



**State of Minnesota  
Department of Finance**

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

January 28, 1994

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

Dear Mr. Gibbons,

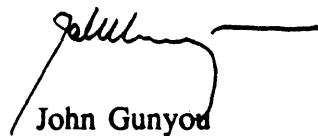
Enclosed is Minnesota's fiscal year 1995 Statewide Cost Allocation Plan. The plan is submitted for your review in accordance with guidelines established in OMB A-87.

The 1995 budget plan expenditures are based on the actual fiscal year 1994 agency budgets. The roll-forward figures were calculated using actual 1993 expenditures at the close of the states fiscal year.

Also included for your convenience are selected supporting workpapers detailing expenditures of our General Support agencies, as well as summary level detail of the actual schedule amounts and composition. A copy of the official accounting system expenditure data is also included on a floppy disk, and is formatted for Lotus 123, version 2.2.

We would appreciate approval of the plan by July 1, 1994. Please contact us if there is anything we can do to expedite the approval process.

Sincerely,

  
John Gunyon  
Commissioner of Finance

STATE OF MINNESOTA


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CONSOLIDATED STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible State Official

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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 OMB A-87. 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.

  
John Gunyou  
Commissioner of Finance  
State of Minnesota

January 28, 1994



STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

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Summary of Allocation Basis .....	Exhibit C
Detail of Allocation Detail .....	Exhibit B Statistics

SCHEDULE NUMBER  
1st STEP    2nd STEP

EQUIPMENT USE CHARGE

Nature and Extent of Service .....	1.0	...	N/A
Schedule of Costs to be Allocated by Function .....	1.1	...	N/A
Allocation: Equipment Use Charge .....	1.2	...	N/A

ADMINISTRATION - BUREAU OF ADMINISTRATIVE MANAGEMENT

Nature and Extent of Services .....	2.0	...	18.0
Schedule of Costs to be Allocated by Function .....	2.1	...	18.1
Allocation: General Support .....	2.2	...	18.2
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Nature and Extent of Services .....	3.0	...	19.0
Schedule of Costs to be Allocated by Function .....	3.1	...	19.1
Allocation: General Support .....	3.2	...	19.2
Allocation: Leasing .....	3.4	...	19.4

ADMINISTRATION - INTERTECHNOLOGIES GROUP

Nature and Extent of Services .....	4.0	...	20.0
Schedule of Costs to be Allocated by Function .....	4.1	...	20.1
Allocation: General Support .....	4.2	...	20.2
Allocation: Telecommunications .....	4.5	...	20.5
Allocation: STARS .....	4.6	...	20.6
Allocation: LMIC .....	4.7	...	20.7

ADMINISTRATION - INFORMATION POLICY OFFICE

Nature and Extent of Services .....	5.0	...	21.0
Schedule of Costs to be Allocated by Function .....	5.1	...	21.1
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STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

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<b>ADMINISTRATION - BUREAU OF OPERATIONS MANAGEMENT</b>		
Nature and Extent of Services . . . . .	7.0	22.0
Schedule of Costs to be Allocated by Function . . . . .	7.1	22.1
Allocation: General Support . . . . .	7.2	22.2
Allocation: Central Mail . . . . .	6.4	22.4
Allocation: Materials Management Administration . . . . .	7.3	22.3
<b>FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION</b>		
Nature and Extent of Services . . . . .	8.0	23.0
Schedule of Costs to be Allocated by Function . . . . .	8.1	23.1
Allocation: General Support . . . . .	8.2	23.2
Allocation: Department Administration . . . . .	8.4	23.4
<b>FINANCE - BUDGET</b>		
Nature and Extent of Services . . . . .	9.0	24.0
Schedule of Costs to be Allocated by Function . . . . .	9.1	24.1
Allocation: General Support . . . . .	9.2	24.4
Allocation: Agency Controllers . . . . .	9.5	24.5
Allocation: Budget Support . . . . .	9.6	24.6
<b>FINANCE - ACCOUNTING</b>		
Nature and Extent of Services . . . . .	10.0	25.0
Schedule of Costs to be Allocated by Function . . . . .	10.1	25.1
Allocation: General Support . . . . .	10.2	25.2
Allocation: Accounting Services . . . . .	10.3	10.3
<b>FINANCE - OTHER ALLOCABLE COSTS</b>		
Nature and Extent of Services . . . . .	11.0	26.0
Schedule of Costs to be Allocated by Function . . . . .	11.1	26.1
Allocation: General Support . . . . .	11.2	26.2
Allocation: Financial Reporting . . . . .	11.4	26.4
Allocation: Central Payroll . . . . .	11.5	26.5
Allocation: Single Audit . . . . .	11.6	26.6
<b>EMPLOYEE RELATIONS</b>		
Nature and Extent of Services . . . . .	12.0	28.0
Schedule of Costs to be Allocated by Function . . . . .	12.1	28.1
Allocation: Commissioners Office/General Support . . . . .	12.2	28.2
Allocation: Personnel Administration . . . . .	12.4	28.4

STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

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	1st STEP	2nd STEP
<b>MEDIATION SERVICES</b>		
Nature and Extent of Services . . . . .	13.0	29.0
Schedule of Costs to be Allocated by Function . . . . .	13.1	29.1
Allocation: General Support . . . . .	13.2	29.2
Allocation: State Agencies . . . . .	13.4	29.4
<b>LEGISLATIVE AUDITOR</b>		
Nature and Extent of Services . . . . .	14.0	30.0
Schedule of Costs to be Allocated by Function . . . . .	14.1	30.1
Allocation: General Support . . . . .	14.2	30.2
Allocation: Finance Audits . . . . .	14.4	30.4
Allocation: Program Audits . . . . .	14.5	30.5
Allocation: Single Audits . . . . .	14.5	30.6
<b>TREASURER</b>		
Nature and Extent of Services . . . . .	15.0	31.0
Schedule of Costs to be Allocated by Function . . . . .	15.1	31.1
Allocation: General Support . . . . .	15.2	31.2
Allocation: Treasury . . . . .	15.3	31.3
<b>ATTORNEY GENERAL</b>		
Nature and Extent of Services . . . . .	16.0	32.0
Schedule of Costs to be Allocated by Function . . . . .	16.1	32.1
Allocation: General Support . . . . .	16.2	32.2
Allocation: Legal Services . . . . .	16.4	32.4
<b>STATE AUDITOR - SINGLE AUDIT</b>		
Nature and Extent of Services . . . . .	17.0	N/A
Schedule of Costs to be Allocated by Function . . . . .	17.1	N/A
Allocation: Single Audit . . . . .	17.2	N/A

Department Division Number —>  
 Central Service Cost Allocation  
 Actual State Fiscal Year 1995

	02140	02141	02142	02160	02211	02215	02220	02305	02307	02307
	Oil Overcharge	Development Disabilities	STAR	Volunteer Services	Risk Management	Dispute Resolution	Mgmt Analysis	Building Construction	Plant Management	Capital Parking
DEPARTMENT OF ADMINISTRATION										
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	1,311	4,239	2,990	3,677	2,185	1,248	34,893	0	128,230	811
Personnel Services	997	3,223	2,274	2,796	1,662	950	26,536	0	97,517	617
Fiscal Services	0	0	0	0	0	0	0	0	0	0
Fiscal A	634	380	0	13,554	5,434	3,087	29,645	25,860	0	0
Fiscal B	1,269	4,828	2,224	1,198	4,570	678	2,401	1,981	29,996	6,144
Employee Assistance Program	23	73	52	64	38	21	605	0	2,221	14
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Leasing	0	821	821	1,233	411	411	411	821	2,876	0
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0	0
Telecommunications	6	1,105	505	478	151	144	1,842	1,765	5,371	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Materials Management	85	6,676	2,451	1,605	6,000	761	2,874	25,184	26,705	0
Central Mail	1	431	139	300	10	14	144	107	13	0
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0	0
Statewide Systems	47	23	36	155	62	22	392	13	229	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0	0
Agency Controllers	212	771	352	430	819	162	905	772	4,747	972
Budget Support	284	1,985	473	661	661	473	661	1,229	2,269	0
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0	0
Accounting	843	3,062	1,397	1,707	3,255	643	3,597	3,067	18,859	3,863
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
Financial Reporting	65	236	108	131	251	49	277	237	1,455	299
Central Payroll	57	115	61	87	101	29	1,043	490	3,942	233
Single Audit	13	7	3	3	0	0	0	19	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0
Personnel Administration	330	1,067	752	924	549	314	8,776	0	32,254	204
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0
State Agencies	0	6	4	4	3	0	28	0	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
Financial Audits	0	0	0	0	0	0	0	0	0	0
Program Audits	0	0	0	0	0	0	0	0	0	0
Single Audits	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	18	68	30	37	72	14	79	68	415	85
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	71	37	17	15	0	2	0	102	0	0
General Government										
Total Plan Allocation	6,266	29,153	14,689	29,059	26,234	9,022	115,109	61,715	357,099	13,242
Roll Forward Adjustment	6,603	29,039	15,025	26,661	15,400	9,388	98,390	(6,201)	35,461	(5,221)
Final FY 1995 Allocation	12,869	58,192	29,714	55,720	41,634	18,410	213,499	55,514	392,560	8,021

Department Division Number ---->	02310	02410	02412	02420	02430	02430	02443	02509	02511	02512
Central Service Cost Allocation										
Actual State Fiscal Year 1995										
	<u>Building Fund Operations</u>	<u>Computer Services</u>	<u>STARS</u>	<u>LMIC</u>	<u>Tele- Communicatio</u>	<u>911 Emergency</u>	<u>Records Center</u>	<u>Electronics Equipment Rental</u>	<u>Mat's Mgmt Central Stores</u>	<u>Materials Distribution</u>
DEPARTMENT OF ADMINISTRATION										
BUREAU OF ADMINISTRATIVE MANAGEMEN	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	0	140,464	3,015	7,815	2,609	1,873	13,601	1,361	9,151	5,250
Personnel Services	0	106,822	2,293	5,944	1,984	1,424	10,344	1,034	6,959	3,992
Fiscal Services	0	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0	465
Fiscal B	17,957	43,171	2,188	1,392	52,409	12,016	8,173	4,607	53,856	5,967
Employee Assistance Program	0	2,433	52	135	45	32	236	24	159	91
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Leasing	0	2,465	0	1,233	411	0	0	0	411	0
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0	0
Telecommunications	0	13,726	19,962	0	0	4,327	329	119	241	496
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Materials Management	94,314	23,832	8,536	2,789	3,888	0	3,127	2,536	2,113	508
Central Mail	0	6,437	10	14	0	0	14	2	54	29
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0	0
Statewide Systems	0	0	429	234	93	29	57	0	21	293
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0	0
Agency Controllers	2,842	6,833	346	221	8,296	1,902	1,293	729	8,525	953
Budget Support	473	5,671	378	661	378	473	378	94	189	851
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0	0
Accounting	11,289	27,141	1,376	875	32,950	7,554	5,139	2,896	33,860	3,784
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
Financial Reporting	871	2,094	106	68	2,542	583	396	224	2,613	292
Central Payroll	19	4,255	65	235	93	56	409	112	342	339
Single Audit	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0
Personnel Administration	0	35,331	758	1,966	656	471	3,422	342	2,302	1,321
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0
State Agencies	22	182	0	0	0	0	20	0	10	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
Financial Audits	0	0	0	0	0	0	0	0	0	0
Program Audits	0	0	0	0	0	0	0	0	0	0
Single Audits	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	248	597	30	19	724	166	113	64	744	84
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	0	0	0	0	0	0	0	0	0	0
General Government										
Total Plan Allocation	128,035	421,454	39,544	23,601	107,078	30,906	47,051	14,144	121,550	24,715
Roll Forward Adjustment	(71,714)	(78,871)	18,218	25,672	(22,074)	1,901	15,677	(5,159)	(9,651)	(1,580)
Final FY 1995 Allocation	56,321	342,583	57,762	49,273	85,004	32,807	62,728	8,985	111,899	23,135

Department Division Number —>  
 Central Service Cost Allocation  
 Actual State Fiscal Year 1995

	02514B	02514C	02515	02518	02519	02520	02525	01000	04000	07000
	Commuter Vans	Motor Pool	Minnesota Bookstore	Central Mail	Postage Operations	Printing	State Building Code	Military Affairs	Agriculture	Public Safety
DEPARTMENT OF ADMINISTRATION										
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	369	10,187	12,534	10,275	0	31,753	0	0	0	0
Personnel Services	280	7,747	9,532	7,814	0	24,148	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	29,454	0	0	0
Fiscal B	1,383	54,691	12,593	1,014	234	69,187	0	0	0	0
Employee Assistance Program	6	177	217	178	0	550	0	3,467	4,818	19,250
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Leasing	0	411	0	0	0	4,520	1,233	821	6,574	48,489
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0	0
Telecommunications	30	0	2,399	0	0	1,038	2,842	39,175	31,667	151,762
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Materials Management	0	27,973	929	253	0	3,042	1,184	6,592	64,228	225,474
Central Mail	0	12	1,775	0	0	29	154	78	3,352	44,602
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0	0
Statewide Systems	11	725	1,099	0	0	240	142	81	1,482	133,231
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0	0
Agency Controllers	219	8,657	1,993	160	37	10,951	522	8,815	20,993	195,586
Budget Support	94	378	378	94	94	94	284	6,711	19,661	41,968
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0	0
Accounting	869	34,384	7,918	637	148	43,498	2,074	35,014	83,387	776,870
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
Financial Reporting	67	2,653	610	49	11	3,356	160	2,701	6,434	59,941
Central Payroll	81	289	390	352	194	1,469	384	6,846	8,415	36,822
Single Audit	0	0	0	0	0	0	0	64	8	126
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0
Personnel Administration	93	2,562	3,153	2,584	0	7,987	0	50,349	69,994	279,627
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0
State Agencies	0	15	0	0	0	69	24	292	384	1,502
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
Financial Audits	0	0	0	0	0	0	0	11,979	27,883	55,740
Program Audits	0	0	0	0	0	0	0	0	0	2,275
Single Audits	0	0	0	0	0	0	0	16,504	0	11,486
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	19	756	174	14	3	956	45	770	1,834	17,433
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	0	0	0	0	0	0	0	338	46	666
General Government										
Total Plan Allocation	3,521	151,617	55,694	23,424	721	202,887	38,502	190,597	351,160	2,102,850
Roll Forward Adjustment	(488)	(28,501)	(8,854)	7,566	705	33,929	38,802	(18,410)	(29,038)	(77,426)
Final FY 1995 Allocation	3,033	123,116	46,840	30,990	1,426	236,816	77,304	172,187	322,122	2,025,424

Department Division Number ———>	11018	11380	12000	14000	17000	19000	21000	22000	25000	26000
Central Service Cost Allocation										
Actual State Fiscal Year 1995										
	Pharmacy Board	Peace Officers (POST)	Department of Health	Animal Health Board	Human Rights Board	Board of Indian Affairs	Dept. of Jobs & Training	Dept. of Trade & Econ Dev	Center For Arts Education	State University System
DEPARTMENT OF ADMINISTRATION										
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	0	0	0	0	0	0	0	0	0	0
Personnel Services	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0	0
Fiscal B	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	88	0	10,606	383	680	76	21,146	2,410	614	52,332
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Leasing	0	411	6,164	0	2,876	821	29,587	2,876	0	12,739
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0	0
Telecommunications	385	572	61,220	2,975	6,456	523	153,105	36,781	2,575	291,499
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Materials Management	929	1,184	109,695	846	2,366	846	261,223	62,030	15,635	359,593
Central Mail	246	139	10,605	303	386	14	22,996	10,536	854	37,292
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0	0
Statewide Systems	1,147	10	1,474	2,211	18	5	6,029	363	69	508
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0	0
Agency Controllers	869	804	41,191	1,692	936	483	102,860	12,916	4,309	60,413
Budget Support	378	851	74,295	1,229	2,363	1,607	14,463	25,521	756	7,373
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0	0
Accounting	3,452	3,192	163,612	6,718	3,720	1,922	408,563	51,301	17,116	239,961
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
Financial Reporting	267	246	12,624	518	287	149	31,524	3,958	1,320	18,514
Central Payroll	126	176	16,594	1,026	1,172	180	34,802	4,556	941	68,866
Single Audit	0	0	430	3	2	0	1,084	259	0	30
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0
Personnel Administration	1,269	0	154,062	5,560	9,878	1,106	307,175	35,009	8,922	760,174
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0
State Agencies	3	0	832	21	49	6	1,729	188	39	3,804
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
Financial Audits	2,148	0	23,012	4,733	11,297	4,363	77,763	31,904	11,156	92,007
Program Audits	0	0	3,792	0	0	0	0	0	0	18,961
Single Audits	0	0	27,627	0	0	0	96,281	20,384	0	58,668
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	76	71	3,598	147	82	42	9,193	1,129	376	5,277
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	0	1	2,270	15	9	2	5,731	1,374	0	160
General Government										
Total Plan Allocation	11,383	7,657	723,703	28,380	42,577	12,145	1,585,254	303,495	64,682	2,088,171
Roll Forward Adjustment	(3,378)	672	38,233	(2,176)	(26,828)	(4,430)	52,805	(63,293)	57,215	(35,397)
Final FY 1995 Allocation	8,005	8,329	761,936	26,204	15,749	7,715	1,638,059	240,202	121,897	2,052,774

Department Division Number —>  
 Central Service Cost Allocation  
 Actual State Fiscal Year 1995

	27000	29000	30000	32000	34000	36000	37000	40000	42000	43000
	Community College Board	Dept. of Natural Resources	State Planning Office	Pollution Control Agency	Housing Finance Agency	Education Vocational Technical	Education Central Office	State Historical Society	Dept. of Labor & Industry	Iron Range Resources & Rehab
DEPARTMENT OF ADMINISTRATION										
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	0	0	0	0	0	0	0	0	0	0
Personnel Services	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0	0
Fiscal B	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	27,966	29,187	576	8,472	1,551	1,265	3,919	0	4,029	1,458
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Leasing	6,986	19,314	1,644	5,342	411	411	1,233	0	6,164	2,055
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0	0
Telecommunications	123,409	196,249	3,656	56,276	11,708	14,361	42,746	0	28,055	12,562
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Materials Management	171,895	223,023	6,169	195,389	10,479	16,817	52,059	253	52,397	36,847
Central Mail	22,675	19,199	651	3,826	1,209	1,415	8,138	0	4,575	766
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0	0
Statewide Systems	324	10,986	184	0	24,530	2,254	5,107	0	763	301
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0	0
Agency Controllers	57,789	110,717	1,587	22,458	5,874	9,301	31,457	358	19,153	6,958
Budget Support	9,169	170,520	3,781	51,231	5,483	21,930	63,898	1,701	14,178	7,090
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0	0
Accounting	229,538	439,767	6,303	89,203	23,335	36,842	124,950	1,422	76,076	27,640
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
Financial Reporting	17,710	33,931	486	6,883	1,800	2,850	9,640	110	5,870	2,133
Central Payroll	37,782	103,435	882	16,612	4,356	2,094	6,388	0	7,386	2,089
Single Audit	38	90	0	98	422	117	1,373	2	15	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0
Personnel Administration	406,235	423,973	8,373	123,061	22,523	18,375	56,928	0	58,518	21,175
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0
State Agencies	2,170	2,355	76	661	114	86	285	0	301	80
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
Financial Audits	209,248	85,379	8,632	22,148	19,184	16,590	70,600	10,662	38,251	9,756
Program Audits	18,961	0	0	15,169	0	18,961	13,235	0	0	0
Single Audits	87,124	22,867	0	0	0	16,504	53,340	0	466	0
MEASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	5,048	11,585	138	1,962	513	813	3,070	31	1,807	608
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	201	477	2	521	2,227	620	7,258	8	83	0
General Government										
Total Plan Allocation	1,434,268	1,903,054	43,140	619,312	135,719	181,706	555,624	14,547	318,087	131,518
Roll Forward Adjustment	(23,778)	(177,017)	(39,859)	125,355	(18,566)	(18,404)	(7,648)	12,987	(21,023)	(32,749)
Final FY 1995 Allocation	1,410,490	1,726,037	3,281	744,667	117,153	163,302	547,976	27,534	297,064	98,769

Department Division Number ———>	50000	51000	52000	55000	55000A	60000	65000	67000	75000	75000A
Central Service Cost Allocation										
Actual State Fiscal Year 1995										
	Arts Board	Legislative Commissions	Public Defense Board	Human Services Central Office	Human Services Institutions	Higher Ed Coord Board	Judicial Banch	Department Of Revenue	Veterans Affairs	Veterans Home Board
DEPARTMENT OF ADMINISTRATION										
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	0	0	0	0	0	0	0	0	0	0
Personnel Services	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0	0
Fiscal B	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	171	0	958	12,688	53,623	724	1,968	12,291	337	5,527
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Leasing	411	411	0	12,739	14,794	1,644	2,876	7,397	411	821
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0	0
Telecommunications	1,424	4,883	6,837	169,305	71,041	6,793	48,007	91,963	9,425	17
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Materials Management	15,465	0	85	150,176	88,736	15,296	21,296	33,466	14,451	0
Central Mail	311	296	673	87,742	2,206	1,674	2,551	32,513	258	361
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0	0
Statewide Systems	6	56	65	850,550	325	665	0	155,421	190	264
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0	0
Agency Controllers	1,069	1,426	2,543	56,305	38,175	5,602	6,122	23,177	2,708	10,731
Budget Support	3,497	3,120	2,269	62,480	42,063	5,388	8,034	32,421	1,513	12,856
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0	0
Accounting	4,243	5,662	10,099	223,644	151,633	22,252	24,316	92,058	10,753	42,621
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
Financial Reporting	327	437	780	17,255	11,699	1,717	1,876	7,103	830	3,289
Central Payroll	309	0	1,442	18,900	116,327	3,299	3,382	19,947	546	10,541
Single Audit	4	0	1	8,985	0	13	1	0	21	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0
Personnel Administration	2,485	0	13,920	184,313	778,931	10,527	28,585	178,543	4,892	80,290
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0
State Agencies	11	0	0	1,008	4,702	29	0	994	21	500
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
Financial Audits	4,216	5,414	11,444	104,507	62,111	12,147	14,388	105,952	30,448	10,024
Program Audits	0	0	5,689	3,792	0	28,442	0	0	0	0
Single Audits	0	0	0	124,270	0	0	0	0	0	0
MEASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	94	124	222	12,053	3,334	1,910	535	64,645	236	937
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	23	0	3	47,496	0	70	4	1	116	0
General Government										
Total Plan Allocation	34,066	21,829	57,030	2,148,208	1,439,700	118,192	163,941	857,892	77,156	178,779
Roll Forward Adjustment	(26,504)	17,482	49,767	395,345	(195,454)	36,369	132,017	(149,280)	40,102	(39,708)
Final FY 1995 Allocation	7,562	39,311	106,797	2,543,553	1,244,246	154,561	295,958	708,612	117,258	139,071



Department Division Number ———>  
 Central Service Cost Allocation  
 Actual State Fiscal Year 1995

	77000	78000	79000	80000	99036	99510	99650	99710	99760	99780
	<u>Zoo</u>	<u>Department Of Corrections</u>	<u>Department Of Transportation</u>	<u>Public Service</u>	<u>Council on Vo-Tech Education</u>	<u>Disability Council</u>	<u>Office Of Waste Management</u>	<u>Council On Black Minnesotans</u>	<u>Council On Asian Minnesotans</u>	<u>Soil &amp; Water Resources</u>
DEPARTMENT OF ADMINISTRATION										
BUREAU OF ADMINISTRATIVE MANAGEMEN	0	0	0	0	0	0	0	0	0	0
Commissioner's Office	0	0	0	0	0	0	0	0	0	0
Personnel Services	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0	0
Fiscal B	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	2,049	26,656	56,120	1,451	37	98	651	46	35	497
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Leasing	411	11,917	14,794	2,465	0	1,233	1,233	0	411	1,233
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0	0
Telecommunications	7,745	83,504	302,932	8,867	314	1,258	4,551	274	299	5,634
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Materials Management	8,198	230,968	613,801	31,607	591	676	8,536	846	1,775	72,426
Central Mail	1,403	5,388	7,321	763	94	215	1,053	45	79	599
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0	0
Statewide Systems	0	6,136	66,903	1,461	0	11	348	0	5	19
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0
Department Administration	0	0	0	0	0	0	0	0	0	0
Budgets	0	0	0	0	0	0	0	0	0	0
Agency Controllers	10,147	62,100	92,018	4,439	518	585	2,102	377	353	2,512
Budget Support	17,960	94,335	40,834	5,483	661	851	4,254	1,134	1,134	3,403
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0	0
Accounting	40,303	246,664	365,497	17,634	2,058	2,324	8,351	1,497	1,402	9,978
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
Financial Reporting	3,109	19,031	28,201	1,360	159	180	644	116	108	769
Central Payroll	3,854	46,793	101,570	2,385	109	160	1,026	55	57	755
Single Audit	0	30	2,067	3	1	0	1	0	0	1
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0
Personnel Administration	29,760	387,200	815,205	21,080	534	1,426	9,459	678	508	7,212
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0
State Agencies	206	2,186	4,514	105	3	7	50	4	3	45
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
Financial Audits	10,218	102,914	101,482	7,070	793	6,010	0	3,942	4,117	0
Program Audits	0	0	2,275	0	0	0	0	0	0	0
Single Audits	0	0	26,230	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	887	5,425	8,116	388	45	51	184	33	31	220
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0	0
STATE AUDITOR - Single Audit	1	157	10,924	15	4	0	7	0	1	5
General Government										
Total Plan Allocation	136,251	1,331,404	2,660,804	106,576	5,921	15,085	42,450	9,047	10,318	105,308
Roll Forward Adjustment	(9,722)	48,756	(50,624)	13,338	5,153	(10,430)	5,585	8,031	9,201	93,427
Final FY 1995 Allocation	126,529	1,380,160	2,610,180	119,914	11,074	4,655	48,035	17,078	19,519	198,735

Department Division Number ———>	99800	99906	99910	99999	
Central Service Cost Allocation					
Actual State Fiscal Year 1995					
	Finance Debt Service	Finance NonOperating Mn Safety	Minnesota Technology Inc.	All Other Agencies	Totals
DEPARTMENT OF ADMINISTRATION					
BUREAU OF ADMINISTRATIVE MANAGEMEN	0	0	0	0	0
Commissioner's Office	0	0	0	0	429,841
Personnel Services	0	0	0	0	326,889
Fiscal Services	0	0	0	0	0
Fiscal A	0	0	0	59,438	167,951
Fiscal B	0	0	0	4,537	400,664
Employee Assistance Program	0	13	0	23,698	401,377
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0
Leasing	0	0	0	27,120	275,728
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0
Telecommunications	0	0	12,394	208,567	2,370,627
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0
Materials Management	0	7,690	3,803	95,252	3,538,474
Central Mail	0	26	871	32,575	382,563
BUREAU OF INFORMATION POLICY	0	0	0	0	0
Statewide Systems	0	0	19	19,937	1,297,810
DEPARTMENT OF FINANCE	0	0	0	0	0
Department Administration	0	0	0	0	0
Budgets	0	0	0	0	0
Agency Controllers	891	8,115	3,148	90,171	1,207,474
Budget Support	9,169	5,388	2,741	56,141	982,944
FINANCE ACCOUNTING	0	0	0	0	0
Accounting	3,540	32,234	12,503	358,205	4,796,160
FINANCE-OTHER	0	0	0	0	0
Financial Reporting	273	2,487	964	27,635	370,048
Central Payroll	0	7	0	33,071	741,323
Single Audit	3	13	0	0	15,350
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0
Personnel Administration	0	182	0	344,249	5,830,383
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0
State Agencies	0	0	0	1,022	30,774
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0
Financial Audits	0	0	20,361	571,729	2,033,722
Program Audits	0	0	0	812,105	943,657
Single Audits	0	0	0	0	561,751
TREASURER'S OFFICE	0	0	0	0	0
Treasurer-Treasury	78	709	275	21,237	193,014
OFFICE OF THE ATTORNEY GENERAL	0	0	0	0	0
Legal Services	0	0	0	11,870,126	11,870,126
STATE AUDITOR - Single Audit	18	69	0	0	81,167
General Government				2,356,186	2,356,186
Total Plan Allocation	13,972	56,933	57,079	17,013,001	41,606,003
Roll Forward Adjustment	12,528	48,585	10,490	7,089,819	2,912,896
Final FY 1995 Allocation	26,500	105,518	67,569	24,102,820	44,518,899

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1995

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1995			Equip. Cost	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs	
Sched.	Dept.		Allocable Costs & Applicable Credits	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Personnel Office	2.5 Admin Mgmt Fiscal Services	2.5A Admin Mgmt Fiscal "A"	2.5B Admin Mgmt Fiscal "B"	2.6 Admin Mgmt Employee Assistance	3.2 Bureau of Facilities Mgmt
No.	Div.	Name										
		First Stepdown										
1.2		Equipment Use Charge	488,260	(488,260)								
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN		13,620	(13,620)							
2.3	02110	Commissioner	485,099		3,604	(488,703)						
2.4	02120	Personnel Services	378,524		2,307		(380,831)					
2.5	02130	Fiscal Services	633,017		4,511			(637,528)				
2.5A	02130A	Fiscal A 45% (Gen'L Fund)						286,888	(286,888)			
2.5B	02130B	Fiscal B 55% (ISF)						350,640		(350,640)		
2.6	02111	Employee Assistance Program	344,531		3,198						(347,729)	
2.7	02111A	Other										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT		5,196		33,589	26,175		12,266		567	(77,793)
3.3	02307	Plant Management (10 Fund)										72,713
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)	290,514									5,080
3.5	02320B	Other										0
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP		25,478		18,766	14,624		27,804		317	
4.5	02430	Telecommunications (10 Fd)	2,372,000									
4.6	02412	STARS (10 Fund)										
4.7	02420	LMIC (10 Fund)										
4.8	02410	Other										
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT		12,658		30,398	23,688		43,759		513	
7.3	02511	Materials Management	3,458,463									
6.4	02519	Central Mail	372,495									
6.6	02511D	Other - 10 Fund										
5.2	02411	BUREAU OF INFORMATION POLICY		10,595		11,529	8,985		10,140		195	
5.4	02411A	Statewide Systems	1,325,942									
5.5	02411B	Other										
8.2	10000	DEPARTMENT OF FINANCE		84,755							1,109	
8.4	10000B	FINANCE - DEPT ADMN	1,367,416									
9.2	10000C	FINANCE-BUDGETS										
9.5	10000E	FINANCE- AGENCY CONTROLLERS	1,036,911									
9.6	10000F	FINANCE-BUDGET SUPPORT	845,943									
9.7	10000G	FINANCE-BUDGET GENL GOVT										
10.2	10000H	FINANCE-ACCOUNTING										
10.3	10000I	FINANCE-ACCOUNTING	4,359,594									
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K	FINANCE - OTHER Allocable										
11.4	10000L	FINANCE-OTHER FINANCIAL RPTG	319,244									
11.5	10000M	FINANCE-OTHER CENTRAL PAYROLL	625,180									
11.6	10000N	FINANCE-OTHER SINGLE AUDIT	12,693									
11.7	10000O	FINANCE-OTHER GENL GOVT										
12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	422,968	169,131							1,691	
12.4	24000A	EMPLOYEE REL-PRSNL ADMN	5,961,707									
12.5	24000B	EMPLOYEE REL-ALL OTHER										
13.2	45000	DEPARTMENT OF MEDIATION SERVICES		11,215							192	
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES	30,959									
13.5	45001	MEDIATION SVCS-OTHER										
14.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	986,372	33,068							592	
14.4	49001	LEGIS AUDITS-FINANCIAL AUDITS	1,773,593									
14.5	49002	LEGIS AUDITS-PROGRAM AUDITS	689,870									
14.6	49003	LEGIS AUDITS-SINGLE AUDITS	413,059									
14.7	49004	LEGIS AUDITS-GENERAL GOVT										
15.2	64000	TREASURER'S OFFICE		24,594							116	
15.3	64000A	TREASURER-TREASURY	179,701									
15.4	64000B	TREASURER-OTHER										
16.2	06000	ATTORNEY GENERAL	4,800,499	97,949							3,512	
16.4	06000B	ATTY GENL-LEGAL SERVICES	13,646,396									
16.5	06000C	ATTY GENL-OTHER										
17.2	61000	STATE AUDITOR - SINGLE AUDIT	77,000									

Allocable Costs & Applicable Credits	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Personnel Office	2.5 Admin Mgmt Fiscal Services	2.5A Admin Mgmt Fiscal "A"	2.5B Admin Mgmt Fiscal "B"	2.6 Admin Mgmt Employee Assistance	3.2 Bureau of Facilities Mgmt
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	Second Stepdown				
	02000	DEPARTMENT OF ADMINISTRATION			
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN	(149,677)	22,551	17,574
18.3	02110	Commissioner			48,575
18.4	02120	Personnel Services			
18.5	02130	Fiscal Services			
	02130A	Fiscal A 45% (Gen'L Fund)			
	02130B	Fiscal B 55% (ISF)			
18.6	02111	Employee Assistance Program			
18.7	02111A	Other			
19.2	02300	BUREAU OF FACILITIES MANAGEMENT			
19.3	02307	Plant Management (10 Fund)			
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)			
19.5	02320B	Other			
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP			
20.5	02410	Telecommunications (10 Fd)			
20.6	02412	STARS (10 Fund)			
20.7	02420	LMIC (10 Fund)			
20.8	02410	Other			
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT			
22.3	02511	Materials Management			
22.4	02519	Central Mail			
	02511D	Other - 10 Fund			
21.2	02411	BUREAU OF INFORMATION POLICY			
21.4	02411A	Statewide Systems			
	02411B	Other			
	10000	DEPARTMENT OF FINANCE	(14,420)		
23.4	10000B	FINANCE - DEPT ADMN			
24.4	10000C	FINANCE-BUDGETS			
24.5	10000E	FINANCE- AGENCY CONTROLLERS			
24.6	10000F	FINANCE-BUDGET SUPPORT			
24.7	10000G	FINANCE-BUDGET GENL GOVT			
25.2	10000H	FINANCE-ACCOUNTING DEPT			
25.3	10000I	FINANCE-ACCOUNTING SERVICES			
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT			
26.2	10000K	FINANCE - OTHER Allocable			
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG			
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL			
26.6	10000N	FINANCE-OTHER SINGLE AUDIT			
26.7	10000O	FINANCE-OTHER GENL GOVT			
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	(18,673)		
28.4	24000A	EMPLOYEE REL-PRSNL ADMN			
28.5	24000B	EMPLOYEE REL-ALL OTHER			
29.2	45000	DEPARTMENT OF MEDIATION SERVICES	(569)		
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES			
29.5	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			
30.7	49004	LEGIS AUDITS-GENERAL GOVT			
31.2	64000	TREASURER'S OFFICE			
31.3	64000A	TREASURER - Allocable			
31.4	64000B	TREASURER-OTHER			
32.2	06000	ATTORNEY GENERAL			
32.4	06000B	ATTY GENL-LEGAL SERVICES			
32.5	06000C	ATTY GENL-OTHER			
	61000	STATE AUDITOR - SINGLE AUDIT			

Equip. Cost	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs
1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Personnel Office	2.5 Admin Mgmt Fiscal Services	2.5A Admin Mgmt Fiscal "A"	2.5B Admin Mgmt Fiscal "B"	2.6 Admin Mgmt Employee Assistance	3.2 Bureau of Facilities Mgmt

Sched. No.	Dept. Div.	Name	Alloable Costs & Applicable Credits	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Personnel Office	2.5 Admin Mgmt Fiscal Services	2.5A Admin Mgmt Fiscal "A"	2.5B Admin Mgmt Fiscal "B"	2.6 Admin Mgmt Employee Assistance	3.2 Bureau of Facilities Mgmt
99YYY		Consumer Agencies					0					
02000		Administration										
02140		Oil Overcharge (17 Fund)				1,134	884		545	1,111	19	
02141		Development Disabilities (30 Fund)				3,667	2,857		327	4,225	62	
02142		STAR (20, 30 Funds)				2,587	2,016			1,946	44	
02160		Volunteer Services (20 Fund)				3,181	2,479		11,649	1,048	54	
02211		Risk Management (41 Fund)				1,890	1,473		4,670	3,999	32	
02215		Dispute Resolution (20 Fund)				1,080	842		2,653	593	18	
02220		Management Analysis (20 Fund)				30,187	23,524		25,478	2,101	510	
02303		Gov's Residence Council (69 Fund)					0			568		
02305		Building Construction (69 Fund)					0		22,225	1,734		
02307		Plant Management (06, 82 Fund)				110,937	86,449			26,251	1,873	
02307A		Capital Group Parking (20 Fund)				702	547			5,377	12	
02308		Energy Conservation (17, 30 Funds)					0		7,760	17		
02310		Building Fund Operations (69 Fund)					0			15,715		
02409		IISAC (20 Fund)					0		5,670	33		
02410		Computer Services (97 Fund)				121,521	94,698			37,781	2,052	
02412		STARS (19, and 97 Funds)				2,608	2,033			1,915	44	
02420		LMIC (20 Fund)				6,761	5,269			1,218	114	
02430		Telecommunications (97 Fund)				2,257	1,759			45,866	38	
02430A		911 Emergency (17 Fund)				1,620	1,262			10,516	27	
02443		Records Center/Micrographics (97 Fund)				11,767	9,170			7,153	199	
02509		Electronics Equipment Rental (88 Fund)				1,177	917			4,032	20	
02511		Mat'ls Mgmt - Central Stores (93 Fund)				7,917	6,169			47,132	134	
02512		Materials Distribution (94 Fund)				4,542	3,539		400	5,222	77	
02514		Travel Management					0			211		
02514A		Parking Surcharge (20 Fund)					0			501		
02514B		Commuter Vans (96 Fund)				319	248			1,210	5	
02514C		Motor Pool (91 Fund)				8,813	6,868			47,863	149	
02515		Minnesota Bookstore (84 Fund)				10,844	8,450			11,021	183	
02518		Central Mail - Addressing/Inserting (98 Fund)				8,889	6,927			887	150	
02519		Postage Operations - Clearing (61 Fund)					0			205		
02520		Printing (92 Fund)				27,471	21,407			60,549	464	
99XXX		OTHER (Non-Allowable 10 Fund Costs)					0					
02112		State Band (10 Fund)					0		254			
02113		Public Broadcasting (10 Fund)					0		1,018			
02444		Public Info Policy Analysis - PIPA (10 Fund)					0		2,381			
02525		State Building Code (10 Fund)					0		25,314			
02600		Other					0		34,001	2,640		
01000		MILITARY AFFAIRS									2,924	
04000		AGRICULTURE									4,064	
07000		PUBLIC SAFETY									16,237	
08000		OMBUDSMAN CORRECTIONS									72	
09100		GAMING-ADMIN UNIT										
09200		GAMBLING CONTROL									321	
09300		PARI-MUTUAL RACING									86	
09400		STATE LOTTERY									1,877	
11000		EXAM BOARDS										
11008		BARBERS									17	
11010		ELECTRICITY									191	
11015		MEDICAL EXAMINERS									278	
11016		NURSING									223	
11018		PHARMACY									74	
11020		ARCHITECTS & ENGINEERING									62	
11021		DENTISTRY									69	
11050		BOXING									14	
11104		CHIROPRACTORS									38	
11118		PSYCHOLOGY									41	
11119		OPTOMETRY									14	



Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1995

Allocation of General Support Costs			Equip. Cost	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs	
Multiple Rate Method												
State Fiscal Year 1995												
Sched.	Dept.		Allocable	1.2	2.2	2.3	2.4	2.5	2.5A	2.5B	2.6	3.2
No.	Div.	Name	Costs & Applicable Credits	Equipment Use Charge	Bureau of Admin. Mgmt.	Admin Mgmt Commissioner Office	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Admin Mgmt Fiscal "A"	Admin Mgmt Fiscal "B"	Admin Mgmt Employee Assistance	Bureau of Facilities Mgmt
	82000	PUBLIC UTIL COMM									394	
	99000	MISC OTHER BOARDS										
	99010	ACADEMY OF SCIENCE										
	99025	MILITARY ORDER PURPLE HEART										
	99036	COUNCIL ON VO-TECH ED.									31	
	99041	HORTICULTURE										
	99042	PUBLIC EMPLOYEE REL BD										
	99050	CAPITOL AREA ARCH.									51	
	99100	WORLD TRADE CTR.									87	
	99150	REGIONAL TRANSIT BOARD										
	99200	HUMANITIES COMMISSION										
	99245	VOYAGEURS PARK									6	
	99270	AMATEUR SPORTS									74	
	99300	SENTENCING GUIDELINES									37	
	99420	MN/WS BNDRY AREA										
	99430	UNIFORM LAWS CMSN										
	99440	MENTAL HEALTH & RETARDATION OMBUDS AN									155	
	99460	HAZARDOUS SUBSTANCES BOARD									11	
	99500	HEALTH CARE COMMISSION										
	99510	DISABILITY COUNCIL									83	
	99620	HIGHER ED FAC AUTH									27	
	99640	ETHICAL PRACTICES BOARD									57	
	99650	OFFICE OF WASTE MANAGEMENT									549	
	99690	HEARING EXAMINER									690	
	99700	SCIENCE MUSEUM										
	99710	COUNCIL ON BLACK MINNESOTANS									39	
	99750	COUNCIL ON SPANISH MINNESOTANS									37	
	99760	COUNCIL ON ASIAN MINNESOTANS									30	
	99780	SOIL & WATER RES									419	
	99800	FINANCE-DEBT SERVICE										
	99901	VETS OF FOREIGN WARS										
	99902	DISABLED AMERICAN VETS										
	99903	HUMANE SOCIETY										
	99906	FINANCE NON-OPERATING/ MN SAFETY CO NCIL									11	
	99908	COMMUNICATION IMPAIRED BD									29	
	99909	TRANSPORTATION REGULATION BOARD									84	
	99910	GREATER MINNESOTA CORPORATION										
	99998	COMPUTER TEST/TRAINING									129	
	99999	OTHER OTHER	(5,908,608)								1	
Statewide Totals			41,606,003	(1)	0	1	2	0	1	0	3	0

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1985			Leases Processed	Net Costs	Telephone Costs	Net Costs	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs	Net Costs
Sched. No.	Dept. Div.	Name	3.4 Facilities Management Leasing	4.2 Intertech Bureau	4.5 Intertech Telecom- munications	7.2 Bureau of Operations Mgmt	7.3 Operations Materials Management	6.4 Operations Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	8.2 Department of Finance	8.4 Finance Department Administration
First Stepdown												
1.2		Equipment Use Charge										
2.2	02000	DEPARTMENT OF ADMINISTRATION										
2.3	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
2.4	02110	Commissioner										
2.5	02120	Personnel Services										
2.5	02130	Fiscal Services										
2.5A	02130A	Fiscal A 45% (Gen'L Fund)										
2.5B	02130B	Fiscal B 55% (ISF)										
2.6	02111	Employee Assistance Program										
2.7	02111A	Other										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Management (10 Fund)										
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)	(295,594)									
3.5	02320B	Other										
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP		(86,989)								
4.5	02430	Telecommunications (10 Fd)		46,270	(2,418,270)							
4.6	02412	STARS (10 Fund)										
4.7	02420	LMIC (10 Fund)		40,719								
4.8	02410	Other										
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT	408		4,276	(115,700)						
7.3	02511	Materials Management				99,957	(3,558,420)					
6.4	02519	Central Mail				15,743		(388,238)				
6.6	02511D	Other - 10 Fund										
5.2	02411	BUREAU OF INFORMATION POLICY	815		844		754	20	(43,877)			
5.4	02411A	Statewide Systems							43,877	(1,369,819)		
5.5	02411B	Other										
8.2	10000	DEPARTMENT OF FINANCE	815		11,044		8,124	4,378		33,416	(143,641)	
8.4	10000B	FINANCE - DEPT ADMIN									20,690	(1,388,106)
9.2	10000C	FINANCE-BUDGETS									31,127	351,427
9.5	10000E	FINANCE- AGENCY CONTROLLERS										
9.6	10000F	FINANCE-BUDGET SUPPORT										
9.7	10000G	FINANCE-BUDGET GENL GOVT										
10.2	10000H	FINANCE-ACCOUNTING									71,608	808,454
10.3	10000I	FINANCE-ACCOUNTING										
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K	FINANCE - OTHER Allocable									20,215	228,225
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	1,223		9,468		13,484	3,146		32,150		
12.4	24000A	EMPLOYEE REL-PRSNL ADMN										
12.5	24000B	EMPLOYEE REL-ALL OTHER										
13.2	45000	DEPARTMENT OF MEDIATION SERVICES	815		1,573		1,424	204		842		
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES										
13.5	45001	MEDIATION SVCS-OTHER										
14.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	408		1,936		1,675	90		2,273		
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 GOV'T										
15.2	64000	TREASURER'S OFFICE	815		861		754	67		28		
15.3	64000A	TREASURER-TREASURY										
15.4	64000B	TREASURER-OTHER										
16.2	06000	ATTORNEY GENERAL	4,077		24,884		20,687	1,833		804		
16.4	06000B	ATTY GENL-LEGAL SERVICES										
16.5	06000C	ATTY GENL-OTHER										
17.2	61000	STATE AUDITOR - SINGLE AUDIT										





## Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 1995

Sched. No.	Dept. Div.	Name	Leases Processed 3.4 Facilities Management Leasing	Net Costs 4.2 Intertech Bureau	Telephone Costs 4.5 Intertech Telecom- munications	Net Costs 7.2 Bureau of Operations Mgmt	Encum Trans 7.3 Operations Materials Management	Postage Costs 6.4 Operations 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	Net Costs 8.4 Finance Department Administration
99YYY		Consumer Agencies										
02000		Administration										
02140		Oil Overcharge (17 Fund)			6		84	1		47		
02141		Development Disabilities (30 Fund)	815		1,096		6,616	425		23		
02142		STAR (20, 30 Funds)	815		501		2,429	137		36		
02160		Volunteer Services (20 Fund)	1,223		474		1,591	296		154		
02211		Risk Management (41 Fund)	408		150		5,946	10		62		
02215		Dispute Resolution (20 Fund)	408		143		754	14		22		
02220		Management Analysis (20 Fund)	408		1,826		2,848	142		389		
02303		Gov's Residence Council (69 Fund)	408		10		419					
02305		Building Construction (69 Fund)	815		1,750		24,958	106		13		
02307		Plant Management (06, 82 Fund)	2,854		5,326		26,465	13		227		
02307A		Capital Group Parking (20 Fund)										
02308		Energy Conservation (17, 30 Funds)	1,223		162		503	25		21		
02310		Building Fund Operations (69 Fund)					93,466					
02409		IISAC (20 Fund)			69		670	13		20		
02410		Computer Services (97 Fund)	2,446		13,610		23,618	6,354				
02412		STARS (19, and 97 Funds)			19,794		8,459	10		426		
02420		LMIC (20 Fund)	1,223				2,764	14		232		
02430		Telecommunications (97 Fund)	408		0		3,853			92		
02430A		911 Emergency (17 Fund)			4,291					29		
02443		Records Center/Micrographics (97 Fund)			326		3,099	14		57		
02509		Electronics Equipment Rental (88 Fund)			118		2,513	2				
02511		Mat'l's Mgmt - Central Stores (93 Fund)	408		239		2,094	53		21		
02512		Materials Distribution (94 Fund)			492		503	29		291		
02514		Travel Management			0							
02514A		Parking Surcharge (20 Fund)						31		2		
02514B		Commuter Vans (96 Fund)			30					11		
02514C		Motor Pool (91 Fund)	408				27,722	12		720		
02515		Minnesota Bookstore (84 Fund)			2,379		921	1,752		1,091		
02518		Central Mail - Addressing/Inserting (98 Fund)					251					
02519		Postage Operations - Clearing (61 Fund)						0				
02520		Printing (92 Fund)	4,485		1,029		3,015	29		238		
99XXX		OTHER (Non-Allowable 10 Fund Costs)										
02112		State Band (10 Fund)						5				
02113		Public Broadcasting (10 Fund)										
02444		Public Info Policy Analysis - PIPA (10 Fund)			190			6		14		
02525		State Building Code (10 Fund)	1,223		2,818		1,173	152		141		
02600		Other										
01000		MILITARY AFFAIRS	815		38,845		6,533	77		80		
04000		AGRICULTURE	6,523		31,400		63,651	3,309		1,472		
07000		PUBLIC SAFETY	48,110		150,484		223,448	44,025		132,296		
08000		OMBUDSMAN CORRECTIONS			277		335	7		153		
09100		GAMING-ADMIN UNIT								212		
09200		GAMBLING CONTROL	408		2,250		1,005	406		73		
09300		PARI-MUTUAL RACING			1,124		3,936	183				
09400		STATE LOTTERY	2,039									
11000		EXAM BOARDS										
11008		BARBERS			87			54		11		
11010		ELECTRICITY	1,223		1,251		1,508	512		1,417		
11015		MEDICAL EXAMINERS			1,465		2,094	885		149		
11016		NURSING			1,017		670	1,666		1,295		
11018		PHARMACY			382		921	243		1,139		
11020		ARCHITECTS & ENGINEERING			390		586	274		152		
11021		DENTISTRY			437		586	543		136		
11050		BOXING			82		168	6				
11104		CHIROPRACTORS			222		503	120				
11118		PSYCHOLOGY			188		754	200				
11119		OPTOMETRY			121		168	27				

