROGRAM AUDITS										
30.6	49003	LEGIS AUDITS - SINGLE AUDITS										
	49004	LEGIS AUDITS - GENERAL GOVT										
31.2	64000	TREASURER'S OFFICE										
31.4	64000A	TREASURER - TREASURY										
	64000B	TREASURER - OTHER										
32.2	08000	OFFICE OF THE ATTORNEY GENERAL										
32.4	08000A	ATTY GENL - LEGAL SERVICES										
	08000B	ATTY GENL - HEALTH BOARDS										
	08000C	ATTY GENL - OTHER										

ALLOCATION STATISTICS

Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/82

Sched.	No.	Dept/Div	Name	Net Costs 8.2 Department of Finance	Net Costs 8.4 Finance Department Administration	Net Costs 9.2 Finance Budgets	SWA Transactions 9.5 Finance Agency Controllers	Number of AID's 9.6 Finance Budget Support	Net Costs 10.2 Finance Accounting	SWA Acct. Trans. 10.4 Finance Accounting Services	Net Costs 11.2 Finance Other	SWA Acct. Trans. 11.4 Finance Financial Reporting	Payroll Trans. 11.5 Finance Central Payroll
			User Agencies										
	02000		ADMINISTRATION										
	02180		Volunteer Services (Spec.Fund)				118	200		297		31	21
	02211		Risk Management				874	800		1,888		177	48
	02220A		Mgmt Analysis (Spec. Rev)				273			887		72	253
	02305		Building Construction				488	1,200		1,247		130	404
	02307		Plant Management (B&F)				5,385	1,400		13,578		1,418	3,885
	02310		Building Fund Operations				2,885	200		8,708		888	32
	02408		IISAC										
	02410		Computer Services				8,732	5,801		18,943		1,787	5,212
	02412		STARPS (Spec. Rev)				141	100		384		37	87
	02420		LMIC (Spec. Rev)							1			
	02430		Telecommunications (Spec. Rev)				9,379	700		23,804		2,481	118
	02430A		911 Emergency										
	02443		Records Center (B&F)				917	100		2,308		241	308
	02443A		Micrographics					400					
	02508		Electronics Equipment Rental				773	100		1,948		203	113
	02511		Materials Management				8,138	100		20,483		2,138	378
	02511A		Central Stores										
	02511B		Inventory Mgmt (Spec. Rev)										
	02511C		Procurement (Spec Rev.)										
	02512		Materials Distribution				879	800		2,213		231	283
	02514A		Capital Parking				88	100		248		28	212
	02514B		Commuter Vans				231	100		581		81	
	02514C		Motor Pool				8,838	300		22,489		2,345	383
	02515		Minnesota Bookstore				2,185	400		5,500		573	448
	02517		Print Buyer										
	02518		Postage Operations				97	200		243		25	308
	02520		Printing				11,385	100		28,853		2,888	1,882
	02525		State Building Code				370	200		932		97	
			OTHER (Non-Allowable)				23			58		8	
	02140		OIL OVERCHARGE				1,038	1,800		2,807		272	
	02141		DEVELOPMENT DISABILITIES				15			38		4	
	02142		STAR				3			7		1	
	02202		PROPERTY MANAGEMENT										
	02213		PUBLIC BROADCASTING										
	02215		DISPUTE RESOLUTION				84	400		211		22	
	02220		MANAGEMENT ANALYSIS										
	02220B		OTHER										
	02303		GOV's RESIDENCE COUNCIL				154	800		388		40	
	02308		ENERGY CONSERVATION				18	200		45		5	
	02430B		Other										272
	02444		DATA PRIVACY										
	01000		MILITARY AFFAIRS				9,155	8,201		23,041		2,403	7,588
	04000		AGRICULTURE				19,790	18,004		48,805		5,193	8,848
	07000		PUBLIC SAFETY				212,810	35,808		535,570		55,848	38,477
	08000		OMBUDSMAN CORRECTIONS				187	100		472		48	121
	09100		GAMING-ADMIN UNIT				18	100		48		5	1
	09200		GAMBLING CONTROL				1,121	300		2,820		294	828
	09300		PARI-MUTUAL RACING				1,492	1,500		3,755		382	178
	09400		STATE LOTTERY				534	100		1,343		140	3,321

Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans.
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			8.2	8.4	9.2	9.5	9.8	10.2	10.4	11.2	11.4	11.5
Sched.			Department	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance
No.	Dept/Div	Name	of	Department	Budgets	Agency	Budget	Accounting	Accounting	Other	Financial	Central
			Finance	Administration		Controllers	Support		Services		Reporting	Payroll
	11000	EXAM BOARDS										
	11008	BARBERS				289	200		727		78	33
	11010	ELECTRICITY				1,828	500		4,803		480	363
	11015	MEDICAL EXAMINERS				2,280	400		5,738		588	434
	11018	NURSING				2,356	800		5,828		618	455
	11018	PHARMACY				982	300		2,188		228	108
	11020	ARCHITECTS & ENGINEERING				814	200		2,301		240	125
	11021	DENTISTRY				1,147	300		2,887		301	110
	11050	BOXING				8	100		18		2	33
	11104	CHIROPRACTORS				825	300		2,078		217	81
	11118	PSYCHOLOGY				811	200		1,538		180	88
	11118	OPTOMETRY				249	300		628		85	19
	11133	NURSING HOME ADM				389	300		929		87	33
	11200	SOCIAL WRK & MNTL HLTH				45			114		12	8
	11210	SOCIAL WRK LIC BD				853	300		2,145		224	150
	11220	MARR & FAMILY THERAPY BD				307	300		774		81	32
	11230	UNLIC MNTL HLTH PROV BD				38			90		9	1
	11310	ABSTRACTORS				54	200		135		14	
	11320	ACCOUNTANCY				792	200		1,982		208	78
	11330	PODIATRY				143	200		380		38	25
	11340	VETERINARY MEDICINE				277	300		688		73	33
	11380	PEACE OFFICERS				785	400		1,977		208	188
	12000	HEALTH				35,337	55,512		88,830		9,273	18,937
	13000	COMMERCE				11,540	3,001		29,043		3,028	4,084
	14000	ANIMAL HEALTH BD				1,888	1,400		4,751		485	1,121
	17000	HUMAN RIGHTS				928	2,200		2,331		243	1,311
	18000	INDIAN AFFAIRS				475	1,800		1,188		125	159
	21000	JOBS & TRAINING				87,272	12,703		244,800		25,528	38,888
	22000	TRADE & ECON DEV				14,071	20,408		35,412		3,883	4,934
	25000	CENTER FOR ARTS ED.				2,883	700		7,531		785	885
	28000	STATE UNIV SYSTEM				59,783	7,302		150,454		15,888	73,183
	27000	COMMUNITY COLLEGE BD				55,448	9,702		139,545		14,551	38,451
	28000	SENATE				512	300		1,287		134	
	29000	NATURAL RESOURCES				114,801	128,829		288,914		30,128	101,948
	30000	PLANNING				1,825	3,301		4,845		505	908
	31000	HOUSE OF REPRESENTATIVES				508	200		1,280		133	
	32000	POLLUTION CONTROL				20,775	37,508		52,283		5,452	15,837
	33000	TRIAL COURTS				8,018	8,701		22,891		2,388	5,233
	34000	HOUSING FINANCE				5,512	5,201		13,871		1,448	4,205
	38000	EDUCATION-VO-TECH				9,138	20,805		22,897		2,388	2,129
	37000	EDUCATION-CENTRAL OFFICE				30,758	47,310		77,403		8,071	6,801
	37001	EDUCATION-FAIRBULT SCHOOLS				2,734	8,802		8,880		717	3,859
	38000	INVESTMENT BOARD				880	3,001		2,184		226	432
	38000	GOVERNORS OFFICE				1,950	1,200		4,808		512	728
	40000	HISTORICAL SOCIETY				287	1,800		722		75	
	41000	WRKRS COMP CT OF APPEALS				224	200		584		59	347
	42000	LABOR & INDUSTRY				20,100	14,103		50,585		5,275	7,700
	43000	IRON RANGE RESOURCES				8,881	4,801		18,783		1,748	2,185
	50000	ARTS BOARD				1,225	2,801		3,083		321	344
	51000	LEGISLATIVE COMMISSIONS				1,381	2,501		3,424		357	
	52000	PUBLIC DEFENSE BOARD				858	2,301		2,405		251	599
	53000	SECRETARY OF STATE				5,445	2,801		13,702		1,429	1,822
	55000	HUMAN SERVICES-CENTRAL OFFICE				58,830	45,010		143,022		14,913	20,371
	55000A	HUMAN SERVICES-INSTITUTIONS				35,747	34,108		89,984		9,381	128,448

ALLOCATION STATISTICS

Final Allocation of General Support Costs

State Fiscal Year Ending 6/30/82

Sched.	No.	Dept/Div	Name	Net Costs 8.2 Department of Finance	Net Costs 8.4 Finance Department Administration	Net Costs 9.2 Finance Budgets	SWA Transactions 9.5 Finance Agency Controllers	Number of AID's 9.6 Finance Budget Support	Net Costs 10.2 Finance Accounting	SWA Acct. Trans. 10.4 Finance Accounting Services	Net Costs 11.2 Finance Other	SWA Acct. Trans. 11.4 Finance Financial Reporting	Payroll Trans 11.5 Finance Central Payroll
	00000		COURT OF APPEALS			363	363	300		963		100	1,208
	00000		HIGHER ED COORD BD			4,877	4,877	4,801		12,273		1,280	3,140
	01000		STATE AUDITOR			2,277	2,277	700		5,731		598	2,231
	02000		STATE RETIREMENT			1,863	1,863	1,000		4,280		444	889
	03000		PUBLIC EMPLOYEE RETIREMENT ASBN			2,201	2,201	600		5,538		577	1,195
	05000		JUDICIAL			5,816	5,816	7,202		14,836		1,528	3,488
	06000		MN MUNICIPAL BOARD			303	303	200		763		80	76
	07000		REVENUE			21,808	21,808	29,108		54,381		5,870	20,724
	08000		TAX COURT			282	282	200		708		74	107
	09000		TEACHERS RETIREMENT			1,038	1,038	200		2,813		272	638
	70000		VETERANS AFFAIRS			2,823	2,823	1,400		7,367		767	589
	70000A		VETERANS HOME BD			9,972	9,972	9,802		25,097		2,817	10,827
	77000		ZOO			9,881	9,881	14,403		24,887		2,593	3,845
	78000		CORRECTIONS			60,509	60,509	78,817		152,281		15,879	45,822
	79000		TRANSPORTATION			82,834	82,834	30,807		233,127		24,309	108,285
	80000		PUBLIC SERVICE			4,337	4,337	4,201		10,915		1,138	2,474
	81000		U OF M			182	182	2,801		408		43	
	82000		PUBLIC UTIL COMM			1,220	1,220	700		3,070		320	725
	89000		MISC OTHER BOARDS										
	89010		ACADEMY OF SCIENCE			5	5	100		13		1	
	89025		MILITARY ORDER PURPLE HEART			2	2	100		4			
	89038		COUNCIL ON VO-TECH ED.			537	537	700		1,361		141	98
	89041		HORTICULTURE			2	2	100		5			
	89042		PUBLIC EMPLOYEE REL BD			18	18	100		48		5	1
	89050		CAPITOL AREA ARCH.			318	318	500		802		84	152
	89100		WORLD TRADE CTR.			813	813	1,100		2,045		213	159
	89150		REGIONAL TRANSIT BOARD			10	10	300		25		3	
	89200		HUMANITIES COMMISSION			3	3	100		8		1	
	89245		VOYAGEURS PARK			173	173	100		434		45	16
	89270		AMATEUR SPORTS			318	318	200		800		83	123
	89300		SENTENCING GUIDELINES			205	205	200		517		54	70
	89420		MN/WIS BNDRY AREA			18	18	100		47		5	
	89430		UNIFORM LAWS CMBS			8	8	100		20		2	
	89440		MENTAL HEALTH & RETARDATION OMBUDSM			418	418	100		1,054		110	353
	89480		HAZARDOUS SUBSTANCES BOARD			170	170	100		428		45	33
	89500		HEALTH CARE COMMISSION			23	23			58		6	2
	89510		DISABILITY COUNCIL			508	508	600		1,273		133	185
	89820		HIGHER ED FAC AUTH			13	13	100		32		3	56
	89840		ETHICAL PRACTICES BOARD			339	339	400		853		89	111
	89850		OFFICE OF WASTE MANAGEMENT			2,094	2,094	3,701		5,271		550	888
	89880		HEARING EXAMINER			2,058	2,058	700		5,180		540	1,340
	89700		SCIENCE MUSEUM			8	8	200		21		2	
	89710		COUNCIL ON BLACK MINNESOTANS			298	298	1,000		749		78	49
	89750		COUNCIL ON SPANISH MINNESOTANS			280	280	800		730		78	56
	89780		COUNCIL ON ASIAN MINNESOTANS			323	323	600		813		85	53
	89780		SOIL & WATER RES			2,318	2,318	2,100		5,828		606	630
	89800		FINANCE-DEBT SERVICE			716	716	7,802		1,802		188	
	89901		VETS OF FOREIGN WARS			1	1	100		2			
	89902		DISABLED AMERICAN VETS			1	1	100		2			
	89903		HUMANE SOCIETY			3	3	100		7		1	
	89908		FINANCE NON-OPERATING/ MN SAFETY COL			8,463	8,463	3,801		21,298		2,221	8
	89908		COMMUNICATION IMPAIRED BD			318	318	200		792		83	16
	89908		TRANSPORTATION REGULATION BOARD			177	177	100		445		46	182
	89910		GREATER MINNESOTA CORPORATION			2,074	2,074	1,800		5,220		544	
	89998		COMPUTER TEST/TRAINING					500					89
	89X0X		OTHER OTHER			287	287	100		722		75	
Statewide Totals				0	0	0	4	(8)	0	(1)	0	(3)	3

Net Costs

15.2
State
Treasurer's
Office

Sched.	No.	Dept/Div	Name	Single Audit	Commissioner's Office	Personnel Administration	Mediation Services	State Agencies	Legislative Auditor	Financial Audit	Program Audit	Single Audit	Treasurer's Office
			First Stepdown										
	1.2		Equipment Use Charge										
	2.2	02000	DEPARTMENT OF ADMINISTRATION										
	2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT										
	2.3	02110	Commissioner										
	2.45	02111	Employee Assistance Program										
	2.4	02120	Personnel Services										
	2.5	02130	Fiscal Services										
	2.5A	02130A	Fiscal A 85% (Gen'l Fund)										
	2.5B	02130B	Fiscal B 45% (SF)										
	2.7	02111A	Other										
	3.2		BUREAU OF PROPERTY MANAGEMENT										
		02307	Plant Management (Gen'l Fund)										
	3.4	02320A	Leasing (Real Estate Mgt)										
	3.5	02320B	Other										
	4.2		BUREAU OF INTERTECHNOLOGIES GROUP										
	4.5	02410	Telecommunications (10 Fd)										
		02412	STARS (Gen'l Fund)										
		02420	LMIC (Gen'l Fund)										
	4.4	02443	Records Center (Gen'l Fund)										
	4.6	02410	Other										
	6.2		BUREAU OF OPERATIONS MANAGEMENT										
	7.2	02511	Materials Management										
	7.4	02511B	Inventory Mgmt										
	7.5	02511C	Procurement										
	6.4	02518	Central Mail										
	7.6	02511D	Other - 10 Fund										
	6.2		BUREAU OF INFORMATION POLICY										
	6.4	02411A	Statewide Systems										
		02411B	Other										
	6.2	10000	DEPARTMENT OF FINANCE										
	6.4	10000B	FINANCE - DEPT ADMIN										
	6.2	10000C	FINANCE - BUDGETS										
	6.5	10000E	FINANCE - AGENCY CONTROLLERS										
	6.6	10000F	FINANCE - BUDGET SUPPORT										
	6.7	10000G	FINANCE - BUDGET GENL GOVT										
	10.2	10000H	FINANCE - ACCOUNTING										
	10.4	10000I	FINANCE - ACCOUNTING										
	10.5	10000J	FINANCE - ACCOUNTING GENL GOVT										
	11.2	10000K	FINANCE - OTHER										
	11.4	10000L	FINANCE - OTHER FINANCIAL RPTG										
	11.5	10000M	FINANCE - OTHER CENTRAL PAYROLL										
	11.6	10000N	FINANCE - OTHER SINGLE AUDIT	(179,565)									
	11.7	10000O	FINANCE - OTHER GENL GOVT										
	12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS		(716,232)								
	12.4	24000A	EMPLOYEE REL - PRSNL ADMIN		20,879	(5,735,341)							
		24000B	EMPLOYEE REL - ALL OTHER		696,553								
	13.2	45000	DEPARTMENT OF MEDIATION SERVICES			3,284	(22,821)						
	13.4	45000	MEDIATIONS SVCS - STATE AGENCIES				378	(24,800)					
	13.5	45001	MEDIATION SVCS - OTHER				22,545						
	14.2	46000	OFFICE OF THE LEGISLATIVE AUDITOR			10,287		44	(656,172)				
	14.4	46001	LEGIS AUDITS - FINANCIAL AUDITS						406,873	(2,266,366)			
	14.5	46002	LEGIS AUDITS - PROGRAM AUDITS						171,079		(636,666)		
	14.6	46003	LEGIS AUDITS - SINGLE AUDITS						66,636			(366,666)	
	14.7	46004	LEGIS AUDITS - GENERAL GOVT						206,784				
	15.2	64000	TREASURER'S OFFICE			1,761		8		53,710		0	(62,945)
	15.5	64000A	TREASURER - TREASURY										31,805
	15.6	64000B	TREASURER - OTHER										51,140
	16.2	66000	OFFICE OF THE ATTORNEY GENERAL	46		56,648		253			1,452	0	
	16.4	66000A	ATTY GENL - LEGAL SERVICES										
		66000B	TY GENL - HEALTH BOARDS										
	16.6	66000C	ENL - OTHER										
	17.2	61000	IDITOR - SINGLE AUDIT										

Fed Cash Receipts	Net Costs	Avg. Emp. Count	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hour	Single Audit Hrs	Net Costs
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Sched. No.	Dept/Div	Name	Single Audit	Commissioner's Office	Personnel Administration	Mediation Services	State Agencies	Legislative Auditor	Financial Audits	Program Audits	Single Audits	Treasurer's Office
Second Stepdown												
18.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT			4,638		20		125,518	24,304	4,337	
18.3	02110	Commissioner										
18.45	02111	Employee Assistance Program										
18.4	02120	Personnel Services										
18.5	02130	Fiscal Services										
18.5A	02130A	Fiscal A 50% (Gen'l Fund)										
18.5B	02130B	Fiscal B 45% (SBF)										
	02111A	Other										
19.2		BUREAU OF PROPERTY MANAGEMENT			9,228		40					
	02307	Plant Management (Gen'l Fund)										
19.4	02320A	Leasing (Real Estate Mgt)										
	02320B	Other										
20.2		BUREAU OF INTERTECHNOLOGIES GROUP			8,040		28					
20.5	02410	Telecommunications (10 Fd)										
	02412	STAR8 (Gen'l Fund)										
	02420	LMIC (Gen'l Fund)										
20.4	02443	Records Center (Gen'l Fund)										
	02410	Other										
22.2		BUREAU OF OPERATIONS MANAGEMENT			12,425		54					
23.2	02511	Materials Management										
23.4	02511B	Inventory Mgmt										
23.5	02511C	Procurement										
22.4	02518	Central Mail										
	02511D	Other - 10 Fund										
21.2		BUREAU OF INFORMATION POLICY			3,429		15					
21.4	02411A	Statewide Systems										
	02411B	Other										
24.2	10000	DEPARTMENT OF FINANCE			17,543		77		154,784		8,818	
24.4	10000B	FINANCE - DEPT ADMIN										
25.2	10000C	FINANCE - BUDGETS										
25.4	10000E	FINANCE - AGENCY CONTROLLERS										
25.5	10000F	FINANCE - BUDGET SUPPORT										
	10000G	FINANCE - BUDGET GENL GOVT										
26.2	10000H	FINANCE - ACCOUNTING										
26.4	10000I	FINANCE - ACCOUNTING										
	10000J	FINANCE - ACCOUNTING GENL GOVT										
27.2	10000K	FINANCE - OTHER										
27.4	10000L	FINANCE - OTHER FINANCIAL RPTG										
27.5	10000M	FINANCE - OTHER CENTRAL PAYROLL										
27.6	10000N	FINANCE - OTHER SINGLE AUDIT			0							
	10000O	FINANCE - OTHER GENL GOVT										
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS					119		54,167		3,403	
28.4	24000A	EMPLOYEE REL - PRSNL ADMIN										
	24000B	EMPLOYEE REL - ALL OTHER							12,098			
29.2	45000	DEPARTMENT OF MEDIATION SERVICES										
29.4	45000	MEDIATIONS SVCS - STATE AGENCIES										
	45001	MEDIATION SVCS - OTHER										
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR										
30.4	49001	LEGIS AUDITS - FINANCIAL AUDITS										
30.5	49002	LEGIS AUDITS - PROGRAM AUDITS										
30.6	49003	LEGIS AUDITS - SINGLE AUDITS										
	49004	LEGIS AUDITS -										

ALLOCATION STATISTICS

Final Allocation of General Support Costs

State Fiscal Year Ending 6/30/82

Sched.	No.	Dept/Div	Name	Fed Cash Receipts 11.8 Finance Single Audit	Net Costs 12.2 DOER Commissioner's Office	Avg. Emp. Count 12.4 DOER Personnel Administration	Net Costs 13.2 Department of Mediation Services	Avg Complement 13.4 Mediation State Agencies	Net Costs 14.2 Office of the Legislative Auditor	OLA Actual Hrs 14.4 OLA Financial Audits	Proram Audit Hour: Single Audit Hrs 14.5 OLA Program Audits	Single Audit Hrs 14.6 OLA Single Audits	Net Costs 15.2 State Treasurer's Office
			User Agencies										
	02000		ADMINISTRATION										
	02100		Volunteer Services (Spec.Fund)			92							
	02211		Risk Management			182		1					
	02220A		Mgmt Analysis (Spec. Rev)			1,769		8					
	02305		Building Construction	60									
	02307		Plant Management (SF)			28,434		122					
	02310		Building Fund Operations										
	02408		IBAC										
	02410		Computer Services			35,815		153					
	02412		STARB (Spec. Rev)			698		3					
	02420		LMIC (Spec. Rev)			1,803		8					
	02430		Telecommunications (Spec. Rev)										
	02430A		911 Emergency			1,285		6					
	02443		Records Center (SF)										
	02443A		Micrographics			2,281		10					
	02508		Electronics Equipment Rental			328		1					
	02511		Materials Management			2,207		10					
	02511A		Central Stores										
	02511B		Inventory Mgmt (Spec. Rev)										
	02511C		Procurement (Spec Rev)										
	02512		Materials Distribution			1,170		5					
	02514A		Capital Parking			237		1					
	02514B		Commuter Vans			88							
	02514C		Motor Pool			2,598		11					
	02515		Minnesota Bookstore			3,382		15					
	02517		Print Buyer										
	02519		Postage Operations										
	02520		Printing			9,310		40					
	02525		State Building Code										
			OTHER (Non-Allowable)	319									
	02140		OIL OVERCHARGE			321		1					
	02141		DEVELOPMENT DISABILITIES	57		1,485		8					
	02142		STAR										
	02202		PROPERTY MANAGEMENT										
	02213		PUBLIC BROADCASTING										
	02215		DISPUTE RESOLUTION	3		38							
	02220		MANAGEMENT ANALYSIS			4,442		19					
	02220B		OTHER			125		1					
	02303		GOV's RESIDENCE COUNCIL			208		1					
	02308		ENERGY CONSERVATION										
	02430B		Other										
	02444		DATA PRIVACY										
	01000		MILITARY AFFAIRS	638		49,960		215		9,669		10,283	
	04000		AGRICULTURE	169		67,398		280		32,888			
	07000		PUBLIC SAFETY	918		278,962		1,163		52,357	21,517		
	08000		OMBUDSMAN CORRECTIONS			1,069		5		4,182			
	09100		GAMING-ADMIN UNIT			24				782			
	09200		GAMBLING CONTROL			5,578		24		15,738			
	09300		PARI-MUTUAL RACING			2,081		8		14,937			
	09400		STATE LOTTERY			30,239		130		22,368			

ALLOCATION STATISTICS

Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/82

Sched.	No.	Dept/Div	Name	Fed Cash Receipts 11.8 Finance Single Audit	Net Costs 12.2 DOER Commissioner's Office	Avg. Emp. Count 12.4 DOER Personnel Administration	Net Costs 13.2 Department of Mediation Services	Avg Complement 13.4 Mediation State Agencies	Net Costs 14.2 Office of the Legislative Auditor	OLA Actual Hrs 14.4 OLA Financial Audit	Proram Audit Hour: Single Audit Hrs 14.5 OLA Program Audit	14.6 OLA Single Audit	Net Costs 15.2 State Treasurer's Office
			EXAM BOARDS										
			BARBERS			308		1					
			ELECTRICITY			3,184		14		15,033			
			MEDICAL EXAMINERS			3,843		17					
			NURSING		2	3,528		15		8,874			
			PHARMACY			1,088		5		1,843			
			ARCHITECTS & ENGINEERING			1,005		4					
			DENTISTRY			829		4		2,343			
			BOOKING			18							
			CHIROPRACTORS			728		3		781			
			PSYCHOLOGY			507		2		4,744			
			OPTOMETRY			212		1		381			
			NURSING HOME ADM			308		1		3,508			
			SOCIAL WRK & MNTL HLTH			85				7,240			
			SOCIAL WRK LIC BD			1,123		5					
			MARR & FAMILY THERAPY BD			215		1					
			UNLIC MNTL HLTH PROV BD			18							
			ABSTRACTORS										
			ACCOUNTANCY			811		3		1,181			
			PODIATRY							5,258			
			VETERINARY MEDICINE			181		1		5,525			
			PEACE OFFICERS		2								
			HEALTH	4,463		144,235		821		18,747	2,804	12,385	
			COMMERCE			38,882		158		28,238	8,737		
			ANIMAL HEALTH BD		20	5,511		24		13,823			
			HUMAN RIGHTS		27	10,731		48		9,355			
			INDIAN AFFAIRS		3	1,058		5		8,308			
			JOBS & TRAINING	12,737		291,188		1,254		79,318		88,988	
			TRADE & ECON DEV	2,328		34,787		150		27,828		10,227	
			CENTER FOR ARTS ED.			8,278		38					
			STATE UNIV SYSTEM		307	738,283		3,170		97,387	51,425	40,832	
			COMMUNITY COLLEGE BD		388	380,555		1,838		248,152	37,885	44,403	
			SENATE										
			NATURAL RESOURCES	1,284		408,788		1,780		88,248		9,217	
			PLANNING	8		8,228		35					
			HOUSE OF REPRESENTATIVES										
			POLLUTION CONTROL	1,333		114,897		485		18,881	4,388		
			TRIAL COURTS			78,883		343					
			HOUSING FINANCE	4,728		20,488		88		35,171			
			EDUCATION-VO-TECH	1,284		18,421		79		12,270	37,885	11,573	
			EDUCATION-CENTRAL OFFICE	14,331		58,277		242		83,103		44,180	
			EDUCATION-FARIBAULT SCHOOLS			30,484		131		18,272			
			INVESTMENT BOARD			3,805		18		108,829			
			GOVERNORS OFFICE			7,588		33					
			HISTORICAL SOCIETY	19						17,824			
			WRKRS COMP CT OF APPEALS			3,022		13					
			LABOR & INDUSTRY	215		54,841		238		24,587		488	
			IRON RANGE RESOURCES			21,588		83		848			
			ARTS BOARD	57		2,444		11		419			
			LEGISLATIVE COMMISSIONS	1							528,323		
			PUBLIC DEFENSE BOARD	8		5,423		23			32,057		
			SECRETARY OF STATE			10,528		45					
			HUMAN SERVICES-CENTRAL OFFICE	112,717		180,471		777		78,173	2,804	80,483	
			HUMAN SERVICES-INSTITUTIONS	8		783,555		3,417		73,877			

ALLOCATION STATISTICS
Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/92

ALLOCATION STATISTICS			Fed Cash Receipts	Net Costs	Avg. Emp. Count	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs
Final Allocation of General Support Costs												
State Fiscal Year Ending 6/30/92												
Sched.			11.8	12.2	12.4	13.2	13.4	14.2	14.4	14.5	14.6	15.2
No.	Dep/Div	Name	Finance	DOER	DOER	Department of	Mediation	Office of the	OLA	OLA	OLA	State
			Single	Commissioner's	Personnel	Mediation	State	Legislative	Financial	Program	Single	Treasurer's
			Audit	Office	Administration	Services	Agencies	Auditor	Audits	Audits	Audits	Office
58000		COURT OF APPEALS			13,838		59					
60000		HIGHER ED COORD BD	131		10,441		45			1,452		
61000		STATE AUDITOR			18,331		79					
62000		STATE RETIREMENT			5,440		23		191			
63000		PUBLIC EMPLOYEE RETIREMENT ASSN			10,030		43		49,042			
65000		JUDICIAL	12		27,883		120		33,437			
66000		MN MUNICIPAL BOARD			835		3		50,147			
67000		REVENUE			173,428		747		90,424			
68000		TAX COURT			1,005		4					
69000		TEACHERS RETIREMENT			7,284		31		32,181			
75000		VETERANS AFFAIRS	230		5,053		22		10,727			
75000A		VETERANS HOME BD			77,200		332					
77000		ZOO	2		28,807		115					
78000		CORRECTIONS	248		348,170		1,503		45,345			
79000		TRANSPORTATION	20,164		784,587		3,421		93,911	21,517	35,672	
80000		PUBLIC SERVICE	37		20,032		86		28,484			
81000		U OF M							5,544			
82000		PUBLIC UTIL COMM			6,310		27					
89000		MISC OTHER BOARDS										
89010		ACADEMY OF SCIENCE										
89025		MILITARY ORDER PURPLE HEART										
89038		COUNCIL ON VO-TECH ED.	10		545		2					
89041		HORTICULTURE										
89042		PUBLIC EMPLOYEE REL BD			12							
89050		CAPITOL AREA ARCH.			1,005		4		18,388			
89100		WORLD TRADE CTR.			1,531		7		9,738			
89150		REGIONAL TRANSIT BOARD							1,772	33,771		
89200		HUMANITIES COMMISSION										
89245		VOYAGEURS PARK			85				1,824			
89270		AMATEUR SPORTS			1,240		5		8,593			
89300		SENTENCING GUIDELINES			511		3		229			
89420		MN/WS BNDRY AREA										
89430		UNIFORM LAWS CMSSN										
89440		MENTAL HEALTH & RETARDATION OMSUDSN			2,879		12		6,592			
89480		HAZARDOUS SUBSTANCES BOARD			229		1					
89500		HEALTH CARE COMMISSION										
89510		DISABILITY COUNCIL			1,425		6					
89520		HIGHER ED FAC AUTH			458		2					
89540		ETHICAL PRACTICES BOARD			917		4		1,887			
89550		OFFICE OF WASTE MANAGEMENT	4		8,440		38					
89580		HEARING EXAMINER			11,431		49		10,517	1,452		
89700		SCIENCE MUSEUM										
89710		COUNCIL ON BLACK MINNESOTANS			823		3		10,509			
89750		COUNCIL ON SPANISH MINNESOTANS			584		3					
89780		COUNCIL ON ASIAN MINNESOTANS	1		458		2					
89780		SOIL & WATER RES	22		5,189		22					
89800		FINANCE-DEBT SERVICE	38									
89801		VETS OF FOREIGN WARS										
89802		DISABLED AMERICAN VETS										
89803		HUMANE SOCIETY										
89808		FINANCE NON-OPERATING/ MN SAFETY COL	178									
89808		COMMUNICATION IMPAIRED BD			215		1					
89808		TRANSPORTATION REGULATION BOARD			1,337		6					
89810		GREATER MINNESOTA CORPORATION	2									
89888		COMPUTER TEST/TRAINING			2,077		9					
89XXX		OTHER OTHER							106,315	27,789		
Statewide Totals			(1)	0	(2)	0	(2)	0	0	2	(1)	0

ALLOCATION STATISTICS

Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/92

Sched.	No.	Dept/Div	Name	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans
				15.5 Treasurer Treasury (subcenter)	16.2 Office of the Attorney General	16.4 OAG Legal Services	17.2 State Auditor Single Audit	18.2 Bureau of Admn. Mgmt.	18.3 Admn Mgmt Commissioner Office	18.45 Admn Mgmt Employee Assistance	18.4 Admn Mgmt Personnel Office	18.5 Admn Mgmt Fiscal Services	18.5A Admn Mgmt Fiscal "A"
			First Stepdown										
	1.2		Equipment Use Charge										
		02000	DEPARTMENT OF ADMINISTRATION										
	2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT										
	2.3	02110	Commissioner										
	2.45	02111	Employee Assistance Program										
	2.4	02120	Personnel Services										
	2.5	02130	Fiscal Services										
	2.5A	02130A	Fiscal A 50% (Gen'l Fund)										
	2.5B	02130B	Fiscal B 40% (SF)										
	2.7	02111A	Other										
	3.2		BUREAU OF PROPERTY MANAGEMENT										
		02307	Plant Management (Gen'l Fund)										
	3.4	02320A	Leasing (Real Estate Mgt)										
	3.5	02320B	Other										
	4.2		BUREAU OF INTERTECHNOLOGIES GROUP										
	4.5	02410	Telecommunications (10 Fd)										
		02412	STAR8 (Gen'l Fund)										
		02420	LMIC (Gen'l Fund)										
	4.4	02443	Records Center (Gen'l Fund)										
	4.8	02410	Other										
	6.2		BUREAU OF OPERATIONS MANAGEMENT										
	7.2	02511	Materials Management										
	7.4	02511B	Inventory Mgmt										
	7.5	02511C	Procurement										
	8.4	02518	Central Mail										
	7.8	02511D	Other - 10 Fund										
	5.2		BUREAU OF INFORMATION POLICY										
	5.4	02411A	Statewide Systems										
		02411B	Other										
	8.2	10000	DEPARTMENT OF FINANCE										
	8.4	10000B	FINANCE - DEPT ADMIN										
	8.2	10000C	FINANCE - BUDGETS										
	8.5	10000E	FINANCE - AGENCY CONTROLLERS										
	8.6	10000F	FINANCE - BUDGET SUPPORT										
	8.7	10000G	FINANCE - BUDGET GENL GOVT										
	10.2	10000H	FINANCE - ACCOUNTING										
	10.4	10000I	FINANCE - ACCOUNTING										
	10.5	10000J	FINANCE - ACCOUNTING GENL GOVT										
	11.2	10000K	FINANCE - OTHER										
	11.4	10000L	FINANCE - OTHER FINANCIAL RPTG										
	11.5	10000M	FINANCE - OTHER CENTRAL PAYROLL										
	11.8	10000N	FINANCE - OTHER SINGLE AUDIT										
	11.7	10000O	FINANCE - OTHER GENL GOVT										
	12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS										
	12.4	24000A	EMPLOYEE REL - PRSNL ADMN										
		24000B	EMPLOYEE REL - ALL OTHER										
	13.2	48000	DEPARTMENT OF MEDIATION SERVICES										
	13.4	48000	MEDIATIONS SVCS - STATE AGENCIES										
	13.5	48001	MEDIATION SVCS - OTHER										
	14.2	48000	OFFICE OF THE LEGISLATIVE AUDITOR										
	14.4	48001	LEGIS AUDITS - FINANCIAL AUDITS										
	14.5	48002	LEGIS AUDITS - PROGRAM AUDITS										
	14.6	48003	LEGIS AUDITS - SINGLE AUDITS										
	14.7	48004	LEGIS AUDITS - GENERAL GOVT										
	15.2	64000	TREASURER'S OFFICE										
	15.5	64000A	TREASURER - TREASURY	(287,528)									
	15.6	64000B	TREASURER - OTHER										
	16.2	08000	OFFICE OF THE ATTORNEY GENERAL	984	(4,886,588)								
	16.4	08000A	ATTY GENL - LEGAL SERVICES		2,893,030	(18,550,154)							
		08000B	ATTY GENL - HEALTH BOARDS		447								
	16.6	08000C	ATTY GENL - OTHER		1,798,111								
	17.2	61000	STATE AUDITOR - SINGLE AUDIT				(74,883)						

SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans
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Sched.	No.	Dept/Div	Name	15.5 Treasurer Treasury (subcenter)	16.2 Office of the Attorney General	16.4 OAG Legal Services	17.2 State Auditor Single Audit	18.2 Bureau of Admn. Mgmt.	18.3 Admn Mgmt Commissioner Office	18.45 Admn Mgmt Employee Assistance	18.4 Admn Mgmt Personnel Office	18.5 Admn Mgmt Fiscal Services	18.5A Admn Mgmt Fiscal "A"
			Second Stepdown										
18.2	02000		BUREAU OF ADMINISTRATIVE MANAGEMENT	229				(211,585)					
18.3	02110		Commissioner					27,396	(27,502)				
18.45	02111		Employee Assistance Program					22,304		(22,315)			
18.4	02120		Personnel Services					15,775			(15,810)		
18.5	02130		Fiscal Services					33,826				(33,886)	
18.5A	02130A		Fiscal A 89% (Gen'l Fund)									18,927	(18,527)
18.5B	02130B		Fiscal B 49% (SF)									15,159	
	02111A		Other				112,483						
19.2			BUREAU OF PROPERTY MANAGEMENT	41					1,964		36	1,129	986
	02307		Plant Management (Gen'l Fund)										
19.4	02320A		Leasing (Real Estate Mgt)										
	02320B		Other										
20.2			BUREAU OF INTERTECHNOLOGIES GROUP	71					1,285		24	739	1,716
20.5	02410		Telecommunications (10 Fd)										
	02412		STARIS (Gen'l Fund)										
	02420		LMIC (Gen'l Fund)										
20.4	02443		Records Center (Gen'l Fund)										
	02410		Other										
22.2			BUREAU OF OPERATIONS MANAGEMENT	15					2,644		49	1,520	3,711
23.2	02511		Materials Management										
23.4	02511B		Inventory Mgmt										
23.5	02511C		Procurement										
22.4	02518		Central Mail										
	02511D		Other - 10 Fund										
21.2			BUREAU OF INFORMATION POLICY	52					730		13	420	1,248
21.4	02411A		Statewide Systems										
	02411B		Other										
24.2	10000		DEPARTMENT OF FINANCE	1,447		31,365					70		
24.4	10000B		FINANCE - DEPT ADMIN										
25.2	10000C		FINANCE - BUDGETS										
25.4	10000E		FINANCE - AGENCY CONTROLLERS										
25.5	10000F		FINANCE - BUDGET SUPPORT										
	10000G		FINANCE - BUDGET GENL GOVT										
26.2	10000H		FINANCE - ACCOUNTING										
26.4	10000I		FINANCE - ACCOUNTING										
	10000J		FINANCE - ACCOUNTING GENL GOVT										
27.2	10000K		FINANCE - OTHER										
27.4	10000L		FINANCE - OTHER FINANCIAL RPTG										
27.5	10000M		FINANCE - OTHER CENTRAL PAYROLL										
27.6	10000N		FINANCE - OTHER SINGLE AUDIT										
	10000O		FINANCE - OTHER GENL GOVT										
28.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS	3,920		32,964				106			
28.4	24000A		EMPLOYEE REL - PRSNL ADMIN										
	24000B		EMPLOYEE REL - ALL OTHER										
29.2	45000		DEPARTMENT OF MEDIATION SERVICES	75		3,074				13			
29.4	45000		MEDIATIONS SVCS - STATE AGENCIES										
	45001		MEDIATION SVCS - OTHER										
30.2	49000		OFFICE OF THE LEGISLATIVE AUDITOR	101		1,913				40			
30.4	49001		LEGIS AUDITS - FINANCIAL AUDITS										
30.5	49002		LEGIS AUDITS - PROGRAM AUDITS										
30.6	49003		LEGIS AUDITS - SINGLE AUDITS										
	49004		LEGIS AUDITS - GENERAL GOVT										
31.2	64000		TREASURER'S OFFICE			7,663							
31.4	64000A		TREASURER - TREASURY										
	64000B		TREASURER - OTHER										
32.2	08000		OFFICE OF THE ATTORNEY GENERAL			7,821,929	19						
32.4	08000A		ATTY GENL - LEGAL SERVICES										
	08000B		ATTY GENL - HEALTH BOARDS										
	08000C		ATTY GENL - OTHER										

ALLOCATION STATISTICS
Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/82

ALLOCATION STATISTICS			SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans
Final Allocation of General Support Costs												
State Fiscal Year Ending 6/30/82												
Sched.			18.5	18.2	18.4	17.2	18.2	18.3	18.45	18.4	18.5	18.5A
No.	Dept/Div	Name	Treasurer	Office of the	OAG	State	Bureau of	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt
			(subcenter)	Attorney	Legal	Auditor	Adm. Mgmt.	Commissioner	Employee	Personnel	Fiscal	Fiscal
				General	Services	Single Audit		Office	Assistance	Office	Services	"A"
		User Agencies										
02000		ADMINISTRATION										
02180		Volunteer Services (Spec.Fund)	15					20		11		
02211		Risk Management	88					39	1	22		
02220A		Mgmt Analysis (Spec. Rev)	35					378	7	218		
02305		Building Construction	63			25						1,5
02307		Plant Management (88F)	890					6,052	111	3,479		
02310		Building Fund Operations	341									8,2
02408		HSAC										
02410		Computer Services	881					7,580	139	4,358		
02412		STARIS (Spec. Rev)	18					149	3	85		
02420		LMIC (Spec. Rev)						384	7	221		
02430		Telecommunications (Spec. Rev)	1,200									
02430A		911 Emergency						273	5	157		
02443		Records Center (88F)	117									
02443A		Micrographics						481	9	277		
02509		Electronics Equipment Rental	89					70	1	40		
02511		Materials Management	1,041					470	9	270		
02511A		Central Stores										
02511B		Inventory Mgmt (Spec. Rev)										
02511C		Procurement (Spec. Rev.)										
02512		Materials Distribution	112					249	5	143		
02514A		Capital Parking	13					50	1	29		
02514B		Commuter Vans	30					20		12		
02514C		Motor Pool	1,143					553	10	318		
02515		Minnesota Bookstore	280					720	13	414		
02517		Print Buyer										
02519		Postage Operations	12									
02520		Printing	1,457					1,982	36	1,139		
02525		State Building Code	47									
		OTHER (Non-Allowable)	3			133						1,1
02140		OIL OVERCHARGE	133					88	1	39		
02141		DEVELOPMENT DISABILITIES	2			24		318	6	183		
02142		STAR										
02202		PROPERTY MANAGEMENT										
02213		PUBLIC BROADCASTING						8		5		
02215		DISPUTE RESOLUTION	11			1		945	17	543		
02220		MANAGEMENT ANALYSIS						27		15		
02220B		OTHER	20					45	1	28		
02303		GOV's RESIDENCE COUNCIL										
02308		ENERGY CONSERVATION	2									
02430B		Other										
02444		DATA PRIVACY										
01000		MILITARY AFFAIRS	1,171			285			198			
04000		AGRICULTURE	2,532			70			264			
07000		PUBLIC SAFETY	27,719			382			1,085			
08000		OMBUDSMAN CORRECTIONS	24						4			
09100		GAMING-ADMIN UNIT	2									
09200		GAMBLING CONTROL	143						22			
09300		PARI-MUTUAL RACING	191						8			
09400		STATE LOTTERY	88						118			

ALLOCATION STATISTICS
Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/82

Sched.	No.	Dept/Div	Name	SWATrans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWATrans
				15.5	16.2	16.4	17.2	18.2	18.3	18.45	18.4	18.5	18.5A
				Treasurer	Office of the	OAG	State	Bureau of	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt
				Treasury	Attorney	Legal	Auditor	Adm. Mgmt.	Commissioner	Employee	Personnel	Fiscal	Fiscal
				(subcenter)	General	Services	Single Audit		Office	Assistance	Office	Services	"A"
	11000	EXAM BOARDS											
	11008	BARBERS		37							1		
	11010	ELECTRICITY		234							13		
	11015	MEDICAL EXAMINERS		282							15		
	11018	NURSING		301			1				14		
	11018	PHARMACY		110							4		
	11020	ARCHITECTS & ENGINEERING		117							4		
	11021	DENTISTRY		147							4		
	11080	BOXING		1									
	11104	CHIROPRACTORS		108							3		
	11118	PSYCHOLOGY		78							2		
	11118	OPTOMETRY		32							1		
	11133	NURSING HOME ADM		47							1		
	11200	SOCIAL WRK & MNTL HLTH		8									
	11210	SOCIAL WRK LIC BD		108							4		
	11220	MARR & FAMILY THERAPY BD		38							1		
	11230	UNLIC MNTL HLTH PROV BD		5									
	11310	ABSTRACTORS		7									
	11320	ACCOUNTANCY		101							2		
	11330	PODIATRY		18									
	11340	VETERINARY MEDICINE		35							1		
	11380	PEACE OFFICERS		101			1						
	12000	HEALTH		4,521			1,888				585		
	13000	COMMERCE		1,477							144		
	14000	ANIMAL HEALTH BD		242			9				22		
	17000	HUMAN RIGHTS		118			11				42		
	18000	INDIAN AFFAIRS		81			1				4		
	21000	JOBS & TRAINING		12,749			5,298				1,140		
	22000	TRADE & ECON DEV		1,800			887				138		
	25000	CENTER FOR ARTS ED.		383							32		
	28000	STATE UNIV SYSTEM		7,849			128				2,884		
	27000	COMMUNITY COLLEGE BD		7,085			181				1,480		
	28000	SENATE		85									
	28000	NATURAL RESOURCES		18,532			534				1,801		
	30000	PLANNING		248			2				32		
	31000	HOUSE OF REPRESENTATIVES		85									
	32000	POLLUTION CONTROL		2,858			554				450		
	33000	TRIAL COURTS		1,184							312		
	34000	HOUSING FINANCE		705			1,888				80		
	38000	EDUCATION-VO-TECH		1,189			525				72		
	37000	EDUCATION-CENTRAL OFFICE		4,421			5,858				220		
	37001	EDUCATION-FARIBAULT SCHOOLS		350							118		
	38000	INVESTMENT BOARD		110							15		
	38000	GOVERNORS OFFICE		249							30		
	40000	HISTORICAL SOCIETY		37			8				12		
	41000	WRKRS COMP CT OF APPEALS		29							215		
	42000	LABOR & INDUSTRY		2,848			89				85		
	43000	IRON RANGE RESOURCES		882							10		
	50000	ARTS BOARD		157			24						
	51000	LEGISLATIVE COMMISSIONS		174							21		
	52000	PUBLIC DEFENSE BOARD		122			3				41		
	53000	SECRETARY OF STATE		887							707		
	58000	HUMAN SERVICES-CENTRAL OFFICE		17,772			46,888				3,108		
	58000A	HUMAN SERVICES-INSTITUTIONS		4,574			3						

ALLOCATION STATISTICS

Final Allocation of General Support Costs
State Fiscal Year Ending 8/30/82

Sched.	No.	Dept/Div	Name	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans
				15.5 Treasurer Treasury (subcenter)	16.2 Office of the Attorney General	16.4 OAG Legal Services	17.2 State Auditor Single Audit	18.2 Bureau of Adm. Mgmt.	18.3 Admin Mgmt Commissioner Office	18.45 Admin Mgmt Employee Assistance	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal 'A'
	88000		COURT OF APPEALS	49						53			
	88000		HIGHER ED COORD BD	4,578			54			41			
	81000		STATE AUDITOR	291						72			
	82000		STATE RETIREMENT	4,647						21			
	83000		PUBLIC EMPLOYEE RETIREMENT ASSN	9,373						39			
	88000		JUDICIAL	744			5			110			
	88000		MN MUNICIPAL BOARD	39						2			
	87000		REVENUE	86,885						679			
	88000		TAX COURT	38						4			
	88000		TEACHERS RETIREMENT	8,478						29			
	78000		VETERANS AFFAIRS	374			98			20			
	78000A		VETERANS HOME BD	1,278						302			
	77000		ZOO	1,284			1			104			
	78000		CORRECTIONS	7,742			104			1,388			
	78000		TRANSPORTATION	11,804			8,384			3,112			
	80000		PUBLIC SERVICE	555			16			78			
	81000		U OF M	21									
	82000		PUBLIC UTIL COMM	158						25			
	88000		MISC OTHER BOARDS										
	88010		ACADEMY OF SCIENCE	1									
	88025		MILITARY ORDER PURPLE HEART										
	88038		COUNCIL ON VO-TECH ED.	89			4			2			
	88041		HORTICULTURE										
	88042		PUBLIC EMPLOYEE REL BD	2									
	88050		CAPITOL AREA ARCH.	41						4			
	88100		WORLD TRADE CTR.	104						6			
	88150		REGIONAL TRANSIT BOARD	1									
	88200		HUMANITIES COMMISSION										
	88245		VOYAGEURS PARK	22									
	88270		AMATEUR SPORTS	41						5			
	88300		SENTENCING GUIDELINES	28						2			
	88420		MN/WIS BNDRY AREA	2									
	88430		UNIFORM LAWS CMEN	1									
	88440		MENTAL HEALTH & RETARDATION OMBUDSM	54						11			
	88480		HAZARDOUS SUBSTANCES BOARD	22						1			
	88500		HEALTH CARE COMMISSION	3									
	88510		DISABILITY COUNCIL	65						8			
	88520		HIGHER ED FAC AUTH	2						2			
	88540		ETHICAL PRACTICES BOARD	43						4			
	88550		OFFICE OF WASTE MANAGEMENT	288			2			33			
	88580		HEARING EXAMINER	283						45			
	88700		SCIENCE MUSEUM	1									
	88710		COUNCIL ON BLACK MINNESOTANS	38						2			
	88750		COUNCIL ON SPANISH MINNESOTANS	37						2			
	88780		COUNCIL ON ASIAN MINNESOTANS	41						2			
	88780		SOIL & WATER RES	286			9			20			
	88800		FINANCE-DEBT SERVICE	92			16						
	88801		VETS OF FOREIGN WARS										
	88802		DISABLED AMERICAN VETS										
	88803		HUMANE SOCIETY										
	88808		FINANCE NON-OPERATING/ MN SAFETY COL	1,083			74						
	88808		COMMUNICATION IMPAIRED BD	40						1			
	88808		TRANSPORTATION REGULATION BOARD	23						5			
	88810		GREATER MINNESOTA CORPORATION	285			1						
	88888		COMPUTER TEST/TRAINING							8			
	88XXX		OTHER OTHER	37									
			Statewide Totals	(7)	0	0	0	(1)	0	(4)	0	0	(0)

Sched.	No.	Dept/Div	Name
			First Stopdown
1.2			Equipment Use Charge
	02000		DEPARTMENT OF ADMINISTRATION
2.2	02001		BUREAU OF ADMINISTRATIVE MANAGEMENT
2.3	02110		Commissioner
2.46	02111		Employee Assistance Program
2.4	02120		Personnel Services
2.5	02130		Fiscal Services
2.5A	02130A		Fiscal A 55% (Gen'l Fund)
2.5B	02130B		Fiscal B 45% (SIF)
2.7	02111A		Other
3.2			BUREAU OF PROPERTY MANAGEMENT
	02307		Plant Management (Gen'l Fund)
3.4	02320A		Leasing (Real Estate Mgt)
3.5	02320B		Other
4.2			BUREAU OF INTERTECHNOLOGIES GROUP
4.5	02410		Telecommunications (10 Fd)
	02412		STAR8 (Gen'l Fund)
	02420		LMIC (Gen'l Fund)
4.4	02443		Records Center (Gen'l Fund)
4.8	02410		Other
6.2			BUREAU OF OPERATIONS MANAGEMENT
7.2	02511		Materials Management
7.4	02511B		Inventory Mgmt
7.5	02511C		Procurement
8.4	02518		Central Mail
7.8	02511D		Other - 10 Fund
5.2			BUREAU OF INFORMATION POLICY
5.4	02411A		Statewide Systems
	02411B		Other
8.2	10000		DEPARTMENT OF FINANCE
8.4	10000B		FINANCE - DEPT ADMIN
8.2	10000C		FINANCE - BUDGETS
8.5	10000E		FINANCE - AGENCY CONTROLLERS
8.6	10000F		FINANCE - BUDGET SUPPORT
8.7	10000G		FINANCE - BUDGET GENL GOVT
10.2	10000H		FINANCE - ACCOUNTING
10.4	10000I		FINANCE - ACCOUNTING
10.5	10000J		FINANCE - ACCOUNTING GENL GOVT
11.2	10000K		FINANCE - OTHER
11.4	10000L		FINANCE - OTHER FINANCIAL RPTG
11.5	10000M		FINANCE - OTHER CENTRAL PAYROLL
11.6	10000N		FINANCE - OTHER SINGLE AUDIT
11.7	10000O		FINANCE - OTHER GENL GOVT
12.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS
12.4	24000A		EMPLOYEE REL - PRSNL ADMIN
	24000B		EMPLOYEE REL - ALL OTHER
13.2	45000		DEPARTMENT OF MEDIATION SERVICES
13.4	45000		MEDIATIONS SVCS - STATE AGENCIES
13.5	45001		MEDIATION SVCS - OTHER
14.2	46000		OFFICE OF THE LEGISLATIVE AUDITOR
14.4	46001		LEGIS AUDITS - FINANCIAL AUDITS
14.5	46002		LEGIS AUDITS - PROGRAM AUDITS
14.6	46003		LEGIS AUDITS - SINGLE AUDITS
14.7	46004		LEGIS AUDITS - GENERAL GOVT
15.2	64000		TREASURER'S OFFICE
15.5	64000A		TREASURER - TREASURY
15.6	64000B		TREASURER - OTHER
16.2	08000		OFFICE OF THE ATTORNEY GENERAL
16.4	08000A		ATTY GENL - LEGAL SERVICES
	08000B		Y GENL - HEALTH BOARDS
16.6	08000C		ENL - OTHER
17.2	61000		JDITOR - SINGLE AUDIT

SWA Trans	Net Costs	Leases Processed	Net Costs	Telephone Charge	Cubic Feet Record	Net Costs	Equip Assets in Inv	Encumbrance Tran	Postage Costs
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Sched.	No.	Dept/Div	Name	18.5B Admin Mgmt Fiscal "B"	19.2 Bureau of Property Mgmt	19.4 Property Management Leasing	20.2 Intertech Bureau	20.5 Intertech Telecom- munications	20.4 Intertech Records Center	22.2 Operations Materials Mgmt	23.4 Operations Materials Mgmt Inventory	23.5 Operations Materials Mgmt Procurement	22.4 Operations Materials Mgmt Central Mail
			Second Stepdown										
18.2	02000		BUREAU OF ADMINISTRATIVE MANAGEMENT										
18.3	02110		Commissioner										
18.45	02111		Employee Assistance Program										
18.4	02120		Personnel Services										
18.5	02130		Fiscal Services										
18.5A	02130A		Fiscal A 55% (Gen'l Fund)										
18.5B	02130B		Fiscal B 45% (SF)	(15,159)									
	02111A		Other										
19.2			BUREAU OF PROPERTY MANAGEMENT	0	(17,533)								
	02307		Plant Management (Gen'l Fund)		15,059								
19.4	02320A		Leasing (Real Estate Mgt)		1,106	(1,131)							
	02320B		Other		1,388								
20.2			BUREAU OF INTERTECHNOLOGIES GROUP	0			(26,315)						
20.5	02410		Telecommunications (10 Fd)				13,382	(13,776)					
	02412		STARIS (Gen'l Fund)				1,814						
	02420		LMIC (Gen'l Fund)				10,205						
20.4	02443		Records Center (Gen'l Fund)				1,134		(1,146)				
	02410		Other				0						
22.2			BUREAU OF OPERATIONS MANAGEMENT	0		4		25	61	(37,031)			
22.2	02511		Materials Management							0			
23.4	02511B		Inventory Mgmt							5,826	(5,926)		
23.5	02511C		Procurement							21,011		(21,011)	
22.4	02518		Central Mail							4,439			(4,439)
	02511D		Other - 10 Fund							5,854			
21.2			BUREAU OF INFORMATION POLICY	0		3		7	1		2	10	1
21.4	02411A		Statewide Systems										
	02411B		Other										
24.2	10000		DEPARTMENT OF FINANCE			6		64	103		16	31	104
24.4	10000B		FINANCE - DEPT ADMIN										
25.2	10000C		FINANCE - BUDGETS										
25.4	10000E		FINANCE - AGENCY CONTROLLERS										
25.5	10000F		FINANCE - BUDGET SUPPORT										
	10000G		FINANCE - BUDGET GENL GOVT										
26.2	10000H		FINANCE - ACCOUNTING										
26.4	10000I		FINANCE - ACCOUNTING										
	10000J		FINANCE - ACCOUNTING GENL GOVT										
27.2	10000K		FINANCE - OTHER										
27.4	10000L		FINANCE - OTHER FINANCIAL RPTG										
27.5	10000M		FINANCE - OTHER CENTRAL PAYROLL										
27.6	10000N		FINANCE - OTHER SINGLE AUDIT										
	10000O		FINANCE - OTHER GENL GOVT										
28.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS			1		63	22		16	66	66
28.4	24000A		EMPLOYEE REL - PRSNL ADMIN										
	24000B		EMPLOYEE REL - ALL OTHER										
29.2	45000		DEPARTMENT OF MEDIATION SERVICES			4		12	1		3	17	4
29.4	45000		MEDIATIONS SVCS - STATE AGENCIES										
	45001		MEDIATION SVCS - OTHER										
30.2	46000		OFFICE OF THE LEGISLATIVE AUDITOR			6		13	10		6	10	2
30.4	46001		LEGIS AUDITS - FINANCIAL AUDITS										
30.5	46002		LEGIS AUDITS - PROGRAM AUDITS										
30.6	46003		LEGIS AUDITS - SINGLE AUDITS										
	46004		LEGIS AUDITS - GENERAL GOVT										
31.2	64000		TREASURER'S OFFICE										
31.4	64000A		TREASURER - TREASURY										
	64000B		TREASURER - OTHER										
32.2	08000		OFFICE OF THE ATTORNEY GENERAL										
32.4	08000A		ATTY GENL - LEGAL SERVICES										
	08000B		ATTY GENL - HEALTH BOARDS										
	08000C		ATTY GENL - OTHER										

ALLOCATION STATISTICS

Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/82

Sched.	No.	Dept/Div	Name	SWA Trans Admin Mgmt Fiscal '8'	Net Costs 19.2 Bureau of Property Mgmt	Leases Processed 19.4 Property Management Leasing	Net Costs 20.2 Intertech Bureau	Telephone Charge 20.5 Intertech Telecom - munications	Cubic Feet Record 20.4 Intertech Records Center	Net Costs 22.2 Operations Materials Mgmt	Equip Assets in Inv 23.4 Operations Materials Mgmt Inventory	Encumbrance Tran 23.5 Operations Materials Mgmt Procurement	Postage Costs 22.4 Operations Materials Mgmt Central Mail
			User Agencies										
			ADMINISTRATION										
	02000												
	02180		Volunteer Services (Spec.Fund)	31								2	2
	02211		Risk Management	177								31	
	02220A		Mgmt Analysis (Spec. Rev)	72		1		3	8			5	
	02305		Building Construction					15			2	28	6
	02307		Plant Management (ISF)	1,418				32			21	88	
	02310		Building Fund Operations									538	
	02408		HSAC										
	02410		Computer Services	1,789		8		84	1		214	142	20
	02412		STARIS (Spec. Rev)	37		4						7	6
	02420		LMIC (Spec. Rev)					7					
	02430		Telecommunications (Spec. Rev)	2,485				50			1	5	
	02430A		911 Emergency									6	
	02443		Records Center (ISF)	241								15	
	02443A		Micrographics			7			98		2		
	02508		Electronics Equipment Rental	203							17	21	
	02511		Materials Management	2,138		1		1				4	1
	02511A		Central Stores										
	02511B		Inventory Mgmt (Spec. Rev)										
	02511C		Procurement (Spec. Rev)										
	02512		Materials Distribution	231				4	1			2	2
	02514		Capital Parking	28								5	
	02514B		Commuter Vans	81									
	02514C		Motor Pool	2,348		1		3			52	130	
	02515		Minnesota Bookstore	574		1		15			3	8	29
	02517		Print Buyer										
	02518		Postage Operations	25							1	3	
	02520		Printing	2,892		17		8			5	35	1
	02525		State Building Code								2	7	
			OTHER (Non-Allowable)	8		38		8				45	
	02140		OIL OVERCHARGE	272									6
	02141		DEVELOPMENT DISABILITIES	4									
	02142		STAR										
	02202		PROPERTY MANAGEMENT			7							
	02213		PUBLIC BROADCASTING									4	
	02218		DISPUTE RESOLUTION	22									
	02220		MANAGEMENT ANALYSIS								1		
	02220B		OTHER										
	02303		GOV's RESIDENCE COUNCIL	40								3	
	02308		ENERGY CONSERVATION	5							1	2	
	02430B		Other										
	02444		DATA PRIVACY										
	01000		MILITARY AFFAIRS			7		243			18	43	
	04000		AGRICULTURE			20		182	19		54	433	59
	07000		PUBLIC SAFETY			187		849			301	734	1,003
	08000		OMBUDSMAN CORRECTIONS					1				4	
	09100		GAMING - ADMIN UNIT					17					
	09200		GAMBLING CONTROL			1					4	25	12
	09300		PARI - MUTUAL RACING					12				31	
	09400		STATE LOTTERY			7							

ALLOCATION STATISTICS

Final Allocation of General Support Costs

State Fiscal Year Ending 6/30/82

Sched.	No.	Dept/Div	Name	SWA Trans 18.58 Admin Mgmt Fiscal "B"	Net Costs 19.2 Bureau of Property Mgmt	Leases Processed 19.4 Property Management Leasing	Net Costs 20.2 Intertech Bureau	Telephone Charge 20.5 Intertech Telecom - munications	Cubic Feet Record 20.4 Intertech Records Center	Net Costs 22.2 Operations Materials Mgmt	Equip Assets in Inv 23.4 Operations Materials Mgmt Inventory	Encumbrance Tran 23.5 Operations Materials Mgmt Procurement	Postage Costs 22.4 Operations Materials Mgmt Central Mail
	11000		EXAM BOARDS										
	11008		BARBERS									1	1
	11010		ELECTRICITY			3		8			2	13	
	11015		MEDICAL EXAMINERS			3		8			3	15	9
	11018		NURSING			3		7	3		1	8	18
	11018		PHARMACY			3		2				2	
	11020		ARCHITECTS & ENGINEERING					2				3	4
	11021		DENTISTRY			4		3			2	7	2
	11060		BORING									2	
	11104		CHIROPRACTORS			3		1				1	
	11118		PSYCHOLOGY			4						4	
	11118		OPTOMETRY			3							
	11133		NURSING HOME ADM			3							
	11200		SOCIAL WRK & MNTL HLTH			1							
	11210		SOCIAL WRK LIC BD					4				2	1
	11220		MARR & FAMILY THERAPY BD			4						1	
	11230		UNLIC MNTL HLTH PROV BD										
	11310		ABSTRACTORS										
	11320		ACCOUNTANCY					1				7	6
	11330		PODIATRY										
	11340		VETERINARY MEDICINE			3							
	11380		PEACE OFFICERS					3			1	12	3
	12000		HEALTH			10		323	58		83	598	25
	13000		COMMERCE			11		79	57		9	33	70
	14000		ANIMAL HEALTH BD					21			1	5	11
	17000		HUMAN RIGHTS			3		45	30		3	51	10
	18000		INDIAN AFFAIRS			1		4			1	8	
	21000		JOBS & TRAINING			99		942	104		319	1,413	6
	22000		TRADE & ECON DEV			8		218	2		35	378	254
	25000		CENTER FOR ARTS ED.					18			13	124	22
	26000		STATE UNIV SYSTEM			27		1,828	1		1,032	2,517	39
	27000		COMMUNITY COLLEGE BD			17		711			588	1,428	38
	28000		SENATE					195					
	28000		NATURAL RESOURCES			77		1,145	17		557	1,524	303
	30000		PLANNING			3		20			9	24	14
	31000		HOUSE OF REPRESENTATIVES					282					
	32000		POLLUTION CONTROL			23		308	51		79	480	22
	33000		TRIAL COURTS					112			11	20	
	34000		HOUSING FINANCE			3		73	80		14	43	38
	36000		EDUCATION-VO-TECH			1		73			23	438	30
	37000		EDUCATION-CENTRAL OFFICE			7		252	3		117	355	180
	37001		EDUCATION-FARIBAUT SCHOOLS			4						34	
	38000		INVESTMENT BOARD			1		11			2	11	1
	38000		GOVERNORS OFFICE			8		49			7	11	17
	39000		HISTORICAL SOCIETY									9	
	40000		WRKRS COMP CT OF APPEALS			6		3			1	7	1
	41000		LABOR & INDUSTRY			18		158	143		34	184	100
	42000		IRON RANGE RESOURCES			1		74			34	219	
	50000		ARTS BOARD					7	0			172	
	51000		LEGISLATIVE COMMISSIONS			3		29					
	52000		PUBLIC DEFENSE BOARD					13	47		3		
	53000		SECRETARY OF STATE			3		108	3		21	21	63
	55000		HUMAN SERVICES-CENTRAL OFFICE			75		1,387	129		383	792	683
	55000A		HUMAN SERVICES-INSTITUTIONS			93		8			185	513	

ALLOCATION STATISTICS

Final Allocation of General Support Costs

State Fiscal Year Ending 6/30/92

Sched.		SWA Trans	Net Costs	Leases Processed	Net Costs	Telephone Charge	Cubic Feet Record	Net Costs	Equip Assets in Inv	Encumbrance Tran	Postage Costs
		19.58 Admin Mgmt Fiscal "B"	19.2 Bureau of Property Mgmt	19.4 Property Management Leasing	20.2 Intertech Bureau	20.5 Intertech Telecom - munications	20.4 Intertech Records Center	22.2 Operations Materials Mgmt	23.4 Operations Materials Mgmt Inventory	23.5 Operations Materials Mgmt Procurement	22.4 Operations Materials Mgmt Central Mail
No.	Dept/Div Name										
60000	COURT OF APPEALS					21			6	3	9
60000	HIGHER ED COORD BD			3		46	1		6	53	47
61000	STATE AUDITOR			4		21	22		6	21	11
62000	STATE RETIREMENT					10			2	6	40
63000	PUBLIC EMPLOYEE RETIREMENT ASSN					26	3		7	15	129
66000	JUDICIAL					306	23		51	78	37
66000	MN MUNICIPAL BOARD			3		2	4			4	
67000	REVENUE			18		549	23		154	229	556
68000	TAX COURT			1		2			1	11	4
68000	TEACHERS RETIREMENT			4		20			4	14	71
75000	VETERANS AFFAIRS			3		13			29	12	5
75000A	VETERANS HOME BD			7		41				53	1
77000	ZOO			13		72			31	35	
78000	CORRECTIONS			49		492	15		264	1,218	22
79000	TRANSPORTATION			51		1,574			986	4,052	136
80000	PUBLIC SERVICE			8		50	15		18	280	10
81000	U OF M										
82000	PUBLIC UTIL COMM			4		12			4	8	4
99000	MISC OTHER BOARDS										
99010	ACADEMY OF SCIENCE										
99025	MILITARY ORDER PURPLE HEART										
99036	COUNCIL ON VO-TECH ED.			3		2			1	4	
99041	HORTICULTURE										
99042	PUBLIC EMPLOYEE REL BD										
99050	CAPITOL AREA ARCH.			3		1				17	
99100	WORLD TRADE CTR.					8					8
99150	REGIONAL TRANSIT BOARD										2
99200	HUMANITIES COMMISSION										
99245	VOYAGEURS PARK					2				1	
99270	AMATEUR SPORTS					2			3	10	
99300	SENTENCING GUIDELINES			1		1				3	1
99420	MNARS BNDRY AREA										
99430	UNIFORM LAWS CMGN										
99440	MENTAL HEALTH & RETARDATION OMBUDSM					7			2	4	2
99480	HAZARDOUS SUBSTANCES BOARD										
99500	HEALTH CARE COMMISSION								1	4	4
99510	DISABILITY COUNCIL					6					
99620	HIGHER ED FAC AUTH										
99640	ETHICAL PRACTICES BOARD			4		2	1			2	4
99650	OFFICE OF WASTE MANAGEMENT			1		26				53	11
99680	HEARING EXAMINER			10		20	7		6	26	
99700	SCIENCE MUSEUM										
99710	COUNCIL ON BLACK MINNESOTANS			1		2				7	
99750	COUNCIL ON SPANISH MINNESOTANS			3		4				6	1
99780	COUNCIL ON ASIAN MINNESOTANS					1				8	2
99780	SOIL & WATER RES			8		26			5	415	13
99800	FINANCE-DEBT SERVICE										
99801	VETS OF FOREIGN WARS										
99802	DISABLED AMERICAN VETS										
99803	HUMANE SOCIETY										
99808	FINANCE NON-OPERATING/ MN SAFETY COL									45	
99808	COMMUNICATION IMPAIRED BD					175			2	6	
99809	TRANSPORTATION REGULATION BOARD					2				1	
99810	GREATER MINNESOTA CORPORATION					59				3	
99898	COMPUTER TEST/TRAINING									1	
99900X	OTHER OTHER			59					2		
Statewide Totals		(1)	0	(4)	0	(7)	(1)	(1)	(13)	(11)	(7)

Net Costs	Computer Services	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs
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21.2	21.4	24.2	24.4	25.2	25.4	25.5	26.2	26.4	27.2
Bureau of Information Policy	Info Policy Statewide Systems	Department of Finance	Finance Departmental Administration	Finance Budgets	Finance Agency Controllers	Finance Budget Support	Finance Accounting	Finance Accounting (subcenter)	Finance Other

21.2	21.4	24.2	24.4	25.2	25.4	25.5	26.2	26.4	27.2
Bureau of Information Policy	Info Policy Statewide Systems	Department of Finance	Finance Departmental Administration	Finance Budgets	Finance Agency Controllers	Finance Budget Support	Finance Accounting	Finance Accounting (subcenter)	Finance Other

Sched.	No.	Dept/Div	Name	Information Policy	Statewide Systems	Department of Finance	Departmental Administration	Budgets	Agency Controllers	Finance Budget Support	Accounting	Finance Accounting (subcenter)	Finance Other
			First Stepdown										
1.2			Equipment Use Charge										
	02000		DEPARTMENT OF ADMINISTRATION										
2.2	02001		BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	02110		Commissioner										
2.45	02111		Employee Assistance Program										
2.4	02120		Personnel Services										
2.5	02130		Fiscal Services										
2.5A	02130A		Fiscal A 95% (Gen'l Fund)										
2.5B	02130B		Fiscal B 45% (BSF)										
2.7	02111A		Other										
3.2			BUREAU OF PROPERTY MANAGEMENT										
	02307		Plant Management (Gen'l Fund)										
3.4	02320A		Leasing (Real Estate Mgt)										
3.5	02320B		Other										
4.2			BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02410		Telecommunications (10 Fd)										
	02412		STARIS (Gen'l Fund)										
	02420		LMIC (Gen'l Fund)										
4.4	02443		Records Center (Gen'l Fund)										
4.6	02410		Other										
6.2			BUREAU OF OPERATIONS MANAGEMENT										
7.2	02511		Materials Management										
7.4	02511B		Inventory Mgmt										
7.5	02511C		Procurement										
8.4	02516		Central Mail										
7.8	02511D		Other - 10 Fund										
5.2			BUREAU OF INFORMATION POLICY										
5.4	02411A		Statewide Systems										
	02411B		Other										
6.2	10000		DEPARTMENT OF FINANCE										
6.4	10000B		FINANCE - DEPT ADMN										
6.2	10000C		FINANCE-BUDGETS										
6.5	10000E		FINANCE-AGENCY CONTROLLERS										
6.6	10000F		FINANCE-BUDGET SUPPORT										
6.7	10000G		FINANCE-BUDGET GENL GOVT										
10.2	10000H		FINANCE-ACCOUNTING										
10.4	10000I		FINANCE-ACCOUNTING										
10.5	10000J		FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K		FINANCE-OTHER										
11.4	10000L		FINANCE-OTHER FINANCIAL RPTG										
11.5	10000M		FINANCE-OTHER CENTRAL PAYROLL										
11.6	10000N		FINANCE-OTHER SINGLE AUDIT										
11.7	10000O		FINANCE-OTHER GENL GOVT										
12.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS										
12.4	24000A		EMPLOYEE REL-PERSONAL ADMN										
	24000B		EMPLOYEE REL-ALL OTHER										
13.2	45000		DEPARTMENT OF MEDIATION SERVICES										
13.4	45000		MEDIATIONS SVCS-STATE AGENCIES										
13.5	45001		MEDIATION SVCS-OTHER										
14.2	49000		OFFICE OF THE LEGISLATIVE AUDITOR										
14.4	49001		LEGIS AUDITS-FINANCIAL AUDITS										
14.5	49002		LEGIS AUDITS-PROGRAM AUDITS										
14.6	49003		LEGIS AUDITS-SINGLE AUDITS										
14.7	49004		LEGIS AUDITS-GENERAL GOVT										
15.2	64000		TREASURER'S OFFICE										
15.5	64000A		TREASURER-TREASURY										
15.6	64000B		TREASURER-OTHER										
16.2	08000		OFFICE OF THE ATTORNEY GENERAL										
16.4	08000A		ATTY GENL-LEGAL SERVICES										
	08000B		ATTY GENL-HEALTH BOARDS										
16.6	08000C		ATTY GENL-OTHER										
17.2	61000		STATE AUDITOR - SINGLE AUDIT										

Net Costs	Computer Services	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs
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Sched. No.	Dept/Div	Name	21.2 Bureau of Information Policy	21.4 Info Policy Statewide Systems	24.2 Department of Finance	24.4 Finance Departmental Administration	25.2 Finance Budgets	25.4 Finance Agency Controllers	25.5 Finance Budget Support	26.2 Finance Accounting	26.4 Finance Accounting (subcenter)	27.2 Finance Other
Second Stepdown												
18.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT										
18.3	02110	Commissioner										
18.4B	02111	Employee Assistance Program										
18.4	02120	Personnel Services										
18.5	02130	Fiscal Services										
18.5A	02130A	Fiscal A 55% (Gen'l Fund)										
18.5B	02130B	Fiscal B 45% (SF)										
	02111A	Other										
19.2		BUREAU OF PROPERTY MANAGEMENT										
	02307	Plant Management (Gen'l Fund)										
19.4	02320A	Leasing (Real Estate Mgt)										
	02320B	Other										
20.2		BUREAU OF INTERTECHNOLOGIES GROUP										
20.5	02410	Telecommunications (10 Fd)										
	02412	STARB (Gen'l Fund)										
	02420	LMIC (Gen'l Fund)										
20.4	02443	Records Center (Gen'l Fund)										
	02410	Other										
22.2		BUREAU OF OPERATIONS MANAGEMENT										
23.2	02511	Materials Management										
23.4	02511B	Inventory Mgmt										
23.5	02511C	Procurement										
22.4	02518	Central Mail										
	02511D	Other - 10 Fund										
21.2		BUREAU OF INFORMATION POLICY	(8,340)									
21.4	02411A	Statewide Systems	8,838	(8,838)								
	02411B	Other	1,404									
24.2	10000	DEPARTMENT OF FINANCE		158	(238,275)							
24.4	10000B	FINANCE - DEPT ADMN			31,883	(31,883)						
25.2	10000C	FINANCE - BUDGETS			59,482	9,117	(68,809)					
25.4	10000E	FINANCE - AGENCY CONTROLLERS					34,898	(34,898)				
25.5	10000F	FINANCE - BUDGET SUPPORT					22,880		(22,880)			
	10000G	FINANCE - BUDGET GENL GOVT					11,231					
26.2	10000H	FINANCE - ACCOUNTING			98,815	14,852				(111,787)		
26.4	10000I	FINANCE - ACCOUNTING								90,482	(80,482)	
	10000J	FINANCE - ACCOUNTING GENL GOVT								21,275		
27.2	10000K	FINANCE - OTHER			50,205	7,894						(57,899)
27.4	10000L	FINANCE - OTHER FINANCIAL RPTG										2,805
27.5	10000M	FINANCE - OTHER CENTRAL PAYROLL										22,188
27.6	10000N	FINANCE - OTHER SINGLE AUDIT										32,907
	10000O	FINANCE - OTHER GENL GOVT										
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS		187				875	150		2,281	
28.4	24000A	EMPLOYEE REL - PRSNL ADMN										
	24000B	EMPLOYEE REL - ALL OTHER									44	
29.2	45000	DEPARTMENT OF MEDIATION SERVICES		2				17	11			
29.4	45000	MEDIATIONS SVCS - STATE AGENCIES										
	45001	MEDIATION SVCS - OTHER										
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR		10				22	14		59	
30.4	49001	LEGIS AUDITS - FINANCIAL AUDITS										
30.5	49002	LEGIS AUDITS - PROGRAM AUDITS										
30.6	49003	LEGIS AUDITS - SINGLE AUDITS										
	49004	LEGIS AUDITS - GENERAL GOVT									141	
31.2	64000	TREASURER'S OFFICE						54	23			
31.4	64000A	TREASURER - TREASURY										
	64000B	TREASURER - OTHER										
32.2	08000	OFFICE OF THE ATTORNEY GENERAL						222	278		578	
32.4	08000A	ATTY GENL - LEGAL SERVICES										
	08000B	ATTY GENL - HEALTH BOARDS										
	08000C	ATTY GENL - OTHER										

ALLOCATION STATISTICS

Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/92

Sched.	No.	Dept/Div	Name	Net Costs 21.2 Bureau of Information Policy	Computer Services 21.4 Info Policy Statewide Systems	Net Costs 24.2 Department of Finance	Net Costs 24.4 Finance Departmental Administration	Net Costs 25.2 Finance Budgets	SWA Transactions 25.4 Finance Agency Controllers	Number of AID's 25.5 Finance Budget Support	Net Costs 26.2 Finance Accounting	SWA Acct. Trans. 26.4 Finance Accounting (subcenter)	Net Costs 27.2 Finance Other
			User Agencies										
	02000		ADMINISTRATION										
	02180		Volunteer Services (Spec.Fund)						3	6		9	
	02211		Risk Management						19	17		50	
	02220A		Mgmt Analysis (Spec. Rev)						8			20	
	02305		Building Construction						14	34		37	
	02307		Plant Management (BSF)		1				154	40		402	
	02310		Building Fund Operations						76	6		188	
	02408		HSAC										
	02410		Computer Services		1				182	165		501	
	02412		STARIS (Spec. Rev)		1				4	3		10	
	02420		LMIC (Spec. Rev)										
	02430		Telecommunications (Spec. Rev)		1				288	20		698	
	02430A		911 Emergency										
	02443		Records Center (BSF)						28	3		68	
	02443A		Micrographics							11			
	02508		Electronics Equipment Rental						22	3		58	
	02511		Materials Management						232	3		808	
	02511A		Central Stores										
	02511B		Inventory Mgmt (Spec. Rev)										
	02511C		Procurement (Spec. Rev.)										
	02512		Materials Distribution		7				25	28		85	
	02514A		Capital Parking						3	3		7	
	02514B		Commuter Vans						7	3		17	
	02514C		Motor Pool		4				255	9		685	
	02515		Minnesota Bookstore		8				62	11		163	
	02517		Print Buyer										
	02518		Postage Operations						3	6		7	
	02520		Printing		3				325	3		848	
	02525		State Building Code		1				11	6		28	
			OTHER (Non-Allowable)						1			2	
	02140		OIL OVERCHARGE						30	51		77	
	02141		DEVELOPMENT DISABILITIES									1	
	02142		STAR										
	02202		PROPERTY MANAGEMENT										
	02213		PUBLIC BROADCASTING										
	02215		DISPUTE RESOLUTION						2	11		6	
	02220		MANAGEMENT ANALYSIS							14			
	02220B		OTHER							6			
	02303		GOV's RESIDENCE COUNCIL						4	17		11	
	02308		ENERGY CONSERVATION						1	6		1	
	02430B		Other										
	02444		DATA PRIVACY										
	01000		MILITARY AFFAIRS						281	176		682	
	04000		AGRICULTURE		8				585	454		1,473	
	07000		PUBLIC SAFETY		546				6,075	1,019		15,843	
	08000		OMBUDSMAN CORRECTIONS						5	3		14	
	09100		GAMING--ADMIN UNIT						1	3		1	
	09200		GAMBLING CONTROL						32	9		83	
	09300		PARI--MUTUAL RACING		4				43	43		111	
	09400		STATE LOTTERY						15	3		40	

ALLOCATION STATISTICS

Final Allocation of General Support Costs

State Fiscal Year Ending 6/30/82

Sched.	No.	Dept/Div	Name	Net Costs 21.2 Bureau of Information Policy	Computer Services 21.4 Info Policy Statewide Systems	Net Costs 24.2 Department of Finance	Net Costs 24.4 Finance Departmental Administration	Net Costs 25.2 Finance Budgets	SWA Transactions 25.4 Finance Agency Controllers	Number of AID's 25.5 Finance Budget Support	Net Costs 26.2 Finance Accounting	SWA Acct. Trans. 26.4 Finance Accounting (subcenter)	Net Costs 27.2 Finance Other
	11000	EXAM BOARDS											
	11008	BARBERS							8	8		21	
	11010	ELECTRICITY			10				52	14		136	
	11018	MEDICAL EXAMINERS			20				85	11		170	
	11018	NURSING			8				87	17		175	
	11018	PHARMACY			11				25	9		84	
	11020	ARCHITECTS & ENGINEERING			6				28	8		88	
	11021	DENTISTRY							33	9		85	
	11050	BOOKING								3			
	11104	CHIROPRACTORS							24	9		61	
	11118	PSYCHOLOGY							17	8		45	
	11118	OPTOMETRY							7	9		19	
	11133	NURSING HOME ADM							11	9		27	
	11200	SOCIAL WRK & MNTL HLTH							1			3	
	11210	SOCIAL WRK LIC BD			3				24	9		63	
	11220	MARR & FAMILY THERAPY BD							9	9		23	
	11230	UNLIC MNTL HLTH PROV BD							1			3	
	11310	ABSTRACTORS							2	8		4	
	11320	ACCOUNTANCY			4				23	8		59	
	11330	PODIATRY							4	8		11	
	11340	VETERINARY MEDICINE							8	9		21	
	11380	PEACE OFFICERS							22	11		58	
	12000	HEALTH			28				1,008	1,578		2,631	
	13000	COMMERCE			8				329	85		859	
	14000	ANIMAL HEALTH BD			5				54	40		141	
	17000	HUMAN RIGHTS							28	82		89	
	18000	INDIAN AFFAIRS							14	45		35	
	21000	JOBS & TRAINING			23				2,777	381		7,242	
	22000	TRADE & ECON DEV			2				402	579		1,048	
	26000	CENTER FOR ARTS ED.							85	20		223	
	28000	STATE UNIV SYSTEM			3				1,707	207		4,451	
	27000	COMMUNITY COLLEGE BD			1				1,583	275		4,128	
	28000	SENATE			2				15	8		38	
	29000	NATURAL RESOURCES			107				3,277	3,880		8,547	
	30000	PLANNING			1				55	84		143	
	31000	HOUSE OF REPRESENTATIVES			2				15	8		38	
	32000	POLLUTION CONTROL			14				593	1,085		1,547	
	33000	TRIAL COURTS							257	190		671	
	34000	HOUSING FINANCE			78				157	148		410	
	36000	EDUCATION-VO-TECH			11				281	585		880	
	37000	EDUCATION-CENTRAL OFFICE			21				878	1,343		2,290	
	37001	EDUCATION-FARIBAULT SCHOOLS							78	198		204	
	38000	INVESTMENT BOARD							25	85		64	
	39000	GOVERNORS OFFICE			1				58	34		145	
	40000	HISTORICAL SOCIETY							8	45		21	
	41000	WRKRS COMP CT OF APPEALS							8	8		17	
	42000	LABOR & INDUSTRY			4				574	400		1,498	
	43000	IRON RANGE RESOURCES							180	131		488	
	50000	ARTS BOARD							35	82		91	
	51000	LEGISLATIVE COMMISSIONS							39	71		101	
	52000	PUBLIC DEFENSE BOARD							27	85		71	
	53000	SECRETARY OF STATE			18				155	79		405	
	55000	HUMAN SERVICES-CENTRAL OFFICE			4,497				1,822	1,278		4,231	
	55000A	HUMAN SERVICES-INSTITUTIONS			2				1,020	888		2,861	

ALLOCATION STATISTICS

Final Allocation of General Support Costs

State Fiscal Year Ending 6/30/82

Sched.	No.	Dept/Div	Name	Net Costs 21.2 Bureau of Information Policy	Computer Services 21.4 Info Policy Statewide Systems	Net Costs 24.2 Department of Finance	Net Costs 24.4 Finance Departmental Administration	Net Costs 25.2 Finance Budgets	SWA Transactions 25.4 Finance Agency Controllers	Number of AID's 25.5 Finance Budget Support	Net Costs 26.2 Finance Accounting	SWA Acct. Trans. 26.4 Finance Accounting (subcenter)	Net Costs 27.2 Finance Other
	58000		COURT OF APPEALS		2				11	9		29	
	60000		HIGHER ED COORD BD		3				139	128		363	
	61000		STATE AUDITOR						65	20		170	
	62000		STATE RETIREMENT		32				48	28		126	
	63000		PUBLIC EMPLOYEE RETIREMENT ASSN						63	17		164	
	65000		JUDICIAL						166	204		433	
	66000		MN MUNICIPAL BOARD						9	6		23	
	67000		REVENUE		691				617	626		1,609	
	68000		TAX COURT		12				8	6		21	
	69000		TEACHERS RETIREMENT		14				30	6		77	
	75000		VETERANS AFFAIRS						63	40		218	
	75000A		VETERANS HOME BD						285	273		742	
	77000		ZOO						282	409		736	
	78000		CORRECTIONS		30				1,727	2,175		4,505	
	79000		TRANSPORTATION		319				2,644	674		6,896	
	80000		PUBLIC SERVICE		1				124	119		323	
	81000		U OF M						5	62		12	
	82000		PUBLIC UTIL COMM						35	20		91	
	89000		MISC OTHER BOARDS										
	89010		ACADEMY OF SCIENCE							3			
	89025		MILITARY ORDER PURPLE HEART							3			
	89038		COUNCIL ON VO-TECH ED.						15	20		40	
	89041		HORTICULTURE							3			
	89042		PUBLIC EMPLOYEE REL BD						1	3		1	
	89050		CAPITOL AREA ARCH.						9	14		24	
	89100		WORLD TRADE CTR.						23	31		60	
	89150		REGIONAL TRANSIT BOARD							9		1	
	89200		HUMANITIES COMMISSION							3			
	89245		VOYAGEURS PARK						5	3		13	
	89270		AMATEUR SPORTS						9	6		24	
	89300		SENTENCING GUIDELINES						6	6		15	
	89420		MN/MIS BNDRY AREA						1	3		1	
	89430		UNIFORM LAWS CMEN							3		1	
	89440		MENTAL HEALTH & RETARDATION OMBUDSM						12	3		31	
	89460		HAZARDOUS SUBSTANCES BOARD						5	3		13	
	89500		HEALTH CARE COMMISSION						1			2	
	89510		DISABILITY COUNCIL						14	17		36	
	89620		HIGHER ED FAC AUTH							3		1	
	89640		ETHICAL PRACTICES BOARD						10	11		25	
	89660		OFFICE OF WASTE MANAGEMENT		1				60	105		156	
	89690		HEARING EXAMINER						59	20		153	
	89700		SCIENCE MUSEUM							6		1	
	89710		COUNCIL ON BLACK MINNESOTANS						8	26		22	
	89750		COUNCIL ON SPANISH MINNESOTANS						8	23		22	
	89780		COUNCIL ON ASIAN MINNESOTANS						9	26		24	
	89780		SOIL & WATER RES						66	60		172	
	89800		FINANCE-DEBT SERVICE						20	224		53	
	89901		VETS OF FOREIGN WARS							3			
	89902		DISABLED AMERICAN VETS							3			
	89903		HUMANE SOCIETY							3			
	89906		FINANCE NON-OPERATING/ MN SAFETY COL						242	102		630	
	89908		COMMUNICATION IMPAIRED BD						9	6		23	
	89908		TRANSPORTATION REGULATION BOARD						5	3		13	
	89909		GREATER MINNESOTA CORPORATION						59	51		154	
	89909		COMPUTER TEST/TRAINING							14			
	89909		COMPUTER TEST/TRAINING						6	3		21	
	99900		OTHER OTHER										
			Statewide Totals	0	(5)	0	0	0	(1)	12	0	(5)	1

Program Audit Hour:

30.5
OLA
Program
Audits

		First Stepdown
1.2		Equipment Use Charge
	02000	DEPARTMENT OF ADMINISTRATION
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT
2.3	02110	Commissioner
2.45	02111	Employee Assistance Program
2.4	02120	Personnel Services
2.5	02130	Fiscal Services
2.5A	02130A	Fiscal A 55% (Gen'l Fund)
2.5B	02130B	Fiscal B 45% (B/F)
2.7	02111A	Other
3.2		BUREAU OF PROPERTY MANAGEMENT
	02307	Plant Management (Gen'l Fund)
3.4	02320A	Leasing (Real Estate Mgt)
3.5	02320B	Other
4.2		BUREAU OF INTERTECHNOLOGIES GROUP
4.5	02410	Telecommunications (10 Fd)
	02412	STAR8 (Gen'l Fund)
	02420	LMIC (Gen'l Fund)
4.4	02443	Records Center (Gen'l Fund)
4.8	02410	Other
6.2		BUREAU OF OPERATIONS MANAGEMENT
7.2	02511	Materials Management
7.4	02511B	Inventory Mgmt
7.5	02511C	Procurement
8.4	02518	Central Mail
7.8	02511D	Other - 10 Fund
5.2		BUREAU OF INFORMATION POLICY
5.4	02411A	Statewide Systems
	02411B	Other
8.2	10000	DEPARTMENT OF FINANCE
8.4	10000B	FINANCE - DEPT ADMIN
9.2	10000C	FINANCE-BUDGETS
9.5	10000E	FINANCE- AGENCY CONTROLLERS
9.8	10000F	FINANCE-BUDGET SUPPORT
9.7	10000G	FINANCE-BUDGET GENL GOVT
10.2	10000H	FINANCE-ACCOUNTING
10.4	10000I	FINANCE-ACCOUNTING
10.5	10000J	FINANCE-ACCOUNTING GENL GOVT
11.2	10000K	FINANCE-OTHER
11.4	10000L	FINANCE-OTHER FINANCIAL RPTG
11.5	10000M	FINANCE-OTHER CENTRAL PAYROLL
11.8	10000N	FINANCE-OTHER SINGLE AUDIT
11.7	10000O	FINANCE-OTHER GENL GOVT
12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS
12.4	24000A	EMPLOYEE REL-PERSONAL ADMIN
	24000B	EMPLOYEE REL-ALL OTHER
13.2	45000	DEPARTMENT OF MEDIATION SERVICES
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES
13.5	45001	MEDIATION SVCS-OTHER
14.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR
14.4	49001	LEGIS AUDITS-FINANCIAL AUDITS
14.5	49002	LEGIS AUDITS-PROGRAM AUDITS
14.6	49003	LEGIS AUDITS-SINGLE AUDITS
14.7	49004	LEGIS AUDITS-GENERAL GOVT
15.2	64000	TREASURER'S OFFICE
15.5	64000A	TREASURER-TREASURY
15.8	64000B	TREASURER-OTHER
16.2	08000	OFFICE OF THE ATTORNEY GENERAL
16.4	08000A	ATTY GENL-LEGAL SERVICES
	08000B	ATTY GENL-HEALTH BOARDS
16.8	08000C	ENL-OTHER
17.2	61000	JUDITOR - SINGLE AUDIT