Leases Processed	Net Costs	Telephone Costs	Net Costs	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs	Net Costs
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Sched. No.	Dept. Div.	Name	3.4 Facilities Management Leasing	4.2 Intertech Bureau	4.5 Intertech Telecom- munications	7.2 Bureau of Operations Mgmt	7.3 Operations Materials Management	6.4 Operations Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	8.2 Department of Finance	8.4 Finance Department Administration
11133		NURSING HOME ADM			125		503	49				
11200		SOCIAL WRK & MNTL HLTH	408					192				
11210		SOCIAL WRK LIC BD			521		168			1,369		
11220		MARR & FAMILY THERAPY BD			84		168	40		250		
11230		UNLIC MNTL HLTH PROV BD										
11310		ABSTRACTORS						9				
11320		ACCOUNTANCY			337		921	331		443		
11330		PODIATRY	408		47		168	7				
11340		VETERINARY MEDICINE			66		168	63				
11380		PEACE OFFICERS	408		567		1,173	137		10		
12000		HEALTH	6,116		60,704		108,709	10,468		1,464		
13000		COMMERCE	1,223		11,732		5,109	2,548		1,381		
14000		ANIMAL HEALTH BD			2,950		838	299		2,195		
17000		HUMAN RIGHTS	2,854		6,402		2,345	381		18		
19000		INDIAN AFFAIRS	815		519		838	14		5		
21000		JOBS & TRAINING	29,356		151,816		258,875	22,699		5,987		
22000		TRADE & ECON DEV	2,854		36,471		61,473	10,400		360		
25000		CENTER FOR ARTS ED.			2,553		15,494	843		69		
26000		STATE UNIV SYSTEM	12,639		289,044		356,361	36,810		504		
27000		COMMUNITY COLLEGE BD	6,931		122,370		170,350	22,382		322		
28000		SENATE			43,214			3,121		454		
29000		NATURAL RESOURCES	19,163		194,596		221,019	18,951		10,909		
30000		PLANNING	1,631		3,625		6,114	643		183		
31000		HOUSE OF REPRESENTATIVES			27,301			3,116		829		
32000		POLLUTION CONTROL	5,300		55,802		193,633	3,777				
33000		TRIAL COURTS			23,514		28,392	1,601		18		
34000		HOUSING FINANCE	408		11,609		10,385	1,193		24,358		
36000		EDUCATION-VO-TECH	408		14,240		16,666	1,397		2,238		
37000		EDUCATION-CENTRAL OFFICE	1,223		42,386		51,591	8,033		5,071		
37001		EDUCATION-FARIBAULT SCHOOLS	1,631		4,540		7,454	381				
38000		INVESTMENT BOARD			2,260		1,926	64				
39000		GOVERNORS OFFICE	1,631		7,776		3,015	861		353		
40000		HISTORICAL SOCIETY					251					
41000		WRKRS COMP CT OF APPEALS	815		498		670	59		43		
42000		LABOR & INDUSTRY	6,116		27,819		51,926	4,516		758		
43000		IRON RANGE RESOURCES	2,039		12,456		36,516	756		299		
50000		ARTS BOARD	408		1,412		15,326	307		6		
51000		LEGISLATIVE COMMISSIONS	408		4,842			292		56		
52000		PUBLIC DEFENSE BOARD			6,779		84	664		65		
53000		SECRETARY OF STATE	815		15,563		5,611	1,790		1,622		
55000		HUMAN SERVICES-CENTRAL OFFICE	12,639		167,879		148,826	86,607		844,580		
55000A		HUMAN SERVICES-INSTITUTIONS	14,678		70,443		87,939	2,177		323		
58000												

Allocation of General Support Costs  
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Sched. No.	Dept. Div.	Name	Leases Processed 3.4 Facilities Management Leasing	Net Costs 4.2 Intertech Bureau	Telephone Costs 4.5 Intertech Telecom- munications	Net Costs 7.2 Bureau of Operations Mgmt	Encum Trans 7.3 Operations Materials Management	Postage Costs 6.4 Operations 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	Net Costs 8.4 Finance Department Administration
82000		PUBLIC UTIL COMM	815		2,275		670	177		86		
99000		MISC OTHER BOARDS	815									
99010		ACADEMY OF SCIENCE										
99025		MILITARY ORDER PURPLE HEART										
99036		COUNCIL ON VO-TECH ED.			311		586	93				
99041		HORTICULTURE					84					
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.	815		209		2,345	18		9		
99100		WORLD TRADE CTR.			1,127			78		7		
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK	408		430		168	10				
99270		AMATEUR SPORTS			403		1,005	13				
99300		SENTENCING GUIDELINES			165		586	49				
99420		MN WIS BNDRY AREA										
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDS			1,163		335	56		72		
99460		HAZARDOUS SUBSTANCES BOARD			53		168	4				
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL	1,223		1,247		670	212		11		
99620		HIGHER ED FAC AUTH										
99640		ETHICAL PRACTICES BOARD	408		339		419	249				
99650		OFFICE OF WASTE MANAGEMENT	1,223		4,513		8,459	1,039		346		
99690		HEARING EXAMINER	408		3,670		8,208	745		41		
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS			272		838	45				
99750		COUNCIL ON SPANISH MINNESOTANS	1,223		868		921	82		21		
99760		COUNCIL ON ASIAN MINNESOTANS	408		296		1,759	78		5		
99780		SOIL & WATER RES	1,223		5,587		71,775	591		19		
99800		FINANCE-DEBT SERVICE										
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS										
99903		HUMANE SOCIETY										
99906		FINANCE NON-OPERATING/ MN SAFETY CO					7,621	26				
99908		COMMUNICATION IMPAIRED BD			32,210		2,010	22		30		
99909		TRANSPORTATION REGULATION BOARD	408		422		251	106		11		
99910		GREATER MINNESOTA CORPORATION			12,290		3,769	860		19		
99998		COMPUTER TEST/TRAINING										
99999		OTHER OTHER	5,300									
Statewide Totals			0	0	4	0	12	(3)	0	0	(1)	0

Allocation of General Support Costs			Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans	Fed Cash Receipt	Net Costs
Multiple Rate Method												
State Fiscal Year 1995												
Sched.	Dept.	Name	9.2 Finance Budgets	9.5 Finance Agency Controllers	9.6 Finance Budget Support	10.2 Finance Accounting Dept	10.3 Finance Accounting Services	11.2 Finance Other	11.4 Finance Financial Reporting	11.5 Finance Central Payroll	11.6 Finance Single Audit	12.2 Department of Employee Relations
No.	Div.											
1.2		First Stepdown										
		Equipment Use Charge										
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
2.3	02110	Commissioner										
2.4	02120	Personnel Services										
2.5	02130	Fiscal Services										
2.5A	02130A	Fiscal A 45% (Gen'L Fund)										
2.5B	02130B	Fiscal B 55% (ISF)										
2.6	02111	Employee Assistance Program										
2.7	02111A	Other										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Management (10 Fund)										
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
3.5	02320B	Other										
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02430	Telecommunications (10 Fd)										
4.6	02412	STARS (10 Fund)										
4.7	02420	LMIC (10 Fund)										
4.8	02410	Other										
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
7.3	02511	Materials Management										
6.4	02519	Central Mail										
6.6	02511D	Other - 10 Fund										
5.2	02411	BUREAU OF INFORMATION POLICY										
5.4	02411A	Statewide Systems										
5.5	02411B	Other										
8.2	10000	DEPARTMENT OF FINANCE										
8.4	10000B	FINANCE - DEPT ADMN										
9.2	10000C	FINANCE-BUDGETS	(382,554)									
9.5	10000E	FINANCE- AGENCY CONTROLLERS	191,472	(1,228,383)								
9.6	10000F	FINANCE-BUDGET SUPPORT	136,824		(982,767)							
9.7	10000G	FINANCE-BUDGET GENL GOVT	54,258									
10.2	10000H	FINANCE-ACCOUNTING				(880,062)						
10.3	10000I	FINANCE-ACCOUNTING				554,531	(4,914,125)					
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT				325,531						
11.2	10000K	FINANCE - OTHER Allocable						(248,440)				
11.4	10000L	FINANCE-OTHER FINANCIAL RPTG						57,428	(376,672)			
11.5	10000M	FINANCE-OTHER CENTRAL PAYROLL						113,359		(738,539)		
11.6	10000N	FINANCE-OTHER SINGLE AUDIT						2,283			(14,976)	
11.7	10000O	FINANCE-OTHER GENL GOVT						75,370				
12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS		27,141	5,357		108,576		8,322	3,002		(805,657)
12.4	24000A	EMPLOYEE REL-PRSNL ADMN										23,945
12.5	24000B	EMPLOYEE REL-ALL OTHER										781,712
13.2	45000	DEPARTMENT OF MEDIATION SERVICES		509	369		2,036		156	304		
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES										
13.5	45001	MEDIATION SVCS-OTHER										
14.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR		553	554		2,213		170	1,075		
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 GOV'T										
15.2	64000	TREASURER'S OFFICE		1,937	924		7,750		594	191		
15.3	64000A	TREASURER-TREASURY										
15.4	64000B	TREASURER-OTHER										
16.2	06000	ATTORNEY GENERAL		7,547	10,344		30,193		2,314	6,004	3	
16.4	06000B	ATTY GENL-LEGAL SERVICES										
16.5	06000C	ATTY GENL-OTHER										
17.2	61000	STATE AUDITOR - SINGLE AUDIT										



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Sched. No.	Dept. Div.	Name	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 Dept	SWA Acct. Trans. 10.3 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 Receipt 11.6 Finance Single Audit	Net Costs 12.2 Department of Employee Relations
99YYY		Consumer Agencies										
02000		Administration		0			0					
02140		Oil Overcharge (17 Fund)		207	277		827		63	56	13	
02141		Development Disabilities (30 Fund)		751	1,939		3,004		230	112	7	
02142		STAR (20, 30 Funds)		343	462		1,371		105	59	3	
02160		Volunteer Services (20 Fund)		419	646		1,675		128	85	3	
02211		Risk Management (41 Fund)		798	646		3,194		245	98		
02215		Dispute Resolution (20 Fund)		158	462		631		48	28		
02220		Management Analysis (20 Fund)		882	646		3,529		270	1,017		
02303		Gov's Residence Council (69 Fund)		100	646		400		31			
02305		Building Construction (69 Fund)		752	1,201		3,009		231	478	19	
02307		Plant Management (06, 82 Fund)		4,625	2,217		18,504		1,418	3,842		
02307A		Capital Group Parking (20 Fund)		947	0		3,790		291	227		
02308		Energy Conservation (17, 30 Funds)		159	462		635		49	90		
02310		Building Fund Operations (69 Fund)		2,769	462		11,077		849	19		
02409		IISAC (20 Fund)		120	185		479		37	34		
02410		Computer Services (97 Fund)		6,657	5,541		26,631		2,041	4,147		
02412		STARS (19, and 97 Funds)		337	369		1,350		103	63		
02420		LMIC (20 Fund)		215	646		859		66	229		
02430		Telecommunications (97 Fund)		8,082	369		32,330		2,478	91		
02430A		911 Emergency (17 Fund)		1,853	462		7,412		568	55		
02443		Records Center/Micrographics (97 Fund)		1,260	369		5,042		386	399		
02509		Electronics Equipment Rental (88 Fund)		710	92		2,842		218	109		
02511		Mat'l's Mgmt - Central Stores (93 Fund)		8,305	185		33,223		2,547	333		
02512		Materials Distribution (94 Fund)		928	831		3,713		285	330		
02514		Travel Management		37	0		149		11			
02514A		Parking Surcharge (20 Fund)		88	92		353		27			
02514B		Commuter Vans (96 Fund)		213	92		853		65	79		
02514C		Motor Pool (91 Fund)		8,434	369		33,738		2,586	282		
02515		Minnesota Bookstore (84 Fund)		1,942	369		7,769		595	380		
02518		Central Mail - Addressing/Inserting (98 Fund)		156	92		625		48	343		
02519		Postage Operations - Clearing (61 Fund)		36	92		145		11	189		
02520		Printing (92 Fund)		10,669	92		42,680		3,271	1,432		
99XXX		OTHER (Non-Allowable 10 Fund Costs)			0		0					
02112		State Band (10 Fund)		5	92		20		2			
02113		Public Broadcasting (10 Fund)		20	646		82		6			
02444		Public Info Policy Analysis - PIPA (10 Fund)		48	92		191		15	42		
02525		State Building Code (10 Fund)		509	277		2,035		156	374		
02600		Other		895	92		3,578		274			
01000		MILITARY AFFAIRS		8,588	6,557		34,356		2,633	6,673	62	
04000		AGRICULTURE		20,452	19,210		81,819		6,272	8,202	8	
07000		PUBLIC SAFETY		190,543	41,006		762,263		58,428	35,891	123	
08000		OMBUDSMAN CORRECTIONS		232	185		927		71	108		
09100		GAMING-ADMIN UNIT		1	92		4					
09200		GAMBLING CONTROL		1,065	277		4,259		326	587		
09300		PARI-MUTUAL RACING		1,223	1,847		4,892		375	148		
09400		STATE LOTTERY		567	92		2,268		174	3,242		
11000		EXAM BOARDS			0		0					
11008		BARBERS		263	185		1,052		81	24		
11010		ELECTRICITY		1,801	462		7,204		552	339		
11015		MEDICAL EXAMINERS		2,286	462		9,143		701	439		
11016		NURSING		2,274	462		9,097		697	410		
11018		PHARMACY		847	369		3,387		260	123		
11020		ARCHITECTS & ENGINEERING		920	185		3,679		282	122		
11021		DENTISTRY		948	277		3,792		291	122		
11050		BOXING		148	185		590		45	28		
11104		CHIROPRACTORS		746	277		2,983		229	74		
11118		PSYCHOLOGY		515	277		2,061		158	75		
11119		OPTOMETRY		186	277		745		57	18		

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			Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans	Fed Cash Receipt	Net Costs
			9.2	9.5	9.6	10.2	10.3	11.2	11.4	11.5	11.6	12.2
			Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Department of
			Budgets	Agency	Budget	Accounting	Accounting	Other	Financial	Central	Single	Employee
Sched.	Dept.	Name		Controllers	Support	Dept	Services		Reporting	Payroll	Audit	Relations
No.	Div.											
11133		NURSING HOME ADM		311	277		1,243		95	29		
11200		SOCIAL WRK & MNTL HLTH			0		0					
11210		SOCIAL WRK LIC BD		785	277		3,142		241	164		
11220		MARR & FAMILY THERAPY BD		284	277		1,138		87	30		
11230		UNLIC MNTL HLTH PROV BD			0		0					
11310		ABSTRACTORS		42	185		169		13			
11320		ACCOUNTANCY		805	185		3,219		247	70		
11330		PODIATRY		149	277		596		46	1		
11340		VETERINARY MEDICINE		201	277		803		62	28		
11380		PEACE OFFICERS		783	831		3,132		240	172		
12000		HEALTH		40,129	72,592		160,536		12,305	16,175	419	
13000		COMMERCE		11,225	3,602		44,906		3,442	4,120		
14000		ANIMAL HEALTH BD		1,648	1,201		6,592		505	1,000	3	
17000		HUMAN RIGHTS		912	2,309		3,650		280	1,142	2	
19000		INDIAN AFFAIRS		471	1,570		1,886		145	175		
21000		JOBS & TRAINING		100,208	14,131		400,881		30,728	33,922	1,057	
22000		TRADE & ECON DEV		12,583	24,936		50,336		3,858	4,441	253	
25000		CENTER FOR ARTS ED.		4,198	739		16,794		1,287	917		
26000		STATE UNIV SYSTEM		58,855	7,204		235,449		18,047	67,125	29	
27000		COMMUNITY COLLEGE BD		56,299	8,959		225,222		17,263	36,827	37	
28000		SENATE		584	369		2,335		179			
29000		NATURAL RESOURCES		107,862	166,611		431,499		33,075	100,821	88	
30000		PLANNING		1,546	3,694		6,184		474	860		
31000		HOUSE OF REPRESENTATIVES		429	277		1,715		131			
32000		POLLUTION CONTROL		21,879	50,057		87,526		6,709	16,192	96	
33000		TRIAL COURTS		11,045	7,573		44,184		3,387	6,340		
34000		HOUSING FINANCE		5,723	5,357		22,896		1,755	4,246	411	
36000		EDUCATION-VO-TECH		9,061	21,427		36,247		2,778	2,041	114	
37000		EDUCATION-CENTRAL OFFICE		30,646	62,433		122,601		9,397	6,227	1,339	
37001		EDUCATION-FARIBAUTL SCHOOLS		2,827	6,834		11,308		867	3,437		
38000		INVESTMENT BOARD		549	3,140		2,198		168	406		
39000		GOVERNORS OFFICE		1,728	1,293		6,912		530	689		
40000		HISTORICAL SOCIETY		349	1,662		1,395		107		2	
41000		WRKRS COMP CT OF APPEALS		222	185		889		68	350		
42000		LABOR & INDUSTRY		18,659	13,853		74,646		5,722	7,199	15	
43000		IRON RANGE RESOURCES		6,779	6,927		27,120		2,079	2,036		
50000		ARTS BOARD		1,041	3,417		4,163		319	301	4	
51000		LEGISLATIVE COMMISSIONS		1,389	3,048		5,556		426			
52000		PUBLIC DEFENSE BOARD		2,477	2,217		9,909		760	1,406	1	
53000		SECRETARY OF STATE		4,133	2,863		16,535		1,267	1,326		
55000		HUMAN SERVICES-CENTRAL OFFICE		54,853	61,048		219,439		16,820	18,422	8,761	
55000A		HUMAN SERVICES-INSTITUTIONS		37,191	41,099		148,782		11,404	113,387		
58000		COURT OF APPEALS		352	277		1,408		108	1,132		
60000		HIGHER ED COORD BD		5,458	5,264		21,834		1,674	3,216	13	
61000		STATE AUDITOR		2,024	831		8,098		621	2,030		
62000		STATE RETIREMENT		1,549	1,108		6,197		475	668		
63000		PUBLIC EMPLOYEE RETIREMENT ASSN		2,487	1,201		9,951		763	1,238		
65000		JUDICIAL		5,964	7,850		23,859		1,829	3,297	1	
66000		MN MUNICIPAL BOARD		283	277		1,130		87	68		
67000		REVENUE		22,579	31,678		90,327		6,924	19,443		
68000		TAX COURT		244	185		977		75	112		
69000		TEACHERS RETIREMENT		1,071	185		4,285		328	904		
75000		VETERANS AFFAIRS		2,638	1,478		10,551		809	532	21	
75000A		VETERANS HOME BD		10,454	12,561		41,820		3,206	10,275		
77000		ZOO		9,885	17,548		39,545		3,031	3,757		
78000		CORRECTIONS		60,499	92,172		242,026		18,551	45,610	29	
79000		TRANSPORTATION		89,645	39,898		358,625		27,489	99,003	2,015	
80000		PUBLIC SERVICE		4,325	5,357		17,302		1,326	2,325	3	
81000		U OF M		144	5,818		575		44			



Allocation of General Support Costs  
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		Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans	Fed Cash Receipt	Net Costs
Sched. No.	Dept. Div.	9.2 Finance Budgets	9.5 Finance Agency Controllers	9.6 Finance Budget Support	10.2 Finance Accounting Dept	10.3 Finance Accounting Services	11.2 Finance Other	11.4 Finance Financial Reporting	11.5 Finance Central Payroll	11.6 Finance Single Audit	12.2 Department of Employee Relations
	82000		1,260	646		5,042		386	714		
	99000			0		0					
	99010		5	92		20		2			
	99025		4	92		15		1			
	99036		505	646		2,019		155	106	1	
	99041		2	92		9		1			
	99042			92		0					
	99050		288	646		1,154		88	115		
	99100		875	1,016		3,500		268	185		
	99150		3	277		13		1			
	99200		3	92		10		1			
	99245		139	92		558		43	19		
	99270		334	277		1,336		102	109		
	99300		165	369		659		50	67		
	99420		14	92		57		4			
	99430		13	92		53		4			
	99440		381	92		1,525		117	300		
	99460		117	92		469		36	24		
	99500			0		0					
	99510		570	831		2,280		175	156		
	99620		19	92		74		6	50		
	99640		758	1,201		3,034		233	101		
	99650		2,048	4,156		8,194		628	1,000	1	
	99690		2,337	646		9,349		717	1,271		
	99700		5	185		22		2			
	99710		367	1,108		1,469		113	54		
	99750		426	1,570		1,706		131	54		
	99760		344	1,108		1,376		105	56		
	99780		2,447	3,325		9,790		750	736	1	
	99800		868	8,959		3,473		266		3	
	99901		3	92		12		1			
	99902		2	92		9		1			
	99903		1	0		3					
	99906		7,906	5,264		31,628		2,424	7	13	
	99908		371	185		1,484		114	25		
	99909		151	277		605		46	149		
	99910		3,067	2,678		12,268		940			
	99998		21,608	185		86,442		6,626			
	99999		471	554		1,883		144	7		
Statewide Totals		0	0	(14)	0	(2)	0	(2)	3	(3)	0

Allocation of General Support Costs  
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Sched.	Dept.		Avg. Emp. Count	Net Costs	Pos x Barg Unit	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
No.	Div.	Name	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	15.3 Treasurer Treasury Allocable	16.2 Office of the Attorney General
<b>First Stepdown</b>												
1.2		Equipment Use Charge										
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
2.3	02110	Commissioner										
2.4	02120	Personnel Services										
2.5	02130	Fiscal Services										
2.5A	02130A	Fiscal A 45% (Gen'L Fund)										
2.5B	02130B	Fiscal B 55% (ISF)										
2.6	02111	Employee Assistance Program										
2.7	02111A	Other										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Management (10 Fund)										
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
3.5	02320B	Other										
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02430	Telecommunications (10 Fd)										
4.6	02412	STARS (10 Fund)										
4.7	02420	LMIC (10 Fund)										
4.8	02410	Other										
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
7.3	02511	Materials Management										
6.4	02519	Central Mail										
6.6	02511D	Other - 10 Fund										
5.2	02411	BUREAU OF INFORMATION POLICY										
5.4	02411A	Statewide Systems										
5.5	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										
10.3	10000I	FINANCE-ACCOUNTING										
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K	FINANCE - OTHER Allocable										
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	(5,985,652)									
12.5	24000B	EMPLOYEE REL-ALL OTHER										
13.2	45000	DEPARTMENT OF MEDIATION SERVICES	3,308	(22,947)								
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES		374	(31,333)							
13.5	45001	MEDIATION SVCS-OTHER		22,573								
14.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	10,185			(1,041,164)						
14.4	49001	LEGIS AUDITS-FINANCIAL AUDITS				642,664	(2,416,257)					
14.5	49002	LEGIS AUDITS-PROGRAM AUDITS				247,636		(937,506)				
14.6	49003	LEGIS AUDITS-SINGLE AUDITS				149,755			(562,814)			
14.7	49004	LEGIS AUDITS-GENERAL GOVT				1,109						
15.2	64000	TREASURER'S OFFICE	2,001		8		36,793			(77,433)		
15.3	64000A	TREASURER-TREASURY								16,310	(196,011)	
15.4	64000B	TREASURER-OTHER								61,123		
16.2	06000	ATTORNEY GENERAL	60,448		88		10,103	14,776			671	(5,096,736)
16.4	06000B	ATTY GENL-LEGAL SERVICES										4,908,879
16.5	06000C	ATTY GENL-OTHER										187,857
17.2	61000	STATE AUDITOR - SINGLE AUDIT			89		4,097					

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Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1995

		Avg. Emp. Count	Net Costs	Pos x Barg Unit	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
Sched. No.	Dept. Div.	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	15.3 Treasurer Treasury Allocable	16.2 Office of the Attorney General
	99YYY Consumer Agencies										
	02000 Administration										
	02140 Oil Overcharge (17 Fund)	330								18	
	02141 Development Disabilities (30 Fund)	1,066		6						67	
	02142 STAR (20, 30 Funds)	752		4						30	
	02160 Volunteer Services (20 Fund)	924		4						37	
	02211 Risk Management (41 Fund)	549		3						71	
	02215 Dispute Resolution (20 Fund)	314								14	
	02220 Management Analysis (20 Fund)	8,772		28						78	
	02303 Gov's Residence Council (69 Fund)									9	
	02305 Building Construction (69 Fund)									67	
	02307 Plant Management (06, 82 Fund)	32,238								411	
	02307A Capital Group Parking (20 Fund)	204								84	
	02308 Energy Conservation (17, 30 Funds)			5						14	
	02310 Building Fund Operations (69 Fund)			22						246	
	02409 IISAC (20 Fund)									11	
	02410 Computer Services (97 Fund)	35,314		182						592	
	02412 STARS (19, and 97 Funds)	758								30	
	02420 LMIC (20 Fund)	1,965								19	
	02430 Telecommunications (97 Fund)	656								718	
	02430A 911 Emergency (17 Fund)	471								165	
	02443 Records Center/graphics (97 Fund)	3,420		20						112	
	02509 Electronics Equipment Rental (88 Fund)	342								63	
	02511 Mat's Mgmt - Central Stores (93 Fund)	2,301		10						738	
	02512 Materials Distribution (94 Fund)	1,320								83	
	02514 Travel Management									3	
	02514A Parking Surcharge (20 Fund)									8	
	02514B Commuter Vans (96 Fund)	93								19	
	02514C Motor Pool (91 Fund)	2,561		15						750	
	02515 Minnesota Bookstore (84 Fund)	3,151								173	
	02518 Central Mail - Addressing/Inserting (98 Fund)	2,583								14	
	02519 Postage Operations - Clearing (61 Fund)									3	
	02520 Printing (92 Fund)	7,983		69						948	
	99XXX OTHER (Non-Allowable 10 Fund Costs)										
	02112 State Band (10 Fund)									0	
	02113 Public Broadcasting (10 Fund)									2	
	02444 Public Info Policy Analysis - PIPA (10 Fund)									4	
	02525 State Building Code (10 Fund)			24						45	
	02600 Other										
	01000 MILITARY AFFAIRS	50,325		292		11,575		15,800		763	
	04000 AGRICULTURE	69,960		384		27,883				1,818	
	07000 PUBLIC SAFETY	279,491		1,499		53,858	2,216	10,996		17,285	
	08000 OMBUDSMAN CORRECTIONS	1,248		5		1,273				21	
	09100 GAMING-ADMIN UNIT			208		239					
	09200 GAMBLING CONTROL	5,532				8,472				95	
	09300 PARI-MUTUAL RACING	1,483				4,773				109	
	09400 STATE LOTTERY	32,317				21,837				50	
	11000 EXAM BOARDS										
	11008 BARBERS	287		1						23	
	11010 ELECTRICITY	3,296		15		3,938				160	
	11015 MEDICAL EXAMINERS	4,786		26		5,847				203	
	11016 NURSING	3,845		22		2,387				202	
	11018 PHARMACY	1,268		3		2,148				75	
	11020 ARCHITECTS & ENGINEERING	1,072		5		1,551				82	
	11021 DENTISTRY	1,190		6		4,017				84	
	11050 BOXING	235		2						13	
	11104 CHIROPRACTORS	653		4		2,864				66	
	11118 PSYCHOLOGY	705		5		1,233				46	
	11119 OPTOMETRY	235				1,790				17	

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1995

Sched. No.	Dept. Div.	Name	Avg. Emp. Count	Net Costs	Pos x Barg Unit	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
			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	15.3 Treasurer Treasury Allocable	16.2 Office of the Attorney General
11133		NURSING HOME ADM	287				1,472				28	
11200		SOCIAL WRK & MNTL HLTH					4,137					
11210		SOCIAL WRK LIC BD	1,434		7						70	
11220		MARR & FAMILY THERAPY BD	261		1						25	
11230		UNLIC MNTL HLTH PROV BD										
11310		ABSTRACTORS									4	
11320		ACCOUNTANCY	745		3		2,347				72	
11330		PODIATRY					1,472				13	
11340		VETERINARY MEDICINE	196		2		1,551				18	
11380		PEACE OFFICERS									70	
12000		HEALTH	153,987		830		22,235	3,694	26,449		3,568	
13000		COMMERCE	40,474		212		25,934	25,857			998	
14000		ANIMAL HEALTH BD	5,557		21		4,733				146	
17000		HUMAN RIGHTS	9,873		49		11,297				81	
19000		INDIAN AFFAIRS	1,105		6		4,216				42	
21000		JOBS & TRAINING	307,026		1,726		75,138		92,176		9,115	
22000		TRADE & ECON DEV	34,992		188		30,827		19,515		1,119	
25000		CENTER FOR ARTS ED.	8,918		39		10,779				373	
26000		STATE UNIV SYSTEM	759,805		3,796		88,901	18,469	56,167		5,232	
27000		COMMUNITY COLLEGE BD	406,038		2,166		202,184	18,469	83,409		5,005	
28000		SENATE						91,941			52	
29000		NATURAL RESOURCES	423,767		2,350		82,497		21,892		11,487	
30000		PLANNING	8,369		76		8,632				137	
31000		HOUSE OF REPRESENTATIVES						91,941			38	
32000		POLLUTION CONTROL	123,001		660		21,400	14,776			1,945	
33000		TRIAL COURTS	97,748								982	
34000		HOUSING FINANCE	22,512		114		18,536				509	
36000		EDUCATION-VO-TECH	18,366		86		16,030	18,469	15,800		806	
37000		EDUCATION-CENTRAL OFFICE	56,900		285		68,217	12,892	51,066		3,044	
37001		EDUCATION-FARIBAUTL SCHOOLS	31,286		185		4,773				251	
38000		INVESTMENT BOARD	3,909		13		96,896				49	
39000		GOVERNORS OFFICE	8,057				12,649				154	
40000		HISTORICAL SOCIETY					10,302				31	
41000		WRKRS COMP CT OF APPEALS	3,248		5		3,664				20	
42000		LABOR & INDUSTRY	58,490		301		36,960		446		1,792	
43000		IRON RANGE RESOURCES	21,165		80		9,427				603	
50000		ARTS BOARD	2,484		11		4,216				93	
51000		LEGISLATIVE COMMISSIONS					5,231				123	
52000		PUBLIC DEFENSE BOARD	13,913				11,058	5,541			220	
53000		SECRETARY OF STATE	9,829		51		9,705				413	
55000		HUMAN SERVICES-CENTRAL OFFICE	184,224		1,006		100,979	3,694	118,972		11,951	
55000A		HUMAN SERVICES-INSTITUTIONS	778,553		4,693		62,111				3,306	
58000		COURT OF APPEALS	13,711								31	
60000		HIGHER ED COORD BD	10,522		29		11,737	27,704			1,894	
61000		STATE AUDITOR	18,727				4,624				180	
62000		STATE RETIREMENT	5,795		31		50,770				2,856	
63000		PUBLIC EMPLOYEE RETIREMENT ASSN	10,053		56		33,984				6,583	
65000		JUDICIAL	28,571				13,902				530	
66000		MN MUNICIPAL BOARD	628		2		1,561				25	
67000		REVENUE	178,456		992		102,375				64,098	
68000		TAX COURT	1,000		3		1,054				22	
69000		TEACHERS RETIREMENT	7,636		41		33,651				4,299	
75000		VETERANS AFFAIRS	4,890		21		29,420				234	
75000A		VETERANS HOME BD	80,251		500		9,686				929	
77000		ZOO	29,746		206		10,218				879	
78000		CORRECTIONS	387,012		2,182		99,440				5,379	
79000		TRANSPORTATION	814,809		4,505		98,056	2,216	25,112		8,047	
80000		PUBLIC SERVICE	21,070		105		7,070				385	
81000		U OF M					38,106	40,633			13	

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1995

Sched. No.	Dept. Div.	Name	Avg. Emp. Count	Net Costs	Pos x Barg Unit	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
			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	15.3 Treasurer Treasury Allocable	16.2 Office of the Attorney General
82000		PUBLIC UTIL COMM	6,784		29		9,338				112	
99000		MISC OTHER BOARDS									0	
99010		ACADEMY OF SCIENCE										
99025		MILITARY ORDER PURPLE HEART										
99036		COUNCIL ON VO-TECH ED.	534		3		766				45	
99041		HORTICULTURE										
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.	869		4		4,823				26	
99100		WORLD TRADE CTR.	1,503				6,822				78	
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK	97		1		557				12	
99270		AMATEUR SPORTS	1,277		6		3,262				30	
99300		SENTENCING GUIDELINES	640		3		1,810				15	
99420		MNAWIS BNDRY AREA									1	
99430		UNIFORM LAWS CMSN									1	
99440		MENTAL HEALTH & RETARDATION OMBUDS	2,673		14		1,720				34	
99460		HAZARDOUS SUBSTANCES BOARD	196		2		1,531				10	
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL	1,425		7		5,807				51	
99620		HIGHER ED FAC AUTH	471		2						2	
99640		ETHICAL PRACTICES BOARD	978		4		3,998				67	
99650		OFFICE OF WASTE MANAGEMENT	9,454		50						182	
99690		HEARING EXAMINER	11,873		29		2,864	22,163			208	
99700		SCIENCE MUSEUM									0	
99710		COUNCIL ON BLACK MINNESOTANS	678		4		3,809				33	
99750		COUNCIL ON SPANISH MINNESOTANS	637		4		4,147				38	
99760		COUNCIL ON ASIAN MINNESOTANS	508		3		3,978				31	
99780		SOIL & WATER RES	7,208		45						218	
99800		FINANCE-DEBT SERVICE									77	
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS										
99903		HUMANE SOCIETY										
99906		FINANCE NON-OPERATING/ MN SAFETY CO	182								703	
99908		COMMUNICATION IMPAIRED BD	496		4		984				33	
99909		TRANSPORTATION REGULATION BOARD	1,452		4		1,889				13	
99910		GREATER MINNESOTA CORPORATION					19,674				273	
99998		COMPUTER TEST/TRAINING	2,215								1,921	
99999		OTHER OTHER	13				121,214	518,510			42	
Statewide Totals			1	0	(3)	0	(1)	1	(1)	0	(5)	0

Allocation of General Support Costs			A/G Hours Billed	Fed Cash Receipt	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs
Multiple Rate Method												
State Fiscal Year 1995												
Sched.	Dept.		16.4	17.3	18.2	18.3	18.4	18.5	18.5A	18.5B	18.6	19.2
No.	Div.	Name	OAG Legal Services	State Auditor Single Audits	Bureau of Admin. Mgmt.	Admin Mgmt Commissioner Office	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Admin Mgmt Fiscal "A"	Admin Mgmt Fiscal "B"	Admin Mgmt Employee Assistance	Bureau of Facilities Mgmt.
		First Stepdown										
1.2		Equipment Use Charge										
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
2.3	02110	Commissioner										
2.4	02120	Personnel Services										
2.5	02130	Fiscal Services										
2.5A	02130A	Fiscal A 45% (Gen'L Fund)										
2.5B	02130B	Fiscal B 55% (ISF)										
2.6	02111	Employee Assistance Program										
2.7	02111A	Other										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Management (10 Fund)										
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
3.5	02320B	Other										
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02430	Telecommunications (10 Fd)										
4.6	02412	STARS (10 Fund)										
4.7	02420	LMIC (10 Fund)										
4.8	02410	Other										
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
7.3	02511	Materials Management										
6.4	02519	Central Mail										
6.6	02511D	Other - 10 Fund										
5.2	02411	BUREAU OF INFORMATION POLICY										
5.4	02411A	Statewide Systems										
5.5	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										
10.3	10000I	FINANCE-ACCOUNTING										
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K	FINANCE - OTHER Allocable										
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										
12.5	24000B	EMPLOYEE REL-ALL OTHER										
3.2	45000	DEPARTMENT OF MEDIATION SERVICES										
3.4	45000	MEDIATIONS SVCS-STATE AGENCIES										
3.5	45001	MEDIATION SVCS-OTHER										
4.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR										
4.4	49001	LEGIS AUDITS-FINANCIAL AUDITS										
4.5	49002	LEGIS AUDITS-PROGRAM AUDITS										
4.6	49003	LEGIS AUDITS-SINGLE AUDITS										
4.7	49004	LEGIS AUDITS-GENERAL GOVT										
5.2	64000	TREASURER'S OFFICE										
5.3	64000A	TREASURER-TREASURY										
5.4	64000B	TREASURER-OTHER										
6.2	06000	ATTORNEY GENERAL										
6.4	06000B	ATTY GENL-LEGAL SERVICES	(18,555,275)									
6.5	06000C	ATTY GENL-OTHER										
7.2	61000	STATE AUDITOR - SINGLE AUDIT		(81,186)								

Allocation of General Support Costs				A/G Hours Billed	Fed Cash Receipt	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs
Multiple Rate Method													
State Fiscal Year 1995													
Sched.	Dept.	Name	16.4 OAG Legal Services	17.3 State Auditor Single Audits	18.2 Bureau of Admin. Mgmt	18.3 Admin Mgmt Commissioner Office	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"	18.6 Admin Mgmt Employee Assistance	19.2 Bureau of Facilities Mgmt	
		Second Stepdown											
		DEPARTMENT OF ADMINISTRATION											
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN	204,614		(274,587)								
18.3	02110	Commissioner			72,665	(72,665)							
18.4	02120	Personnel Services			46,507								
18.5	02130	Fiscal Services			90,949		(46,507)						
	02130A	Fiscal A 45% (Gen'L Fund)			0			(90,949)					
	02130B	Fiscal B 55% (ISF)			0			40,927	(40,927)				
								50,022		(50,022)			
18.6	02111	Employee Assistance Program			64,466							(64,466)	
18.7	02111A	Other											
19.2	02300	BUREAU OF FACILITIES MANAGEMENT				5,236	3,351		2,006		105	(34,131)	
19.3	02307	Plant Management (10 Fund)										31,902	
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)										2,229	
19.5	02320B	Other										0	
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP				2,925	1,872		6,494		59		
20.5	02410	Telecommunications (10 Fd)											
20.6	02412	STARS (10 Fund)											
20.7	02420	LMIC (10 Fund)											
20.8	02410	Other											
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT				4,738	3,033		7,157		95		
22.3	02511	Materials Management											
22.4	02519	Central Mail											
	02511D	Other - 10 Fund											
21.2	02411	BUREAU OF INFORMATION POLICY				1,797	1,150		1,664		36		
21.4	02411A	Statewide Systems											
	02411B	Other											
	10000	DEPARTMENT OF FINANCE	38,151								206		
23.4	10000B	FINANCE - DEPT ADMN											
24.4	10000C	FINANCE-BUDGETS											
24.5	10000E	FINANCE- AGENCY CONTROLLERS											
24.6	10000F	FINANCE-BUDGET SUPPORT											
24.7	10000G	FINANCE-BUDGET GENL GOVT											
25.2	10000H	FINANCE-ACCOUNTING DEPT											
25.3	10000I	FINANCE-ACCOUNTING SERVICES											
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT											
26.2	10000K	FINANCE - OTHER Allocable											
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG											
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL											
26.6	10000N	FINANCE-OTHER SINGLE AUDIT											
26.7	10000O	FINANCE-OTHER GENL GOVT											
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	25,065								314		
28.4	24000A	EMPLOYEE REL-PRSNL ADMN											
28.5	24000B	EMPLOYEE REL-ALL OTHER											
29.2	45000	DEPARTMENT OF MEDIATION SERVICES	738								36		
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES											
29.5	45001	MEDIATION SVCS-OTHER											
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	1,678								110		
30.4	49001	LEGIS AUDITS-FINANCIAL AUDITS											
30.5	49002	LEGIS AUDITS-PROGRAM AUDITS											
30.6	49003	LEGIS AUDITS-SINGLE AUDITS											
30.7	49004	LEGIS AUDITS-GENERAL GOVT											
31.2	64000	TREASURER'S OFFICE	6,040								22		
31.3	64000A	TREASURER - Allocable											
31.4	64000B	TREASURER-OTHER											
32.2	06000	ATTORNEY GENERAL	8,682,066	18							652		
32.4	06000B	ATTY GENL-LEGAL SERVICES											
32.5	06000C	ATTY GENL-OTHER											
	61000	STATE AUDITOR - SINGLE AUDIT											



Allocation of General Support Costs			A/G Hours Billed	Fed Cash Receipt	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs
Multiple Rate Method												
State Fiscal Year 1995												
Sched. No.	Dept. Div.	Name	16.4 OAG Legal Services	17.3 State Auditor Single Audts	18.2 Bureau of Admin. Mgmt.	18.3 Admin Mgmt Commissioner Office	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"	18.6 Admin Mgmt Employee Assistance	19.2 Bureau of Facilities Mgmt
99YYY		Consumer Agencies										
02000		Administration										
02140		Oil Overcharge (17 Fund)		71		177	113		89	158	4	
02141		Development Disabilities (30 Fund)		37		572	366		53	603	11	
02142		STAR (20, 30 Funds)		17		403	258			278	8	
02160		Volunteer Services (20 Fund)		15		496	317	1,905		150	10	
02211		Risk Management (41 Fund)				295	189	764		571	6	
02215		Dispute Resolution (20 Fund)		2		168	108	434		85	3	
02220		Management Analysis (20 Fund)				4,706	3,012	4,167		300	95	
02303		Gov's Residence Council (69 Fund)								81		
02305		Building Construction (69 Fund)		102				3,635		247		
02307		Plant Management (06, 82 Fund)				17,293	11,068			3,745	348	
02307A		Capital Group Parking (20 Fund)				109	70			767	2	
02308		Energy Conservation (17, 30 Funds)						1,269		2		
02310		Building Fund Operations (69 Fund)								2,242		
02409		IISAC (20 Fund)						927		5		
02410		Computer Services (97 Fund)				18,943	12,124			5,390	381	
02412		STARS (19, and 97 Funds)				407	260			273	8	
02420		LMIC (20 Fund)				1,054	675			174	21	
02430		Telecommunications (97 Fund)				352	225			6,543	7	
02430A		911 Emergency (17 Fund)				253	162			1,500	5	
02443		Records Center/Micrographics (97 Fund)				1,834	1,174			1,020	37	
02509		Electronics Equipment Rental (88 Fund)				184	117			575	4	
02511		Mat'l's Mgmt - Central Stores (93 Fund)				1,234	790			6,724	25	
02512		Materials Distribution (94 Fund)				708	453		65	745	14	
02514		Travel Management								30		
02514A		Parking Surcharge (20 Fund)								72		
02514B		Commuter Vans (96 Fund)				50	32			173	1	
02514C		Motor Pool (91 Fund)				1,374	879			6,828	28	
02515		Minnesota Bookstore (84 Fund)				1,690	1,082			1,572	34	
02518		Central Mail - Addressing/Inserting (98 Fund)				1,386	887			127	28	
02519		Postage Operations - Clearing (61 Fund)								29		
02520		Printing (92 Fund)				4,282	2,741			8,638	86	
99XXX		OTHER (Non-Allowable 10 Fund Costs)										
02112		State Band (10 Fund)							42			
02113		Public Broadcasting (10 Fund)							166			
02444		Public Info Policy Analysis - PIPA (10 Fund)							389			
02525		State Building Code (10 Fund)							4,140			
02600		Other							5,561	377		
01000		MILITARY AFFAIRS		338							543	
04000		AGRICULTURE		46							754	
07000		PUBLIC SAFETY		666							3,013	
08000		OMBUDSMAN CORRECTIONS									13	
09100		GAMING-ADMIN UNIT										
09200		GAMBLING CONTROL									60	
09300		PARI-MUTUAL RACING									16	
09400		STATE LOTTERY									348	
11000		EXAM BOARDS										
11008		BARBERS									3	
11010		ELECTRICITY									36	
11015		MEDICAL EXAMINERS									52	
11016		NURSING									41	
11018		PHARMACY									14	
11020		ARCHITECTS & ENGINEERING									12	
11021		DENTISTRY									13	
11050		BOXING									3	
11104		CHIROPRACTORS									7	
11118		PSYCHOLOGY									8	
11119		OPTOMETRY									3	

Allocation of General Support Costs			A/G Hours Billed	Fed Cash Receipt	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs
Multiple Rate Method												
State Fiscal Year 1995												
Sched.	Dept.	Name	16.4 OAG Legal Services	17.3 State Auditor Single Audts	18.2 Bureau of Admin. Mgmt	18.3 Admin Mgmt Commissioner Office	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"	18.6 Admin Mgmt Employee Assistance	19.2 Bureau of Facilities Mgmt
No.	Div.											
	11133	NURSING HOME ADM									3	
	11200	SOCIAL WRK & MNTL HLTH										
	11210	SOCIAL WRK LIC BD									15	
	11220	MARR & FAMILY THERAPY BD									3	
	11230	UNLIC MNTL HLTH PROV BD										
	11310	ABSTRACTORS										
	11320	ACCOUNTANCY									8	
	11330	PODIATRY										
	11340	VETERINARY MEDICINE									2	
	11380	PEACE OFFICERS		1								
	12000	HEALTH		2,270							1,660	
	13000	COMMERCE									436	
	14000	ANIMAL HEALTH BD		15							60	
	17000	HUMAN RIGHTS		9							106	
	19000	INDIAN AFFAIRS		2							12	
	21000	JOBS & TRAINING		5,731							3,310	
	22000	TRADE & ECON DEV		1,374							377	
	25000	CENTER FOR ARTS ED.									96	
	26000	STATE UNIV SYSTEM		160							8,192	
	27000	COMMUNITY COLLEGE BD		201							4,378	
	28000	SENATE										
	29000	NATURAL RESOURCES		477							4,569	
	30000	PLANNING		2							90	
	31000	HOUSE OF REPRESENTATIVES										
	32000	POLLUTION CONTROL		521							1,326	
	33000	TRIAL COURTS									1,054	
	34000	HOUSING FINANCE		2,227							243	
	36000	EDUCATION-VO-TECH		620							198	
	37000	EDUCATION-CENTRAL OFFICE		7,258							613	
	37001	EDUCATION-FARIBAULT SCHOOLS									337	
	38000	INVESTMENT BOARD									42	
	39000	GOVERNORS OFFICE									87	
	40000	HISTORICAL SOCIETY		8								
	41000	WRKRS COMP CT OF APPEALS									35	
	42000	LABOR & INDUSTRY		83							631	
	43000	IRON RANGE RESOURCES									228	
	50000	ARTS BOARD		23							27	
	51000	LEGISLATIVE COMMISSIONS										
	52000	PUBLIC DEFENSE BOARD		3							150	
	53000	SECRETARY OF STATE									106	
	55000	HUMAN SERVICES-CENTRAL OFFICE		47,496							1,986	
	55000A	HUMAN SERVICES-INSTITUTIONS									8,394	
	58000	COURT OF APPEALS									148	
	60000	HIGHER ED COORD BD		70							113	
	61000	STATE AUDITOR									202	
	62000	STATE RETIREMENT									62	
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN									108	
	65000	JUDICIAL		4							308	
	66000	MN MUNICIPAL BOARD									7	
	67000	REVENUE		1							1,924	
	68000	TAX COURT									11	
	69000	TEACHERS RETIREMENT									82	
	75000	VETERANS AFFAIRS		116							53	
	75000A	VETERANS HOME BD									865	
	77000	ZOO		1							321	
	78000	CORRECTIONS		157							4,173	
	79000	TRANSPORTATION		10,924							8,785	
	80000	PUBLIC SERVICE		15							227	
	81000	U OF M										

A/G Hours Billed	Fed Cash Receipt	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs
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Sched. No.	Dept. Div.	Name	16.4 OAG Legal Services	17.3 State Auditor Single Audts	18.2 Bureau of Admin. Mgmt.	18.3 Admin Mgmt Commissioner Office	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"	18.6 Admin Mgmt Employee Assistance	19.2 Bureau of Facilities Mgmt
82000		PUBLIC UTIL COMM									73	
99000		MISC OTHER BOARDS										
99010		ACADEMY OF SCIENCE										
99025		MILITARY ORDER PURPLE HEART										
99036		COUNCIL ON VO-TECH ED.		4							6	
99041		HORTICULTURE										
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.									9	
99100		WORLD TRADE CTR.									16	
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK									1	
99270		AMATEUR SPORTS									14	
99300		SENTENCING GUIDELINES									7	
99420		MN/WIS BNDRY AREA										
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDS									29	
99460		HAZARDOUS SUBSTANCES BOARD									2	
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL									15	
99620		HIGHER ED FAC AUTH									5	
99640		ETHICAL PRACTICES BOARD									11	
99650		OFFICE OF WASTE MANAGEMENT		7							102	
99690		HEARING EXAMINER									128	
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS									7	
99750		COUNCIL ON SPANISH MINNESOTANS									7	
99760		COUNCIL ON ASIAN MINNESOTANS		1							5	
99780		SOIL & WATER RES		5							78	
99800		FINANCE-DEBT SERVICE		18								
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS										
99903		HUMANE SOCIETY										
99906		FINANCE NON-OPERATING/ MN SAFETY CO		69							2	
99908		COMMUNICATION IMPAIRED BD									5	
99909		TRANSPORTATION REGULATION BOARD									16	
99910		GREATER MINNESOTA CORPORATION										
99998		COMPUTER TEST/TRAINING									24	
99999		OTHER OTHER	9,596,923									
Statewide Totals			0	(1)	0	1	1	0	(0)	2	(1)	0

Allocation of General Support Costs			Leases Processed	Net Costs	Telephone Charge	Net Costs	Encumbrance Tran	Postage Costs	Net Costs	Computer Services	Net Costs	Net Costs
Multiple Rate Method												
State Fiscal Year 1995												
Sched.	Dept.	Name	19.4 Facilities Management <u>Leasing</u>	20.2 Intertech Bureau	20.5 Intertech Telecom- munications	22.2 Bureau of Operations <u>Mgmt</u>	22.3 Operations Materials <u>Management</u>	22.4 Operations Central <u>Mail</u>	21.2 Bureau of Information <u>Policy</u>	21.4 Info Policy Statewide <u>Systems</u>	23.2 Department of <u>Finance</u>	23.4 Finance Departmental <u>Administration</u>
First Stepdown												
1.2		Equipment Use Charge										
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
2.3	02110	Commissioner										
2.4	02120	Personnel Services										
2.5	02130	Fiscal Services										
2.5A	02130A	Fiscal A 45% (Gen'L Fund)										
2.5B	02130B	Fiscal B 55% (ISF)										
2.6	02111	Employee Assistance Program										
2.7	02111A	Other										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Management (10 Fund)										
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
3.5	02320B	Other										
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02430	Telecommunications (10 Fd)										
4.6	02412	STARS (10 Fund)										
4.7	02420	LMIC (10 Fund)										
4.8	02410	Other										
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
7.3	02511	Materials Management										
6.4	02519	Central Mail										
6.6	02511D	Other - 10 Fund										
5.2	02411	BUREAU OF INFORMATION POLICY										
5.4	02411A	Statewide Systems										
5.5	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										
10.3	10000I	FINANCE-ACCOUNTING										
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K	FINANCE - OTHER Allocable										
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										
12.5	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										
15.3	64000A	TREASURER-TREASURY										
15.4	64000B	TREASURER-OTHER										
16.2	06000	ATTORNEY GENERAL										
16.4	06000B	ATTY GENL-LEGAL SERVICES										
16.5	06000C	ATTY GENL-OTHER										
17.2	61000	STATE AUDITOR - SINGLE AUDIT										

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1995				Leases Processed	Net Costs	Telephone Charge	Net Costs	Encumbrance Tran	Postage Costs	Net Costs	Computer Services	Net Costs	Net Costs
Sched. No.	Dept. Div.	Name	19.4 Facilities Management Leasing	20.2 Intertech Bureau	20.5 Intertech Telecom- munications	22.2 Bureau of Operations Mgmt	22.3 Operations Materials Management	22.4 Operations Central Mail	21.2 Bureau of Information Policy	21.4 Info Policy Statewide Systems	23.2 Department of Finance	23.4 Finance Departmental Administration	
		Second Stepdown											
	02000	DEPARTMENT OF ADMINISTRATION											
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN											
18.3	02110	Commissioner											
18.4	02120	Personnel Services											
18.5	02130	Fiscal Services											
	02130A	Fiscal A 45% (Gen'L Fund)											
	02130B	Fiscal B 55% (ISF)											
18.6	02111	Employee Assistance Program											
18.7	02111A	Other											
19.2	02300	BUREAU OF FACILITIES MANAGEMENT											
19.3	02307	Plant Management (10 Fund)											
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)	(2,229)										
19.5	02320B	Other											
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP		(38,405)									
20.5	02410	Telecommunications (10 Fd)		20,428	(20,428)								
20.6	02412	STARS (10 Fund)		0									
20.7	02420	LMIC (10 Fund)		17,977									
20.8	02410	Other											
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT	3		36	(37,300)							
22.3	02511	Materials Management				32,225	(32,225)						
22.4	02519	Central Mail				5,075		(5,075)					
	02511D	Other - 10 Fund				0							
21.2	02411	BUREAU OF INFORMATION POLICY	6		7		7		(9,601)				
21.4	02411A	Statewide Systems							9,601	(9,601)			
	02411B	Other							0				
	10000	DEPARTMENT OF FINANCE	6		94		74	57		236	(253,416)		
23.4	10000B	FINANCE - DEPT ADMN									36,502	(36,502)	
24.4	10000C	FINANCE-BUDGETS									54,916	9,241	
24.5	10000E	FINANCE- AGENCY CONTROLLERS											
24.6	10000F	FINANCE-BUDGET SUPPORT											
24.7	10000G	FINANCE-BUDGET GENL GOVT											
25.2	10000H	FINANCE-ACCOUNTING DEPT									126,334	21,259	
25.3	10000I	FINANCE-ACCOUNTING SERVICES											
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT											
26.2	10000K	FINANCE - OTHER Allocable									35,664	6,001	
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG											
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL											
26.6	10000N	FINANCE-OTHER SINGLE AUDIT											
26.7	10000O	FINANCE-OTHER GENL GOVT											
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	10		80		122	41		227			
28.4	24000A	EMPLOYEE REL-PRSNL ADMN											
28.5	24000B	EMPLOYEE REL-ALL OTHER											
29.2	45000	DEPARTMENT OF MEDIATION SERVICES	6		13		13	3		6			
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES											
29.5	45001	MEDIATION SVCS-OTHER											
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	3		16		15	1		16			
30.4	49001	LEGIS AUDITS-FINANCIAL AUDITS											
30.5	49002	LEGIS AUDITS-PROGRAM AUDITS											
30.6	49003	LEGIS AUDITS-SINGLE AUDITS											
30.7	49004	LEGIS AUDITS-GENERAL GOV'T											
31.2	64000	TREASURER'S OFFICE	6		7		7	1					
31.3	64000A	TREASURER - Allocable											
31.4	64000B	TREASURER-OTHER											
32.2	06000	ATTORNEY GENERAL	32		211		188	24		6			
32.4	06000B	ATTY GENL-LEGAL SERVICES											
32.5	06000C	ATTY GENL-OTHER											
	61000	STATE AUDITOR - SINGLE AUDIT											

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1995

Sched. No.	Dept. Div.	Name	Leases Processed 19.4 Facilities Management Leasing	Net Costs 20.2 Intertech Bureau	Telephone Charge 20.5 Intertech Telecom- munications	Net Costs 22.2 Bureau of Operations Mgmt	Encumbrance Tran 22.3 Operations Materials Management	Postage Costs 22.4 Operations Central Mail	Net Costs 21.2 Bureau of Information Policy	Computer Services 21.4 Info Policy Statewide Systems	Net Costs 23.2 Department of Finance	Net Costs 23.4 Finance Departmental Administration
99YYY		Consumer Agencies										
02000		Administration										
02140		Oil Overcharge (17 Fund)					1					
02141		Development Disabilities (30 Fund)	6		9		60	6				
02142		STAR (20, 30 Funds)	6		4		22	2				
02160		Volunteer Services (20 Fund)	10		4		14	4			1	
02211		Risk Management (41 Fund)	3		1		54			0		
02215		Dispute Resolution (20 Fund)	3		1		7					
02220		Management Analysis (20 Fund)	3		16		26	2		3		
02303		Gov's Residence Council (69 Fund)	3		3		4					
02305		Building Construction (69 Fund)	6		15		226	1				
02307		Plant Management (06, 82 Fund)	22		45		240			2		
02307A		Capital Group Parking (20 Fund)										
02308		Energy Conservation (17, 30 Funds)	10		1		5					
02310		Building Fund Operations (69 Fund)					848					
02409		IISAC (20 Fund)					6					
02410		Computer Services (97 Fund)	19		116		214	83				
02412		STARS (19, and 97 Funds)			168		77			3		
02420		LMIC (20 Fund)	10				25			2		
02430		Telecommunications (97 Fund)	3		0		35			1		
02430A		911 Emergency (17 Fund)			36							
02443		Records Center/Micrographics (97 Fund)			3		28					
02509		Electronics Equipment Rental (88 Fund)			1		23					
02511		Mat'l's Mgmt - Central Stores (93 Fund)	3		2		19	1				
02512		Materials Distribution (94 Fund)			4		5			2		
02514		Travel Management										
02514A		Parking Surcharge (20 Fund)										
02514B		Commuter Vans (96 Fund)										
02514C		Motor Pool (91 Fund)	3				251			5		
02515		Minnesota Bookstore (84 Fund)			20		8	23		8		
02518		Central Mail - Addressing/Inserting (98 Fund)					2					
02519		Postage Operations - Clearing (61 Fund)						0				
02520		Printing (92 Fund)	35		9					2		
99XXX		OTHER (Non-Allowable 10 Fund Costs)										
02112		State Band (10 Fund)										
02113		Public Broadcasting (10 Fund)										
02444		Public Info Policy Analysis - PIPA (10 Fund)			2							
02525		State Building Code (10 Fund)	10		24		11	2		1		
02600		Other										
01000		MILITARY AFFAIRS	6		330		59	1		1		
04000		AGRICULTURE	51		267		577	43		10		
07000		PUBLIC SAFETY	379		1,278		2,026	577		935		
08000		OMBUDSMAN CORRECTIONS			2		3			1		
09100		GAMING-ADMIN UNIT								2		
09200		GAMBLING CONTROL	3		19		9	5		1		
09300		PARI-MUTUAL RACING			10		36	2				
09400		STATE LOTTERY	16									
11000		EXAM BOARDS										
11008		BARBERS						1				
11010		ELECTRICITY	10		11		14	7		10		
11015		MEDICAL EXAMINERS			12		19	12		1		
11016		NURSING			9		6	22		9		
11018		PHARMACY			3		8	3		8		
11020		ARCHITECTS & ENGINEERING			3		5	4		1		
11021		DENTISTRY			4		5	7		1		
11050		BOXING					2					
11104		CHIROPRACTORS			2		5	2				
11118		PSYCHOLOGY			2		7	3				
11119		OPTOMETRY			1		2					

Leases Processed	Net Costs	Telephone Charge	Net Costs	Encumbrance Tran	Postage Costs	Net Costs	Computer Services	Net Costs	Net Costs
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State Fiscal Year 1995			19.4	20.2	20.5	22.2	22.3	22.4	21.2	21.4	23.2	23.4
Sched. No.	Dept. Div.	Name	Facilities Management Leasing	Intertech Bureau	Intertech Telecommunications	Bureau of Operations Mgmt	Operations Materials Management	Operations Central Mail	Bureau of Information Policy	Info Policy Statewide Systems	Department of Finance	Finance Departmental Administration
11133		NURSING HOME ADM			1		5					
11200		SOCIAL WRK & MNLT HLTH	3					3				
11210		SOCIAL WRK LIC BD			4		2			10		
11220		MARR & FAMILY THERAPY BD					2			2		
11230		UNLIC MNLT HLTH PROV BD										
11310		ABSTRACTORS										
11320		ACCOUNTANCY			3		8	4		3		
11330		PODIATRY	3				2					
11340		VETERINARY MEDICINE					2	1				
11380		PEACE OFFICERS	3		5		11	2				
12000		HEALTH	48		516		986	137		10		
13000		COMMERCE	10		100		46	33		10		
14000		ANIMAL HEALTH BD			25		8	4		16		
17000		HUMAN RIGHTS	22		54		21	5				
19000		INDIAN AFFAIRS	6		4		8					
21000		JOBS & TRAINING	231		1,289		2,348	297		42		
22000		TRADE & ECON DEV	22		310		557	136		3		
25000		CENTER FOR ARTS ED.			22		141	11		0		
26000		STATE UNIV SYSTEM	100		2,455		3,232	482		4		
27000		COMMUNITY COLLEGE BD	55		1,039		1,545	293		2		
28000		SENATE			367			41		3		
29000		NATURAL RESOURCES	151		1,653		2,004	248		77		
30000		PLANNING	13		31		55	8		1		
31000		HOUSE OF REPRESENTATIVES			232			41		6		
32000		POLLUTION CONTROL	42		474		1,756	49				
33000		TRIAL COURTS			200		257	21				
34000		HOUSING FINANCE	3		99		94	16		172		
36000		EDUCATION-VO-TECH	3		121		151	18		16		
37000		EDUCATION-CENTRAL OFFICE	10		360		468	105		36		
37001		EDUCATION-FARIBAUT SCHOOLS	13		39		68	5				
38000		INVESTMENT BOARD			19		17	1				
39000		GOVERNORS OFFICE	13		66		27	11		2		
40000		HISTORICAL SOCIETY					2					
41000		WRKRS COMP CT OF APPEALS	6		4		6	1				
42000		LABOR & INDUSTRY	48		236		471	59		5		
43000		IRON RANGE RESOURCES	16		106		331	10		2		
50000		ARTS BOARD	3		12		139	4				
51000		LEGISLATIVE COMMISSIONS	3		41			4				
52000		PUBLIC DEFENSE BOARD			58		1	9		0		
53000		SECRETARY OF STATE	6		132		51	23		11		
55000		HUMAN SERVICES-CENTRAL OFFICE	100		1,426		1,350	1,135		5,970		
55000A		HUMAN SERVICES-INSTITUTIONS	116		598		797	29		2		
58000		COURT OF APPEALS	3		27		5	5				
60000		HIGHER ED COORD BD	13		57		137	22		5		
61000		STATE AUDITOR	26		30		35	5		1		
62000		STATE RETIREMENT			14		5	23		43		
63000		PUBLIC EMPLOYEE RETIREMENT ASSN			39		16	64		0		
65000		JUDICIAL	22		404		191	33				
66000		MN MUNICIPAL BOARD			2		6			0		
67000		REVENUE	58		774		301	420		1,091		
68000		TAX COURT			2		4	2		3		
69000		TEACHERS RETIREMENT	3		25		11	49		17		
75000		VETERANS AFFAIRS	3		79		130	3		1		
75000A		VETERANS HOME BD	6					5		2		
77000		ZOO	3		65		74	18				
78000		CORRECTIONS	93		703		2,076	70		43		
79000		TRANSPORTATION	116		2,551		5,516	95		470		
80000		PUBLIC SERVICE	19		75		284	10		10		
81000		U OF M										

Location of General Support Costs  
Multiple Rate Method  
Fiscal Year 1995

Head.	Dept.	Name	Leases Processed	Net Costs	Telephone Charge	Net Costs	Encumbrance Tran	Postage Costs	Net Costs	Computer Services	Net Costs	Net Costs
to	Div.		19.4 Facilities Management Leasing	20.2 Intertech Bureau	20.5 Intertech Telecom- munications	22.2 Bureau of Operations Mgmt	22.3 Operations Materials Management	22.4 Operations Central Mail	21.2 Bureau of Information Policy	21.4 Info Policy Statewide Systems	23.2 Department of Finance	23.4 Finance Departmental Administration
		82000 PUBLIC UTIL COMM			19		6	2		1		
		99000 MISC OTHER BOARDS	6									
		99010 ACADEMY OF SCIENCE										
		99025 MILITARY ORDER PURPLE HEART										
		99036 COUNCIL ON VO-TECH ED.			3		5	1				
		99041 HORTICULTURE					1					
		99042 PUBLIC EMPLOYEE REL BD										
		99050 CAPITOL AREA ARCH.	6		2		21					
		99100 WORLD TRADE CTR.			10			1				
		99150 REGIONAL TRANSIT BOARD										
		99200 HUMANITIES COMMISSION										
		99245 VOYAGEURS PARK	3		4		2					
		99270 AMATEUR SPORTS			3		9					
		99300 SENTENCING GUIDELINES			1		5					
		99420 MN/WIS BNDRY AREA										
		99430 UNIFORM LAWS CMSN										
		99440 MENTAL HEALTH & RETARDATION OMBUDS			10		3			1		
		99460 HAZARDOUS SUBSTANCES BOARD					2					
		99500 HEALTH CARE COMMISSION										
		99510 DISABILITY COUNCIL	10		11		6	3				
		99620 HIGHER ED FAC AUTH										
		99640 ETHICAL PRACTICES BOARD	3		3		4	3				
		99650 OFFICE OF WASTE MANAGEMENT	10		38		77	14		2		
		99690 HEARING EXAMINER	3		31		74	10				
		99700 SCIENCE MUSEUM										
		99710 COUNCIL ON BLACK MINNESOTANS			2		8					
		99750 COUNCIL ON SPANISH MINNESOTANS	10		7		8	1				
		99760 COUNCIL ON ASIAN MINNESOTANS	3		3		16	1				
		99780 SOIL & WATER RES	10		47		651	8				
		99800 FINANCE-DEBT SERVICE										
		99901 VETS OF FOREIGN WARS										
		99902 DISABLED AMERICAN VETS										
		99903 HUMANE SOCIETY										
		99906 FINANCE NON-OPERATING/ MN SAFETY CO					69					
		99908 COMMUNICATION IMPAIRED BD			274		18					
		99909 TRANSPORTATION REGULATION BOARD	3		4		2	1				
		99910 GREATER MINNESOTA CORPORATION			104		34	11				
		99998 COMPUTER TEST/TRAINING										
		99999 OTHER OTHER	42									
		Statewide Totals	(8)	0	(6)	0	3	(9)	0	(5)	0	(1)



Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Transaction	Federal Cash Rec	Net Costs
24.4 Finance Budgets	24.5 Finance Agency Controllers	24.6 Finance Budget Support	25.2 Finance Accounting Department	25.3 Finance Accounting Services	26.2 Finance Other Allocable	26.4 Finance Financial Reporting	26.5 Finance Central Payroll	26.6 Finance Single Audit	28.2 Department of Employee Relations

		<b>First Stepdown</b>
1.2		Equipment Use Charge
	02000	DEPARTMENT OF ADMINISTRATION
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN
2.3	02110	Commissioner
2.4	02120	Personnel Services
2.5	02130	Fiscal Services
2.5A	02130A	Fiscal A 45% (Gen'L Fund)
2.5B	02130B	Fiscal B 55% (ISF)
2.6	02111	Employee Assistance Program
2.7	02111A	Other
3.2	02300	BUREAU OF FACILITIES MANAGEMENT
3.3	02307	Plant Management (10 Fund)
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)
3.5	02320B	Other
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP
4.5	02430	Telecommunications (10 Fd)
4.6	02412	STARS (10 Fund)
4.7	02420	LMIC (10 Fund)
4.8	02410	Other
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT
7.3	02511	Materials Management
6.4	02519	Central Mail
6.6	02511D	Other - 10 Fund
5.2	02411	BUREAU OF INFORMATION POLICY
5.4	02411A	Statewide Systems
5.5	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
10.3	10000I	FINANCE-ACCOUNTING
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT
11.2	10000K	FINANCE - OTHER Allocable
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
12.5	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 GOV'T
15.2	64000	TREASURER'S OFFICE
15.3	64000A	TREASURER-TREASURY
15.4	64000B	TREASURER-OTHER
16.2	06000	ATTORNEY GENERAL
16.4	06000B	ATTY GENL-LEGAL SERVICES
16.5	06000C	ATTY GENL-OTHER
17.2	61000	STATE AUDITOR - SINGLE AUDIT

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1995

			Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Transaction	Federal Cash Rec	Net Costs
Sched. No.	Dept. Div	Name	24.4 Finance Budgets	24.5 Finance Agency Controllers	24.6 Finance Budget Support	25.2 Finance Accounting Department	25.3 Finance Accounting Services	26.2 Finance Other Allocable	26.4 Finance Financial Reporting	26.5 Finance Central Payroll	26.6 Finance Single Audit	28.2 Department of Employee Relations
<b>Second Stepdown</b>												
	02000	DEPARTMENT OF ADMINISTRATION										
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
18.3	02110	Commissioner										
18.4	02120	Personnel Services										
18.5	02130	Fiscal Services										
	02130A	Fiscal A 45% (Gen'L Fund)										
	02130B	Fiscal B 55% (ISF)										
18.6	02111	Employee Assistance Program										
18.7	02111A	Other										
19.2	02300	BUREAU OF FACILITIES MANAGEMENT										
19.3	02307	Plant Management (10 Fund)										
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
19.5	02320B	Other										
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
20.5	02410	Telecommunications (10 Fd)										
20.6	02412	STARS (10 Fund)										
20.7	02420	LMIC (10 Fund)										
20.8	02410	Other										
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
22.3	02511	Materials Management										
22.4	02519	Central Mail										
	02511D	Other - 10 Fund										
21.2	02411	BUREAU OF INFORMATION POLICY										
21.4	02411A	Statewide Systems										
	02411B	Other										
	10000	DEPARTMENT OF FINANCE										
23.4	10000B	FINANCE - DEPT ADMN										
24.4	10000C	FINANCE-BUDGETS	(64,157)									
24.5	10000E	FINANCE- AGENCY CONTROLLERS	32,111	(32,111)								
24.6	10000F	FINANCE-BUDGET SUPPORT	22,946		(22,946)							
24.7	10000G	FINANCE-BUDGET GENL GOVT	9,100									
25.2	10000H	FINANCE-ACCOUNTING DEPT				(147,593)						
25.3	10000I	FINANCE-ACCOUNTING SERVICES				92,999	(92,999)					
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT				54,594						
26.2	10000K	FINANCE - OTHER Allocable						(41,665)				
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG						9,631	(9,631)			
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL						19,011		(19,011)		
26.6	10000N	FINANCE-OTHER SINGLE AUDIT						383			(383)	
26.7	10000O	FINANCE-OTHER GENL GOVT						12,640				
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS		718	126		2,081			215	78	(96,472)
28.4	24000A	EMPLOYEE REL-PRSNL ADMN										2,867
28.5	24000B	EMPLOYEE REL-ALL OTHER										93,605
29.2	45000	DEPARTMENT OF MEDIATION SERVICES		13	9		39			4	8	
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES										
29.5	45001	MEDIATION SVCS-OTHER										
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR		15	13		42			4	28	
30.4	49001	LEGIS AUDITS-FINANCIAL AUDITS										
30.5	49002	LEGIS AUDITS-PROGRAM AUDITS										
30.6	49003	LEGIS AUDITS-SINGLE AUDITS										
30.7	49004	LEGIS AUDITS-GENERAL GOVT										
31.2	64000	TREASURER'S OFFICE		51	22		149			15	5	
31.3	64000A	TREASURER - Allocable										
31.4	64000B	TREASURER-OTHER										
32.2	06000	ATTORNEY GENERAL		200	243		579			60	156	
32.4	06000B	ATTY GENL-LEGAL SERVICES										
32.5	06000C	ATTY GENL-OTHER										
	61000	STATE AUDITOR - SINGLE AUDIT			0							

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1995

			Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Transaction	Federal Cash Rec	Net Costs
			24.4	24.5	24.6	25.2	25.3	26.2	26.4	26.5	26.6	28.2
			Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Department of
			Budgets	Agency	Budget	Accounting	Accounting	Other	Financial	Central	Single	Employee
				Controllers	Support	Department	Services	Allocable	Reporting	Payroll	Audit	Relations
Sched.	Dept.	Name										
No.	Div.											
99YYY		Consumer Agencies										
02000		Administration										
02140		Oil Overcharge (17 Fund)		5	7		16		2	1		
02141		Development Disabilities (30 Fund)		20	46		58		6	3		
02142		STAR (20, 30 Funds)		9	11		26		3	2		
02160		Volunteer Services (20 Fund)		11	15		32		3	2		
02211		Risk Management (41 Fund)		21	15		61		6	3		
02215		Dispute Resolution (20 Fund)		4	11		12		1	1		
02220		Management Analysis (20 Fund)		23	15		68		7	26		
02303		Gov's Residence Council (69 Fund)		3	15		8		1			
02305		Building Construction (69 Fund)		20	28		58		6	12		
02307		Plant Management (06, 82 Fund)		122	52		355		37	100		
02307A		Capital Group Parking (20 Fund)		25			73		8	6		
02308		Energy Conservation (17, 30 Funds)		4	11		12		1	2		
02310		Building Fund Operations (69 Fund)		73	11		212		22			
02409		IISAC (20 Fund)		3	4		9		1	1		
02410		Computer Services (97 Fund)		176	130		510		53	108		
02412		STARS (19, and 97 Funds)		9	9		26		3	2		
02420		LMIC (20 Fund)		6	15		16		2	6		
02430		Telecommunications (97 Fund)		214	9		620		64	2		
02430A		911 Emergency (17 Fund)		49	11		142		15	1		
02443		Records Center/Micrographics (97 Fund)		33	9		97		10	10		
02509		Electronics Equipment Rental (88 Fund)		19	2		54		6	3		
02511		Mat'l's Mgmt - Central Stores (93 Fund)		220	4		637		66	9		
02512		Materials Distribution (94 Fund)		25	20		71		7	9		
02514		Travel Management		1			3		0			
02514A		Parking Surcharge (20 Fund)		2	2		7		1			
02514B		Commuter Vans (96 Fund)		6	2		16		2	2		
02514C		Motor Pool (91 Fund)		223	9		646		67	7		
02515		Minnesota Bookstore (84 Fund)		51	9		149		15	10		
02518		Central Mail - Addressing/Inserting (98 Fund)		4	2		12		1	9		
02519		Postage Operations - Clearing (61 Fund)		1	2		3			5		
02520		Printing (92 Fund)		282	2		818		85	37		
99XXX		OTHER (Non-Allowable 10 Fund Costs)										
02112		State Band (10 Fund)			2							
02113		Public Broadcasting (10 Fund)			15		2					
02444		Public Info Policy Analysis - PIPA (10 Fund)		1	2		4			1		
02525		State Building Code (10 Fund)		13	7		39		4	10		
02600		Other			2							
01000		MILITARY AFFAIRS		227	154		658		68	173	2	
04000		AGRICULTURE		541	451		1,568		162	213		
07000		PUBLIC SAFETY		5,043	962		14,607		1,513	931	3	
08000		OMBUDSMAN CORRECTIONS		6	4		18		2	3		
09100		GAMING-ADMIN UNIT			2							
09200		GAMBLING CONTROL		28	7		82		8	15		
09300		PARI-MUTUAL RACING		32	43		94		10	4		
09400		STATE LOTTERY		15	2		43		5	84		
11000		EXAM BOARDS										
11008		BARBERS		7	4		20		2	1		
11010		ELECTRICITY		48	11		138		14	9		
11015		MEDICAL EXAMINERS		60	11		175		18	11		
11016		NURSING		60	11		174		18	11		
11018		PHARMACY		22	9		65		7	3		
11020		ARCHITECTS & ENGINEERING		24	4		71		7	3		
11021		DENTISTRY		25	7		73		8	3		
11050		BOXING		4	4		11		1	1		
11104		CHIROPRACTORS		20	7		57		6	2		
11118		PSYCHOLOGY		14	7		39		4	2		
11119		OPTOMETRY		5	7		14		1			

Allocation of General Support Costs  
Multiple Rate Method  
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			Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Transaction	Federal Cash Rec	Net Costs
			24.4 Finance Budgets	24.5 Finance Agency Controllers	24.6 Finance Budget Support	25.2 Finance Accounting Department	25.3 Finance Accounting Services	26.2 Finance Other Allocable	26.4 Finance Financial Reporting	26.5 Finance Central Payroll	26.6 Finance Single Audit	28.2 Department of Employee Relations
Sched. No.	Dept. Div.	Name										
	11133	NURSING HOME ADM		8	7		24		2	1		
	11200	SOCIAL WRK & MNTL HLTH										
	11210	SOCIAL WRK LIC BD		21	7		60		6	4		
	11220	MARR & FAMILY THERAPY BD		8	7		22		2	1		
	11230	UNLIC MNTL HLTH PROV BD										
	11310	ABSTRACTORS		1	4		3					
	11320	ACCOUNTANCY		21	4		62		6	2		
	11330	PODIATRY		4	7		11		1			
	11340	VETERINARY MEDICINE		5	7		15		2	1		
	11380	PEACE OFFICERS		21	20		60		6	4		
	12000	HEALTH		1,062	1,703		3,076		319	419		11
	13000	COMMERCE		297	85		860		89	107		
	14000	ANIMAL HEALTH BD		44	28		126		13	26		
	17000	HUMAN RIGHTS		24	54		70		7	30		
	19000	INDIAN AFFAIRS		12	37		36		4	5		
	21000	JOBS & TRAINING		2,652	332		7,682		796	880		27
	22000	TRADE & ECON DEV		333	585		965		100	115		6
	25000	CENTER FOR ARTS ED.		111	17		322		33	24		
	26000	STATE UNIV SYSTEM		1,558	169		4,512		467	1,741		1
	27000	COMMUNITY COLLEGE BD		1,490	210		4,316		447	955		1
	28000	SENATE		15	9		45		5			
	29000	NATURAL RESOURCES		2,855	3,909		8,268		856	2,614		2
	30000	PLANNING		41	87		119		12	22		
	31000	HOUSE OF REPRESENTATIVES		11	7		33		3			
	32000	POLLUTION CONTROL		579	1,174		1,677		174	420		2
	33000	TRIAL COURTS		292	178		847		88	164		
	34000	HOUSING FINANCE		151	126		439		45	110		11
	36000	EDUCATION-VO-TECH		240	503		695		72	53		3
	37000	EDUCATION-CENTRAL OFFICE		811	1,465		2,349		243	161		34
	37001	EDUCATION-FARIBAUT SCHOOLS		75	160		217		22	89		
	38000	INVESTMENT BOARD		15	74		42		4	11		
	39000	GOVERNORS OFFICE		46	30		132		14	18		
	40000	HISTORICAL SOCIETY		9	39		27		3			
	41000	WRKRS COMP CT OF APPEALS		6	4		17		2	9		
	42000	LABOR & INDUSTRY		494	325		1,430		148	187		
	43000	IRON RANGE RESOURCES		179	163		520		54	53		
	50000	ARTS BOARD		28	80		80		8	8		
	51000	LEGISLATIVE COMMISSIONS		37	72		106		11			
	52000	PUBLIC DEFENSE BOARD		66	52		190		20	36		
	53000	SECRETARY OF STATE		109	67		317		33	34		
	55000	HUMAN SERVICES-CENTRAL OFFICE		1,452	1,432		4,205		435	478		224
	55000A	HUMAN SERVICES-INSTITUTIONS		984	964		2,851		295	2,940		
	58000	COURT OF APPEALS		9	7		27		3	29		
	60000	HIGHER ED COORD BD		144	124		418		43	83		
	61000	STATE AUDITOR		54	20		155		16	53		
	62000	STATE RETIREMENT		41	26		119		12	17		
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN		66	28		191		20	32		
	65000	JUDICIAL		158	184		457		47	85		
	66000	MN MUNICIPAL BOARD		7	7		22		2	2		
	67000	REVENUE		598	743		1,731		179	504		
	68000	TAX COURT		6	4		19		2	3		
	69000	TEACHERS RETIREMENT		28	4		82		9	23		
	75000	VETERANS AFFAIRS		70	35		202		21	14		
	75000A	VETERANS HOME BD		277	295		801		83	266		
	77000	ZOO		262	412		758		78	97		
	78000	CORRECTIONS		1,601	2,163		4,638		480	1,183		1
	79000	TRANSPORTATION		2,373	936		6,872		712	2,567		52
	80000	PUBLIC SERVICE		114	126		332		34	60		
	81000	U OF M		4	137		11		1			

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1995

		Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Transaction	Federal Cash Rec	Net Costs
		24.4 Finance Budgets	24.5 Finance Agency Controllers	24.6 Finance Budget Support	25.2 Finance Accounting Department	25.3 Finance Accounting Services	26.2 Finance Other Allocable	26.4 Finance Financial Reporting	26.5 Finance Central Payroll	26.6 Finance Single Audit	28.2 Department of Employee Relations
Sched. No.	Dept. Div.	Name									
82000		PUBLIC UTIL COMM	33	15		97		10	19		
99000		MISC OTHER BOARDS									
99010		ACADEMY OF SCIENCE		2							
99025		MILITARY ORDER PURPLE HEART		2							
99036		COUNCIL ON VO-TECH ED.	13	15		39		4	3		
99041		HORTICULTURE		2							
99042		PUBLIC EMPLOYEE REL BD		2							
99050		CAPITOL AREA ARCH.	8	15		22		2	3		
99100		WORLD TRADE CTR.	23	24		67		7	5		
99150		REGIONAL TRANSIT BOARD		7							
99200		HUMANITIES COMMISSION		2							
99245		VOYAGEURS PARK	4	2		11		1			
99270		AMATEUR SPORTS	9	7		26		3	3		
99300		SENTENCING GUIDELINES	4	9		13		1	2		
99420		MN/WIS BNDRY AREA		2		1					
99430		UNIFORM LAWS CMSN		2		1					
99440		MENTAL HEALTH & RETARDATION OMBUDS	10	2		29		3	8		
99460		HAZARDOUS SUBSTANCES BOARD	3	2		9		1	1		
99500		HEALTH CARE COMMISSION									
99510		DISABILITY COUNCIL	15	20		44		5	4		
99620		HIGHER ED FAC AUTH		2		1			1		
99640		ETHICAL PRACTICES BOARD	20	28		58		6	3		
99650		OFFICE OF WASTE MANAGEMENT	54	98		157		16	26		
99690		HEARING EXAMINER	62	15		179		19	33		
99700		SCIENCE MUSEUM		4							
99710		COUNCIL ON BLACK MINNESOTANS	10	26		28		3	1		
99750		COUNCIL ON SPANISH MINNESOTANS	11	37		33		3	1		
99760		COUNCIL ON ASIAN MINNESOTANS	9	26		26		3	1		
99780		SOIL & WATER RES	65	78		188		19	19		
99800		FINANCE-DEBT SERVICE	23	210		67		7			
99901		VETS OF FOREIGN WARS		2							
99902		DISABLED AMERICAN VETS		2							
99903		HUMANE SOCIETY									
99906		FINANCE NON-OPERATING/ MN SAFETY CO	209	124		606		63			
99908		COMMUNICATION IMPAIRED BD	10	4		28		3	1		
99909		TRANSPORTATION REGULATION BOARD	4	7		12		1	4		
99910		GREATER MINNESOTA CORPORATION	81	63		235		24			
99998		COMPUTER TEST/TRAINING	572	4		1,656		172			
99999		OTHER OTHER	12	13		36		4			
Statewide Totals		0	(12)	9	0	2	0	(5)	1	(3)	0

Allocation of General Support Costs			Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hou	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
Multiple Rate Method												
State Fiscal Year 1995												
Sched.	Dept.		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	31.2 State Treasurer's Office	31.3 Treasurer Treasurer Allocable	32.2 Office of the Attorney General
No.	Div.	Name										
		First Stepdown										
1.2		Equipment Use Charge										
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	02110	Commissioner										
2.4	02120	Personnel Services										
2.5	02130	Fiscal Services										
2.5A	02130A	Fiscal A 45% (Gen'L Fund)										
2.5B	02130B	Fiscal B 55% (ISF)										
2.6	02111	Employee Assistance Program										
2.7	02111A	Other										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Management (10 Fund)										
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
3.5	02320B	Other										
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02430	Telecommunications (10 Fd)										
4.6	02412	STARS (10 Fund)										
4.7	02420	LMIC (10 Fund)										
4.8	02410	Other										
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
7.3	02511	Materials Management										
6.4	02519	Central Mail										
6.6	02511D	Other - 10 Fund										
5.2	02411	BUREAU OF INFORMATION POLICY										
5.4	02411A	Statewide Systems										
5.5	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										
10.3	10000I	FINANCE-ACCOUNTING										
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K	FINANCE - OTHER Allocable										
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										
12.5	24000B	EMPLOYEE REL-ALL OTHER										
13.2	45000	DEPARTMENT OF MEDIATION SERVICES										
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES										
3.5	45001	MEDIATION SVCS-OTHER										
4.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR										
4.4	49001	LEGIS AUDITS-FINANCIAL AUDITS										
4.5	49002	LEGIS AUDITS-PROGRAM AUDITS										
4.6	49003	LEGIS AUDITS-SINGLE AUDITS										
4.7	49004	LEGIS AUDITS-GENERAL GOVT										
5.2	64000	TREASURER'S OFFICE										
5.3	64000A	TREASURER-TREASURY										
5.4	64000B	TREASURER-OTHER										
6.2	06000	ATTORNEY GENERAL										
6.4	06000B	ATTY GENL-LEGAL SERVICES										
6.5	06000C	ATTY GENL-OTHER										
7.2	61000	STATE AUDITOR - SINGLE AUDIT										

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1995			Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hou	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
Sched.	Dept.	Name	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	31.2 State Treasurer's Office	31.3 Treasurer Treasurer Allocable	32.2 Office of the Attorney General
		Second Stepdown										
	02000	DEPARTMENT OF ADMINISTRATION										
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
18.3	02110	Commissioner										
18.4	02120	Personnel Services										
18.5	02130	Fiscal Services										
	02130A	Fiscal A 45% (Gen'L Fund)										
	02130B	Fiscal B 55% (ISF)										
18.6	02111	Employee Assistance Program										
18.7	02111A	Other										
19.2	02300	BUREAU OF FACILITIES MANAGEMENT										
19.3	02307	Plant Management (10 Fund)										
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
19.5	02320B	Other										
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
20.5	02410	Telecommunications (10 Fd)										
20.6	02412	STARS (10 Fund)										
20.7	02420	LMIC (10 Fund)										
20.8	02410	Other										
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
22.3	02511	Materials Management										
22.4	02519	Central Mail										
	02511D	Other - 10 Fund										
21.2	02411	BUREAU OF INFORMATION POLICY										
21.4	02411A	Statewide Systems										
	02411B	Other										
	10000	DEPARTMENT OF FINANCE										
23.4	10000B	FINANCE - DEPT ADMN										
24.4	10000C	FINANCE-BUDGETS										
24.5	10000E	FINANCE- AGENCY CONTROLLERS										
24.6	10000F	FINANCE-BUDGET SUPPORT										
24.7	10000G	FINANCE-BUDGET GENL GOVT										
25.2	10000H	FINANCE-ACCOUNTING DEPT										
25.3	10000I	FINANCE-ACCOUNTING SERVICES										
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
26.2	10000K	FINANCE - OTHER Allocable										
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG										
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL										
26.6	10000N	FINANCE-OTHER SINGLE AUDIT										
26.7	10000O	FINANCE-OTHER GENL GOVT										
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS										
28.4	24000A	EMPLOYEE REL-PRSNL ADMN	(2,867)									
28.5	24000B	EMPLOYEE REL-ALL OTHER										
29.2	45000	DEPARTMENT OF MEDIATION SERVICES	2	(3,747)								
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES		61	(61)							
29.5	45001	MEDIATION SVCS-OTHER		3,686								
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	5			(104,539)						
30.4	49001	LEGIS AUDITS-FINANCIAL AUDITS				64,527	(64,527)					
30.5	49002	LEGIS AUDITS-PROGRAM AUDITS				24,864		(24,864)				
30.6	49003	LEGIS AUDITS-SINGLE AUDITS				15,036			(23,951)			
30.7	49004	LEGIS AUDITS-GENERAL GOV'T				111						
31.2	64000	TREASURER'S OFFICE	1				1,286			(7,784)		
31.3	64000A	TREASURER - Allocable								1,640	(1,640)	
31.4	64000B	TREASURER-OTHER								6,144		
32.2	06000	ATTORNEY GENERAL	29				353	393			6	(8,685,216)
32.4	06000B	ATTY GENL-LEGAL SERVICES										8,365,093
32.5	06000C	ATTY GENL-OTHER										320,123
	61000	STATE AUDITOR - SINGLE AUDIT										

Location of General Support Costs		Avg Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hou	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
Multiple Rate Method											
State Fiscal Year 1995											
Agency	Dept.	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	31.2 State Treasurer's Office	31.3 Treasurer Treasurer Allocable	32.2 Office of the Attorney General
Agency	Dept.	Name									
99YYY	02000	Consumer Agencies									
02140		Administration									
02140		Oil Overcharge (17 Fund)									
02141		Development Disabilities (30 Fund)	1							1	
02142		STAR (20, 30 Funds)									
02160		Volunteer Services (20 Fund)									
02211		Risk Management (41 Fund)								1	
02215		Dispute Resolution (20 Fund)									
02220		Management Analysis (20 Fund)	4							1	
02303		Gov's Residence Council (69 Fund)									
02305		Building Construction (69 Fund)								1	
02307		Plant Management (06, 82 Fund)	16							4	
02307A		Capital Group Parking (20 Fund)								1	
02308		Energy Conservation (17, 30 Funds)									
02310		Building Fund Operations (69 Fund)								2	
02409		IISAC (20 Fund)									
02410		Computer Services (97 Fund)	17							5	
02412		STARS (19, and 97 Funds)									
02420		LMIC (20 Fund)	1								
02430		Telecommunications (97 Fund)								6	
02430A		911 Emergency (17 Fund)								1	
02443		Records Center/Micrographics (97 Fund)	2							1	
02509		Electronics Equipment Rental (88 Fund)								1	
02511		Mat'ls Mgmt - Central Stores (93 Fund)	1							6	
02512		Materials Distribution (94 Fund)	1							1	
02514		Travel Management									
02514A		Parking Surcharge (20 Fund)									
02514B		Commuter Vans (96 Fund)									
02514C		Motor Pool (91 Fund)	1							6	
02515		Minnesota Bookstore (84 Fund)	2							1	
02518		Central Mail - Addressing/Inserting (98 Fund)	1								
02519		Postage Operations - Clearing (61 Fund)									
02520		Printing (92 Fund)	4								
99XXX		OTHER (Non-Allowable 10 Fund Costs)								8	
02112		State Band (10 Fund)									
02113		Public Broadcasting (10 Fund)									
02444		Public Info Policy Analysis - PIPA (10 Fund)									
02525		State Building Code (10 Fund)									
02600		Other									
01000		MILITARY AFFAIRS	24			404		704		7	
04000		AGRICULTURE	34							16	
07000		PUBLIC SAFETY	136		3	1,882	59	490		148	
08000		OMBUDSMAN CORRECTIONS	1			44					
09100		GAMING-ADMIN UNIT									
09200		GAMBLING CONTROL	3			296				1	
09300		PARI-MUTUAL RACING	1							1	
09400		STATE LOTTERY	16			763					
11000		EXAM BOARDS									
11008		BARBERS									
11010		ELECTRICITY	2			138				1	
11015		MEDICAL EXAMINERS	2			204				2	
11016		NURSING	2			83				2	
11018		PHARMACY	1							1	
11020		ARCHITECTS & ENGINEERING	1			54				1	
11021		DENTISTRY	1							1	
11050		BOXING									
11104		CHIROPRACTORS								1	
11118		PSYCHOLOGY									
11119		OPTOMETRY									



Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1995

Sched.	Dept.		Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hou	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
No.	Div.	Name	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	31.2 State Treasurer's Office	31.3 Treasurer Treasurer Allocable	32.2 Office of the Attorney General
11133		NURSING HOME ADM					51					
11200		SOCIAL WRK & MNTL HLTH										
11210		SOCIAL WRK LIC BD	1								1	
11220		MARR & FAMILY THERAPY BD										
11230		UNLIC MNTL HLTH PROV BD										
11310		ABSTRACTORS										
11320		ACCOUNTANCY									1	
11330		PODIATRY					51					
11340		VETERINARY MEDICINE					54					
11380		PEACE OFFICERS									1	
12000		HEALTH	75		2		777	98	1,178		30	
13000		COMMERCE	20				906	688			9	
14000		ANIMAL HEALTH BD	3								1	
17000		HUMAN RIGHTS	5								1	
19000		INDIAN AFFAIRS	1				147					
21000		JOBS & TRAINING	149		3		2,625		4,105		78	
22000		TRADE & ECON DEV	17				1,077		869		10	
25000		CENTER FOR ARTS ED.	4				377				3	
26000		STATE UNIV SYSTEM	369		8		3,106	492	2,501		45	
27000		COMMUNITY COLLEGE BD	197		4		7,064	492	3,715		43	
28000		SENATE						2,448				
29000		NATURAL RESOURCES	206		5		2,882		975		98	
30000		PLANNING	4								1	
31000		HOUSE OF REPRESENTATIVES						2,448				
32000		POLLUTION CONTROL	60		1		748	393			17	
33000		TRIAL COURTS	47								8	
34000		HOUSING FINANCE	11				648				4	
36000		EDUCATION-VO-TECH	9				560	492	704		7	
37000		EDUCATION-CENTRAL OFFICE	28				2,383	343	2,274		26	
37001		EDUCATION-FARIBAULT SCHOOLS	15				167				2	
38000		INVESTMENT BOARD	2				3,386					
39000		GOVERNORS OFFICE	4				442				1	
40000		HISTORICAL SOCIETY					360					
41000		WRKRS COMP CT OF APPEALS	2				128					
42000		LABOR & INDUSTRY	28				1,291		20		15	
43000		IRON RANGE RESOURCES	10				329				5	
50000		ARTS BOARD	1								1	
51000		LEGISLATIVE COMMISSIONS					183				1	
52000		PUBLIC DEFENSE BOARD	7				386	148			2	
53000		SECRETARY OF STATE	5				339				4	
55000		HUMAN SERVICES-CENTRAL OFFICE	89		2		3,528	98	5,298		102	
55000A		HUMAN SERVICES-INSTITUTIONS	378		9						28	
58000		COURT OF APPEALS	7									
60000		HIGHER ED COORD BD	5				410	738			16	
61000		STATE AUDITOR	9				162				2	
62000		STATE RETIREMENT	3				1,774				24	
63000		PUBLIC EMPLOYEE RETIREMENT ASSN	5				1,187				56	
65000		JUDICIAL	14				486				5	
66000		MN MUNICIPAL BOARD					55					
67000		REVENUE	87		2		3,577				547	
68000		TAX COURT	0				37					
69000		TEACHERS RETIREMENT	4				1,176				37	
75000		VETERANS AFFAIRS	2				1,028				2	
75000A		VETERANS HOME BD	39				338				8	
77000		ZOO	14								8	
78000		CORRECTIONS	188		4		3,474				46	
79000		TRANSPORTATION	396		9		3,426	59	1,118		69	
80000		PUBLIC SERVICE	10								3	
81000		U OF M					1,331	1,082				