SWA Acct. Trans.	Payroll Transaction	Federal Cash Rec	Net Costs	Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Proram Audit Hour
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Sched. No.	Dept/Div	Name	Financial Reporting	Central Payroll	Single Audit	Employee Relations	Personnel Administration	Mediation Services	State Agencies	Legislative Auditor	Financial Audits	Program Audits
Second Stepdown												
18.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT										
18.3	02110	Commissioner										
18.45	02111	Employee Assistance Program										
18.4	02120	Personnel Services										
18.5	02130	Fiscal Services										
18.5A	02130A	Fiscal A 85% (Gen'l Fund)										
18.5B	02130B	Fiscal B 45% (SF)										
	02111A	Other										
19.2		BUREAU OF PROPERTY MANAGEMENT										
	02307	Plant Management (Gen'l Fund)										
19.4	02320A	Leasing (Real Estate Mgt)										
	02320B	Other										
20.2		BUREAU OF INTERTECHNOLOGIES GROUP										
20.5	02410	Telecommunications (10 Fd)										
	02412	STAR8 (Gen'l Fund)										
	02420	LMIC (Gen'l Fund)										
20.4	02443	Records Center (Gen'l Fund)										
	02410	Other										
22.2		BUREAU OF OPERATIONS MANAGEMENT										
23.2	02511	Materials Management										
23.4	02511B	Inventory Mgmt										
23.5	02511C	Procurement										
22.4	02518	Central Mail										
	02511D	Other - 10 Fund										
21.2		BUREAU OF INFORMATION POLICY										
21.4	02411A	Statewide Systems										
	02411B	Other										
24.2	10000	DEPARTMENT OF FINANCE										
24.4	10000B	FINANCE - DEPT ADMIN										
25.2	10000C	FINANCE - BUDGETS										
25.4	10000E	FINANCE - AGENCY CONTROLLERS										
25.5	10000F	FINANCE - BUDGET SUPPORT										
	10000G	FINANCE - BUDGET GENL GOVT										
26.2	10000H	FINANCE - ACCOUNTING										
26.4	10000I	FINANCE - ACCOUNTING										
	10000J	FINANCE - ACCOUNTING GENL GOVT										
27.2	10000K	FINANCE - OTHER										
27.4	10000L	FINANCE - OTHER FINANCIAL RPTG	(2,805)									
27.5	10000M	FINANCE - OTHER CENTRAL PAYROLL		(22,188)								
27.6	10000N	FINANCE - OTHER SINGLE AUDIT			(32,807)							
	10000O	FINANCE - OTHER GENL GOVT										
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	71	92		(70,817)						
28.4	24000A	EMPLOYEE REL - PRSNL ADMIN				2,045						
	24000B	EMPLOYEE REL - ALL OTHER				68,772	(2,045)					
29.2	45000	DEPARTMENT OF MEDIATION SERVICES	1	9			1	(13,012)				
29.4	45000	MEDIATIONS SVCS - STATE AGENCIES						214	(214)			
	45001	MEDIATION SVCS - OTHER						12,798				
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	2	35			4			(8,157)		
30.4	49001	LEGIS AUDITS - FINANCIAL AUDITS								3,903	(3,903)	
30.5	49002	LEGIS AUDITS - PROGRAM AUDITS								1,630		(1,630)
30.6	49003	LEGIS AUDITS - SINGLE AUDITS								635		
	49004	LEGIS AUDITS - GENERAL										

ALLOCATION STATISTICS

Final Allocation of General Support Costs
State Fiscal Year Ending 9/30/82

Sched.	No.	Dept/Div	Name	27.4 Finance Financial Reporting	27.5 Finance Central Payroll	27.8 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration	29.2 Department of Mediation Services	29.4 Mediation State Agencies	30.2 Office of the Legislative Auditor	30.4 OLA Financial Audit	30.5 OLA Program Audit
			User Agencies										
			ADMINISTRATION										
	02100		Volunteer Services (Spec.Fund)		1								
	02211		Risk Management	2	1								
	02220A		Mgmt Analysis (Spec. Rev)	1	7			1					
	02305		Building Construction	1	11	11							
	02307		Plant Management (SF)	12	111			10		1			
	02310		Building Fund Operations	8	1								
	02408		NSAC										
	02410		Computer Services	16	148			13		1			
	02412		STARS (Spec. Rev)		2								
	02420		LMIC (Spec. Rev)					1					
	02430		Telecommunications (Spec. Rev)	22	3								
	02430A		911 Emergency										
	02443		Records Center (SF)	2	9								
	02443A		Micrographics					1					
	02508		Electronics Equipment Rental	2	3								
	02511		Materials Management	18	11			1					
	02511A		Central Stores										
	02511B		Inventory Mgmt (Spec. Rev)										
	02511C		Procurement (Spec Rev.)										
	02512		Materials Distribution	2	8								
	02514A		Capital Parking		8								
	02514B		Commuter Vans	1									
	02514C		Motor Pool	21	11			1					
	02515		Minnesota Bookstore	5	13			1					
	02517		Print Buyer										
	02518		Postage Operations		9								
	02520		Printing	26	48			3					
	02525		State Building Code	1									
			OTHER (Non-Allowable)			58							
	02140		OIL OVERCHARGE	2									
	02141		DEVELOPMENT DISABILITIES			10		1					
	02142		STAR										
	02202		PROPERTY MANAGEMENT										
	02213		PUBLIC BROADCASTING										
	02215		DISPUTE RESOLUTION			1							
	02220		MANAGEMENT ANALYSIS					2					
	02220B		OTHER										
	02303		GOV's RESIDENCE COUNCIL										
	02308		ENERGY CONSERVATION										
	02430B		Other		8								
	02444		DATA PRIVACY										
	01000		MILITARY AFFAIRS	21	218	117		18		2		20	
	04000		AGRICULTURE	46	248	31		24		3		87	
	07000		PUBLIC SAFETY	491	1,065	188		100		10		108	43
	08000		OMBUDSMAN CORRECTIONS		3							8	
	08100		GAMING-ADMIN UNIT									2	
	08200		GAMBLING CONTROL	3	18			2				32	
	08300		PARI-MUTUAL RACING	3	5			1				30	
	08400		STATE LOTTERY	1	84			11		1		45	

ALLOCATION STATISTICS

Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/92

Sched.	No.	Dept/Div	Name	27.4 Finance Financial Reporting	27.5 Finance Central Payroll	27.6 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration	29.2 Department of Mediation Services	29.4 Mediation State Agencies	30.2 Office of the Legislative Auditor	30.4 OLA Financial Audit	30.5 OLA Program Audit
	11000		EXAM BOARDS										
	11008		BARBERS	1	1								
	11010		ELECTRICITY	4	10				1			31	
	11015		MEDICAL EXAMINERS	5	12				1				
	11018		NURSING	5	13	0			1			18	
	11018		PHARMACY	2	3							4	
	11020		ARCHITECTS & ENGINEERING	2	4								
	11021		DENTISTRY	3	3							5	
	11050		BOOKING		1								
	11104		CHIROPRACTORS	2	3							2	
	11118		PSYCHOLOGY	1	2							10	
	11119		OPTOMETRY	1	1							1	
	11133		NURSING HOME ADM	1	1							7	
	11200		SOCIAL WRK & MNTL HLTH									15	
	11210		SOCIAL WRK LIC BD	2	4								
	11220		MARR & FAMILY THERAPY BD	1	1								
	11230		UNLIC MNTL HLTH PROV BD										
	11310		ABSTRACTORS										
	11320		ACCOUNTANCY	2	2							2	
	11330		PODIATRY		1							11	
	11340		VETERINARY MEDICINE	1	1							11	
	11380		PEACE OFFICERS	2	5	0							
	12000		HEALTH	82	482	823		52		5		34	6
	13000		COMMERCE	27	118			13		1		53	13
	14000		ANIMAL HEALTH BD	4	32	4		2				28	
	17000		HUMAN RIGHTS	2	37	5		4				19	
	18000		INDIAN AFFAIRS	1	5	1						13	
	21000		JOBS & TRAINING	224	1,044	2,334		105		11		161	
	22000		TRADE & ECON DEV	32	140	428		13		1		56	
	25000		CENTER FOR ARTS ED.	7	25			3					
	28000		STATE UNIV SYSTEM	138	2,082	58		265		28		198	103
	27000		COMMUNITY COLLEGE BD	128	1,084	71		137		14		508	78
	28000		SENATE	1									
	29000		NATURAL RESOURCES	285	2,801	235		147		15		135	
	30000		PLANNING	4	28	1		3					
	31000		HOUSE OF REPRESENTATIVES	1									
	32000		POLLUTION CONTROL	48	451	244		41		4		38	9
	33000		TRIAL COURTS	21	149			29		3			
	34000		HOUSING FINANCE	13	120	887		7		1		71	
	38000		EDUCATION-VO-TECH	21	61	232		7		1		25	78
	37000		EDUCATION-CENTRAL OFFICE	71	188	2,828		20		2		128	
	37001		EDUCATION-FARIBAULT SCHOOLS	6	110			11		1		37	
	38000		INVESTMENT BOARD	2	12			1				223	
	39000		GOVERNORS OFFICE	4	21			3					
	40000		HISTORICAL SOCIETY	1		4						38	
	41000		WRKRS COMP CT OF APPEALS	1	10			1					
	42000		LABOR & INDUSTRY	48	219	39		20		2		50	
	43000		IRON RANGE RESOURCES	15	62			8		1		1	
	50000		ARTS BOARD	3	10	11		1				1	
	51000		LEGISLATIVE COMMISSIONS	3									1,058
	52000		PUBLIC DEFENSE BOARD	2	17	1		2				64	
	53000		SECRETARY OF STATE	13	48			4					
	55000		HUMAN SERVICES-CENTRAL OFFICE	131	580	20,858		65		7		155	6
	55000A		HUMAN SERVICES-INSTITUTIONS	82	3,855	1		288		30		150	

ALLOCATION STATISTICS

Final Allocation of General Support Costs

State Fiscal Year Ending 6/30/92

SBA Acct. Trans. Payroll Transaction Federal Cash Recs Net Costs Avg. Employee Co Net Costs Avg Complement Net Costs OLA Actual Hrs Program Audit Hour

Sched.	No.	Dept/Div	Name	27.4 Finance Reporting	27.5 Finance Central Payroll	27.6 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration	29.2 Department of Mediation Services	29.4 Mediation State Agencies	30.2 Office of the Legislative Auditor	30.4 OLA Financial Audits	30.5 OLA Program Audits
			COURT OF APPEALS	1	34			5					
	00000		HIGHER ED COORD BD	11	89	24		4					3
	01000		STATE AUDITOR	8	83			7					
	02000		STATE RETIREMENT	4	20			2		1			
	03000		PUBLIC EMPLOYEE RETIREMENT ASSN	6	34			4				100	
	05000		JUDICIAL	13	99	2		10		1		88	
	06000		MN MUNICIPAL BOARD	1	2							102	
	07000		REVENUE	80	590			62		7		184	
	08000		TAX COURT	1	3								
	09000		TEACHERS RETIREMENT	2	27			3				65	
	75000		VETERANS AFFAIRS	7	17	42		2				22	
	75000A		VETERANS HOME BD	23	302			28		3			
	77000		ZOO	23	109	0		10		1			
	78000		CORRECTIONS	140	1,307	48		128		13		92	
	79000		TRANSPORTATION	214	3,081	3,895		286		30		191	43
	80000		PUBLIC SERVICE	10	70	7		7		1		54	
	81000		U OF M									11	
	82000		PUBLIC UTIL COMM	3	21			2					
	99000		MISC OTHER BOARDS										
	99010		ACADEMY OF SCIENCE										
	99025		MILITARY ORDER PURPLE HEART										
	99038		COUNCIL ON VO-TECH ED.	1	3	2							
	99041		HORTICULTURE										
	99042		PUBLIC EMPLOYEE REL BD										
	99050		CAPITOL AREA ARCH.	1	4							37	
	99100		WORLD TRADE CTR.	2	5			1				20	
	99150		REGIONAL TRANSIT BOARD									4	88
	99200		HUMANITIES COMMISSION										
	99245		VERMILION PARK									4	
	99270		AMATEUR SPORTS	1	4							17	
	99300		SENTENCING GUIDELINES		2								
	99420		MN/WIS BNDRY AREA										
	99430		UNIFORM LAWS CMGN										
	99440		MENTAL HEALTH & RETARDATION OMBUDSM	1	10			1				13	
	99480		HAZARDOUS SUBSTANCES BOARD		1								
	99500		HEALTH CARE COMMISSION										
	99510		DISABILITY COUNCIL	1	5			1					
	99520		HIGHER ED FAC AUTH		2								
	99540		ETHICAL PRACTICES BOARD	1	3							4	
	99550		OFFICE OF WASTE MANAGEMENT	5	25	1		3					
	99580		HEARING EXAMINER	5	38			4				21	3
	99700		SCIENCE MUSEUM									21	
	99710		COUNCIL ON BLACK MINNESOTANS	1	1								
	99750		COUNCIL ON SPANISH MINNESOTANS	1	2								
	99760		COUNCIL ON ASIAN MINNESOTANS	1	2	0							
	99780		SOIL & WATER RES	5	18	4		2					
	99800		FINANCE-DEBT SERVICE	2		7							
	99901		VETS OF FOREIGN WARS										
	99902		DISABLED AMERICAN VETS										
	99903		HUMANE SOCIETY										
	99906		FINANCE NON-OPERATING/ MN SAFETY COL	20		33							
	99908		COMMUNICATION IMPAIRED BD	1									
	99909		TRANSPORTATION REGULATION BOARD		5								
	99910		GREATER MINNESOTA CORPORATION	5		0							
	99998		COMPUTER TEST/TRAINING		2			1				220	58
	99J00X		OTHER OTHER	1									
			Statewide Totals	(1)	2	(3)	0	(3)	0	(9)	0	2	(2)

ALLOCATION STATISTICS

Final Allocation of General Support Costs

State Fiscal Year Ending 6/30/02

Sched.	No.	Dept/Div	Name	Single Audit Hrs	Net Costs	BWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts
				30.8 OLA Single Audit	31.2 State Treasurer's Office	31.4 Treasurer Treasury (subcenter)	32.2 Office of the Attorney General	32.4 OAG Legal Services	Total Allocated General Service Costs
			First Stepdown						
1.2			Equipment Use Charge						0
	02000		DEPARTMENT OF ADMINISTRATION						0
2.2	02001		BUREAU OF ADMINISTRATIVE MANAGEMENT						0
2.3	02110		Commissioner						0
2.45	02111		Employee Assistance Program						0
2.4	02120		Personnel Services						0
2.5	02130		Fiscal Services						0
2.5A	02130A		Fiscal A 55% (Gen'l Fund)						0
2.5B	02130B		Fiscal B 45% (SF)						0
2.7	02111A		Other						27,304
3.2			BUREAU OF PROPERTY MANAGEMENT						0
	02307		Plant Management (Gen'l Fund)						70,836
3.4	02320A		Leasing (Real Estate Mgt)						0
3.5	02320B		Other						6,418
4.2			BUREAU OF INTERTECHNOLOGIES GROUP						0
4.5	02410		Telecommunications (10 Fd)						0
	02412		STARIS (Gen'l Fund)						12,238
	02420		LMIC (Gen'l Fund)						77,400
4.4	02443		Records Center (Gen'l Fund)						0
4.6	02410		Other						0
6.2			BUREAU OF OPERATIONS MANAGEMENT						0
7.2	02511		Materials Management						0
7.4	02511B		Inventory Mgmt						0
7.5	02511C		Procurement						0
6.4	02518		Central Mail						0
7.8	02511D		Other - 10 Fund						55,712
6.2			BUREAU OF INFORMATION POLICY						0
6.4	02411A		Statewide Systems						0
	02411B		Other						9,355
8.2	10000		DEPARTMENT OF FINANCE						0
8.4	10000B		FINANCE - DEPT ADMIN						0
8.2	10000C		FINANCE - BUDGETS						0
9.5	10000E		FINANCE - AGENCY CONTROLLERS						0
9.6	10000F		FINANCE - BUDGET SUPPORT						0
9.7	10000G		FINANCE - BUDGET GENL GOVT						58,005
10.2	10000H		FINANCE - ACCOUNTING						0
10.4	10000I		FINANCE - ACCOUNTING						0
10.5	10000J		FINANCE - ACCOUNTING GENL GOVT						728,429
11.2	10000K		FINANCE - OTHER						0
11.4	10000L		FINANCE - OTHER FINANCIAL RPTG						0
11.5	10000M		FINANCE - OTHER CENTRAL PAYROLL						0
11.6	10000N		FINANCE - OTHER SINGLE AUDIT						0
11.7	10000O		FINANCE - OTHER GENL GOVT						0
12.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS						0
12.4	24000A		EMPLOYEE REL - PRSNL ADMIN						0
	24000B		EMPLOYEE REL - ALL OTHER						695,553
13.2	45000		DEPARTMENT OF MEDIATION SERVICES						0
13.4	45000		MEDIATIONS SVCS - STATE AGENCIES						0
13.5	45001		MEDIATION SVCS - OTHER						22,545
14.2	49000		OFFICE OF THE LEGISLATIVE AUDITOR						0
14.4	49001		LEGIS AUDITS - FINANCIAL AUDITS						0
14.5	49002		LEGIS AUDITS - PROGRAM AUDITS						0
14.6	49003		LEGIS AUDITS - SINGLE AUDITS						0
14.7	49004		LEGIS AUDITS - GENERAL GOVT						208,784
15.2	64000		TREASURER'S OFFICE						0
15.5	64000A		TREASURER - TREASURY						0
15.6	64000B		TREASURER - OTHER						51,140
16.2	08000		OFFICE OF THE ATTORNEY GENERAL						0
16.4	08000A		ATTY GENL - LEGAL SERVICES						0
	08000B		ATTY GENL - HEALTH BOARDS						447
16.6	08000C		ATTY GENL - OTHER						1,798,111
17.2	81000		STATE AUDITOR - SINGLE AUDIT						0

ALLOCATION STATISTICS

Final Allocation of General Support Costs

State Fiscal Year Ending 6/30/92

Sched.	No.	Dept/Div	Name	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts
				30.8 OLA Single Audit	31.2 State Treasurer's Office	31.4 Treasurer Treasury (subcenter)	32.2 Office of the Attorney General	32.4 OAG Legal Services	Total Allocated General Service Costs
			Second Stepdown						0
18.2	02000		BUREAU OF ADMINISTRATIVE MANAGEMENT						0
18.3	02110		Commissioner						0
18.45	02111		Employee Assistance Program						0
18.4	02120		Personnel Services						0
18.5	02130		Fiscal Services						0
18.5A	02130A		Fiscal A 85% (Gen'l Fund)						0
18.5B	02130B		Fiscal B 45% (SF)						0
	02111A		Other						112,997
18.2			BUREAU OF PROPERTY MANAGEMENT						0
	02307		Plant Management (Gen'l Fund)						15,059
18.4	02320A		Leasing (Real Estate Mgt)						0
	02320B		Other						1,368
20.2			BUREAU OF INTERTECHNOLOGIES GROUP						0
20.5	02410		Telecommunications (10 Fd)						0
	02412		STAR8 (Gen'l Fund)						1,826
	02420		LMIC (Gen'l Fund)						10,253
20.4	02443		Records Center (Gen'l Fund)						0
	02410		Other						0
22.2			BUREAU OF OPERATIONS MANAGEMENT						0
23.2	02511		Materials Management						0
23.4	02511B		Inventory Mgmt						0
23.5	02511C		Procurement						0
22.4	02518		Central Mail						0
	02511D		Other - 10 Fund						5,654
21.2			BUREAU OF INFORMATION POLICY						0
21.4	02411A		Statewide Systems						0
	02411B		Other						1,404
24.2	10000		DEPARTMENT OF FINANCE						0
24.4	10000B		FINANCE - DEPT ADMIN						0
25.2	10000C		FINANCE - BUDGETS						0
25.4	10000E		FINANCE - AGENCY CONTROLLERS						0
25.5	10000F		FINANCE - BUDGET SUPPORT						0
	10000G		FINANCE - BUDGET GENL GOVT						11,231
26.2	10000H		FINANCE - ACCOUNTING						0
26.4	10000I		FINANCE - ACCOUNTING						0
	10000J		FINANCE - ACCOUNTING GENL GOVT						21,275
27.2	10000K		FINANCE - OTHER						0
27.4	10000L		FINANCE - OTHER FINANCIAL RPTG						0
27.5	10000M		FINANCE - OTHER CENTRAL PAYROLL						0
27.6	10000N		FINANCE - OTHER SINGLE AUDIT						0
	10000O		FINANCE - OTHER GENL GOVT						0
28.2	24000		DEPARTMENT OF EMPLOYEE RELATIONS						0
28.4	24000A		EMPLOYEE REL - PRSNL ADMN						0
	24000B		EMPLOYEE REL - ALL OTHER						68,772
29.2	45000		DEPARTMENT OF MEDIATION SERVICES						0
29.4	45000		MEDIATIONS SVCS - STATE AGENCIES						0
	45001		MEDIATION SVCS - OTHER						12,798
30.2	49000		OFFICE OF THE LEGISLATIVE AUDITOR						0
30.4	49001		LEGIS AUDITS - FINANCIAL AUDITS						0
30.5	49002		LEGIS AUDITS - PROGRAM AUDITS						0
30.6	49003		LEGIS AUDITS - SINGLE AUDITS	(635)					0
	49004		LEGIS AUDITS - GENERAL GOVT						1,989
31.2	64000		TREASURER'S OFFICE		(8,021)				0
31.4	64000A		TREASURER - TREASURY		3,078	(3,078)			0
	64000B		TREASURER - OTHER		4,945				4,945
32.2	08000		OFFICE OF THE ATTORNEY GENERAL			11	(7,823,275)		0
32.4	08000A		ATTY GENL - LEGAL SERVICES				4,702,835	(4,702,835)	0
	08000B		ATTY GENL - HEALTH BOARDS				727		727
	08000C		ATTY GENL - OTHER				2,919,713		2,919,713

ALLOCATION STATISTICS

Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/92

Sched. No.	Dept/Div	Name	Single Audit Hrs	Net Costs	BWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts
			30.8 OLA Single Audit	31.2 State Treasurer's Office	31.4 Treasurer Treasury (subcenter)	32.2 Office of the Attorney General	32.4 OAG Legal Services	Total Allocated General Service Costs
		User Agencies						
02000		ADMINISTRATION						
02180		Volunteer Services (Spec.Fund)						2,585
02211		Risk Management			1			12,533
02220A		Mgmt Analysis (Spec. Rev)						18,994
02305		Building Construction			1			35,000
02307		Plant Management (SF)			8			304,702
02310		Building Fund Operations			4			250,934
02408		ISAC						11
02410		Computer Services			9			406,129
02412		STARIS (Spec. Rev)						10,131
02420		LMIC (Spec. Rev)						15,310
02430		Telecommunications (Spec. Rev)			13			97,489
02430A		911 Emergency						11,370
02443		Records Center (SF)			1			11,278
02443A		Micrographics						28,800
02509		Electronics Equipment Rental			1			13,842
02511		Materials Management			11			98,829
02511A		Central Stores						0
02511B		Inventory Mgmt (Spec. Rev)						0
02511C		Procurement (Spec Rev.)						0
02512		Materials Distribution			1			21,335
02514A		Capital Parking						3,898
02514B		Commuter Vans						3,211
02514C		Motor Pool			12			126,207
02515		Minnesota Bookstore			3			57,148
02517		Print Buyer						0
02519		Postage Operations						1,843
02520		Printing			16			186,410
02525		State Building Code			1			22,132
		OTHER (Non-Allowable)						11,852
02140		OIL OVERCHARGE			1			20,016
02141		DEVELOPMENT DISABILITIES						13,113
02142		STAR						28
02202		PROPERTY MANAGEMENT						1,897
02213		PUBLIC BROADCASTING						0
02215		DISPUTE RESOLUTION						2,089
02220		MANAGEMENT ANALYSIS						38,701
02220B		OTHER						1,224
02303		GOV'S RESIDENCE COUNCIL						4,142
02308		ENERGY CONSERVATION						631
02430B		Other						345
02444		DATA PRIVACY						0
01000		MILITARY AFFAIRS	18		13			156,839
04000		AGRICULTURE			28			298,161
07000		PUBLIC SAFETY			303			1,747,631
08000		OMBUDSMAN CORRECTIONS						7,084
09100		GAMING-ADMIN UNIT						2,513
09200		GAMBLING CONTROL			2			32,059
09300		PARI-MUTUAL RACING			2			30,881
09400		STATE LOTTERY			1			62,867

ALLOCATION STATISTICS

Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/92

Sched.	No.	Dept/Div	Name	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts
				30.8 OLA Single Audit	31.2 State Treasurer's Office	31.4 Treasurer Treasury (subcenter)	32.2 Office of the Attorney General	32.4 OAG Legal Services	Total Allocated General Service Costs
	11000	EXAM BOARDS							0
	11008	BARBERS							2,079
	11010	ELECTRICITY				3			31,580
	11015	MEDICAL EXAMINERS				3			21,924
	11016	NURSING				3			28,888
	11018	PHARMACY				1			9,887
	11020	ARCHITECTS & ENGINEERING				1			7,019
	11021	DENTISTRY				2			10,831
	11050	BOXING							459
	11104	CHIROPRACTORS				1			9,405
	11118	PSYCHOLOGY				1			9,733
	11119	OPTOMETRY							2,830
	11133	NURSING HOME ADM				1			8,585
	11200	SOCIAL WRK & MNTL HLTH							7,942
	11210	SOCIAL WRK LIC BD				1			8,242
	11220	MARR & FAMILY THERAPY BD							3,131
	11230	UNLIC MNTL HLTH PROV BD							164
	11310	ABSTRACTORS							507
	11320	ACCOUNTANCY				1			7,854
	11330	PODIATRY							6,082
	11340	VETERINARY MEDICINE							8,080
	11380	PEACE OFFICERS				1			5,844
	12000	HEALTH		23		49			533,084
	13000	COMMERCE				18			154,944
	14000	ANIMAL HEALTH BD				3			34,413
	17000	HUMAN RIGHTS				1			43,119
	18000	INDIAN AFFAIRS				1			12,854
	21000	JOB & TRAINING		128		139			1,237,591
	22000	TRADE & ECON DEV		18		20			259,218
	25000	CENTER FOR ARTS ED.				4			42,203
	26000	STATE UNIV SYSTEM		74		84			1,827,554
	27000	COMMUNITY COLLEGE BD		81		78			1,291,524
	28000	SENATE				1			20,562
	29000	NATURAL RESOURCES		17		181			1,610,448
	30000	PLANNING				3			28,535
	31000	HOUSE OF REPRESENTATIVES				1			28,448
	32000	POLLUTION CONTROL				29			390,363
	33000	TRIAL COURTS				13			148,487
	34000	HOUSING FINANCE				8			131,820
	36000	EDUCATION-VO-TECH		21		13			209,477
	37000	EDUCATION-CENTRAL OFFICE		80		48			488,227
	37001	EDUCATION-FARIBAULT SCHOOLS				4			78,775
	38000	INVESTMENT BOARD				1			123,915
	39000	GOVERNORS OFFICE				3			27,810
	40000	HISTORICAL SOCIETY							21,808
	41000	WRKRS COMP CT OF APPEALS							7,614
	42000	LABOR & INDUSTRY		1		29			254,828
	43000	IRON RANGE RESOURCES				9			93,001
	50000	ARTS BOARD				2			32,827
	51000	LEGISLATIVE COMMISSIONS				2			541,881
	52000	PUBLIC DEFENSE BOARD				1			50,085
	53000	SECRETARY OF STATE				8			81,829
	55000	HUMAN SERVICES-CENTRAL OFFICE		110		194			1,694,477
	55000A	HUMAN SERVICES-INSTITUTIONS				50			1,345,154

ALLOCATION STATISTICS

Final Allocation of General Support Costs
State Fiscal Year Ending 6/30/82

			Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts
			30.8 OLA Single Audit	31.2 State Treasurer's Office	31.4 Treasurer Treasury (subcenter)	32.2 Office of the Attorney General	32.4 OAG Legal Services	Total Allocated General Service Costs
Sched.	No.	Dept/Div Name						
	60000	COURT OF APPEALS			1			21,914
	60000	HIGHER ED COORD BD			50			61,829
	61000	STATE AUDITOR			3			41,312
	62000	STATE RETIREMENT			51			79,458
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN			102			83,713
	65000	JUDICIAL			8			161,065
	66000	MN MUNICIPAL BOARD						4,047
	67000	REVENUE			1,044			778,974
	68000	TAX COURT						6,885
	69000	TEACHERS RETIREMENT			71			67,090
	75000	VETERANS AFFAIRS			4			35,742
	75000A	VETERANS HOME BD			14			157,016
	77000	ZOO			14			103,102
	78000	CORRECTIONS			85			1,020,009
	79000	TRANSPORTATION	65		130			2,321,774
	80000	PUBLIC SERVICE			8			113,866
	81000	U OF M						9,189
	82000	PUBLIC UTIL COMM			2			17,153
	89000	MISC OTHER BOARDS						0
	89010	ACADEMY OF SCIENCE						123
	89025	MILITARY ORDER PURPLE HEART						109
	89038	COUNCIL ON VO-TECH ED.			1			5,054
	89041	HORTICULTURE						110
	89042	PUBLIC EMPLOYEE REL BD						180
	89050	CAPITOL AREA ARCH.						24,398
	89100	WORLD TRADE CTR.			1			17,443
	89150	REGIONAL TRANSIT BOARD						38,198
	89200	HUMANITIES COMMISSION						115
	89245	VOYAGEURS PARK						3,183
	89270	AMATEUR SPORTS						13,187
	89300	SENTENCING GUIDELINES						3,043
	89420	MN/WS BNDRY AREA						178
	89430	UNIFORM LAWS CMGN						135
	89440	MENTAL HEALTH & RETARDATION OMBUDSM			1			13,438
	89480	HAZARDOUS SUBSTANCES BOARD						1,174
	89500	HEALTH CARE COMMISSION						85
	89510	DISABILITY COUNCIL			1			6,186
	89620	HIGHER ED FAC AUTH						715
	89640	ETHICAL PRACTICES BOARD						6,863
	89650	OFFICE OF WASTE MANAGEMENT			3			32,965
	89680	HEARING EXAMINER			3			43,307
	89700	SCIENCE MUSEUM						239
	89710	COUNCIL ON BLACK MINNESOTANS						14,886
	89750	COUNCIL ON SPANISH MINNESOTANS						4,725
	89780	COUNCIL ON ASIAN MINNESOTANS						4,203
	89780	SOIL & WATER RES			3			74,032
	89800	FINANCE-DEBT SERVICE			1			11,061
	89901	VETS OF FOREIGN WARS						108
	89902	DISABLED AMERICAN VETS						108
	89903	HUMANE SOCIETY						114
	89906	FINANCE NON-OPERATING/ MN SAFETY COL			12			43,416
	89908	COMMUNICATION IMPAIRED BD						18,652
	89909	TRANSPORTATION REGULATION BOARD						2,817
	89910	GREATER MINNESOTA CORPORATION			3			15,985
	89998	COMPUTER TEST/TRAINING						2,979
	9000X	OTHER OTHER					4,702,919	7,044,384
Statewide Totals			1	0	(5)	0	84	38,910,141

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

		Equip. Cost	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	BWA Trans	BWA Trans	Net Costs	Leases Processed
		1.2 Equipment Use Charge	2.2 Bureau of Adm. Mgmt.	2.3 Adm Mgmt Commissioner Office	2.45 Adm Mgmt Employee Assistance	2.4 Adm Mgmt Personnel Office	2.5 Adm Mgmt Fiscal Services	2.5A Adm Mgmt Fiscal "A"	2.5B Adm Mgmt Fiscal "B"	3.2 Bureau of Property Mgmt	3.4 Property Management Leasing
	<u>Dept/Div</u>										
	<u>Name</u>										
1.2	First Stepdown										
	Equipment Use Charge										
02000	DEPARTMENT OF ADMINISTRATION										
2.2	BUREAU OF ADMINISTRATIVE MANAGEMENT	770,004									
2.3	Commissioner		593,131								
2.45	Employee Assistance Program		456,482	0	0						
2.4	Personnel Services		324,251	0	0	0					
2.5	Fiscal Services		551,188	0	0	0					
2.5A	Fiscal A 55% (Gen'l Fund)			0	0	0	0				
2.5B	Fiscal B 45% (SF)			0	0	0	0				
2.7	Other		2,312,091	0	0	0					
3.2	BUREAU OF PROPERTY MANAGEMENT	58,895		60	60	60		843			
02307	Plant Management (Gen'l Fund)			0	0	0		0		3,782,800	
3.4	Leasing (Real Estate Mgt)			0	0	0		0		277,828	
3.5	Other			0	0	0		0		343,731	
4.2	BUREAU OF INTERTECHNOLOGIES GROUP	1,865,789		40	40	40		1,484			0
4.5	Telecommunications (10 Fd)			0	0	0		0			0
02412	STARS (Gen'l Fund)			0	0	0		0			0
02420	LMIC (Gen'l Fund)			0	0	0		0			0
4.4	Records Center (Gen'l Fund)			0	0	0		0			0
4.6	Other			0	0	0		0			0
6.2	BUREAU OF OPERATIONS MANAGEMENT	148,801		61	61	61		3,168			3
7.2	Materials Management			0	0	0		0			0
7.4	Inventory Mgmt			0	0	0		0			0
7.6	Procurement			0	0	0		0			0
6.4	Central Mail			0	0	0		0			0
7.8	Other - 10 Fund			0	0	0		0			0
6.2	BUREAU OF INFORMATION POLICY	142,781		22	22	22		1,063			2
6.4	Statewide Systems			0	0	0		0			0
02411B	Other			0	0	0		0			0
6.2	DEPARTMENT OF FINANCE	885,060			117						4
6.4	FINANCE - DEPT ADMIN				0						0
6.2	FINANCE - BUDGETS				0						0
6.6	FINANCE - AGENCY CONTROLLERS				0						0
6.6	FINANCE - BUDGET SUPPORT				0						0
6.7	FINANCE - BUDGET GENL GOVT				0						0
10.2	FINANCE - ACCOUNTING				0						0
10.4	FINANCE - ACCOUNTING				0						0
10.6	FINANCE - ACCOUNTING GENL GOVT				0						0
11.2	FINANCE - OTHER				0						0
11.4	FINANCE - OTHER FINANCIAL RPTG				0						0
11.6	FINANCE - OTHER CENTRAL PAYROLL				0						0
11.8	FINANCE - OTHER SINGLE AUDIT				0						0
11.7	FINANCE - OTHER GENL GOVT				0						0
12.2	DEPARTMENT OF EMPLOYEE RELATIONS	2,442,845			161						1
12.4	EMPLOYEE REL - PRSNL ADMN				0						0
24000B	EMPLOYEE REL - ALL OTHER				0						3
13.2	DEPARTMENT OF MEDIATION SERVICES	188,140			22						0
13.4	MEDIATIONS SVCS - STATE AGENCIES				0						0
13.6	MEDIATION SVCS - OTHER				0						4
14.2	OFFICE OF THE LEGISLATIVE AUDITOR	457,778			67						0
14.4	LEGIS AUDITS - FINANCIAL AUDITS				0						0
14.6	LEGIS AUDITS - PROGRAM AUDITS				0						0
14.8	LEGIS AUDITS - SINGLE AUDITS				0						0
14.7	LEGIS AUDITS - GENERAL GOVT				0						2
15.2	TREASURER'S OFFICE	250,778			12						0
15.6	TREASURER - TREASURY				0						0
15.8	TREASURER - OTHER				0						25
16.2	OFFICE OF THE ATTORNEY GENERAL	1,505,498			385						0
16.4	ATTY GENL - LEGAL SERVICES				0						0
06000B	ATTY GENL - HEALTH BOARDS				0						0
16.6	ATTY GENL - OTHER				0						0
17.2	STATE AUDITOR - SINGLE AUDIT				0						0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

SECTION 8 STATISTICS FIVE COST ALLOCATION PLAN Fiscal Year Ending 9/30/02		Equip. Cost	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Net Costs	Leases Processed
Dept/Div	Name	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.45 Admin Mgmt Employee Assistance	2.4 Admin Mgmt Personnel Office	2.5 Admin Mgmt Fiscal Services	2.5A Admin Mgmt Fiscal "A"	2.5B Admin Mgmt Fiscal "B"	3.2 Bureau of Property Mgmt	3.4 Property Management Leasing
User Agencies											
02000	Administration	0		0	0	0					0
02100	Volunteer Services	0		1	1	1			310		0
02211	Risk Management	0		1	1	1			1,789		0
02230A	Mgmt Analysis (Spec. Rev)	0		12	12	12			717		1
02305	Building Construction	0		0	0	0		1,301			0
02307	Plant Management (BSF)	0		188	188	188			14,162		0
02310	Building Fund Operations	0		0	0	0		6,997			0
02408	HSAC	0		0	0	0			0		0
02410	Computer Services	0		233	233	233			17,874		8
02412	STARIS (Spec. Rev)	0		5	5	5			399		3
02420	LMAC (Spec. Rev)	0		12	12	12			1		0
02430	Telecommunications (Spec. Rev)	0		0	0	0			24,622		0
02430A	911 Emergency	0		8	8	8			0		0
02443	Records Center (BSF)	0		0	0	0			2,408		0
02443A	Micrographics	0		15	15	15			0		5
02508	Electronics Equipment Rental	0		2	2	2			2,030		0
02511	Materials Management	0		14	14	14			21,366		1
02511A	Central Stores	0		0	0	0			0		0
02511B	Inventory Mgmt (Spec. Rev)	0		0	0	0			0		0
02511C	Procurement (Spec. Rev)	0		0	0	0			0		0
02512	Materials Distribution	0		8	8	8			2,308		0
02514A	Capital Parking	0		2	2	2			280		0
02514B	Commuter Vans	0		1	1	1			608		0
02514C	Motor Pool	0		17	17	17			23,459		1
02515	Minnesota Bookstore	0		22	22	22			5,737		1
02517	Print Buyer	0		0	0	0			0		0
02518	Postage Operations	0		0	0	0			254		0
02520	Printing	0		61	61	61			29,869		12
02525	State Building Code	0		0	0	0		972			0
	OTHER (Non-Allowable)	0		0	0	0			80		27
02140	OIL OVERCHARGE	0		2	2	2			2,719		0
02141	DEVELOPMENT DISABILITIES	0		10	10	10			40		0
02142	STAR	0		0	0	0			7		0
02202	PROPERTY MANAGEMENT	0		0	0	0			0		5
02213	PUBLIC BROADCASTING	0		0	0	0			0		0
02215	DISPUTE RESOLUTION	0		0	0	0			220		0
02220	MANAGEMENT ANALYSIS	0		29	29	29			0		0
02220B	OTHER	0		1	1	1			0		0
02308	GOV's RESIDENCE COUNCIL	0		1	1	1			403		0
02308	ENERGY CONSERVATION	0		0	0	0			47		0
02430B	Other	0		0	0	0			0		0
02444	DATA PRIVACY	0		0	0	0			0		5
01000	MILITARY AFFAIRS	0			327						14
04000	AGRICULTURE	0			441						133
07000	PUBLIC SAFETY	0			1,813						0
08000	OMBUDSMAN CORRECTIONS	0			7						0
08100	GAMING-ADMIN UNIT	0			0						1
08200	GAMBLING CONTROL	0			37						0
08300	PARI-MUTUAL RACING	0			14						5
08400	STATE LOTTERY	0			188						

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dept/Div	Name	Equip. Cost 1.2 Equipment Use Charge	Net Costs 2.2 Bureau of Adm. Mgmt. Mgmt.	Employee Count 2.3 Adm Mgmt Commissioner Office	Employee Count 2.45 Adm Mgmt Employee Assistance	Employee Count 2.4 Adm Mgmt Personnel Office	Net Costs 2.5 Adm Mgmt Fiscal Services	SWA Trans 2.5A Adm Mgmt Fiscal "A"	SWA Trans 2.5B Adm Mgmt Fiscal "B"	Net Costs 3.2 Bureau of Property Mgmt	Leases Processed 3.4 Property Management Leasing
11000	EXAM BOARDS	0			0						0
11008	BARBERS	0			2						0
11010	ELECTRICITY	0			21						2
11015	MEDICAL EXAMINERS	0			25						2
11018	NURSING	0			23						2
11018	PHARMACY	0			7						2
11080	ARCHITECTS & ENGINEERING	0			7						0
11021	DENTISTRY	0			6						3
11080	BORING	0			0						0
11104	CHIROPRACTORS	0			5						2
11118	PSYCHOLOGY	0			3						3
11118	OPTOMETRY	0			1						2
11133	NURSING HOME ADM	0			2						2
11200	SOCIAL WRK & MNTL HLTH	0			1						1
11210	SOCIAL WRK LIC BD	0			7						0
11220	MARR & FAMILY THERAPY BD	0			1						3
11230	UNLIC MNTL HLTH PROV BD	0			0						0
11310	ABSTRACTORS	0									0
11320	ACCOUNTANCY	0			4						0
11330	PODIATRY	0									0
11340	VETERINARY MEDICINE	0			1						2
11380	PEACE OFFICERS	0									0
12000	HEALTH	0			944						7
13000	COMMERCE	0			240						8
14000	ANIMAL HEALTH BD	0			38						0
17000	HUMAN RIGHTS	0			70						2
18000	INDIAN AFFAIRS	0			7						1
21000	JOB & TRAINING	0			1,808						70
22000	TRADE & ECON DEV	0			228						4
28000	CENTER FOR ARTS ED.	0			54						0
28000	STATE UNIV SYSTEM	0			4,820						19
27000	COMMUNITY COLLEGE BD	0			2,481						12
28000	SENATE	0									0
28000	NATURAL RESOURCES	0			2,578						55
30000	PLANNING	0			54						2
31000	HOUSE OF REPRESENTATIVES	0									0
32000	POLLUTION CONTROL	0			782						18
33000	TRIAL COURTS	0			822						0
34000	HOUSING FINANCE	0			134						2
38000	EDUCATION--VO--TECH	0			121						1
37000	EDUCATION--CENTRAL OFFICE	0			388						5
37001	EDUCATION--FARIBAULT SCHOOLS	0			200						3
38000	INVESTMENT BOARD	0			25						1
38000	GOVERNORS OFFICE	0			50						4
40000	HISTORICAL SOCIETY	0									0
41000	WRKRS COMP CT OF APPEALS	0			20						4
42000	LABOR & INDUSTRY	0			358						13
43000	IRON RANGE RESOURCES	0			141						1
50000	ARTS BOARD	0			16						0
51000	LEGISLATIVE COMMISSIONS	0									2
52000	PUBLIC DEFENSE BOARD	0			38						0
53000	SECRETARY OF STATE	0			88						2
55000	HUMAN SERVICES--CENTRAL OFFICE	0			1,181						53
55000A	HUMAN SERVICES--INSTITUTIONS	0			5,185						58

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dept/Div	Name	Equip. Cost	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Net Costs	Leases Processed
		1.2 Equipment Use Charge	2.2 Bureau of Adm. Mgmt. Mgmt.	2.3 Adm Mgmt Commissioner Office	2.45 Adm Mgmt Employee Assistance	2.4 Adm Mgmt Personnel Office	2.5 Adm Mgmt Fiscal Services	2.5A Adm Mgmt Fiscal "A"	2.5B Adm Mgmt Fiscal "B"	3.2 Bureau of Property Mgmt	3.4 Property Management Leasing
00000	COURT OF APPEALS	0			88						0
00000	HIGHER ED COORD BD	0			88						2
01000	STATE AUDITOR	0			120						3
02000	STATE RETIREMENT	0			38						0
03000	PUBLIC EMPLOYEE RETIREMENT ASSN	0			88						0
05000	JUDICIAL	0			183						0
06000	MN MUNICIPAL BOARD	0			4						2
07000	REVENUE	0			1,135						13
08000	TAX COURT	0			7						1
09000	TEACHERS RETIREMENT	0			48						3
70000	VETERANS AFFAIRS	0			33						2
70000A	VETERANS HOME BD	0			905						5
77000	ZOO	0			174						8
78000	CORRECTIONS	0			2,288						35
79000	TRANSPORTATION	0			5,202						38
80000	PUBLIC SERVICE	0			131						6
81000	U OF M	0									0
82000	PUBLIC UTIL COMM	0			41						3
88000	MISC OTHER BOARDS	0			0						0
88010	ACADEMY OF SCIENCE	0			0						0
88025	MILITARY ORDER PURPLE HEART	0			0						0
88038	COUNCIL ON VO-TECH ED.	0			4						2
88041	HORTICULTURE	0			0						0
88042	PUBLIC EMPLOYEE REL BD	0			0						0
88080	CAPITOL AREA ARCH.	0			7						2
88100	WORLD TRADE CTR.	0			10						0
88180	REGIONAL TRANSIT BOARD	0			0						0
88200	HUMANITIES COMMISSION	0			0						0
88245	VOYAGEURS PARK	0			1						0
88270	AMATEUR SPORTS	0			8						0
88300	SENTENCING GUIDELINES	0			4						1
88420	MN/WS BNDRY AREA	0			0						0
88430	UNIFORM LAWS COMN	0			0						0
88440	MENTAL HEALTH & RETARDATION OMBUDSM	0			18						0
88480	HAZARDOUS SUBSTANCES BOARD	0			2						0
88500	HEALTH CARE COMMISSION	0			0						0
88510	DISABILITY COUNCIL	0			8						0
88520	HIGHER ED FAC AUTH	0			3						3
88540	ETHICAL PRACTICES BOARD	0			8						1
88600	OFFICE OF WASTE MANAGEMENT	0			55						7
88680	HEARING EXAMINER	0			75						0
88700	SCIENCE MUSEUM	0			0						1
88710	COUNCIL ON BLACK MINNESOTANS	0			4						2
88750	COUNCIL ON SPANISH MINNESOTANS	0			4						0
88780	COUNCIL ON ASIAN MINNESOTANS	0			3						8
88780	SOIL & WATER RES	0			34						0
88800	FINANCE-DEBT SERVICE	0			0						0
88801	VETS OF FOREIGN WARS	0			0						0
88802	DISABLED AMERICAN VETS	0			0						0
88803	HUMANE SOCIETY	0			0						0
88808	FINANCE NON-OPERATING/ MN SAFETY COL	0			0						0
88808	COMMUNICATION IMPAIRED BD	0			1						0
88808	TRANSPORTATION REGULATION BOARD	0			8						0
88810	GREATER MINNESOTA CORPORATION	0			0						0
88888	COMPUTER TEST/TRAINING	0			14						42
88XXX	OTHER OTHER	0			0						
Statewide Totals		8,884,088	4,348,121	878	37,728	878	0	20,505	151,437	4,404,458	833