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1995

Sched.	Dept.		Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hou	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
No.	Div.	Name	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	31.2 State Treasurer's Office	31.3 Treasurer Treasurer Allocable	32.2 Office of the Attorney General
82000		PUBLIC UTIL COMM	3				326				1	
99000		MISC OTHER BOARDS										
99010		ACADEMY OF SCIENCE										
99025		MILITARY ORDER PURPLE HEART										
99036		COUNCIL ON VO-TECH ED.					27					
99041		HORTICULTURE										
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.										
99100		WORLD TRADE CTR.	1				238				1	
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK					19					
99270		AMATEUR SPORTS	1				114					
99300		SENTENCING GUIDELINES										
99420		MN/WIS BNDRY AREA										
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDS	1									
99460		HAZARDOUS SUBSTANCES BOARD					54					
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL	1				203					
99620		HIGHER ED FAC AUTH										
99640		ETHICAL PRACTICES BOARD	0				140				1	
99650		OFFICE OF WASTE MANAGEMENT	5								2	
99690		HEARING EXAMINER	6				100	590			2	
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS					133					
99750		COUNCIL ON SPANISH MINNESOTANS					145					
99760		COUNCIL ON ASIAN MINNESOTANS					139					
99780		SOIL & WATER RES	4								2	
99800		FINANCE-DEBT SERVICE									1	
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS										
99903		HUMANE SOCIETY										
99906		FINANCE NON-OPERATING/ MN SAFETY CO									6	
99908		COMMUNICATION IMPAIRED BD										
99909		TRANSPORTATION REGULATION BOARD	1									
99910		GREATER MINNESOTA CORPORATION					687				2	
99998		COMPUTER TEST/TRAINING	1								16	
99999		OTHER OTHER					4,235	13,804				
Statewide Totals			(1)	0	(9)	(1)	(4)	1	0	0	(3)	0

Allocation of General Support Costs  
 Multiple Rate Method  
 State Fiscal Year 1995

Sched. No.	Dept. Div.	Name	32.4 OAG Legal Services	Total Allocated General Service Costs
		<b>First Stepdown</b>		
1.2		Equipment Use Charge		0
	02000	DEPARTMENT OF ADMINISTRATION		0
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN		0
2.3	02110	Commissioner		0
2.4	02120	Personnel Services		0
2.5	02130	Fiscal Services		0
2.5A	02130A	Fiscal A 45% (Gen'L Fund)		0
2.5B	02130B	Fiscal B 55% (ISF)		0
2.6	02111	Employee Assistance Program		0
2.7	02111A	Other		0
3.2	02300	BUREAU OF FACILITIES MANAGEMENT		0
3.3	02307	Plant Management (10 Fund)		72,713
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)		0
3.5	02320B	Other		0
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP		0
4.5	02430	Telecommunications (10 Fd)		0
4.6	02412	STARS (10 Fund)		0
4.7	02420	LMIC (10 Fund)		40,719
4.8	02410	Other		0
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT		0
7.3	02511	Materials Management		0
6.4	02519	Central Mail		0
6.6	02511D	Other - 10 Fund		0
5.2	02411	BUREAU OF INFORMATION POLICY		0
5.4	02411A	Statewide Systems		0
5.5	02411B	Other		0
8.2	10000	DEPARTMENT OF FINANCE		0
8.4	10000B	FINANCE - DEPT ADMN		0
9.2	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		54,258
10.2	10000H	FINANCE-ACCOUNTING		0
10.3	10000I	FINANCE-ACCOUNTING		0
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT		325,531
11.2	10000K	FINANCE - OTHER Allocable		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		75,370
12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS		0
12.4	24000A	EMPLOYEE REL-PRSNL ADMN		0
12.5	24000B	EMPLOYEE REL-ALL OTHER		781,712
13.2	45000	DEPARTMENT OF MEDIATION SERVICES		0
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES		0
13.5	45001	MEDIATION SVCS-OTHER		22,573
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		1,109
15.2	64000	TREASURER'S OFFICE		0
15.3	64000A	TREASURER-TREASURY		0
15.4	64000B	TREASURER-OTHER		61,123
16.2	06000	ATTORNEY GENERAL		0
16.4	06000B	ATTY GENL-LEGAL SERVICES		0
16.5	06000C	ATTY GENL-OTHER		187,857
17.2	61000	STATE AUDITOR - SINGLE AUDIT		0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1995

A/G Hours Billed Fed Cash Receipt

Sched. No.	Dept. Div.	Name	32.4 OAG Legal Services	Total Allocated General Service Costs
		<b>Second Stepdown</b>		0
	02000	DEPARTMENT OF ADMINISTRATION		0
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN		0
18.3	02110	Commissioner		0
18.4	02120	Personnel Services		0
18.5	02130	Fiscal Services		0
	02130A	Fiscal A 45% (Gen'L Fund)		0
	02130B	Fiscal B 55% (ISF)		0
18.6	02111	Employee Assistance Program		0
18.7	02111A	Other		0
19.2	02300	BUREAU OF FACILITIES MANAGEMENT		0
19.3	02307	Plant Management (10 Fund)		31,902
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)		0
19.5	02320B	Other		0
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP		0
20.5	02410	Telecommunications (10 Fd)		0
20.6	02412	STARS (10 Fund)		0
20.7	02420	LMIC (10 Fund)		17,977
20.8	02410	Other		0
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT		0
22.3	02511	Materials Management		0
22.4	02519	Central Mail		0
	02511D	Other - 10 Fund		0
21.2	02411	BUREAU OF INFORMATION POLICY		0
21.4	02411A	Statewide Systems		0
	02411B	Other		0
	10000	DEPARTMENT OF FINANCE		0
23.4	10000B	FINANCE - DEPT ADMN		0
24.4	10000C	FINANCE-BUDGETS		0
24.5	10000E	FINANCE- AGENCY CONTROLLERS		0
24.6	10000F	FINANCE-BUDGET SUPPORT		0
24.7	10000G	FINANCE-BUDGET GENL GOVT		9,100
25.2	10000H	FINANCE-ACCOUNTING DEPT		0
25.3	10000I	FINANCE-ACCOUNTING SERVICES		0
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT		54,594
26.2	10000K	FINANCE - OTHER Allocable		0
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG		0
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL		0
26.6	10000N	FINANCE-OTHER SINGLE AUDIT		0
26.7	10000O	FINANCE-OTHER GENL GOVT		12,640
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS		0
28.4	24000A	EMPLOYEE REL-PRSNL ADMN		0
28.5	24000B	EMPLOYEE REL-ALL OTHER		93,605
29.2	45000	DEPARTMENT OF MEDIATION SERVICES		0
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES		0
29.5	45001	MEDIATION SVCS-OTHER		3,686
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		0
30.7	49004	LEGIS AUDITS-GENERAL GOVT		111
31.2	64000	TREASURER'S OFFICE		0
31.3	64000A	TREASURER - Allocable		0
31.4	64000B	TREASURER-OTHER		6,144
32.2	06000	ATTORNEY GENERAL		0
32.4	06000B	ATTY GENL-LEGAL SERVICES	(8,365,093)	0
32.5	06000C	ATTY GENL-OTHER		320,123
	61000	STATE AUDITOR - SINGLE AUDIT		0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1995

## A/G Hours Billed Fed Cash Receipt

Sched. No.	Dept. Div.	Name	32.4 OAG Legal Services	Total Allocated General Service Costs
99YYY		Consumer Agencies		0
02000		Administration		0
02140		Oil Overcharge (17 Fund)		6,266
02141		Development Disabilities (30 Fund)		29,153
02142		STAR (20, 30 Funds)		14,689
02160		Volunteer Services (20 Fund)		29,059
02211		Risk Management (41 Fund)		26,234
02215		Dispute Resolution (20 Fund)		9,022
02220		Management Analysis (20 Fund)		115,109
02303		Gov's Residence Council (69 Fund)		2,706
02305		Building Construction (69 Fund)		61,715
02307		Plant Management (06, 82 Fund)		357,099
02307A		Capital Group Parking (20 Fund)		13,242
02308		Energy Conservation (17, 30 Funds)		12,442
02310		Building Fund Operations (69 Fund)		128,035
02409		IISAC (20 Fund)		8,297
02410		Computer Services (97 Fund)		421,454
02412		STARS (19, and 97 Funds)		39,544
02420		LMIC (20 Fund)		23,601
02430		Telecommunications (97 Fund)		107,078
02430A		911 Emergency (17 Fund)		30,906
02443		Records Center/Micrographics (97 Fund)		47,051
02509		Electronics Equipment Rental (88 Fund)		14,144
02511		Mat'l's Mgmt - Central Stores (93 Fund)		121,550
02512		Materials Distribution (94 Fund)		24,715
02514		Travel Management		445
02514A		Parking Surcharge (20 Fund)		1,186
02514B		Commuter Vans (96 Fund)		3,521
02514C		Motor Pool (91 Fund)		151,617
02515		Minnesota Bookstore (84 Fund)		55,694
02518		Central Mail - Addressing/Inserting (98 Fund)		23,424
02519		Postage Operations - Clearing (61 Fund)		721
02520		Printing (92 Fund)		202,887
99XXX		OTHER (Non-Allowable 10 Fund Costs)		0
02112		State Band (10 Fund)		422
02113		Public Broadcasting (10 Fund)		1,957
02444		Public Info Policy Analysis - PIPA (10 Fund)		3,382
02525		State Building Code (10 Fund)		38,502
02600		Other		47,420
01000		MILITARY AFFAIRS		190,597
04000		AGRICULTURE		351,160
07000		PUBLIC SAFETY		2,102,850
08000		OMBUDSMAN CORRECTIONS		5,011
09100		GAMING-ADMIN UNIT		760
09200		GAMBLING CONTROL		25,613
09300		PARI-MUTUAL RACING		20,428
09400		STATE LOTTERY		65,755
11000		EXAM BOARDS		0
11008		BARBERS		2,123
11010		ELECTRICITY		24,318
11015		MEDICAL EXAMINERS		29,343
11016		NURSING		24,715
11018		PHARMACY		11,383
11020		ARCHITECTS & ENGINEERING		9,552
11021		DENTISTRY		12,646
11050		BOXING		1,542
11104		CHIROPRACTORS		8,888
11118		PSYCHOLOGY		6,344
11119		OPTOMETRY		3,688

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1995

A/G Hours Billed Fed Cash Receipt

Sched. No.	Dept. Div.	Name	32.4 OAG Legal Services	Total Allocated General Service Costs
11133		NURSING HOME ADM		4,538
11200		SOCIAL WRK & MNTL HLTH		4,743
11210		SOCIAL WRK LIC BD		8,392
11220		MARR & FAMILY THERAPY BD		2,707
11230		UNLIC MNTL HLTH PROV BD		0
11310		ABSTRACTORS		430
11320		ACCOUNTANCY		9,890
11330		PODIATRY		3,263
11340		VETERINARY MEDICINE		3,535
11380		PEACE OFFICERS		7,657
12000		HEALTH		723,703
13000		COMMERCE		188,810
14000		ANIMAL HEALTH BD		28,380
17000		HUMAN RIGHTS		42,577
19000		INDIAN AFFAIRS		12,145
21000		JOBS & TRAINING		1,585,254
22000		TRADE & ECON DEV		303,495
25000		CENTER FOR ARTS ED.		64,682
26000		STATE UNIV SYSTEM		2,088,171
27000		COMMUNITY COLLEGE BD		1,434,268
28000		SENATE		145,182
29000		NATURAL RESOURCES		1,903,054
30000		PLANNING		43,140
31000		HOUSE OF REPRESENTATIVES		128,558
32000		POLLUTION CONTROL		619,312
33000		TRIAL COURTS		233,619
34000		HOUSING FINANCE		135,719
36000		EDUCATION-VO-TECH		181,706
37000		EDUCATION-CENTRAL OFFICE		555,624
37001		EDUCATION-FARIBAULT SCHOOLS		78,801
38000		INVESTMENT BOARD		115,418
39000		GOVERNORS OFFICE		47,009
40000		HISTORICAL SOCIETY		14,547
41000		WRKRS COMP CT OF APPEALS		11,145
42000		LABOR & INDUSTRY		318,087
43000		IRON RANGE RESOURCES		131,518
50000		ARTS BOARD		34,066
51000		LEGISLATIVE COMMISSIONS		21,829
52000		PUBLIC DEFENSE BOARD		57,030
53000		SECRETARY OF STATE		73,331
55000		HUMAN SERVICES-CENTRAL OFFICE		2,148,208
55000A		HUMAN SERVICES-INSTITUTIONS		1,439,700
58000		COURT OF APPEALS		22,652
60000		HIGHER ED COORD BD		118,192
61000		STATE AUDITOR		50,108
62000		STATE RETIREMENT		81,963
63000		PUBLIC EMPLOYEE RETIREMENT ASSN		80,054
65000		JUDICIAL		163,941
66000		MN MUNICIPAL BOARD		5,252
67000		REVENUE		857,892
68000		TAX COURT		5,083
69000		TEACHERS RETIREMENT		65,196
75000		VETERANS AFFAIRS		77,156
75000A		VETERANS HOME BD		178,779
77000		ZOO		136,251
78000		CORRECTIONS		1,331,404
79000		TRANSPORTATION		2,660,804
80000		PUBLIC SERVICE		106,576
81000		U OF M		87,899

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1995

A/G Hours Billed Fed Cash Receipt

Sched. No.	Dept. Div.	Name	32.4 OAG Legal Services	Total Allocated General Service Costs
82000		PUBLIC UTIL COMM		29,339
99000		MISC OTHER BOARDS		821
99010		ACADEMY OF SCIENCE		121
99025		MILITARY ORDER PURPLE HEART		114
99036		COUNCIL ON VO-TECH ED.		5,921
99041		HORTICULTURE		191
99042		PUBLIC EMPLOYEE REL BD		94
99050		CAPITOL AREA ARCH.		11,548
99100		WORLD TRADE CTR.		15,939
99150		REGIONAL TRANSIT BOARD		301
99200		HUMANITIES COMMISSION		108
99245		VOYAGEURS PARK		2,587
99270		AMATEUR SPORTS		8,417
99300		SENTENCING GUIDELINES		4,657
99420		MN/WIS BNDRY AREA		171
99430		UNIFORM LAWS CMSN		166
99440		MENTAL HEALTH & RETARDATION OMBUDS		8,733
99460		HAZARDOUS SUBSTANCES BOARD		2,787
99500		HEALTH CARE COMMISSION		0
99510		DISABILITY COUNCIL		15,085
99620		HIGHER ED FAC AUTH		752
99640		ETHICAL PRACTICES BOARD		12,126
99650		OFFICE OF WASTE MANAGEMENT		42,450
99690		HEARING EXAMINER		66,471
99700		SCIENCE MUSEUM		218
99710		COUNCIL ON BLACK MINNESOTANS		9,047
99750		COUNCIL ON SPANISH MINNESOTANS		12,128
99760		COUNCIL ON ASIAN MINNESOTANS		10,318
99780		SOIL & WATER RES		105,308
99800		FINANCE-DEBT SERVICE		13,972
99901		VETS OF FOREIGN WARS		110
99902		DISABLED AMERICAN VETS		106
99903		HUMANE SOCIETY		4
99906		FINANCE NON-OPERATING/ MN SAFETY CO		56,933
99908		COMMUNICATION IMPAIRED BD		38,340
99909		TRANSPORTATION REGULATION BOARD		5,923
99910		GREATER MINNESOTA CORPORATION		57,079
99998		COMPUTER TEST/TRAINING		121,571
99999		OTHER OTHER	8,365,150	12,719,750
Statewide Totals			57	41,606,003

Equip. Cost	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs	Leases Processed
1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Personnel Office	2.5 Admin Mgmt Fiscal Services	2.5A Admin Mgmt Fiscal "A"	2.5B Admin Mgmt Fiscal "B"	2.6 Admin Mgmt Employee Assistance	3.2 Bureau of Facilities Mgmt	3.4 Facilities Management Leasing

First Stepdown		Second Stepdown		Third Stepdown		Fourth Stepdown		Fifth Stepdown		Sixth Stepdown		Seventh Stepdown		Eighth Stepdown		Ninth Stepdown		Tenth Stepdown		
1.2		Equipment Use Charge																		
	02000	DEPARTMENT OF ADMINISTRATION																		
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN	204,204			42		42												
2.3	02110	Commissioner			549,840															
2.4	02120	Personnel Services			351,907															
2.5	02130	Fiscal Services			688,194															
2.5A	02130A	Fiscal A 45% (Gen'L Fund)								309,687										
2.5B	02130B	Fiscal B 55% (ISF)								378,507										
2.6	02111	Employee Assistance Program			487,801															
2.7	02111A	Other																		
3.2	02300	BUREAU OF FACILITIES MANAGEMENT	77,905			62		62		675			62							
3.3	02307	Plant Management (10 Fund)																4,000,181		
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)																279,487		
3.5	02320B	Other																		
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP	381,983			35		35		1,530			35							
4.5	02430	Telecommunications (10 Fd)																		
4.6	02412	STARS (10 Fund)																		
4.7	02420	LMIC (10 Fund)																		
4.8	02410	Other																		
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT	189,769			56		56		2,408			56							1
7.3	02511	Materials Management																		
6.4	02519	Central Mail																		
6.6	02511D	Other - 10 Fund																		
5.2	02411	BUREAU OF INFORMATION POLICY	158,847			21		21		558			21							2
5.4	02411A	Statewide Systems																		
5.5	02411B	Other																		
8.2	10000	DEPARTMENT OF FINANCE	1,270,686										122							2
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																		
10.3	10000I	FINANCE-ACCOUNTING																		
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT																		
11.2	10000K	FINANCE - OTHER Allocable																		
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	2,535,698										186							3
12.4	24000A	EMPLOYEE REL-PRSNL ADMN																		
12.5	24000B	EMPLOYEE REL-ALL OTHER																		
13.2	45000	DEPARTMENT OF MEDIATION SERVICES	168,140										21							2
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES																		
13.5	45001	MEDIATION SVCS-OTHER																		
14.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	495,775										65							1
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 GOV'T																		
15.2	64000	TREASURER'S OFFICE	368,729										13							2
15.3	64000A	TREASURER-TREASURY																		
15.4	64000B	TREASURER-OTHER																		
16.2	06000	ATTORNEY GENERAL	1,468,498										385							10
16.4	06000B	ATTY GENL-LEGAL SERVICES																		
16.5	06000C	ATTY GENL-OTHER																		
17.2	61000	STATE AUDITOR - SINGLE AUDIT																		



Allocation Statistics  
Statewide Cost Allocation Plan  
State Fiscal Years 1993 and 1995

		Equip. Cost	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs	Leases Processed
		1.2	2.2	2.3	2.4	2.5	2.5A	2.5B	2.6	3.2	3.4
Sched.	Dept.	Equipment	Bureau of	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Bureau of	Facilities
No.	Div.	Use	Admin.	Commissioner	Personnel	Fiscal	Fiscal	Fiscal	Employee	Facilities	Management
		Charge	Mgmt.	Office	Office	Services	"A"	"B"	Assistance	Mgmt	Leasing
Second Stepdown											
	02000	DEPARTMENT OF ADMINISTRATION									
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN									
18.3	02110	Commissioner									
18.4	02120	Personnel Services									
18.5	02130	Fiscal Services									
	02130A	Fiscal A      45%    (Gen'L Fund)									
	02130B	Fiscal B      55%    (ISF)									
18.6	02111	Employee Assistance Program									
18.7	02111A	Other									
19.2	02300	BUREAU OF FACILITIES MANAGEMENT									
19.3	02307	Plant Management (10 Fund)									
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)									
19.5	02320B	Other									
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP									
20.5	02410	Telecommunications (10 Fd)									
20.6	02412	STARS (10 Fund)									
20.7	02420	LMIC (10 Fund)									
20.8	02410	Other									
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT									
22.3	02511	Materials Management									
22.4	02519	Central Mail									
	02511D	Other - 10 Fund									
21.2	02411	BUREAU OF INFORMATION POLICY									
21.4	02411A	Statewide Systems									
	02411B	Other									
	10000	DEPARTMENT OF FINANCE									
23.4	10000B	FINANCE - DEPT ADMN									
24.4	10000C	FINANCE-BUDGETS									
24.5	10000E	FINANCE- AGENCY CONTROLLERS									
24.6	10000F	FINANCE-BUDGET SUPPORT									
24.7	10000G	FINANCE-BUDGET GENL GOVT									
25.2	10000H	FINANCE-ACCOUNTING DEPT									
25.3	10000I	FINANCE-ACCOUNTING SERVICES									
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT									
26.2	10000K	FINANCE - OTHER Allocable									
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG									
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL									
26.6	10000N	FINANCE-OTHER SINGLE AUDIT									
26.7	10000O	FINANCE-OTHER GENL GOVT									
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS									
28.4	24000A	EMPLOYEE REL-PRSNL ADMN									
28.5	24000B	EMPLOYEE REL-ALL OTHER									
29.2	45000	DEPARTMENT OF MEDIATION SERVICES									
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES									
29.5	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									
30.7	49004	LEGIS AUDITS-GENERAL GOVT									
31.2	64000	TREASURER'S OFFICE									
31.3	64000A	TREASURER-TREASURY									
31.4	64000B	TREASURER-OTHER									
32.2	06000	ATTORNEY GENERAL									
32.4	06000B	ATTY GENL-LEGAL SERVICES									
32.5	06000C	ATTY GENL-OTHER									
	61000	STATE AUDITOR - SINGLE AUDIT									

2,673

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Allocation Statistics  
 Statewide Cost Allocation Plan  
 State Fiscal Years 1993 and 1995

		Equip. Cost	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs	Leases Processed
		1.2	2.2	2.3	2.4	2.5	2.5A	2.5B	2.6	3.2	3.4
		Equipment	Bureau of	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Bureau of	Facilities
		Use	Admin.	Commissioner	Personnel	Fiscal	Fiscal	Fiscal	Employee	Facilities	Management
		Charge	Mgmt	Office	Office	Services	"A"	"B"	Assistance	Mgmt	Leasing
Sched.	Dept.	Name									
No.	Div.										
	82000	PUBLIC UTIL COMM							43		2
	99000	MISC OTHER BOARDS									2
	99010	ACADEMY OF SCIENCE									
	99025	MILITARY ORDER PURPLE HEART									
	99036	COUNCIL ON VO-TECH ED.							3		
	99041	HORTICULTURE									
	99042	PUBLIC EMPLOYEE REL BD									
	99050	CAPITOL AREA ARCH.							6		2
	99100	WORLD TRADE CTR.							10		
	99150	REGIONAL TRANSIT BOARD									
	99200	HUMANITIES COMMISSION									
	99245	VOYAGEURS PARK							1		1
	99270	AMATEUR SPORTS							8		
	99300	SENTENCING GUIDELINES							4		
	99420	MN/WIS BNDRY AREA									
	99430	UNIFORM LAWS CMSN									
	99440	MENTAL HEALTH & RETARDATION OMBUDS AN							17		
	99460	HAZARDOUS SUBSTANCES BOARD							1		
	99500	HEALTH CARE COMMISSION									
	99510	DISABILITY COUNCIL							9		3
	99620	HIGHER ED FAC AUTH							3		
	99640	ETHICAL PRACTICES BOARD							6		1
	99650	OFFICE OF WASTE MANAGEMENT							60		3
	99690	HEARING EXAMINER							76		1
	99700	SCIENCE MUSEUM									
	99710	COUNCIL ON BLACK MINNESOTANS							4		
	99750	COUNCIL ON SPANISH MINNESOTANS							4		3
	99760	COUNCIL ON ASIAN MINNESOTANS							3		1
	99780	SOIL & WATER RES							46		3
	99800	FINANCE-DEBT SERVICE									
	99901	VETS OF FOREIGN WARS									
	99902	DISABLED AMERICAN VETS									
	99903	HUMANE SOCIETY									
	99906	FINANCE NON-OPS/ MN SAFETY COUNCIL							1		
	99908	COMMUNICATION IMPAIRED BD							3		
	99909	TRANSPORTATION REGULATION BOARD							9		1
	99910	GREATER MINNESOTA CORPORATION									
	99998	COMPUTER TEST/TRAINING							14		
	99999	OTHER OTHER							0		13
Statewide Totals		7,320,235	2,077,742	905	905	688,194	15,787	169,220	38,142	4,279,668	725

Net Costs	Telephone Costs	Net Costs	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs	Net Costs	Net Costs
4.2 Intertech Bureau	4.5 Intertech Telecom- munications	7.2 Bureau of Operations Mgmt	7.3 Operations Materials Management	6.4 Operations Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	8.2 Department of Finance	8.4 Finance Department Administration	9.2 Finance Budgets

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Net Costs	Telephone Costs	Net Costs	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs	Net Costs	Net Costs
4.2 Intertech Bureau	4.5 Intertech Telecom- munications	7.2 Bureau of Operations Mgmt	7.3 Operations Materials Management	6.4 Operations Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	8.2 Department of Finance	8.4 Finance Department Administration	9.2 Finance Budgets

Line	Agency	Account	Amount	Percent	Amount	Percent
		<b>Second Stepdown</b>				
02000	DEPARTMENT OF ADMINISTRATION					
18.2 02001	BUREAU OF ADMINISTRATIVE MANAGEMEN	12,389	57	2,569	16,466	
18.3 02110	Commissioner					
18.4 02120	Personnel Services					
18.5 02130	Fiscal Services					
02130A	Fiscal A 45% (Gen'L Fund)					
02130B	Fiscal B 55% (ISF)					
18.6 02111	Employee Assistance Program					
18.7 02111A	Other					
19.2 02300	BUREAU OF FACILITIES MANAGEMENT	3,958	1	2,289	1,762	
19.3 02307	Plant Management (10 Fund)					
19.4 02320A	Real Estate Mgt - Leasing (10 Fund)					
19.5 02320B	Other					
20.2 02400	BUREAU OF INTERTECHNOLOGIES GROUP	89,223		5,666	124,307	
20.5 02410	Telecommunications (10 Fd)					
20.6 02412	STARS (10 Fund)					
20.7 02420	LMIC (10 Fund)					
20.8 02410	Other					
22.2 02500	BUREAU OF OPERATIONS MANAGEMENT			37,672	126,556	
22.3 02511	Materials Management					
22.4 02519	Central Mail					
02511D	Other - 10 Fund					
21.2 02411	BUREAU OF INFORMATION POLICY					
21.4 02411A	Statewide Systems					
02411B	Other					
10000	DEPARTMENT OF FINANCE					
23.4 10000B	FINANCE - DEPT ADMN					
24.4 10000C	FINANCE-BUDGETS					
24.5 10000E	FINANCE- AGENCY CONTROLLERS					
24.6 10000F	FINANCE-BUDGET SUPPORT					
24.7 10000G	FINANCE-BUDGET GENL GOVT					
25.2 10000H	FINANCE-ACCOUNTING DEPT					
25.3 10000I	FINANCE-ACCOUNTING SERVICES					
25.4 10000J	FINANCE-ACCOUNTING GENL GOVT					
26.2 10000K	FINANCE - OTHER Allocable					
26.4 10000L	FINANCE-OTHER FINANCIAL RPTG					
26.5 10000M	FINANCE-OTHER CENTRAL PAYROLL					
26.6 10000N	FINANCE-OTHER SINGLE AUDIT					
26.7 10000O	FINANCE-OTHER GENL GOVT					
28.2 24000	DEPARTMENT OF EMPLOYEE RELATIONS					
28.4 24000A	EMPLOYEE REL-PRSNL ADMN					
28.5 24000B	EMPLOYEE REL-ALL OTHER					
29.2 45000	DEPARTMENT OF MEDIATION SERVICES					
29.4 45000	MEDIATIONS SVCS-STATE AGENCIES					
29.5 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					
30.7 49004	LEGIS AUDITS-GENERAL GOV'T					
31.2 64000	TREASURER'S OFFICE					
31.3 64000A	TREASURER-TREASURY					
31.4 64000B	TREASURER-OTHER					
32.2 06000	ATTORNEY GENERAL					
32.4 06000B	ATTY GENL-LEGAL SERVICES					
32.5 06000C	ATTY GENL-OTHER					
61000	STATE AUDITOR - SINGLE AUDIT					

Allocation Statistics  
 Statewide Cost Allocation Plan  
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Sched. No.	Dept. Div.	Name	Net Costs	Telephone Costs	Net Costs	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs	Net Costs	Net Costs
			4.2 Intertech Bureau	4.5 Intertech Telecom- munications	7.2 Bureau of Operations Mgmt	7.3 Operations Materials Management	6.4 Operations Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	8.2 Department of Finance	8.4 Finance Department Administration	9.2 Finance Budgets
99YYY		Consumer Agencies										
02000		Administration										
02140		Oil Overcharge (17 Fund)		52		1	38		1,082			
02141		Development Disabilities (30 Fund)		9,095		79	23,468		528			
02142		STAR (20, 30 Funds)		4,161		29	7,578		845			
02160		Volunteer Services (20 Fund)		3,932		19	16,345		3,564			
02211		Risk Management (41 Fund)		1,244		71	569		1,434			
02215		Dispute Resolution (20 Fund)		1,189		9	771		518			
02220		Management Analysis (20 Fund)		15,155		34	7,865		9,015			
02303		Gov's Residence Council (69 Fund)		81		5						
02305		Building Construction (69 Fund)		14,522		298	5,860		294			
02307		Plant Management (06, 82 Fund)		44,202		316	720		5,259			
02307A		Capital Group Parking (20 Fund)										
02308		Energy Conservation (10, 17, 30 Funds)		1,343		6	1,359		492			
02310		Building Fund Operations (69 Fund)				1,116						
02409		IISAC (20 Fund)		575		8	728		468			
02410		Computer Services (97 Fund)		112,951		282	350,962					
02412		STARS (19, and 97 Funds)		164,268		101	538		9,882			
02420		LMIC (20 Fund)				33	772		5,384			
02430		Telecommunications (97 Fund)				46			2,134			
02430A		911 Emergency (17 Fund)		35,614					684			
02443		Records Center/Micrographics (97 Fund)		2,705		37	783		1,319			
02509		Electronics Equipment Rental (88 Fund)		982		30	129					
02511		Mat'l's Mgmt - Central Stores (93 Fund)		1,983		25	2,929		492			
02512		Materials Distribution (94 Fund)		4,084		6	1,575		6,741			
02514		Travel Management										
02514A		Parking Surcharge (20 Fund)					1,728		50			
02514B		Commuter Vans (96 Fund)		250					250			
02514C		Motor Pool (91 Fund)				331	659		16,700			
02515		Minnesota Bookstore (84 Fund)		19,747		11	96,778		25,308			
02518		Central Mail - Addressing/Inserting (98 Fund)				3						
02519		Postage Operations - Clearing (61 Fund)										
02520		Printing (92 Fund)		8,540		36	1,626		5,513			
99XXX		OTHER (Non-Allowable 10 Fund Costs)										
02112		State Band (10 Fund)					300					
02113		Public Broadcasting (10 Fund)										
02444		Public Info Policy Analysis - PIPA (10 Fund)		1,576			348		316			
02525		State Building Code (10 Fund)		23,383		14	8,370		3,280			
02600		Other										
01000		MILITARY AFFAIRS		322,374		78	4,237		1,864			
04000		AGRICULTURE		260,587		760	182,748		34,137			
07000		PUBLIC SAFETY		1,248,855		2,668	2,431,576		3,068,758			
08000		OMBUDSMAN CORRECTIONS		2,299		4	390		3,555			
09100		GAMING-ADMIN UNIT							4,929			
09200		GAMBLING CONTROL		18,670		12	22,440		1,702			
09300		PARI-MUTUAL RACING		9,330		47	10,124					
09400		STATE LOTTERY										
11000		EXAM BOARDS										
11008		BARBERS		724			2,981		264			
11010		ELECTRICITY		10,381		18	28,273		32,867			
11015		MEDICAL EXAMINERS		12,156		25	48,873		3,445			
11016		NURSING		8,437		8	92,040		30,035			
11018		PHARMACY		3,169		11	13,400		26,418			
11020		ARCHITECTS & ENGINEERING		3,237		7	15,121		3,521			
11021		DENTISTRY		3,623		7	29,972		3,158			
11050		BOXING		680		2	339					
11104		CHIROPRACTORS		1,845		6	6,633					
11118		PSYCHOLOGY		1,561		9	11,066					
11119		OPTOMETRY		1,000		2	1,476					

Net Costs	Telephone Costs	Net Costs	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs	Net Costs	Net Costs
4.2 Intertech Bureau	4.5 Intertech Telecom- munications	7.2 Bureau of Operations Mgmt	7.3 Operations Materials Management	6.4 Operations Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	8.2 Department of Finance	8.4 Finance Department Administration	9.2 Finance Budgets
	1,037		6	2,689					
	4,320		2	10,615					
	696		2	2,211		31,753			
						5,806			
				488					
	2,794		11	18,261		10,271			
	392		2	376					
	549		2	3,483					
	4,703		14	7,557		240			
	503,782		1,298	578,176		33,960			
	97,365		61	140,725		32,032			
	24,481		10	16,536		50,904			
	53,126		28	21,024		418			
	4,307		10	780		120			
	1,259,913		3,091	1,253,719		138,882			
	302,667		734	574,413		8,348			
	21,186		185	46,538		1,603			
	2,398,757		4,255	2,033,115		11,692			
	1,015,544		2,034	1,236,189		7,473			
	358,629			172,366		10,528			
	1,614,938		2,639	1,046,675		253,041			
	30,083		73	35,492		4,238			
	226,571			172,120		19,232			
	463,094		2,312	208,613					
	195,142		339	88,405		426			
	96,343		124	65,900		565,000			
	118,177		199	77,186		51,903			
	351,758		616	443,653		117,632			
	37,680		89	21,057					
	18,757		23	3,553					
	64,532		36	47,549		8,194			
			3						
	4,132		8	3,255		993			
	230,868		620	249,418		17,573			
	103,371		436	41,763		6,933			
	11,718		183	16,979		136			
	40,184			16,153		1,290			
	56,255		1	36,666		1,513			
	129,153		67	98,887		37,615			
	1,393,213		1,777	4,783,507		19,590,951			
	584,605		1,050	120,257		7,500			
	26,697		7	19,633					
	55,904		181	91,230		15,321			
	29,402		46	20,998		1,792			
	14,116		6	98,930		139,624			
	38,154		21	271,573		1,600			
	395,051		252	139,060					
	2,349		8	1,469		1,519			
	756,769		396	1,772,561		3,579,858			
	2,200		5	9,300		9,467			
	24,526		15	205,302		57,213			
	77,559		171	14,109		4,387			
	138			19,675		6,066			
	63,737		97	76,506					
	687,156		2,733	293,711		141,325			
	2,492,838		7,263	399,122		1,540,976			



Allocation Statistics  
 Statewide Cost Allocation Plan  
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Sched. No.	Dept. Div.	Name	Net Costs	Telephone Costs	Net Costs	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs	Net Costs	Net Costs
			4.2 Intertech Bureau	4.5 Intertech Telecom- munications	7.2 Bureau of Operations Mgmt	7.3 Operations Materials Management	6.4 Operations Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	8.2 Department of Finance	8.4 Finance Department Administration	9.2 Finance Budgets
82000		PUBLIC UTIL COMM		18,883		8	9,794		2,003			
99000		MISC OTHER BOARDS										
99010		ACADEMY OF SCIENCE										
99025		MILITARY ORDER PURPLE HEART										
99036		COUNCIL ON VO-TECH ED.		2,584		7	5,141					
99041		HORTICULTURE				1						
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.		1,731		28	982		213			
99100		WORLD TRADE CTR.		9,349			4,321		152			
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK		3,571		2	550					
99270		AMATEUR SPORTS		3,341		12	725					
99300		SENTENCING GUIDELINES		1,367		7	2,690					
99420		MN/WIS BNDRY AREA										
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDS		9,655		4	3,119		1,662			
99460		HAZARDOUS SUBSTANCES BOARD		441		2	237					
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL		10,350		8	11,688		264			
99620		HIGHER ED FAC AUTH										
99640		ETHICAL PRACTICES BOARD		2,810		5	13,749					
99650		OFFICE OF WASTE MANAGEMENT		37,449		101	57,413		8,026			
99690		HEARING EXAMINER		30,460		98	41,158		947			
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS		2,256		10	2,486					
99750		COUNCIL ON SPANISH MINNESOTANS		7,202		11	4,525		476			
99760		COUNCIL ON ASIAN MINNESOTANS		2,455		21	4,283		120			
99780		SOIL & WATER RES		46,362		857	32,639		451			
99800		FINANCE-DEBT SERVICE										
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS										
99903		HUMANE SOCIETY										
99906		FINANCE NON-OPS/ MN SAFETY COUNCIL				91	1,439					
99908		COMMUNICATION IMPAIRED BD		267,306		24	1,240		698			
99909		TRANSPORTATION REGULATION BOARD		3,500		3	5,847		264			
99910		GREATER MINNESOTA CORPORATION		101,998		45	47,485		440			
99998		COMPUTER TEST/TRAINING										
99999		OTHER OTHER										
Statewide Totals			1,992,001	20,069,053	3,597,905	42,488	21,443,175	1,018,420	31,774,436	9,959,741	8,525,125	2,158,307

SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans	Fed Cash Receipt	Net Costs	Avg. Emp. Count
<u>9.5</u> <u>Finance</u> <u>Agency</u> <u>Controllers</u>	<u>9.6</u> <u>Finance</u> <u>Budget</u> <u>Support</u>	<u>10.2</u> <u>Finance</u> <u>Accounting</u> <u>Dept</u>	<u>10.3</u> <u>Finance</u> <u>Accounting</u> <u>Services</u>	<u>11.2</u> <u>Finance</u> <u>Other</u>	<u>11.4</u> <u>Finance</u> <u>Financial</u> <u>Reporting</u>	<u>11.5</u> <u>Finance</u> <u>Central</u> <u>Payroll</u>	<u>11.6</u> <u>Finance</u> <u>Single</u> <u>Audit</u>	<u>12.2</u> <u>Department of</u> <u>Employee</u> <u>Relations</u>	<u>12.4</u> <u>DOER</u> <u>Personnel</u> <u>Administration</u>
		3,128,571							
		1,836,589							
				323,998					
				639,554					
				12,881					
				425,225					
74,337	58		74,337		74,337	44,063			
								5,849,033	
1,394	4		1,394		1,394	4,468		190,951,119	21
1,515	6		1,515		1,515	15,785			65
5,306	10		5,306		5,306	2,801			13
20,672	112		20,672		20,672	88,131	650,771		385

SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans	Fed Cash Receipt	Net Costs	Avg. Emp. Count
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Rate Fiscal Years 1999 and 1999				9.5	9.6	10.2	10.3	11.2	11.4	11.5	11.6	12.2	12.4
Sched.	Dept.			Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Department of	DOER
No.	Div.	Name		Agency	Budget	Accounting	Accounting	Other	Financial	Central	Single	Employee	Personnel
				Controllers	Support	Dept	Services		Reporting	Payroll	Audit	Relations	Administration
		Second Stepdown											
		DEPARTMENT OF ADMINISTRATION											
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN		2,681	8		2,681		2,681	9,890			42
18.3	02110	Commissioner											
18.4	02120	Personnel Services											
18.5	02130	Fiscal Services											
	02130A	Fiscal A 45% (Gen'L Fund)											
	02130B	Fiscal B 55% (ISF)											
18.6	02111	Employee Assistance Program											
18.7	02111A	Other											
19.2	02300	BUREAU OF FACILITIES MANAGEMENT		675	3		675		675	2,815			62
19.3	02307	Plant Management (10 Fund)											
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)											
19.5	02320B	Other											
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP		2,185	5		2,185		2,185	8,711			35
20.5	02410	Telecommunications (10 Fd)											
20.6	02412	STARS (10 Fund)											
20.7	02420	LMIC (10 Fund)											
20.8	02410	Other											
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT		2,408	17		2,408		2,408	13,175			56
22.3	02511	Materials Management											
22.4	02519	Central Mail											
	02511D	Other - 10 Fund											
21.2	02411	BUREAU OF INFORMATION POLICY		560	2		560		560	4,104			21
21.4	02411A	Statewide Systems											
	02411B	Other											
	10000	DEPARTMENT OF FINANCE		30,726	17		30,726		30,726	40,268			122
23.4	10000B	FINANCE - DEPT ADMN											
24.4	10000C	FINANCE-BUDGETS											
24.5	10000E	FINANCE- AGENCY CONTROLLERS											
24.6	10000F	FINANCE-BUDGET SUPPORT											
24.7	10000G	FINANCE-BUDGET GENL GOVT											
25.2	10000H	FINANCE-ACCOUNTING DEPT											
25.3	10000I	FINANCE-ACCOUNTING SERVICES											
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT											
26.2	10000K	FINANCE - OTHER Allocable											
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG											
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL											
26.6	10000N	FINANCE-OTHER SINGLE AUDIT											
26.7	10000O	FINANCE-OTHER GENL GOVT											
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS											186
28.4	24000A	EMPLOYEE REL-PRSNL ADMN											
28.5	24000B	EMPLOYEE REL-ALL OTHER											
29.2	45000	DEPARTMENT OF MEDIATION SERVICES											
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES											
29.5	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											
30.7	49004	LEGIS AUDITS-GENERAL GOV'T											
31.2	64000	TREASURER'S OFFICE											
31.3	64000A	TREASURER-TREASURY											
31.4	64000B	TREASURER-OTHER											
32.2	06000	ATTORNEY GENERAL											
32.4	06000B	ATTY GENL-LEGAL SERVICES											
32.5	06000C	ATTY GENL-OTHER											
	61000	STATE AUDITOR - SINGLE AUDIT											

Allocation Statistics  
 Statewide Cost Allocation Plan  
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Sched. No.	Dept. Div.	Name	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans	Fed Cash Receipt	Net Costs	Avg. Emp. Count
			9.5 Finance Agency Controllers	9.6 Finance Budget Support	10.2 Finance Accounting Dept	10.3 Finance Accounting Services	11.2 Finance Other	11.4 Finance Financial Reporting	11.5 Finance Central Payroll	11.6 Finance Single Audit	12.2 Department of Employee Relations	12.4 DOER Personnel Administration
99YYY		Consumer Agencies										
02000		Administration										
02140		Oil Overcharge (17 Fund)	566	3		566		566	815	2,529,800		2
02141		Development Disabilities (30 Fund)	2,057	21		2,057		2,057	1,637	1,312,271		7
02142		STAR (20, 30 Funds)	939	5		939		939	871	606,419		5
02160		Volunteer Services (20 Fund)	1,147	7		1,147		1,147	1,243	535,020		6
02211		Risk Management (41 Fund)	2,187	7		2,187		2,187	1,432			4
02215		Dispute Resolution (20 Fund)	432	5		432		432	410	65,000		2
02220		Management Analysis (20 Fund)	2,416	7		2,416		2,416	14,924			56
02303		Gov's Residence Council (69 Fund)	274	7		274		274	4			
02305		Building Construction (69 Fund)	2,060	13		2,060		2,060	7,020	3,675,116		
02307		Plant Management (06, 82 Fund)	12,669	24		12,669		12,669	56,395			205
02307A		Capital Group Parking (20 Fund)	2,595			2,595		2,595	3,325	80		1
02308		Energy Conservation (10, 17, 30 Funds)	435	5		435		435	1,321			
02310		Building Fund Operations (69 Fund)	7,584	5		7,584		7,584	281			
02409		IISAC (20 Fund)	328	2		328		328	494			
02410		Computer Services (97 Fund)	18,233	60		18,233		18,233	60,879			225
02412		STARS (19, and 97 Funds)	924	4		924		924	919			5
02420		LMIC (20 Fund)	588	7		588		588	3,360			13
02430		Telecommunications (97 Fund)	22,135	4		22,135		22,135	1,337			4
02430A		911 Emergency (17 Fund)	5,075	5		5,075		5,075	806			3
02443		Records Center/Micrographics (97 Fund)	3,452	4		3,452		3,452	5,859			22
02509		Electronics Equipment Rental (88 Fund)	1,946	1		1,946		1,946	1,594			2
02511		Mat'l's Mgmt - Central Stores (93 Fund)	22,746	2		22,746		22,746	4,892			15
02512		Materials Distribution (94 Fund)	2,542	9		2,542		2,542	4,840			8
02514		Travel Management	102			102		102				
02514A		Parking Surcharge (20 Fund)	242	1		242		242				
02514B		Commuter Vans (96 Fund)	584	1		584		584	1,160			1
02514C		Motor Pool (91 Fund)	23,099	4		23,099		23,099	4,135			16
02515		Minnesota Bookstore (84 Fund)	5,319	4		5,319		5,319	5,585			20
02518		Central Mail - Addressing/Inserting (98 Fund)	428	1		428		428	5,036			16
02519		Postage Operations - Clearing (61 Fund)	99	1		99		99	2,777			
02520		Printing (92 Fund)	29,221	1		29,221		29,221	21,027			51
99XXX		OTHER (Non-Allowable 10 Fund Costs)										
02112		State Band (10 Fund)	14	1		14		14				
02113		Public Broadcasting (10 Fund)	56	7		56		56				
02444		Public Info Policy Analysis - PIPA (10 Fund)	131	1		131		131	611			
02525		State Building Code (10 Fund)	1,393	3		1,393		1,393	5,496			
02600		Other	2,450	1		2,450		2,450				
01000		MILITARY AFFAIRS	23,522	71		23,522		23,522	97,963	12,113,432		321
04000		AGRICULTURE	56,018	208		56,018		56,018	120,400	1,646,475		446
07000		PUBLIC SAFETY	521,887	444		521,887		521,887	526,867	23,884,030		1,781
08000		OMBUDSMAN CORRECTIONS	635	2		635		635	1,584			8
09100		GAMING-ADMIN UNIT	3	1		3		3				
09200		GAMBLING CONTROL	2,916	3		2,916		2,916	8,616			35
09300		PARI-MUTUAL RACING	3,349	20		3,349		3,349	2,177			9
09400		STATE LOTTERY	1,553	1		1,553		1,553	47,593			206
11000		EXAM BOARDS										
11008		BARBERS	720	2		720		720	354			2
11010		ELECTRICITY	4,932	5		4,932		4,932	4,970			21
11015		MEDICAL EXAMINERS	6,260	5		6,260		6,260	6,451			31
11016		NURSING	6,228	5		6,228		6,228	6,024			25
11018		PHARMACY	2,319	4		2,319		2,319	1,810	8,896		8
11020		ARCHITECTS & ENGINEERING	2,519	2		2,519		2,519	1,787			7
11021		DENTISTRY	2,596	3		2,596		2,596	1,787			8
11050		BOXING	404	2		404		404	412			2
11104		CHIROPRACTORS	2,042	3		2,042		2,042	1,093			4
11118		PSYCHOLOGY	1,411	3		1,411		1,411	1,102			4
11119		OPTOMETRY	510	3		510		510	259			2

Allocation Statistics			SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans	Fed Cash Receipt	Net Costs	Avg. Emp. Count
Statewide Cost Allocation Plan												
State Fiscal Years 1993 and 1995												
Sched. No.	Dept. Div.	Name	9.5 Finance Agency Controllers	9.6 Finance Budget Support	10.2 Finance Accounting Dept	10.3 Finance Accounting Services	11.2 Finance Other	11.4 Finance Financial Reporting	11.5 Finance Central Payroll	11.6 Finance Single Audit	12.2 Department of Employee Relations	12.4 DOER Personnel Administration
11133		NURSING HOME ADM	851	3		851		851	420			2
11200		SOCIAL WRK & MNTL HLTH										
11210		SOCIAL WRK LIC BD	2,151	3		2,151		2,151	2,409			9
11220		MARR & FAMILY THERAPY BD	779	3		779		779	434			2
11230		UNLIC MNTL HLTH PROV BD										
11310		ABSTRACTORS	116	2		116		116				
11320		ACCOUNTANCY	2,204	2		2,204		2,204	1,033			5
11330		PODIATRY	408	3		408		408	8			
11340		VETERINARY MEDICINE	550	3		550		550	408			1
11380		PEACE OFFICERS	2,144	9		2,144		2,144	2,528	33,130		
12000		HEALTH	109,912	786		109,912		109,912	237,444	81,398,624		981
13000		COMMERCE	30,745	39		30,745		30,745	60,473			258
14000		ANIMAL HEALTH BD	4,513	13		4,513		4,513	14,686	529,454		35
17000		HUMAN RIGHTS	2,499	25		2,499		2,499	16,758	327,384		63
19000		INDIAN AFFAIRS	1,291	17		1,291		1,291	2,567	71,193		7
21000		JOBS & TRAINING	274,465	153		274,465		274,465	497,958	205,474,265		1,956
22000		TRADE & ECON DEV	34,463	270		34,463		34,463	65,196	49,249,469		223
25000		CENTER FOR ARTS ED.	11,498	8		11,498		11,498	13,455	14,058		57
26000		STATE UNIV SYSTEM	161,201	78		161,201		161,201	985,369	5,722,434		4,842
27000		COMMUNITY COLLEGE BD	154,199	97		154,199		154,199	540,602	7,201,135		2,587
28000		SENATE	1,599	4		1,599		1,599				
29000		NATURAL RESOURCES	295,428	1,804		295,428		295,428	1,480,003	17,088,775		2,700
30000		PLANNING	4,234	40		4,234		4,234	12,624	72,387		53
31000		HOUSE OF REPRESENTATIVES	1,174	3		1,174		1,174				
32000		POLLUTION CONTROL	59,925	542		59,925		59,925	237,696	18,698,150		784
33000		TRIAL COURTS	30,251	82		30,251		30,251	93,068			623
34000		HOUSING FINANCE	15,676	58		15,676		15,676	62,326	79,844,445		143
36000		EDUCATION-VO-TECH	24,817	232		24,817		24,817	29,964	22,236,024		117
37000		EDUCATION-CENTRAL OFFICE	83,939	676		83,939		83,939	91,414	260,256,181		363
37001		EDUCATION-FARIBAUT SCHOOLS	7,742	74		7,742		7,742	50,457			199
38000		INVESTMENT BOARD	1,505	34		1,505		1,505	5,956			25
39000		GOVERNORS OFFICE	4,732	14		4,732		4,732	10,111			51
40000		HISTORICAL SOCIETY	955	18		955		955		296,976		
41000		WRKRS COMP CT OF APPEALS	609	2		609		609	5,134			21
42000		LABOR & INDUSTRY	51,107	150		51,107		51,107	105,678	2,964,778		373
43000		IRON RANGE RESOURCES	18,568	75		18,568		18,568	29,884	5,000		135
50000		ARTS BOARD	2,850	37		2,850		2,850	4,420	838,300		16
51000		LEGISLATIVE COMMISSIONS	3,804	33		3,804		3,804		3,000		
52000		PUBLIC DEFENSE BOARD	6,784	24		6,784		6,784	20,646	112,131		89
53000		SECRETARY OF STATE	11,321	31		11,321		11,321	19,467			63
55000		HUMAN SERVICES-CENTRAL OFFICE	150,240	661		150,240		150,240	270,430	1,703,032,695		1,174
55000A		HUMAN SERVICES-INSTITUTIONS	101,864	445		101,864		101,864	1,664,470			4,961
58000		COURT OF APPEALS	964	3		964		964	16,610			87
60000		HIGHER ED COORD BD	14,949	57		14,949		14,949	47,210	2,512,161		67
61000		STATE AUDITOR	5,544	9		5,544		5,544	29,800			119
62000		STATE RETIREMENT	4,243	12		4,243		4,243	9,807			37
63000		PUBLIC EMPLOYEE RETIREMENT ASSN	6,813	13		6,813		6,813	18,171			64
65000		JUDICIAL	16,335	85		16,335		16,335	48,396	161,300		182
66000		MN MUNICIPAL BOARD	774	3		774		774	996			4
67000		REVENUE	61,843	343		61,843		61,843	285,422	36,809		1,137
68000		TAX COURT	669	2		669		669	1,638			6
69000		TEACHERS RETIREMENT	2,934	2		2,934		2,934	13,266			49
75000		VETERANS AFFAIRS	7,224	16		7,224		7,224	7,814	4,168,901		31
75000A		VETERANS HOME BD	28,632	136		28,632		28,632	150,827			511
77000		ZOO	27,075	190		27,075		27,075	55,145	46,389		190
78000		CORRECTIONS	165,704	998		165,704		165,704	669,542	5,616,475		2,466
79000		TRANSPORTATION	245,534	432		245,534		245,534	1,453,321	391,707,799		5,192
80000		PUBLIC SERVICE	11,846	58		11,846		11,846	34,125	531,571		134
81000		U OF M	394	63		394		394				

Equip. Cost	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs	Leases Processed
1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Personnel Office	2.5 Admin Mgmt Fiscal Services	2.5A Admin Mgmt Fiscal "A"	2.5B Admin Mgmt Fiscal "B"	2.6 Admin Mgmt Employee Assistance	3.2 Bureau of Facilities Mgmt.	3.4 Facilities Management Leasing

[illegible]

<u>Equip.</u>	<u>Cost</u>	<u>Net Costs</u>	<u>Employee Count</u>	<u>Employee Count</u>	<u>Net Costs</u>	<u>SWA Trans</u>	<u>SWA Trans</u>	<u>Employee Count</u>	<u>Net Costs</u>	<u>Leases Processed</u>
1.2 Equipment <u>Use Charge</u>	2.2 Bureau of Admin. <u>Mgmt</u>	2.3 Admin Mgmt Commissioner <u>Office</u>	2.4 Admin Mgmt Personnel <u>Office</u>	2.5 Admin Mgmt Fiscal <u>Services</u>	2.5A Admin Mgmt Fiscal <u>"A"</u>	2.5B Admin Mgmt Fiscal <u>"B"</u>	2.6 Admin Mgmt Employee <u>Assistance</u>	3.2 Bureau of Facilities <u>Mgmt</u>	3.4 Facilities Management <u>Leasing</u>	
					<b>2,673</b>		<b>42</b>		<b>4</b>	
									<b>27</b>	

Net Costs	Pos x Barg Unit	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed
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	15.3 Treasurer Treasury Allocable	16.2 Office of the Attorney General	16.4 OAG Legal Services

Second Stepdown							
02000	DEPARTMENT OF ADMINISTRATION						
18.2 02001	BUREAU OF ADMINISTRATIVE MANAGEMEN	25	2,631	96	9	2,681	6,098
18.3 02110	Commissioner						
18.4 02120	Personnel Services						
18.5 02130	Fiscal Services						
02130A	Fiscal A 45% (Gen'L Fund)						
02130B	Fiscal B 55% (ISF)						
18.6 02111	Employee Assistance Program						
18.7 02111A	Other						
19.2 02300	BUREAU OF FACILITIES MANAGEMENT	209				675	
19.3 02307	Plant Management (10 Fund)						
19.4 02320A	Real Estate Mgt - Leasing (10 Fund)						
19.5 02320B	Other						
20.2 02400	BUREAU OF INTERTECHNOLOGIES GROUP	33				2,185	
20.5 02410	Telecommunications (10 Fd)						
20.6 02412	STARS (10 Fund)						
20.7 02420	LMIC (10 Fund)						
20.8 02410	Other						
22.2 02500	BUREAU OF OPERATIONS MANAGEMENT	60				2,408	
22.3 02511	Materials Management						
22.4 02519	Central Mail						
02511D	Other - 10 Fund						
21.2 02411	BUREAU OF INFORMATION POLICY	18				560	
21.4 02411A	Statewide Systems						
02411B	Other						
10000	DEPARTMENT OF FINANCE	91	3,345		241	30,726	1,137
23.4 10000B	FINANCE - DEPT ADMN						
24.4 10000C	FINANCE-BUDGETS						
24.5 10000E	FINANCE- AGENCY CONTROLLERS						
24.6 10000F	FINANCE-BUDGET SUPPORT						
24.7 10000G	FINANCE-BUDGET GENL GOVT						
25.2 10000H	FINANCE-ACCOUNTING DEPT						
25.3 10000I	FINANCE-ACCOUNTING SERVICES						
25.4 10000J	FINANCE-ACCOUNTING GENL GOVT						
26.2 10000K	FINANCE - OTHER Allocable						
26.4 10000L	FINANCE-OTHER FINANCIAL RPTG						
26.5 10000M	FINANCE-OTHER CENTRAL PAYROLL						
26.6 10000N	FINANCE-OTHER SINGLE AUDIT						
26.7 10000O	FINANCE-OTHER GENL GOVT						
28.2 24000	DEPARTMENT OF EMPLOYEE RELATIONS	38	1,277		75	74,337	747
28.4 24000A	EMPLOYEE REL-PRSNL ADMN						
28.5 24000B	EMPLOYEE REL-ALL OTHER						
29.2 45000	DEPARTMENT OF MEDIATION SERVICES		85			1,394	22
29.4 45000	MEDIATIONS SVCS-STATE AGENCIES						
29.5 45001	MEDIATION SVCS-OTHER						
30.2 49000	OFFICE OF THE LEGISLATIVE AUDITOR		2,578			1,515	50
30.4 49001	LEGIS AUDITS-FINANCIAL AUDITS						
30.5 49002	LEGIS AUDITS-PROGRAM AUDITS						
30.6 49003	LEGIS AUDITS-SINGLE AUDITS			180			
30.7 49004	LEGIS AUDITS-GENERAL GOVT						
31.2 64000	TREASURER'S OFFICE					5,306	180
31.3 64000A	TREASURER-TREASURY						
31.4 64000B	TREASURER-OTHER						
32.2 06000	ATTORNEY GENERAL						258,747
32.4 06000B	ATTY GENL-LEGAL SERVICES						
32.5 06000C	ATTY GENL-OTHER						
61000	STATE AUDITOR - SINGLE AUDIT						



## Allocation Statistics

Statewide Cost Allocation Plan  
State Fiscal Years 1993 and 1995

Sched. No.	Dept. Div.	Name	Net Costs 13.2 Department of Mediation Services	Pos x Barg Unit 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 14.5 OLA Program Audits	Single Audit Hrs 14.6 OLA Single Audits	Net Costs 15.2 State Treasurer's Office	SWA Trans & Sub- 15.3 Treasurer Treasury Allocable	Net Costs 16.2 Office of the Attorney General	A/G Hours Billed 16.4 OAG Legal Services
99YYY		Consumer Agencies										
02000		Administration										
02140		Oil Overcharge (17 Fund)								566		
02141		Development Disabilities (30 Fund)		7						2,057		
02142		STAR (20, 30 Funds)		5						939		
02160		Volunteer Services (20 Fund)		4						1,147		
02211		Risk Management (41 Fund)		3						2,187		
02215		Dispute Resolution (20 Fund)								432		
02220		Management Analysis (20 Fund)		31						2,416		
02303		Gov's Residence Council (69 Fund)								274		
02305		Building Construction (69 Fund)								2,060		
02307		Plant Management (06, 82 Fund)								12,669		
02307A		Capital Group Parking (20 Fund)								2,595		
02308		Energy Conservation (10, 17, 30 Funds)		6						435		
02310		Building Fund Operations (69 Fund)		25						7,584		
02409		IISAC (20 Fund)								328		
02410		Computer Services (97 Fund)		204						18,233		
02412		STARS (19, and 97 Funds)								924		
02420		LMIC (20 Fund)								588		
02430		Telecommunications (97 Fund)								22,135		
02430A		911 Emergency (17 Fund)								5,075		
02443		Records Center/Micrographics (97 Fund)		22						3,452		
02509		Electronics Equipment Rental (88 Fund)								1,946		
02511		Mat's Mgmt - Central Stores (93 Fund)		11						22,746		
02512		Materials Distribution (94 Fund)								2,542		
02514		Travel Management								102		
02514A		Parking Surcharge (20 Fund)								242		
02514B		Commuter Vans (96 Fund)		1						584		
02514C		Motor Pool (91 Fund)		16						23,099		
02515		Minnesota Bookstore (84 Fund)								5,319		
02518		Central Mail - Addressing/Inserting (98 Fund)								428		
02519		Postage Operations - Clearing (61 Fund)								99		
02520		Printing (92 Fund)		77						29,221		
99XXX		OTHER (Non-Allowable 10 Fund Costs)										
02112		State Band (10 Fund)								14		
02113		Public Broadcasting (10 Fund)								56		
02444		Public Info Policy Analysis - PIPA (10 Fund)								131		
02525		State Building Code (10 Fund)		27						1,393		
02600		Other										
01000		MILITARY AFFAIRS		327		291		319		23,522		
04000		AGRICULTURE		430		701				56,018		
07000		PUBLIC SAFETY		1,677		1,354	60	222		532,535		
08000		OMBUDSMAN CORRECTIONS		6		32				635		
09100		GAMING-ADMIN UNIT		233		6				3		
09200		GAMBLING CONTROL				213				2,916		
09300		PARI-MUTUAL RACING				120				3,349		
09400		STATE LOTTERY				549				1,553		
11000		EXAM BOARDS										
11008		BARBERS		1						720		
11010		ELECTRICITY		17		99				4,932		
11015		MEDICAL EXAMINERS		29		147				6,260		
11016		NURSING		25		60				6,228		
11018		PHARMACY		3		54				2,319		
11020		ARCHITECTS & ENGINEERING		6		39				2,519		
11021		DENTISTRY		7		101				2,596		
11050		BOXING		2						404		
11104		CHIROPRACTORS		5		72				2,042		
11118		PSYCHOLOGY		6		31				1,411		
11119		OPTOMETRY				45				510		

Allocation Statistics  
Statewide Cost Allocation Plan  
State Fiscal Years 1993 and 1995

			Net Costs	Pos x Barg Unit	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed
			13.2	13.4	14.2	14.4	14.5	14.6	15.2	15.3	16.2	16.4
			Department of	Mediation	Office of the	OLA	OLA	OLA	State	Treasurer	Office of the	OAG
			Services	State	Legislative	Financial	Program	Single	Treasurer's	Treasury	Attorney	Legal
			Services	Agencies	Auditor	Audits	Audits	Audits	Office	Allocable	General	Services
Sched. No.	Dept. Div.	Name										
11133		NURSING HOME ADM				37				851		
11200		SOCIAL WRK & MNTL HLTH				104						
11210		SOCIAL WRK LIC BD		8						2,151		
11220		MARR & FAMILY THERAPY BD		1						779		
11230		UNLIC MNTL HLTH PROV BD										
11310		ABSTRACTORS								116		
11320		ACCOUNTANCY		3		59				2,204		
11330		PODIATRY				37				408		
11340		VETERINARY MEDICINE		2		39				550		
11380		PEACE OFFICERS								2,144		
12000		HEALTH		929		559	100	534		109,912		
13000		COMMERCE		237		652	700			30,745		
14000		ANIMAL HEALTH BD		23		119				4,513		
17000		HUMAN RIGHTS		55		284				2,499		
19000		INDIAN AFFAIRS		7		106				1,291		
21000		JOBS & TRAINING		1,931		1,889		1,861		280,820		
22000		TRADE & ECON DEV		210		775		394		34,463		
25000		CENTER FOR ARTS ED.		44		271				11,498		
26000		STATE UNIV SYSTEM		4,248		2,235	500	1,134		161,201		
27000		COMMUNITY COLLEGE BD		2,424		5,083	500	1,684		154,199		
28000		SENATE					2,489			1,599		
29000		NATURAL RESOURCES		2,630		2,074		442		353,889		
30000		PLANNING		85		217				4,234		
31000		HOUSE OF REPRESENTATIVES					2,489			1,174		
32000		POLLUTION CONTROL		739		538	400			59,925		
33000		TRIAL COURTS								30,251		
34000		HOUSING FINANCE		128		466				15,676		
36000		EDUCATION-VO-TECH		96		403	500	319		24,817		
37000		EDUCATION-CENTRAL OFFICE		319		1,715	349	1,031		93,767		
37001		EDUCATION-FARIBAUTL SCHOOLS		207		120				7,742		
38000		INVESTMENT BOARD		15		2,436				1,505		
39000		GOVERNORS OFFICE				318				4,732		
40000		HISTORICAL SOCIETY				259				955		
41000		WRKRS COMP CT OF APPEALS		6		92				609		
42000		LABOR & INDUSTRY		337		929		9		55,207		
43000		IRON RANGE RESOURCES		89		237				18,568		
50000		ARTS BOARD		12		106				2,850		
51000		LEGISLATIVE COMMISSIONS				132				3,804		
52000		PUBLIC DEFENSE BOARD				278	150			6,784		
53000		SECRETARY OF STATE		57		244				12,726		
55000		HUMAN SERVICES-CENTRAL OFFICE		1,126		2,539	100	2,402		368,200		
55000A		HUMAN SERVICES-INSTITUTIONS		5,252		1,562				101,864		
58000		COURT OF APPEALS								964		
60000		HIGHER ED COORD BD		33		295	750			58,361		
61000		STATE AUDITOR				116				5,544		
62000		STATE RETIREMENT		35		1,276				87,996		
63000		PUBLIC EMPLOYEE RETIREMENT ASSN		63		854				202,821		
65000		JUDICIAL				350				16,335		
66000		MN MUNICIPAL BOARD		2		39				774		
67000		REVENUE		1,110		2,574				1,974,747		
68000		TAX COURT		3		27				669		
69000		TEACHERS RETIREMENT		46		846				132,439		
75000		VETERANS AFFAIRS		23		740				7,224		
75000A		VETERANS HOME BD		559		244				28,632		
77000		ZOO		231		257				27,075		
78000		CORRECTIONS		2,442		2,500				165,704		
79000		TRANSPORTATION		5,041		2,465	60	507		247,920		
80000		PUBLIC SERVICE		118		178				11,846		
81000		U OF M				958	1,100			394		

Allocation Statistics  
 Statewide Cost Allocation Plan  
 State Fiscal Years 1993 and 1995

Sched. No.	Dept. Div	Name	Net Costs	Pos x Barg Unit	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed
			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	15.3 Treasurer Treasury Allocable	16.2 Office of the Attorney General	16.4 OAG Legal Services
	82000	PUBLIC UTIL COMM		33		235				3,452		
	99000	MISC OTHER BOARDS										
	99010	ACADEMY OF SCIENCE								14		
	99025	MILITARY ORDER PURPLE HEART								10		
	99036	COUNCIL ON VO-TECH ED.		3		19				1,382		
	99041	HORTICULTURE								6		
	99042	PUBLIC EMPLOYEE REL BD										
	99050	CAPITOL AREA ARCH.		5		121				790		
	99100	WORLD TRADE CTR.				172				2,396		
	99150	REGIONAL TRANSIT BOARD								9		
	99200	HUMANITIES COMMISSION								7		
	99245	VOYAGEURS PARK		1		14				382		
	99270	AMATEUR SPORTS		7		82				915		
	99300	SENTENCING GUIDELINES		3		46				451		
	99420	MN/WIS BNDRY AREA								39		
	99430	UNIFORM LAWS CMSN								36		
	99440	MENTAL HEALTH & RETARDATION OMBUDS		16		43				1,044		
	99460	HAZARDOUS SUBSTANCES BOARD		2		39				321		
	99500	HEALTH CARE COMMISSION										
	99510	DISABILITY COUNCIL		8		146				1,561		
	99620	HIGHER ED FAC AUTH		2						51		
	99640	ETHICAL PRACTICES BOARD		4		101				2,077		
	99650	OFFICE OF WASTE MANAGEMENT		56						5,610		
	99690	HEARING EXAMINER		32		72	600			6,401		
	99700	SCIENCE MUSEUM								15		
	99710	COUNCIL ON BLACK MINNESOTANS		4		96				1,006		
	99750	COUNCIL ON SPANISH MINNESOTANS		4		104				1,168		
	99760	COUNCIL ON ASIAN MINNESOTANS		3		100				942		
	99780	SOIL & WATER RES		50						6,703		
	99800	FINANCE-DEBT SERVICE								2,378		
	99901	VETS OF FOREIGN WARS								8		
	99902	DISABLED AMERICAN VETS								6		
	99903	HUMANE SOCIETY								2		
	99906	FINANCE NON-OPS/ MN SAFETY COUNCIL								21,654		
	99908	COMMUNICATION IMPAIRED BD		4		25				1,016		
	99909	TRANSPORTATION REGULATION BOARD		4		48				414		
	99910	GREATER MINNESOTA CORPORATION				495				8,399		
	99998	COMPUTER TEST/TRAINING								59,183		
	99999	OTHER OTHER				3,047	14,037			1,289		286,012
Statewide Totals			1,759,393	35,062	3,620,961	60,746	25,380	11,363	1,218,118	6,038,753	14,436,466	552,993

Fed Cash Receipt	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs	Leases Processed
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State Fiscal Years: 1993 and 1994			17.3 State Auditor	18.2 Bureau of Admin. Mgmt.	18.3 Admin Mgmt Commissioner Office	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"	18.6 Admin Mgmt Employee Assistance	19.2 Bureau of Facilities Mgmt	19.4 Facilities Management Leasing
Sched. No.	Dept. Div.	Name	Single Audit									
1.2		First Stepdown										
		Equipment Use Charge										
02.000		DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	02110	Commissioner										
2.4	02120	Personnel Services										
2.5	02130	Fiscal Services										
2.5A	02130A	Fiscal A 45% (Gen'L Fund)										
2.5B	02130B	Fiscal B 55% (ISF)										
2.6	02111	Employee Assistance Program										
2.7	02111A	Other										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Management (10 Fund)										
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
3.5	02320B	Other										
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02430	Telecommunications (10 Fd)										
4.6	02412	STARS (10 Fund)										
4.7	02420	LMIC (10 Fund)										
4.8	02410	Other										
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
7.3	02511	Materials Management										
6.4	02519	Central Mail										
6.8	02511D	Other - 10 Fund										
5.2	02411	BUREAU OF INFORMATION POLICY										
5.4	02411A	Statewide Systems										
5.5	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										
10.3	10000I	FINANCE-ACCOUNTING										
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K	FINANCE - OTHER Allocable										
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										
12.5	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										
15.3	64000A	TREASURER-TREASURY										
15.4	64000B	TREASURER-OTHER										
16.2	06000	ATTORNEY GENERAL										
16.4	06000B	ATTY GENL-LEGAL SERVICES										
16.5	06000C	ATTY GENL-OTHER										
17.2	61000	STATE AUDITOR - SINGLE AUDIT										



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Fed Cash Receipt	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs	Leases Processed
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Fiscal Years 1999 and 1998			17.3	18.2	18.3	18.4	18.5	18.5A	18.5B	18.6	19.2	19.4
Sched.	Dept.		State	Bureau of	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Bureau of	Facilities
No.	Div.	Name	Auditor	Admin.	Commissioner	Personnel	Fiscal	Fiscal	Fiscal	Employee	Facilities	Management
			Single Audts	Mgmt.	Office	Office	Services	"A"	"B"	Assistance	Mgmt	Leasing
	11133	NURSING HOME ADM								2		
	11200	SOCIAL WRK & MNTL HLTH										1
	11210	SOCIAL WRK LIC BD								9		
	11220	MARR & FAMILY THERAPY BD								2		
	11230	UNLIC MNTL HLTH PROV BD										
	11310	ABSTRACTORS										
	11320	ACCOUNTANCY								5		1
	11330	PODIATRY										
	11340	VETERINARY MEDICINE								1		
	11380	PEACE OFFICERS	33,130									1
	12000	HEALTH	81,398,624							981		15
	13000	COMMERCE								258		3
	14000	ANIMAL HEALTH BD	529,454							35		
	17000	HUMAN RIGHTS	327,384							63		7
	19000	INDIAN AFFAIRS	71,193							7		2
	21000	JOBS & TRAINING	205,474,265							1,956		72
	22000	TRADE & ECON DEV	49,249,469							223		7
	25000	CENTER FOR ARTS ED.	14,058							57		
	26000	STATE UNIV SYSTEM	5,722,434							4,842		31
	27000	COMMUNITY COLLEGE BD	7,201,135							2,587		17
	28000	SENATE										
	29000	NATURAL RESOURCES	17,088,775							2,700		47
	30000	PLANNING	72,387							53		4
	31000	HOUSE OF REPRESENTATIVES										
	32000	POLLUTION CONTROL	18,698,150							784		13
	33000	TRIAL COURTS								623		
	34000	HOUSING FINANCE	79,844,445							143		1
	36000	EDUCATION-VO-TECH	22,236,024							117		1
	37000	EDUCATION-CENTRAL OFFICE	260,256,181							363		3
	37001	EDUCATION-FARIBAULT SCHOOLS								199		4
	38000	INVESTMENT BOARD								25		
	39000	GOVERNORS OFFICE								51		4
	40000	HISTORICAL SOCIETY	296,976									
	41000	WRKRS COMP CT OF APPEALS								21		2
	42000	LABOR & INDUSTRY	2,964,778							373		15
	43000	IRON RANGE RESOURCES	5,000							135		5
	50000	ARTS BOARD	838,300							16		1
	51000	LEGISLATIVE COMMISSIONS	3,000									1
	52000	PUBLIC DEFENSE BOARD	112,131							89		
	53000	SECRETARY OF STATE								63		2
	55000	HUMAN SERVICES-CENTRAL OFFICE	1,703,032,695							1,174		31
	55000A	HUMAN SERVICES-INSTITUTIONS								4,961		36
	58000	COURT OF APPEALS								87		1
	60000	HIGHER ED COORD BD	2,512,161							67		4
	61000	STATE AUDITOR								119		8
	62000	STATE RETIREMENT								37		
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN								64		
	65000	JUDICIAL	161,300							182		7
	66000	MN MUNICIPAL BOARD								4		
	67000	REVENUE	36,809							1,137		18
	68000	TAX COURT								6		
	69000	TEACHERS RETIREMENT								49		1
	75000	VETERANS AFFAIRS	4,168,901							31		1
	75000A	VETERANS HOME BD								511		2
	77000	ZOO	46,389							190		1
	78000	CORRECTIONS	5,616,475							2,466		29
	79000	TRANSPORTATION	391,707,799							5,192		36
	80000	PUBLIC SERVICE	531,571							134		6
	81000	U OF M										

Allocation Statistics  
 Statewide Cost Allocation Plan  
 State Fiscal Years 1993 and 1995

Sched.	Dept.	Name	Fed Cash Receipt	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs	Leases Processed
No.	Div.		17.3 State Auditor Single Audits	18.2 Bureau of Admin. Mgmt	18.3 Admin Mgmt Commissioner Office	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"	18.6 Admin Mgmt Employee Assistance	19.2 Bureau of Facilities Mgmt	19.4 Facilities Management Leasing
82000		PUBLIC UTIL COMM								43		2
99000		MISC OTHER BOARDS										2
99010		ACADEMY OF SCIENCE										
99025		MILITARY ORDER PURPLE HEART										
99036		COUNCIL ON VO-TECH ED.	146,001							3		
99041		HORTICULTURE										
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.								6		2
99100		WORLD TRADE CTR.								10		
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK										1
99270		AMATEUR SPORTS								8		
99300		SENTENCING GUIDELINES								4		
99420		MN/WS BNDRY AREA										
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDS								17		
99460		HAZARDOUS SUBSTANCES BOARD								1		
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL	2,000							9		3
99620		HIGHER ED FAC AUTH								3		
99640		ETHICAL PRACTICES BOARD								6		1
99650		OFFICE OF WASTE MANAGEMENT	258,655							60		3
99690		HEARING EXAMINER								76		1
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS	3,629							4		
99750		COUNCIL ON SPANISH MINNESOTANS								4		3
99760		COUNCIL ON ASIAN MINNESOTANS	33,205							3		1
99780		SOIL & WATER RES	173,641							46		3
99800		FINANCE-DEBT SERVICE	647,655									
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS										
99903		HUMANE SOCIETY										
99906		FINANCE NON-OPS/ MN SAFETY COUNCIL	2,472,198							1		
99908		COMMUNICATION IMPAIRED BD								3		
99909		TRANSPORTATION REGULATION BOARD								9		1
99910		GREATER MINNESOTA CORPORATION										
99998		COMPUTER TEST/TRAINING								14		
99999		OTHER OTHER								0		13
Statewide Totals			2,911,015,686	2,077,742	863	863	688,194	13,771	169,220	38,100	4,279,668	694



Net Costs	Telephone Charge	Net Costs	Encumbrance Tran	Postage Costs	Net Costs	Computer Services	Net Costs	Net Costs	Net Costs
20.2 Intertech Bureau	20.5 Intertech Telecom- munications	22.2 Bureau of Operations Mgmt	22.3 Operations Materials Management	22.4 Operations Central Mail	21.2 Bureau of Information Policy	21.4 Info Policy Statewide Systems	23.2 Department of Finance	23.4 Finance Departmental Administration	24.4 Finance Budgets

		<b>First Stepdown</b>
1.2		Equipment Use Charge
	02000	DEPARTMENT OF ADMINISTRATION
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT
2.3	02110	Commissioner
2.4	02120	Personnel Services
2.5	02130	Fiscal Services
2.5A	02130A	Fiscal A 45% (Gen'L Fund)
2.5B	02130B	Fiscal B 55% (ISF)
2.6	02111	Employee Assistance Program
2.7	02111A	Other
3.2	02300	BUREAU OF FACILITIES MANAGEMENT
3.3	02307	Plant Management (10 Fund)
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)
3.5	02320B	Other
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP
4.5	02430	Telecommunications (10 Fd)
4.6	02412	STARS (10 Fund)
4.7	02420	LMIC (10 Fund)
4.8	02410	Other
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT
7.3	02511	Materials Management
6.4	02519	Central Mail
6.6	02511D	Other - 10 Fund
5.2	02411	BUREAU OF INFORMATION POLICY
5.4	02411A	Statewide Systems
5.5	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
10.3	10000I	FINANCE-ACCOUNTING
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT
11.2	10000K	FINANCE - OTHER Allocable
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
12.5	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
15.3	64000A	TREASURER-TREASURY
15.4	64000B	TREASURER-OTHER
16.2	06000	ATTORNEY GENERAL
16.4	06000B	ATTY GENL-LEGAL SERVICES
16.5	06000C	ATTY GENL-OTHER
17.2	61000	STATE AUDITOR - SINGLE AUDIT

Net Costs	Telephone Charge	Net Costs	Encumbrance Tran	Postage Costs	Net Costs	Computer Services	Net Costs	Net Costs	Net Costs
20.2 Intertech Bureau	20.5 Intertech Telecom- munications	22.2 Bureau of Operations Mgmt	22.3 Operations Materials Management	22.4 Operations Central Mail	21.2 Bureau of Information Policy	21.4 Info Policy Statewide Systems	23.2 Department of Finance	23.4 Finance Departmental Administration	24.4 Finance Budgets

Second Stepdown		Management		Finance		Personnel		Information		Other	
02000	DEPARTMENT OF ADMINISTRATION										
18.2 02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
18.3 02110	Commissioner										
18.4 02120	Personnel Services										
18.5 02130	Fiscal Services										
02130A	Fiscal A 45% (Gen'L Fund)										
02130B	Fiscal B 55% (ISF)										
18.6 02111	Employee Assistance Program										
18.7 02111A	Other										
19.2 02300	BUREAU OF FACILITIES MANAGEMENT										
19.3 02307	Plant Management (10 Fund)										
19.4 02320A	Real Estate Mgt - Lessing (10 Fund)										
19.5 02320B	Other										
20.2 02400	BUREAU OF INTERTECHNOLOGIES GROUP										
20.5 02410	Telecommunications (10 Fd)	1,059,557									
20.6 02412	STARS (10 Fund)										
20.7 02420	LMIC (10 Fund)	932,444									
20.8 02410	Other										
22.2 02500	BUREAU OF OPERATIONS MANAGEMENT		35,490								
22.3 02511	Materials Management			3,108,344							
22.4 02519	Central Mail			489,561							
02511D	Other - 10 Fund										
21.2 02411	BUREAU OF INFORMATION POLICY		7,005		9	1,098					
21.4 02411A	Statewide Systems						1,018,420				
02411B	Other										
10000	DEPARTMENT OF FINANCE		91,650		97	241,802		775,127			
23.4 10000B	FINANCE - DEPT ADMIN								1,434,616		
24.4 10000C	FINANCE-BUDGETS								2,158,307	2,158,307	
24.5 10000E	FINANCE- AGENCY CONTROLLERS										1,080,254
24.6 10000F	FINANCE-BUDGET SUPPORT										771,936
24.7 10000G	FINANCE-BUDGET GENL GOVT										306,117
25.2 10000H	FINANCE-ACCOUNTING DEPT								4,965,160	4,965,160	
25.3 10000I	FINANCE-ACCOUNTING SERVICES										
25.4 10000J	FINANCE-ACCOUNTING GENL GOVT										
26.2 10000K	FINANCE - OTHER Allocable								1,401,658	1,401,658	
26.4 10000L	FINANCE-OTHER FINANCIAL RPTG										
26.5 10000M	FINANCE-OTHER CENTRAL PAYROLL										
26.6 10000N	FINANCE-OTHER SINGLE AUDIT										
26.7 10000O	FINANCE-OTHER GENL GOVT										
28.2 24000	DEPARTMENT OF EMPLOYEE RELATIONS		78,558		161	173,773		745,751			
28.4 24000A	EMPLOYEE REL-PRSNL ADMIN										
28.5 24000B	EMPLOYEE REL-ALL OTHER										
29.2 45000	DEPARTMENT OF MEDIATION SERVICES		13,053		17	11,291		19,520			
29.4 45000	MEDIATIONS SVCS-STATE AGENCIES										
29.5 45001	MEDIATION SVCS-OTHER										
30.2 49000	OFFICE OF THE LEGISLATIVE AUDITOR		16,063		20	4,978		52,728			
30.4 49001	LEGIS AUDITS-FINANCIAL AUDITS										
30.5 49002	LEGIS AUDITS-PROGRAM AUDITS										
30.6 49003	LEGIS AUDITS-SINGLE AUDITS										
30.7 49004	LEGIS AUDITS-GENERAL GOV'T										
31.2 64000	TREASURER'S OFFICE		7,145		9	3,679		644			
31.3 64000A	TREASURER-TREASURY										
31.4 64000B	TREASURER-OTHER										
32.2 06000	ATTORNEY GENERAL	206,509			247	101,242		18,651			
32.4 06000B	ATTY GENL-LEGAL SERVICES										
32.5 06000C	ATTY GENL-OTHER										
61000	STATE AUDITOR - SINGLE AUDIT										

Location Statistics  
 Statewide Cost Allocation Plan  
 State Fiscal Years 1993 and 1995

Sched. No.	Dept. Div.	Name	Net Costs	Telephone Charge	Net Costs	Encumbrance Tran	Postage Costs	Net Costs	Computer Services	Net Costs	Net Costs	Net Costs
			20.2 Intertech Bureau	20.5 Intertech Telecom- munications	22.2 Bureau of Operations Mgmt	22.3 Operations Materials Management	22.4 Operations Central Mail	21.2 Bureau of Information Policy	21.4 Info Policy Statewide Systems	23.2 Department of Finance	23.4 Finance Departmental Administration	24.4 Finance Budgets
99YYY		Consumer Agencies										
02000		Administration										
02140		Oil Overcharge (17 Fund)		52		1	38		1,082			
02141		Development Disabilities (30 Fund)		9,095		79	23,468		528			
02142		STAR (20, 30 Funds)		4,161		29	7,578		845			
02160		Volunteer Services (20 Fund)		3,932		19	16,345		3,564			
02211		Risk Management (41 Fund)		1,244		71	569		1,434			
02215		Dispute Resolution (20 Fund)		1,189		9	771		518			
02220		Management Analysis (20 Fund)		15,155		34	7,865		9,015			
02303		Gov's Residence Council (69 Fund)		81		5						
02305		Building Construction (69 Fund)		14,522		298	5,860		294			
02307		Plant Management (06, 82 Fund)		44,202		316	720		5,259			
02307A		Capital Group Parking (20 Fund)										
02308		Energy Conservation (10, 17, 30 Funds)		1,343		6	1,359		492			
02310		Building Fund Operations (69 Fund)				1,116						
02409		IISAC (20 Fund)		575		8	728		468			
02410		Computer Services (97 Fund)		112,951		282	350,962					
02412		STARS (19, and 97 Funds)		164,266		101	538		9,882			
02420		LMIC (20 Fund)				33	772		5,384			
02430		Telecommunications (97 Fund)				46			2,134			
02430A		911 Emergency (17 Fund)		35,614					684			
02443		Records Center/Micrographics (97 Fund)		2,705		37	783		1,319			
02509		Electronics Equipment Rental (88 Fund)		982		30	129					
02511		Mat'ls Mgmt - Central Stores (93 Fund)		1,983		25	2,929		492			
02512		Materials Distribution (94 Fund)		4,084		6	1,575		6,741			
02514		Travel Management										
02514A		Parking Surcharge (20 Fund)					1,728		50			
02514B		Commuter Vans (96 Fund)		250					250			
02514C		Motor Pool (91 Fund)				331	659		16,700			
02515		Minnesota Bookstore (84 Fund)		19,747		11	96,778		25,308			
02518		Central Mail - Addressing/Inserting (98 Fund)				3						
02519		Postage Operations - Clearing (61 Fund)										
02520		Printing (92 Fund)		8,540		36	1,626		5,513			
99XXX		OTHER (Non-Allowable 10 Fund Costs)										
02112		State Band (10 Fund)					300					
02113		Public Broadcasting (10 Fund)										
02444		Public Info Policy Analysis - PIPA (10 Fund)		1,576			348		316			
02525		State Building Code (10 Fund)		23,383		14	8,370		3,280			
02600		Other										
01000		MILITARY AFFAIRS		322,374		78	4,237		1,864			
04000		AGRICULTURE		260,587		760	182,748		34,137			
07000		PUBLIC SAFETY		1,248,855		2,668	2,431,576		3,068,758			
08000		OMBUDSMAN CORRECTIONS		2,299		4	390		3,555			
09100		GAMING-ADMIN UNIT							4,929			
09200		GAMBLING CONTROL		18,670		12	22,440		1,702			
09300		PARI-MUTUAL RACING		9,330		47	10,124					
09400		STATE LOTTERY										
11000		EXAM BOARDS										
11008		BARBERS		724			2,981		264			
11010		ELECTRICITY		10,381		18	28,273		32,867			
11015		MEDICAL EXAMINERS		12,156		25	48,873		3,445			
11016		NURSING		8,437		8	92,040		30,035			
11018		PHARMACY		3,169		11	13,400		26,418			
11020		ARCHITECTS & ENGINEERING		3,237		7	15,121		3,521			
11021		DENTISTRY		3,623		7	29,972		3,158			
11050		BOXING		680		2	339					
11104		CHIROPRACTORS		1,845		6	6,633					
11118		PSYCHOLOGY		1,561		9	11,066					
11119		OPTOMETRY		1,000		2	1,476					

Net Costs	Telephone Charge	Net Costs	Encumbrance Tran	Postage Costs	Net Costs	Computer Services	Net Costs	Net Costs	Net Costs
20.2 Intertech Bureau	20.5 Intertech Telecom- munications	22.2 Bureau of Operations Mgmt	22.3 Operations Materials Management	22.4 Operations Central Mail	21.2 Bureau of Information Policy	21.4 Info Policy Statewide Systems	23.2 Department of Finance	23.4 Finance Departmental Administration	24.4 Finance Budgets
	1,037		6	2,689					
				10,615					
	4,320		2			31,753			
	696		2	2,211		5,806			
				488					
	2,794		11	18,261		10,271			
	392		2	376					
	549		2	3,483					
	4,703		14	7,557		240			
	503,782		1,298	578,176		33,960			
	97,365		61	140,725		32,032			
	24,481		10	16,536		50,904			
	53,126		28	21,024		418			
	4,307		10	780		120			
	1,259,913		3,091	1,253,719		138,882			
	302,667		734	574,413		8,348			
	21,186		185	46,538		1,603			
	2,398,757		4,255	2,033,115		11,692			
	1,015,544		2,034	1,236,189		7,473			
	358,629			172,366		10,528			
	1,614,938		2,639	1,046,675		253,041			
	30,083		73	35,492		4,238			
	226,571			172,120		19,232			
	463,094		2,312	208,613					
	195,142		339	88,405		426			
	96,343		124	65,900		565,000			
	118,177		199	77,186		51,903			
	351,758		616	443,653		117,632			
	37,680		89	21,057					
	18,757		23	3,553					
	64,532		36	47,549		8,194			
			3						
	4,132		8	3,255		993			
	230,868		620	249,418		17,573			
	103,371		436	41,763		6,933			
	11,718		183	16,979		136			
	40,184			16,153		1,290			
	56,255		1	36,666		1,513			
	129,153		67	98,887		37,615			
	1,393,213		1,777	4,783,507		19,590,951			
	584,605		1,050	120,257		7,500			
	28,697		7	19,633					
	55,904		181	91,230		15,321			
	29,402		46	20,998		1,792			
	14,116		6	98,930		139,624			
	38,154		21	271,573		1,600			
	395,051		252	139,060					
	2,349		8	1,469		1,519			
	756,769		396	1,772,561		3,579,858			
	2,200		5	9,300		9,467			
	24,526		15	205,302		57,213			
	77,559		171	14,109		4,387			
	138			19,675		6,066			
	63,737		97	76,506					
	687,156		2,733	293,711		141,325			
	2,492,838		7,263	399,122		1,54			

Allocation Statistics  
Statewide Cost Allocation Plan  
State Fiscal Years 1993 and 1995

Sched. No.	Dept. Div.	Name	Net Costs	Telephone Charge	Net Costs	Encumbrance Tran	Postage Costs	Net Costs	Computer Services	Net Costs	Net Costs	Net Costs
			20.2 Intertech Bureau	20.5 Intertech Telecom- munications	22.2 Bureau of Operations Mgmt	22.3 Operations Materials Management	22.4 Operations Central Mail	21.2 Bureau of Information Policy	21.4 Info Policy Statewide Systems	23.2 Department of Finance	23.4 Finance Departmental Administration	24.4 Finance Budgets
82000		PUBLIC UTIL COMM		18,883		8	9,794		2,003			
99000		MISC OTHER BOARDS										
99010		ACADEMY OF SCIENCE										
99025		MILITARY ORDER PURPLE HEART										
99036		COUNCIL ON VO-TECH ED.		2,584		7	5,141					
99041		HORTICULTURE				1						
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.		1,731		28	982		213			
99100		WORLD TRADE CTR.		9,349			4,321		152			
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK		3,571		2	550					
99270		AMATEUR SPORTS		3,341		12	725					
99300		SENTENCING GUIDELINES		1,367		7	2,690					
99420		MN/WIS BNDRY AREA										
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDS		9,655		4	3,119		1,662			
99460		HAZARDOUS SUBSTANCES BOARD		441		2	237					
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL		10,350		8	11,688		264			
99620		HIGHER ED FAC AUTH										
99640		ETHICAL PRACTICES BOARD		2,810		5	13,749					
99650		OFFICE OF WASTE MANAGEMENT		37,449		101	57,413		8,026			
99690		HEARING EXAMINER		30,460		98	41,156		947			
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS		2,256		10	2,486					
99750		COUNCIL ON SPANISH MINNESOTANS		7,202		11	4,525		476			
99760		COUNCIL ON ASIAN MINNESOTANS		2,455		21	4,283		120			
99780		SOIL & WATER RES		46,362		857	32,639		451			
99800		FINANCE-DEBT SERVICE										
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS										
99903		HUMANE SOCIETY										
99906		FINANCE NON-OPS/ MN SAFETY COUNCIL				91	1,439					
99908		COMMUNICATION IMPAIRED BD		267,306		24	1,240		698			
99909		TRANSPORTATION REGULATION BOARD		3,500		3	5,847		264			
99910		GREATER MINNESOTA CORPORATION		101,998		45	47,485		440			
99998		COMPUTER TEST/TRAINING										
99999		OTHER OTHER										
Statewide Totals			1,992,001	19,963,483	3,597,905	42,430	21,394,979	1,018,420	31,505,345	9,959,741	8,525,125	2,158,307

SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Transaction	Federal Cash Rec	Net Costs	Avg. Employee Co
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Sched. No.	Dept. Div.	Name
	02000	DEPARTMENT OF ADMINISTRATION
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT
18.3	02110	Commissioner
18.4	02120	Personnel Services
18.5	02130	Fiscal Services
	02130A	Fiscal A 45% (Gen'L Fund)
	02130B	Fiscal B 55% (ISF)
18.6	02111	Employee Assistance Program
18.7	02111A	Other
19.2	02300	BUREAU OF FACILITIES MANAGEMENT
19.3	02307	Plant Management (10 Fund)
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)
19.5	02320B	Other
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP
20.5	02410	Telecommunications (10 Fd)
20.6	02412	STARS (10 Fund)
20.7	02420	LMIC (10 Fund)
20.8	02410	Other
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT
22.3	02511	Materials Management
22.4	02519	Central Mail
	02511D	Other - 10 Fund
21.2	02411	BUREAU OF INFORMATION POLICY
21.4	02411A	Statewide Systems
	02411B	Other
	10000	DEPARTMENT OF FINANCE
23.4	10000B	FINANCE - DEPT ADMN
24.4	10000C	FINANCE-BUDGETS
24.5	10000E	FINANCE- AGENCY CONTROLLERS
24.6	10000F	FINANCE-BUDGET SUPPORT
24.7	10000G	FINANCE-BUDGET GENL GOVT
25.2	10000H	FINANCE-ACCOUNTING DEPT
25.3	10000I	FINANCE-ACCOUNTING SERVICES
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT
26.2	10000K	FINANCE - OTHER Allocable
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL
26.6	10000N	FINANCE-OTHER SINGLE AUDIT
26.7	10000O	FINANCE-OTHER GENL GOVT
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS
28.4	24000A	EMPLOYEE REL-PRSNL ADMN
28.5	24000B	EMPLOYEE REL-ALL OTHER
29.2	45000	DEPARTMENT OF MEDIATION SERVICES
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES
29.5	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
30.7	49004	LEGIS AUDITS-GENERAL GOVT
31.2	64000	TREASURER'S OFFICE
31.3	64000A	TREASURER-TREASURY
31.4	64000B	TREASURER-OTHER
32.2	06000	ATTORNEY GENERAL
32.4	06000B	ATTY GENL-LEGAL SERVICES
32.5	06000C	ATTY GENL-OTHER
	61000	STATE AUDITOR - SINGLE AUDIT