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

		Net Costs	Telephone Costs	Records Stored	Net Costs	Asset Inventory	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs
		4.2 Intertech Bureau	4.5 Intertech Telecom - munications	4.4 Intertech Records Center	6.2 Bureau of Operations Mgmt	7.4 Operations Mat'l Mgmt Inventory	7.5 Operations Mat'l Mgmt Procurement	6.4 Operations Mat'l Mgmt Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	6.2 Department of Finance
Date/Qty	Name										
1.2	First Stepdown										
02000	Equipment Use Charge										
2.2	DEPARTMENT OF ADMINISTRATION										
02001	BUREAU OF ADMINISTRATIVE MANAGEMENT										
02110	Commissioner										
02111	Employee Assistance Program										
02120	Personnel Services										
02130	Fiscal Services										
02130A	Fiscal A 88% (Gen'l Fund)										
02130B	Fiscal B 49% (SF)										
02111A	Other										
3.2	BUREAU OF PROPERTY MANAGEMENT										
02307	Plant Management (Gen'l Fund)										
02380A	Leasing (Real Estate Mgt)										
02320B	Other										
4.2	BUREAU OF INTERTECHNOLOGIES GROUP										
02410	Telecommunications (10 Fd)	1,108,872									
02412	STARIS (Gen'l Fund)	133,300	0								
02420	LMIC (Gen'l Fund)	843,088	0								
02443	Records Center (Gen'l Fund)	83,888	0								
02410	Other	0	0	0							
6.2	BUREAU OF OPERATIONS MANAGEMENT		22,811	1,434							
02511	Materials Management		0	0	0						
02511B	Inventory Mgmt		0	0	613,825						
02511C	Procurement		0	0	2,178,842	0					
02516	Central Mail		0	0	488,863	0	0				
02511D	Other - 10 Fund		0	0	585,738	0	0	0			
5.2	BUREAU OF INFORMATION POLICY		8,708	28		48	18	2,227			
02411A	Statewide Systems		0	0		0	0	0	1,072,048		
02411B	Other		0	0		0	0	0	217,067	0	
10.000	DEPARTMENT OF FINANCE		83,370	2,411		428	57	230,172		788,111	
10.000B	FINANCE - DEPT ADMIN		0	0		0	0	0		0	1,108,868
10.000C	FINANCE - BUDGETS		0	0		0	0	0		0	2,079,808
10.000E	FINANCE - AGENCY CONTROLLERS		0	0		0	0	0		0	
10.000F	FINANCE - BUDGET SUPPORT		0	0		0	0	0		0	
10.000G	FINANCE - BUDGET GENL GOVT		0	0		0	0	0		0	
10.000H	FINANCE - ACCOUNTING		0	0		0	0	0		0	3,388,235
10.000I	FINANCE - ACCOUNTING		0	0		0	0	0		0	
10.000J	FINANCE - ACCOUNTING GENL GOVT		0	0		0	0	0		0	
10.000K	FINANCE - OTHER		0	0		0	0	0		0	1,755,231
10.000L	FINANCE - OTHER FINANCIAL RPTG		0	0		0	0	0		0	
10.000M	FINANCE - OTHER CENTRAL PAYROLL		0	0		0	0	0		0	
10.000N	FINANCE - OTHER SINGLE AUDIT		0	0		0	0	0		0	
10.000O	FINANCE - OTHER GENL GOVT		0	0		0	0	0		0	
24.000	DEPARTMENT OF EMPLOYEE RELATIONS		82,234	528		433	124	211,071		918,883	
24.000A	EMPLOYEE REL - PRSNL ADMIN		0	0		0	0	0		0	
24.000B	EMPLOYEE REL - ALL OTHER		0	0		0	0	0		0	
48.000	DEPARTMENT OF MEDIATION SERVICES		15,558	27		78	31	8,417		10,803	
48.000	MEDIATIONS SVCS - STATE AGENCIES		0	0		0	0	0		0	
48.001	MEDIATION SVCS - OTHER		0	0		0	0	0		0	
48.000	OFFICE OF THE LEGISLATIVE AUDITOR		18,808	227		225	19	4,738		50,820	
48.001	LEGIS AUDITS - FINANCIAL AUDITS		0	0		0	0	0		0	
48.002	LEGIS AUDITS - PROGRAM AUDITS		0	0		0	0	0		0	
48.003	LEGIS AUDITS - SINGLE AUDITS		0	0		0	0	0		0	
48.004	LEGIS AUDITS - GENERAL GOVT		0	0		0	0	0		0	
84.000	TREASURER'S OFFICE		4,320	208		53	5	1,323		8,284	
84.000A	TREASURER - TREASURY		0	0		0	0	0		0	
84.000B	TREASURER - OTHER		0	0		0	0	0		0	
08.000	OFFICE OF THE ATTORNEY GENERAL		218,808	3,012		478	174	110,322		36,273	
08.000A	ATTY GENL - LEGAL SERVICES		0	0		0	0	0		0	
08.000B	A HEALTH BOARDS		0	0		0	0	0		0	
08.000C	A OTHER		0	0		0	0	0		0	
81.000	STA. A - SINGLE AUDIT		0	0		0	0	0		0	

Net Costs	Telephone Costs	Records Stored	Net Costs	Asset Inventory	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs
4.2 Intertech Bureau	4.5 Intertech Telecom - munications	4.4 Intertech Records Center	8.2 Bureau of Operations Miami	7.4 Operations Maf's Mgmt Inventory	7.5 Operations Maf's Mgmt Procurement	8.4 Operations Maf's Mgmt Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	8.2 Department of Finance

Second Stepdown											
18.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT	22,864	117	0	81	7,843			18,382	
18.3	02110	Commissioner	0	0	60	0	0			0	
18.4B	02111	Employee Assistance Program	0	0	8	0	0			0	
18.4	02120	Personnel Services	0	0	20	0	0			0	
18.5	02130	Fiscal Services	0	0	34	0	0			0	
	02130A	Fiscal A 85% (Gen'l Fund)	0	0	0	0	0			0	
	02130B	Fiscal B 45% (SF)	0	0	0	0	0			0	
	02111A	Other	0	0	282	0	0			0	
19.2		BUREAU OF PROPERTY MANAGEMENT	13,801	0	0	4	7,840			6,774	
	02307	Plant Management (Gen'l Fund)	0	0	0	0	0			0	
19.4	02320A	Leasing (Real Estate Mgt)	0	0	14	0	0			0	
	02320B	Other	0	0	0	0	0			0	
20.2		BUREAU OF INTERTECHNOLOGIES GROUP	157,504	10	0	18	7,050			25,880	
20.5	02410	Telecommunications (10 Fd)		0	235	0	0			0	
	02412	STARIS (Gen'l Fund)		0	7	0	0			0	
	02420	LMIC (Gen'l Fund)		0	27	0	0			0	
20.4	02443	Records Center (Gen'l Fund)			7	0	0			0	
	02410	Other			0	0	0			0	
22.2		BUREAU OF OPERATIONS MANAGEMENT			18	28	52,280			132,828	
22.2	02511	Materials Management				0	0			0	
22.4	02511B	Inventory Mgmt				0	0			0	
22.5	02511C	Procurement					0			0	
22.4	02518	Central Mail								0	
	02511D	Other - 10 Fund								0	
21.2		BUREAU OF INFORMATION POLICY								9,629	
21.4	02411A	Statewide Systems									
	02411B	Other									
24.2	10000	DEPARTMENT OF FINANCE									
24.4	10000B	FINANCE - DEPT ADMIN									
25.2	10000C	FINANCE - BUDGETS									
	10000E	FINANCE - AGENCY CONTROLLERS									
25.5	10000F	FINANCE - BUDGET SUPPORT									
	10000G	FINANCE - BUDGET GENL GOVT									
26.2	10000H	FINANCE - ACCOUNTING									
26.4	10000I	FINANCE - ACCOUNTING									
	10000J	FINANCE - ACCOUNTING GENL GOVT									
27.2	10000K	FINANCE - OTHER									
27.4	10000L	FINANCE - OTHER FINANCIAL RPTG									
27.5	10000M	FINANCE - OTHER CENTRAL PAYROLL									
27.8	10000N	FINANCE - OTHER SINGLE AUDIT									
	10000O	FINANCE - OTHER GENL GOVT									
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS									
28.4	24000A	EMPLOYEE REL - PRSNL ADMN									
	24000B	EMPLOYEE REL - ALL OTHER									
29.2	48000	DEPARTMENT OF MEDIATION SERVICES									
29.4	48000	MEDIATIONS SVCS - STATE AGENCIES									
	48001	MEDIATION SVCS - OTHER									
30.2	48000	OFFICE OF THE LEGISLATIVE AUDITOR									
30.4	48001	LEGIS AUDITS - FINANCIAL AUDITS									
30.5	48002	LEGIS AUDITS - PROGRAM AUDITS									
30.5	48003	LEGIS AUDITS - SINGLE AUDITS									
	48004	LEGIS AUDITS - GENERAL GOVT									
31.2	84000	TREASURER'S OFFICE									
31.4	84000A	TREASURER - TREASURY									
	84000B	TREASURER - OTHER									
32.2	08000	OFFICE OF THE ATTORNEY GENERAL									
	08000A	ATTY GENL - LEGAL SERVICES									
	08000B	ATTY GENL - HEALTH BOARDS									
	08000C	ATTY GENL - OTHER									

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dep/Div	Name	Net Costs 4.2 Intertech Bureau	Telephone Costs 4.5 Intertech Telecom - munications	Records Stored 4.4 Intertech Records Center	Net Costs 6.2 Bureau of Operations Mgmt	Asset Inventory 7.4 Operations Mat'l's Mgmt Inventory	Encum Trans 7.5 Operations Mat'l's Mgmt Procurement	Postage Costs 6.4 Operations Mat'l's Mgmt Central Mail	Net Costs 5.2 Bureau of Information Policy	Computer Svcs 5.4 Info Policy Statewide Systems	Net Costs 8.2 Department of Finance
User Agencies											
02000	Administration		0	0		0	0	0		0	
02100	Volunteer Services		0	0		15	3	4,727		4	
02211	Risk Management		0	0		7	57	0		1,740	
02220A	Mgmt Analysis (Spec. Rev)		3,322	140		1	9	218		0	
02305	Building Construction		19,735	0		98	48	12,187		1,345	
02307	Plant Management (BPF)		41,928	0		595	174	748		2,523	
02310	Building Fund Operations		0	0		4	1,524	0		0	
02409	HSAC		0	0		8	0	0		0	
02410	Computer Services		110,082	17		5,859	259	44,728		3,398	
02412	STARIS (Spec. Rev)		738	0		0	13	12,424		7,282	
02430	LMC (Spec. Rev)		9,184	0		0	0	31		0	
02430	Telecommunications (Spec. Rev)		84,850	0		31	9	0		4,748	
02430A	911 Emergency		0	0		0	14	0		0	
02443	Records Center (BPF)		321	0		0	28	530		1,129	
02443A	Micrographics		0	2,301		41	0	0		0	
02509	Electronics Equipment Rental		875	0		436	39	129		0	
02511	Materials Management		1,399	0		18	8	2,595		564	
02511A	Central Stores		0	0		0	0	0		0	
02511B	Inventory Mgmt (Spec. Rev)		0	0		0	0	0		0	
02511C	Procurement (Spec. Rev)		0	0		0	0	0		0	
02512	Materials Distribution		4,808	35		20	4	3,857		33,737	
02514A	Capital Parking		0	0		0	8	1,873		37	
02514B	Commuter Vans		252	0		29	0	8		259	
02514C	Motor Pool		4,531	0		1,271	237	499		18,245	
02515	Minnesota Bookstore		20,067	0		88	15	63,512		41,021	
02517	Print Buyer		0	0		0	0	0		0	
02519	Postage Operations		0	0		27	5	0		0	
02590	Printing		7,757	0		138	64	2,028		14,884	
02595	State Building Code		0	0		40	13	0		4,218	
	OTHER (Non-Allowable)		12,390	0		0	0	52		0	
			0	0		0	82	0		2,109	
02140	OIL OVERCHARGE		0	0		0	1	12,788		0	
02141	DEVELOPMENT DISABILITIES		0	0		0	0	0		0	
02142	STAR		0	0		0	0	0		1,108	
02202	PROPERTY MANAGEMENT		0	0		0	0	0		0	
02213	PUBLIC BROADCASTING		0	0		0	8	0		0	
02215	DISPUTE RESOLUTION		0	0		37	0	0		0	
02220	MANAGEMENT ANALYSIS		0	0		0	0	0		0	
02220B	OTHER		0	0		0	0	0		0	
02303	GOV'S RESIDENCE COUNCIL		0	0		0	5	0		0	
02308	ENERGY CONSERVATION		0	0		29	3	0		0	
02430B	Other		0	0		0	1	0		0	
02444	DATA PRIVACY		0	0		0	0	0		0	
			0	0		0	78	13		2,232	
01000	MILITARY AFFAIRS		317,767	1		499	78	13		39,450	
04000	AGRICULTURE		250,753	438		1,422	798	129,985		2,886,104	
07000	PUBLIC SAFETY		1,240,228	0		7,877	1,334	2,214,433		1,856	
08000	OMBUDSMAN CORRECTIONS		1,578	5		8	8	438		0	
08100	GAMING - ADMIN UNIT		21,837	0		0	0	0		712	
08200	GAMBLING CONTROL		0	0		0	48	28,239		19,858	
08300	PARI-MUTUAL RACING		15,883	0		109	57	0		0	
08400	STATE LOTTERY		0	0		0	0	0		0	

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
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Dept/Div	Name	Net Costs	Telephone Costs	Records Stored	Net Costs	Asset Inventory	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs
		4.2 Intertech Bureau	4.5 Intertech Telecom - munications	4.4 Intertech Records Center	6.2 Bureau of Operations Mgmt	7.4 Operations Mat'l's Mgmt Inventory	7.5 Operations Mat'l's Mgmt Procurement	6.4 Operations Mat'l's Mgmt Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	6.2 Department of Finance
11000	EXAM BOARDS		0	0		0	0	0		0	
11008	BARBERS		425	1		5	2	3,129		418	
11010	ELECTRICITY		10,203	0		49	24	0		51,253	
11015	MEDICAL EXAMINERS		10,837	0		85	28	19,379		89,845	
11018	NURSING		8,658	81		28	11	41,175		30,331	
11018	PHARMACY		3,224	0		13	3	0		52,109	
11090	ARCHITECTS & ENGINEERING		2,545	0		14	6	8,502		27,101	
11021	DENTISTRY		4,821	0		40	12	4,543		488	
11080	BOOKING		889	0		0	3	349		0	
11104	CHIROPRACTORS		1,753	1		18	2	1,850		167	
11118	PSYCHOLOGY		742	0		3	8	0		0	
11118	OPTOMETRY		1,015	0		5	1	0		0	
11133	NURSING HOME ADM		1,080	0		1	1	0		225	
11200	SOCIAL WRK & MNLT HLTH		0	0		14	0	0		0	
11210	SOCIAL WRK LIC BD		4,818	0		8	4	2,125		13,077	
11220	MARR & FAMILY THERAPY BD		751	0		1	2	0		574	
11230	UNLIC MNLT HLTH PROV BD		0	0		0	0	0		0	
11310	ABSTRACTORS		0	0		0	1	391		0	
11320	ACCOUNTANCY		1,853	0		13	13	13,822		19,952	
11330	PODIATRY		51	0		1	0	0		0	
11340	VETERINARY MEDICINE		848	0		2	1	0		117	
11380	PEACE OFFICERS		3,884	0		35	21	6,730		439	
12000	HEALTH		421,535	1,358		2,470	1,088	54,231		138,081	
13000	COMMERCE		103,138	1,345		229	80	154,488		39,748	
14000	ANIMAL HEALTH BD		27,043	0		28	9	25,281		22,188	
17000	HUMAN RIGHTS		59,183	898		87	82	22,827		800	
18000	INDIAN AFFAIRS		4,583	0		27	15	487		159	
21000	JOB & TRAINING		1,230,825	2,437		8,433	2,589	14,123		114,388	
22000	TRADE & ECON DEV		284,428	49		821	883	580,018		9,218	
25000	CENTER FOR ARTS ED.		20,893	0		345	228	48,461		991	
28000	STATE UNIV SYSTEM		2,127,345	27		27,311	4,578	88,144		12,438	
27000	COMMUNITY COLLEGE BD		828,745	3		18,098	2,588	79,852		5,574	
28000	SENATE		254,180	0		0	0	0		10,204	
29000	NATURAL RESOURCES		1,488,307	402		14,744	2,770	888,504		528,755	
30000	PLANNING		25,877	0		227	43	31,875		2,580	
31000	HOUSE OF REPRESENTATIVES		388,085	1		0	0	0		9,868	
32000	POLLUTION CONTROL		400,188	1,203		2,103	838	47,850		67,042	
33000	TRIAL COURTS		148,233	0		280	36	374		528	
34000	HOUSING FINANCE		85,498	1,413		359	79	79,285		382,838	
38000	EDUCATION-VO-TECH		85,888	2		588	782	85,784		52,783	
37000	EDUCATION-CENTRAL OFFICE		328,728	85		3,103	848	353,578		104,333	
37001	EDUCATION-FARMHULT SCHOOLS		0	0		0	82	0		808	
38000	INVESTMENT BOARD		14,138	0		58	20	2,838		0	
38000	GOVERNORS OFFICE		83,838	0		184	20	37,373		6,239	
40000	HISTORICAL SOCIETY		0	0		0	17	0		0	
41000	WRKRS COMP CT OF APPEALS		4,113	0		37	13	2,489		980	
42000	LABOR & INDUSTRY		208,004	3,352		811	334	220,437		17,430	
43000	IRON RANGE RESOURCES		88,823	0		887	389	0		1,088	
50000	ARTS BOARD		9,870	8		21	313	8		138	
51000	LEGISLATIVE COMMISSIONS		38,328	0		0	0	0		839	
52000	PUBLIC DEFENSE BOARD		17,831	1,088		89	1	0		1,089	
53000	SECRETARY OF STATE		140,887	79		543	38	140,017		77,445	
55000	HUMAN SERVICES-CENTRAL OFFICE		1,812,412	3,028		10,144	1,439	1,508,977		22,135,075	
55000A	HUMAN SERVICES-INSTITUTIONS		10,280	0		5,187	833	298		7,833	

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
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		Net Costs	Telephone Costs	Records Stored	Net Costs	Asset Inventory	Encum Trans	Postage Costs	Net Costs	Computer Brvcs	Net Costs
		4.2	4.5	4.4	6.2	7.4	7.5	8.4	5.2	5.4	8.2
		Intertech	Intertech	Intertech	Bureau of	Operations	Operations	Operations	Bureau of	Info Policy	Department
		Bureau	Telecom -	Records	Operations	Mat'l Mgmt	Mat'l Mgmt	Mat'l Mgmt	Information	Statewide	of
			Munications	Center	Mgmt	Inventory	Procurement	Central Mail	Policy	Systems	Finance
DSO/DN	Name										
60000	COURT OF APPEALS		27,407	0		157	8	20,423		10,170	
60000	HIGHER ED COORD BD		59,519	12		159	97	103,442		13,445	
61000	STATE AUDITOR		27,857	598		165	39	24,084		1,117	
62000	STATE RETIREMENT		12,824	5		63	10	89,007		157,850	
63000	PUBLIC EMPLOYEE RETIREMENT ASBN		38,288	84		180	27	285,382		0	
65000	JUDICIAL		402,064	534		1,363	142	80,702		0	
68000	MN MUNICIPAL BOARD		2,713	80		8	8	1,398		0	
67000	REVENUE		718,988	592		4,082	418	1,228,187		3,401,888	
69000	TAX COURT		2,408	0		27	20	8,571		61,104	
69000	TEACHERS RETIREMENT		28,892	4		108	25	157,078		71,242	
79000	VETERANS AFFAIRS		17,144	0		788	21	10,519		2,388	
79000A	VETERANS HOME BD		83,265	0		0	88	2,187		1,800	
77000	ZOO		68,842	0		829	84	0		817	
78000	CORRECTIONS		942,830	347		7,002	2,211	47,552		148,402	
78000	TRANSPORTATION		2,086,878	11		28,158	7,388	304,451		1,571,077	
80000	PUBLIC SERVICE		64,890	380		489	472	21,204		2,478	
81000	U OF M		0	0		0	0	0		0	
82000	PUBLIC UTIL COMM		18,285	0		105	14	9,828		1,754	
89000	MISC OTHER BOARDS		0	0		0	0	0		0	
88010	ACADEMY OF SCIENCE		0	0		0	0	0		0	
88025	MILITARY ORDER PURPLE HEART		0	0		0	0	0		0	
88038	COUNCIL ON VO-TECH ED.		1,888	0		33	8	0		0	
88041	HORTICULTURE		0	0		0	0	0		0	
88042	PUBLIC EMPLOYEE REL BD		0	0		0	0	0		0	
88050	CAPITOL AREA ARCH.		1,813	0		4	30	1,118		242	
89100	WORLD TRADE CTR.		10,850	0		17	0	13,455		0	
89180	REGIONAL TRANSIT BOARD		0	0		0	0	4,580		0	
89200	HUMANITIES COMMISSION		0	0		0	0	0		0	
89245	VOYAGEURS PARK		3,083	0		1	2	0		0	
89270	AMATEUR SPORTS		3,145	0		80	19	0		0	
89300	SENTENCING GUIDELINES		1,484	0		18	8	2,748		125	
89430	MN/WS BNDRY AREA		0	0		0	0	0		0	
89430	UNIFORM LAWS COMB		0	0		0	0	0		0	
89440	MENTAL HEALTH & RETARDATION OMBUDSM		8,984	0		51	8	4,487		2,183	
89480	HAZARDOUS SUBSTANCES BOARD		458	0		4	1	0		0	
89500	HEALTH CARE COMMISSION		0	0		0	0	0		0	
89510	DISABILITY COUNCIL		10,827	0		27	8	9,201		397	
89620	HIGHER ED FAC AUTH		0	0		2	0	0		0	
89640	ETHICAL PRACTICES BOARD		2,131	18		18	4	9,583		0	
89690	OFFICE OF WASTE MANAGEMENT		33,807	0		11	87	24,582		7,277	
89880	HEARING EXAMINER		25,718	171		205	47	378		548	
89700	SCIENCE MUSEUM		0	0		0	0	0		0	
89710	COUNCIL ON BLACK MINNESOTANS		2,204	0		7	12	1,282		300	
89750	COUNCIL ON SPANISH MINNESOTANS		5,808	0		17	11	2,837		185	
89780	COUNCIL ON ASIAN MINNESOTANS		1,827	0		10	15	5,382		298	
89780	SOIL & WATER RES		38,840	0		121	754	28,288		731	
89800	FINANCE-DEBT SERVICE		0	0		0	0	0		0	
89801	VETS OF FOREIGN WARS		0	0		0	0	0		0	
89802	DISABLED AMERICAN VETS		0	0		0	0	0		0	
89803	HUMANE SOCIETY		0	0		0	82	838		0	
89808	FINANCE NON-OPERATING/ MN SAFETY COL		0	0		0	11	23		1,004	
89808	COMMUNICATION IMPAIRED BD		228,731	0		84	11	23		242	
89808	TRANSPORTATION REGULATION BOARD		3,222	0		8	2	0		528	
89810	GREATER MINNESOTA CORPORATION		77,177	0		0	5	710		0	
89898	COMPUTER TEST/TRAINING		0	0		0	2	0		0	
8900X	OTHER OTHER		0	0		42	0	0		0	
Statewide Totals		2,173,908	18,418,468	30,273	3,838,169	158,142	38,504	9,983,943	1,289,113	34,373,785	8,330,334

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
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		Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans.	Fed Cash Receipts
		8.4	8.2	8.5	8.6	10.2	10.4	11.2	11.4	11.5	11.6
Dept/Div	Name	Finance Department Administration	Finance Budgets	Finance Agency Controllers	Finance Budget Support	Finance Accounting	Finance Accounting Services	Finance Other	Finance Financial Reporting	Finance Central Payroll	Finance Single Audit
1.2	First Stepdown										
02000	Equipment Use Charge										
2.2	02001 DEPARTMENT OF ADMINISTRATION										
2.3	02001 BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.4	02110 Commissioner										
2.4	02111 Employee Assistance Program										
2.4	02120 Personnel Services										
2.5	02130 Fiscal Services										
2.5A	02130A Fiscal A 85% (Gen'l Fund)										
2.5B	02130B Fiscal B 45% (SF)										
2.7	02111A Other										
3.2	BUREAU OF PROPERTY MANAGEMENT										
02307	Plant Management (Gen'l Fund)										
3.4	02320A Leasing (Real Estate Mgt)										
3.5	02320B Other										
4.2	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02410 Telecommunications (10 Fd)										
02412	STARIS (Gen'l Fund)										
02420	LINC (Gen'l Fund)										
4.4	02443 Records Center (Gen'l Fund)										
4.5	02410 Other										
6.2	BUREAU OF OPERATIONS MANAGEMENT										
7.2	02511 Materials Management										
7.4	02511B Inventory Mgmt										
7.5	02511C Procurement										
8.4	02516 Central Mail										
7.5	02511D Other - 10 Fund										
8.2	BUREAU OF INFORMATION POLICY										
8.4	02411A Statewide Systems										
02411B	Other										
8.2	10000 DEPARTMENT OF FINANCE										
8.4	10000B FINANCE - DEPT ADMIN										
9.2	10000C FINANCE - BUDGETS	2,079,808									
9.5	10000E FINANCE - AGENCY CONTROLLERS		1,051,897								
9.6	10000F FINANCE - BUDGET SUPPORT		687,543	0							
9.7	10000G FINANCE - BUDGET GENL GOVT		340,488	0	0						
10.2	10000H FINANCE - ACCOUNTING	3,386,235		0	0						
10.4	10000I FINANCE - ACCOUNTING			0	0	2,743,270					
10.5	10000J FINANCE - ACCOUNTING GENL GOVT			0	0	844,885	0				
11.2	10000K FINANCE - OTHER	1,785,231		0	0		0				
11.4	10000L FINANCE - OTHER FINANCIAL RPTG			0	0		0	85,022			
11.5	10000M FINANCE - OTHER CENTRAL PAYROLL			0	0		0	872,829	0		
11.6	10000N FINANCE - OTHER SINGLE AUDIT			0	0		0	997,580	0	0	
11.7	10000O FINANCE - OTHER GENL GOVT			0	0		0	0	0	0	0
12.2	24000 DEPARTMENT OF EMPLOYEE RELATIONS			80,432	53		80,432		80,432	45,532	0
12.4	24000A EMPLOYEE REL - PRSNL ADMN			0	0		0		0	0	0
24000B	EMPLOYEE REL - ALL OTHER			0	0		0		0	0	0
13.2	45000 DEPARTMENT OF MEDIATION SERVICES			1,534	4		1,534		1,534	4,801	0
13.4	45000 MEDIATIONS SVCS - STATE AGENCIES			0	0		0		0	0	0
13.5	45001 MEDIATION SVCS - OTHER			0	0		0		0	0	0
14.2	48000 OFFICE OF THE LEGISLATIVE AUDITOR			2,085	5		2,085		2,085	17,159	0
14.4	48001 LEGIS AUDITS - FINANCIAL AUDITS			0	0		0		0	0	0
14.5	48002 LEGIS AUDITS - PROGRAM AUDITS			0	0		0		0	0	0
14.6	48003 LEGIS AUDITS - SINGLE AUDITS			0	0		0		0	0	0
14.7	48004 LEGIS AUDITS - GENERAL GOVT			0	0		0		0	0	0
15.2	64000 TREASURER'S OFFICE			4,985	8		4,985		4,985	2,745	0
15.5	64000A TREASURER - TREASURY			0	0		0		0	0	0
15.6	64000B TREASURER - OTHER			0	0		0		0	0	0
16.2	08000 OFFICE OF THE ATTORNEY GENERAL			20,393	68		20,393		20,393	83,256	809,847
16.4	08000A ATTY GENL - LEGAL SERVICES			0	0		0		0	0	0
08000B	ATTY GENL - HEALTH BOARDS			0	0		0		0	0	0
16.6	08000C ATTY GENL - OTHER			0	0		0		0	0	0
17.2	01000 STATE AUDITOR - SINGLE AUDIT			0	0		0		0	0	0

Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans	Fed Cash Receipts
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		8.4	8.2	8.5	8.8	10.2	10.4	11.2	11.4	11.5	11.8
		Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance
		Department	Budgets	Agency	Budget	Accounting	Accounting	Other	Financial	Central	Single
Dept/Div	Name	Administration		Controllers	Support		Services		Reporting	Payroll	Audit
	Second Shutdown										
18.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT		4,888	18		4,888		4,888	18,318	0
18.3	02110	Commissioner		0	0		0		0	0	0
18.45	02111	Employee Assistance Program		0	0		0		0	0	0
18.4	02120	Personnel Services		0	0		0		0	0	0
18.5	02130	Fiscal Services		0	0		0		0	0	0
	02130A	Fiscal A 88% (Gen'l Fund)		0	0		0		0	0	0
	02130B	Fiscal B 48% (SBF)		0	0		0		0	0	0
	02111A	Other		0	0		0		0	0	0
18.2		BUREAU OF PROPERTY MANAGEMENT		843	3		843		843	10,722	0
	02307	Plant Management (Gen'l Fund)		0	0		0		0	0	0
18.4	02300A	Leasing (Real Estate Mgt)		0	0		0		0	0	0
	02300B	Other		0	0		0		0	0	0
20.2		BUREAU OF INTERTECHNOLOGIES GROUP		1,484	3		1,484		1,484	10,986	0
20.5	02410	Telecommunications (10 Fd)		0	0		0		0	0	0
	02412	STARIS (Gen'l Fund)		0	0		0		0	0	0
	02420	LMC (Gen'l Fund)		0	0		0		0	0	0
20.4	02443	Records Center (Gen'l Fund)		0	0		0		0	0	0
	02410	Other		0	0		0		0	0	0
22.2		BUREAU OF OPERATIONS MANAGEMENT		3,188	18		3,188		3,188	20,730	0
23.2	02511	Materials Management		0	0		0		0	0	0
23.4	02511B	Inventory Mgmt		0	0		0		0	0	0
23.5	02511C	Procurement		0	0		0		0	0	0
22.4	02518	Central Mail		0	0		0		0	0	0
	02511D	Other - 10 Fund		0	0		0		0	0	0
21.2		BUREAU OF INFORMATION POLICY		1,083	2		1,083		1,083	5,189	0
21.4	02411A	Statewide Systems		0	0		0		0	0	0
	02411B	Other		0	0		0		0	0	0
24.2	10000	DEPARTMENT OF FINANCE		29,892	15		29,892		29,892	38,820	0
24.4	10000B	FINANCE - DEPT ADMIN		0	0		0		0	0	0
25.2	10000C	FINANCE - BUDGETS			0		0		0	0	0
	10000E	FINANCE - AGENCY CONTROLLERS					0		0	0	0
25.5	10000F	FINANCE - BUDGET SUPPORT					0		0	0	0
	10000G	FINANCE - BUDGET GENL GOVT							0	0	0
25.2	10000H	FINANCE - ACCOUNTING							0	0	0
25.4	10000I	FINANCE - ACCOUNTING							0	0	0
	10000J	FINANCE - ACCOUNTING GENL GOVT								0	0
27.2	10000K	FINANCE - OTHER									
27.4	10000L	FINANCE - OTHER FINANCIAL RPTG									
27.5	10000M	FINANCE - OTHER CENTRAL PAYROLL									
27.8	10000N	FINANCE - OTHER SINGLE AUDIT									
	10000O	FINANCE - OTHER GENL GOVT									
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS									
28.4	24000A	EMPLOYEE REL - PRISON ADMIN									
	24000B	EMPLOYEE REL - ALL OTHER									
28.2	45000	DEPARTMENT OF MEDIATION SERVICES									
28.4	45000	MEDIATIONS SVCS - STATE AGENCIES									
	45001	MEDIATION SVCS - OTHER									
30.2	48000	OFFICE OF THE LEGISLATIVE AUDITOR									
30.4	48001	LEGIS AUDITS - FINANCIAL AUDITS									
30.5	48002	LEGIS AUDITS - PROGRAM AUDITS									
30.5	48003	LEGIS AUDITS - SINGLE AUDITS									
	48004	LEGIS AUDITS - GENERAL GOVT									
31.2	84000	TREASURER'S OFFICE									
31.4	84000A	TREASURER - TREASURY									
	84000B	TREASURER - OTHER									
32.2	08000	OFFICE OF THE ATTORNEY GENERAL									
	08000A	ATTY GENL - LEGAL SERVICES									
	08000B	ATTY GENL - HEALTH BOARDS									
	08000C	ATTY GENL - OTHER									

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

		Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans	Fed Cash Receipts
		9.4	9.2	9.5	9.6	10.2	10.4	11.2	11.4	11.5	11.8
		Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance
		Department	Budgets	Agency	Budget	Accounting	Accounting	Other	Financial	Central	Single
		Administration		Controllers	Support		Services		Reporting	Payroll	Audit
Ded/Dtr		Name									
		User Agencies									
02000	Administration			0	0		0		0	0	0
02180	Volunteer Services			310	2		310		310	288	0
02211	Risk Management			1,788	8		1,788		1,788	888	0
02220A	Mgmt Analysis (Spec. Rev)			717	0		717		717	3,558	0
02305	Building Construction			1,301	12		1,301		1,301	5,878	804,785
02307	Plant Management (BPF)			14,182	14		14,182		14,182	54,735	0
02310	Building Fund Operations			8,887	2		8,887		8,887	488	0
02408	HSAC			0	0		0		0	0	0
02410	Computer Services			17,874	58		17,874		17,874	73,248	0
02412	STARIS (Spec. Rev)			388	1		388		388	1,217	0
02420	LMIC (Spec. Rev)			1	0		1		1	0	0
02430	Telecommunications (Spec. Rev)			24,822	7		24,822		24,822	1,880	0
02430A	911 Emergency			0	0		0		0	0	0
02443	Records Center (BPF)			2,408	1		2,408		2,408	4,328	0
02443A	Micrographics			0	4		0		0	0	0
02508	Electronics Equipment Rental			2,030	1		2,030		2,030	1,594	0
02511	Materials Management			21,388	1		21,388		21,388	5,308	0
02511A	Central Stores			0	0		0		0	0	0
02511B	Inventory Mgmt (Spec. Rev)			0	0		0		0	0	0
02511C	Procurement (Spec. Rev)			0	0		0		0	0	0
02512	Materials Distribution			2,308	8		2,308		2,308	3,880	0
02514A	Capital Parking			280	1		280		280	2,883	0
02514B	Commuter Vans			808	1		808		808	0	0
02514C	Motor Pool			23,459	3		23,459		23,459	5,379	0
02515	Minnesota Bookstore			5,737	4		5,737		5,737	8,308	0
02517	Print Buyer			0	0		0		0	0	0
02518	Postage Operations			254	2		254		254	4,348	0
02520	Printing			28,888	1		28,888		28,888	23,632	0
02525	State Building Code			872	2		872		872	0	0
	OTHER (Non-Allowable)			80	0		80		80	0	4,245,152
02140	OIL OVERCHARGE			2,718	18		2,718		2,718	0	0
02141	DEVELOPMENT DISABILITIES			40	0		40		40	0	758,478
02142	STAR			7	0		7		7	0	0
02202	PROPERTY MANAGEMENT			0	0		0		0	0	0
02213	PUBLIC BROADCASTING			0	0		0		0	0	0
02215	DISPUTE RESOLUTION			220	4		220		220	0	38,000
02220	MANAGEMENT ANALYSIS			0	5		0		0	0	0
02220B	OTHER			0	2		0		0	0	0
02308	GOV'S RESIDENCE COUNCIL			403	8		403		403	0	0
02308	ENERGY CONSERVATION			47	2		47		47	0	0
02430B	Other			0	0		0		0	3,828	0
02444	DATA PRIVACY			0	0		0		0	0	0
01000	MILITARY AFFAIRS			24,035	82		24,035		24,035	108,813	8,501,878
04000	AGRICULTURE			51,853	180		51,853		51,853	121,533	2,255,883
07000	PUBLIC SAFETY			558,870	358		558,870		558,870	540,738	12,243,238
08000	OMBUDSMAN CORRECTIONS			482	1		482		482	1,703	0
09100	GAMING - ADMIN UNIT			51	1		51		51	11	0
09200	GAMBLING CONTROL			2,842	3		2,842		2,842	8,785	0
09300	PARI-MUTUAL RACING			3,817	15		3,817		3,817	2,488	0
09400	STATE LOTTERY			1,401	1		1,401		1,401	48,888	0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dept/Div	Name	Net Costs 8.4 Finance Department Administration	Net Costs 8.2 Finance Budgets	BWA Transactions 8.5 Finance Agency Controllers	Number of AID's 8.6 Finance Budget Support	Net Costs 10.2 Finance Accounting	BWA Acct. Trans. 10.4 Finance Accounting Services	Net Costs 11.2 Finance Other	BWA Acct. Trans. 11.4 Finance Financial Reporting	Payroll Trans 11.5 Finance Central Payroll	Fed Cash Receipts 11.6 Finance Single Audit
11000	EXAM BOARDS			0	0		0		0	0	0
11008	BARBERS			758	2		758		758	467	0
11010	ELECTRICITY			4,802	5		4,802		4,802	5,108	0
11018	MEDICAL EXAMINERS			5,888	4		5,888		5,888	6,088	0
11018	NURSING			6,184	6		6,184		6,184	6,383	31,882
11018	PHARMACY			2,282	3		2,282		2,282	1,538	0
11080	ARCHITECTS & ENGINEERING			2,400	2		2,400		2,400	1,751	0
11021	DENTISTRY			3,012	3		3,012		3,012	1,545	0
11050	BOOKING			17	1		17		17	480	0
11104	CHIROPRACTORS			2,188	3		2,188		2,188	1,284	0
11118	PSYCHOLOGY			1,804	2		1,804		1,804	858	0
11118	OPTOMETRY			853	3		853		853	273	0
11133	NURSING HOME ADM			888	3		888		888	470	0
11200	SOCIAL WRK & MNTL HLTH			118	0		118		118	81	0
11210	SOCIAL WRK LIC BD			2,238	3		2,238		2,238	2,108	0
11220	MARR & FAMILY THERAPY BD			807	3		807		807	458	0
11230	UNLIC MNTL HLTH PROV BD			84	0		84		84	18	0
11310	ABSTRACTORS			141	2		141		141	0	0
11380	ACCOUNTANCY			2,078	2		2,078		2,078	1,095	0
11330	PODIATRY			378	2		378		378	349	0
11340	VETERINARY MEDICINE			728	3		728		728	482	0
11380	PEACE OFFICERS			2,082	4		2,082		2,082	2,807	20,288
12000	HEALTH			82,788	555		82,788		82,788	238,027	58,830,812
13000	COMMERCE			30,288	30		30,288		30,288	57,113	0
14000	ANIMAL HEALTH BD			4,858	14		4,858		4,858	15,749	272,758
17000	HUMAN RIGHTS			2,432	22		2,432		2,432	18,428	385,445
18000	INDIAN AFFAIRS			1,248	18		1,248		1,248	2,232	43,281
21000	JOB & TRAINING			255,358	127		255,358		255,358	515,588	189,822,118
22000	TRADE & ECON DEV			38,838	204		38,838		38,838	69,337	30,882,428
28000	CENTER FOR ARTS ED.			7,858	7		7,858		7,858	12,443	0
28000	STATE UNIV SYSTEM			188,843	73		188,843		188,843	1,028,480	4,088,585
27000	COMMUNITY COLLEGE BD			145,584	87		145,584		145,584	540,374	5,143,885
28000	SENATE			1,343	3		1,343		1,343	0	0
28000	NATURAL RESOURCES			301,375	1,288		301,375		301,375	1,432,707	17,088,248
30000	PLANNING			5,054	33		5,054		5,054	12,730	73,857
31000	HOUSE OF REPRESENTATIVES			1,335	2		1,335		1,335	0	0
32000	POLLUTION CONTROL			54,538	375		54,538		54,538	222,572	17,748,058
33000	TRIAL COURTS			23,870	87		23,870		23,870	73,538	0
34000	HOUSING FINANCE			14,488	82		14,488		14,488	58,099	62,883,527
38000	EDUCATION-VO-TECH			23,888	208		23,888		23,888	29,818	18,827,881
37000	EDUCATION-CENTRAL OFFICE			80,741	473		80,741		80,741	98,888	180,847,583
37001	EDUCATION-FARIBAULT SCHOOLS			7,177	88		7,177		7,177	84,228	0
38000	INVESTMENT BOARD			2,257	30		2,257		2,257	8,075	0
38000	GOVERNORS OFFICE			5,118	12		5,118		5,118	10,237	0
40000	HISTORICAL SOCIETY			753	18		753		753	0	258,081
41000	WRKRS COMP CT OF APPEALS			588	2		588		588	4,878	0
42000	LABOR & INDUSTRY			82,787	141		82,787		82,787	108,218	2,882,435
43000	IRON RANGE RESOURCES			17,488	48		17,488		17,488	30,852	0
50000	ARTS BOARD			3,218	28		3,218		3,218	4,833	784,597
51000	LEGISLATIVE COMMISSIONS			3,572	25		3,572		3,572	0	7,000
52000	PUBLIC DEFENSE BOARD			2,508	23		2,508		2,508	8,425	88,050
53000	SECRETARY OF STATE			14,293	28		14,293		14,293	22,798	0
55000	HUMAN SERVICES-CENTRAL OFFICE			148,181	480		148,181		148,181	288,283	1,501,110,732
55000A	HUMAN SERVICES-INSTITUTIONS			83,844	341		83,844		83,844	1,805,183	103,498

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dept/Div	Name	Net Costs Finance Department Administration	Net Costs Finance Budgets	SWA Transactions Finance Agency Controllers	Number of AID's Finance Budget Support	Net Costs Finance Accounting	SWA Acct. Trans. Finance Accounting Services	Net Costs Finance Other	SWA Acct. Trans. Finance Financial Reporting	Payroll Trans Finance Central Payroll	Fed Cash Receipts Finance Single Audit
08000	COURT OF APPEALS			1,005	3		1,005		1,005	16,946	0
08000	HIGHER ED COORD BD			12,802	45		12,802		12,802	44,127	1,743,784
01000	STATE AUDITOR			5,978	7		5,978		5,978	31,352	0
09000	STATE RETIREMENT			4,444	10		4,444		4,444	9,977	0
03000	PUBLIC EMPLOYEE RETIREMENT ASBN			5,777	8		5,777		5,777	16,788	0
05000	JUDICIAL			15,287	72		15,287		15,287	46,884	180,443
08000	MN MUNICIPAL BOARD			788	2		788		788	1,084	0
07000	REVENUE			58,726	281		58,726		58,726	281,246	0
08000	TAX COURT			738	2		738		738	1,500	0
08000	TEACHERS RETIREMENT			2,728	2		2,728		2,728	13,181	0
75000	VETERANS AFFAIRS			7,874	14		7,874		7,874	8,275	3,083,788
78000A	VETERANS HOME BD			28,178	88		28,178		28,178	149,382	0
77000	ZOO			25,840	144		25,840		25,840	54,043	32,900
78000	CORRECTIONS			158,848	788		158,848		158,848	845,388	3,318,817
78000	TRANSPORTATION			243,182	308		243,182		243,182	1,821,822	288,538,771
80000	PUBLIC SERVICE			11,388	42		11,388		11,388	34,772	488,283
81000	U OF M			428	28		428		428	0	0
82000	PUBLIC UTIL COMM			3,202	7		3,202		3,202	10,182	0
08000	MISC OTHER BOARDS			0	0		0		0	0	0
08010	ACADEMY OF SCIENCE			14	1		14		14	0	0
08028	MILITARY ORDER PURPLE HEART			4	1		4		4	0	0
08038	COUNCIL ON VO-TECH ED.			1,408	7		1,408		1,408	1,380	135,172
08041	HORTICULTURE			5	1		5		5	0	0
08042	PUBLIC EMPLOYEE REL BD			48	1		48		48	14	0
08050	CAPITOL AREA ARCH.			837	5		837		837	2,132	0
08100	WORLD TRADE CTR.			2,133	11		2,133		2,133	2,232	0
08180	REGIONAL TRANSIT BOARD			28	3		28		28	0	0
08200	HUMANITIES COMMISSION			8	1		8		8	0	0
08245	VOYAGEURS PARK			453	1		453		453	225	0
08270	AMATEUR SPORTS			835	2		835		835	1,730	0
08300	SENTENCING GUIDELINES			538	2		538		538	980	0
08420	MN/WS BNDRY AREA			48	1		48		48	0	0
08430	UNIFORM LAWS COMN			21	1		21		21	0	0
08440	MENTAL HEALTH & RETARDATION OMBUDSM			1,088	1		1,088		1,088	4,982	0
08480	HAZARDOUS SUBSTANCES BOARD			447	1		447		447	484	0
08500	HEALTH CARE COMMISSION			80	0		80		80	32	0
08510	DISABILITY COUNCIL			1,328	8		1,328		1,328	2,314	0
08620	HIGHER ED FAC AUTH			33	1		33		33	781	0
08640	ETHICAL PRACTICES BOARD			890	4		890		890	1,555	0
08850	OFFICE OF WASTE MANAGEMENT			5,488	37		5,488		5,488	12,197	48,500
08880	HEARING EXAMINER			5,403	7		5,403		5,403	18,828	0
08700	SCIENCE MUSEUM			22	2		22		22	0	0
08710	COUNCIL ON BLACK MINNESOTANS			781	10		781		781	690	0
08750	COUNCIL ON SPANISH MINNESOTANS			781	8		781		781	783	0
08780	COUNCIL ON ASIAN MINNESOTANS			848	8		848		848	744	14,408
08780	SOIL & WATER RES			8,078	21		8,078		8,078	8,858	288,748
08800	FINANCE-DEBT SERVICE			1,880	79		1,880		1,880	0	500,813
08801	VETS OF FOREIGN WARS			2	1		2		2	0	0
08802	DISABLED AMERICAN VETS			2	1		2		2	0	0
08803	HUMANE SOCIETY			7	1		7		7	0	0
08808	FINANCE NON-OPERATING/ MN SAFETY COL			22,217	38		22,217		22,217	112	2,374,888
08808	COMMUNICATION IMPAIRED BD			828	2		828		828	220	0
08808	TRANSPORTATION REGULATION BOARD			484	1		484		484	2,277	0
08810	GREATER MINNESOTA CORPORATION			5,445	18		5,445		5,445	0	20,000
08888	COMPUTER TEST/TRAINING			0	5		0		0	984	0
08XXX	OTHER OTHER			753	1		753		753	0	0
Statewide Totals		7,223,375	2,079,909	3,231,808	8,045	3,388,235	3,231,805	1,755,231	3,231,805	11,063,357	2,381,385,848

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

		Net Costs	Avg. Emp. Count	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-
		12.2 Department of Employee Relations	12.4 DOER Personnel Administration	13.2 Department of Mediation Services	13.4 Mediation State Agencies	14.2 Office of the Legislative Auditor	14.4 OLA Financial Audits	14.5 OLA Program Audits	14.6 OLA Single Audits	15.2 State Treasurer's Office	15.5 Treasurer Treasury
Dept/Div	Name										
1.2	First Stepdown										
	Equipment Use Charge										
08000	DEPARTMENT OF ADMINISTRATION										
2.2	08001 BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	08110 Commissioner										
2.45	08111 Employee Assistance Program										
2.4	08120 Personnel Services										
2.5	08130 Fiscal Services										
2.5A	08130A Fiscal A 89% (Gen'l Fund)										
2.5B	08130B Fiscal B 49% (SBF)										
2.7	08111A Other										
3.2	BUREAU OF PROPERTY MANAGEMENT										
	Plant Management (Gen'l Fund)										
3.4	08300A Leasing (Real Estate Mgt)										
3.8	08300B Other										
4.2	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	08410 Telecommunications (10 Fd)										
	08412 STARS (Gen'l Fund)										
	08420 LMC (Gen'l Fund)										
4.4	08443 Records Center (Gen'l Fund)										
4.8	08410 Other										
6.2	BUREAU OF OPERATIONS MANAGEMENT										
7.2	08511 Materials Management										
7.4	08511B Inventory Mgmt										
7.5	08511C Procurement										
8.4	08516 Central Mail										
7.8	08511D Other - 10 Fund										
8.2	BUREAU OF INFORMATION POLICY										
8.4	08411A Statewide Systems										
	08411B Other										
8.2	10000 DEPARTMENT OF FINANCE										
8.4	10000B FINANCE - DEPT ADMIN										
9.2	10000C FINANCE - BUDGETS										
9.5	10000E FINANCE - AGENCY CONTROLLERS										
9.8	10000F FINANCE - BUDGET SUPPORT										
9.7	10000G FINANCE - BUDGET GENL GOVT										
10.2	10000H FINANCE - ACCOUNTING										
10.4	10000I FINANCE - ACCOUNTING										
10.8	10000J FINANCE - ACCOUNTING GENL GOVT										
11.2	10000K FINANCE - OTHER										
11.4	10000L FINANCE - OTHER FINANCIAL RPTG										
11.5	10000M FINANCE - OTHER CENTRAL PAYROLL										
11.6	10000N FINANCE - OTHER SINGLE AUDIT										
11.7	10000O FINANCE - OTHER GENL GOVT										
12.2	24000 DEPARTMENT OF EMPLOYEE RELATIONS										
12.4	24000A EMPLOYEE REL - PRSNL ADMN	8,084,144									
	24000B EMPLOYEE REL - ALL OTHER	204,846,247	0								
13.2	48000 DEPARTMENT OF MEDIATION SERVICES		22								
13.4	48000 MEDIATIONS SVCS - STATE AGENCIES		0	24,424							
13.5	48001 MEDIATION SVCS - OTHER		0	1,482,880							
14.2	48000 OFFICE OF THE LEGISLATIVE AUDITOR		67								
14.4	48001 LEGIS AUDITS - FINANCIAL AUDITS		0			1,288,882					
14.5	48002 LEGIS AUDITS - PROGRAM AUDITS		0			887,808	0				
14.6	48003 LEGIS AUDITS - SINGLE AUDITS		0			280,034	0	0			
14.7	48004 LEGIS AUDITS - GENERAL GOVT		0			814,748	0	0	0		
15.2	84000 TREASURER'S OFFICE		12				1,410	0	0		
15.5	84000A TREASURER - TREASURY		0				0	0	0	265,755	
15.6	84000B TREASURER - OTHER		0				0	0	0	411,238	0
16.2	08000 OFFICE OF THE ATTORNEY GENERAL		385				0	50	0		20,363
16.4	08000A ATTY GENL - LEGAL SERVICES		0				0	0	0		0
	08000B AT HEALTH BOARDS		0				0	0	0		
	08000C AT OTHER		0				0	0	0		
17.2	81000 STA - SINGLE AUDIT		0				0	0	0		

Net Costs	Avg. Emp. Count	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-
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Dept/Div		12.2 Department of Employee Relations	12.4 DOER Personnel Administration	13.2 Department of Mediation Services	13.4 Mediation State Agencies	14.2 Office of the Legislative Auditor	14.4 OLA Financial Audit	14.5 OLA Program Audit	14.6 OLA Single Audit	15.2 State Treasurer's Office	15.5 Treasurer Treasury
Second Stepdown											
19.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT	30		30		3,294	837	116		4,086
19.3	02110	Commissioner	0		0		0	0	0		0
19.46	02111	Employee Assistance Program	0		0		0	0	0		0
19.4	02120	Personnel Services	0		0		0	0	0		0
19.5	02130	Fiscal Services	0		0		0	0	0		0
	02130A	Fiscal A 89% (Gen'l Fund)	0		0		0	0	0		0
	02130B	Fiscal B 46% (SBF)	0		0		0	0	0		0
	02111A	Other	0		0		0	0	0		0
19.2		BUREAU OF PROPERTY MANAGEMENT	60		60		0	0	0		643
	02307	Plant Management (Gen'l Fund)	0		0		0	0	0		0
19.4	02320A	Leasing (Real Estate Mgt)	0		0		0	0	0		0
	02320B	Other	0		0		0	0	0		0
20.2		BUREAU OF INTERTECHNOLOGIES GROUP	40		40		0	0	0		1,464
20.5	02410	Telecommunications (10 Fd)	0		0		0	0	0		0
	02412	STARIS (Gen'l Fund)	0		0		0	0	0		0
	02420	LMC (Gen'l Fund)	0		0		0	0	0		0
20.4	02443	Records Center (Gen'l Fund)	0		0		0	0	0		0
	02410	Other	0		0		0	0	0		0
22.2		BUREAU OF OPERATIONS MANAGEMENT	61		61		0	0	0		316
22.2	02611	Materials Management	0		0		0	0	0		0
22.4	02611B	Inventory Mgmt	0		0		0	0	0		0
22.5	02611C	Procurement	0		0		0	0	0		0
22.4	02618	Central Mail	0		0		0	0	0		0
	02611D	Other - 10 Fund	0		0		0	0	0		0
21.2		BUREAU OF INFORMATION POLICY	22		22		0	0	0		1,063
21.4	02411A	Statewide Systems	0		0		0	0	0		0
	02411B	Other	0		0		0	0	0		0
24.2	10000	DEPARTMENT OF FINANCE	117		117		4,082	0	177		29,892
24.4	10000B	FINANCE - DEPT ADMN	0		0		0	0	0		0
26.2	10000C	FINANCE - BUDGETS	0		0		0	0	0		0
	10000E	FINANCE - AGENCY CONTROLLERS	0		0		0	0	0		0
26.5	10000F	FINANCE - BUDGET SUPPORT	0		0		0	0	0		0
	10000G	FINANCE - BUDGET GENL GOVT	0		0		0	0	0		0
26.2	10000H	FINANCE - ACCOUNTING	0		0		0	0	0		0
26.4	10000I	FINANCE - ACCOUNTING	0		0		0	0	0		0
	10000J	FINANCE - ACCOUNTING GENL GOVT	0		0		0	0	0		0
27.2	10000K	FINANCE - OTHER	0		0		0	0	0		0
27.4	10000L	FINANCE - OTHER FINANCIAL RPTG	0		0		0	0	0		0
27.5	10000M	FINANCE - OTHER CENTRAL PAYROLL	0		0		0	0	0		0
27.6	10000N	FINANCE - OTHER SINGLE AUDIT	0		0		0	0	0		0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dept/Div	Name	Net Costs	Avg. Emp. Count	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-
		12.2 Department of Employee Relations	12.4 DOER Personnel Administration	13.2 Department of Mediation Services	13.4 Mediation State Agencies	14.2 Office of the Legislative Auditor	14.4 OLA Financial Audit	14.5 OLA Program Audit	14.6 OLA Single Audit	15.2 State Treasurer's Office	15.5 Treasurer Treasury
	User Agencies										
02000	Administration		0		0		0	0	0		0
02100	Volunteer Services		1		1		0	0	0		310
02211	Risk Management		1		1		0	0	0		1,708
02220A	Mgmt Analysis (Spec. Rev)		12		12		0	0	0		717
02305	Building Construction		0		0		0	0	0		1,301
02307	Plant Management (SF)		188		188		0	0	0		14,182
02310	Building Fund Operations		0		0		0	0	0		8,887
02408	MSAC		0		0		0	0	0		0
02410	Computer Services		233		233		0	0	0		17,874
02412	STARIS (Spec. Rev)		5		5		0	0	0		388
02420	LMIC (Spec. Rev)		12		12		0	0	0		1
02430	Telecommunications (Spec. Rev)		0		0		0	0	0		24,822
02430A	911 Emergency		8		8		0	0	0		0
02443	Records Center (SF)		0		0		0	0	0		2,408
02443A	Micrographics		18		18		0	0	0		0
02508	Electronics Equipment Rental		2		2		0	0	0		2,030
02511	Materials Management		14		14		0	0	0		21,388
02511A	Central Stores		0		0		0	0	0		0
02511B	Inventory Mgmt (Spec. Rev)		0		0		0	0	0		0
02511C	Procurement (Spec. Rev)		0		0		0	0	0		0
02512	Materials Distribution		8		8		0	0	0		2,308
02514A	Capital Parking		2		2		0	0	0		280
02514B	Commuter Vans		1		1		0	0	0		808
02514C	Motor Pool		17		17		0	0	0		23,459
02515	Minnesota Secretariat		22		22		0	0	0		5,737
02517	Print Buyer		0		0		0	0	0		0
02518	Postage Operations		0		0		0	0	0		254
02520	Printing		61		61		0	0	0		29,888
02525	State Building Code		0		0		0	0	0		872
	OTHER (Non-Allowable)		0		0		0	0	0		80
02140	OIL OVERCHARGE		2		2		0	0	0		2,718
02141	DEVELOPMENT DISABILITIES		10		10		0	0	0		40
02142	STAR		0		0		0	0	0		7
02202	PROPERTY MANAGEMENT		0		0		0	0	0		0
02213	PUBLIC BROADCASTING		0		0		0	0	0		0
02215	DISPUTE RESOLUTION		0		0		0	0	0		220
02220	MANAGEMENT ANALYSIS		28		28		0	0	0		0
02220B	OTHER		1		1		0	0	0		0
02303	GOV's RESIDENCE COUNCIL		1		1		0	0	0		403
02308	ENERGY CONSERVATION		0		0		0	0	0		47
02430B	Other		0		0		0	0	0		0
02444	DATA PRIVACY		0		0		0	0	0		0
01000	MILITARY AFFAIRS		327		327		258	0	275		24,035
04000	AGRICULTURE		441		441		863	0	0		51,853
07000	PUBLIC SAFETY		1,813		1,813		1,374	741	0		588,708
08000	OMBUDSMAN CORRECTIONS		7		7		110	0	0		482
08100	GAMING - ADMIN UNIT		0		0		20	0	0		51
08200	GAMBLING CONTROL		37		37		413	0	0		2,842
08300	PARI - MUTUAL RACING		14		14		382	0	0		3,817
08400	STATE LOTTERY		188		188		587	0	0		1,401

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dept/Div	Name	Net Costs 12.2 Department of Employee Relations	Avg. Emp. Count 12.4 DOER Personnel Administration	Net Costs 13.2 Department of Mediation Services	Avg Complement 13.4 Mediation State Agencies	Net Costs 14.2 Office of the Legislative Auditor	OLA Actual Hrs 14.4 OLA Financial Audits	Program Audit Hour 14.5 OLA Program Audits	Single Audit Hrs 14.6 OLA Single Audits	Net Costs 15.2 State Treasurer's Office	SWA Trans & Sub- 15.5 Treasurer Treasury
11000	EXAM BOARDS		0		0		0	0	0		0
11008	BARBERS		2		2		0	0	0		758
11010	ELECTRICITY		21		21		395	0	0		4,802
11018	MEDICAL EXAMINERS		25		25		0	0	0		5,888
11018	NURSING		23		23		238	0	0		8,184
11018	PHARMACY		7		7		51	0	0		2,282
11020	ARCHITECTS & ENGINEERING		7		7		0	0	0		2,400
11021	DENTISTRY		6		6		62	0	0		3,012
11050	BOKING		0		0		0	0	0		17
11104	CHIROPRACTORS		5		5		21	0	0		2,188
11118	PSYCHOLOGY		3		3		125	0	0		1,804
11118	OPTOMETRY		1		1		10	0	0		653
11133	NURSING HOME ADM		2		2		82	0	0		888
11200	SOCIAL WRK & MNTL HLTH		1		1		180	0	0		118
11210	SOCIAL WRK LIC BD		7		7		0	0	0		2,238
11220	MARR & FAMILY THERAPY BD		1		1		0	0	0		807
11230	UNLIC MNTL HLTH PROV BD		0		0		0	0	0		84
11310	ABSTRACTORS						0	0	0		141
11380	ACCOUNTANCY		4		4		31	0	0		2,078
11330	PODIATRY						138	0	0		378
11340	VETERINARY MEDICINE		1		1		145	0	0		728
11380	PEACE OFFICERS						0	0	0		2,082
12000	HEALTH		844		844		440	100	332		82,788
13000	COMMERCE		240		240		888	232	0		30,298
14000	ANIMAL HEALTH BD		38		38		358	0	0		4,858
17000	HUMAN RIGHTS		70		70		248	0	0		2,432
18000	INDIAN AFFAIRS		7		7		188	0	0		1,248
21000	JOB & TRAINING		1,808		1,808		2,082	0	1,845		281,588
22000	TRADE & ECON DEV		228		228		725	0	274		38,838
25000	CENTER FOR ARTS ED.		54		54		0	0	0		7,858
26000	STATE UNIV SYSTEM		4,820		4,820		2,558	1,771	1,082		158,843
27000	COMMUNITY COLLEGE BD		2,481		2,481		6,538	1,304	1,188		145,584
28000	SENATE						0	0	0		1,343
29000	NATURAL RESOURCES		2,578		2,578		1,738	0	247		338,184
30000	PLANNING		54		54		0	0	0		5,054
31000	HOUSE OF REPRESENTATIVES						0	0	0		1,335
32000	POLLUTION CONTROL		782		782		481	150	0		84,538
33000	TRIAL COURTS		522		522		0	0	0		23,870
34000	HOUSING FINANCE		134		134		823	0	0		14,488
36000	EDUCATION-VO-TECH		121		121		322	1,304	0		23,888
37000	EDUCATION-CENTRAL OFFICE		388		388		1,858	0	1,181		80,888
37001	EDUCATION-FARM SCHOOLS		200		200		480	0	0		7,177
38000	INVESTMENT BOARD		25		25		2,877	0	0		2,257
38000	GOVERNORS OFFICE		50		50		0	0	0		5,118
40000	HISTORICAL SOCIETY						463	0	0		753
41000	WRKRS COMP CT OF APPEALS		20		20		0	0	0		588
42000	LABOR & INDUSTRY		358		358		848	0	13		84,338
43000	IRON RANGE RESOURCES		141		141		17	0	0		17,488
50000	ARTS BOARD		18		18		11	0	0		3,218
51000	LEGISLATIVE COMMISSIONS						0	18,228	0		3,572
52000	PUBLIC DEFENSE BOARD		38		38		0	1,104	0		2,508
53000	SECRETARY OF STATE		88		88		0	0	0		14,293
55000	HUMAN SERVICES-CENTRAL OFFICE		1,181		1,181		1,888	100	1,817		364,828
55000A	HUMAN SERVICES-INSTITUTIONS		5,185		5,185		1,834	0	0		83,844

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
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		Net Costs	Avg. Emp. Count	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-
		12.2 Department of Employee Relations	12.4 DOER Personnel Administration	13.2 Department of Mediation Services	13.4 Mediation State Agencies	14.2 Office of the Legislative Auditor	14.4 OLA Financial Audit	14.5 OLA Program Audit	14.6 OLA Single Audit	15.2 State Treasurer's Office	15.5 Treasurer Treasury
Dept/Div	Name										
00000	COURT OF APPEALS		89		89		0	0	0		1,005
00000	HIGHER ED COORD BD		88		88		0	50	0		83,880
01000	STATE AUDITOR		120		120		5	0	0		5,878
02000	STATE RETIREMENT		38		38		1,287	0	0		85,348
03000	PUBLIC EMPLOYEE RETIREMENT ASSN		88		88		878	0	0		182,312
05000	JUDICIAL		183		183		1,318	0	0		15,287
06000	MN MUNICIPAL BOARD		4		4		0	0	0		788
07000	REVENUE		1,135		1,135		2,373	0	0		1,881,081
08000	TAX COURT		7		7		0	0	0		739
09000	TEACHERS RETIREMENT		48		48		844	0	0		132,880
70000	VETERANS AFFAIRS		33		33		282	0	0		7,874
76000A	VETERANS HOME BD		808		808		0	0	0		28,178
77000	ZOO		174		174		0	0	0		25,840
78000	CORRECTIONS		2,288		2,288		1,180	0	0		158,848
79000	TRANSPORTATION		5,202		5,202		2,485	741	854		244,238
80000	PUBLIC SERVICE		131		131		885	0	0		11,388
81000	U OF M						148	0	0		428
82000	PUBLIC UTIL COMM		41		41		0	0	0		3,202
88000	MISC OTHER BOARDS		0		0		0	0	0		0
89010	ACADEMY OF SCIENCE		0		0		0	0	0		14
89025	MILITARY ORDER PURPLE HEART		0		0		0	0	0		4
89038	COUNCIL ON VO-TECH ED.		4		4		0	0	0		1,409
89041	HORTICULTURE		0		0		0	0	0		5
89042	PUBLIC EMPLOYEE REL BD		0		0		0	0	0		48
89050	CAPITOL AREA ARCH.		7		7		483	0	0		837
89100	WORLD TRADE CTR.		10		10		258	0	0		2,133
89180	REGIONAL TRANSIT BOARD		0		0		47	1,183	0		28
89800	HUMANITIES COMMISSION		0		0		0	0	0		8
89845	VOYAGEURS PARK		1		1		51	0	0		453
89870	AMATEUR SPORTS		8		8		228	0	0		835
89900	SENTENCING GUIDELINES		4		4		8	0	0		538
89420	MN/WS BNDY AREA		0		0		0	0	0		49
89430	UNIFORM LAWS COMB		0		0		0	0	0		21
89440	MENTAL HEALTH & RETARDATION OMBUDSM		18		18		173	0	0		1,089
89480	HAZARDOUS SUBSTANCES BOARD		2		2		0	0	0		447
89500	HEALTH CARE COMMISSION						0	0	0		80
89510	DISABILITY COUNCIL		8		8		0	0	0		1,328
89520	HIGHER ED FAC AUTH		3		3		0	0	0		33
89540	ETHICAL PRACTICES BOARD		8		8		48	0	0		880
89550	OFFICE OF WASTE MANAGEMENT		55		55		0	0	0		5,498
89580	HEARING EXAMINER		75		75		278	50	0		5,403
89700	SCIENCE MUSEUM		0		0		0	0	0		22
89710	COUNCIL ON BLACK MINNESOTANS		4		4		278	0	0		781
89750	COUNCIL ON SPANISH MINNESOTANS		4		4		0	0	0		781
89780	COUNCIL ON ASIAN MINNESOTANS		3		3		0	0	0		848
89780	SOIL & WATER RES		34		34		0	0	0		5,078
89800	FINANCE - DEBT SERVICE		0		0		0	0	0		1,880
89801	VETS OF FOREIGN WARS		0		0		0	0	0		2
89802	DISABLED AMERICAN VETS		0		0		0	0	0		2
89803	HUMANE SOCIETY		0		0		0	0	0		7
89808	FINANCE NON - OPERATING/ MN SAFETY COL		0		0		0	0	0		22,217
89808	COMMUNICATION IMPAIRED BD		1		1		0	0	0		828
89808	TRANSPORTATION REGULATION BOARD		8		8		0	0	0		484
89810	GREATER MINNESOTA CORPORATION		0		0		0	0	0		5,445
89888	COMPUTER TEST/TRAINING		14		14		0	0	0		0
89900	OTHER OTHER		0		0		2,843	857	0		753
Statewide Totals		210,730,391	37,548	1,487,384	37,705	3,341,071	59,529	28,883	9,888	888,981	5,889,183

Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans
16.2	16.4	17.2	16.2	16.3	16.45	16.4	16.5	16.5A	16.5B
Office of the Attorney General	OAG Legal Services	State Auditor Single Audit	Bureau of Admin. Mgmt.	Admin Mgmt Commissioner Office	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Admin Mgmt Fiscal "A"	Admin Mgmt Fiscal "B"

First Stepdown			
1.2	02000	Equipment Use Charge	
2.2	02001	DEPARTMENT OF ADMINISTRATION	
2.3	02110	BUREAU OF ADMINISTRATIVE MANAGEMENT	
2.4	02111	Commissioner	
2.4	02111	Employee Assistance Program	
2.4	02120	Personnel Services	
2.5	02130	Fiscal Services	
2.5A	02130A	Fiscal A 85% (Gen'l Fund)	
2.5B	02130B	Fiscal B 45% (SF)	
2.7	02111A	Other	
3.2	02307	BUREAU OF PROPERTY MANAGEMENT	
3.4	02307A	Plant Management (Gen'l Fund)	
3.5	02307B	Leasing (Real Estate Mgt)	
4.2	02410	Other	
4.2	02410	BUREAU OF INTERTECHNOLOGIES GROUP	
4.3	02410	Telecommunications (10 Fd)	
4.3	02412	STARIS (Gen'l Fund)	
4.3	02420	LMIC (Gen'l Fund)	
4.4	02443	Records Center (Gen'l Fund)	
4.5	02410	Other	
6.2	02511	BUREAU OF OPERATIONS MANAGEMENT	
7.2	02511	Materials Management	
7.4	02511B	Inventory Mgmt	
7.5	02511C	Procurement	
7.6	02511	Central Mail	
7.8	02511D	Other - 10 Fund	
8.2	02411A	BUREAU OF INFORMATION POLICY	
8.4	02411A	Statewide Systems	
8.4	02411B	Other	
9.2	10000	DEPARTMENT OF FINANCE	
9.4	10000B	FINANCE - DEPT ADMIN	
9.2	10000C	FINANCE - BUDGETS	
9.5	10000E	FINANCE - AGENCY CONTROLLERS	
9.6	10000F	FINANCE - BUDGET SUPPORT	
9.7	10000G	FINANCE - BUDGET GENL GOVT	
10.2	10000H	FINANCE - ACCOUNTING	
10.4	10000I	FINANCE - ACCOUNTING	
10.5	10000J	FINANCE - ACCOUNTING GENL GOVT	
11.2	10000K	FINANCE - OTHER	
11.4	10000L	FINANCE - OTHER FINANCIAL RPTG	
11.5	10000M	FINANCE - OTHER CENTRAL PAYROLL	
11.6	10000N	FINANCE - OTHER SINGLE AUDIT	
11.7	10000O	FINANCE - OTHER GENL GOVT	
12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	
12.4	24000A	EMPLOYEE REL - PRSNL ADMIN	
12.4	24000B	EMPLOYEE REL - ALL OTHER	
13.2	40000	DEPARTMENT OF MEDIATION SERVICES	
13.4	40000	MEDIATIONS SVCS - STATE AGENCIES	
13.5	40001	MEDIATION SVCS - OTHER	
14.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	
14.4	49001	LEGIS AUDITS - FINANCIAL AUDITS	
14.5	49002	LEGIS AUDITS - PROGRAM AUDITS	
14.6	49003	LEGIS AUDITS - SINGLE AUDITS	
14.7	49004	LEGIS AUDITS - GENERAL GOVT	
15.2	64000	TREASURERS OFFICE	
15.5	64000A	TREASURER - TREASURY	
15.6	64000B	TREASURER - OTHER	
16.2	08000	OFFICE OF THE ATTORNEY GENERAL	
16.4	08000A	ATTY GENL - LEGAL SERVICES	13,057,124
16.4	08000B	ATTY GENL - HEALTH BOARDS	2,110
16.6	08000C	ATTY GENL - OTHER	8,478,803
17.2	81000	STATE AUDITOR - SINGLE AUDIT	0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

		Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans
		16.2	16.4	17.2	16.2	16.3	16.45	16.4	16.5	16.5A	16.5B
		Office of the	OAG	State	Bureau of	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt
		Attorney	Legal	Auditor	Adm. Mgmt.	Commissioner	Employee	Personnel	Fiscal	Fiscal	Fiscal
		General	Services	Single Audit	Mgmt.	Office	Assistance	Office	Services	"A"	"B"
Dept/Div	Name										
Second Shutdown											
16.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0							
16.3	02110	Comptroller	0	0	563,131						
16.45	02111	Employee Assistance Program	0	0	458,462	0					
16.4	02120	Personnel Services	0	0	384,251	0	0				
16.5	02130	Fiscal Services	0	0	691,166	0	0	0			
	02130A	Fiscal A 55% (Gen'l Fund)	0	0		0	0	0	0		
	02130B	Fiscal B 45% (SBP)	0	0		0	0	0	0		
	02111A	Other	0	0	2,312,081	0	0	0		0	
16.2	BUREAU OF PROPERTY MANAGEMENT	0	0			60	60	60		643	0
	02307	Plant Management (Gen'l Fund)	0	0		0	0	0		0	0
16.4	02300A	Leasing (Real Estate Mgt)	0	0		0	0	0		0	0
	02300B	Other	0	0		0	0	0		0	0
20.2	BUREAU OF INTERTECHNOLOGIES GROUP	0	0			40	40	40		1,464	0
20.5	02410	Telecommunications (10 Fd)	0	0		0	0	0		0	0
	02412	STARS (Gen'l Fund)	0	0		0	0	0		0	0
	02420	LMIC (Gen'l Fund)	0	0		0	0	0		0	0
20.4	02443	Records Center (Gen'l Fund)	0	0		0	0	0		0	0
	02410	Other	0	0		0	0	0		0	0
22.2	BUREAU OF OPERATIONS MANAGEMENT	0	0			81	81	81		3,166	0
22.2	02511	Materials Management	0	0		0	0	0		0	0
22.4	02511B	Inventory Mgmt	0	0		0	0	0		0	0
22.5	02511C	Procurement	0	0		0	0	0		0	0
22.4	02518	Central Mail	0	0		0	0	0		0	0
	02511D	Other - 10 Fund	0	0		0	0	0		0	0
21.2	BUREAU OF INFORMATION POLICY	0	0			22	22	22		1,063	0
21.4	02411A	Statewide Systems	0	0		0	0	0		0	
	02411B	Other	0	0		0	0	0		0	
24.2	10000	DEPARTMENT OF FINANCE	681	0			117				
24.4	10000B	FINANCE - DEPT ADMIN	0	0			0				
25.2	10000C	FINANCE - BUDGETS	0	0			0				
	10000E	FINANCE - AGENCY CONTROLLERS	0	0			0				
25.5	10000F	FINANCE - BUDGET SUPPORT	0	0			0				
	10000G	FINANCE - BUDGET GENL GOVT	0	0			0				
26.2	10000H	FINANCE - ACCOUNTING	0	0			0				
26.4	10000I	FINANCE - ACCOUNTING	0	0			0				
	10000J	FINANCE - ACCOUNTING GENL GOVT	0	0			0				
27.2	10000K	FINANCE - OTHER	0	0			0				
27.4	10000L	FINANCE - OTHER FINANCIAL RPTG	0	0			0				
27.5	10000M	FINANCE - OTHER CENTRAL PAYROLL	0	0			0				
27.8	10000N	FINANCE - OTHER SINGLE AUDIT	0	0			0				
	10000O	FINANCE - OTHER GENL GOVT	0	0			0				
26.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	1,011	0			181				
26.4	24000A	EMPLOYEE REL - PRSNL ADMIN	0	0			0				
	24000B	EMPLOYEE REL - ALL OTHER	0	0			0				
26.2	45000	DEPARTMENT OF MEDIATION SERVICES	84	0			22				
26.4	45000	MEDIATIONS SVCS - STATE AGENCIES	0	0			0				
	45001	MEDIATION SVCS - OTHER	0	0			0				
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	56	0			67				
30.4	49001	LEGIS AUDITS - FINANCIAL AUDITS	0	0			0				
30.5	49002	LEGIS AUDITS - PROGRAM AUDITS	0	0			0				
30.5	49003	LEGIS AUDITS - SINGLE AUDITS	0	0			0				
	49004	LEGIS AUDITS - GENERAL GOVT	0	0			0				
31.2	64000	TREASURERS OFFICE	235	0							
31.4	64000A	TREASURER - TREASURY	0	0							
	64000B	TREASURER - OTHER	0	0							
32.2	08000	OFFICE OF THE ATTORNEY GENERAL	233,528	606,947							
	08000A	ATTY GENL - LEGAL SERVICES	0	0							
	08000B	ATTY GENL - HEALTH BOARDS	0	0							
	08000C	ATTY GENL - OTHER	0	0							

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

Dept/Div	Name	Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans
		16.2 Office of the Attorney General	16.4 OAG Legal Services	17.2 State Auditor Single Audit	18.2 Bureau of Adm. Mgmt.	18.3 Adm. Mgmt Commissioner Office	18.45 Admin Mgmt Employee Assistance	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"
02000	Administration		0	0		0	0	0	0	0	0
02100	Volunteer Services		0	0		1	1	1	0	0	310
02211	Risk Management		0	0		1	1	1	0	0	1,700
02220A	Mgmt Analysts (Spec. Rev)		0	0		12	12	12	0	0	717
02305	Building Construction		0	804,785		0	0	0	0	1,301	0
02307	Plant Management (SBF)		0	0		100	100	100	0	0	14,182
02310	Building Fund Operations		0	0		0	0	0	0	8,887	0
02409	NSAC		0	0		0	0	0	0	0	0
02410	Computer Services		0	0		233	233	233	0	0	17,874
02412	STARs (Spec. Rev)		0	0		5	5	5	0	0	389
02420	LMC (Spec. Rev)		0	0		12	12	12	0	0	1
02430	Telecommunications (Spec. Rev)		0	0		0	0	0	0	0	24,822
02430A	911 Emergency		0	0		8	8	8	0	0	0
02443	Records Center (SBF)		0	0		0	0	0	0	0	2,408
02443A	Micrographics		0	0		15	15	15	0	0	0
02509	Electronics Equipment Rental		0	0		2	2	2	0	0	2,030
02511	Materials Management		0	0		14	14	14	0	0	21,308
02511A	Central Stores		0	0		0	0	0	0	0	0
02511B	Inventory Mgmt (Spec. Rev)		0	0		0	0	0	0	0	0
02511C	Procurement (Spec. Rev)		0	0		0	0	0	0	0	0
02512	Materials Distribution		0	0		8	8	8	0	0	2,308
02514A	Capital Parking		0	0		2	2	2	0	0	280
02514B	Commuter Vans		0	0		1	1	1	0	0	808
02514C	Motor Pool		0	0		17	17	17	0	0	23,458
02515	Minnesota Bookstore		0	0		22	22	22	0	0	5,737
02517	Print Buyer		0	0		0	0	0	0	0	0
02518	Postage Operations		0	0		0	0	0	0	0	254
02520	Printing		0	0		61	61	61	0	0	29,889
02525	State Building Code		0	0		0	0	0	0	872	0
	OTHER (Non-Allowable)		0	4,245,182		0	0	0	0	0	80
02140	OIL OVERCHARGE		0	0		2	2	2	0	0	2,719
02141	DEVELOPMENT DISABILITIES		0	759,479		10	10	10	0	0	40
02142	STAR		0	0		0	0	0	0	0	7
02202	PROPERTY MANAGEMENT		0	0		0	0	0	0	0	0
02213	PUBLIC BROADCASTING		0	0		0	0	0	0	0	0
02215	DISPUTE RESOLUTION		0	38,000		0	0	0	0	0	220
02220	MANAGEMENT ANALYSIS		0	0		29	29	29	0	0	0
02220B	OTHER		0	0		1	1	1	0	0	0
02309	GOV'S RESIDENCE COUNCIL		0	0		1	1	1	0	0	403
02308	ENERGY CONSERVATION		0	0		0	0	0	0	0	47
02430B	Other		0	0		0	0	0	0	0	0
02444	DATA PRIVACY		0	0		0	0	0	0	0	0
01000	MILITARY AFFAIRS		0	8,501,979		0	327	0	0	0	0
04000	AGRICULTURE		0	2,255,983		0	441	0	0	0	0
07000	PUBLIC SAFETY		0	12,243,239		0	1,813	0	0	0	0
08000	OMBUDSMAN CORRECTIONS		0	0		0	7	0	0	0	0
08100	GAMING - ADMIN UNIT		0	0		0	0	0	0	0	0
08200	GAMBLING CONTROL		0	0		0	37	0	0	0	0
08300	PARI-MUTUAL RACING		0	0		0	14	0	0	0	0
08400	STATE LOTTERY		0	0		0	108	0	0	0	0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

Dept/Div	Name	Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans
		18.2 Office of the Attorney General	18.4 OAG Legal Services	17.2 State Auditor Single Audit	18.2 Bureau of Admin. Mgmt.	18.3 Admin Mgmt Commissioner Office	18.45 Admin Mgmt Employee Assistance	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"
11000	EXAM BOARDS		0	0		0	0	0	0	0	0
11008	BARBERS		0	0		0	2	0	0	0	0
11010	ELECTRICITY		0	0		0	21	0	0	0	0
11018	MEDICAL EXAMINERS		0	0		0	25	0	0	0	0
11018	NURSING		0	31,882		0	23	0	0	0	0
11018	PHARMACY		0	0		0	7	0	0	0	0
11020	ARCHITECTS & ENGINEERING		0	0		0	7	0	0	0	0
11021	DENTISTRY		0	0		0	6	0	0	0	0
11030	BOOKING		0	0		0	0	0	0	0	0
11104	CHIROPRACTORS		0	0		0	6	0	0	0	0
11118	PSYCHOLOGY		0	0		0	3	0	0	0	0
11118	OPTOMETRY		0	0		0	1	0	0	0	0
11138	NURSING HOME ADM		0	0		0	2	0	0	0	0
11200	SOCIAL WRK & MNTL HLTH		0	0		0	1	0	0	0	0
11210	SOCIAL WRK LIC BD		0	0		0	7	0	0	0	0
11220	MARR & FAMILY THERAPY BD		0	0		0	1	0	0	0	0
11230	UNLIC MNTL HLTH PROV BD		0	0		0	0	0	0	0	0
11310	ABSTRACTORS		0	0		0	0	0	0	0	0
11320	ACCOUNTANCY		0	0		0	4	0	0	0	0
11330	PODIATRY		0	0		0	0	0	0	0	0
11340	VETERINARY MEDICINE		0	0		0	1	0	0	0	0
11380	PEACE OFFICERS		0	20,288		0	0	0	0	0	0
12000	HEALTH		0	58,830,812		0	844	0	0	0	0
13000	COMMERCE		0	0		0	240	0	0	0	0
14000	ANIMAL HEALTH BD		0	272,798		0	38	0	0	0	0
17000	HUMAN RIGHTS		0	385,448		0	70	0	0	0	0
18000	INDIAN AFFAIRS		0	43,381		0	7	0	0	0	0
21000	JOB & TRAINING		0	189,822,118		0	1,808	0	0	0	0
22000	TRADE & ECON DEV		0	30,882,428		0	228	0	0	0	0
25000	CENTER FOR ARTS ED.		0	0		0	54	0	0	0	0
26000	STATE UNIV SYSTEM		0	4,086,885		0	4,820	0	0	0	0
27000	COMMUNITY COLLEGE BD		0	5,143,885		0	2,481	0	0	0	0
28000	SENATE		0	0		0	0	0	0	0	0
29000	NATURAL RESOURCES		0	17,088,248		0	2,878	0	0	0	0
30000	PLANNING		0	73,857		0	54	0	0	0	0
31000	HOUSE OF REPRESENTATIVES		0	0		0	0	0	0	0	0
32000	POLLUTION CONTROL		0	17,748,088		0	752	0	0	0	0
33000	TRIAL COURTS		0	0		0	822	0	0	0	0
34000	HOUSING FINANCE		0	62,863,827		0	134	0	0	0	0
36000	EDUCATION-VO-TECH		0	16,827,881		0	121	0	0	0	0
37000	EDUCATION-CENTRAL OFFICE		0	180,847,583		0	388	0	0	0	0
37001	EDUCATION-FARBALLT SCHOOLS		0	0		0	200	0	0	0	0
38000	INVESTMENT BOARD		0	0		0	25	0	0	0	0
39000	GOVERNORS OFFICE		0	0		0	50	0	0	0	0
40000	HISTORICAL SOCIETY		0	258,081		0	0	0	0	0	0
41000	WRKRS COMP CT OF APPEALS		0	0		0	20	0	0	0	0
42000	LABOR & INDUSTRY		0	2,882,435		0	359	0	0	0	0
43000	IRON RANGE RESOURCES		0	0		0	141	0	0	0	0
50000	ARTS BOARD		0	784,587		0	18	0	0	0	0
51000	LEGISLATIVE COMMISSIONS		0	7,000		0	0	0	0	0	0
52000	PUBLIC DEFENSE BOARD		0	88,050		0	38	0	0	0	0
53000	SECRETARY OF STATE		0	0		0	89	0	0	0	0
55000	HUMAN SERVICES-CENTRAL OFFICE		0	1,501,110,732		0	1,181	0	0	0	0
55000A	HUMAN SERVICES-INSTITUTIONS		0	103,488		0	5,185	0	0	0	0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 8/30/92

		Net Costs	A/G Hours Billed	Fed Cash Receipts	Net Costs	Employee Count	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans
		16.2 Office of the Attorney General	16.4 OAG Legal Services	17.2 State Auditor Single Audit	18.2 Bureau of Admin. Mgmt.	18.3 Admin Mgmt Commissioner Office	18.45 Admin Mgmt Employee Assistance	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"
Dept/Div	Name										
68000	COURT OF APPEALS		0	0		0	69	0	0	0	0
68000	HIGHER ED COORD BD		0	1,743,784		0	68	0	0	0	0
61000	STATE AUDITOR		0	0		0	120	0	0	0	0
62000	STATE RETIREMENT		0	0		0	38	0	0	0	0
63000	PUBLIC EMPLOYEE RETIREMENT ASSN		0	0		0	68	0	0	0	0
66000	JUDICIAL		0	160,443		0	163	0	0	0	0
66000	MN MUNICIPAL BOARD		0	0		0	4	0	0	0	0
67000	REVENUE		0	0		0	1,136	0	0	0	0
68000	TAX COURT		0	0		0	7	0	0	0	0
68000	TEACHERS RETIREMENT		0	0		0	48	0	0	0	0
78000	VETERANS AFFAIRS		0	3,063,788		0	33	0	0	0	0
78000A	VETERANS HOME BD		0	0		0	805	0	0	0	0
77000	ZOO		0	32,500		0	174	0	0	0	0
78000	CORRECTIONS		0	3,316,617		0	2,288	0	0	0	0
78000	TRANSPORTATION		0	288,538,771		0	5,202	0	0	0	0
80000	PUBLIC SERVICE		0	488,263		0	131	0	0	0	0
81000	U OF M		0	0		0	0	0	0	0	0
82000	PUBLIC UTIL COMM		0	0		0	41	0	0	0	0
88000	MISC OTHER BOARDS		0	0		0	0	0	0	0	0
88010	ACADEMY OF SCIENCE		0	0		0	0	0	0	0	0
88025	MILITARY ORDER PURPLE HEART		0	0		0	0	0	0	0	0
88038	COUNCIL ON VO-TECH ED.		0	135,172		0	4	0	0	0	0
88041	HORTICULTURE		0	0		0	0	0	0	0	0
88042	PUBLIC EMPLOYEE REL BD		0	0		0	0	0	0	0	0
88050	CAPITOL AREA ARCH.		0	0		0	7	0	0	0	0
88100	WORLD TRADE CTR.		0	0		0	10	0	0	0	0
88180	REGIONAL TRANSIT BOARD		0	0		0	0	0	0	0	0
88200	HUMANITIES COMMISSION		0	0		0	0	0	0	0	0
88245	VOYAGEURS PARK		0	0		0	1	0	0	0	0
88270	AMATEUR SPORTS		0	0		0	8	0	0	0	0
88300	SENTENCING GUIDELINES		0	0		0	4	0	0	0	0
88420	MN/MS INDUSTRY AREA		0	0		0	0	0	0	0	0
88430	UNIFORM LAWS CASH		0	0		0	0	0	0	0	0
88440	MENTAL HEALTH & RETARDATION OMBUDSM		0	0		0	18	0	0	0	0
88480	HAZARDOUS SUBSTANCES BOARD		0	0		0	2	0	0	0	0
88500	HEALTH CARE COMMISSION		0	0		0	0	0	0	0	0
88510	DISABILITY COUNCIL		0	0		0	9	0	0	0	0
88620	HIGHER ED FAC AUTH		0	0		0	3	0	0	0	0
88640	ETHICAL PRACTICES BOARD		0	0		0	6	0	0	0	0
88850	OFFICE OF WASTE MANAGEMENT		0	48,500		0	55	0	0	0	0
88880	HEARING EXAMINER		0	0		0	75	0	0	0	0
88700	SCIENCE MUSEUM		0	0		0	0	0	0	0	0
88710	COUNCIL ON BLACK MINNESOTANS		0	0		0	4	0	0	0	0
88750	COUNCIL ON SPANISH MINNESOTANS		0	0		0	4	0	0	0	0
88780	COUNCIL ON ASIAN MINNESOTANS		0	14,408		0	3	0	0	0	0
88780	SOIL & WATER RES		0	288,748		0	34	0	0	0	0
88800	FINANCE - DEBT SERVICE		0	500,813		0	0	0	0	0	0
88801	VETS OF FOREIGN WARS		0	0		0	0	0	0	0	0
88802	DISABLED AMERICAN VETS		0	0		0	0	0	0	0	0
88803	HUMANE SOCIETY		0	0		0	0	0	0	0	0
88808	FINANCE NON-OPERATING/ MN SAFETY COL		0	2,374,888		0	0	0	0	0	0
88808	COMMUNICATION IMPAIRED BD		0	0		0	1	0	0	0	0
88808	TRANSPORTATION REGULATION BOARD		0	0		0	9	0	0	0	0
88810	GREATER MINNESOTA CORPORATION		0	20,000		0	0	0	0	0	0
88888	COMPUTER TEST/TRAINING		0	0		0	14	0	0	0	0
88XXXX	OTHER OTHER		271,163	0		0	0	0	0	0	0
Statewide Totals		22,138,137	507,083	2,381,385,848	4,348,121	848	37,299	848	0	15,808	151,437

Net Costs	Less as Processed	Net Costs	Telephone ChargeCubic Feet Record	Net Costs	Equip Assets in InvEncumbrance Tran	Postage Costs	Net Costs		
18.2 Bureau of Property Mgmt	18.4 Property Management Leasing	20.2 Intertech Bureau	20.5 Intertech Telecom - munications	20.4 Intertech Records Center	22.2 Bureau of Operations Mgmt	23.4 Operations Materials Mgmt Inventory	23.5 Operations Materials Mgmt Procurement	22.4 Operations Materials Mgmt Central Mail	21.2 Bureau of Information Policy