Allocation Statistics		SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Transaction	Federal Cash Rec	Net Costs	Avg. Employee Co	
Statewide Cost Allocation Plan												
State Fiscal Years 1993 and 1995												
Sched. No.	Dept. Div.	Name	24.5 Finance Agency Controllers	24.6 Finance Budget Support	25.2 Finance Accounting Department	25.3 Finance Accounting Services	26.2 Finance Other Allocable	26.4 Finance Financial Reporting	26.5 Finance Central Payroll	26.6 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration
99YYY		Consumer Agencies										
02000		Administration										
02140		Oil Overcharge (17 Fund)	566	3		566		566	815	2,529,800		2
02141		Development Disabilities (30 Fund)	2,057	21		2,057		2,057	1,637	1,312,271		7
02142		STAR (20, 30 Funds)	939	5		939		939	871	606,419		5
02180		Volunteer Services (20 Fund)	1,147	7		1,147		1,147	1,243	535,020		6
02211		Risk Management (41 Fund)	2,187	7		2,187		2,187	1,432			4
02215		Dispute Resolution (20 Fund)	432	5		432		432	410	65,000		2
02220		Management Analysis (20 Fund)	2,416	7		2,416		2,416	14,924			56
02303		Gov's Residence Council (69 Fund)	274	7		274		274	4			
02305		Building Construction (69 Fund)	2,060	13		2,060		2,060	7,020	3,675,116		
02307		Plant Management (06, 82 Fund)	12,669	24		12,669		12,669	56,395			205
02307A		Capital Group Parking (20 Fund)	2,595			2,595		2,595	3,325	80		1
02308		Energy Conservation (10, 17, 30 Funds)	435	5		435		435	1,321			
02310		Building Fund Operations (69 Fund)	7,584	5		7,584		7,584	281			
02409		IISAC (20 Fund)	328	2		328		328	494			
02410		Computer Services (97 Fund)	18,233	60		18,233		18,233	60,879			225
02412		STARS (19, and 97 Funds)	924	4		924		924	919			5
02420		LMIC (20 Fund)	588	7		588		588	3,360			13
02430		Telecommunications (97 Fund)	22,135	4		22,135		22,135	1,337			4
02430A		911 Emergency (17 Fund)	5,075	5		5,075		5,075	806			3
02443		Records Center/Micrographics (97 Fund)	3,452	4		3,452		3,452	5,859			22
02509		Electronics Equipment Rental (88 Fund)	1,946	1		1,946		1,946	1,594			2
02511		Mat'l's Mgmt - Central Stores (93 Fund)	22,746	2		22,746		22,746	4,892			15
02512		Materials Distribution (94 Fund)	2,542	9		2,542		2,542	4,840			8
02514		Travel Management	102			102		102				
02514A		Parking Surcharge (20 Fund)	242	1		242		242				
02514B		Commuter Vans (96 Fund)	584	1		584		584	1,160			1
02514C		Motor Pool (91 Fund)	23,099	4		23,099		23,099	4,135			16
02515		Minnesota Bookstore (84 Fund)	5,319	4		5,319		5,319	5,585			20
02518		Central Mail - Addressing/Inserting (98 Fund)	428	1		428		428	5,036			16
02519		Postage Operations - Clearing (61 Fund)	99	1		99		99	2,777			
02520		Printing (92 Fund)	29,221	1		29,221		29,221	21,027			51
99XXX		OTHER (Non-Allowable 10 Fund Costs)										
02112		State Band (10 Fund)	14	1		14		14				
02113		Public Broadcasting (10 Fund)	56	7		56		56				
02444		Public Info Policy Analysis - PIPA (10 Fund)	131	1		131		131	611			
02525		State Building Code (10 Fund)	1,393	3		1,393		1,393	5,496			
02600		Other		1								
01000		MILITARY AFFAIRS	23,522	71		23,522		23,522	97,963	12,113,432		321
04000		AGRICULTURE	56,018	208		56,018		56,018	120,400	1,646,475		446
07000		PUBLIC SAFETY	521,887	444		521,887		521,887	526,867	23,884,030		1,781
08000		OMBUDSMAN CORRECTIONS	635	2		635		635	1,584			8
09100		GAMING-ADMIN UNIT	3	1		3		3				
09200		GAMBLING CONTROL	2,916	3		2,916		2,916	8,616			35
09300		PARI-MUTUAL RACING	3,349	20		3,349		3,349	2,177			9
09400		STATE LOTTERY	1,553	1		1,553		1,553	47,593			206
11000		EXAM BOARDS										
11008		BARBERS	720	2		720		720	354			2
11010		ELECTRICITY	4,932	5		4,932		4,932	4,970			21
11015		MEDICAL EXAMINERS	6,260	5		6,260		6,260	6,451			31
11016		NURSING	6,228	5		6,228		6,228	6,024			25
11018		PHARMACY	2,319	4		2,319		2,319	1,810	8,896		8
11020		ARCHITECTS & ENGINEERING	2,519	2		2,519		2,519	1,787			7
11021		DENTISTRY	2,596	3		2,596		2,596	1,787			8
11050		BOXING	404	2		404		404	412			2
11104		CHIROPRACTORS	2,042	3		2,042		2,042	1,093			4
11118		PSYCHOLOGY	1,411	3		1,411		1,411	1,102			4
11119		OPTOMETRY	510	3		510		510	259			2



Allocation Statistics  
Statewide Cost Allocation Plan  
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Allocation Statistics			SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Transaction	Federal Cash Rec	Net Costs	Avg. Employee Co
Statewide Cost Allocation Plan												
State Fiscal Years 1993 and 1995												
Sched. No.	Dept. Div	Name	24.5 Finance Agency Controllers	24.6 Finance Budget Support	25.2 Finance Accounting Department	25.3 Finance Accounting Services	26.2 Finance Other Allocable	26.4 Finance Financial Reporting	26.5 Finance Central Payroll	26.6 Finance Single Audit	28.2 Department of Employee Relations	28.4 DOER Personnel Administration
11133		NURSING HOME ADM	851	3		851		851	420			2
11200		SOCIAL WRK & MNTL HLTH										
11210		SOCIAL WRK LIC BD	2,151	3		2,151		2,151	2,409			9
11220		MARR & FAMILY THERAPY BD	779	3		779		779	434			2
11230		UNLIC MNTL HLTH PROV BD										
11310		ABSTRACTORS	116	2		116		116				
11320		ACCOUNTANCY	2,204	2		2,204		2,204	1,033			5
11330		PODIATRY	408	3		408		408	8			
11340		VETERINARY MEDICINE	550	3		550		550	408			1
11380		PEACE OFFICERS	2,144	9		2,144		2,144	2,528	33,130		
12000		HEALTH	109,912	786		109,912		109,912	237,444	81,398,624		981
13000		COMMERCE	30,745	39		30,745		30,745	60,473			258
14000		ANIMAL HEALTH BD	4,513	13		4,513		4,513	14,686	529,454		35
17000		HUMAN RIGHTS	2,499	25		2,499		2,499	16,758	327,384		63
19000		INDIAN AFFAIRS	1,291	17		1,291		1,291	2,567	71,193		7
21000		JOBS & TRAINING	274,465	153		274,465		274,465	497,958	205,474,265		1,956
22000		TRADE & ECON DEV	34,463	270		34,463		34,463	65,196	49,249,469		223
25000		CENTER FOR ARTS ED.	11,498	8		11,498		11,498	13,455	14,058		57
26000		STATE UNIV SYSTEM	161,201	78		161,201		161,201	985,369	5,722,434		4,842
27000		COMMUNITY COLLEGE BD	154,199	97		154,199		154,199	540,602	7,201,135		2,587
28000		SENATE	1,599	4		1,599		1,599				
29000		NATURAL RESOURCES	295,428	1,804		295,428		295,428	1,480,003	17,088,775		2,700
30000		PLANNING	4,234	40		4,234		4,234	12,624	72,387		53
31000		HOUSE OF REPRESENTATIVES	1,174	3		1,174		1,174				
32000		POLLUTION CONTROL	59,925	542		59,925		59,925	237,696	18,698,150		784
33000		TRIAL COURTS	30,251	82		30,251		30,251	93,068			623
34000		HOUSING FINANCE	15,676	58		15,676		15,676	62,326	79,844,445		143
36000		EDUCATION-VO-TECH	24,817	232		24,817		24,817	29,964	22,236,024		117
37000		EDUCATION-CENTRAL OFFICE	83,939	676		83,939		83,939	91,414	260,256,181		363
37001		EDUCATION-FARIBAUTL SCHOOLS	7,742	74		7,742		7,742	50,457			199
38000		INVESTMENT BOARD	1,505	34		1,505		1,505	5,956			25
39000		GOVERNORS OFFICE	4,732	14		4,732		4,732	10,111			51
40000		HISTORICAL SOCIETY	955	18		955		955		296,976		
41000		WRKRS COMP CT OF APPEALS	609	2		609		609	5,134			21
42000		LABOR & INDUSTRY	51,107	150		51,107		51,107	105,678	2,964,778		373
43000		IRON RANGE RESOURCES	18,568	75		18,568		18,568	29,884	5,000		135
50000		ARTS BOARD	2,850	37		2,850		2,850	4,420	838,300		16
51000		LEGISLATIVE COMMISSIONS	3,804	33		3,804		3,804		3,000		
52000		PUBLIC DEFENSE BOARD	6,784	24		6,784		6,784	20,646	112,131		89
53000		SECRETARY OF STATE	11,321	31		11,321		11,321	19,467			63
55000		HUMAN SERVICES-CENTRAL OFFICE	150,240	661		150,240		150,240	270,430	1,703,032,695		1,174
55000A		HUMAN SERVICES-INSTITUTIONS	101,864	445		101,864		101,864	1,664,470			4,961
58000		COURT OF APPEALS	964	3		964		964	16,610			87
60000		HIGHER ED COORD BD	14,949	57		14,949		14,949	47,210	2,512,161		67
61000		STATE AUDITOR	5,544	9		5,544		5,544	29,800			119
62000		STATE RETIREMENT	4,243	12		4,243		4,243	9,807			37
63000		PUBLIC EMPLOYEE RETIREMENT ASSN	6,813	13		6,813		6,813	18,171			64
65000		JUDICIAL	16,335	85		16,335		16,335	48,396	161,300		182
66000		MN MUNICIPAL BOARD	774	3		774		774	996			4
67000		REVENUE	61,843	343		61,843		61,843	285,422	36,809		1,137
68000		TAX COURT	669	2		669		669	1,638			6
69000		TEACHERS RETIREMENT	2,934	2		2,934		2,934	13,266			49
75000		VETERANS AFFAIRS	7,224	16		7,224		7,224	7,814	4,168,901		31
75000A		VETERANS HOME BD	28,632	136		28,632		28,632	150,827			511
77000		ZOO	27,075	190		27,075		27,075	55,145	46,389		190
78000		CORRECTIONS	165,704	998		165,704		165,704	669,542	5,616,475		2,466
79000		TRANSPORTATION	245,534	432		245,534		245,534	1,453,321	391,707,799		5,192
80000		PUBLIC SERVICE	11,846	58		11,846		11,846	34,125	531,571		134
81000		U OF M	394	63		394		394				

Allocation Statistics			SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Transaction	Federal Cash Rec	Net Costs	Avg. Employee Co
Statewide Cost Allocation Plan												
State Fiscal Years 1993 and 1995												
Sched.	Dept.		24.5	24.6	25.2	25.3	26.2	26.4	26.5	26.6	28.2	28.4
No.	Div.	Name	Finance Agency Controllers	Finance Budget Support	Finance Accounting Department	Finance Accounting Services	Finance Other Allocable	Finance Financial Reporting	Finance Central Payroll	Finance Single Audit	Department of Employee Relations	DOER Personnel Administration
	82000	PUBLIC UTIL COMM	3,452	7		3,452		3,452	10,476			43
	99000	MISC OTHER BOARDS										
	99010	ACADEMY OF SCIENCE	14	1		14		14				
	99025	MILITARY ORDER PURPLE HEART	10	1		10		10				
	99036	COUNCIL ON VO-TECH ED.	1,382	7		1,382		1,382	1,562	146,001		3
	99041	HORTICULTURE	6	1		6		6				
	99042	PUBLIC EMPLOYEE REL BD		1								
	99050	CAPITOL AREA ARCH.	790	7		790		790	1,692			6
	99100	WORLD TRADE CTR.	2,396	11		2,396		2,396	2,717			10
	99150	REGIONAL TRANSIT BOARD	9	3		9		9				
	99200	HUMANITIES COMMISSION	7	1		7		7				
	99245	VOYAGEURS PARK	382	1		382		382	284			1
	99270	AMATEUR SPORTS	915	3		915		915	1,604			8
	99300	SENTENCING GUIDELINES	451	4		451		451	987			4
	99420	MN/WS BNDRY AREA	39	1		39		39				
	99430	UNIFORM LAWS CMSN	36	1		36		36				
	99440	MENTAL HEALTH & RETARDATION OMBUDS	1,044	1		1,044		1,044	4,409			17
	99460	HAZARDOUS SUBSTANCES BOARD	321	1		321		321	356			1
	99500	HEALTH CARE COMMISSION										
	99510	DISABILITY COUNCIL	1,561	9		1,561		1,561	2,291	2,000		9
	99620	HIGHER ED FAC AUTH	51	1		51		51	741			3
	99640	ETHICAL PRACTICES BOARD	2,077	13		2,077		2,077	1,476			6
	99650	OFFICE OF WASTE MANAGEMENT	5,610	45		5,610		5,610	14,682	258,655		60
	99690	HEARING EXAMINER	6,401	7		6,401		6,401	18,662			76
	99700	SCIENCE MUSEUM	15	2		15		15				
	99710	COUNCIL ON BLACK MINNESOTANS	1,006	12		1,006		1,006	796	3,629		4
	99750	COUNCIL ON SPANISH MINNESOTANS	1,168	17		1,168		1,168	796			4
	99760	COUNCIL ON ASIAN MINNESOTANS	942	12		942		942	818	33,205		3
	99780	SOIL & WATER RES	6,703	36		6,703		6,703	10,806	173,641		46
	99800	FINANCE-DEBT SERVICE	2,378	97		2,378		2,378		647,655		
	99901	VETS OF FOREIGN WARS	8	1		8		8				
	99902	DISABLED AMERICAN VETS	6	1		6		6				
	99903	HUMANE SOCIETY	2			2		2				
	99906	FINANCE NON-OPS/ MN SAFETY COUNCIL	21,654	57		21,654		21,654	106	2,472,198		1
	99908	COMMUNICATION IMPAIRED BD	1,016	2		1,016		1,016	363			3
	99909	TRANSPORTATION REGULATION BOARD	414	3		414		414	2,183			9
	99910	GREATER MINNESOTA CORPORATION	8,399	29		8,399		8,399				
	99998	COMPUTER TEST/TRAINING	59,183	2		59,183		59,183				14
	99999	OTHER OTHER	1,289	6		1,289		1,289	98			0
Statewide Totals			3,322,793	10,589	4,965,160	3,322,793	1,401,658	3,322,793	10,762,473	2,911,015,686	196,800,152	37,618

Location Statistics			Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed
Statewide Cost Allocation Plan												
State Fiscal Years 1993 and 1995												
Sched.	Dept.	Name	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	31.2 State Treasurer's Office	31.3 Treasurer Treasurer Allocable	32.2 Office of the Attorney General	32.4 OAG Legal Services
		First Stepdown										
1.2		Equipment Use Charge										
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
2.3	02110	Commissioner										
2.4	02120	Personnel Services										
2.5	02130	Fiscal Services										
2.5A	02130A	Fiscal A 45% (Gen'L Fund)										
2.5B	02130B	Fiscal B 55% (ISF)										
2.6	02111	Employee Assistance Program										
2.7	02111A	Other										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Management (10 Fund)										
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
3.5	02320B	Other										
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02430	Telecommunications (10 Fd)										
4.6	02412	STARS (10 Fund)										
4.7	02420	LMIC (10 Fund)										
4.8	02410	Other										
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
7.3	02511	Materials Management										
8.4	02519	Central Mail										
8.6	02511D	Other - 10 Fund										
5.2	02411	BUREAU OF INFORMATION POLICY										
5.4	02411A	Statewide Systems										
5.5	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										
0.2	10000H	FINANCE-ACCOUNTING										
0.3	10000I	FINANCE-ACCOUNTING										
0.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
1.2	10000K	FINANCE - OTHER Allocable										
1.4	10000L	FINANCE-OTHER FINANCIAL RPTG										
1.5	10000M	FINANCE-OTHER CENTRAL PAYROLL										
1.6	10000N	FINANCE-OTHER SINGLE AUDIT										
1.7	10000O	FINANCE-OTHER GENL GOVT										
2.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS										
2.4	24000A	EMPLOYEE REL-PRSNL ADMN										
2.5	24000B	EMPLOYEE REL-ALL OTHER										
3.2	45000	DEPARTMENT OF MEDIATION SERVICES										
3.4	45000	MEDIATIONS SVCS-STATE AGENCIES										
3.5	45001	MEDIATION SVCS-OTHER										
4.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR										
4.4	49001	LEGIS AUDITS-FINANCIAL AUDITS										
4.5	49002	LEGIS AUDITS-PROGRAM AUDITS										
4.6	49003	LEGIS AUDITS-SINGLE AUDITS										
4.7	49004	LEGIS AUDITS-GENERAL GOVT										
5.2	64000	TREASURER'S OFFICE										
5.3	64000A	TREASURER-TREASURY										
5.4	64000B	TREASURER-OTHER										
6.2	06000	ATTORNEY GENERAL										
6.4	06000B	ATTY GENL-LEGAL SERVICES										
6.5	06000C	ATTY GENL-OTHER										
7.2	61000	STATE AUDITOR - SINGLE AUDIT										

Allocation Statistics			Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed
Statewide Cost Allocation Plan												
State Fiscal Years 1993 and 1995												
Sched. No.	Dept. Div.	Name	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	31.2 State Treasurer's Office	31.3 Treasurer Treasurer Allocable	32.2 Office of the Attorney General	32.4 OAG Legal Services
<b>Second Stepdown</b>												
	02000	DEPARTMENT OF ADMINISTRATION										
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
18.3	02110	Commissioner										
18.4	02120	Personnel Services										
18.5	02130	Fiscal Services										
	02130A	Fiscal A 45% (Gen'L Fund)										
	02130B	Fiscal B 55% (ISF)										
18.6	02111	Employee Assistance Program										
18.7	02111A	Other										
19.2	02300	BUREAU OF FACILITIES MANAGEMENT										
19.3	02307	Plant Management (10 Fund)										
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
19.5	02320B	Other										
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
20.5	02410	Telecommunications (10 Fd)										
20.6	02412	STARS (10 Fund)										
20.7	02420	LMIC (10 Fund)										
20.8	02410	Other										
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
22.3	02511	Materials Management										
22.4	02519	Central Mail										
	02511D	Other - 10 Fund										
21.2	02411	BUREAU OF INFORMATION POLICY										
21.4	02411A	Statewide Systems										
	02411B	Other										
	10000	DEPARTMENT OF FINANCE										
23.4	10000B	FINANCE - DEPT ADMN										
24.4	10000C	FINANCE-BUDGETS										
24.5	10000E	FINANCE- AGENCY CONTROLLERS										
24.6	10000F	FINANCE-BUDGET SUPPORT										
24.7	10000G	FINANCE-BUDGET GENL GOVT										
25.2	10000H	FINANCE-ACCOUNTING DEPT										
25.3	10000I	FINANCE-ACCOUNTING SERVICES										
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
26.2	10000K	FINANCE - OTHER Allocable										
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG										
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL										
26.6	10000N	FINANCE-OTHER SINGLE AUDIT										
26.7	10000O	FINANCE-OTHER GENL GOVT										
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS										
28.4	24000A	EMPLOYEE REL-PRSNL ADMN										
28.5	24000B	EMPLOYEE REL-ALL OTHER										
29.2	45000	DEPARTMENT OF MEDIATION SERVICES										
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES	28,642									
29.5	45001	MEDIATION SVCS-OTHER	1,730,751									
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR										
30.4	49001	LEGIS AUDITS-FINANCIAL AUDITS			2,235,058							
30.5	49002	LEGIS AUDITS-PROGRAM AUDITS			861,229							
30.6	49003	LEGIS AUDITS-SINGLE AUDITS			520,818							
30.7	49004	LEGIS AUDITS-GENERAL GOVT			3,856							
31.2	64000	TREASURER'S OFFICE		9		925						
31.3	64000A	TREASURER-TREASURY							256,572			
31.4	64000B	TREASURER-OTHER							961,546			
32.2	06000	ATTORNEY GENERAL		99		254	400			20,672		
32.4	06000B	ATTY GENL-LEGAL SERVICES									13,904,362	
32.5	06000C	ATTY GENL-OTHER									532,104	
	61000	STATE AUDITOR - SINGLE AUDIT		100								

Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs	A/G Hours Billed
29.2	29.4	30.2	30.4	30.5	30.6	31.2	31.3	32	32.4
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 Treasurer Allocable	Office of the Attorney General	OAG Legal Services

Dept. No.	Dept. Div	Name	Mediation Services	State Agencies	Legislative Auditor	Financial Audits	Program Audits	Single Audits	Treasurer's Office	Treasurer Allocable	Attorney General	Legal Services
99	YYY	Consumer Agencies										
02	000	Administration										
02	140	Oil Overcharge (17 Fund)								566		
02	141	Development Disabilities (30 Fund)		7						2,057		
02	142	STAR (20, 30 Funds)		5						939		
02	160	Volunteer Services (20 Fund)		4						1,147		
02	211	Risk Management (41 Fund)		3						2,187		
02	215	Dispute Resolution (20 Fund)								432		
02	220	Management Analysis (20 Fund)		31						2,416		
02	303	Gov's Residence Council (69 Fund)								274		
02	305	Building Construction (69 Fund)								2,060		
02	307	Plant Management (06, 82 Fund)								12,669		
02	307A	Capital Group Parking (20 Fund)								2,595		
02	308	Energy Conservation (10, 17, 30 Funds)		6						435		
02	310	Building Fund Operations (69 Fund)		25						7,584		
02	409	IISAC (20 Fund)								328		
02	410	Computer Services (97 Fund)		204						18,233		
02	412	STARS (19, and 97 Funds)								924		
02	420	LMIC (20 Fund)								588		
02	430	Telecommunications (97 Fund)								22,135		
02	430A	911 Emergency (17 Fund)								5,075		
02	443	Records Center/Micrographics (97 Fund)								3,452		
02	509	Electronics Equipment Rental (88 Fund)								1,946		
02	511	Mat'l's Mgmt - Central Stores (93 Fund)		11						22,746		
02	512	Materials Distribution (94 Fund)								2,542		
02	514	Travel Management								102		
02	514A	Parking Surcharge (20 Fund)								242		
02	514B	Commuter Vans (96 Fund)								584		
02	514C	Motor Pool (91 Fund)								23,099		
02	515	Minnesota Bookstore (84 Fund)								5,319		
02	518	Central Mail - Addressing/Inserting (98 Fund)								428		
02	519	Postage Operations - Clearing (61 Fund)								99		
02	520	Printing (92 Fund)		77						29,221		
99	XXX	OTHER (Non-Allowable 10 Fund Costs)										
02	112	State Band (10 Fund)								14		
02	113	Public Broadcasting (10 Fund)								56		
02	444	Public Info Policy Analysis - PIPA (10 Fund)								131		
02	525	State Building Code (10 Fund)		27						1,393		
02	600	Other										
01	000	MILITARY AFFAIRS		327		291		319		23,522		
04	000	AGRICULTURE		430						56,018		
07	000	PUBLIC SAFETY		1,677		1,354	60	222		532,535		
08	000	OMBUDSMAN CORRECTIONS		6		32				635		
09	100	GAMING-ADMIN UNIT		233						3		
09	200	GAMBLING CONTROL				213				2,916		
09	300	PARI-MUTUAL RACING								3,349		
09	400	STATE LOTTERY				549				1,553		
11	000	EXAM BOARDS										
11	008	BARBERS		1						720		
11	010	ELECTRICITY		17		99				4,932		
11	015	MEDICAL EXAMINERS		29		147				6,260		
11	016	NURSING		25		60				6,228		
11	018	PHARMACY		3						2,319		
11	020	ARCHITECTS & ENGINEERING		6		39				2,519		
11	021	DENTISTRY		7						2,596		
11	050	BOXING		2						404		
11	104	CHIROPRACTORS		5						2,042		
11	118	PSYCHOLOGY		6						1,411		
11	119	OPTOMETRY								510		

Allocation Statistics  
Statewide Cost Allocation Plan  
State Fiscal Years 1993 and 1995

Sched. No.	Dept. Div.	Name	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub	Net Costs	A/G Hours Billed
			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	31.2 State Treasurer's Office	31.3 Treasurer Treasurer Allocable	32.2 Office of the Attorney General	32.4 OAG Legal Services
11133		NURSING HOME ADM				37				851		
11200		SOCIAL WRK & MNTL HLTH										
11210		SOCIAL WRK LIC BD		8						2,151		
11220		MARR & FAMILY THERAPY BD		1						779		
11230		UNLIC MNTL HLTH PROV BD										
11310		ABSTRACTORS								116		
11320		ACCOUNTANCY		3						2,204		
11330		PODIATRY				37				408		
11340		VETERINARY MEDICINE		2		39				550		
11380		PEACE OFFICERS								2,144		
12000		HEALTH	929			559	100	534		109,912		
13000		COMMERCE	237			652	700			30,745		
14000		ANIMAL HEALTH BD	23							4,513		
17000		HUMAN RIGHTS	55							2,499		
19000		INDIAN AFFAIRS	7			106				1,291		
21000		JOBS & TRAINING	1,931			1,889		1,861		280,820		
22000		TRADE & ECON DEV	210			775		394		34,463		
25000		CENTER FOR ARTS ED.	44			271				11,498		
26000		STATE UNIV SYSTEM	4,248			2,235	500	1,134		161,201		
27000		COMMUNITY COLLEGE BD	2,424			5,083	500	1,684		154,199		
28000		SENATE					2,489			1,599		
29000		NATURAL RESOURCES	2,630			2,074		442		353,889		
30000		PLANNING	85							4,234		
31000		HOUSE OF REPRESENTATIVES					2,489			1,174		
32000		POLLUTION CONTROL	739			538	400			59,925		
33000		TRIAL COURTS								30,251		
34000		HOUSING FINANCE	128			466				15,676		
36000		EDUCATION-VO-TECH	96			403	500	319		24,817		
37000		EDUCATION-CENTRAL OFFICE	319			1,715	349	1,031		93,767		
37001		EDUCATION-FARIBAULT SCHOOLS	207			120				7,742		
38000		INVESTMENT BOARD	15			2,436				1,505		
39000		GOVERNORS OFFICE				318				4,732		
40000		HISTORICAL SOCIETY				259				955		
41000		WRKRS COMP CT OF APPEALS	6			92				609		
42000		LABOR & INDUSTRY	337			929		9		55,207		
43000		IRON RANGE RESOURCES	89			237				18,568		
50000		ARTS BOARD	12							2,850		
51000		LEGISLATIVE COMMISSIONS				132				3,804		
52000		PUBLIC DEFENSE BOARD				278	150			6,784		
53000		SECRETARY OF STATE	57			244				12,726		
55000		HUMAN SERVICES-CENTRAL OFFICE	1,126			2,539	100	2,402		368,200		
55000A		HUMAN SERVICES-INSTITUTIONS	5,252							101,864		
58000		COURT OF APPEALS								964		
60000		HIGHER ED COORD BD	33			295	750			58,361		
61000		STATE AUDITOR				116				5,544		
62000		STATE RETIREMENT	35			1,276				87,996		
63000		PUBLIC EMPLOYEE RETIREMENT ASSN	63			854				202,821		
65000		JUDICIAL				350				16,335		
66000		MN MUNICIPAL BOARD	2			39				774		
67000		REVENUE	1,110			2,574				1,974,747		
68000		TAX COURT	3			27				669		
69000		TEACHERS RETIREMENT	46			846				132,439		
75000		VETERANS AFFAIRS	23			740				7,224		
75000A		VETERANS HOME BD	559			244				28,632		
77000		ZOO	231							27,075		
78000		CORRECTIONS	2,442			2,500				165,704		
79000		TRANSPORTATION	5,041			2,465	60	507		247,920		
80000		PUBLIC SERVICE	118							11,846		
81000		U OF M				958	1,100			394		

Allocation Statistics  
 Statewide Cost Allocation Plan  
 State Fiscal Years 1993 and 1995

Sched. No.	Dept. Div.	Name	Net Costs 29.2 Department of Mediation Services	Avg Complement 29.4 Mediation State Agencies	Net Costs 30.2 Office of the Legislative Auditor	OLA Actual Hrs 30.4 OLA Financial Audits	Proram Audit Hour 30.5 OLA Program Audits	Single Audit Hrs 30.6 OLA Single Audits	Net Costs 31.2 State Treasurer's Office	SWA Trans & Sub- 31.3 Treasurer Treasurer Allocable	Net Costs 32.2 Office of the Attorney General	A/G Hours Billed 32.4 OAG Legal Services
82000		PUBLIC UTIL COMM		33		235				3,452		
99000		MISC OTHER BOARDS										
99010		ACADEMY OF SCIENCE								14		
99025		MILITARY ORDER PURPLE HEART								10		
99036		COUNCIL ON VO-TECH ED.		3		19				1,382		
99041		HORTICULTURE								6		
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.		5						790		
99100		WORLD TRADE CTR.				172				2,396		
99150		REGIONAL TRANSIT BOARD								9		
99200		HUMANITIES COMMISSION								7		
99245		VOYAGEURS PARK		1		14				382		
99270		AMATEUR SPORTS		7		82				915		
99300		SENTENCING GUIDELINES		3						451		
99420		MN/WIS BNDRY AREA								39		
99430		UNIFORM LAWS CMSN								36		
99440		MENTAL HEALTH & RETARDATION OMBUDS		16						1,044		
99460		HAZARDOUS SUBSTANCES BOARD		2		39				321		
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL		8		146				1,561		
99620		HIGHER ED FAC AUTH		2						51		
99640		ETHICAL PRACTICES BOARD		4		101				2,077		
99650		OFFICE OF WASTE MANAGEMENT		56						5,610		
99690		HEARING EXAMINER		32		72	600			6,401		
99700		SCIENCE MUSEUM								15		
99710		COUNCIL ON BLACK MINNESOTANS		4		96				1,006		
99750		COUNCIL ON SPANISH MINNESOTANS		4		104				1,168		
99760		COUNCIL ON ASIAN MINNESOTANS		3		100				942		
99780		SOIL & WATER RES		50						6,703		
99800		FINANCE-DEBT SERVICE								2,378		
99901		VETS OF FOREIGN WARS								8		
99902		DISABLED AMERICAN VETS								6		
99903		HUMANE SOCIETY								2		
99906		FINANCE NON-OPS/ MN SAFETY COUNCIL								21,654		
99908		COMMUNICATION IMPAIRED BD		4						1,016		
99909		TRANSPORTATION REGULATION BOARD		4						414		
99910		GREATER MINNESOTA CORPORATION				495				8,399		
99998		COMPUTER TEST/TRAINING								59,183		
99999		OTHER OTHER				3,047	14,037			1,289		286,012
Statewide Totals			1,759,393	34,549	3,620,961	46,429	25,284	10,858	1,218,118	5,916,966	14,436,466	286,012

STATE OF MINNESOTA  
SUMMARY OF ALLOCATION BASIS

DEPARTMENT	BASIS OF ALLOCATION
Equipment Use Charge	Cost of equipment inventory at fiscal year end.
ADMINISTRATION - BUREAU OF ADMINISTRATIVE MANAGEMENT	
2.2 Bureau General Support	Net administrative expenditures by division
2.3 Commissioner's Office	Actual employee count F.Y. 1993
2.45 Employee Assistance	Actual employee count F.Y. 1993
2.4 Personnel Office	Actual employee count F.Y. 1993
2.5 Fiscal Services	Net administrative expenditures
2.5A Fiscal - General Fund	General fund accounting transactions - F.Y. 1993
2.5B Fiscal - Internal Service Fund	Non general fund accounting transactions - F.Y. 1993
ADMINISTRATION - BUREAU OF FACILITIES MANAGEMENT	
3.2 Bureau General Support	Net administrative expenditures by division
3.4 Leasing	Number of leases processed - F.Y. 1993
ADMINISTRATION - INTERTECHNOLOGIES GROUP	
4.2 Bureau General Support	Net administrative expenditures by division
4.5 Telecommunications	Telephone charges (obj.code 202) - F.Y. 1993
ADMINISTRATION - BUREAU OF INFORMATION POLICY OFFICE	
5.2 Bureau General Support	Net administrative expenditures by division
5.4 Statewide Systems	F.Y. 1993 Computer services usage
ADMINISTRATION - BUREAU OF OPERATIONS MANAGEMENT	
7.2 General Support	Net administrative expenditures by division
7.3 Materials Management	Encumbrance Transactions (A44's)
6.4 Central Mail	Postage revolving fund charges - F.Y. 1993
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION	
8.2 Department General Support	Net administrative expenditures by division
8.4 Department - Administration	Net administrative expenditures by division
FINANCE - BUDGET OPERATIONS AND SUPPORT	
9.2 Budget General Support	Net administrative expenditures
9.5 Agency Controllers	Accounting transactions - F.Y. 1993
9.6 Budget Support	Number of allotment accounts in SWAS



DEPARTMENT	BASIS OF ALLOCATION
FINANCE - ACCOUNTING	
10.2 Accounting General Support	Net administrative expenditures by division
10.4 Accounting Services	Accounting transactions - F.Y. 1993
FINANCE - OTHER ALLOCABLE COSTS	
11.2 Finance-Other General Support	Net administrative expenditures by division
11.4 Financial Reporting	Accounting transactions - F.Y. 1993
11.5 Central Payroll	Payroll transactions - F.Y. 1993
11.6 Single Audit	Federal cash receipts - F.Y. 1993
EMPLOYEE RELATIONS	
12.2 General Support	Net cost by division
12.4 Personnel Administration	Actual employee count in - F.Y. 1993
MEDIATION SERVICES	
13.2 General Support	Net administrative expenditures by division
13.4 State Agencies	Positions in bargaining units in - F.Y. 1993
LEGISLATIVE AUDITOR	
14.2 General Support	Net administrative expenditures by division
14.4 Finance Audits	Four Year Moving Average hours of service
14.5 Program Audits	Actual hours of service - F.Y. 1993
14.6 Single Audit	Actual hours of service - F.Y. 1993
TREASURER	
15.2 General Support	Net administrative expenditures by division
15.5 Treasury	SWAS trans. & subsystem warrants - F.Y. 1993
ATTORNEY GENERAL - GENERAL SUPPORT	
16.2 General Support	Net administrative expenditures by division
16.4 Legal Services	Actual hours of service - F.Y. 1993
STATE AUDITOR - SINGLE AUDIT	
17.2 Single Audit	Federal cash receipts - F.Y. 1993

F.Y. 1995 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, 1993. Equipment use charges are not included for units of Administration funded through revolving funds.

Ref.: OMB A-87, Attachment B, Part 15.

State of Minnesota  
Summary of Allocated Costs  
Budgeted State Fiscal Year 1995  
First Stepdown

Schedule No. 1.1

## Equipment

	1.2 Equipment Use Allowance	
Equipment Use Charge		488,260
<b>Direct Costs:</b>		
Salaries	0	
Services	0	
Supplies	0	
Equipment	0	
Grants/Other	0	
Total Direct Expenditures	488,260	488,260
<b>Less: Ineligible Costs</b>		
Equipment	0	0
Grants	0	0
Subtotal Ineligible Costs	0	0
<b>Net Eligible Direct Costs</b>	488,260	488,260
<b>Add: Allocated Costs</b>	0	
Sum of Allocated Costs	488,260	488,260
Distribution of Allocated Costs	0	0
Total Allocable Costs	488,260	488,260
Less: Disallowed Costs	0	
Net Allocable Costs	488,260	488,260

F.Y. 1995 BUDGET

SCHEDULE 2.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF ADMINISTRATIVE MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

The Department of Administration provides management, procurement, and related services to state agencies which are funded by the state General Fund. It also provides a number of services, (including printing, a central motor pool, plant maintenance, micrographics, central stores, and data processing) which are operated as internal service funds and are funded through direct billings to state agencies. The department also provides services to the public in connection with Cable TV, and 911 Emergency Communications, among others.

All general funded general support costs allocated to this cost center have been prorated to it's subcenters based on the actual F.Y. 1993 net cost of these subcenters.

The Administrative Management Bureau includes the Office of the Commissioner, the departments personnel office, the fiscal services division, and the employee assistance program. Costs of the personnel and commissioner's office have been allocated to units *within the department* based on actual full time equivalent employees in each cost center within the department in F.Y. 1993.

The Employee Assistance unit provides assistance to any state employee with medical, psychiatric or other personal problems. Costs have been allocated *to all agencies* based on each agencies actual full time equivalent positions for F.Y. 1993.

Costs associated with the General Fund portion of the fiscal services unit (Fiscal "A") have been allocated to units *within the department* based on the number of accounting transactions each cost center incurred in F.Y. 1993. The internal service fund portion (Fiscal "B") uses the same statistic, but is only allocated to the department's ISF's.

The split between these two portions is based on an analysis of actual hours spent by the units staff.

Ref.: OMB A-87, Attachment B, parts 1, 17, and 33.

Schedule No. 2.1

## Administration

	Bureau of Admin. Mgmt.	2.2 Gen'l Support Allocation	2.3 Commissioner's Office	2.4 Personnel Office	2.5 Fiscal Services	2.6 Employee Assistance
<b>Direct Costs:</b>						
Salaries	1,479,217		349,726	316,059	573,409	240,023
Services	325,196		113,314	59,250	51,799	100,833
Supplies	36,759		22,059	3,216	7,809	3,675
Equipment	0		0	0	0	0
Grants/Other	0		0	0	0	0
Total Direct Expenditures	1,841,171	0	485,099	378,524	633,017	344,531
<b>Less: Ineligible Costs</b>						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
<b>Net Eligible Direct Costs</b>	1,841,171	0	485,099	378,524	633,017	344,531
<b>Add: Allocated Costs</b>	0					
	0					
Equipment (6.67% of Asset Cost)	13,620	13,620				
<b>Sum of Allocated Costs</b>	13,620	13,620	0	0	0	0
<b>Distribution of Allocated Costs</b>	0	(13,620)	3,604	2,307	4,511	3,198
<b>Total Allocable Costs</b>	1,854,791	0	488,703	380,831	637,528	347,729
<b>Less: Disallowed Costs</b>	0					
<b>Net Allocable Costs</b>	1,854,791	0	488,703	380,831	637,528	347,729

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF FACILITIES 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 the Duluth Center in Duluth Minnesota. This activity also includes management of the state's building code, state building design and construction activities, federally funded 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 divided into functional units 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. 1993 net cost of these activities.

- Leasing - the Real Estate Division is responsible for leasing state property to other state agencies or private individuals, and for acquiring property (by lease) for state agencies. Costs are allowable for plan purposes and have been allocated based on the number of leases processed in F.Y. 1993.

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.: OMB A-87, Attachment B, parts 28, 33, and 38.

State of Minnesota  
Summary of Allocated Costs  
Budgeted State Fiscal Year 1995  
First Stepdown

Schedule No. 3.1

## Administration

	Bureau of Facilities Mgmt	3.2 Gen'l Support Allocation	3.3 Facilities Mgmt Plant Mgmt	3.4 Facilities Mgmt Leasing	3.5 Facilities Mgmt Other
<b>Direct Costs:</b>					
Salaries	1,611,363			229,408	1,381,955
Services	4,638,312			57,193	4,581,119
Supplies	27,193			3,913	23,280
Equipment	0			0	0
Grants/Other	0			0	0
Total Direct Expenditures	6,276,869	0	0	290,514	5,986,354
<b>Less: Ineligible Costs</b>					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
<b>Net Eligible Direct Costs</b>	6,276,869	0	0	290,514	5,986,354
<b>Add: Allocated Costs</b>	0				
	0				
Equipment (6.67% of Asset Cost)	5,196	5,196			
Admin - Commissioner's Office	33,589	33,589			
Admin - Personnel Services	26,175	26,175			
Admin - Fiscal A (Gen'l Fund Admin)	12,266	12,266			
Admin - Employee Assistance Program	567	567			
Sum of Allocated Costs	77,793	77,793	0	0	0
Distribution of Allocated Costs	0	(77,793)	72,713	5,080	0
Total Allocable Costs	6,354,662	0	72,713	295,594	5,986,354
Less: Disallowed Costs	6,059,067		72,713		5,986,354
Net Allocable Costs	295,595	0	0	295,594	0

**STATE OF MINNESOTA  
DEPARTMENT OF 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:

- 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. 1993.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 net cost of these activities.

The cost of other general fund activities (STARS, and LMIC) have been disallowed as general government costs.

Ref.: OMB A-87, Attachment B, part 10.



Schedule No. 4.1

## Administration

	Intertech Bureau	4.2 Gen'l Support Allocation	4.5 Intertech Telecomm	4.6 Intertech STARS	4.7 Intertech LMIC
<b>Direct Costs:</b>					
Salaries	2,192,158		1,930,321	261,837	0
Services	444,096		424,919	19,177	0
Supplies	20,625		16,760	3,865	0
Equipment	9,426		0	9,426	0
Grants/Other	0		0	0	0
Total Direct Expenditures	2,666,305	0	2,372,000	294,305	0
<b>Less: Ineligible Costs</b>					
Equipment	9,426	0	0	9,426	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	9,426	0	0	9,426	0
<b>Net Eligible Direct Costs</b>	2,656,879	0	2,372,000	284,879	0
<b>Add: Allocated Costs</b>	0				
	0				
Equipment (6.67% of Asset Cost)	25,478	25,478			
Admin - Commissioner's Office	18,766	18,766			
Admin - Personnel Services	14,624	14,624			
Admin - Fiscal A (Gen'l Fund Admin)	27,804	27,804			
Admin - Employee Assistance Program	317	317			
Sum of Allocated Costs	86,989	86,989	0	0	0
Distribution of Allocated Costs	0	(86,989)	46,270	0	40,719
Total Allocable Costs	2,743,868	0	2,418,270	284,879	40,719
Less: Disallowed Costs	325,598			284,879	40,719
<b>Net Allocable Costs</b>	<b>2,418,270</b>	<b>0</b>	<b>2,418,270</b>	<b>0</b>	<b>0</b>

F.Y. 1995 BUDGET

SCHEDULE 5.0

**STATE OF MINNESOTA  
DEPARTMENT OF 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, and contracts. It's also responsible for training state agency personnel on issues relating to these areas. It ensures that state information management systems are developed in a consistent manner, and that compatible technology is used for new or expanding systems. Allocation of costs is based on Computer Services usage for F.Y. 1993.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 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.: OMB A-87, Attachment B, parts 6 and 33.

State of Minnesota  
Summary of Allocated Costs  
Budgeted State Fiscal Year 1995  
First Stepdown

Schedule No. 5.1

# Administration

	Bureau of Information Policy	5.2 Gen'l Support Allocation	5.4 IPO Administration
<b>Direct Costs:</b>			
Salaries	1,049,442		1,049,442
Services	264,885		264,885
Supplies	11,615		11,615
Equipment	26,184		26,184
Grants/Other	0		0
Total Direct Expenditures	1,352,126	0	1,352,126
<b>Less: Ineligible Costs</b>			
Equipment	26,184	0	26,184
Grants	0	0	0
Subtotal Ineligible Costs	26,184	0	26,184
<b>Net Eligible Direct Costs</b>	1,325,942	0	1,325,942
<b>Add: Allocated Costs</b>	0		
	0		
Equipment (6.67% of Asset Cost)	10,595	10,595	
Admin - Commissioner's Office	11,529	11,529	
Admin - Personnel Services	8,985	8,985	
Admin - Fiscal A (Gen'l Fund Admin)	10,140	10,140	
Admin - Employee Assistance Program	195	195	
Admin - Facilities Mgmt - Leasing	815	815	
Admin - Telecommunications	844	844	
Admin - Materials Management	754	754	
Admin - Central Mail	20	20	
Sum of Allocated Costs	43,877	43,877	0
Contribution of Allocated Costs	0	(43,877)	43,877
Allocable Costs	1,369,819	0	1,369,819
Less: Disallowed Costs	0		
Net Allocable Costs	1,369,819	0	1,369,819

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU 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:

- **Materials Management** - combines two previously segregated activities for the first time. The Procurement and Inventory Management activities were combined for pragmatic reasons. Over time, the functions of both units have been combined, and are now carried out by the same staff, leaving no useful way to distinguish their activities. Other activities relating to the purchase, handling, and management of state owned materials (primarily resource recovery efforts and miscellaneous purchasing related activities) are also included in this activity.

Costs of Materials Management have been allocated based on the number of encumbrance transactions (A44) processed in F.Y. 1993.

- **Central Mail** - 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. 1993 postage charges.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 net cost of these activities. The cost of other general fund activities have been disallowed as general government.

Ref.: OMB A-87, Attachment B, parts 10, 16, and 29.

State of Minnesota  
Summary of Allocated Costs  
Budgeted State Fiscal Year 1995  
First Stepdown

Schedule No. 7.1

## Administration

	<u>Bureau of Operations Mgmt</u>	<u>7.2 Gen'l Support Allocation</u>	<u>6.4 Central Mail Operation</u>	<u>7.3 Materials Mgmt Administration</u>
<b>Direct Costs:</b>				
Salaries	2,559,292		205,436	2,353,855
Services	1,160,501		163,168	997,333
Supplies	111,165		3,890	107,275
Equipment	0		0	0
Grants/Other	0		0	0
Total Direct Expenditures	3,830,958	0	372,495	3,458,463
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	3,830,958	0	372,495	3,458,463
<b>Add: Allocated Costs</b>	0			
	0			
Equipment (6.67% of Asset Cost)	12,658	12,658		
Admin - Commissioner's Office	30,398	30,398		
Admin - Personnel Services	23,688	23,688		
Admin - Fiscal A (Gen'l Fund Admin)	43,759	43,759		
Admin - Employee Assistance Program	513	513		
Admin - Facilities Mgmt - Leasing	408	408		
Admin - Telecommunications	4,276	4,276		
Sum of Allocated Costs	115,700	115,700	0	0
Distribution of Allocated Costs	0	(115,700)	15,743	99,957
Total Allocable Costs	3,946,658	0	388,238	3,558,420
Less: Disallowed Costs	0		0	0
<b>Net Allocable Costs</b>	3,946,658	0	388,238	3,558,420

F.Y. 1995 BUDGET

SCHEDULE 8.0

**STATE OF MINNESOTA  
DEPARTMENT OF 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. 1993.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 net cost of these activities.

OMB A-87 Attachment B, parts 1, 9, and 11.

State of Minnesota  
Summary of Allocated Costs  
Budgeted State Fiscal Year 1995  
First Stepdown

Schedule No. 8.1

## Finance

	Department of <u>Finance</u>	8.2 Gen'l Support <u>Allocation</u>	8.4 Department <u>Administration</u>	Allocated to Other DOF <u>Cost Centers</u>
<b>Direct Costs:</b>				
Salaries	695,350		695,350	
Services	593,747		593,747	
Supplies	78,320		78,320	
Equipment	10,584		10,584	
Grants/Other	0		0	
Total Direct Expenditures	1,378,000	0	1,378,000	0
<b>Less: Ineligible Costs</b>				
Equipment	10,584	0	10,584	0
Grants	0	0	0	0
Subtotal Ineligible Costs	10,584	0	10,584	0
<b>Net Eligible Direct Costs</b>	1,367,416	0	1,367,416	0
<b>Add: Allocated Costs</b>	0			
	0			
Equipment (6.67% of Asset Cost)	84,755	84,755		
Admin - Employee Assistance Program	1,109	1,109		
Admin - Facilities Mgmt - Leasing	815	815		
Admin - Telecommunications	11,044	11,044		
Admin - Materials Management	8,124	8,124		
Admin - Central Mail	4,378	4,378		
Admin - Statewide Systems	33,416	33,416		
Sum of Allocated Costs	143,641	143,641	0	0
Distribution of Allocated Costs	(0)	(143,641)	20,690	122,950
Total Allocable Costs	1,511,057	0	1,388,107	122,950
Less: Disallowed Costs	0			
Net Allocable Costs	1,511,057	0	1,388,107	122,950

F.Y. 1995 BUDGET

SCHEDULE 9.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
BUDGET OPERATIONS AND SUPPORT  
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 the executive budget officer of each state agency, and has responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents, to insure that the laws and regulations of all state and federal funding sources 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. 1993. Executive budget officers' salaries are allocated to state agencies based on accounting transactions.

A portion of the Executive Budget Officers duties includes policy 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 and grant funding changes, and other related services to insure that state and federal laws and regulations concerning revenues, expenditures, and authorized positions are followed. This unit is also 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 (AID's) in the state accounting system as of September, 1993.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 net cost of these activities.