		First Stepdown
1.2		Equipment Use Charge
	02000	DEPARTMENT OF ADMINISTRATION
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT
2.3	02110	Commissioner
2.45	02111	Employee Assistance Program
2.4	02120	Personnel Services
2.5	02130	Fiscal Services
2.5A	02130A	Fiscal A 85% (Gen'l Fund)
2.5B	02130B	Fiscal B 45% (SF)
2.7	02111A	Other
3.2		BUREAU OF PROPERTY MANAGEMENT
	02307	Plant Management (Gen'l Fund)
3.4	02320A	Leasing (Real Estate Mgt)
3.5	02320B	Other
4.2		BUREAU OF INTERTECHNOLOGIES GROUP
4.5	02410	Telecommunications (10 Fd)
	02412	STARIS (Gen'l Fund)
	02420	LMIC (Gen'l Fund)
4.4	02443	Records Center (Gen'l Fund)
4.5	02410	Other
5.2		BUREAU OF OPERATIONS MANAGEMENT
7.2	02511	Materials Management
7.4	02511B	Inventory Mgmt
7.5	02511C	Procurement
8.4	02515	Central Mail
7.5	02511D	Other - 10 Fund
5.2		BUREAU OF INFORMATION POLICY
5.4	02411A	Statewide Systems
	02411B	Other
5.2	10000	DEPARTMENT OF FINANCE
5.4	10000B	FINANCE - DEPT ADMIN
5.2	10000C	FINANCE-BUDGETS
5.5	10000E	FINANCE- AGENCY CONTROLLERS
5.6	10000F	FINANCE-BUDGET SUPPORT
5.7	10000G	FINANCE-BUDGET GENL GOVT
10.2	10000H	FINANCE-ACCOUNTING
10.4	10000I	FINANCE-ACCOUNTING
10.5	10000J	FINANCE-ACCOUNTING GENL GOVT
11.2	10000K	FINANCE-OTHER
11.4	10000L	FINANCE-OTHER FINANCIAL RPTG
11.5	10000M	FINANCE-OTHER CENTRAL PAYROLL
11.6	10000N	FINANCE-OTHER SINGLE AUDIT
11.7	10000O	FINANCE-OTHER GENL GOVT
12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS
12.4	24000A	EMPLOYEE REL-PRSNL ADMIN
	24000B	EMPLOYEE REL-ALL OTHER
13.2	45000	DEPARTMENT OF MEDIATION SERVICES
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES
13.5	45001	MEDIATION SVCS-OTHER
14.2	45000	OFFICE OF THE LEGISLATIVE AUDITOR
14.4	45001	LEGIS AUDITS-FINANCIAL AUDITS
14.5	45002	LEGIS AUDITS-PROGRAM AUDITS
14.6	45003	LEGIS AUDITS-SINGLE AUDITS
14.7	45004	LEGIS AUDITS-GENERAL GOVT
15.2	54000	TREASURERS OFFICE
15.5	54000A	TREASURER-TREASURY
15.6	54000B	TREASURER-OTHER
15.2	55000	OFFICE OF THE ATTORNEY GENERAL
15.4	55000A	ATTY GENL-LEGAL SERVICES
	55000B	AT HEALTH BOARDS
	55000C	AT OTHER
17.2	51000	STA 1-SINGLE AUDIT

Net Costs	Leases Processed	Net Costs	Telephone Charge	Cubic Feet Record	Net Costs	Equip Assets in Inv	Encumbrance Tran	Postage Costs	Net Costs
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Dept/Div	Name	19.2 Bureau of Property Mgmt	19.4 Property Management Leasing	20.2 Intertech Bureau	20.5 Intertech Telecom - munications	20.4 Intertech Records Center	22.2 Bureau of Operations Mgmt	23.4 Operations Materials Mgmt Inventory	23.5 Operations Materials Mgmt Procurement	22.4 Operations Materials Mgmt Central Mail	21.2 Bureau of Information Policy
19.2 02000	Second Stepdown										
19.3 02110	BUREAU OF ADMINISTRATIVE MANAGEMENT										
19.45 02111	Commissioner										
19.4 02120	Employee Assistance Program										
19.4 02130	Personnel Services										
19.5 02130	Fiscal Services										
02130A	Fiscal A 55% (Gen'l Fund)										
02130B	Fiscal B 45% (SF)										
02111A	Other										
19.2 02307	BUREAU OF PROPERTY MANAGEMENT										
02307	Plant Management (Gen'l Fund)	3,782,800									
19.4 02308A	Leasing (Real Estate Mgt)	277,828									
02308B	Other	343,731	0								
20.2 02410	BUREAU OF INTERTECHNOLOGIES GROUP		0								
20.5 02410	Telecommunications (10 Fd)		0	1,103,872							
02412	STARIS (Gen'l Fund)		0	133,300	0						
02420	LMC (Gen'l Fund)		0	843,085	0						
20.4 02443	Records Center (Gen'l Fund)		0	83,888	0						
02410	Other		0	0	0	0					
22.2 02511	BUREAU OF OPERATIONS MANAGEMENT		3		32,811	1,434					
23.2 02511	Materials Management		0		0	0	0				
23.4 02511B	Inventory Mgmt		0		0	0	613,825				
23.5 02511C	Procurement		0		0	0	2,178,842	0			
22.4 02518	Central Mail		0		0	0	456,893	0	0		
02511D	Other - 10 Fund		0		0	0	585,738	0	0	0	
21.2 02411A	BUREAU OF INFORMATION POLICY		2		8,708	28		48	18	2,227	
21.4 02411A	Statewide Systems		0		0	0		0	0		1,072,048
02411B	Other		0		0	0		0	0		217,067
24.2 10000	DEPARTMENT OF FINANCE		4		63,370	2,411		428	57	230,172	
24.4 10000B	FINANCE - DEPT ADMIN		0		0	0		0	0	0	
25.2 10000C	FINANCE - BUDGETS		0		0	0		0	0	0	
10000E	FINANCE - AGENCY CONTROLLERS		0		0	0		0	0	0	
25.5 10000F	FINANCE - BUDGET SUPPORT		0		0	0		0	0	0	
10000G	FINANCE - BUDGET GENL GOVT		0		0	0		0	0	0	
26.2 10000H	FINANCE - ACCOUNTING		0		0	0		0	0	0	
26.4 10000I	FINANCE - ACCOUNTING		0		0	0		0	0	0	
10000J	FINANCE - ACCOUNTING GENL GOVT		0		0	0		0	0	0	
27.2 10000K	FINANCE - OTHER		0		0	0		0	0	0	
27.4 10000L	FINANCE - OTHER FINANCIAL RPTG		0		0	0		0	0	0	
27.5 10000M	FINANCE - OTHER CENTRAL PAYROLL		0		0	0		0	0	0	
27.6 10000N	FINANCE - OTHER SINGLE AUDIT		0		0	0		0	0	0	
10000O	FINANCE - OTHER GENL GOVT		0		0	0		0	0	0	
26.2 24000	DEPARTMENT OF EMPLOYEE RELATIONS		1		82,234	528		433	124	211,071	
26.4 24000A	EMPLOYEE REL - PRSNL ADMIN		0		0	0		0	0	0	
24000B	EMPLOYEE REL - ALL OTHER		0		0	0		0	0	0	
29.2 48000	DEPARTMENT OF MEDIATION SERVICES		3		15,568	27		78	31	8,417	
29.4 48000	MEDIATIONS SVCS - STATE AGENCIES		0		0	0		0	0	0	
48001	MEDIATION SVCS - OTHER		0		0	0		0	0	0	
30.2 48000	OFFICE OF THE LEGISLATIVE AUDITOR		4		18,808	227		225	19	4,739	
30.4 48001	LEGIS AUDITS - FINANCIAL AUDITS		0		0	0		0	0	0	
30.5 48002	LEGIS AUDITS - PROGRAM AUDITS		0		0	0		0	0	0	
30.5 48003	LEGIS AUDITS - SINGLE AUDITS		0		0	0		0	0	0	
48004	LEGIS AUDITS - GENERAL GOVT										
31.2 84000	TREASURER'S OFFICE										
31.4 84000A	TREASURER - TREASURY										
84000B	TREASURER - OTHER										
32.2 08000	OFFICE OF THE ATTORNEY GENERAL										
08000A	ATTY GENL - LEGAL SERVICES										
08000B	ATTY GENL - HEALTH BOARDS										
08000C	ATTY GENL - OTHER										

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

Dept/Div	Name	19.2 Bureau of Property Mgmt	19.4 Property Management Leasing	20.2 Intertech Bureau	20.5 Intertech Telecom - munications	20.4 Intertech Records Center	22.2 Bureau of Operations Mgmt	23.4 Operations Materials Mgmt Inventory	23.5 Operations Materials Mgmt Procurement	22.4 Operations Materials Mgmt Central Mail	21.2 Bureau of Information Policy
02000	Administration	0	0	0	0	0	0	0	0	0	0
02100	Volunteer Services	0	0	0	0	0	0	15	3	4,727	0
02211	Risk Management	0	0	0	0	0	0	7	57	0	0
02220A	Mgmt Analysis (Spec. Rev)	0	1	0	3,222	140	0	1	8	218	0
02305	Building Construction	0	0	0	19,735	0	0	66	46	12,167	0
02307	Plant Management (S&F)	0	0	0	41,828	0	0	565	174	748	0
02310	Building Fund Operations	0	0	0	0	0	0	4	1,524	0	0
02409	HSAC	0	0	0	0	0	0	8	0	0	0
02410	Computer Services	0	8	0	110,082	17	0	5,858	259	44,728	0
02412	STARIS (Spec. Rev)	0	3	0	739	0	0	0	13	12,424	0
02420	LMC (Spec. Rev)	0	0	0	9,184	0	0	0	0	31	0
02430	Telecom munications (Spec. Rev)	0	0	0	84,650	0	0	31	8	0	0
02430A	911 Emergency	0	0	0	0	0	0	0	14	0	0
02443	Records Center (S&F)	0	0	0	321	0	0	0	28	530	0
02443A	Micrographics	0	5	0	0	2,301	0	41	0	0	0
02509	Electronics Equipment Rental	0	0	0	875	0	0	438	39	129	0
02511	Materials Management	0	1	0	1,289	0	0	18	8	2,585	0
02511A	Central Stores	0	0	0	0	0	0	0	0	0	0
02511B	Inventory Mgmt (Spec. Rev)	0	0	0	0	0	0	0	0	0	0
02511C	Procurement (Spec. Rev)	0	0	0	0	0	0	0	0	0	0
02512	Materials Distribution	0	0	0	4,808	36	0	20	4	3,857	0
02514A	Capital Parking	0	0	0	0	0	0	0	8	1,673	0
02514B	Commuter Vans	0	0	0	282	0	0	29	0	8	0
02514C	Motor Pool	0	1	0	4,531	0	0	1,371	237	499	0
02518	Minnesota Bookstore	0	1	0	20,087	0	0	88	15	63,512	0
02517	Print Buyer	0	0	0	0	0	0	0	0	0	0
02519	Postage Operations	0	0	0	0	0	0	27	5	0	0
02520	Printing	0	12	0	7,757	0	0	138	84	2,028	0
02525	State Building Code	0	0	0	0	0	0	40	13	0	0
02525	OTHER (Non-Allowable)	0	27	0	12,280	0	0	0	0	52	0
02140	OIL OVERCHARGE	0	0	0	0	0	0	0	82	0	0
02141	DEVELOPMENT DISABILITIES	0	0	0	0	0	0	0	1	12,788	0
02142	STAR	0	0	0	0	0	0	0	0	0	0
02202	PROPERTY MANAGEMENT	0	5	0	0	0	0	0	0	0	0
02213	PUBLIC BROADCASTING	0	0	0	0	0	0	0	0	0	0
02218	DISPUTE RESOLUTION	0	0	0	0	0	0	0	8	0	0
02220	MANAGEMENT ANALYSIS	0	0	0	0	0	0	37	0	0	0
02220B	OTHER	0	0	0	0	0	0	0	0	0	0
02303	GOV's RESIDENCE COUNCIL	0	0	0	0	0	0	0	5	0	0
02308	ENERGY CONSERVATION	0	0	0	0	0	0	29	3	0	0
02430B	Other	0	0	0	0	0	0	0	1	0	0
02444	DATA PRIVACY	0	0	0	0	0	0	0	0	0	0
01000	MILITARY AFFAIRS	0	5	0	317,787	1	0	488	78	13	0
04000	AGRICULTURE	0	14	0	250,753	438	0	1,422	798	129,985	0
07000	PUBLIC SAFETY	0	133	0	1,240,228	0	0	7,977	1,334	2,214,433	0
08000	OMBUDSMAN CORRECTIONS	0	0	0	1,578	5	0	8	8	438	0
09100	GAMING--ADMIN UNIT	0	0	0	21,837	0	0	0	0	0	0
09200	GAMBLING CONTROL	0	1	0	0	0	0	0	48	28,239	0
09300	PARI--MUTUAL RACING	0	0	0	15,883	0	0	109	57	0	0
09400	STATE LOTTERY	0	5	0	0	0	0	0	0	0	0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

		Net Costs	Leases Processed	Net Costs	Telephone Charge	Cubic Feet Record	Net Costs	Equip Assets in Inv	Encumbrance Tran	Postage Costs	Net Costs
Dept/Div	Name	19.2 Bureau of Property Mgmt	19.4 Property Management Leasing	20.2 Intertech Bureau	20.5 Intertech Telecom - munications	20.4 Intertech Records Center	22.2 Bureau of Operations Mgmt	23.4 Operations Materials Mgmt Inventory	23.5 Operations Materials Mgmt Procurement	22.4 Operations Materials Mgmt Central Mail	21.2 Bureau of Information Policy
11000	EXAM BOARDS	0	0	0	0	0	0	0	0	0	0
11008	BARBERS	0	0	0	425	1	0	5	2	3,129	0
11010	ELECTRICITY	0	2	0	10,203	0	0	49	24	0	0
11018	MEDICAL EXAMINERS	0	2	0	10,937	0	0	66	28	10,379	0
11018	NURSING	0	2	0	8,898	81	0	28	11	41,176	0
11018	PHARMACY	0	2	0	3,224	0	0	13	3	0	0
11080	ARCHITECTS & ENGINEERING	0	0	0	2,845	0	0	14	8	8,802	0
11081	DENTISTRY	0	2	0	4,821	0	0	40	12	4,843	0
11080	BOOKING	0	0	0	889	0	0	0	3	349	0
11104	CHIROPRACTORS	0	2	0	1,733	1	0	18	2	1,850	0
11118	PSYCHOLOGY	0	3	0	742	0	0	3	8	0	0
11118	OPTOMETRY	0	2	0	1,015	0	0	5	1	0	0
11133	NURSING HOME ADM	0	2	0	1,080	0	0	1	1	0	0
11200	SOCIAL WRK & MNTL HLTH	0	1	0	0	0	0	14	0	0	0
11210	SOCIAL WRK LIC BD	0	0	0	4,619	0	0	8	4	2,125	0
11220	MARR & FAMILY THERAPY BD	0	3	0	751	0	0	1	2	0	0
11230	UNLIC MNTL HLTH PROV BD	0	0	0	0	0	0	0	0	0	0
11310	ABSTRACTORS	0	0	0	0	0	0	0	1	391	0
11320	ACCOUNTANCY	0	0	0	1,853	0	0	13	13	13,622	0
11330	PODIATRY	0	0	0	51	0	0	1	0	0	0
11340	VETERINARY MEDICINE	0	2	0	848	0	0	2	1	0	0
11380	PEACE OFFICERS	0	0	0	3,894	0	0	35	21	8,730	0
12000	HEALTH	0	7	0	421,535	1,358	0	2,470	1,088	54,231	0
13000	COMMERCE	0	8	0	103,138	1,245	0	229	80	154,488	0
14000	ANIMAL HEALTH BD	0	0	0	27,043	0	0	28	8	25,281	0
17000	HUMAN RIGHTS	0	2	0	59,183	898	0	87	92	22,627	0
18000	INDIAN AFFAIRS	0	1	0	4,583	0	0	27	15	487	0
21000	JOBS & TRAINING	0	70	0	1,230,885	2,437	0	8,433	2,599	14,123	0
22000	TRADE & ECON DEV	0	4	0	284,438	49	0	821	883	580,018	0
26000	CENTER FOR ARTS ED.	0	0	0	20,883	0	0	345	228	49,481	0
28000	STATE UNIV SYSTEM	0	18	0	2,127,345	27	0	27,311	4,578	88,144	0
27000	COMMUNITY COLLEGE BD	0	12	0	898,745	3	0	15,038	2,598	79,852	0
28000	SENATE	0	0	0	254,180	0	0	0	0	0	0
28000	NATURAL RESOURCES	0	85	0	1,488,307	402	0	14,744	2,770	888,504	0
30000	PLANNING	0	2	0	25,877	0	0	227	43	31,875	0
31000	HOUSE OF REPRESENTATIVES	0	0	0	388,065	1	0	0	0	0	0
32000	POLLUTION CONTROL	0	18	0	400,188	1,203	0	2,103	838	47,850	0
33000	TRIAL COURTS	0	0	0	148,233	0	0	280	38	374	0
34000	HOUSING FINANCE	0	2	0	85,498	1,413	0	359	79	79,285	0
36000	EDUCATION-VO-TECH	0	1	0	85,898	2	0	899	782	85,784	0
37000	EDUCATION-CENTRAL OFFICE	0	5	0	328,728	85	0	3,103	648	353,578	0
37001	EDUCATION-FARIBAULT SCHOOLS	0	3	0	0	0	0	0	82	0	0
38000	INVESTMENT BOARD	0	1	0	14,138	0	0	58	20	2,838	0
39000	GOVERNORS OFFICE	0	4	0	63,838	0	0	184	20	37,373	0
40000	HISTORICAL SOCIETY	0	0	0	0	0	0	0	17	0	0
41000	WRKRS COMP CT OF APPEALS	0	4	0	4,113	0	0	37	13	2,499	0
42000	LABOR & INDUSTRY	0	13	0	208,004	3,352	0	911	334	220,437	0
43000	IRON RANGE RESOURCES	0	1	0	88,823	0	0	887	399	0	0
50000	ARTS BOARD	0	0	0	8,570	8	0	21	313	8	0
51000	LEGISLATIVE COMMISSIONS	0	2	0	38,328	0	0	0	0	0	0
52000	PUBLIC DEFENSE BOARD	0	0	0	17,831	1,088	0	89	1	0	0
53000	SECRETARY OF STATE	0	2	0	140,867	79	0	543	38	140,817	0
55000	HUMAN SERVICES-CENTRAL OFFICE	0	53	0	1,812,412	3,028	0	10,144	1,439	1,508,877	0
55000A	HUMAN SERVICES-INSTITUTIONS	0	88	0	10,280	0	0	5,187	833	298	0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

		Net Costs	Leases Processed	Net Costs	Telephone Charge	Cubic Feet Record	Net Costs	Equip Assets in Inv	Encumbrance Tran	Postage Costs	Net Costs
		19.2 Bureau of Property Mgmt	19.4 Property Management Leasing	20.2 Intertech Bureau	20.5 Intertech Telecom - munications	20.4 Intertech Records Center	22.2 Bureau of Operations Mgmt	23.4 Operations Materials Mgmt	23.5 Operations Materials Mgmt Procurement	22.4 Operations Materials Mgmt Central Mail	21.2 Bureau of Information Policy
Dept/Div	Name										
00000	COURT OF APPEALS	0	0	0	27,407	0	0	157	8	20,423	0
00000	HIGHER ED COORD BD	0	2	0	88,818	12	0	159	97	103,442	0
01000	STATE AUDITOR	0	3	0	27,857	528	0	185	39	24,084	0
02000	STATE RETIREMENT	0	0	0	12,824	5	0	83	10	88,007	0
03000	PUBLIC EMPLOYEE RETIREMENT ASSN	0	0	0	38,288	84	0	180	27	288,382	0
05000	JUDICIAL	0	0	0	408,084	534	0	1,363	142	80,702	0
08000	MN MUNICIPAL BOARD	0	2	0	2,713	80	0	8	8	1,388	0
07000	REVENUE	0	13	0	718,988	582	0	4,082	418	1,288,187	0
09000	TAX COURT	0	1	0	2,408	0	0	27	20	8,571	0
09000	TEACHERS RETIREMENT	0	3	0	28,882	4	0	105	25	187,078	0
70000	VETERANS AFFAIRS	0	2	0	17,144	0	0	788	21	10,818	0
78000A	VETERANS HOME BD	0	8	0	83,265	0	0	0	88	2,187	0
77000	ZOO	0	8	0	83,842	0	0	828	84	0	0
79000	CORRECTIONS	0	35	0	842,830	347	0	7,002	2,211	47,552	0
78000	TRANSPORTATION	0	38	0	2,088,878	11	0	28,158	7,388	304,451	0
80000	PUBLIC SERVICE	0	8	0	84,880	380	0	488	472	21,204	0
81000	U OF M	0	0	0	0	0	0	0	0	0	0
89000	PUBLIC UTIL COMM	0	3	0	18,285	0	0	105	14	8,828	0
89000	MISC OTHER BOARDS	0	0	0	0	0	0	0	0	0	0
89010	ACADEMY OF SCIENCE	0	0	0	0	0	0	0	0	0	0
89088	MILITARY ORDER PURPLE HEART	0	0	0	0	0	0	0	0	0	0
89098	COUNCIL ON VO-TECH ED.	0	2	0	1,888	0	0	33	8	0	0
89041	HORTICULTURE	0	0	0	0	0	0	0	0	0	0
89042	PUBLIC EMPLOYEE REL BD	0	0	0	0	0	0	0	0	0	0
89080	CAPITOL AREA ARCH.	0	2	0	1,813	0	0	4	30	1,118	0
89100	WORLD TRADE CTR.	0	0	0	10,850	0	0	17	0	13,458	0
89180	REGIONAL TRANSIT BOARD	0	0	0	0	0	0	0	0	4,560	0
89200	HUMANITIES COMMISSION	0	0	0	0	0	0	0	0	0	0
89248	VOYAGEURS PARK	0	0	0	3,083	0	0	1	2	0	0
89270	AMATEUR SPORTS	0	0	0	3,145	0	0	80	18	0	0
89300	SENTENCING GUIDELINES	0	1	0	1,484	0	0	18	8	2,748	0
89430	MN/MS BNDRY AREA	0	0	0	0	0	0	0	0	0	0
89430	UNIFORM LAWS COMN	0	0	0	0	0	0	0	0	0	0
89440	MENTAL HEALTH & RETARDATION OMBUDSM	0	0	0	8,884	0	0	51	8	4,487	0
89480	HAZARDOUS SUBSTANCES BOARD	0	0	0	488	0	0	4	1	0	0
89500	HEALTH CARE COMMISSION	0	0	0	0	0	0	0	0	0	0
89510	DISABILITY COUNCIL	0	0	0	10,827	0	0	27	8	9,201	0
89830	HIGHER ED FAC AUTH	0	0	0	0	0	0	2	0	0	0
89840	ETHICAL PRACTICES BOARD	0	3	0	2,131	18	0	18	4	9,593	0
89850	OFFICE OF WASTE MANAGEMENT	0	1	0	33,807	0	0	11	97	24,562	0
89880	HEARING EXAMINER	0	7	0	25,718	171	0	205	47	378	0
89700	SCIENCE MUSEUM	0	0	0	0	0	0	0	0	0	0
89710	COUNCIL ON BLACK MINNESOTANS	0	1	0	2,204	0	0	7	12	1,282	0
89750	COUNCIL ON SPANISH MINNESOTANS	0	2	0	5,808	0	0	17	11	2,837	0
89780	COUNCIL ON ASIAN MINNESOTANS	0	0	0	1,827	0	0	10	15	5,392	0
89780	SOIL & WATER RES	0	8	0	38,840	0	0	121	754	28,288	0
89800	FINANCE-DEBT SERVICE	0	0	0	0	0	0	0	0	0	0
89801	VETS OF FOREIGN WARS	0	0	0	0	0	0	0	0	0	0
89802	DISABLED AMERICAN VETS	0	0	0	0	0	0	0	0	0	0
89803	HUMANE SOCIETY	0	0	0	0	0	0	0	82	838	0
89808	FINANCE NON-OPERATING/ MN SAFETY COL	0	0	0	228,731	0	0	54	11	23	0
89808	COMMUNICATION IMPAIRED BD	0	0	0	3,222	0	0	9	2	0	0
89808	TRANSPORTATION REGULATION BOARD	0	0	0	77,177	0	0	0	5	710	0
89810	GREATER MINNESOTA CORPORATION	0	0	0	0	0	0	0	2	0	0
89888	COMPUTER TEST/TRAINING	0	0	0	0	0	0	42	0	0	0
8900X	OTHER OTHER	0	42	0	0	0	0	0	0	0	0
Statewide Totals		4,404,458	803	2,173,808	18,000,984	28,827	3,838,199	158,890	38,198	9,797,888	1,288,113

Computer Services	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.
21.4 Info Policy Strategic Business	24.2 Department of Finance	24.4 Finance Departmental Administration	25.2 Finance Budgets	25.4 Finance Agency Controllers	25.5 Finance Budget Support	26.2 Finance Accounting	26.4 Finance Accounting (subcenter)	27.2 Finance Other	27.4 Finance Financial Reporting

	First Stepdown	Second Stepdown	Third Stepdown	Fourth Stepdown	Fifth Stepdown	Sixth Stepdown	Seventh Stepdown	Eighth Stepdown	Ninth Stepdown	Tenth Stepdown	Reporting
1.2	02000	Equipment Use Charge									
2.2	02001	DEPARTMENT OF ADMINISTRATION									
2.3	02110	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.4	02111	Commissioner									
2.4	02112	Employee Assistance Program									
2.4	02120	Personnel Services									
2.5	02130	Fiscal Services									
2.5A	02130A	Fiscal A 85% (Gen'l Fund)									
2.5B	02130B	Fiscal B 45% (SF)									
2.7	02111A	Other									
3.2	03007	BUREAU OF PROPERTY MANAGEMENT									
3.4	03280A	Plant Management (Gen'l Fund)									
3.5	03280B	Leasing (Real Estate Mgt)									
4.2	04110	Other									
4.2	04110	BUREAU OF INTERTECHNOLOGIES GROUP									
4.3	04110	Telecommunications (10 Fd)									
4.3	04112	STARIS (Gen'l Fund)									
4.3	04120	LMC (Gen'l Fund)									
4.4	04143	Records Center (Gen'l Fund)									
4.5	04110	Other									
6.2	06111	BUREAU OF OPERATIONS MANAGEMENT									
7.2	06511	Materials Management									
7.4	06511B	Inventory Mgmt									
7.5	06511C	Procurement									
7.6	06511D	Central Mail									
7.8	06511D	Other - 10 Fund									
8.2	08111A	BUREAU OF INFORMATION POLICY									
8.4	08111A	Statewide Systems									
8.4	08111B	Other									
10.2	10000	DEPARTMENT OF FINANCE									
10.4	10000B	FINANCE - DEPT ADMIN									
10.5	10000C	FINANCE - BUDGETS									
10.6	10000E	FINANCE - AGENCY CONTROLLERS									
10.6	10000F	FINANCE - BUDGET SUPPORT									
10.7	10000G	FINANCE - BUDGET GENL GOVT									
10.8	10000H	FINANCE - ACCOUNTING									
10.8	10000I	FINANCE - ACCOUNTING									
10.9	10000J	FINANCE - ACCOUNTING GENL GOVT									
11.2	10000K	FINANCE - OTHER									
11.4	10000L	FINANCE - OTHER FINANCIAL RPTG									
11.5	10000M	FINANCE - OTHER CENTRAL PAYROLL									
11.6	10000N	FINANCE - OTHER SINGLE AUDIT									
11.7	10000O	FINANCE - OTHER GENL GOVT									
12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS									
12.4	24000A	EMPLOYEE REL - PRNL ADMIN									
12.4	24000B	EMPLOYEE REL - ALL OTHER									
13.2	48000	DEPARTMENT OF MEDIATION SERVICES									
13.4	48000	MEDIATIONS SVCS - STATE AGENCIES									
13.5	48001	MEDIATION SVCS - OTHER									
14.2	48000	OFFICE OF THE LEGISLATIVE AUDITOR									
14.4	48001	LEGIS AUDITS - FINANCIAL AUDITS									
14.5	48002	LEGIS AUDITS - PROGRAM AUDITS									
14.6	48003	LEGIS AUDITS - SINGLE AUDITS									
14.7	48004	LEGIS AUDITS - GENERAL GOVT									
15.2	64000	TREASURER'S OFFICE									
15.5	64000A	TREASURER - TREASURY									
15.6	64000B	TREASURER - OTHER									
16.2	08000	OFFICE OF THE ATTORNEY GENERAL									
16.4	08000A	ATTY GENL - LEGAL SERVICES									
16.4	08000B	ATTY GENL - HEALTH BOARDS									
16.6	08000C	ATTY GENL - OTHER									
17.2	81000	STATE AUDITOR - SINGLE AUDIT									

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
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		Computer Services	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.
		21.4	24.2	24.4	25.2	25.4	25.5	26.2	26.4	27.2	27.4
		Info Policy	Department	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance
		Statewide	of	Departmental	Budgets	Agency	Budget	Accounting	Accounting	Other	Financial
		Systems	Finance	Administration		Controllers	Support		(subcenter)		Reporting
Dept/Div	Name										
Second Stepdown											
18.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT									
18.3	02110	Commissioner									
18.45	02111	Employee Assistance Program									
18.4	02120	Personnel Services									
18.5	02130	Fiscal Services									
	02130A	Fiscal A 89% (Gen'l Fund)									
	02130B	Fiscal B 49% (SF)									
	02111A	Other									
18.2	02307	BUREAU OF PROPERTY MANAGEMENT									
	02307	Plant Management (Gen'l Fund)									
18.4	02300A	Leasing (Real Estate Mgt)									
	02300B	Other									
20.2	08410	BUREAU OF INTERTECHNOLOGIES GROUP									
20.5	08410	Telecommunications (10 Fd)									
	08412	STARIS (Gen'l Fund)									
	08420	LMC (Gen'l Fund)									
20.4	08443	Records Center (Gen'l Fund)									
	08410	Other									
22.2	08511	BUREAU OF OPERATIONS MANAGEMENT									
23.2	08511	Materials Management									
23.4	08511B	Inventory Mgmt									
23.5	08511C	Procurement									
22.4	08518	Central Mail									
	08511D	Other - 10 Fund									
21.2	08411A	BUREAU OF INFORMATION POLICY									
21.4	08411A	Statewide Systems									
	08411B	Other									
		0									
24.2	10000	DEPARTMENT OF FINANCE									
		789,111						0			
24.4	10000B	FINANCE - DEPT ADMN									
		0	1,108,868					0			
25.2	10000C	FINANCE - BUDGETS									
		0	2,079,808	2,079,808				0			
	10000E	FINANCE - AGENCY CONTROLLERS									
		0	0	0	1,051,887			0			
25.5	10000F	FINANCE - BUDGET SUPPORT									
		0	0	0	687,543	0		0			
	10000G	FINANCE - BUDGET GENL GOVT									
		0	0	0	340,488	0		0			
26.2	10000H	FINANCE - ACCOUNTING									
		0	3,388,235	3,388,235				0			
26.4	10000I	FINANCE - ACCOUNTING									
		0	0	0				2,743,270			
	10000J	FINANCE - ACCOUNTING GENL GOVT									
		0	0	0				644,985	0		
27.2	10000K	FINANCE - OTHER									
		0	1,755,231	1,755,231				0			
27.4	10000L	FINANCE - OTHER FINANCIAL RPTG									
		0	0	0				0		85,022	
27.5	10000M	FINANCE - OTHER CENTRAL PAYROLL									
		0	0	0				0		672,829	0
27.6	10000N	FINANCE - OTHER SINGLE AUDIT									
		0	0	0				0		987,580	0
	10000O	FINANCE - OTHER GENL GOVT									
		0	0	0				0		0	0
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS									
		818,883				80,432	53		80,432		80,432
28.4	24000A	EMPLOYEE REL - PRSNL ADMN									
		0				0		0			0
	24000B	EMPLOYEE REL - ALL OTHER									
		0				0		0			0
29.2	48000	DEPARTMENT OF MEDIATION SERVICES									
		10,803				1,534	4		1,534		1,534
29.4	48000	MEDIATIONS SVCS - STATE AGENCIES									
		0				0		0			0
	48001	MEDIATION SVCS - OTHER									
		0				0		0			0
30.2	48000	OFFICE OF THE LEGISLATIVE AUDITOR									
		50,820				2,085	5		2,085		2,085
30.4	48001	LEGIS AUDITS - FINANCIAL AUDITS									
		0				0		0			0
30.5	48002	LEGIS AUDITS - PROGRAM AUDITS									
		0				0		0			0
30.5	48003	LEGIS AUDITS - SINGLE AUDITS									
		0				0		0			0
	48004	LEGIS AUDITS - GENERAL GOVT									
		0				0		0			0
31.2	64000	TREASURER'S OFFICE									
						4,885	8		4,885		4,885
31.4	64000A	TREASURER - TREASURY									
		0				0		0			0
	64000B	TREASURER - OTHER									
		0				0		0			0
32.2	08000	OFFICE OF THE ATTORNEY GENERAL									
						20,393	88		20,393		20,393
	08000A	ATTY GENL - LEGAL SERVICES									
		0				0		0			0
	08000B	ATTY GENL - HEALTH BOARDS									
		0				0		0			0
	08000C	ATTY GENL - OTHER									
		0				0		0			0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

COMPUTATION STATISTICS EXPENSE COST ALLOCATION PLAN FISCAL YEAR ENDING 6/30/82		Computer Services	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.
Dept/Div	Name	21.4 Info Policy Statewide Systems	24.2 Department of Finance	24.4 Finance Departmental Administration	25.2 Finance Budgets	25.4 Finance Agency Controllers	25.5 Finance Budget Support	26.2 Finance Accounting	26.4 Finance Accounting (subcenter)	27.2 Finance Other	27.4 Finance Financial Reporting
User Agencies											
02000	Administration	0	0	0	0	0	0	0	0	0	0
02100	Volunteer Services	4	0	0	0	310	2	0	310	0	310
02211	Risk Management	1,740	0	0	0	1,789	8	0	1,789	0	1,789
02220A	Mgmt Analysis (Spec. Rev)	0	0	0	0	717	0	0	717	0	717
02305	Building Construction	1,345	0	0	0	1,301	12	0	1,301	0	1,301
02307	Plant Management (SBF)	2,853	0	0	0	14,162	14	0	14,162	0	14,162
02310	Building Fund Operations	0	0	0	0	6,887	2	0	6,887	0	6,887
02408	HSAC	0	0	0	0	0	0	0	0	0	0
02410	Computer Services	2,288	0	0	0	17,874	58	0	17,874	0	17,874
02412	STARIS (Spec. Rev)	7,282	0	0	0	389	1	0	389	0	389
02480	LMSC (Spec. Rev)	0	0	0	0	1	0	0	1	0	1
02430	Telecommunications (Spec. Rev)	4,748	0	0	0	24,822	7	0	24,822	0	24,822
02430A	911 Emergency	0	0	0	0	0	0	0	0	0	0
02443	Records Center (SBF)	1,129	0	0	0	2,408	1	0	2,408	0	2,408
02443A	Micrographics	0	0	0	0	0	4	0	0	0	0
02508	Electronics Equipment Rental	0	0	0	0	2,030	1	0	2,030	0	2,030
02511	Materials Management	884	0	0	0	21,386	1	0	21,386	0	21,386
02511A	Central Stores	0	0	0	0	0	0	0	0	0	0
02511B	Inventory Mgmt (Spec. Rev)	0	0	0	0	0	0	0	0	0	0
02511C	Procurement (Spec. Rev.)	0	0	0	0	0	0	0	0	0	0
02512	Materials Distribution	23,737	0	0	0	2,308	9	0	2,308	0	2,308
02514A	Capital Parking	37	0	0	0	280	1	0	280	0	280
02514B	Commuter Vans	259	0	0	0	806	1	0	806	0	806
02514C	Motor Pool	18,245	0	0	0	23,459	3	0	23,459	0	23,459
02515	Minnesota Bookstore	41,821	0	0	0	5,737	4	0	5,737	0	5,737
02517	Print Buyer	0	0	0	0	0	0	0	0	0	0
02518	Postage Operations	0	0	0	0	254	2	0	254	0	254
02520	Printing	14,884	0	0	0	29,889	1	0	29,889	0	29,889
02525	State Building Code	4,218	0	0	0	872	2	0	872	0	872
	OTHER (Non-Allowable)	0	0	0	0	80	0	0	80	0	80
02140	OIL OVERCHARGE	2,108	0	0	0	2,719	18	0	2,719	0	2,719
02141	DEVELOPMENT DISABILITIES	0	0	0	0	40	0	0	40	0	40
02142	STAR	0	0	0	0	7	0	0	7	0	7
02202	PROPERTY MANAGEMENT	1,108	0	0	0	0	0	0	0	0	0
02213	PUBLIC BROADCASTING	0	0	0	0	0	0	0	0	0	0
02215	DISPUTE RESOLUTION	0	0	0	0	220	4	0	220	0	220
02220	MANAGEMENT ANALYSIS	0	0	0	0	0	5	0	0	0	0
02220B	OTHER	0	0	0	0	0	2	0	0	0	0
02303	GOV's RESIDENCE COUNCIL	0	0	0	0	403	8	0	403	0	403
02308	ENERGY CONSERVATION	0	0	0	0	47	2	0	47	0	47
02430B	Other	0	0	0	0	0	0	0	0	0	0
02444	DATA PRIVACY	0	0	0	0	0	0	0	0	0	0
01000	MILITARY AFFAIRS	2,232	0	0	0	24,035	82	0	24,035	0	24,035
04000	AGRICULTURE	39,450	0	0	0	51,853	160	0	51,853	0	51,853
07000	PUBLIC SAFETY	2,889,104	0	0	0	556,870	359	0	556,870	0	556,870
08000	OMBUDSMAN CORRECTIONS	1,858	0	0	0	492	1	0	492	0	492
08100	GAMING--ADMIN UNIT	0	0	0	0	51	1	0	51	0	51
08200	GAMBLING CONTROL	712	0	0	0	2,942	3	0	2,942	0	2,942
08300	PARI--MUTUAL RACING	19,856	0	0	0	3,817	15	0	3,817	0	3,817
08400	STATE LOTTERY	0	0	0	0	1,401	1	0	1,401	0	1,401

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
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		Computer Services	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.
		21.4 Info Policy Statewide Systems	24.2 Department of Finance	24.4 Finance Departmental Administration	25.2 Finance Budgets	25.4 Finance Agency Controllers	25.5 Finance Budget Support	26.2 Finance Accounting	26.4 Finance Accounting (subcenter)	27.2 Finance Other	27.4 Finance Financial Reporting
Dept/Div	Name										
11000	EXAM BOARDS	0	0	0	0	0	0	0	0	0	0
11008	BARBERS	418	0	0	0	758	2	0	758	0	758
11010	ELECTRICITY	51,253	0	0	0	4,802	5	0	4,802	0	4,802
11015	MEDICAL EXAMINERS	59,645	0	0	0	5,988	4	0	5,988	0	5,988
11016	NURSING	28,281	0	0	0	6,184	6	0	6,184	0	6,184
11018	PHARMACY	82,109	0	0	0	2,282	3	0	2,282	0	2,282
11080	ARCHITECTS & ENGINEERING	27,161	0	0	0	2,400	2	0	2,400	0	2,400
11081	DENTISTRY	488	0	0	0	3,012	3	0	3,012	0	3,012
11089	BORING	0	0	0	0	17	1	0	17	0	17
11104	CHIROPRACTORS	167	0	0	0	2,188	3	0	2,188	0	2,188
11116	PSYCHOLOGY	0	0	0	0	1,804	2	0	1,804	0	1,804
11118	OPTOMETRY	0	0	0	0	653	3	0	653	0	653
11123	NURSING HOME ADM	285	0	0	0	889	3	0	889	0	889
11200	SOCIAL WRK & MNTL HLTH	0	0	0	0	118	0	0	118	0	118
11210	SOCIAL WRK LIC BD	18,877	0	0	0	2,236	3	0	2,236	0	2,236
11220	MARR & FAMILY THERAPY BD	574	0	0	0	807	3	0	807	0	807
11230	UNLIC MNTL HLTH PROV BD	0	0	0	0	84	0	0	84	0	84
11310	ABSTRACTORS	0	0	0	0	141	2	0	141	0	141
11320	ACCOUNTANCY	19,852	0	0	0	2,078	2	0	2,078	0	2,078
11330	PODIATRY	0	0	0	0	378	2	0	378	0	378
11340	VETERINARY MEDICINE	117	0	0	0	728	3	0	728	0	728
11360	PEACE OFFICERS	439	0	0	0	2,082	4	0	2,082	0	2,082
12000	HEALTH	138,081	0	0	0	82,786	555	0	82,786	0	82,786
13000	COMMERCE	29,748	0	0	0	30,296	30	0	30,296	0	30,296
14000	ANIMAL HEALTH BD	22,188	0	0	0	4,858	14	0	4,858	0	4,858
17000	HUMAN RIGHTS	600	0	0	0	2,432	22	0	2,432	0	2,432
18000	INDIAN AFFAIRS	189	0	0	0	1,246	18	0	1,246	0	1,246
21000	JOB & TRAINING	114,388	0	0	0	255,358	127	0	255,358	0	255,358
22000	TRADE & ECON DEV	9,218	0	0	0	38,839	204	0	38,839	0	38,839
25000	CENTER FOR ARTS ED.	891	0	0	0	7,856	7	0	7,856	0	7,856
26000	STATE UNIV SYSTEM	12,438	0	0	0	158,943	73	0	158,943	0	158,943
27000	COMMUNITY COLLEGE BD	5,574	0	0	0	145,584	87	0	145,584	0	145,584
28000	SENATE	10,204	0	0	0	1,343	3	0	1,343	0	1,343
29000	NATURAL RESOURCES	588,755	0	0	0	301,375	1,289	0	301,375	0	301,375
30000	PLANNING	2,890	0	0	0	5,054	33	0	5,054	0	5,054
31000	HOUSE OF REPRESENTATIVES	9,856	0	0	0	1,335	2	0	1,335	0	1,335
32000	POLLUTION CONTROL	67,042	0	0	0	54,538	375	0	54,538	0	54,538
33000	TRIAL COURTS	598	0	0	0	23,870	87	0	23,870	0	23,870
34000	HOUSING FINANCE	282,538	0	0	0	14,488	52	0	14,488	0	14,488
36000	EDUCATION--VO--TECH	82,783	0	0	0	23,889	208	0	23,889	0	23,889
37000	EDUCATION--CENTRAL OFFICE	104,333	0	0	0	80,741	473	0	80,741	0	80,741
37001	EDUCATION--FARMBAULT SCHOOLS	808	0	0	0	7,177	69	0	7,177	0	7,177
38000	INVESTMENT BOARD	0	0	0	0	2,257	30	0	2,257	0	2,257
39000	GOVERNORS OFFICE	8,239	0	0	0	5,118	12	0	5,118	0	5,118
40000	HISTORICAL SOCIETY	0	0	0	0	753	18	0	753	0	753
41000	WRKRS COMP CT OF APPEALS	580	0	0	0	588	2	0	588	0	588
42000	LABOR & INDUSTRY	17,430	0	0	0	52,787	141	0	52,787	0	52,787
43000	IRON RANGE RESOURCES	1,086	0	0	0	17,488	48	0	17,488	0	17,488
50000	ARTS BOARD	138	0	0	0	3,218	29	0	3,218	0	3,218
51000	LEGISLATIVE COMMISSIONS	839	0	0	0	3,572	25	0	3,572	0	3,572
52000	PUBLIC DEFENSE BOARD	1,089	0	0	0	2,509	23	0	2,509	0	2,509
53000	SECRETARY OF STATE	77,445	0	0	0	14,293	28	0	14,293	0	14,293
55000	HUMAN SERVICES--CENTRAL OFFICE	22,135,075	0	0	0	148,191	450	0	148,191	0	148,191
55000A	HUMAN SERVICES--INSTITUTIONS	7,833	0	0	0	93,844	341	0	93,844	0	93,844

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
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		Computer Services	Net Costs	Net Costs	Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.
Dept/Div	Name	21.4 Info Policy Statewide Systems	24.2 Department of Finance	24.4 Finance Departmental Administration	25.2 Finance Budgets	25.4 Finance Agency Controllers	25.5 Finance Budget Support	26.2 Finance Accounting	26.4 Finance Accounting (subcenter)	27.2 Finance Other	27.4 Finance Financial Reporting
58000	COURT OF APPEALS	10,170	0	0	0	1,005	3	0	1,005	0	1,005
60000	HIGHER ED COORD BD	13,445	0	0	0	12,802	45	0	12,802	0	12,802
61000	STATE AUDITOR	1,117	0	0	0	5,978	7	0	5,978	0	5,978
62000	STATE RETIREMENT	157,650	0	0	0	4,444	10	0	4,444	0	4,444
63000	PUBLIC EMPLOYEE RETIREMENT ASSN	0	0	0	0	5,777	8	0	5,777	0	5,777
65000	JUDICIAL	0	0	0	0	15,287	72	0	15,287	0	15,287
66000	MN MUNICIPAL BOARD	0	0	0	0	798	2	0	798	0	798
67000	REVENUE	2,491,898	0	0	0	68,726	291	0	68,726	0	68,726
68000	TAX COURT	61,104	0	0	0	739	2	0	739	0	739
69000	TEACHERS RETIREMENT	71,342	0	0	0	2,728	2	0	2,728	0	2,728
70000	VETERANS AFFAIRS	2,288	0	0	0	7,674	14	0	7,674	0	7,674
76000A	VETERANS HOME BD	1,600	0	0	0	28,178	98	0	28,178	0	28,178
77000	ZOO	917	0	0	0	25,940	144	0	25,940	0	25,940
78000	CORRECTIONS	148,492	0	0	0	158,848	788	0	158,848	0	158,848
79000	TRANSPORTATION	1,571,677	0	0	0	243,182	308	0	243,182	0	243,182
80000	PUBLIC SERVICE	2,476	0	0	0	11,368	42	0	11,368	0	11,368
81000	U OF M	0	0	0	0	428	29	0	428	0	428
82000	PUBLIC UTIL COMM	1,784	0	0	0	3,202	7	0	3,202	0	3,202
83000	MISC OTHER BOARD	0	0	0	0	0	0	0	0	0	0
88010	ACADEMY OF SCIENCE	0	0	0	0	14	1	0	14	0	14
88085	MILITARY ORDER PURPLE HEART	0	0	0	0	4	1	0	4	0	4
88088	COUNCIL ON VO-TECH ED.	0	0	0	0	1,409	7	0	1,409	0	1,409
88041	HORTICULTURE	0	0	0	0	5	1	0	5	0	5
88042	PUBLIC EMPLOYEE REL BD	0	0	0	0	48	1	0	48	0	48
88080	CAPITOL AREA ARCH.	242	0	0	0	837	5	0	837	0	837
88100	WORLD TRADE CTR.	0	0	0	0	2,133	11	0	2,133	0	2,133
88180	REGIONAL TRANSIT BOARD	0	0	0	0	28	3	0	28	0	28
88800	HUMANITIES COMMISSION	0	0	0	0	8	1	0	8	0	8
88845	VOYAGEURS PARK	0	0	0	0	453	1	0	453	0	453
88870	AMATEUR SPORTS	0	0	0	0	835	2	0	835	0	835
88900	SENTENCING GUIDELINES	125	0	0	0	538	2	0	538	0	538
88420	MN/MS BNDRY AREA	0	0	0	0	48	1	0	48	0	48
88430	UNIFORM LAWS COMN	0	0	0	0	21	1	0	21	0	21
88440	MENTAL HEALTH & RETARDATION OMBUDSM	2,163	0	0	0	1,088	1	0	1,088	0	1,088
88480	HAZARDOUS SUBSTANCES BOARD	0	0	0	0	447	1	0	447	0	447
88800	HEALTH CARE COMMISSION	0	0	0	0	80	0	0	80	0	80
88810	DISABILITY COUNCIL	387	0	0	0	1,328	6	0	1,328	0	1,328
88820	HIGHER ED FAC AUTH	0	0	0	0	33	1	0	33	0	33
88840	ETHICAL PRACTICES BOARD	0	0	0	0	880	4	0	880	0	880
88880	OFFICE OF WASTE MANAGEMENT	7,277	0	0	0	5,488	37	0	5,488	0	5,488
88880	HEARING EXAMINER	848	0	0	0	5,403	7	0	5,403	0	5,403
88700	SCIENCE MUSEUM	0	0	0	0	22	2	0	22	0	22
88710	COUNCIL ON BLACK MINNESOTANS	300	0	0	0	781	10	0	781	0	781
88730	COUNCIL ON SPANISH MINNESOTANS	185	0	0	0	781	8	0	781	0	781
88780	COUNCIL ON ASIAN MINNESOTANS	288	0	0	0	848	9	0	848	0	848
88780	SOIL & WATER RES	731	0	0	0	8,078	21	0	8,078	0	8,078
88800	FINANCE-DEBT SERVICE	0	0	0	0	1,880	79	0	1,880	0	1,880
88801	VETS OF FOREIGN WARS	0	0	0	0	2	1	0	2	0	2
88802	DISABLED AMERICAN VETS	0	0	0	0	2	1	0	2	0	2
88803	HUMANE SOCIETY	0	0	0	0	7	1	0	7	0	7
88808	FINANCE NON-OPERATING/ MN SAFETY COL	0	0	0	0	22,217	38	0	22,217	0	22,217
88808	COMMUNICATION IMPAIRED BD	1,004	0	0	0	828	2	0	828	0	828
88808	TRANSPORTATION REGULATION BOARD	242	0	0	0	484	1	0	484	0	484
88810	GREATER MINNESOTA CORPORATION	528	0	0	0	5,445	18	0	5,445	0	5,445
88888	COMPUTER TEST/TRAINING	0	0	0	0	0	5	0	0	0	0
8800X	OTHER OTHER	0	0	0	0	753	1	0	753	0	753
Statewide Totals		34,138,787	8,330,334	7,223,376	2,078,808	3,180,878	7,988	3,388,235	3,180,878	1,755,231	3,180,878

Payroll Transaction	Federal Cash Recs	Net Costs	Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs
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		27.5	27.8	28.2	28.4	29.2	29.4	30.2	30.4	30.5	30.9
		Finance	Finance	Department of	DOER	Department of	Mediation	Office of the	OLA	OLA	OLA
		Central	Single	Employee	Personnel	Mediation	State	Legislative	Financial	Program	Single
Dept/Div	Name	Payroll	Audit	Relations	Administration	Services	Agencies	Auditor	Audits	Audits	Audits
Second Stepdown											
18.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT									
18.3	02110	Commissioner									
18.45	02111	Employee Assistance Program									
18.4	02130	Personnel Services									
18.5	02130	Fiscal Services									
	02130A	Fiscal A 88% (Gen'l Fund)									
	02130B	Fiscal B 48% (SFP)									
	02111A	Other									
18.2	BUREAU OF PROPERTY MANAGEMENT										
	02307	Plant Management (Gen'l Fund)									
18.4	02308A	Leasing (Real Estate Mgt)									
	02308B	Other									
20.2	BUREAU OF INTERTECHNOLOGIES GROUP										
20.5	02410	Telecommunications (10 Fd)									
	02412	STARS (Gen'l Fund)									
	02420	LMIC (Gen'l Fund)									
20.4	02443	Records Center (Gen'l Fund)									
	02410	Other									
22.2	BUREAU OF OPERATIONS MANAGEMENT										
22.2	02511	Materials Management									
22.4	02511B	Inventory Mgmt									
22.5	02511C	Procurement									
22.4	02516	Central Mail									
	02511D	Other - 10 Fund									
21.2	BUREAU OF INFORMATION POLICY										
21.4	02411A	Statewide Systems									
	02411B	Other									
24.2	10000	DEPARTMENT OF FINANCE									
24.4	10000B	FINANCE - DEPT ADMIN									
26.2	10000C	FINANCE - BUDGETS									
	10000E	FINANCE - AGENCY CONTROLLERS									
26.5	10000F	FINANCE - BUDGET SUPPORT									
	10000G	FINANCE - BUDGET GENL GOVT									
26.2	10000H	FINANCE - ACCOUNTING									
26.4	10000I	FINANCE - ACCOUNTING									
	10000J	FINANCE - ACCOUNTING GENL GOVT									
27.2	10000K	FINANCE - OTHER									
27.4	10000L	FINANCE - OTHER FINANCIAL RPTG									
27.5	10000M	FINANCE - OTHER CENTRAL PAYROLL									
27.6	10000N	FINANCE - OTHER SINGLE AUDIT									
	10000O	FINANCE - OTHER GENL GOVT									
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS									
28.4	24000A	EMPLOYEE REL - PRINL ADMIN									
	24000B	EMPLOYEE REL - ALL OTHER									
29.2	48000	DEPARTMENT OF MEDIATION SERVICES									
29.4	48000	MEDIATIONS SVCS - STATE AGENCIES									
	48001	MEDIATION SVCS - OTHER									
30.2	48000	OFFICE OF THE LEGISLATIVE AUDITOR									
30.4	48001	LEGIS AUDITS - FINANCIAL AUDITS									
30.5	48002	LEGIS AUDITS - PROGRAM AUDITS									
30.5	48003	LEGIS AUDITS - SINGLE AUDITS									
	48004	LEGIS AUDITS - GENERAL GOVT									
31.2	84000	TREASURER'S OFFICE									
31.4	84000A	TREASURER - TREASURY									
	84000B	TREASURER - OTHER									
32.2	08000	OFFICE OF THE ATTORNEY GENERAL									
	08000A	ATTY GENL - LEGAL SERVICES									
	08000B	ATTY GENL - HEALTH BOARDS									
	08000C	ATTY GENL - OTHER									

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
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		Payroll Transaction	Federal Cash Recs	Net Costs	Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hour	Single Audit Hrs
		27.5 Finance Central Payroll	27.8 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration	29.2 Department of Mediation Services	29.4 Mediation State Agencies	30.2 Office of the Legislative Auditor	30.4 OLA Financial Audit	30.5 OLA Program Audit	30.6 OLA Single Audit
Dept/Div	Name										
User Agencies											
02000	Administration	0	0	0	0	0	0	0	0	0	0
02180	Volunteer Services	288	0	0	1	0	1	0	0	0	0
02211	Risk Management	888	0	0	1	0	1	0	0	0	0
02220A	Mgmt Analysis (Spec. Rev)	3,888	0	0	12	0	12	0	0	0	0
02308	Building Construction	8,878	804,788	0	0	0	0	0	0	0	0
02307	Plant Management (S&F)	84,728	0	0	188	0	188	0	0	0	0
02310	Building Fund Operations	488	0	0	0	0	0	0	0	0	0
02408	HSAC	0	0	0	0	0	0	0	0	0	0
02410	Computer Services	72,848	0	0	233	0	233	0	0	0	0
02412	STARIS (Spec. Rev)	1,217	0	0	5	0	5	0	0	0	0
02430	LMAC (Spec. Rev)	0	0	0	12	0	12	0	0	0	0
02430	Telecommunications (Spec. Rev)	1,880	0	0	0	0	0	0	0	0	0
02430A	911 Emergency	0	0	0	8	0	8	0	0	0	0
02443	Records Center (S&F)	4,388	0	0	0	0	0	0	0	0	0
02443A	Micrographics	0	0	0	15	0	15	0	0	0	0
02808	Electronics Equipment Rental	1,884	0	0	2	0	2	0	0	0	0
02811	Materials Management	8,308	0	0	14	0	14	0	0	0	0
02811A	Central Stores	0	0	0	0	0	0	0	0	0	0
02811B	Inventory Mgmt (Spec. Rev)	0	0	0	0	0	0	0	0	0	0
02811C	Procurement (Spec. Rev)	0	0	0	0	0	0	0	0	0	0
02812	Materials Distribution	3,880	0	0	8	0	8	0	0	0	0
02814A	Capital Parking	2,883	0	0	2	0	2	0	0	0	0
02814B	Commuter Vans	0	0	0	1	0	1	0	0	0	0
02814C	Motor Pool	8,378	0	0	17	0	17	0	0	0	0
02818	Minnesota Bookstore	8,308	0	0	22	0	22	0	0	0	0
02817	Print Buyer	0	0	0	0	0	0	0	0	0	0
02818	Postage Operations	4,348	0	0	0	0	0	0	0	0	0
02820	Printing	23,832	0	0	81	0	81	0	0	0	0
02828	State Building Code	0	0	0	0	0	0	0	0	0	0
	OTHER (Non-Allowable)	0	4,245,182	0	0	0	0	0	0	0	0
02140	OIL OVERCHARGE	0	0	0	2	0	2	0	0	0	0
02141	DEVELOPMENT DISABILITIES	0	788,478	0	10	0	10	0	0	0	0
02142	STAR	0	0	0	0	0	0	0	0	0	0
02202	PROPERTY MANAGEMENT	0	0	0	0	0	0	0	0	0	0
02213	PUBLIC BROADCASTING	0	0	0	0	0	0	0	0	0	0
02218	DISPUTE RESOLUTION	0	38,000	0	0	0	0	0	0	0	0
02220	MANAGEMENT ANALYSIS	0	0	0	28	0	28	0	0	0	0
02220B	OTHER	0	0	0	1	0	1	0	0	0	0
02303	GOV's RESIDENCE COUNCIL	0	0	0	1	0	1	0	0	0	0
02308	ENERGY CONSERVATION	0	0	0	0	0	0	0	0	0	0
02430B	Other	3,828	0	0	0	0	0	0	0	0	0
02444	DATA PRIVACY	0	0	0	0	0	0	0	0	0	0
01000	MILITARY AFFAIRS	108,813	8,501,878	0	327	0	327	0	258	0	278
04000	AGRICULTURE	121,533	2,255,883	0	441	0	441	0	883	0	0
07000	PUBLIC SAFETY	840,738	12,243,238	0	1,813	0	1,813	0	1,374	741	0
08000	OMBUDESMAN CORRECTIONS	1,703	0	0	7	0	7	0	110	0	0
08100	GAMING - ADMIN UNIT	11	0	0	0	0	0	0	20	0	0
08200	GAMBLING CONTROL	8,788	0	0	37	0	37	0	413	0	0
08300	PARI-MUTUAL RACING	2,488	0	0	14	0	14	0	382	0	0
08400	STATE LOTTERY	48,888	0	0	188	0	188	0	587	0	0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
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		Payroll Transaction	Federal Cash Recs	Net Costs	Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hour	Single Audit Hrs
Dept/Div	Name	27.5 Finance Central Payroll	27.6 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration	28.2 Department of Mediation Services	28.4 Mediation State Agencies	30.2 Office of the Legislative Auditor	30.4 OLA Financial Audit	30.5 OLA Program Audit	30.6 OLA Single Audit
11000	EXAM BOARDS	0	0	0	0	0	0	0	0	0	0
11008	BARBERS	467	0	0	2	0	2	0	0	0	0
11010	ELECTRICITY	5,108	0	0	21	0	21	0	395	0	0
11018	MEDICAL EXAMINERS	8,098	0	0	25	0	25	0	0	0	0
11018	NURSING	8,388	31,882	0	23	0	23	0	238	0	0
11018	PHARMACY	1,888	0	0	7	0	7	0	81	0	0
11020	ARCHITECTS & ENGINEERING	1,781	0	0	7	0	7	0	0	0	0
11021	DENTISTRY	1,848	0	0	6	0	6	0	82	0	0
11080	BOXING	488	0	0	0	0	0	0	0	0	0
11104	CHIROPRACTORS	1,284	0	0	5	0	5	0	21	0	0
11118	PSYCHOLOGY	888	0	0	3	0	3	0	125	0	0
11118	OPTOMETRY	273	0	0	1	0	1	0	10	0	0
11133	NURSING HOME ADM	478	0	0	2	0	2	0	82	0	0
11200	SOCIAL WRK & MNLT HLTH	81	0	0	1	0	1	0	180	0	0
11210	SOCIAL WRK LIC BD	2,108	0	0	7	0	7	0	0	0	0
11220	MARR & FAMILY THERAPY BD	488	0	0	1	0	1	0	0	0	0
11230	UNLIC MNLT HLTH PROV BD	18	0	0	0	0	0	0	0	0	0
11310	ABSTRACTORS	0	0	0	0	0	0	0	0	0	0
11320	ACCOUNTANCY	1,088	0	0	4	0	4	0	31	0	0
11330	PODIATRY	348	0	0	0	0	0	0	138	0	0
11340	VETERINARY MEDICINE	488	0	0	1	0	1	0	145	0	0
11380	PEACE OFFICERS	2,807	20,388	0	0	0	0	0	0	0	0
12000	HEALTH	228,927	88,820,812	0	844	0	844	0	440	100	332
13000	COMMERCE	57,113	0	0	240	0	240	0	888	232	0
14000	ANIMAL HEALTH BD	18,748	272,788	0	38	0	38	0	358	0	0
17000	HUMAN RIGHTS	18,488	288,448	0	70	0	70	0	248	0	0
18000	INDIAN AFFAIRS	2,882	43,281	0	7	0	7	0	188	0	0
21000	JOB & TRAINING	518,848	188,822,118	0	1,808	0	1,808	0	2,082	0	1,845
22000	TRADE & ECON DEV	88,287	20,882,488	0	228	0	228	0	725	0	274
28000	CENTER FOR ARTS ED.	12,443	0	0	54	0	54	0	0	0	0
28000	STATE UNIV SYSTEM	1,088,488	4,888,888	0	4,820	0	4,820	0	2,588	1,771	1,082
27000	COMMUNITY COLLEGE BD	840,274	5,143,888	0	2,481	0	2,481	0	8,538	1,304	1,188
28000	SENATE	0	0	0	0	0	0	0	0	0	0
28000	NATURAL RESOURCES	1,422,707	17,088,248	0	2,878	0	2,878	0	1,738	0	247
30000	PLANNING	12,728	73,887	0	54	0	54	0	0	0	0
31000	HOUSE OF REPRESENTATIVES	0	0	0	0	0	0	0	0	0	0
38000	POLLUTION CONTROL	222,872	17,748,088	0	782	0	782	0	481	150	0
33000	TRIAL COURTS	73,888	0	0	822	0	822	0	0	0	0
34000	HOUSING FINANCE	88,088	88,883,827	0	134	0	134	0	823	0	0
38000	EDUCATION-VO-TECH	28,818	18,827,881	0	121	0	121	0	322	1,304	310
37000	EDUCATION-CENTRAL OFFICE	88,888	188,847,883	0	388	0	388	0	1,858	0	1,181
37001	EDUCATION-FAIRBAULT SCHOOLS	84,228	0	0	200	0	200	0	480	0	0
38000	INVESTMENT BOARD	8,078	0	0	25	0	25	0	2,877	0	0
38000	GOVERNORS OFFICE	10,237	0	0	80	0	80	0	0	0	0
40000	HISTORICAL SOCIETY	0	288,081	0	0	0	0	0	483	0	0
41000	WRKRS COMP CT OF APPEALS	4,878	0	0	20	0	20	0	0	0	13
42000	LABOR & INDUSTRY	108,218	2,882,438	0	388	0	388	0	848	0	0
43000	IRON RANGE RESOURCES	30,882	0	0	141	0	141	0	17	0	0
50000	ARTS BOARD	4,823	784,887	0	18	0	18	0	11	0	0
51000	LEGISLATIVE COMMISSIONS	0	7,000	0	0	0	0	0	0	18,228	0
52000	PUBLIC DEFENSE BOARD	8,488	88,050	0	38	0	38	0	0	1,104	0
53000	SECRETARY OF STATE	22,788	0	0	88	0	88	0	0	0	0
55000	HUMAN SERVICES-CENTRAL OFFICE	288,288	1,801,110,732	0	1,181	0	1,181	0	1,888	100	1,817
55000A	HUMAN SERVICES-INSTITUTIONS	1,808,183	103,488	0	5,185	0	5,185	0	1,834	0	0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/92

		Payroll Transaction	Federal Cash Recs	Net Costs	Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hour	Single Audit Hrs
Dept/Div	Name	27.5 Finance Central Payroll	27.6 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration	29.2 Department of Mediation Services	29.4 Mediation State Agencies	30.2 Office of the Legislative Auditor	30.4 OLA Financial Audit	30.5 OLA Program Audit	30.6 OLA Single Audit
88000	COURT OF APPEALS	16,848	0	0	88	0	88	0	0	0	0
88000	HIGHER ED COORD BD	44,127	1,743,784	0	88	0	88	0	0	50	0
81000	STATE AUDITOR	31,282	0	0	120	0	120	0	5	0	0
82000	STATE RETIREMENT	9,877	0	0	38	0	38	0	1,287	0	0
83000	PUBLIC EMPLOYEE RETIREMENT ASSN	16,788	0	0	88	0	88	0	878	0	0
88000	JUDICIAL	48,884	180,443	0	183	0	183	0	1,318	0	0
88000	MN MUNICIPAL BOARD	1,084	0	0	4	0	4	0	0	0	0
87000	REVENUE	281,248	0	0	1,135	0	1,135	0	2,373	0	0
88000	TAX COURT	1,800	0	0	7	0	7	0	0	0	0
88000	TEACHERS RETIREMENT	13,181	0	0	48	0	48	0	844	0	0
75000	VETERANS AFFAIRS	8,378	3,083,788	0	33	0	33	0	282	0	0
75000A	VETERANS HOME BD	148,282	0	0	805	0	805	0	0	0	0
77000	ZOO	84,043	32,500	0	174	0	174	0	0	0	0
78000	CORRECTIONS	848,288	3,318,817	0	2,288	0	2,288	0	1,180	0	0
78000	TRANSPORTATION	1,881,882	288,838,771	0	8,282	0	8,282	0	2,485	741	854
80000	PUBLIC SERVICE	34,772	488,253	0	131	0	131	0	885	0	0
81000	U OF M	0	0	0	0	0	0	0	148	0	0
82000	PUBLIC UTIL COMM	10,182	0	0	41	0	41	0	0	0	0
88000	MISC OTHER BOARDS	0	0	0	0	0	0	0	0	0	0
88010	ACADEMY OF SCIENCE	0	0	0	0	0	0	0	0	0	0
88088	MILITARY ORDER PURPLE HEART	0	0	0	0	0	0	0	0	0	0
88088	COUNCIL ON VO-TECH ED.	1,880	138,172	0	4	0	4	0	0	0	0
88041	HORTICULTURE	0	0	0	0	0	0	0	0	0	0
88042	PUBLIC EMPLOYEE REL BD	14	0	0	0	0	0	0	0	0	0
88080	CAPITOL AREA ARCH.	2,132	0	0	7	0	7	0	483	0	0
88100	WORLD TRADE CTR.	2,882	0	0	10	0	10	0	258	0	0
88180	REGIONAL TRANSIT BOARD	0	0	0	0	0	0	0	47	1,183	0
88200	HUMANITIES COMMISSION	0	0	0	0	0	0	0	0	0	0
88248	VOYAGEURS PARK	225	0	0	1	0	1	0	51	0	0
88270	AMATEUR SPORTS	1,730	0	0	8	0	8	0	228	0	0
88300	SENTENCING GUIDELINES	880	0	0	4	0	4	0	8	0	0
88420	MN/WS BNDRY AREA	0	0	0	0	0	0	0	0	0	0
88430	UNIFORM LAWS COMB	0	0	0	0	0	0	0	0	0	0
88440	MENTAL HEALTH & RETARDATION OMBUDSM	4,882	0	0	18	0	18	0	173	0	0
88480	HAZARDOUS SUBSTANCES BOARD	484	0	0	2	0	2	0	0	0	0
88500	HEALTH CARE COMMISSION	32	0	0	0	0	0	0	0	0	0
88510	DISABILITY COUNCIL	2,314	0	0	8	0	8	0	0	0	0
88580	HIGHER ED FAC AUTH	781	0	0	3	0	3	0	0	0	0
88640	ETHICAL PRACTICES BOARD	1,888	0	0	8	0	8	0	48	0	0
88680	OFFICE OF WASTE MANAGEMENT	12,187	48,800	0	85	0	85	0	0	0	0
88880	HEARING EXAMINER	18,828	0	0	75	0	75	0	278	50	0
88700	SCIENCE MUSEUM	0	0	0	0	0	0	0	0	0	0
88710	COUNCIL ON BLACK MINNESOTANS	880	0	0	4	0	4	0	278	0	0
88750	COUNCIL ON SPANISH MINNESOTANS	783	0	0	4	0	4	0	0	0	0
88780	COUNCIL ON ASIAN MINNESOTANS	744	14,408	0	3	0	3	0	0	0	0
88780	SOIL & WATER RES	8,888	288,748	0	34	0	34	0	0	0	0
88800	FINANCE - DEBT SERVICE	0	500,813	0	0	0	0	0	0	0	0
88801	VETS OF FOREIGN WARS	0	0	0	0	0	0	0	0	0	0
88802	DISABLED AMERICAN VETS	0	0	0	0	0	0	0	0	0	0
88803	HUMANE SOCIETY	0	0	0	0	0	0	0	0	0	0
88808	FINANCE NON-OPERATING/ MN SAFETY COL	112	2,374,888	0	0	0	0	0	0	0	0
88808	COMMUNICATION IMPAIRED BD	220	0	0	1	0	1	0	0	0	0
88808	TRANSPORTATION REGULATION BOARD	2,277	0	0	8	0	8	0	0	0	0
88810	GREATER MINNESOTA CORPORATION	0	20,000	0	0	0	0	0	0	0	0
88888	COMPUTER TEST/TRAINING	884	0	0	14	0	14	0	0	0	0
8800X	OTHER OTHER	0	0	0	0	0	0	0	2,843	887	0
Statewide Totals		10,858,841	2,381,385,848	210,730,381	37,185	1,487,384	37,173	3,341,071	50,434	28,048	9,328

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

		Net Costs	BWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts
		31.2 State Treasurer's Office	31.4 Treasurer Treasury (Subcenter)	32.2 Office of the Attorney General	32.4 OAG Legal Services	N/A State Auditor Single Audit
Dept/Div	Name					
1.2	First Stepdown					
02000	Equipment Use Charge					
2.2	DEPARTMENT OF ADMINISTRATION					
02001	BUREAU OF ADMINISTRATIVE MANAGEMENT					
2.3	02110 Commissioner					
2.45	02111 Employee Assistance Program					
2.4	02120 Personnel Services					
2.5	02130 Fiscal Services					
2.5A	02130A Fiscal A 85% (Gen'l Fund)					
2.5B	02130B Fiscal B 45% (SF)					
2.7	02111A Other					
3.2	BUREAU OF PROPERTY MANAGEMENT					
02307	Plant Management (Gen'l Fund)					
3.4	02320A Leasing (Real Estate Mgt)					
3.5	02320B Other					
4.2	BUREAU OF INTERTECHNOLOGIES GROUP					
4.5	02410 Telecommunications (10 Fd)					
02412	STARIS (Gen'l Fund)					
02420	LINC (Gen'l Fund)					
4.4	02443 Records Center (Gen'l Fund)					
4.5	02410 Other					
5.2	BUREAU OF OPERATIONS MANAGEMENT					
7.2	02511 Materials Management					
7.4	02511B Inventory Mgmt					
7.5	02511C Procurement					
6.4	02518 Central Mail					
7.5	02511D Other - 10 Fund					
5.2	BUREAU OF INFORMATION POLICY					
5.4	02411A Statewide Systems					
02411B	Other					
5.2	10000 DEPARTMENT OF FINANCE					
5.4	10000B FINANCE - DEPT ADMIN					
5.2	10000C FINANCE - BUDGETS					
5.5	10000E FINANCE - AGENCY CONTROLLERS					
5.5	10000F FINANCE - BUDGET SUPPORT					
5.7	10000G FINANCE - BUDGET GENL GOVT					
10.2	10000H FINANCE - ACCOUNTING					
10.4	10000I FINANCE - ACCOUNTING					
10.5	10000J FINANCE - ACCOUNTING GENL GOVT					
11.2	10000K FINANCE - OTHER					
11.4	10000L FINANCE - OTHER FINANCIAL RPTG					
11.5	10000M FINANCE - OTHER CENTRAL PAYROLL					
11.5	10000N FINANCE - OTHER SINGLE AUDIT					
11.7	10000O FINANCE - OTHER GENL GOVT					
12.2	24000 DEPARTMENT OF EMPLOYEE RELATIONS					
12.4	24000A EMPLOYEE REL - PRNL ADMIN					
24000B	EMPLOYEE REL - ALL OTHER					
13.2	45000 DEPARTMENT OF MEDIATION SERVICES					
13.4	45000 MEDIATIONS SVCS - STATE AGENCIES					
13.5	45001 MEDIATION SVCS - OTHER					
14.2	45000 OFFICE OF THE LEGISLATIVE AUDITOR					
14.4	45001 LEGIS AUDITS - FINANCIAL AUDITS					
14.5	45002 LEGIS AUDITS - PROGRAM AUDITS					
14.5	45003 LEGIS AUDITS - SINGLE AUDITS					
14.7	45004 LEGIS AUDITS - GENERAL GOVT					
15.2	54000 TREASURER'S OFFICE					
15.5	54000A TREASURER - TREASURY					
15.5	54000B TREASURER - OTHER					
15.2	08000 OFFICE OF THE ATTORNEY GENERAL					
15.4	08000A ATTY GENL - LEGAL SERVICES					
08000B	ATTY GENL - HEALTH BOARDS					
15.5	08000C ATTY GENL - OTHER					
17.2	51000 STATE AUDITOR - SINGLE AUDIT					

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

			Net Costs	BWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts
			31.2	31.4	32.2	32.4	N/A
			State	Treasurer	Office of the	OAG	State
			Treasurer's	Treasury	Attorney	Legal	Auditor
			Office	(subcenter)	General	Services	Single Audit
Dept/Div	Name						
	Second Stepdown						
18.2	02000	BUREAU OF ADMINISTRATIVE MANAGEMENT					
18.3	02110	Commissioner					
18.45	02111	Employee Assistance Program					
18.4	02120	Personnel Services					
18.5	02130	Fiscal Services					
	02130A	Fiscal A 85% (Gen'l Fund)					
	02130B	Fiscal B 45% (SF)					
	02111A	Other					
19.2		BUREAU OF PROPERTY MANAGEMENT					
	02307	Plant Management (Gen'l Fund)					
19.4	02320A	Leasing (Real Estate Mgt)					
	02320B	Other					
20.2		BUREAU OF INTERTECHNOLOGIES GROUP					
20.5	02410	Telecommunications (10 Fd)					
	02412	STARIS (Gen'l Fund)					
	02420	LMIC (Gen'l Fund)					
20.4	02443	Records Center (Gen'l Fund)					
	02410	Other					
22.2		BUREAU OF OPERATIONS MANAGEMENT					
23.2	02511	Materials Management					
23.4	02511B	Inventory Mgmt					
23.5	02511C	Procurement					
22.4	02518	Central Mail					
	02511D	Other - 10 Fund					
21.2		BUREAU OF INFORMATION POLICY					
21.4	02411A	Statewide Systems					
	02411B	Other					
24.2	10000	DEPARTMENT OF FINANCE					
24.4	10000B	FINANCE - DEPT ADMIN					
25.2	10000C	FINANCE - BUDGETS					
	10000E	FINANCE - AGENCY CONTROLLERS					
25.5	10000F	FINANCE - BUDGET SUPPORT					
	10000G	FINANCE - BUDGET GENL GOVT					
26.2	10000H	FINANCE - ACCOUNTING					
26.4	10000I	FINANCE - ACCOUNTING					
	10000J	FINANCE - ACCOUNTING GENL GOVT					
27.2	10000K	FINANCE - OTHER					
27.4	10000L	FINANCE - OTHER FINANCIAL RPTG					
27.5	10000M	FINANCE - OTHER CENTRAL PAYROLL					
27.6	10000N	FINANCE - OTHER SINGLE AUDIT					
	10000O	FINANCE - OTHER GENL GOVT					
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS					
28.4	24000A	EMPLOYEE REL - PRSNL ADMIN					
	24000B	EMPLOYEE REL - ALL OTHER					
29.2	48000	DEPARTMENT OF MEDIATION SERVICES					
29.4	48000	MEDIATIONS SVCS - STATE AGENCIES					
	48001	MEDIATION SVCS - OTHER					
30.2	48000	OFFICE OF THE LEGISLATIVE AUDITOR					
30.4	48001	LEGIS AUDITS - FINANCIAL AUDITS					
30.5	48002	LEGIS AUDITS - PROGRAM AUDITS					
30.5	48003	LEGIS AUDITS - SINGLE AUDITS					
	48004	LEGIS AUDITS - GENERAL GOVT					
31.2	64000	TREASURER'S OFFICE					
31.4	64000A	TREASURER - TREASURY	255,755				
	64000B	TREASURER - OTHER	411,238	0			
32.2	08000	OFFICE OF THE ATTORNEY GENERAL		20,363			
	08000A	ATTY GENL - LEGAL SERVICES		0	13,857,124		
	08000B	ATTY GENL - HEALTH BOARDS		0	2,110	0	
	08000C	ATTY GENL - OTHER		0	8,478,803	0	

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 4/30/82

		Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts
		31.2 State Treasurer's Office	31.4 Treasurer Treasury Subcenter	32.2 Office of the Attorney General	32.4 OAG Legal Services	N/A State Auditor Single Audit
Dept/Div	Name					
	User Agencies					
02000	Administration	0	0	0	0	0
02180	Volunteer Services	0	310	0	0	0
02211	Risk Management	0	1,788	0	0	0
02220A	Mgmt Analysis (Spec. Rev)	0	717	0	0	0
02305	Building Construction	0	1,201	0	0	804,785
02307	Plant Management (SF)	0	14,182	0	0	0
02310	Building Fund Operations	0	8,887	0	0	0
02408	NSAC	0	0	0	0	0
02410	Computer Services	0	17,874	0	0	0
02412	STARIS (Spec. Rev)	0	388	0	0	0
02420	LMIC (Spec. Rev)	0	1	0	0	0
02430	Telecommunications (Spec. Rev)	0	24,822	0	0	0
02430A	911 Emergency	0	0	0	0	0
02443	Records Center (SF)	0	2,408	0	0	0
02443A	Micrographics	0	0	0	0	0
02508	Electronics Equipment Rental	0	2,030	0	0	0
02511	Materials Management	0	21,288	0	0	0
02511A	Central Stores	0	0	0	0	0
02511B	Inventory Mgmt (Spec. Rev)	0	0	0	0	0
02511C	Procurement (Spec Rev.)	0	0	0	0	0
02512	Materials Distribution	0	2,308	0	0	0
02514A	Capital Parking	0	280	0	0	0
02514B	Commuter Vans	0	808	0	0	0
02514C	Motor Pool	0	25,458	0	0	0
02515	Minnesota Bookstore	0	8,737	0	0	0
02517	Print Buyer	0	0	0	0	0
02518	Postage Operations	0	254	0	0	0
02520	Printing	0	28,889	0	0	0
02525	State Building Code	0	872	0	0	0
	OTHER (Non-Allowable)	0	60	0	0	4,245,152
02140	OIL OVERCHARGE	0	2,719	0	0	0
02141	DEVELOPMENT DISABILITIES	0	40	0	0	758,478
02142	STAR	0	7	0	0	0
02202	PROPERTY MANAGEMENT	0	0	0	0	0
02213	PUBLIC BROADCASTING	0	0	0	0	0
02215	DISPUTE RESOLUTION	0	220	0	0	38,000
02220	MANAGEMENT ANALYSIS	0	0	0	0	0
02220B	OTHER	0	0	0	0	0
02303	GOV'S RESIDENCE COUNCIL	0	403	0	0	0
02308	ENERGY CONSERVATION	0	47	0	0	0
02430B	Other	0	0	0	0	0
02444	DATA PRIVACY	0	0	0	0	0
01000	MILITARY AFFAIRS	0	24,035	0	0	8,801,878
04000	AGRICULTURE	0	51,853	0	0	2,255,863
07000	PUBLIC SAFETY	0	588,708	0	0	12,243,238
08000	OMBUDSMAN CORRECTIONS	0	482	0	0	0
08100	GAMING - ADMIN UNIT	0	51	0	0	0
08200	GAMBLING CONTROL	0	2,842	0	0	0
08300	PARI - MUTUAL RACING	0	3,817	0	0	0
08400	STATE LOTTERY	0	1,401	0	0	0

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts
	31.2 State Treasurer's Office	31.4 Treasurer Treasury (subcenter)	32.2 Office of the Attorney General	32.4 OAG Legal Services	N/A State Auditor Single Audit
11000 EXAM BOARDS	0	0	0	0	0
11008 BARBERS	0	758	0	0	0
11010 ELECTRICITY	0	4,802	0	0	0
11018 MEDICAL EXAMINERS	0	5,888	0	0	0
11018 NURSING	0	8,184	0	0	31,882
11018 PHARMACY	0	2,282	0	0	0
11080 ARCHITECTS & ENGINEERING	0	2,400	0	0	0
11021 DENTISTRY	0	3,012	0	0	0
11080 BOXING	0	17	0	0	0
11104 CHIROPRACTORS	0	2,188	0	0	0
11118 PSYCHOLOGY	0	1,604	0	0	0
11118 OPTOMETRY	0	853	0	0	0
11133 NURSING HOME ADM	0	880	0	0	0
11200 SOCIAL WRK & MNTL HLTH	0	119	0	0	0
11210 SOCIAL WRK LIC BD	0	2,238	0	0	0
11220 MARR & FAMILY THERAPY BD	0	807	0	0	0
11230 UNLIC MNTL HLTH PROV BD	0	84	0	0	0
11310 ABSTRACTORS	0	141	0	0	0
11320 ACCOUNTANCY	0	2,078	0	0	0
11330 PODIATRY	0	378	0	0	0
11340 VETERINARY MEDICINE	0	728	0	0	0
11380 PEACE OFFICERS	0	2,062	0	0	20,288
12000 HEALTH	0	92,788	0	0	59,830,912
13000 COMMERCE	0	30,288	0	0	0
14000 ANIMAL HEALTH BD	0	4,958	0	0	272,758
17000 HUMAN RIGHTS	0	2,432	0	0	385,445
19000 INDIAN AFFAIRS	0	1,248	0	0	43,281
21000 JOBS & TRAINING	0	261,568	0	0	189,822,118
22000 TRADE & ECON DEV	0	36,939	0	0	30,882,429
25000 CENTER FOR ARTS ED.	0	7,858	0	0	0
26000 STATE UNIV SYSTEM	0	156,943	0	0	4,088,585
27000 COMMUNITY COLLEGE BD	0	145,564	0	0	5,143,985
28000 SENATE	0	1,343	0	0	0
29000 NATURAL RESOURCES	0	339,184	0	0	17,088,249
30000 PLANNING	0	5,054	0	0	73,857
31000 HOUSE OF REPRESENTATIVES	0	1,335	0	0	0
32000 POLLUTION CONTROL	0	54,538	0	0	17,748,058
33000 TRIAL COURTS	0	23,670	0	0	0
34000 HOUSING FINANCE	0	14,469	0	0	62,883,527
36000 EDUCATION-VO-TECH	0	23,989	0	0	16,827,881
37000 EDUCATION-CENTRAL OFFICE	0	80,888	0	0	180,847,583
37001 EDUCATION-FARIBAULT SCHOOLS	0	7,177	0	0	0
38000 INVESTMENT BOARD	0	2,257	0	0	0
38000 GOVERNORS OFFICE	0	5,118	0	0	0
40000 HISTORICAL SOCIETY	0	783	0	0	259,081
41000 WRKRS COMP CT OF APPEALS	0	888	0	0	0
42000 LABOR & INDUSTRY	0	54,338	0	0	2,882,435
43000 IRON RANGE RESOURCES	0	17,488	0	0	0
50000 ARTS BOARD	0	3,218	0	0	784,587
51000 LEGISLATIVE COMMISSIONS	0	3,572	0	0	7,000
52000 PUBLIC DEFENSE BOARD	0	2,508	0	0	88,050
53000 SECRETARY OF STATE	0	14,283	0	0	0
55000 HUMAN SERVICES-CENTRAL OFFICE	0	384,828	0	0	1,501,110,732
55000A HUMAN SERVICES-INSTITUTIONS	0	83,844	0	0	103,488

ALLOCATION STATISTICS
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDING 6/30/82

		Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed	Fed Cash Receipts
		31.2 State Treasurer's Office	31.4 Treasurer Treasury Subcenter	32.2 Office of the Attorney General	32.4 OAG Legal Services	N/A State Auditor Single Audit
Dept/Div	Name					
00000	COURT OF APPEALS	0	1,005	0	0	0
00000	HIGHER ED COORD BD	0	83,880	0	0	1,743,784
01000	STATE AUDITOR	0	5,878	0	0	0
02000	STATE RETIREMENT	0	85,248	0	0	0
03000	PUBLIC EMPLOYEE RETIREMENT ASSN	0	182,312	0	0	0
08000	JUDICIAL	0	15,287	0	0	180,443
08000	MN MUNICIPAL BOARD	0	788	0	0	0
07000	REVENUE	0	1,881,081	0	0	0
08000	TAX COURT	0	738	0	0	0
09000	TEACHERS RETIREMENT	0	132,880	0	0	0
75000	VETERANS AFFAIRS	0	7,874	0	0	3,083,788
75000A	VETERANS HOME BD	0	28,179	0	0	0
77000	ZOO	0	25,840	0	0	32,500
78000	CORRECTIONS	0	158,848	0	0	3,316,817
79000	TRANSPORTATION	0	244,238	0	0	288,538,771
80000	PUBLIC SERVICE	0	11,388	0	0	488,253
01000	U OF M	0	428	0	0	0
82000	PUBLIC UTIL COMM	0	3,202	0	0	0
09000	MISC OTHER BOARDS	0	0	0	0	0
09010	ACADEMY OF SCIENCE	0	14	0	0	0
09025	MILITARY ORDER PURPLE HEART	0	4	0	0	0
09038	COUNCIL ON VO-TECH ED.	0	1,409	0	0	135,172
09041	HORTICULTURE	0	5	0	0	0
09042	PUBLIC EMPLOYEE REL BD	0	48	0	0	0
09050	CAPITOL AREA ARCH.	0	837	0	0	0
09100	WORLD TRADE CTR.	0	2,133	0	0	0
09150	REGIONAL TRANSIT BOARD	0	28	0	0	0
09200	HUMANITIES COMMISSION	0	8	0	0	0
09245	VOYAGEURS PARK	0	453	0	0	0
09270	AMATEUR SPORTS	0	835	0	0	0
09300	SENTENCING GUIDELINES	0	538	0	0	0
09420	MN/WIS BNDRY AREA	0	49	0	0	0
09430	UNIFORM LAWS CMSN	0	21	0	0	0
100	MENTAL HEALTH & RETARDATION OMBUDSM	0	1,099	0	0	0
09460	HAZARDOUS SUBSTANCES BOARD	0	447	0	0	0
09500	HEALTH CARE COMMISSION	0	80	0	0	0
09510	DISABILITY COUNCIL	0	1,328	0	0	0
09620	HIGHER ED FAC AUTH	0	33	0	0	0
09640	ETHICAL PRACTICES BOARD	0	890	0	0	0
09650	OFFICE OF WASTE MANAGEMENT	0	5,498	0	0	48,500
09680	HEARING EXAMINER	0	5,403	0	0	0
09700	SCIENCE MUSEUM	0	22	0	0	0
09710	COUNCIL ON BLACK MINNESOTANS	0	781	0	0	0
09750	COUNCIL ON SPANISH MINNESOTANS	0	781	0	0	0
09780	COUNCIL ON ASIAN MINNESOTANS	0	848	0	0	14,408
09780	SOIL & WATER RES	0	8,078	0	0	288,748
09800	FINANCE-DEBT SERVICE	0	1,880	0	0	800,813
09801	VETS OF FOREIGN WARS	0	2	0	0	0
09802	DISABLED AMERICAN VETS	0	2	0	0	0
09803	HUMANE SOCIETY	0	7	0	0	0
09808	FINANCE NON-OPERATING/ MN SAFETY COL	0	22,217	0	0	2,374,888
09808	COMMUNICATION IMPAIRED BD	0	828	0	0	0
09808	TRANSPORTATION REGULATION BOARD	0	484	0	0	0
09810	GREATER MINNESOTA CORPORATION	0	5,445	0	0	20,000
09808	COMPUTER TEST/TRAINING	0	0	0	0	0
0980X	OTHER OTHER	0	783	0	271,183	0
Statewide Totals		888,881	5,777,075	22,138,137	271,183	2,380,755,801

(F.Y. 1992 ACTUAL)

SCHEDULE 1.0

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

An equipment use charge is allowable for plan purposes in lieu of depreciation. The state does not depreciate its equipment. 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, 1991. Equipment use charges are not included for units of Administration funded through revolving funds.

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

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 1992
Second Stepdown

Schedule No. 1.1

Equipment

1.2
Equipment
Use
Charge

Equipment (6.67% of Asset Inventory)	593,236
Direct Costs:	
Salaries	0
Services	
Supplies	
Equipment	0
Grants/Other	0
Total Direct Expenditures	<u>0</u>
Less: Ineligible Costs	
Equipment (6.67% of Asset Inventory)	0
Grants	0
Subtotal Ineligible Costs	<u>0</u>
Net Eligible Direct Costs	593,236
Add: Allocated Costs	0
Sum of Allocated Costs	<u>0</u>
Distribution of Allocated Costs	0
Total Allocable Costs	593,236
Less: Disallowed Costs	0
Net Allocable Costs	593,236

(F.Y. 1992 ACTUAL)

SCHEDULE 2.0

**STATE OF MINNESOTA
ADMINISTRATION - BUREAU OF 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 general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

The Administrative Management Bureau 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 employees for F.Y. 1992.

Employee Assistance provides assistance to employees with medical, psychiatric or other personal problems. Costs have been allocated based on each agencies actual positions for F.Y. 1992.

Costs of the department's fiscal services units have been allocated to units within the department based on their number of accounting transactions in F.Y. 1992 and ratio of staffing support between revolving and other accounts

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

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 1992
First Stepdown

Schedule No. 2.1

Administration

	<u>Bureau of Admin. Mgmt.</u>	<u>2.2 General Admin</u>	<u>2.3 Commissioner's Office</u>	<u>2.4 Personnel Office</u>	<u>2.45 Employee Assistance</u>	<u>2.5 Fiscal Services</u>	<u>2.7 Admin Mgmt Other</u>
Direct Costs:							
Salaries	2,513,209		448,860	259,685	336,853	622,574	845,237
Services	451,092		82,393	60,684	116,730	50,465	140,820
Supplies	83,453		31,878	3,881	4,880	18,147	24,667
Equipment	29,638		5,089	4,793	1,100	17,995	660
Grants/Other	1,109,845		0	0	0	0	1,109,845
Total Direct Expenditures	4,187,237	0	568,220	329,043	459,562	709,181	2,121,230
Less: Ineligible Costs							
Equipment	29,638	0	5,089	4,793	1,100	17,995	660
Grants	1,109,845	0	0	0	0	0	1,109,845
Subtotal Ineligible Costs	1,139,483	0	5,089	4,793	1,100	17,995	1,110,506
Net Eligible Direct Costs	3,047,754	0	563,131	324,250	458,462	691,186	1,010,725
Add: Allocated Costs	0						
Equipment (6.67% of Assets)	51,359	51,359					
Sum of Allocated Costs	51,359	51,359					
Distribution of Allocated Costs	0	(51,359)	6,650	3,829	5,414	8,162	27,304
Total Allocable Costs	3,099,113	0	569,781	328,079	463,876	699,348	1,038,029
Less: Disallowed Costs	1,038,029		0	0	0	0	1,038,029
Net Allocable Costs	2,061,084	0	569,781	328,079	463,876	699,348	(0)

(F.Y. 1992 ACTUAL)

SCHEDULE 3.0

**STATE OF MINNESOTA
ADMINISTRATION - BUREAU OF 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:

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

- 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 F.Y. 1992.