Ref.: OMB A-87, Attachment B, parts 1, 6, 9, and 11,



Schedule No. 9.1

## Finance

	<u>Finance Budgets</u>	<u>9.2 Gen'l Support Allocation</u>	<u>9.5 Agency Controllers</u>	<u>9.6 Budget Support</u>	<u>9.7 Budgets Gen'l Gov't</u>
<b>Direct Costs:</b>					
Salaries	1,920,892		1,002,687	686,018	232,187
Services	188,081		34,224	127,591	26,266
Supplies	38,027		0	32,334	5,693
Equipment	0		0	0	0
Grants/Other	0		0	0	0
Total Direct Expenditures	2,147,000	0	1,036,911	845,943	264,146
<b>Less: Ineligible Costs</b>					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
<b>Net Eligible Direct Costs</b>	2,147,000	0	1,036,911	845,943	264,146
<b>Add: Allocated Costs</b>	0				
	0				
Department Of Finance	31,127	31,127			
Finance - Department Administration	351,427	351,427			
<b>Sum of Allocated Costs</b>	382,554	382,554	0	0	0
<b>Distribution of Allocated Costs</b>	0	(382,554)	191,472	136,824	54,258
<b>Total Allocable Costs</b>	2,529,554	0	1,228,383	982,767	318,404
<b>Less: Disallowed Costs</b>	318,404				318,404
<b>Net Allocable Costs</b>	2,211,150	0	1,228,383	982,767	0

F.Y. 1995 BUDGET

SCHEDULE 10.0

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

The Accounting Division of the Finance Department pre-audits claims for payment, encumbers expenditures prior to payment, manages the statewide accounting system, and other 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. 1993 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. 1993.

Ref.: OMB A-87, Attachment B, parts 1, and 5.

State of Minnesota  
Summary of Allocated Costs  
Budgeted State Fiscal Year 1995  
First Stepdown

Schedule No. 10.1

## Finance

	<u>Finance Accounting Dept</u>	<u>10.2 Gen'l Support Allocation</u>	<u>10.3 Accounting Services</u>	<u>10.4 Accounting Gen'l Gov't</u>
<b>Direct Costs:</b>				
Salaries	2,164,132		2,016,528	147,604
Services	2,329,861		2,329,861	0
Supplies	13,204		13,204	0
Equipment	12,498		12,498	0
Grants/Other	0		0	0
Total Direct Expenditures	4,519,695	0	4,372,091	147,604
<b>Less: Ineligible Costs</b>				
Equipment	12,498	0	12,498	0
Grants	0	0	0	0
Subtotal Ineligible Costs	12,498	0	12,498	0
<b>Net Eligible Direct Costs</b>	4,507,198	0	4,359,594	147,604
<b>Add: Allocated Costs</b>	0			
	0			
Department Of Finance	71,608	71,608		
Finance – Department Administration	808,454	808,454		
Sum of Allocated Costs	880,062	880,062	0	0
Distribution of Allocated Costs	0	(880,062)	554,531	325,531
Total Allocable Costs	5,387,260	0	4,914,125	473,135
Less: Disallowed Costs	473,135			473,135
Net Allocable Costs	4,914,125	0	4,914,125	0

F.Y. 1995 BUDGET

SCHEDULE 11.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
OTHER ALLOCABLE SERVICES  
NATURE AND EXTENT OF SERVICES**

The Finance Department performs certain other services for state agencies including financial reporting, operation and maintenance of the statewide payroll system, debt management, and economic analysis. Financial reporting includes the costs of reviewing and reporting on expenditures and revenues to both the state, and federal funding agencies. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in F.Y. 1993.

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 segregated for allocation purposes. Costs are allowable for plan purposes and have been allocated based on federal cash receipts during F.Y. 1993.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1993 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. 1993 net cost of these activities.

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

Ref.: OMB A-87, Attachment B, parts 1, 5, 10, 11, Circular A-102, Attachment P.

Schedule No. 11.1

## Finance

	Finance Other	11.2 Gen'l Support Allocation	11.4 Financial Reporting	11.5 Central Payroll	11.6 Single Audit	11.7 General Government
<b>Direct Costs:</b>						
Salaries	953,602		304,592	323,011	12,110	313,889
Services	425,452		12,699	300,138	505	112,111
Supplies	4,062		1,953	2,031	78	0
Equipment	12,188		4,884	7,110	194	0
Grants/Other	0		0	0	0	0
Total Direct Expenditures	1,395,305	0	324,128	632,290	12,887	426,000
<b>Less: Ineligible Costs</b>						
Equipment	12,188	0	4,884	7,110	194	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	12,188	0	4,884	7,110	194	0
<b>Net Eligible Direct Costs</b>	1,383,117	0	319,244	625,180	12,693	426,000
<b>Add: Allocated Costs</b>	0					
	0					
Department Of Finance	20,215	20,215				
Finance - Department Administration	228,225	228,225				
<b>Sum of Allocated Costs</b>	248,440	248,440	0	0	0	0
<b>Distribution of Allocated Costs</b>	0	(248,440)	57,428	113,359	2,283	75,370
<b>Total Allocable Costs</b>	1,631,557	0	376,672	738,539	14,976	501,370
<b>Less: Disallowed Costs</b>	75,370		0	0	0	75,370
<b>Net Allocable Costs</b>	1,556,187	0	376,672	738,539	14,976	426,000

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

The Department of Employee Relations administers the civil service system, the worker's compensation insurance program, and the state employee insurance program. It's also responsible for general personnel administration, labor negotiations, and also provides work related training to state employees.

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. 1993.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 net cost of these activities.

Because training costs, and the costs of administering the employee's insurance, and workers compensation programs are billed directly to agencies, these costs have been excluded from the allocable cost pool prior to the allocation..

Ref.: OMB A-87, Attachment B, parts 2, 6, 10, 11, 17, 33, and 40.

Schedule No. 12.1

## Employee Relations

	Department of Employee Relations	12.2 Gen'l Support Allocation	12.4 Personnel Admin	12.8 General Government
<b>Direct Costs:</b>				
Salaries	4,150,910		4,150,910	0
Services	1,566,611		1,566,611	0
Supplies	244,187		244,187	0
Equipment	4,992		4,992	0
Grants/Other	138,333		123,333	15,000
Total Direct Expenditures	6,105,032	0	6,090,032	15,000
<b>Less: Ineligible Costs</b>				
Equipment	4,992	0	4,992	0
Grants	138,333	0	123,333	15,000
Subtotal Ineligible Costs	143,325	0	128,325	15,000
<b>Net Eligible Direct Costs</b>	5,961,707	0	5,961,707	0
<b>Add: Allocated Costs</b>	0			
	0			
Allocable Costs	422,968	422,968		
Equipment (6.67% of Asset Cost)	169,131	169,131		
Admin - Employee Assistance Program	1,691	1,691		
Admin - Facilities Mgmt - Leasing	1,223	1,223		
Admin - Telecommunications	9,466	9,466		
Admin - Materials Management	13,484	13,484		
Admin - Central Mail	3,146	3,146		
Admin - Statewide Systems	32,150	32,150		
Finance - Agency Controllers	27,141	27,141		
Finance - Budget Support	5,357	5,357		
Finance - Accounting Services	108,576	108,576		
Finance - Financial Reporting	8,322	8,322		
Finance - Central Payroll	3,002	3,002		
Sum of Allocated Costs	805,657	805,657	0	0
Distribution of Allocated Costs	0	(805,657)	23,945	781,712
Total Allocable Costs	6,767,364	0	5,985,652	781,712
Less: Disallowed Costs	781,712			781,712
Net Allocable Costs	5,985,652	0	5,985,652	0

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

The state Mediation Services Bureau conducts hearings for public and private sector collective bargaining groups, and provides arbitration and mediation services at the request of parties to collective bargaining agreements. All costs of this activity are charged to the state's General Fund and state agencies are not directly charged.

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. 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. 1993.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 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.: OMB A-87, Attachment B, part 11.



State of Minnesota  
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Schedule No. 13.1

## Mediation Services

	Department of Mediation Services	13.2 Gen'l Support Allocation	13.4 Representation & Mediation	13.5 Other Non-Allocable
<b>Direct Costs:</b>				
Salaries	1,190,909		23,391	1,167,518
Services	364,459		7,224	357,235
Supplies	16,626		344	16,282
Equipment	8,005		168	7,837
Grants/Other	222,000		0	222,000
Total Direct Expenditures	1,801,998	0	31,127	1,770,871
<b>Less: Ineligible Costs</b>				
Equipment	8,005	0	168	7,837
Grants	222,000	0	0	222,000
Subtotal Ineligible Costs	230,005	0	168	229,837
<b>Net Eligible Direct Costs</b>	1,571,993	0	30,959	1,541,034
<b>Add: Allocated Costs</b>	0			
	0			
Equipment (6.67% of Asset Cost)	11,215	11,215		
Admin - Employee Assistance Program	192	192		
Admin - Facilities Mgmt - Leasing	815	815		
Admin - Telecommunications	1,573	1,573		
Admin - Materials Management	1,424	1,424		
Admin - Central Mail	204	204		
Admin - Statewide Systems	842	842		
Finance - Agency Controllers	509	509		
Finance - Budget Support	369	369		
Finance - Accounting Services	2,036	2,036		
Finance - Financial Reporting	156	156		
Finance - Central Payroll	304	304		
DOER - Personnel Administration	3,308	3,308		
Sum of Allocated Costs	22,947	22,947	0	0
Distribution of Allocated Costs	0	(22,947)	374	22,573
Total Allocable Costs	1,594,940	0	31,333	1,563,607
Less: Disallowed Costs	1,563,607	0	0	1,563,607
Net Allocable Costs	31,333	0	31,333	0

**STATE OF MINNESOTA  
OFFICE OF THE LEGISLATIVE AUDITOR  
NATURE AND EXTENT OF SERVICES**

The Legislative Auditor is responsible for annual audits of all state revenues and expenditures. Audits are 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 practices. Costs are allowable for plan purposes and have been allocated based on the average hours of service provided over a four year period. The resulting number of hours are used as the F.Y. 1993 allocation statistic.

This marks a change from prior years practice, and resulted from efforts to alleviate the wide fluctuations in the amounts allocated to small agencies and boards. These fluctuations were caused by OLA's 3 year audit cycle, and the impact of the annual carryforward adjustment. 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 for allocation purposes. Costs are allowable for plan purposes and have been allocated based on actual hours of service for F.Y. 1993.

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 cost effectiveness. Costs are allowable for some of these audits. The actual hours (not an average) spent on the allowable portions will be used as a basis for the actual F.Y. 1993 allocation.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 net cost of these activities.

Ref.: OMB A-87, Attachment B, part 5, and Circular A-102, Attachment P.

Schedule No. 14.1

## Legislative Audit

	Office of the Legislative Auditor	14.2 Gen'l Support Allocation	14.4 Financial Audits	14.5 Program Evaluation	14.6 Single Audits	14.7 Audit Comm Expense
<b>Direct Costs:</b>						
Salaries	2,883,522		1,773,593	689,870	413,059	7,000
Services	8,000		0	0	0	8,000
Supplies	0		0	0	0	0
Equipment	0		0	0	0	0
Grants/Other	0		0	0	0	0
Total Direct Expenditures	2,891,522	0	1,773,593	689,870	413,059	15,000
<b>Less: Ineligible Costs</b>						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
<b>Net Eligible Direct Costs</b>	2,891,522	0	1,773,593	689,870	413,059	15,000
<b>Add: Allocated Costs</b>	0					
	0					
Allocable Costs	986,372	986,372				
Equipment (6.87% of Asset Cost)	33,068	33,068				
Admin - Employee Assistance Program	592	592				
Admin - Facilities Mgmt - Leasing	408	408				
Admin - Telecommunications	1,936	1,936				
Admin - Materials Management	1,675	1,675				
Admin - Central Mail	90	90				
Admin - Statewide Systems	2,273	2,273				
Finance - Agency Controllers	553	553				
Finance - Budget Support	554	554				
Finance - Accounting Services	2,213	2,213				
Finance - Financial Reporting	170	170				
Finance - Central Payroll	1,075	1,075				
DOER - Personnel Administration	10,185	10,185				
<b>Sum of Allocated Costs</b>	1,041,164	1,041,164	0	0	0	0
<b>Distribution of Allocated Costs</b>	0	(1,041,164)	642,664	247,636	149,755	1,109
<b>Total Allocable Costs</b>	3,932,686	0	2,416,257	937,506	562,814	16,109
<b>Less: Disallowed Costs</b>	16,109	0	0	0	0	16,109
<b>Net Allocable Costs</b>	3,916,577	0	2,416,257	937,506	562,814	0

F.Y. 1995 BUDGET

SCHEDULE 15.0

**STATE OF MINNESOTA  
OFFICE OF THE STATE 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 other related activities. Costs of these services are allowable for plan purposes and have been allocated based on the total number 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. 1993 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.: OMB A-87, Attachment B, part 16.

State of Minnesota  
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Schedule No. 15.1

# Treasurer

	State Treasurer's Office	15.2 Gen'l Support Allocation	15.3 Treasury Allocable	15.4 Treasurer Other
<b>Direct Costs:</b>				
Salaries	587,853		123,822	464,031
Services	1,858,016		52,704	1,805,312
Supplies	15,073		3,175	11,898
Equipment	12,059		2,540	9,519
Grants/Other	0		0	0
Total Direct Expenditures	2,473,001	0	182,241	2,290,760
<b>Less: Ineligible Costs</b>				
Equipment	12,059	0	2,540	9,519
Grants	0	0	0	0
Subtotal Ineligible Costs	12,059	0	2,540	9,519
<b>Net Eligible Direct Costs</b>	2,460,942	0	179,701	2,281,241
<b>Add: Allocated Costs</b>	0			
	0			
Equipment (6.67% of Asset Cost)	24,594	24,594		
Admin - Employee Assistance Program	116	116		
Admin - Facilities Mgmt - Leasing	815	815		
Admin - Telecommunications	861	861		
Admin - Materials Management	754	754		
Admin - Central Mail	67	67		
Admin - Statewide Systems	28	28		
Finance - Agency Controllers	1,937	1,937		
Finance - Budget Support	924	924		
Finance - Accounting Services	7,750	7,750		
Finance - Financial Reporting	594	594		
Finance - Central Payroll	191	191		
DOER - Personnel Administration	2,001	2,001		
Mediation - State Agencies	8	8		
OLA - Financial Audits	36,793	36,793		
Sum of Allocated Costs	77,433	77,433	0	0
Distribution of Allocated Costs	0	(77,433)	16,310	61,123
Total Allocable Costs	2,538,375	0	196,011	2,342,364
Less: Disallowed Costs	2,342,364	0	0	2,342,364
Net Allocable Costs	196,011	0	196,011	(0)

F.Y. 1995 BUDGET

SCHEDULE 16.0

**STATE OF MINNESOTA  
OFFICE OF THE STATE ATTORNEY GENERAL  
NATURE AND EXTENT OF SERVICES**

The Attorney General is the chief legal officer of the state and the attorney for all state officers, departments, boards and commissions. He interprets statutes, and prepares and reviews legal documents (contracts, leases, etc.). These costs are allowable for plan purposes and have been allocated based on actual hours of attorney and paralegal staff time provided to central service agencies in F.Y. 1993.

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

Ref.: OMB A-87, Attachment B., part 33.

State of Minnesota  
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Schedule No. 16.1

# Attorney General

	Office of the Attorney General	16.2 Gen'l Support Allocation	16.4 Legal Services	16.5 General Government
<b>Direct Costs:</b>				
Salaries	11,307,352		11,126,788	180,564
Services	2,810,747		2,342,998	467,749
Supplies	183,045		176,610	6,435
Equipment	2,835		2,835	0
Grants/Other	0		0	0
Total Direct Expenditures	14,303,979	0	13,649,230	654,749
<b>Less: Ineligible Costs</b>				
Equipment	2,835	0	2,835	0
Grants	0	0	0	0
Subtotal Ineligible Costs	2,835	0	2,835	0
<b>Net Eligible Direct Costs</b>	14,301,144	0	13,646,396	654,749
<b>Add: Allocated Costs</b>	0			
	0			
Allocable Costs	4,800,499	4,800,499		
Equipment (6.67% of Asset Cost)	97,949	97,949		
Admin - Employee Assistance Program	3,512	3,512		
Admin - Facilities Mgmt - Leasing	4,077	4,077		
Admin - Telecommunications	24,884	24,884		
Admin - Materials Management	20,687	20,687		
Admin - Central Mail	1,833	1,833		
Admin - Statewide Systems	804	804		
Finance - Agency Controllers	7,547	7,547		
Finance - Budget Support	10,344	10,344		
Finance - Accounting Services	30,193	30,193		
Finance - Financial Reporting	2,314	2,314		
Finance - Central Payroll	6,004	6,004		
Finance - Single Audit	3	3		
DOER - Personnel Administration	60,448	60,448		
Mediation - State Agencies	88	88		
OLA - Financial Audits	10,103	10,103		
OLA - Program Audits	14,776	14,776		
Treasurer - Allocable Admin	671	671		
<b>Sum of Allocated Costs</b>	5,096,736	5,096,736	0	0
<b>Distribution of Allocated Costs</b>	0	(5,096,736)	4,908,879	187,857
<b>Total Allocable Costs</b>	19,397,880	0	18,555,275	842,606
<b>Less: Disallowed Costs</b>	842,606	0	0	842,606
<b>Net Allocable Costs</b>	18,555,274	0	18,555,275	(0)

**STATE OF MINNESOTA  
OFFICE OF THE 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 wide, 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 sub-recipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts during F.Y. 1993.

Ref.: OMB A-87 Attachment B, part 5, and OMB A-102, Attachment P.



State of Minnesota  
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Schedule No. 17.1

# State Auditor

	State Auditor <u>Single Audts</u>	17.2 Gen'l Support <u>Allocation</u>	17.3 Single Audits <u>                    </u>
<b>Direct Costs:</b>			
Salaries	0		
Services	0		
Supplies	0		
Equipment	0		
Grants/Other	0		
Total Direct Expenditures	0	0	0
<b>Less: Ineligible Costs</b>			
Equipment	0	0	0
Grants	0	0	0
Subtotal Ineligible Costs	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0
<b>Add: Allocated Costs</b>	0		
	0		
Allocable Costs	77,000	77,000	
Mediation – State Agencies	89	89	
OLA – Financial Audits	4,097	4,097	
Sum of Allocated Costs	81,186	81,186	0
Distribution of Allocated Costs	0	(81,186)	81,186
Total Allocable Costs	81,186	0	81,186
Less: Disallowed Costs	0		
Net Allocable Costs	81,186	0	81,186

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SCHEDULE 18.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF ADMINISTRATIVE MANAGEMENT  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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

	Bureau of Admin. Mgmt.	18.2 Gen'l Support Allocation	18.3 Commissioner's Office	18.4 Personnel Office	18.5 Fiscal Services	18.6 Employee Assistance
<b>Direct Costs:</b>						
Salaries	0					
Services	0					
Supplies	0					
Equipment	0					
Grants/Other	0					
Total Direct Expenditures	0	0	0	0	0	0
<b>Less: Ineligible Costs</b>						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0	0	0
<b>Add: Allocated Costs</b>	0					
First Stepdown	0					
Admin - Commissioner's Office	22,551	22,551				
Admin - Personnel Services	17,574	17,574				
Admin - Fiscal A (Gen'l Fund Admin)	48,575	48,575				
Admin - Employee Assistance Program	381	381				
Admin - Facilities Mgmt - Leasing	1,631	1,631				
Admin - Telecommunications	1,493	1,493				
Admin - Materials Management	4,774	4,774				
Admin - Central Mail	47	47				
Admin - Statewide Systems	710	710				
Finance - Agency Controllers	979	979				
Finance - Budget Support	739	739				
Finance - Accounting Services	3,916	3,916				
Finance - Financial Reporting	300	300				
Finance - Central Payroll	674	674				
DOER - Personnel Administration	6,553	6,553				
Mediation - State Agencies	22	22				
OLA - Financial Audits	104,652	104,652				
OLA - Program Audits	3,546	3,546				
OLA - Single Audits	446	446				
Treasurer - Allocable Admin	87	87				
OAG - Legal Services	204,614	204,614				
Second Stepdown	0					
Direct Billed Attorney General's Fees	(149,677)	(149,677)				
<b>Sum of Allocated Costs</b>	274,587	274,587	0	0	0	0
<b>Distribution of Allocated Costs</b>	0	(274,587)	72,665	46,507	90,949	64,466
<b>Total Allocable Costs</b>	274,587	0	72,665	46,507	90,949	64,466
<b>Less: Disallowed Costs</b>	0					
<b>Net Allocable Costs</b>	274,587	0	72,665	46,507	90,949	64,466

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SCHEDULE 19.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF FACILITIES MANAGEMENT  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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  
Budgeted State Fiscal Year 1995  
Second Stepdown

Schedule No. 19.1

## Administration

	<u>Bureau of Facilities Mgmt</u>	<u>19.2 Gen'l Support Allocation</u>	<u>19.3 Facilities Mgmt Plant Mgmt</u>	<u>19.4 Facilities Mgmt Leasing</u>
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
<u>First Stepdown</u>	0			
Admin - Facilities Mgmt - Leasing	11,008	11,008		
Admin - Telecommunications	477	477		
Admin - Materials Management	84	84		
Admin - Central Mail	41	41		
Admin - Statewide Systems	76	76		
Finance - Agency Controllers	246	246		
Finance - Budget Support	277	277		
Finance - Accounting Services	986	986		
Finance - Financial Reporting	76	76		
Finance - Central Payroll	192	192		
DOER - Personnel Administration	9,761	9,761		
Mediation - State Agencies	187	187		
Treasurer-Allocable Admin	22	22		
<u>Second Stepdown</u>	0			
Admin - Commissioner's Office	5,236	5,236		
Admin - Personnel Services	3,351	3,351		
Admin - Fiscal A (Gen'l Fund Admin)	2,006	2,006		
Admin - Employee Assistance Program	105	105		
<b>Sum of Allocated Costs</b>	34,131	34,131	0	0
<b>Distribution of Allocated Costs</b>	0	(34,131)	31,902	2,229
<b>Total Allocable Costs</b>	34,131	0	31,902	2,229
<b>Less: Disallowed Costs</b>	31,902		31,902	
<b>Net Allocable Costs</b>	2,229	0	0	2,229

F.Y. 1995 BUDGET

SCHEDULE 20.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
INTERTECHNOLOGY GROUP  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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  
Budgeted State Fiscal Year 1995  
Second Stepdown

Schedule No. 20.1

## Administration

	Intertech Bureau	20.2 Gen'l Support Allocation	20.5 Intertech Telecomm	20.7 Intertech LMIC
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
<u>First Stepdown</u>	0			
Admin - Telecommunications	10,751	10,751		
Admin - Central Mail	103	103		
Admin - Statewide Systems	5,359	5,359		
Finance - Agency Controllers	798	798		
Finance - Budget Support	462	462		
Finance - Accounting Services	3,191	3,191		
Finance - Financial Reporting	245	245		
Finance - Central Payroll	593	593		
DOER - Personnel Administration	5,453	5,453		
Mediation - State Agencies	29	29		
Treasurer - Allocable Admin	71	71		
<u>Second Stepdown</u>	0			
Admin - Commissioner's Office	2,925	2,925		
Admin - Personnel Services	1,872	1,872		
Admin - Fiscal A (Gen'l Fund Admin)	6,494	6,494		
Admin - Employee Assistance Program	59	59		
Sum of Allocated Costs	38,405	38,405	0	0
Distribution of Allocated Costs	0	(38,405)	20,428	17,977
Total Allocable Costs	38,405	0	20,428	17,977
Less: Disallowed Costs	17,977			17,977
Net Allocable Costs	20,428	0	20,428	0

F.Y. 1995 BUDGET

SCHEDULE 21.0

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

This indirect service department has been created for accounting purposes. This entity 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  
Budgeted State Fiscal Year 1995  
Second Stepdown

Schedule No. 21.1

## Administration

	<u>Bureau of Information Policy</u>	<u>21.2 Gen'l Support Allocation</u>	<u>21.4 IPO Administration</u>
<b>Direct Costs:</b>			
Salaries	0		
Services	0		
Supplies	0		
Equipment	0		
Grants/Other	0		
Total Direct Expenditures	0	0	0
<b>Less: Ineligible Costs</b>			
Equipment	0	0	0
Grants	0	0	0
Subtotal Ineligible Costs	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0
<b>Add: Allocated Costs</b>	0		
First Stepdown	0		
Finance – Agency Controllers	204	204	
Finance – Budget Support	185	185	
Finance – Accounting Services	818	818	
Finance – Financial Reporting	63	63	
Finance – Central Payroll	280	280	
DOER – Personnel Administration	3,350	3,350	
Mediation – State Agencies	16	16	
Treasurer – Allocable Admin	18	18	
Second Stepdown	0		
Admin – Commissioner's Office	1,797	1,797	
Admin – Personnel Services	1,150	1,150	
Admin – Fiscal A (Gen'l Fund Admin)	1,664	1,664	
Admin – Employee Assistance Program	36	36	
Admin – Facilities Mgmt – Leasing	6	6	
Admin – Telecommunications	7	7	
Admin – Materials Management	7	7	
Sum of Allocated Costs	9,601	9,601	0
Distribution of Allocated Costs	86,409	(9,601)	96,010
Total Allocable Costs	96,010	0	96,010
Less: Disallowed Costs	0		
Net Allocable Costs	96,010	0	96,010

F.Y. 1995 BUDGET

SCHEDULE 22.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF OPERATIONS MANAGEMENT  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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  
Budgeted State Fiscal Year 1995  
Second Stepdown

Schedule No. 22.1

## Administration

	Bureau of Operations Mgmt	22.2 Gen'l Support Allocation	22.3 Materials Mgmt Administration	22.4 Central Mail Operation
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
<u>First Stepdown</u>	0			
Admin - Central Mail	682	682		
Admin - Statewide Systems	5,456	5,456		
Finance - Agency Controllers	879	879		
Finance - Budget Support	1,570	1,570		
Finance - Accounting Services	3,517	3,517		
Finance - Financial Reporting	270	270		
Finance - Central Payroll	898	898		
DOER - Personnel Administration	8,834	8,834		
Mediation - State Agencies	54	54		
Treasurer - Allocable Admin	78	78		
<u>Second Stepdown</u>	0			
Admin - Commissioner's Office	4,738	4,738		
Admin - Personnel Services	3,033	3,033		
Admin - Fiscal A (Gen'l Fund Admin)	7,157	7,157		
Admin - Employee Assistance Program	95	95		
Admin - Facilities Mgmt - Leasing	3	3		
Admin - Telecommunications	36	36		
Sum of Allocated Costs	37,300	37,300	0	0
Distribution of Allocated Costs	0	(37,300)	32,225	5,075
Total Allocable Costs	37,300	0	32,225	5,075
Less: Disallowed Costs	0			
Net Allocable Costs	37,300	0	32,225	5,075

F.Y. 1995 BUDGET

SCHEDULE 23.0

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

This indirect service department has been created for accounting purposes. This entity 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  
Budgeted State Fiscal Year 1995  
Second Stepdown

Schedule No. 23.1

## Finance

	Department of Finance	23.2 Gen'l Support Allocation	23.4 Department Administration	Allocated to Other DOF Cost Centers
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
First Stepdown	0			
Finance – Agency Controllers	11,218	11,218		
Finance – Budget Support	1,570	1,570		
Finance – Accounting Services	44,878	44,878		
Finance – Financial Reporting	3,440	3,440		
Finance – Central Payroll	2,743	2,743		
DOER – Personnel Administration	19,095	19,095		
Mediation – State Agencies	81	81		
OLA – Financial Audits	133,053	133,053		
OLA – Single Audits	11,937	11,937		
Treasurer–Allocable Admin	997	997		
OAG – Legal Services	38,151	38,151		
Second Stepdown	0			
Admin – Employee Assistance Program	206	206		
Admin – Facilities Mgmt – Leasing	6	6		
Admin – Telecommunications	94	94		
Admin – Materials Management	74	74		
Admin – Central Mail	57	57		
Admin – Statewide Systems	236	236		
Direct Billed Attorney General's Fees	(14,420)	(14,420)		
Sum of Allocated Costs	253,416	253,416	0	0
Distribution of Allocated Costs	0	(253,416)	36,502	216,914
Total Allocable Costs	253,416	0	36,502	216,914
Less: Disallowed Costs	0			
Net Allocable Costs	253,416	0	36,502	216,914

F.Y. 1995 BUDGET

SCHEDULE 24.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
BUDGET OPERATIONS AND SUPPORT  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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  
Budgeted State Fiscal Year 1995  
Second Stepdown

Schedule No. 24.1

# Finance

	<u>Finance Budgets</u>	<u>24.4 Gen'l Support Allocation</u>	<u>24.5 Agency Controllers</u>	<u>24.6 Budget Support</u>	<u>24.7 Budgets Gen'l Gov't</u>
<b>Direct Costs:</b>					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
<b>Less: Ineligible Costs</b>					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0	0
<b>Add: Allocated Costs</b>	0				
First Stepdown	0				
Second Stepdown	0				
Department Of Finance	54,916	54,916			
Finance - Department Administration	9,241	9,241			
Sum of Allocated Costs	64,157	64,157	0	0	0
Distribution of Allocated Costs	0	(64,157)	32,111	22,946	9,100
Total Allocable Costs	64,157	0	32,111	22,946	9,100
Less: Disallowed Costs	0				
<b>Net Allocable Costs</b>	<u>64,157</u>	<u>0</u>	<u>32,111</u>	<u>22,946</u>	<u>9,100</u>

F.Y. 1995 BUDGET

SCHEDULE 25.0

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

This indirect service department has been created for accounting purposes. This entity 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  
Budgeted State Fiscal Year 1995  
Second Stepdown

Schedule No. 25.1

## Finance

	<u>Finance Accounting Dept</u>	<u>25.2 Gen'l Support Allocation</u>	<u>25.3 Accounting Services</u>	<u>25.4 Accounting Gen'l Gov't</u>
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
First Stepdown	0			
Second Stepdown	0			
Department Of Finance	126,334	126,334		
Finance – Department Administration	21,259	21,259		
Sum of Allocated Costs	147,593	147,593	0	0
Distribution of Allocated Costs	0	(147,593)	92,999	54,594
Total Allocable Costs	147,593	0	92,999	54,594
Less: Disallowed Costs	54,594			54,594
Net Allocable Costs	92,999	0	92,999	0

F.Y. 1995 BUDGET

SCHEDULE 26.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
OTHER ALLOCABLE COSTS  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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

## Finance

	<u>Finance Other</u>	<u>26.2 Gen'l Support Allocation</u>	<u>26.4 Financial Reporting</u>	<u>26.5 Central Payroll</u>	<u>26.6 Single Audit</u>	<u>26.7 General Government</u>
<b>Direct Costs:</b>						
Salaries	0					
Services	0					
Supplies	0					
Equipment	0					
Grants/Other	0					
<b>Total Direct Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Less: Ineligible Costs</b>						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
<b>Subtotal Ineligible Costs</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Eligible Direct Costs</b>	0	0	0	0	0	0
<b>Add: Allocated Costs</b>	0					
First Stepdown	0					
Second Stepdown	0					
Department Of Finance	35,664	35,664				
Finance - Department Administration	6,001	6,001				
<b>Sum of Allocated Costs</b>	<u>41,665</u>	<u>41,665</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Distribution of Allocated Costs</b>	0	(41,665)	9,631	19,011	383	12,640
<b>Total Allocable Costs</b>	<u>41,665</u>	<u>0</u>	<u>9,631</u>	<u>19,011</u>	<u>383</u>	<u>12,640</u>
<b>Less: Disallowed Costs</b>	12,640					12,640
<b>Net Allocable Costs</b>	<u>29,025</u>	<u>0</u>	<u>9,631</u>	<u>19,011</u>	<u>383</u>	<u>0</u>

F.Y. 1995 BUDGET

SCHEDULE 28.0

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

This indirect service department has been created for accounting purposes. This entity 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  
Budgeted State Fiscal Year 1995  
Second Stepdown

Schedule No. 28.1

## Employee Relations

	Department of Employee Relations	28.2 Gen'l Support Allocation	28.4 Personnel Admin	28.5 General Government
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
<u>First Stepdown</u>	0			
DOER – Personnel Administration	29,111	29,111		
Mediation – State Agencies	34	34		
OLA – Financial Audits	50,795	50,795		
OLA – Single Audits	3,715	3,715		
Treasurer–Allocable Admin	2,413	2,413		
OAG – Legal Services	25,065	25,065		
<u>Second Stepdown</u>	0			
Admin – Employee Assistance Program	314	314		
Admin – Facilities Mgmt – Leasing	10	10		
Admin – Telecommunications	80	80		
Admin – Materials Management	122	122		
Admin – Central Mail	41	41		
Admin – Statewide Systems	227	227		
Finance – Agency Controllers	718	718		
Finance – Budget Support	126	126		
Finance – Accounting Services	2,081	2,081		
Finance – Financial Reporting	215	215		
Finance – Central Payroll	78	78		
Direct Billed Attorney General's Fees	(18,673)	(18,673)		
Sum of Allocated Costs	96,472	96,472	0	0
Distribution of Allocated Costs	0	(96,472)	2,867	93,605
Total Allocable Costs	96,472	0	2,867	93,605
Less: Disallowed Costs	93,605			93,605
Net Allocable Costs	2,867	0	2,867	0

F.Y. 1995 BUDGET

SCHEDULE 29.0

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

This indirect service department has been created for accounting purposes. This entity 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  
Budgeted State Fiscal Year 1995  
Second Stepdown

Schedule No. 29.1

## Mediation Services

	Department of Mediation Services	29.2 Gen'l Support Allocation	29.4 Representation & Mediation	29.5 Other Non-Allocable
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
First Stepdown	0			
OLA - Financial Audits	3,381	3,381		
Treasurer-Allocable Admin	45	45		
OAG - Legal Services	738	738		
Second Stepdown	0			
Admin - Employee Assistance Program	36	36		
Admin - Facilities Mgmt - Leasing	6	6		
Admin - Telecommunications	13	13		
Admin - Materials Management	13	13		
Admin - Central Mail	3	3		
Admin - Statewide Systems	6	6		
Finance - Agency Controllers	13	13		
Finance - Budget Support	9	9		
Finance - Accounting Services	39	39		
Finance - Financial Reporting	4	4		
Finance - Central Payroll	8	8		
DOER - Personnel Administration	2	2		
Direct Billed Attorney General's Fees	(569)	(569)		
Sum of Allocated Costs	3,747	3,747	0	0
Distribution of Allocated Costs	0	(3,747)	61	3,686
Total Allocable Costs	3,747	0	61	3,686
Less: Disallowed Costs	3,686		0	3,686
Net Allocable Costs	61	0	61	0

F.Y. 1995 BUDGET

SCHEDULE 30.0

**STATE OF MINNESOTA  
OFFICE OF THE LEGISLATIVE AUDITOR  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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 Gen'l Support Allocation	30.4 Financial Audits	30.5 Program Evaluation	30.6 Single Audits	30.7 Audit Comm Expense
<b>Direct Costs:</b>						
Salaries	0					
Services	0					
Supplies	0					
Equipment	0					
Grants/Other	0					
Total Direct Expenditures	0	0	0	0	0	0
<b>Less: Ineligible Costs</b>						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0	0	0
<b>Add: Allocated Costs</b>	0					
First Stepdown	0					
OLA - Financial Audits	102,544	102,544				
Treasurer-Allocable Admin	49	49				
OAG - Legal Services	1,678	1,678				
Second Stepdown	0					
Admin - Employee Assistance Program	110	110				
Admin - Facilities Mgmt - Leasing	3	3				
Admin - Telecommunications	16	16				
Admin - Materials Management	15	15				
Admin - Central Mail	1	1				
Admin - Statewide Systems	16	16				
Finance - Agency Controllers	15	15				
Finance - Budget Support	13	13				
Finance - Accounting Services	42	42				
Finance - Financial Reporting	4	4				
Finance - Central Payroll	28	28				
DOER - Personnel Administration	5	5				
Sum of Allocated Costs	104,539	104,539	0	0	0	0
Distribution of Allocated Costs	(1)	(104,539)	64,527	24,864	15,036	111
Total Allocable Costs	104,538	0	64,527	24,864	15,036	111
Less: Disallowed Costs	111		0	0	0	111
Net Allocable Costs	104,427	0	64,527	24,864	15,036	0

F.Y. 1995 BUDGET

SCHEDULE 31.0

**STATE OF MINNESOTA  
OFFICE OF THE STATE TREASURER  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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  
Budgeted State Fiscal Year 1995  
Second Stepdown

Schedule No. 31.1

## Treasurer

	State Treasurer's Office	31.2 Gen'l Support Allocation	31.3 Treasury Allocable	31.4 Treasurer Other
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
<u>First Stepdown</u>	0			
Treasurer - Allocable Admin	172	172		
OAG - Legal Services	6,040	6,040		
<u>Second Stepdown</u>	0			
Admin - Employee Assistance Program	22	22		
Admin - Facilities Mgmt - Leasing	6	6		
Admin - Telecommunications	7	7		
Admin - Materials Management	7	7		
Admin - Central Mail	1	1		
Finance - Agency Controllers	51	51		
Finance - Budget Support	22	22		
Finance - Accounting Services	149	149		
Finance - Financial Reporting	15	15		
Finance - Central Payroll	5	5		
DOER - Personnel Administration	1	1		
OLA - Financial Audits	1,286	1,286		
Sum of Allocated Costs	7,784	7,784	0	0
Distribution of Allocated Costs	0	(7,784)	1,640	6,144
Total Allocable Costs	7,784	0	1,640	6,144
Less: Disallowed Costs	6,144			6,144
Net Allocable Costs	1,640	0	1,640	0

F.Y. 1995 BUDGET

SCHEDULE 32.0

**STATE OF MINNESOTA  
OFFICE OF THE STATE ATTORNEY GENERAL  
GENERAL ADMINISTRATIVE SUPPORT  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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  
Budgeted State Fiscal Year 1995  
Second Stepdown

Schedule No. 31.1

# Attorney General

	Office of the Attorney General	32.2 Gen'l Support Allocation	32.4 Legal Services	32.5 General Government
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
First Stepdown	0			
OAG – Legal Services	8,682,066	8,682,066		
State Auditor – Single Audits	18	18		
Second Stepdown	0			
Admin – Employee Assistance Program	652	652		
Admin – Facilities Mgmt – Leasing	32	32		
Admin – Telecommunications	211	211		
Admin – Materials Management	188	188		
Admin – Central Mail	24	24		
Admin – Statewide Systems	6	6		
Finance – Agency Controllers	200	200		
Finance – Budget Support	243	243		
Finance – Accounting Services	579	579		
Finance – Financial Reporting	60	60		
Finance – Central Payroll	156	156		
DOER – Personnel Administration	29	29		
OLA – Financial Audits	353	353		
OLA – Program Audits	393	393		
Treasurer–Allocable Admin	6	6		
Sum of Allocated Costs	8,685,216	8,685,216	0	0
Distribution of Allocated Costs	0	(8,685,216)	8,365,093	320,123
Total Allocable Costs	8,685,216	0	8,365,093	320,123
Less: Disallowed Costs	320,123			320,123
Net Allocable Costs	8,365,093	0	8,365,093	0

STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN  
BILLED SERVICES

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STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN  
BILLED SERVICES

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STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN  
BILLED SERVICES

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STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN  
BILLED SERVICES

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# Imputed Interest Schedule - FY 1993

## Month End Cash Balances - Internal Service Funds

	Annual ITC Earn Rate	Plant MGMT Fund: 82	Office Equip. Fund: 88	Motor Pool Fund: 91	State Printer Fund: 92	Central Stores Fund: 93	Computer Services Fund: 97	Central Mail Fund: 98
FY 1993								
July	5.17%	1,563,331	135,124	584,952	911,780	98,113	17,521,228	91,272
August	5.61%	898,758	92,273	555,311	765,910	148,616	19,825,483	109,133
September	5.18%	1,348,918	71,010	375,182	813,005	84,279	20,808,726	111,154
October	5.23%	3,131,128	68,382	363,895	592,345	151,657	19,453,266	114,862
November	5.21%	3,444,621	80,661	562,559	656,933	112,455	15,823,179	100,353
December	5.03%	4,030,431	94,474	717,907	714,563	184,031	15,787,927	98,189
January	4.73%	4,437,206	147,926	649,888	762,131	212,977	16,204,978	99,211
February	4.12%	2,948,212	164,400	444,479	807,447	317,895	19,041,962	99,946
March	4.18%	6,442,653	120,298	249,849	769,806	238,290	18,210,556	96,239
April	4.03%	5,550,275	141,182	453,205	737,235	269,301	18,006,453	99,588
May	4.66%	5,798,562	215,167	440,660	777,683	413,033	14,959,090	102,488
June	3.81%	3,302,829	272,186	159,800	714,525	174,165	15,809,152	104,031

## Calculation of Average Balance (Prior +Current Month End Balance/2)

	Monthly Rate	Fund: 82	Fund: 88	Fund: 91	Fund: 92	Fund: 93	Fund: 97	Fund: 98
July	0.43%	1,563,331	135,124	584,952	911,780	98,113	17,521,228	91,272
August	0.47%	1,231,045	113,699	570,132	838,845	123,365	18,673,356	100,203
September	0.43%	1,123,837	81,642	465,247	789,458	116,448	20,317,105	110,144
October	0.44%	2,240,022	69,696	369,539	702,675	117,968	20,130,996	113,008
November	0.43%	3,287,875	74,522	463,227	624,639	132,056	17,638,223	107,608
December	0.42%	3,737,526	87,568	640,233	685,748	148,243	15,805,553	99,271
January	0.39%	4,233,819	121,200	683,898	738,347	198,504	15,996,453	98,700
February	0.34%	3,692,709	156,163	547,184	784,789	265,436	17,623,470	99,579
March	0.35%	4,695,433	142,349	347,164	788,627	278,093	18,626,259	98,093
April	0.34%	5,996,464	130,730	351,527	753,521	253,796	18,108,505	97,914
May	0.39%	5,674,419	178,165	446,933	757,459	341,167	16,482,772	101,038
June	0.32%	4,550,696	243,677	300,230	746,104	293,599	15,384,121	103,260

## Interest Earned on Average Monthly Balance (Avg. Balance X Monthly Rate)

	Monthly Rate	Fund: 82	Fund: 88	Fund: 91	Fund: 92	Fund: 93	Fund: 97	Fund: 98
July	0.43%	6,735	582	2,520	3,928	423	75,487	393
August	0.47%	5,755	532	2,665	3,922	577	87,298	468
September	0.43%	4,851	352	2,008	3,408	503	87,702	475
October	0.44%	9,763	304	1,611	3,062	514	87,738	493
November	0.43%	14,275	324	2,011	2,712	573	76,579	467
December	0.42%	15,668	367	2,684	2,874	621	66,252	416
January	0.39%	16,688	478	2,696	2,910	782	63,053	389
February	0.34%	12,678	536	1,879	2,694	911	60,507	342
March	0.35%	16,356	496	1,209	2,747	969	64,881	342
April	0.34%	20,138	439	1,181	2,531	852	60,814	329
May	0.39%	22,036	692	1,736	2,941	1,325	64,008	392
June	0.32%	14,448	774	953	2,369	932	48,845	328
		159,390	5,875	23,152	36,099	8,983	843,164	4,835

## Compounded Interest on YTD Interest Earnings (YTD Interest Earnings X Monthly Rate)

	Monthly Rate	Fund: 82	Fund: 88	Fund: 91	Fund: 92	Fund: 93	Fund: 97	Fund: 98
July	0.43%	29	3	11	17	2	325	2
August	0.47%	58	5	24	37	5	761	4
September	0.43%	75	6	31	49	6	1,081	6
October	0.44%	118	8	38	62	9	1,474	8
November	0.43%	180	9	47	74	11	1,801	10
December	0.42%	239	10	57	83	13	2,016	11
January	0.39%	291	12	64	90	16	2,145	12
February	0.34%	297	12	62	88	17	2,076	12
March	0.35%	358	14	67	98	20	2,332	13
April	0.34%	413	15	69	103	23	2,453	14
May	0.39%	563	20	86	131	31	3,085	18
June	0.32%	506	19	74	115	29	2,677	15
		3,126	132	630	947	182	22,226	125

## Total Imputed Interest (Interest on Avg. Monthly Bal + Compounded Interest)

	Monthly Rate	Fund: 82	Fund: 88	Fund: 91	Fund: 92	Fund: 93	Fund: 97	Fund: 98
July	0.43%	6,764	585	2,531	3,945	425	75,813	395
August	0.47%	5,814	537	2,690	3,958	581	88,059	472
September	0.43%	4,926	359	2,039	3,458	509	88,783	481
October	0.44%	9,881	311	1,649	3,125	523	89,212	501
November	0.43%	14,455	333	2,058	2,786	585	78,380	477
December	0.42%	15,908	377	2,740	2,958	635	68,268	427
January	0.39%	16,979	489	2,760	3,000	798	65,197	401
February	0.34%	12,975	548	1,941	2,782	928	62,583	354
March	0.35%	16,714	510	1,276	2,845	989	67,214	355
April	0.34%	20,551	454	1,249	2,634	875	63,267	343
May	0.39%	22,599	712	1,822	3,072	1,356	67,093	410
June	0.32%	14,955	792	1,027	2,483	961	51,522	343
		162,517	6,007	23,782	37,046	9,165	865,390	4,959

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 No. 33.

"Cost of professional and consultant services rendered by persons or organizations that 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 based on actual operating costs, and established with the intent of recovering the full costs of operation.

11/22/93

**MINNESOTA OFFICE ON VOLUNTEER SERVICES**  
Department of Administration

**1993 Membership Report**  
(as of October 31, 1993)

**MEMBERSHIP COMPARISONS - NUMBERS & REVENUE**

	1989 Total	1990 Total	1991 Total	1992 Total	1993 Renew	% of Renew	1993 New	1993 Total	1993 Goal	1993 Goal	% of 1992
Corporate	13	12	12	16	11	68.7%	2	13	16	81.2%	81.2%
Organizations	124	164	182	177	137	77.4%	70	207	180	115.0%	117.0%
Individuals	387	406	444	413	247	59.8%	153	400	415	96.4%	96.9%
TOTALS	524	582	638	606	395		225	620	611	101.5%	102.3%

Corporate	\$1,950	\$1,800	\$1,800	\$2,400
Organizations	6,200	8,200	9,050	8,850
Individuals	5,805	6,090	6,660	6,195
TOTALS	\$13,955	\$16,090	\$17,510	\$17,445

**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	1993 Total	1993 Metro	1993 Non-Metro	1993 Other
Corporate	12	12	0	0	13	13	0	0
Organizations	164	144	48	2	207	141	63	3
Individuals	406	232	159	15	400	226	160	14
TOTALS	582	358	207	17	620	380	223	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

FEE SCHEDULE

A. <u>MOVS Memberships</u>		<u>Fee</u>	
1. Individual		\$20.00	
2. Nonprofit Organization/ Government Agency		\$ 50.00	(plus \$5 for each additional mailing within the same organization.)
3. Corporate/Business		\$150.00	
B. <u>MOVS Services</u>	<u>Non Member Fee</u>	<u>Corporate/ Organization Member</u>	<u>Individual Member</u>
1. Registration Fees for MOVS Sponsored Workshops and Conferences	Varies	20% discount	20% discount
2. Training for specific organizations			
a. Delivery of Standard Training Plans ( <i>full day</i> )	\$600.00	\$480.00	N/A
b. Delivery of Standard Training Plans ( <i>half day</i> )	350.00	280.00	N/A
c. Delivery of Custom Training Plans ( <i>full day</i> )	750.00	600.00	N/A
d. Delivery of Custom Training Plans ( <i>half day</i> )	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. Library Borrowing Privileges	N/A	FREE	FREE
8. Video Rental	N/A	10.00/each	10.00/each
9. Copying	.15/page	.12/page	.12/page
10. MOVS Mailing List (sold at the sole discretion of MOVS, and only for purposes consistent with the MOVS Mission.)	125.00/for set up & the first 1,000, \$.03 for each additional label	100.00/for set up & the first 1,000, \$.03 per each additional label	N/A

\*Plus actual expenses.

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

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.

OMB A-87 Allowable Cost Standard No. 25c.

"Contributions to a reserve for certain self-insurance programs are allowable subject to the following provisions:

(1) The type of coverage and the extent of coverage, and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks".