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 No. 3.1

Administration

	<u>Bureau of Property Mgmt</u>	<u>3.2 General Admin</u>	<u>Property Mgmt Plant Mgmt</u>	<u>3.4 Property Mgmt Leasing</u>	<u>3.5 Property Mgmt Other</u>
Direct Costs:					
Salaries	1,658,076			226,825	1,431,251
Services	4,007,460			73,775	3,933,685
Supplies	39,068			3,022	36,046
Equipment	19,293			19,293	0
Grants/Other	0			0	0
Total Direct Expenditures	5,723,897	0	0	322,915	5,400,982
Less: Ineligible Costs					
Equipment	19,293	0		19,293	0
Grants	0	0		0	0
Subtotal Ineligible Costs	19,293	0	0	19,293	0
Net Eligible Direct Costs	5,704,604	0	0	303,622	5,400,982
Add: Allocated Costs	0				
Equipment (6.67% of Assets)	3,800	3,800			
Admin – Commissioner's Office	39,273	39,273			
Admin – Employee Assistance Program	743	743			
Admin – Personnel Services	22,613	22,613			
Fiscal A	15,813	15,813			
Sum of Allocated Costs	82,242	82,242			
Distribution of Allocated Costs	0	(82,242)	70,636	5,188	6,418
Total Allocable Costs	5,786,846	0	70,636	308,810	5,407,400
Less: Disallowed Costs	5,478,036		70,636	0	5,407,400
Net Allocable Costs	308,810	0	0	308,810	(0)

(F.Y. 1992 ACTUAL)

SCHEDULE 4.0

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

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

- Records Management - the center provides for the storage and retrieval of state records, and disposal of records no longer required. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored as of June 30, 1992. Effective January 1, 1992 this activity was converted to an internal service fund.
- 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 F.Y. 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

The cost of other general fund activities have been disallowed as general government.

Ref.: FMC 74-4, Attachment B, paragraphs B.14, 10, and 9.

Schedule No. 4.1

Administration

	<u>Intertech Bureau</u>	<u>4.2 General Admin</u>	<u>4.4 Records Center</u>	<u>4.5 Intertech Telecomm</u>	<u>4.6 Intertech Other</u>
Direct Costs:					
Salaries	1,084,993		40,684	873,350	170,959
Services	419,673		52,622	298,904	68,147
Supplies	10,065		363	6,812	2,890
Equipment	5,675		976	4,699	0
Grants/Other	0		0	0	0
Total Direct Expenditures	1,520,406	0	94,645	1,183,765	241,996
Less: Ineligible Costs					
Equipment	5,675	0	976	4,699	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	5,675	0	976	4,699	0
Net Eligible Direct Costs	1,514,731	0	93,668	1,179,066	241,996
Add: Allocated Costs	0				
Equipment (6.67% of Assets)	131,119	131,119			
Admin - Commissioner's Office	25,710	25,710			
Admin - Employee Assistance Program	486	486			
Admin - Personnel Services	14,804	14,804			
Fiscal A	27,462	27,462			
Sum of Allocated Costs	199,581	199,581			
Distribution of Allocated Costs	0	(199,581)	8,600	101,344	89,638
Total Allocable Costs	1,714,312	0	102,268	1,280,410	331,634
Less: Disallowed Costs	331,634		0	0	331,634
Net Allocable Costs	1,382,678	0	102,268	1,280,410	0

(F.Y. 1992 ACTUAL)

SCHEDULE 5.0

**STATE OF MINNESOTA
ADMINISTRATION - BUREAU OF INFORMATION POLICY
NATURE AND EXTENT OF SERVICES**

The Bureau of Information Policy is a service organization for state agencies which is allowable for plan purposes and is allocated as follows:

- **Statewide Systems** - this unit plans, promotes, and controls coordination of state information architectures, standards and guidelines, information needs, analysis techniques, contracts and training of state agency personnel on these issues. It ensures that state information management systems are developed in a consistent manner, state data is managed as a resource and compatible technology is used for systems. Allocation of costs is based on Computer Services usage for F.Y. 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

The cost of other general fund activities such as the Intergovernmental, Information System (IISAC) and Information Policy Services to local government units have been disallowed as general government.

Ref.: FMC 74-4, Attachment B, paragraph B.10 and paragraph C.1 and 5.

Schedule No. 5.1

Administration

	<u>Bureau of Information Policy</u>	<u>5.2 General Admin</u>	<u>5.4 IPO Administration</u>	<u>5.5 IISAC Intergov't</u>
Direct Costs:				
Salaries	1,005,731		911,866	93,866
Services	121,769		108,193	13,575
Supplies	52,916		51,987	929
Equipment	39,983		39,983	0
Grants/Other	28,888		0	28,888
Total Direct Expenditures	1,249,287	0	1,112,028	137,259
Less: Ineligible Costs				
Equipment	39,983	0	39,983	0
Grants	28,888	0	0	28,888
Subtotal Ineligible Costs	68,871	0	39,983	28,888
Net Eligible Direct Costs	1,180,416	0	1,072,045	108,371
Add: Allocated Costs	0			
Equipment (6.67% of Assets)	9,524	9,524		
Admin – Commissioner's Office	14,597	14,597		
Admin – Employee Assistance Program	276	276		
Admin – Personnel Services	8,405	8,405		
Fiscal A	19,940	19,940		
Admin – Prop Mgmt – Leasing	741	741		
Admin – Telecommunications	605	605		
Admin – Records Center	95	95		
Admin – Inventory	86	86		
Admin – Procurement	1,178	1,178		
Admin – Central Mail	112	112		
Sum of Allocated Costs	55,559	55,559		
Distribution of Allocated Costs	0	(55,559)	46,204	9,355
Total Allocable Costs	1,235,975	0	1,118,249	117,726
Less: Disallowed Costs	117,726		0	117,726
Net Allocable Costs	1,118,249	0	1,118,249	(0)

(F.Y. 1992 ACTUAL)

SCHEDULE 6.0

**STATE OF MINNESOTA
ADMINISTRATION - BUERAU OF OPERATIONS MANAGEMENT
NATURE AND EXTENT OF SERVICES**

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

- 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. 1992 postage charges.
- Procurement - costs of central purchasing have been allocated based on the number of encumbrance transactions (A44) processed in F.Y. 1992. Contract Management is included with Procurement.
- 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, 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

The cost of other general fund activities have been disallowed as general government.

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

Schedule No. 4.1

Administration

	<u>Bureau of Operations Mgmt</u>	<u>6.2 General Admin</u>	<u>7.4 Ops Mgmt Inventory</u>	<u>7.5 Ops Mgmt Procurement</u>	<u>6.4 Central Mail Operation</u>	<u>7.8 Ops Mgmt Gen'l Gov't</u>
Direct Costs:						
Salaries	3,964,625	127,036	137,470	1,846,585	294,633	1,558,900
Services	1,154,560	43,660	72,177	409,457	161,931	467,335
Supplies	128,921	32,299	10,232	55,807	3,330	27,253
Equipment	22,304	1,253	886	5,935	0	14,230
Grants/Other	0	0	0	0	0	0
Total Direct Expenditures	5,270,409	204,248	220,765	2,317,784	459,894	2,067,718
Less: Ineligible Costs						
Equipment	22,304	1,253	886	5,935	0	14,230
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	22,304	253	886	5,935	0	14,230
Net Eligible Direct Costs	5,248,105	95	219,879	2,311,849	459,894	2,053,489
Add: Allocated Costs	0					
Equipment (6.67% of Assets)	9,912	9,912				
Admin - Commissioner's Office	52,889	52,889				
Admin - Employee Assistance Program	1,000	1,000				
Admin - Personnel Services	30,453	30,453				
Fiscal A	59,389	59,389				
Admin - Prop Mgmt - Leasing	1,112	1,112				
Admin - Telecommunications	2,281	2,281				
Admin - Records Center	4,844	4,844				
Sum of Allocated Costs	364,875	364,875				
Distribution of Allocated Costs	0	(364,875)	58,393	207,028	43,742	55,7
Total Allocable Costs	5,409,985	0	278,272	2,518,877	503,636	2,109,201
Less: Disallowed Costs	2,109,201		0	0	0	2,109,201
Net Allocable Costs	3,300,784	0	278,272	2,518,877	503,636	(0)

(F.Y. 1992 ACTUAL)

SCHEDULE 8.0

**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 net operating costs for F.Y. 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

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

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 1992
First Stepdown

Schedule No. 8.1

	<u>Department of Finance</u>	<u>8.2 General Admin</u>	<u>8.4 Department Administration</u>	<u>Allocated to Other Cost Centers</u>
Direct Costs:				
Salaries	574,610		574,610	
Services	454,490		454,490	
Supplies	77,859		77,859	
Equipment	24,071		24,071	
Grants/Other	0		0	
Total Direct Expenditures	1,131,029	0	1,131,029	0
Less: Ineligible Costs				
Equipment	24,071	0	24,071	
Grants	0	0	0	
Subtotal Ineligible Costs	24,071	0	24,071	0
Net Eligible Direct Costs	1,106,958	0	1,106,958	0
Add: Allocated Costs	0			
Equipment (6.67% of Assets)	65,706	65,706		
Admin – Employee Assistance Program	1,436	1,436		
Admin – Prop Mgmt – Leasing	1,483	1,483		
Admin – Telecommunications	5,796	5,796		
Admin – Records Center	8,143	8,143		
Admin – Inventory	753	753		
Admin – Procurement	3,729	3,729		
Admin – Central Mail	11,611	11,611		
Admin – Statewide Systems	25,021	25,021		
Sum of Allocated Costs	123,678	123,678		
Distribution of Allocated Costs	0	(123,678)	16,435	107,243
Total Allocable Costs	1,230,636	0	1,123,393	107,243
Less: Disallowed Costs	0		0	
Net Allocable Costs	1,230,636	0	1,123,393	107,243

(F.Y. 1992 ACTUAL)

SCHEDULE 9.0

**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 executive budget officer 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 F.Y. 1992. Executive budget officers' salaries are allocated to state agencies based on accounting transactions.

A portion of the Executive Budget Officers duties includes policy and analysis which is considered general government and disallowed for plan purposes. The unit also performs certain functions relating to support of the state legislative process which have been disallowed as general government.

The Budget Support Unit prepares the budget document, 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. This unit is responsible for the preparation of the statewide cost allocation plan. These functions are allowable for plan purposes and have been allocated based on the number of allotment accounts (AIDs) in the state accounting system as of September, 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

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

Schedule No. 9.1

Finance

	<u>Finance Budgets</u>	<u>9.2 General Admin</u>	<u>9.5 Agency Controllers</u>	<u>9.6 Budget Support</u>	<u>9.7 Budgets – Gen'l Gov't</u>
Direct Costs:					
Salaries	1,939,131		1,029,661	592,663	316,807
Services	125,055		22,236	81,899	20,920
Supplies	15,721		0	12,980	2,742
Equipment	45,191		0	37,309	7,881
Grants/Other	0		0	0	0
Total Direct Expenditures	2,125,099	0	1,051,897	724,851	348,351
Less: Ineligible Costs					
Equipment	45,191	0	0	37,309	7,881
Grants	0	0	0	0	0
Subtotal Ineligible Costs	45,191	0	0	37,309	7,881
Net Eligible Direct Costs	2,079,908	0	1,051,897	687,541	340,470
Add: Allocated Costs	0				
Department Of Finance	30,880	30,880			
Finance – Department Administration	323,472	323,472			
Sum of Allocated Costs	354,352	354,352			
Distribution of Allocated Costs	0	(354,352)	179,211	117,136	58,005
Total Allocable Costs	2,434,260	0	1,231,108	804,677	398,475
Less: Disallowed Costs	398,475		0	0	398,475
Net Allocable Costs	2,035,785	0	1,231,108	804,677	(0)

(F.Y. 1992 ACTUAL)

SCHEDULE 10.0

**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 general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

The costs of the remaining functions have been allocated based on the number of accounting transactions processed for each department in F.Y. 1992.

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

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 1992
First Stepdown

Schedule No. 10.1

Finance

	<u>Finance Accounting</u>	<u>10.2 General Admin</u>	<u>10.4 Accounting</u>	<u>10.5 Accounting Gen'l Gov't</u>
Direct Costs:				
Salaries	2,116,164	1,977,381		138,783
Services	1,189,262	1,189,262		0
Supplies	82,810	82,810		0
Equipment	92,095	92,095		0
Grants/Other	0	0		0
Total Direct Expenditures	3,480,331	3,341,548	0	138,783
Less: Ineligible Costs				
Equipment	92,095	92,095	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	92,095	92,095	0	0
Net Eligible Direct Costs	3,388,236	3,249,453	0	138,783
Add: Allocated Costs	0			
Department Of Finance	50,304	50,304		
Finance – Department Administration	526,945	526,945		
Sum of Allocated Costs	3,826,702	3,826,702		
Distribution of Allocated Costs	(0)	(3,826,702)	3,098,273	728,429
Total Allocable Costs	3,965,485	0	3,098,273	867,212
Less: Disallowed Costs	867,212		0	867,212
Net Allocable Costs	3,098,273	0	3,098,273	(0)

(F.Y. 1992 ACTUAL)

SCHEDULE 11.0

**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, beginning farmers administration and rural finance. 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 F.Y. 1992.

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 F.Y. 1992.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1992 payroll transactions processed.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

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, B.12 and 21. Circular A-102 Attachment P.

Schedule No. 11.1

Finance

	<u>Finance Other</u>	<u>11.2 General Admin</u>	<u>11.4 Financial Reporting</u>	<u>11.5 Central Payroll</u>	<u>11.6 Single Audit</u>
Direct Costs:					
Salaries	685,235		296,905	379,084	9,246
Services	304,341		11,678	292,299	364
Supplies	1,246		0	1,246	0
Equipment	0		0	0	0
Grants/Other	0		0	0	0
Total Direct Expenditures	990,822	0	308,584	672,629	9,609
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	990,822	0	308,584	672,629	9,609
Add: Allocated Costs	0				
Department Of Finance	26,059	26,059			
Finance – Department Administration	272,977	272,977			
Sum of Allocated Costs	299,036	299,036			
Distribution of Allocated Costs	0	(299,036)	14,485	114,595	169,957
Total Allocable Costs	1,289,858	0	323,069	787,224	179,565
Less: Disallowed Costs	0		0	0	0
Net Allocable Costs	1,289,858	0	323,069	787,224	179,565

(F.Y. 1992 ACTUAL)

SCHEDULE 12.0

**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, workers compensation benefits for state employees 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 positions for F.Y. 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

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

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

Schedule No. 12.1

Employee Relations

	<u>DOER Commissioner's Office</u>	<u>12.2 General Admin</u>	<u>12.4 Personnel Admin</u>	<u>12.5 Conferences (Other)</u>
Direct Costs:				
Salaries	4,775,340	366,832	4,404,484	4,024
Services	1,237,886	2,650	1,080,339	154,898
Supplies	262,188		229,840	32,348
Equipment	17,757		14,788	2,969
Grants/Other	3,000		0	3,000
Total Direct Expenditures	6,296,170	369,482	5,729,450	197,239
Less: Ineligible Costs				
Equipment	17,757	0	14,788	2,969
Grants	3,000	0	0	3,000
Subtotal Ineligible Costs	20,757	0	14,788	5,969
Net Eligible Direct Costs	6,275,414	369,482	5,714,662	191,270
Add: Allocated Costs	0			
Equipment (6.67% of Assets)	162,925	162,925		
Admin – Employee Assistance Program	2,220	2,220		
Admin – Prop Mgmt – Leasing	371	371		
Admin – Telecommunications	5,717	5,717		
Admin – Records Center	1,778	1,778		
Admin – Inventory	762	762		
Admin – Procurement	8,112	8,112		
Admin – Central Mail	10,647	10,647		
Admin – Statewide Systems	29,893	29,893		
Finance – Agency Controllers	30,638	30,638		
Finance – Budget Support	5,301	5,301		
Finance – Accounting Services	77,106	77,106		
Finance – Financial Reporting	8,040	8,040		
Finance – Central Payroll	3,240	3,240		
Sum of Allocated Costs	716,232	716,232		
Distribution of Allocated Costs	0	(716,232)	20,679	695,553
Total Allocable Costs	6,622,164	0	5,735,341	886,823
Less: Disallowed Costs	886,823		0	886,823
Net Allocable Costs	5,735,341	0	5,735,341	(0)

(F.Y. 1992 ACTUAL)

SCHEDULE 13.0

**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 for F.Y. 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

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

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

Schedule No. 13.1

Mediation Services

	Department of Mediation Services	13.2 General Admin	13.4 Representation & Mediation	13.5 Other
Direct Costs:				
Salaries	1,165,349		19,023	1,146,327
Services	305,498		5,128	300,371
Supplies	16,536		273	16,263
Equipment	7,960		141	7,819
Grants/Other	157,270		0	157,270
Total Direct Expenditures	1,652,613	0	24,565	1,628,049
Less: Ineligible Costs				
Equipment	7,960	0	141	7,819
Grants	157,270	0	0	157,270
Subtotal Ineligible Costs	165,230	0	141	165,089
Net Eligible Direct Costs	1,487,384	0	24,424	1,462,960
Add: Allocated Costs	0			
Equipment (6.67% of Assets)	11,215	11,215		
Admin – Employee Assistance Program	264	264		
Admin – Prop Mgmt – Leasing	1,112	1,112		
Admin – Telecommunications	1,082	1,082		
Admin – Records Center	91	91		
Admin – Inventory	137	137		
Admin – Procurement	2,028	2,028		
Admin – Central Mail	425	425		
Admin – Statewide Systems	355	355		
Finance – Agency Controllers	584	584		
Finance – Budget Support	400	400		
Finance – Accounting Services	1,471	1,471		
Finance – Financial Reporting	153	153		
Finance – Central Payroll	320	320		
DOER – Personnel Administration	3,284	3,284		
Sum of Allocated Costs	22,921	22,921		
Distribution of Allocated Costs	0	(22,921)	376	22,545
Total Allocable Costs	1,510,305	0	24,800	1,485,505
Less: Disallowed Costs	1,485,505		0	1,485,505
Net Allocable Costs	24,800	0	24,800	(0)

(F.Y. 1992 ACTUAL)

SCHEDULE 14.0

**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 for F.Y. 1992. 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 for F.Y. 1992.

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 some of these audits. These will be included in the F.Y. 1992 actual plan when information is available on the actual program audits for F.Y. 1992.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

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

Schedule No. 14.1

Legislative Audit

	Office of the Legislative Auditor	14.2 General Admin	14.4 Financial Audits	14.5 Program Evaluation	14.6 Single Audits	14.7 Audit Comm Expense
Direct Costs:						
Salaries	3,159,277	325,192	1,858,715	667,609	302,330	5,431
Services	443,609	437,119	0	0	0	6,490
Supplies	40,514	40,514	0	0	0	0
Equipment	67,888	67,888	0	0	0	0
Grants/Other	0	0	0	0	0	0
Total Direct Expenditures	3,711,288	870,713	1,858,715	667,609	302,330	11,921
Less: Ineligible Costs						
Equipment	67,888	67,888	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	67,888	67,888	0	0	0	0
Net Eligible Direct Costs	3,643,400	802,825	1,858,715	667,609	302,330	11,921
Add: Allocated Costs	0					
Equipment (6.67% of Assets)	30,534	30,534				
Admin - Employee Assistance Program	828	828				
Admin - Prop Mgmt - Leasing	1,483	1,483				
Admin - Telecommunications	1,175	1,175				
Admin - Records Center	767	767				
Admin - Inventory	396	396				
Admin - Procurement	1,243	1,243				
Admin - Central Mail	239	239				
Admin - Statewide Systems	1,657	1,657				
Finance - Agency Controllers	787	787				
Finance - Budget Support	500	500				
Finance - Accounting Services	1,980	1,980				
Finance - Financial Reporting	206	206				
Finance - Central Payroll	1,221	1,221				
DOER - Personnel Administration	10,287	10,287				
Mediation - State Agencies	44	44				
Sum of Allocated Costs	856,172	856,172				
Distribution of Allocated Costs	0	(856,172)	409,673	171,079	66,636	208,784
Total Allocable Costs	3,696,747	0	2,268,388	838,688	368,966	220,705
Less: Disallowed Costs	220,705		0	0	0	220,705
Net Allocable Costs	3,476,042	0	2,268,388	838,688	368,966	(0)

(F.Y. 1992 ACTUAL)

SCHEDULE 15.0

**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.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1992 net cost of these activities.

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

Ref.: FMC 74-4, Attachment B, paragraph B.12.

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 1992
First Stepdown

Schedule No. 15.1

Treasurer

	<u>State Treasurer's Office</u>	<u>14.2 General Admin</u>	<u>15.5 Treasury (Salaries)</u>	<u>15.6 General Government</u>
Direct Costs:				
Salaries	531,017		203,592	327,425
Services	125,007		47,928	77,079
Supplies	10,968		4,205	6,763
Equipment	0		0	0
Grants/Other	830,946		213	830,733
Total Direct Expenditures	1,497,937	0	255,937	1,242,000
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	830,946	0	213	830,733
Subtotal Ineligible Costs	830,946	0	213	830,733
Net Eligible Direct Costs	666,991	0	255,724	411,267
Add: Allocated Costs	0			
Equipment (6.67% of Assets)	16,727	16,727		
Admin – Employee Assistance Program	143	143		
Admin – Prop Mgmt – Leasing	741	741		
Admin – Telecommunications	300	300		
Admin – Records Center	703	703		
Admin – Inventory	93	93		
Admin – Procurement	327	327		
Admin – Central Mail	67	67		
Admin – Statewide Systems	203	203		
Finance – Agency Controllers	1,891	391		
Finance – Budget Support	800	800		
Finance – Accounting Services	4,760	4,760		
Finance – Financial Reporting	496	496		
Finance – Central Payroll	195	195		
DOER – Personnel Administration	1,781	1,781		
Mediation – State Agencies	8	8		
OLA – Financial Audits	53,710	53,710		
Sum of Allocated Costs	82,945	82,945		
Distribution of Allocated Costs	0	(82,945)	31,805	51,140
Total Allocable Costs	749,936	0	287,529	462,407
Less: Disallowed Costs	462,407		0	462,407
Net Allocable Costs	287,529	0	287,529	(0)

(F.Y. 1992 ACTUAL)

SCHEDULE 16.0

**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 F.Y. 1992 hours of attorney and paralegal staff time provided to central service agencies.

A separate appropriation was made for the Health Boards. This appropriation is disallowed and has not been allocated.

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 No. 16.1

Attorney General

	<u>Office of the Attorney General</u>	<u>16.2 General Admin</u>	<u>16.3 General Administration</u>	<u>16.4 Legal Services</u>	<u>16.5 General Government</u>	<u>Other</u>
Direct Costs:						
Salaries	18,380,894	3,177,969		12,150,274	1,005,229	2,047,421
Services	3,338,829	1,033,583		1,367,013	241,891	696,342
Supplies	418,404	211,894		139,837	8,940	57,732
Equipment	157,677	30,062		64,149	4,245	59,221
Grants/Other	229,157	2,149		6,212	55,074	165,721
Total Direct Expenditures	22,524,960	4,455,657	0	13,727,485	1,315,380	3,026,438
Less: Ineligible Costs						
Equipment	157,677	30,062	0	64,149	4,245	59,221
Grants	229,157	2,149	0	6,212	55,074	165,721
Subtotal Ineligible Costs	386,834	32,211	0	70,361	59,319	224,942
Net Eligible Direct Costs	22,138,127	4,423,446	0	13,657,124	1,256,061	2,801,496
Add: Allocated Costs	0					
Equipment (6.67% of Assets)	100,417	100,417				
Admin - Employee Assistance Program	4,737	4,737				
Admin - Prop Mgmt - Leasing	9,268	9,268				
Admin - Telecommunications	15,218	15,218				
Admin - Records Center	10,175	10,175				
Admin - Inventory	843	843				
Admin - Procurement	11,383	11,383				
Admin - Central Mail	5,565	5,565				
Admin - Statewide Systems	1,148	1,148				
Finance - Agency Controllers	7,768	7,768				
Finance - Budget Support	9,802	9,802				
Finance - Accounting Services	19,550	19,550				
Finance - Financial Reporting	2,039	2,039				
Finance - Central Payroll	6,636	6,636				
Finance - Single Audit	46	46				
DOER - Personnel Administration	58,848	58,848				
Mediation - State Agencies	253	253				
OLA - Program Audits	1,452	1,452				
Treasurer-Treasury	994	994				
Sum of Allocated Costs	4,689,588	4,689,588				
Distribution of Allocated Costs	(0)	(4,689,588)	447	2,893,030	1,796,111	
Total Allocable Costs	22,404,268	0	447	16,550,154	3,052,172	2,801,496
Less: Disallowed Costs	5,854,115		447	0	3,052,172	2,801,496
Net Allocable Costs	16,550,153	0	0	16,550,154	(0)	(0)

(F.Y. 1992 ACTUAL)

SCHEDULE 17.0

**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.

The State Auditor requires organization-wide audits of subrecipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts during F.Y. 1992.

Ref.: A-102, Attachment P.

State Auditor

	State Auditor <u>Single Audits</u>	17.2 <u>Single Audits</u>
Direct Costs:		
Salaries	70,812	70,812
Services	2,030	2,030
Supplies	1,821	1,821
Equipment	2,289	2,289
Grants/Other	0	0
Total Direct Expenditures	76,952	76,952
Less: Ineligible Costs		
Equipment	2,289	2,289
Grants	0	0
Subtotal Ineligible Costs	2,289	2,289
Net Eligible Direct Costs	74,663	74,663
Add: Allocated Costs	0	
Sum of Allocated Costs	0	0
Distribution of Allocated Costs	0	0
Total Allocable Costs	74,663	74,663
Less: Disallowed Costs	0	
Net Allocable Costs	74,663	74,663

(F.Y. 1992 ACTUAL)

SCHEDULE 18.0

**STATE OF MINNESOTA
ADMINISTRATION - BUREAU OF 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 allocation 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 No. 18.1

Administration

	<u>Bureau of Admin. Mgmt.</u>	<u>18.2 General Admin</u>	<u>18.3 Commissioner's Office</u>	<u>18.45 Employee Assistance</u>	<u>18.4 Personnel Office</u>	<u>18.5 Fiscal Services</u>	<u>18.7 Admin Mgmt Other</u>
Direct Costs:							
Salaries	0						
Services	0						
Supplies	0						
Equipment	0						
Grants/Other	0						
Total Direct Expenditures	0	0	0	0	0	0	0
Less: Ineligible Costs							
Equipment	0	0	0	0	0	0	0
Grants	0	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0	0
Add: Allocated Costs	0						
<u>First Stepdown</u>							
Admin - Commissioner's Office	19,747	19,747					
Admin - Employee Assistance Program	373	373					
Admin - Personnel Services	11,370	11,370					
Fiscal A	88,148	88,148					
Admin - Prop Mgmt - Leasing	1,112	1,112					
Admin - Telecommunications	1,589	1,589					
Admin - Records Center	394	394					
Admin - Procurement	5,299	5,299					
Admin - Central Mail	388	388					
Admin - Statewide Systems	508	508					
Finance - Agency Controllers	1,790	1,790					
Finance - Budget Support	1,600	1,600					
Finance - Accounting Services	4,505	4,505					
Finance - Financial Reporting	470	470					
Finance - Central Payroll	1,304	1,304					
DOER - Personnel Administration	4,639	4,639					
Mediation - State Agencies	20	20					
OLA - Financial Audits	125,519	125,519					
OLA - Program Audits	24,304	24,304					
OLA - Single Audits	4,337	4,337					
Treasurer-Treasury	229	229					
Direct Billed Attorney General's Fees	(88,148)	(88,148)					
Sum of Allocated Costs	211,585	211,585					
Distribution of Allocated Costs	(0)	(211,585)	27,398	22,304	15,775	33,628	112,483
Total Allocable Costs	211,585	0	27,398	22,304	15,775	33,628	112,483
Schedule 7.4 Allocation	728		108	11	35	60	514
Less: Disallowed Costs	112,997						112,997
Net Allocable Costs	99,314	0	27,502	22,315	15,810	33,688	0

(F.Y. 1992 ACTUAL)

SCHEDULE 19.0

**STATE OF MINNESOTA
ADMINISTRATION - BUREAU OF 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 No. 19.1

Administration

	<u>Bureau of Property Mgmt</u>	<u>19.2 General Admin</u>	<u>Property Mgmt Plant Mgmt</u>	<u>19.4 Property Mgmt Leasing</u>	<u>19.5 Property Mgmt Other</u>
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs	0				
<u>First Stepdown</u>					
Admin – Telecommunications	966	966			
Admin – Procurement	262	262			
Admin – Central Mail	385	385			
Admin – Statewide Systems	220	220			
Finance – Agency Controllers	321	321			
Finance – Budget Support	300	300			
Finance – Accounting Services	808	808			
Finance – Financial Reporting	84	84			
Finance – Central Payroll	763	763			
DOER – Personnel Administration	9,226	9,226			
Mediation – State Agencies	40	40			
Treasurer – Treasury	41	41			
<u>Second Stepdown</u>	<u>0</u>				
Admin – Commissioner's Office	1,964	1,964			
Admin – Employee Assistance Program	36	36			
Admin – Personnel Services	1,129	1,129			
Fiscal A	988	988			
Sum of Allocated Costs	17,533	17,533			
Distribution of Allocated Costs	0	(17,533)	15,059	1,106	1,368
Total Allocable Costs	17,533	0	15,059	1,106	1,368
Schedule 7.4 Allocation	25		0	25	0
Less: Disallowed Costs	16,427		15,059		1,368
Net Allocable Costs	1,131	0	0	1,131	0

(F.Y. 1992 ACTUAL)

SCHEDULE 20.0

**STATE OF MINNESOTA
ADMINISTRATION - INTERTECHNOLOGY GROUP
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT**

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

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

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 1992
Second Stepdown

Schedule No. 20.1

Administration

	<u>Intertech Bureau</u>	<u>20.2 General Admin</u>	<u>20.4 Records Center</u>	<u>20.5 Intertech Telecomm</u>	<u>20.6 Intertech Other</u>
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs	0				
<u>First Stepdown</u>					
Admin - Telecommunications	10,949	10,949			
Admin - Records Center	34	34			
Admin - Procurement	1,047	1,047			
Admin - Central Mail	356	356			
Admin - Statewide Systems	841	841			
Finance - Agency Controllers	558	558			
Finance - Budget Support	300	300			
Finance - Accounting Services	1,403	1,403			
Finance - Financial Reporting	146	146			
Finance - Central Payroll	780	780			
DOER - Personnel Administration	6,040	6,040			
Mediation - State Agencies	26	26			
Treasurer - Treasury	71	71			
<u>Second Stepdown</u>	0				
Admin - Commissioner's Office	285	1,285			
Admin - Employee Assistance Program	24	24			
Admin - Personnel Services	739	739			
Fiscal A	1,716	1,716			
Sum of Allocated Costs	26,315	26,315			
Distribution of Allocated Costs	0	(26,315)	1,134	13,362	11,819
Total Allocable Costs	26,315	0	1,134	13,362	11,819
Schedule 7.4 Allocation	482		12	414	56
Less: Disallowed Costs	11,875				11,875
Net Allocable Costs	14,922	0	1,146	13,776	0

(F.Y. 1992 ACTUAL)

SCHEDULE 21.0

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

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

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

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 1992
Second Stepdown

Schedule No. 21.1

Administration

	<u>Bureau of Information Policy</u>	<u>21.2 General Admin</u>	<u>21.4 IPO Administration</u>	<u>Other</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs	0			
<u>First Stepdown</u>				
Admin – Statewide Systems	313	313		
Finance – Agency Controllers	405	405		
Finance – Budget Support	200	200		
Finance – Accounting Services	1,019	1,019		
Finance – Financial Reporting	106	106		
Finance – Central Payroll	368	368		
DOER – Personnel Administration	3,429	3,429		
Mediation – State Agencies	15	15		
Treasurer – Treasury	52	52		
<u>Second Stepdown</u>	0			
Admin – Commissioner's Office	730	730		
Admin – Employee Assistance Program	13	13		
Admin – Personnel Services	420	420		
Fiscal A	1,246	1,246		
Admin – Prop Mgmt – Leasing	3	3		
Admin – Telecommunications	7	7		
Admin – Records Center	1	1		
Admin – Inventory	2	2		
Admin – Procurement	10	10		
Admin – Central Mail	1	1		
Sum of Allocated Costs	8,340	8,340		
Distribution of Allocated Costs	0	(8,340)	6,936	1,404
Total Allocable Costs	8,340	0	6,936	1,404
Less: Disallowed Costs	1,404			1,404
Net Allocable Costs	6,936	0	6,936	0

(F.Y. 1992 ACTUAL)

SCHEDULE 22.0

**STATE OF MINNESOTA
ADMINISTRATION - BUREAU OF 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 No. 22.1

Administration

	<u>Bureau of Operations Mgmt</u>	<u>22.2 General Admin</u>	<u>22.4 Central Mail Operation</u>	<u>23.4 Ops Mgmt Inventory</u>	<u>23.5 Ops Mgmt Procurement</u>	<u>23.6 Ops Mgmt Gen'l Gov't</u>
Direct Costs:						
Salaries	0					
Services	0					
Supplies	0					
Equipment	0					
Grants/Other	0					
Total Direct Expenditures	0	0	0	0	0	0
Less: Ineligible Costs						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0
Add: Allocated Costs	0					
<u>First Stepdown</u>						
Admin - Inventory	32	32				
Admin - Procurement	1,701	1,701				
Admin - Central Mail	2,637	2,637				
Admin - Statewide Systems	221	4,321				
Finance - Agency Controllers	206	1,206				
Finance - Budget Support	300	1,800				
Finance - Accounting Services	3,035	3,035				
Finance - Financial Reporting	316	316				
Finance - Central Payroll	1,475	1,475				
DOER - Personnel Administration	12,425	12,425				
Mediation - State Agencies	54	54				
Treasurer-Treasury	15	15				
<u>Second Stepdown</u>	0					
Admin - Commissioner's Office	2,644	2,644				
Admin - Employee Assistance Program	49	49				
Admin - Personnel Services	1,520	1,520				
Fiscal A	3,711	3,711				
Admin - Prop Mgmt - Leasing	4	4				
Admin - Telecommunications	25	25				
Admin - Records Center	61	61				
Sum of Allocated Costs	37,031	37,031				
Distribution of Allocated Costs	(1)	(37,031)	4,439	5,926	21,011	5,654
Total Allocable Costs	37,030	0	4,439	5,926	21,011	5,654
Less: Disallowed Costs	5,654					5,654
Net Allocable Costs	31,376	0	4,439	5,926	21,011	0

(F.Y. 1992 ACTUAL)

SCHEDULE 24.0

**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 No. 24.1

Finance

	<u>Department of Finance</u>	<u>24.2 General Admin</u>	<u>24.4 Department Administration</u>	<u>25.2 Budget Support</u>	<u>26.2 Accounting</u>	<u>27.2 Finance Other</u>
Direct Costs:						
Salaries	0					
Services	0					
Supplies	0					
Equipment	0					
Grants/Other	0					
Total Direct Expenditures	0	0	0	0	0	0
Less: Ineligible Costs						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0
Add: Allocated Costs	0					
<u>First Stepdown</u>	0					
Finance - Agency Controllers	11,310	11,310				
Finance - Budget Support	1,500	1,500				
Finance - Accounting Services	28,464	28,464				
Finance - Financial Reporting	2,968	2,968				
Finance - Central Payroll	2,762	2,762				
DOER - Personnel Administration	17,843	17,843				
Mediation - State Agencies	77	77				
OLA - Financial Audits	154,784	154,784				
OLA - Single Audits	6,618	6,618				
Treasurer-Treasury	1,447	1,447				
OAG - Legal Services	31,365	31,365				
<u>Second Stepdown</u>	0					
Admin - Employee Assistance Program	70	70				
Admin - Prop Mgmt - Leasing	6	6				
Admin - Telecommunications	64	64				
Admin - Records Center	103	103				
Admin - Inventory	16	16				
Admin - Procurement	31	31				
Admin - Central Mail	104	104				
Admin - Statewide Systems	156	156				
Direct Billed Attorney General's Fees	(21,413)	(21,413)				
Sum of Allocated Costs	238,275	238,275				
Distribution of Allocated Costs	0	(238,275)	31,663	59,492	96,915	50,205
Total Allocable Costs	238,275	0	31,663	59,492	96,915	50,205
Schedule 24.4 Allocation			(31,663)	9,117	14,852	7,694
Less: Disallowed Costs	0					
Net Allocable Costs	238,275	0	0	68,609	111,767	57,899

(F.Y. 1992 ACTUAL)

SCHEDULE 25.0

**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 No. 25.1

Finance

	<u>Finance Budgets</u>	<u>25.2 General Admin</u>	<u>25.4 Agency Controllers</u>	<u>25.5 Budget Support</u>	<u>Budgets – Gen'l Gov't</u>
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs	0				
<u>First Stepdown</u>					
<u>Second Stepdown</u>					
Department Of Finance	59,492	59,492			
Finance – Department Administration	9,117	9,117			
Sum of Allocated Costs	68,609	68,609			
Distribution of Allocated Costs	0	(68,609)	34,698	22,680	11,231
Total Allocable Costs	68,609	0	34,698	22,680	11,231
Less: Disallowed Costs	11,231				11,231
Net Allocable Cos:	57,378	0	34,698	22,680	0

(F.Y. 1992 ACTUAL)

SCHEDULE 26.0

**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.

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 1992
Second Stepdown

Schedule No. 26.1

Finance

	<u>Finance Accounting</u>	<u>26.2 General Admin</u>	<u>26.2 Accounting</u>	<u>Accounting Gen'l Gov't</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs	0			
First Stepdown	0			
Second Stepdown	0			
Department Of Finance	96,915	96,915		
Finance – Department Administration	14,852	14,852		
Sum of Alloc Costs	111,767	111,767		
Distribution of Allocated Costs	0	(111,767)	90,492	21,275
Total Allocable Costs	111,767	0	90,492	21,275
Less: Disallowed Costs	21,275			21,275
Net Allocable Costs	90,492	0	90,492	0

(F.Y. 1992 ACTUAL)

SCHEDULE 27.0

**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.

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 1992
Second Stepdown

Schedule No. 27.1

Finance

	<u>Finance Other</u>	<u>27.2 General Admin</u>	<u>27.4 Financial Reporting</u>	<u>27.5 Central Payroll</u>	<u>27.6 Single Audit</u>
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs	0				
First Stepdown	0				
Second Stepdown					
Department Of Finance	50,206	50,206			
Finance – Department Administration	7,694	7,694			
Sum of Allocated Costs	57,900	57,900			
Distribution of Allocated Costs	0	(57,900)	2,805	22,188	32,907
Total Allocable Costs	57,900	0	2,805	22,188	32,907
Less: Disallowed Costs	0				
Net Allocable Costs	57,900	0	2,805	22,188	32,907

(F.Y. 1992 ACTUAL)

SCHEDULE 28.0

**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.

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 1992
Second Stepdown

Schedule No. 28.1

Employee Relations

	<u>DOER Commissioner's Office</u>	<u>28.2 General Admin</u>	<u>28.4 Personnel Admin</u>	<u>Other</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs	0			
<u>First Stepdown</u>				
Mediation – State Agencies	119	119		
OLA – Financial Audits	54,167	54,167		
OLA – Single Audits	3,403	3,403		
Treasurer–Treasury	3,920	3,920		
OAG – Legal Services	32,984	32,984		
<u>Second Stepdown</u>	0			
Admin – Employee Assistance Program	108	108		
Admin – Prop Mgmt – Leasing	1	1		
Admin – Telecommunications	63	63		
Admin – Records Center	22	22		
Admin – Inventory	16	16		
Admin – Procurement	68	68		
Admin – Central Mail	96	96		
Admin – Statewide Systems	187	187		
Finance – Agency Controllers	875	875		
Finance – Budget Support	150	150		
Finance – Accounting Services	2,281	2,281		
Finance – Financial Reporting	71	71		
Finance – Central Payroll	92	92		
Direct Billed Attorney General's Fees	(27,806)	(27,806)		
Sum of Allocated Costs	70,817	70,817		
Distribution of Allocated Costs	0	(70,817)	2,045	68,772
Total Allocable Costs	70,817	0	2,045	68,772
Less: Disallowed Costs	68,772			68,772
Net Allocable Costs	2,045	0	2,045	0

(F.Y. 1992 ACTUAL)

SCHEDULE 29.0

**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 No. 29.1

Mediation Services

	Department of Mediation Services	29.2 General Admin	29.4 Representation & Mediation	Other
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs	0			
<u>First Stepdown</u>	0			
OLA – Financial Audits	12,098	12,098		
Treasurer–Treasury	75	75		
OAG – Legal Services	3,074	3,074		
<u>Second Stepdown</u>	0			
Admin – Employee Assistance Program	13	13		
Admin – Prop Mgmt – Leasing	4	4		
Admin – Telecommunications	12	12		
Admin – Records Center	1	1		
Admin – Inventory	3	3		
Admin – Procurement	17	17		
Admin – Central Mail	4	4		
Admin – Statewide Systems	2	2		
Finance – Agency Controllers	17	17		
Finance – Budget Support	11	11		
Finance – Accounting Services	44	44		
Finance – Financial Reporting	1	1		
Finance – Central Payroll	9	9		
DOER – Personnel Administration	1	1		
Direct Billed Attorney General's Fees	(2,374)	(2,374)		
Sum of Allocated Costs	13,012	13,012		
Distribution of Allocated Costs	0	(13,012)	214	12,798
Total Allocable Costs	13,012	0	214	12,798
Less: Disallowed Costs	12,798			12,798
Net Allocable Costs	214	0	214	0

(F.Y. 1992 ACTUAL)

SCHEDULE 30.0

**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 No. 30.1

Legislative Auditor

	<u>Office of the Legislative Auditor</u>	<u>30.2 General Admin</u>	<u>30.4 Financial Audits</u>	<u>30.5 Program Evaluation</u>	<u>30.6 Single Audits</u>	<u>Other</u>
Direct Costs:						
Salaries	0					
Services	0					
Supplies	0					
Equipment	0					
Grants/Other	0					
Total Direct Expenditures	0	0	0	0	0	0
Less: Ineligible Costs						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0
Add: Allocated Costs	0					
<u>First Stepdown</u>						
OLA - Single Audits	5,908	5,908				
Treasurer-Treasury	101	101				
OAG - Legal Services	1,913	1,913				
<u>Second Stepdown</u>	0					
Admin - Employee Assistance Program	40	40				
Admin - Prop Mgmt - Leasing	6	6				
Admin - Telecommunications	13	13				
Admin - Records Center	10	10				
Admin - Inventory	8	8				
Admin - Procurement	10	10				
Admin - Central Mail	2	2				
Admin - Statewide Systems	10	10				
Finance - Agency Controllers	22	22				
Finance - Budget Support	14	14				
Finance - Accounting Services	59	59				
Finance - Financial Reporting	2	2				
Finance - Central Payroll	35	35				
DOER - Personnel Administration	4	4				
Sum of Allocated Costs	8,157	8,157				
Distribution of Allocated Costs	0	(8,157)	3,903	1,630	635	1,989
Total Allocable Costs	8,157	0	3,903	1,630	635	1,989
Less: Disallowed Costs	1,989					1,989
Net Allocable Costs	6,168	0	3,903	1,630	635	0

(F.Y. 1992 ACTUAL)

SCHEDULE 31.0

**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.

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 1992
Second Stepdown

Schedule No. 31.1

Treasurer

	<u>State Treasurer's Office</u>	<u>31.2 General Admin</u>	<u>31.4 Treasurer Treasury</u>	<u>Other</u>
Direct Costs:				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
Less: Ineligible Costs				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
Net Eligible Direct Costs	0	0	0	0
Add: Allocated Costs	0			
First Stepdown	0			
OAG – Legal Services	7,683	7,683		
Second Stepdown	0			
Finance – Agency Controllers	54	54		
Finance – Budget Support	23	23		
Finance – Accounting Services	141	141		
Finance – Financial Reporting	4	4		
Finance – Central Payroll	6	6		
DOER – Personnel Administration	1	1		
OLA – Financial Audits	109	109		
Sum of Allocated Costs	8,021	8,021		
Distribution of Allocated Costs	0	(8,021)	3,076	4,945
Total Allocable Costs	3,021	0	3,076	4,945
Less: Disallowed Costs	4,945			4,945
Net Allocable Costs	3,076	0	3,076	0

(F.Y. 1992 ACTUAL)

SCHEDULE 32.0

**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 No. 32.1

Attorney General

	<u>Office of the Attorney General</u>	<u>32.2 General Admin</u>	<u>General Administration</u>	<u>32.4 Legal Services</u>	<u>Other</u>
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs	0				
First Stepdown	0				
OAG – Legal Services	7,621,929	7,621,929			
State Auditor – Single Audits	19	19			
Second Stepdown	0				
Finance – Agency Controllers	222	222			
Finance – Budget Support	278	278			
Finance – Accounting Services	578	578			
Finance – Financial Reporting	18	18			
Finance – Central Payroll	189	189			
Finance – Single Audit	8	8			
DOER – Personnel Administration	21	21			
Mediation – State Agencies	2	2			
Treasurer–Treasury	11	11			
Sum of Allocated Costs	7,623,275	7,623,275			
Distribution of Allocated Costs	0	(7,623,275)	0	4,702,835	2,920,440
Total Allocable Costs	7,623,275	0	0	4,702,835	2,920,440
Less: Disallowed Costs	2,920,440				2,920,440
Net Allocable Costs	4,702,835	0	0	4,702,835	0

(F.Y. 1992 ACTUAL)

SCHEDULE 32.0

**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 No. 32.1

Attorney General

	<u>Office of the Attorney General</u>	<u>32.2 General Admin</u>	<u>General Administration</u>	<u>32.4 Legal Services</u>	<u>Other</u>
Direct Costs:					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
Less: Ineligible Costs					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs	0				
First Stepdown	0				
OAG – Legal Services	7,621,929	7,621,929			
State Auditor – Single Audits	19	19			
Second Stepdown	0				
Finance – Agency Controllers	222	222			
Finance – Budget Support	278	278			
Finance – Accounting Services	578	578			
Finance – Financial Reporting	18	18			
Finance – Central Payroll	189	189			
Finance – Single Audit	8	8			
DOER – Personnel Administration	21	21			
Mediation – State Agencies	2	2			
Treasurer–Treasury	11	11			
Sum of Allocated Costs	7,623,275	7,623,275			
Distribution of Allocated Costs	0	(7,623,275)	0	4,702,835	2,920,440
Total Allocable Costs	7,623,275	0	0	4,702,835	2,920,440
Less: Disallowed Costs	2,920,440				2,920,440
Net Allocable Costs	4,702,835	0	0	4,702,835	0