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.

**Fund 41--Risk Management**  
**BALANCE SHEET**  
**Fiscal Year 1993**

**13-Dec-93**

Account	STATEMENT PER AGENCY	Adjustments		Preliminary Statement	Audit Adjustments		Final Audit Amounts
		Debit	Credit		Debit	Credit	
<b>ASSETS AND OTHER DEBITS</b>							
Cash and Cash Equivalents	3,213,449	15,905		1	3,229,354		3,229,354
Accounts Receivable	23,329				23,329		23,329
Prepaid Expenses	350,171				350,171		350,171
Subtotal	3,586,949				3,602,854		3,602,854
Fixed Assets:							
Equipment	15,621				15,621		15,621
Less: Accumulated Depreci	(10,801)				(10,801)		(10,801)
Net Fixed Assets	4,820				4,820		4,820
Total Assets	3,591,769				3,607,674		3,607,674
<b>LIABILITIES AND FUND BALANCE</b>							
Liabilities:							
Accounts Payable	2,771,970				2,771,970		2,771,970
Salaries Payable	4,624				4,624		4,624
Compensated Absences Paya	4,077				4,077		4,077
Interfund Payable	0		15,905	1	15,905		15,905
Deferred Revenue	349,531				349,531		349,531
Total Liabilities	3,130,202				3,146,107		3,146,107
Equity and Other Credits:							
Unreserved Retained Earni	461,567				461,567		461,567
Total Equity and Other Cr	461,567				461,567		461,567
Total Liabilities and Fun	3,591,769				3,607,674		3,607,674

Fund 41--Risk Management  
 OPERATING STATEMENT  
 Fiscal Year 1993

13-Dec-93

Account	STATEMENT PER AGENCY	Adjustments		Preliminary Statement	Audit Adjustments		Final Audit Amounts
		Debit	Credit		Debit	Credit	
Operating Revenues:							
Insurance Premiums	2,208,951			2,208,951			2,208,951
Other Revenue	0			0			0
Total Operating Revenues	2,208,951			2,208,951			2,208,951
Operating Expenses:							
Purchased Services	934,549			934,549			934,549
Salaries and Fringe Benef	56,972			56,972			56,972
Claims	1,462,937			1,462,937			1,462,937
Depreciation	3,046			3,046			3,046
Supplies and Materials	3,232			3,232			3,232
Indirect Costs	14,268			14,268			14,268
Total Operating Expenses	2,475,004			2,475,004			2,475,004
Operating Income (Loss)	(266,053)			(266,053)			(266,053)
Nonoperating Revenue:							
Investment Income	193,205			193,205			193,205
Total Nonoperating Revenue	193,205			193,205			193,205
Net Income (Loss)	(72,848)			(72,848)			(72,848)
Retained Earnings, July 1	534,417			534,417			534,417
Retained Earnings, June 3	461,569			461,569			461,569
	=====			=====			=====

B-3



Fund 41--Risk Management  
STATEMENT OF CASH FLOWS  
Fiscal Year 1993

13-Dec-93

-----  
CASH FLOWS FROM OPERATING ACTIVITIES:

Operating Income (Loss): (266,053)

Adjustments to Reconcile Operating Income to Net

Cash Flows from Operating Activities:

Depreciation	3,046
Change in Assets and Liabilities:	
Accounts Receivable	36,389
Prepaid Expenses	(66,721)
Accounts Payable	(500,035)
Salaries Payable	2,596
Compensated Absences Payable	361
Interfund Payable	15,905
Deferred Revenue	160,073

-----  
Total Items to be Added (Deducted) (348,386)

-----  
Net Cash Flows from Operating Activiti (614,439)  
-----

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Investment in Fixed Assets 0

-----  
Cash Flows from Capital Financing Acti 0  
-----

CASH FLOWS FROM INVESTING ACTIVITIES

Investment Earnings 193,205

-----  
Net Cash Flows from Investing Activiti 193,205  
-----

Net Increase in Cash and Cash Equivale (421,234)

Cash and Cash Equivalents, July 1, 199 3,650,590

-----  
Cash and Cash Equivalents, June 30, 19 3,229,356  
-----  
-----

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 \$2,677.79 and \$1,339.17 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 \$10,617.33 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, 1993 for claims incurred prior to July 1, 1993.

6. First quarter net income was \$73,199.89; second quarter net income was \$43,453.65; third quarter net (loss) was \$(315,695.15); and the fourth quarter net gain was \$126,191.93.

Reserved Retained Earnings at the end of the first quarter were \$607,615.54; second quarter were \$651,070.13; third quarter were \$335,375.04; they are now \$461,566.97.

# Office Memorandum

Department: of Finance

Date: June 3, 1993

To: Dana Badgerow, Commissioner  
Department of Administration

From: Bruce Reddemann, Director *BR*  
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1994 Billing Rates

Pursuant to your recent request, we have approved the per vehicle premium rates specified on page 3 of your F.Y. 1994 rate package. This schedule is incorporated, by reference, as a part of this memorandum.

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. In addition, we reviewed your general financial position and the economic factors affecting your program. Based on this review and analysis we found your F.Y. 1994 proposal to be in reasonable conformity with pertinent state fiscal and management policies.

cc Laura M. King  
Charlie Bieleck  
Mike Rajacich  
Larry Freund  
Frederick Johnson, Jr.

AUTOMOBILE LIABILITY RATE PACKAGE  
RATE PACKAGE ANALYSIS

FY 1994 RATES BY AGENCY

Premium / Vehicle

<u>Agency</u>	<u>FY 1994 Rate per Vehicle by Agency</u>
Military Affairs	\$164.00
Administration	\$170.00
Agriculture	\$165.00
Public Safety	\$236.00*
State Lottery	\$200.00
Health	\$200.00
Trade & Economic Development	\$200.00
School for the Arts	\$200.00
State Universities	\$166.00
Community Colleges	\$175.00
Natural Resources	\$167.00
Pollution Control	\$170.00
Education	\$94.00
I.R.R.R.B.	\$132.00
Human Services	\$175.00
PERA	\$149.00
Veterans Home	\$184.00
Zoological Board	\$168.00
Corrections	\$168.00
Transportation	\$185.00
Public Service	\$175.00
State Fair	\$165.00
Misc. Boards and Commissions	\$200.00

\*This figure includes a 25% surcharge for emergency vehicles.

AUTOMOBILE LIABILITY RATE PACKAGE  
RATE PACKAGE ANALYSIS

**DIVIDEND DECLARATION**

In insurance, a dividend is a return of premium. It is possible to return premium for those policy years in which the claims experience was so favorable that the actual cost of paying claims was significantly lower than the expected cost of the claims. We currently have an IBNR reserve of \$54,124.11 remaining on the FY 1987 policy period (a six month period), an IBNR reserve of \$160,453.63 for FY 1988, and \$115,353.23 for FY 89. These are amounts that were reserved for the payment of claims. The reserves are funded from the premium that was charged and the investment earnings on that premium. Since we do not anticipate any additional significant claims for these policy periods, these reserves will be returned to those agencies that had favorable loss experience. Dividends are returned over four years in the following ratios: 35%, 25%, 25%, and 15%. The reason for spreading this out over four years is to retain some of the reserve for possible claims expense that we are currently unaware of. This year we had a new claim open that occurred during the very first policy period. We actually had to make a payment on this claim, so it is a good thing that some of the IBNR reserve for that period was still retained.

There will be no dividend declared for the FY 1990 policy period because the period was not profitable. In fact, we do not anticipate declaring dividends on policy periods since FY 1989 based upon the current loss ratios. The dividends that will be returned this year have all been declared in prior years. These credits will continue in diminishing amounts for this year and the next two years.

**COLLISION/COMPREHENSIVE COVERAGE ON STATE VEHICLES**

In January of last year a new program was initiated to offer state agencies the option to purchase collision comprehensive coverage for vehicles they own or lease. The rates for this coverage were initially set as follows:

Police & Emergency Vehicles	.85 per \$100 of value
Private Passenger & Trucks	.35 per \$100 of value
Mobile Equipment	.20 per \$100 of value

The insurable value of a vehicle is based upon the cost of the vehicle when it was new, its age, and its life expectancy. The premium is the product of the rate and the insurable value. There is a \$500 deductible that applies to this coverage. The actual amount charged is prorated over the period of coverage on a given vehicle.

When the program was started the initial rate was based upon a similar program in Wisconsin. ~~Although we have not acquired enough data to produce reliable rate projections, we have decided to lower the rate on private passenger cars and trucks to .30 per \$100. The reason for this is that our loss ratio was very favorable in the first six months of this program (40%)~~

AUTOMOBILE LIABILITY RATE PACKAGE  
RATE PACKAGE ANALYSIS

and the loss ratio for FY 93 is at 67% which is still favorable. If the loss ratio gets above 90%, we will then consider raising the rates.

**GENERAL LIABILITY**

For the past several years, the Risk Management Division has provided general liability coverage to state agencies that were unable to obtain coverage at a reasonable price in the conventional market. The agencies covered include the Giants Ridge Ski Area, IronWorld, the State Fair, and a couple of programs within the DNR. The premiums for this coverage are based upon professional judgement which involves analyzing the exposure and comparing it to the cost of insuring similar exposures in the conventional market. The market rate is then discounted for overhead items and the actual past claims experience of the covered agency. These premiums are adjusted annually based upon the actual claims experience of the prior year.

**RISK MANAGEMENT FUND MARKETING REPORT**

Increased Market Share

The Risk Management Fund now insures 100% of the State's fleet of vehicles. Collision/comprehensive coverage is offered as an optional coverage to state agencies. In addition to the general liability underwritten in the fund, the fund is also used to underwrite some miscellaneous property coverages.

Entering New Markets

During FY 1993 the Risk Management Division initiated a feasibility study of insuring state owned buildings and their contents. The initial phase of this study was concentrated on the buildings which are managed by the Department of Administration which includes the capitol complex. If this program is approved, the risk management fund will be used to provide an optional base layer of coverage which will be offered to state agencies. Catastrophic coverage will be required and will be insured in the commercial market.

Miscellaneous

Last year a premium discount of \$4.50 per vehicle was offered if the vehicle was equipped with daytime running lights. This safety measure is expected to reduce our claims cost. Last year state agencies did not take advantage of this discount, but this year agencies have expressed an interest in equipping their new vehicles with this device.

The State Patrol has had losses than have been significantly higher than other state agencies of similar size. The primary reason for this is that the patrol is involved in an activity that by its nature results in hazardous driving. For this reason a 25% surcharge was assessed against police vehicles.

# RISK MANAGEMENT ISF

SWA FUND 41

SUMMARY OF ACTUAL AND IMPUTED REVENUES

FOR THE YEAR ENDING JUNE 30, 1993

CONTACT: Bill Dustin PH: 6-5412

FOR THE YEAR ENDING JUNE 30, 1983															
USER AGENCY	AUTO LIABILITY	AUTO PD	OTHER SELF INSURANCE	BILLBACK	WORKERS COMP	TOTAL BILLINGS						SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
						COLLECTED BILLING			IMPUTED REVENUE				COLLECTED	IMPUTED	
						BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECT BILLINGS	DIFF. BETWEEN (FULL-BILLE RATES)	MEMO BILLINGS	UNBILLED				
01000 MILITARY AFFAIRS	3,051					3,051		0			3,051			3,051	
02000 ADMINISTRATION	127,374	808		20,028	438,830	585,138		0			585,138			585,138	
04000 AGRICULTURE	884					884		0			884			884	
08000 ATTORNEY GENERAL				319		319		0			319			319	
07000 PUBLIC SAFETY	98,712	904		8,050		103,888		0			103,888			103,888	
11380 PEACE OFFICERS						0		0			0			0	
12000 HEALTH	310	80		321		691		0			691			691	
14000 ANIMAL HEALTH BD						0		0			0			0	
19000 INDIAN AFFAIRS						0		0			0			0	
21000 JOBS & TRAINING				14,884		14,884		0			14,884			14,884	
22000 TRADE & ECON DEV	155	24				179		0			179			179	
28000 STATE UNIV SYSTEM	41,877	4,085		12,888		58,638		0			58,638			58,638	
27000 COMMUNITY COLLEGE BD	8,382	407		82,788		72,588		0			72,588			72,588	
29000 NATURAL RESOURCES	188,519	73,881	3,000	8,478		251,888		0			251,888			251,888	
30000 PLANNING						0		0			0			0	
32000 POLLUTION CONTROL	4,238	343		2,480		7,071		0			7,071			7,071	
38000 EDUCATION-VO-TECH						0		0			0			0	
37000 EDUCATION-CENTRAL OFFICE	117	233	8,803	13,400		20,853		0			20,853			20,853	
37001 EDUCATION-FARIBAUT SCHOOLS						0		0			0			0	
42000 LABOR & INDUSTRY						0		0			0			0	
50000 ARTS BOARD				58		58		0			58			58	
51000 LEGISLATIVE COMMISSIONS						0		0			0			0	
52000 PUBLIC DEFENSE BOARD						0		0			0			0	
55000 HUMAN SERVICES-CENTRAL OFFICE	37,821	1,804		235,184		274,408		0			274,408			274,408	
55000 HUMAN SERVICES-INSTITUTIONS				25,857		25,857		0			25,857			25,857	
60000 HIGHER ED COORD BD						0		0			0			0	
65000 JUDICIAL						0		0			0			0	
77000 ZOO	4,843	1,228		4,801		10,772		0			10,772			10,772	
78000 CORRECTIONS	28,385	2,019				28,414		0			28,414			28,414	
78000 TRANSPORTATION	552,440			18,387		568,807		0			568,807			568,807	
80000 PUBLIC SERVICE	3,775					3,775		0			3,775			3,775	
89038 COUNCIL ON VO-TECH ED.						0		0			0			0	
89510 DISABILITY COUNCIL						0		0			0			0	
89850 OFFICE OF WASTE MANAGEMENT						0		0			0			0	
89780 CNCL ASIAN MINNESOTANS						0		0			0			0	
89780 SOIL & WATER RES						0		0			0			0	
TOTAL NON-FEDERAL FUNDED AGENCIES	11,882	1,783	122,305	250,810		386,580		0			386,580			386,580	
TOTAL	1,087,465	87,147	132,208	874,440	438,830	2,418,180		0			2,418,180			2,418,180	

back includes premiums billed during the Fiscal Year.  
 ie policy year does not coincide with the fiscal year,  
 al services prorates the appropriate portion of the premium  
 he appropriate fiscal year. Investment earnings are not included  
 he figures above.

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 1993

(All Figures in 000's)

RISK  
MANAGEMENT  
FD 41

R/E Balance JULY 1, 1992 (End Balance per Prior Year A-87 Rec)

534

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)	
From Attached Financial Statements	2,209
Actual Interest Income Per CAFR	193
or	
Imputed Interest Income On Average Cash Balance	0
Other Revenues	0
Total Revenues	2,402

Expenditures (Direct Costs per CAFR)	
Cost of Goods Sold	0
Operating Expense	2,474
Non-Operating Expenses:	
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

### Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)	0
Depreciation or Use Allowance (if not in actual cost above)	0
Other	0
Total OMB A-87 Allowable Expenditures	2,474

Net Increase (Decrease) to Retained Earnings (72)

## TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	0

Net Transfers 0

Retained Earnings Balance (A) 462

OMB A-87 60 Day Allowable Balance Total (B) 412

Amount in Excess(Deficit) Balance (A-B) 50



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 No. 33.

"Cost of professional and consultant services rendered by persons or organizations that are members of a particular profession or possesses special skill, whether or not officers 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 FINANCIAL POSITION  
JUNE 30, 1993

FINAL

	JUNE 30, 1993	JUNE 30, 1992
ASSETS		
CURRENT ASSETS		
Cash	129,294	139,904
Accounts Receivable	237,452	252,695
Total Current Assets	<u>366,746</u>	<u>392,599</u>
NON-CURRENT ASSETS		
Equipment, Furniture & Fixtures	31,728	31,728
Less: Accumulated Depreciation	(17,672)	(11,424)
Total Non-Current Assets	<u>14,056</u>	<u>20,304</u>
TOTAL ASSETS	<u>380,802</u>	<u>412,903</u>
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Salaries Payable	26,673	22,420
Accounts Payable	12,123	6,480
Accrued Compensated Absences	22,528	29,439
Due To General Fund	165,011	190,594
Deferred Revenue	44,017	44,017
Lease Purchase	6,635	6,043
Total Current Liabilities	<u>276,987</u>	<u>298,993</u>
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	1,629	2,315
Lease Purchase	8,109	22,129
Total Non-Current Liabilities	<u>9,738</u>	<u>24,444</u>
Total Liabilities	<u>286,725</u>	<u>323,437</u>
FUND EQUITY		
Contributions from the General Fund	0	0
Retained Earnings	94,077	89,466
Total Fund Equity	<u>94,077</u>	<u>89,466</u>
TOTAL LIABILITIES & FUND EQUITY	<u>380,802</u>	<u>412,903</u>
	=====	=====

**MANAGEMENT ANALYSIS DIVISION HISTORY AND PROFORMA  
FOR FISCAL YEAR 1994 RATE PACKAGE**

	FY89 ACTUAL	FY90 ACTUAL	FY91 ACTUAL	FY92 ACTUAL	FY93 EST/ACTUAL	FY94 ESTIMATED	CHANGE FY93/FY94
<b>OPERATING REVENUES</b>							
Sales	\$441,577	\$570,522	\$628,677	\$674,070	\$706,200	\$915,684	\$209,484
Less: Sales Returns	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Sales	\$441,577	\$570,522	\$628,677	\$674,070	\$706,200	\$915,684	\$209,484
<b>OPERATING EXPENSES</b>							
Salaries and Benefits	\$344,993	\$443,888	\$552,676	\$505,635	\$608,023	\$789,009	\$180,986
Rent	\$16,131	\$16,954	\$24,091	\$19,733	\$19,402	\$25,000	\$5,598
Repairs	\$356	\$413	\$2,653	\$542	\$305	\$1,000	\$695
Insurance	\$0	\$448	\$1,004	\$568	\$314	\$300	(\$14)
Printing	\$6,237	\$11,160	\$15,391	\$10,110	\$20,049	\$23,000	\$2,951
Prof/Tech Services	\$0	\$17,430	\$27,084	\$9,480	\$11,248	\$5,000	(\$6,248)
Data Processing	\$354	\$0	\$0	\$1,108	\$1,700	\$2,000	\$300
Purchased Services	\$0	\$959	\$2,631	\$2,551	\$1,310	\$1,000	(\$310)
Communications	\$4,237	\$3,037	\$3,981	\$3,575	\$4,082	\$4,000	(\$82)
Travel	\$2,200	\$4,987	\$4,072	\$1,963	\$5,198	\$15,000	\$9,802
Fees	\$245	\$459	\$255	\$126	\$446	\$400	(\$46)
Supplies	\$3,414	\$5,023	\$9,295	\$9,099	\$15,976	\$17,350	\$1,374
Indirect Costs	\$15,295	\$23,734	\$19,139	\$19,829	\$48,896	\$16,680	(\$32,216)
Depreciation	\$98	\$98	\$4,784	\$6,248	\$7,109	\$7,776	\$667
Interest	\$0	\$0	\$0	\$1,782	\$1,242	\$650	(\$592)
Total Operating Expenses	\$393,560	\$528,590	\$667,056	\$592,349	\$745,300	\$908,165	\$162,865
NET INCOME (LOSS)	\$48,017	\$41,932	(\$38,379)	\$81,721	(\$39,100)	\$7,519	\$46,619
RETAINED EARNINGS, BEG.	\$8,053	\$27,564	\$46,124	\$7,745	\$89,466	\$50,366	(\$39,100)
Adj to Retained Earnings	(\$28,506)	(\$23,372)	\$0	\$0	\$0	\$0	\$0
RETAINED EARNINGS, END	\$27,564	\$46,124	\$7,745	\$89,466	\$50,366	\$57,885	\$7,519
RATES	\$46.00	\$50.00	\$60.00	\$60.00	\$66.00	\$66.00	\$0

STATE OF MINNESOTA  
MANAGEMENT ANALYSIS SPECIAL REVENUE FUND  
STATEMENT OF CASH FLOWS  
JUNE 30, 1993

FINAL

	4TH QTR.	Y-T-D
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	94,423	4,611
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Non-Cash Items:		
Depreciation	1,562	6,248
Change in Assets and Liabilities:		
Accounts Receivable	62,299	15,243
Inventories	0	0
Salaries Payable	(12,365)	4,253
Accounts Payable	10,916	5,643
Due to General Fund	(86,669)	(25,583)
Accrued Compensated Absences	(3,414)	(7,597)
Deferred Revenue	0	0
Total Reconciling Items to be Added (Deducted)	(29,233)	(8,041)
NET CASH FLOWS FROM OPERATING ACTIVITIES	66,752	2,818
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Adjustment to Retained Earnings	0	0
Operating Transfers In	0	0
NET CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	0	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of Fixed Assets	0	0
Payment on Lease Purchase Agreement	0	(13,428)
NET CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	0	(13,428)
NET INCREASE (DECREASE) IN CASH	66,752	(10,610)
Cash and Investments, Beginning of Period as Reported	62,542	139,904
Change in Reporting Principle	0	0
Cash and Cash Equivalents, Beginning of Period	62,542	139,904
CASH AND CASH EQUIVALENTS, END OF PERIOD	129,294	129,294
	=====	=====

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

This account utilizes full accrual accounting.

Expenses are based on data received from Statewide Accounting System (SWA). Also, the Department Finance allocates indirect costs for general fund services.

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. CAPITAL LEASES:

Entered into agreement for the purpose of financing furniture purchases in the amount of \$56,591.25 for the period of 8/1/90-10/25/93. This lease was split between Management Analysis General Fund Account 55%, and Special Fund Account 45%. FY94 final payments will be \$14,744.19 for principal, and \$1,444.93 for interest.

STATE OF MINNESOTA

## Office Memorandum

Department: of Finance

Date: June 23, 1993

To: Robert A. Schroeder, Acting Commissioner  
Department of Administration

From: Bruce Reddemann, Director *BR*  
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1994 Management Analysis Division (MAD) Rates

*Pursuant to your recent request, we have approved the schedule of rates specified on page 10 of the F.Y. 1994 management analysis division package. This schedule is incorporated, by reference, as a part of this memorandum.*

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. In addition, we reviewed your general financial position and the economic factors affecting your program. Based on this review and analysis we found your F.Y. 1994 proposal to be in reasonable conformity with pertinent state fiscal and management policies.

cc Laura M. King  
Charlie Bieleck  
Mike Rajacich  
Larry Freund  
Fred Grimm

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 1993

(All Figures in 000's)

Management Analysis  
Special Revenue  
Fund

R/E Balance JULY 1, 1992 (End Balance per Prior Year A-87 Rec)

89

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attached Financial Statements

706

Actual Interest Income Per CAFR

or

Imputed Interest Income On Average Cash Balance

0

Other Revenues

0

Total Revenues

706

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold

0

Operating Expense

745

Non-Operating Expenses:

Master Lease Interest Income

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)

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)

0

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

0

Other

0

Total OMB A-87 Allowable Expenditures

745

Net Increase (Decrease) to Retained Earnings

(39)

TRANSFERS Per CAFR (per Accounting Records)

Transfers In

0

Transfer Out

0

Net Transfers

0

Retained Earnings Balance

(A)

50

OMB A-87 60 Day Allowable Balance Total

(B)

124

Amount in Excess(Deficit) Balance (A-B)

(74)

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.

OMB A-87 Allowable Cost Standard No. 28.

" The cost of utilities, insurance, security, janitorial services, elevator service, upkeep of grounds, necessary maintenance, normal repairs and alterations and the like are allowable..."

How Rates are Computed

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



## 13-Dec-93

Account	STATEMENT	Adjustments		Preliminary	Audit Adjustments		Final
	PER AGENCY	Debit	Credit	A/E #	Debit	Credit	Audit Amounts
<b>ASSETS AND OTHER DEBITS</b>							
Cash and Cash Equivalents	3,238,912			3,238,912			3,238,912
Accounts Receivable	1,364,562			1,364,562			1,364,562
Due from Governmental Units	0			0			0
Inventories	211,384			211,384			211,384
Deferred Bond Issuance Costs	0			0			0
<b>Subtotal</b>	<b>4,814,858</b>			<b>4,814,858</b>			<b>4,814,858</b>
<b>Fixed Assets:</b>							
Building Improvements	1,025,019			1,025,019			1,025,019
Capital Leases	5,444			5,444			5,444
Equipment	1,979,410			1,979,410			1,979,410
<b>Total Fixed Assets</b>	<b>3,009,873</b>			<b>3,009,873</b>			<b>3,009,873</b>
Accumulated Depreciation	(1,607,450)			(1,607,450)			(1,607,450)
<b>Net Fixed Assets</b>	<b>1,402,423</b>			<b>1,402,423</b>			<b>1,402,423</b>
<b>Total Assets</b>	<b>6,217,281</b>			<b>6,217,281</b>			<b>6,217,281</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>Liabilities:</b>							
Accounts Payable	427,316			427,316			427,316
Interfund Payable	0			0			0
Salaries Payable	308,350			308,350			308,350
Accrued Interest Payable	679			679			679
Loans Payable	139,063			139,063			139,063
Capital Leases Payable - Current	0			0			0
Advances from Other Funds	0			0			0
Revenue Bonds Payable	0			0			0
Compensated Absences Payable	512,617			512,617			512,617
Deferred Revenue	22,488			22,488			22,488
<b>Subtotal</b>	<b>1,410,513</b>			<b>1,410,513</b>			<b>1,410,513</b>
<b>Equity and Other Credits:</b>							
Contributed Capital	664,363			664,363			664,363
Accumulated Amortization	(10,717)			(10,717)			(10,717)
Unreserved Retained Earnings	4,153,120			4,153,120			4,153,120
<b>Total Equity and Other Credits</b>	<b>4,806,766</b>			<b>4,806,766</b>			<b>4,806,766</b>
<b>Total Liabilities, Equity and Other Credits</b>	<b>6,217,279</b>	<b>0</b>	<b>0</b>	<b>6,217,279</b>			<b>6,217,279</b>

Fund 82--Plant Management  
 OPERATING STATEMENT  
 Fiscal Year 1993

13-Dec-93

Account	STATEMENT	Adjustments		Preliminary	Audit Adjustments		Final
	PER AGENCY	Debit	Credit	A/E #	Debit	Credit	Audit Amounts
-----							
Operating Revenues:							
Net Sales	739,403			739,403			739,403
Rental and Service Fees	21,410,753			21,410,753			21,410,753
Other Income	369,035			369,035			369,035
	-----			-----			-----
Total Operating Revenues	22,519,191			22,519,191			22,519,191
	-----			-----			-----
Operating Expenses:							
Interest and Financing Costs	0			0			0
Interest on Bonds for Duluth Government	4,316,425	4,316,425	1	0			0
Purchased Services	6,817,737			6,817,737			6,817,737
Salaries and Fringe Benefits	6,680,858			6,680,858			6,680,858
Depreciation	2,798,614	2,663,249	1	135,365			135,365
Amortization of Deferred Costs	1,435			1,435			1,435
Amortization of Cap Leases and Leasehol	41,001			41,001			41,001
Supplies and Materials	1,051,175			1,051,175			1,051,175
Indirect Costs	368,963			368,963			368,963
Other Expenses	1,083			1,083			1,083
	-----			-----			-----
Total Operating Expenses	22,077,291			15,097,617			15,097,617
	-----			-----			-----
Operating Income (Loss)	441,900			7,421,574			7,421,574
	-----			-----			-----
Nonoperating Revenues (Expenses):							
Investment Income	5,172			5,172			5,172
Interest and Financing Costs	(13,393)			(13,393)			(13,393)
Gain (Loss) on Sale of Fixed Assets	(11)			(11)			(11)
	-----			-----			-----
Total Nonoperating Revenue (Expenses)	(8,232)			(8,232)			(8,232)
	-----			-----			-----
Income (Loss) Before Operating Transfer	433,668			7,413,342			7,413,342
Transfers-In	0			0			0
Transfers-Out	0	6,979,674	1	(6,979,674)			(6,979,674)
	-----			-----			-----
Net Income (Loss)	433,668			433,668			433,668
Cumulative Effect of Change Acctg Metho	0			0			0
	-----			-----			-----
Net Income After Cumulative Effect	433,668			433,668			433,668
Depr on Fixed Assets Acquired with Cont	0			0			0
	-----			-----			-----
Increase (Decrease) in Fund Equity	433,668			433,668			433,668
Retained Earnings, July 1, as Reported	3,719,451			3,719,451			3,719,451
Prior Period Adjustments	0			0			0
Changes in Reporting Entity	0			0			0
	-----			-----			-----
Retained Earnings, July 1, as Reported	3,719,451			3,719,451			3,719,451
Residual Equity Transfers-In	0			0			0
Residual Equity Transfers-Out	0			0			0
	-----			-----			-----
Retained Earnings, June 30, Restated	4,153,119	6,979,674	6,979,674	4,153,119	0	0	4,153,119
	-----	-----	-----	-----	-----	-----	-----

Fund 82--Plant Management  
 STATEMENT OF CASH FLOWS  
 Fiscal Year 1993

13-Dec-93

-----  
 OPERATING ACTIVITIES SECTION:

Operating Income (Loss): 7,421,574  
 -----

Adjustments to Reconcile Operating Income to Net

Cash Flows from Operating Activities:

Depreciation 135,365  
 Amortization of Deferred Costs 1,435  
 Other Amortization 41,001

Change in Assets and Liabilities:

Accounts Receivable 2,940,150  
 Inventories (13,294)  
 Prepaid Expenses 0  
 Accounts Payable (508,149)  
 Salaries Payable 56,821  
 Compensated Absences Payable 2,465  
 Deferred Revenues 14,851

Net Reconciling Items to be Added (Deducted) 2,670,645  
 -----

Net Cash Flows from Operating Activities 10,092,219  
 -----

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Operating Transfers-In 0  
 Operating Transfers-Out (8,483,587)

Net Cash Flows from Noncapital Financing Activities (8,483,587)  
 -----

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Investment in Fixed Assets (188,349)  
 Proceeds from the Sale of Fixed Assets 1,511  
 Capital Leases Payments 0  
 Proceeds from Loans 99,742  
 Bond Interest Paid (13,334)  
 Repayment of Loan Principal (22,400)  
 Repayment of Revenue Bond Principal (57,025)

Net Cash Flows from Capital Financing Activities (179,855)  
 -----

CASH FLOWS FROM INVESTING ACTIVITIES

Investment Earnings 5,172  
 -----

Net Cash Flows from Investing Activities 5,172  
 -----

Net Increase in Cash and Cash Equivalents 1,433,949

Cash and Cash Equivalents, July 1 1,804,959  
 -----

Cash and Cash Equivalents, June 30 3,238,908  
 =====

STATE OF MINNESOTA  
PLANT MANAGEMENT  
FOOTNOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

This financial statement consolidates the leasing activities, Materials Transfer Services, Central Maintenance, and the Alpha security system into one entity effective July 1, 1990. Historical comparison information is also consolidated.

The leasing activity is supported by state agencies' rent payments for office/warehouse space. Revenue is recognized monthly in accordance with leases signed with state agencies. Materials Transfer Service and Central Maintenance billings are reported with the date the service was performed as the billing date. No allowance is made for doubtful accounts. Other Revenue consists primarily of the sale of electrical power to major state agency users.

Expenses are based on data received from the Statewide Accounting System (SWA). Also the Departments of Finance and Administration allocate indirect costs for general fund services to Plant Management pursuant to M.S.16A.127. Those costs are expected to be \$365,915.00 for fiscal year 1993.

Plant Management maintains an inventory of supplies for cleaning and maintenance work. Inventory valuations are provided by Plant Management; inventory is maintained on a perpetual basis. A physical inventory was taken on June 30, 1992.

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

The Plant Management Internal Services Fund does not own the state buildings it receives lease revenue from, however the lease rates include depreciation and bond interest on the buildings. This money collected for building depreciation and bond interest is to be transferred to the general and trunk highway funds. The transfer is expected to be \$2,663,249.00 for building depreciation and \$4,316,434.00 for bond issuance costs. This is a total of \$6,979,683.00 for fiscal year 1993.

The Plant Management Internal Services Fund may fund major improvements to buildings. These improvements are amortized over the expected life of the improvements. In FY89 a replacement Capitol Complex air conditioning system was put into service at a cost of \$1,025,019.07; it is amortized over 25 years.

2. LEASES AND CONTRACTS PAYABLE:

In FY86 Plant Management acquired the following items financed under the State of Minnesota Master Lease Program: dump truck, vans, various computer equipment, cash registers, and various trash handling equipment. These items are all financed for a five year period. In FY87 a garbage packer was purchased under Master Lease and financed for five years.

In March and April of 1989 air-conditioning equipment was purchased under Master Lease and financed over 3-1/2 years.

In June 1990 groundskeeping vehicles were purchased through the Master Lease III Program and financed for five years. Also in June a truck was acquired through Master Lease III but the bank draw was not done until August 1, 1990; this financing was also for five years.

In January 1992 a motorized Low Lift Truck was purchased for use by the Materials Transfer Move Crew. This was purchased through the Master Lease IV Program with the bank draw being February 3, 1992; this financing was for five years.

In February 1992 a Portable Air Compressor was purchased for Grounds. Master Lease IV funds drawn on March 2, 1992 were used for this purchase; financing was for five years.

In February 1992 a Multi Purpose Utility Vehicle was also purchased for Grounds. Master Lease IV funds drawn on April 1, 1992 were used for this purchase, this financing was for five years.

In June 1992 a 4 Wheel Drive Jeep Wrangler with a plow was purchased for Grounds. Master Lease IV funds drawn on June 15, 1992 were used for this purchase, this financing was for five years.

In August 1992 a Ford Cargo Van was purchased for Central Operation & Maintenance. Master Lease IV funds drawn on October 15, 1992 were used for this purchase, this financing was for five years.

In September 1992 a Ford Truck F700 was purchased for Central Stores/Duplicating. Master Lease IV funds drawn on October 15, 1992 were used for this purchase, this financing was for five years.

In November 1992 two Chevrolet 1-Ton Cargo Vans were purchased for Central Operations & Maintenance. Master Lease IV funds drawn on December 15, 1992 were used for this purchase, this financing was for five years.

In December 1992 a Chevrolet 1-Ton High Cube Van was purchased for Mail. Master Lease IV funds drawn on January 15, 1993 were used for this purchase, this financing was for five years.

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, 1992:

	MASTER LEASE REVENUE BONDS	MASTER LEASE III/IV LOANS PAYABLE
Fiscal year ending June 30: 1993	58,776.38	29,094.50
1994	0.00	40,263.26
1995	0.00	40,263.26
1996	0.00	33,326.10
1997	0.00	32,939.73
1998	0.00	11,534.64
Total Minimum Payments	58,776.38	187,421.49
Less Amount Representing Interest	1,751.48	25,958.73
Present Value of Net Minimum Paymen	57,024.90	161,462.76

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 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. NET INCOME AND RETAINED EARNINGS SUMMARY:

Plant Management NET INCOME:	First Quarter	251,126.58
	Second Quarter	273,383.07
	Third Quarter	296,473.29
	Fourth Quarter	(387,313.50)
Plant Management RETAINED EARNINGS:	First Quarter	3,970,577.55
	Second Quarter	4,243,960.62
	Third Quarter	4,540,433.91
	Fourth Quarter	4,153,120.41

### 5. BUDGET TO ACTUAL PAGE:

On the Budget to Actual page, Water & Sewage expenses are incorporated with Other Utilities expenses.

## Office Memorandum

Department: of Finance

Date: June 24, 1993

To: Robert A. Schroeder, Acting Commissioner  
Department of Administration

From: Bruce Reddemann, Director *BR.*  
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1994 Plant Management Rates

*Pursuant to your recent request, we have approved the schedule of rates as specified on pages 9, 23 and 40 of the F.Y. 1994 plant management rate package. These schedules are incorporated, by reference, as a part of this memorandum.*

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. In addition, we reviewed your general financial position and the economic factors affecting your program. Based on this review and analysis we found your F.Y. 1994 proposal to be in reasonable conformity with pertinent state fiscal and management policies.

cc Laura M. King  
Charlie Bieleck  
Mike Rajacich  
Larry Freund  
Lenora Madigan

PLANT MANAGEMENT INTERNAL SERVICES FUND  
 REQUESTED LEASE RATES PER SQUARE FOOT  
 19-Apr-93

Building	Current Rate FY93	Requested Rate FY94	Change
Administration	\$ 11.19	\$ 11.27	\$ 0.08
Capitol	\$ 10.93	\$ 18.27	\$ 7.34
Capitol Square	\$ 9.04	\$ 8.97	\$ -0.07
Centennial	\$ 8.60	\$ 11.31	\$ 2.71
Ford	\$ 11.68	\$ 12.76	\$ 1.08
Health	\$ 10.41	\$ 9.76	\$ -0.65
State Office	\$ 9.16	\$ 10.39	\$ 1.23
Transportation	\$ 8.59	\$ 8.63	\$ 0.04
Veteran's Service	\$ 11.18	\$ 10.68	\$ -0.50
610 No. Robert	\$ 7.06	\$ 6.40	\$ -0.66
625 No. Robert	\$ 0.00	\$ 0.00	\$ 0.00
635 No. Robert	\$ 0.00	\$ 0.00	\$ 0.00
671 No. Robert	\$ 0.00	\$ 0.00	\$ 0.00
500-508 Rice St.	\$ 9.27	\$ 11.93	\$ 2.66
127 University Ave.	\$ 14.05	\$ 21.12	\$ 7.07
1246 University Ave.	\$ 7.63	\$ 8.43	\$ 0.80
Historical Society	\$ 0.00	\$ 0.00	\$ 0.00
Duluth Govt. Center	\$ 10.09	\$ 10.53	\$ 0.44
Judicial Bldg.	\$ 22.79	\$ 20.93	\$ -1.86
History Center	\$ 19.47	\$ 19.51	\$ 0.04
Storage - All Bldgs.	\$ 2.95	\$ 3.25	\$ 0.30

RATE PROPOSAL INFORMATION FOR FISCAL YEAR 94

REPAIR AND OTHER JOBS

DESCRIPTION	F.Y. 94 RATE PROPOSED	F.Y. 93 RATE	INCREASE/DECREASE
<del>Straight Time Rate</del>	<del>\$32.00</del>	<del>\$32.50</del>	<del>(\$0.50)</del>
Premium Time Rate	\$40.00	\$40.00	Same Level

RATE PROPOSAL INFORMATION FOR FISCAL YEAR 94

ALPHA ACTIVITY

DESCRIPTION	F.Y. 94 RATE PROPOSED	F.Y. 93 RATE	INCREASE/DECREASE
<del>Cost Per Point</del>	<del>\$22.00</del>	<del>\$22.00</del>	<del>Same Level</del>

RATEINFO.FY4/TMATRIX/jg



# RATE PROPOSAL INFORMATION

## MATERIALS TRANSFER- WITHOUT RESOURCE RECOVERY

FISCAL YEAR 94

DESCRIPTION	PROPOSED F.Y. 94 RATE	F.Y. 93 RATE	INCREASE/DECREASE
Movers - Regular	\$ 27.45	\$ 27.25	\$0.20
Movers - Premium	\$ 33.20	\$ 32.85	\$0.35
Mail	\$ 22.60	\$ 21.90	\$0.70
Central Stores/ Duplicating	\$ 26.15	\$ 25.75	\$0.40
Set up/Take down Rotunda	\$ 17.00	\$ 17.00	Same Level
Chair Rental	.50	.50	Same Level
Table Rental (6 or 8 foot)	\$ 4.50	\$ 4.50	Same Level
Podium with Public Address System Rental	\$30.00	\$ 30.00	Same Level
Expanded Public Address System with operator and set up- four hours	\$200.00	\$200.00	Same Level
Backdrop to be used with Expanded PA	\$100.00	\$100.00	Same Level
Riser (4' x 8') Rental	\$20.00	\$ 20.00	Same Level
Skirting for Risers	\$15.00	\$ 15.00	Same Level
Coat Racks (5')	\$ 5.00	\$ 5.00	Same Level
Easels - Chrome	\$ 5.00	\$ 5.00	Same Level
Power Cord-Indoor	\$25.00	\$ 25.00	Same Level
Power Cord-Outdoor	\$50.00	\$ 50.00	Same Level
VCR/TV - 1st day	\$35.00	\$ 35.00	Same Level
Additional days	\$15.00	\$ 15.00	Same Level

RATEMTA.FY4/TMATRIX/jg

# RATE PROPOSAL INFORMATION

## MATERIALS TRANSFER- WITH RESOURCE RECOVERY

FISCAL YEAR 94

DESCRIPTION	PROPOSED F.Y. 94 RATE	F.Y. 93 RATE	INCREASE/DECREASE
Movers - Regular	\$ 27.40	\$ 27.25	\$0.15
Movers - Premium	\$ 32.90	\$ 32.85	\$0.05
Mail	\$ 22.70	\$ 21.90	\$0.80
Central Stores/ Duplicating/Recycling	\$ 26.15	\$ 25.75	\$0.40
Set up/Take down Rotunda	\$ 17.00	\$ 17.00	Same Level
Chair Rental	.50	.50	Same Level
Table Rental (6 or 8 foot)	\$ 4.50	\$ 4.50	Same Level
Podium with Public Address System Rental	\$30.00	\$ 30.00	Same Level
Expanded Public Address System with operator and set up- four hours	\$200.00	\$200.00	Same Level
Backdrop to be used with Expanded PA	\$100.00	\$100.00	Same Level
Riser (4' x 8') Rental	\$20.00	\$ 20.00	Same Level
Skirting for Risers	\$15.00	\$ 15.00	Same Level
Coat Racks (5')	\$ 5.00	\$ 5.00	Same Level
Easels - Chrome	\$ 5.00	\$ 5.00	Same Level
Power Cord-Indoor	\$25.00	\$ 25.00	Same Level
Power Cord-Outdoor	\$50.00	\$ 50.00	Same Level
VCR/TV - 1st day	\$35.00	\$ 35.00	Same Level
Additional days	\$15.00	\$ 15.00	Same Level

RATERES.FY4/TMATRIX/jg

STATE OF MINNESOTA

PLANT MANAGEMENT ISF

SWA FUND 82  
SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 1993

CONTACT: Jane Goers PH: 6-9900

		TOTAL BILLINGS		IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
		COLLECTED BILLING		DIFF. BETWEEN	MEMO			COLLECTED	IMPUTED	
USER AGENCY		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	(FULL-BILLED RATES)	UNBILLED				
01000	MILITARY AFFAIRS	278,285		201			252,067			252,067
02000	ADMINISTRATION	2,601,643		84,789			2,686,432			2,686,432
04000	AGRICULTURE	8,629		150			9,059			9,059
06000	ATTORNEY GENERAL	248,084		357			223,931			223,931
07000	PUBLIC SAFETY	1,197,274		3,346			1,200,619			1,200,619
11380	PEACE OFFICERS									
12000	HEALTH	1,294,350		69,700			1,249,422			1,249,422
14000	ANIMAL HEALTH BD									
19000	INDIAN AFFAIRS	10,786		0			10,248			10,248
21000	JOBS & TRAINING	142,378		2,640			132,784			132,784
22000	TRADE & ECON DEV	15,101		748			14,950			14,950
26000	STATE UNIV SYSTEM	424		43			432			432
27000	COMMUNITY COLLEGE BD	911		1,571			2,714			2,714
29000	NATURAL RESOURCES	340		549			967			967
30000	PLANNING	1,062		37			1,000			1,000
32000	POLLUTION CONTROL	33,354		350			30,404			30,404
36000	EDUCATION-VO-TECH									
37000	EDUCATION-CENTRAL OFFICE	734,807		188,203			887,588			887,588
37001	EDUCATION-FARIBAUTL SCHOOLS									
42000	LABOR & INDUSTRY	30,133		1,961			29,453			29,453
50000	ARTS BOARD									
51000	LEGISLATIVE COMMISSIONS	2,843					2,408			2,408
52000	PUBLIC DEFENSE BOARD									
55000	HUMAN SERVICES-CENTRAL OFFICE	41,823		1,749			39,703			39,703
55XXX	HUMAN SERVICES-INSTITUTIONS	362					325			325
60000	HIGHER ED COORD BD	148,558		1,453			150,011			150,011
65000	JUDICIAL	3,426,079		42,387			3,130,810			3,130,810
77000	ZOO									
78000	CORRECTIONS	560		406			993			993
79000	TRANSPORTATION	898,847		659,608			1,558,454			1,558,454
80000	PUBLIC SERVICE	502		82			551			551
99036	COUNCIL ON VO-TECH ED.	267,262					240,239			240,239
99510	DISABILITY COUNCIL									
99650	OFFICE OF WASTE MANAGEMENT									
99760	CNCL ASIAN MINNESOTANS	62		0			56			56
99780	SOIL & WATER RES									
TOTAL NON-FEDERAL FUNDED AGENCIES		9,661,385		31,638			9,693,023			9,693,023
TOTAL		21,045,843		1,095,478			21,548,645			21,548,645

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 1993

(All Figures in 000's)

PLANT  
MGMT  
FD 82

R/E Balance JULY 1, 1992 (End Balance per Prior Year A-87 Rec)		3,895
<b>RETAINED EARNINGS INCREASE(DECREASE) PER CAFR</b>		
A-87 Revenues (Actual and Imputed)		
From Attached Financial Statements	22,150	
Actual Interest Income Per CAFR		
or		
Imputed Interest Income On Average Cash Balance	163	
Other Revenues	369	
Total Revenues		22,682
Expenditures (Direct Costs per CAFR)		
Cost of Goods Sold	0	
Operating Expense	15,097	
Non-Operating Expenses:		
Master Lease Interest & Financing Costs	13	
Master Lease Refund of Interest & Financing Costs	(5)	
(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)	(8)	
Amortization of Deferred Financing Costs	0	
Other	0	
Add: A-87 Allowable costs		
Indirect Costs From SWCAP (if not allocated in SWCAP)	0	
Depreciation or Use Allowance (if not in actual cost above)	0	
Other	0	
Total OMB A-87 Allowable Expenditures		15,097
Net Increase (Decrease) to Retained Earnings		7,585
TRANSFERS Per CAFR (per Accounting Records)		
Transfers In	0	
Transfer Out	(6,980)	
Net Transfers		(6,980)
Retained Earnings Balance	(A)	4,500
OMB A-87 60 Day Allowable Balance Total	(B)	2,516
Amount in Excess(Deficit) Balance (A-B)		1,984

STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
COMPUTER SERVICES

Services Provided

The Computer Services fund consists of activity designed to provide managers in state and local government with assistance in the collection, use, analysis, and storage of electronic information, and to provide low cost long distance communication services using fiber optic networks and other media. The Computer Services, Telecommunications, and STARS internal service funds have been consolidated into one fund beginning in SFY 1993, and are reported as one entity in the state's Comprehensive Annual Financial Report (CAFR).

Note - The A-87 R/E Balance Reconciliation has been adjusted to reflect a reimbursement to the Federal Treasury of \$2,166,363 for prior years overcharges.

OMB A-87 Allowable Cost Standard No.6.

" The cost of data processing services is allowable".

OMB A-87 Allowable Cost Standard No.10.

"Costs of telephone, mail, messenger and similar communications services 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.

FILE NAME: FD9793.WK3  
INTERNAL SERVICE FUND 97--InterTechnologies  
FISCAL YEAR 1993  
ACCOUNTANT: Charles Teerlinck

BALANCE SHEET WORKSHEET

FR #	Account	Preliminary Statement	Audit Adjustments			Final Audit Amounts	Balances for Prior Year	Change
			Debit	Credit	A/E #			
ASSETS AND OTHER DEBITS								
A10	Cash and Cash Equivalents	15,348,351		52,379	(2)	15,295,972	17,546,284	2,250,312
A20	Accounts Receivable	8,252,859				8,252,859	5,304,230	(2,948,629)
A231	Accrued Investment Earnings	24,743		24,743	(6)	-	-	-
A22	Interfund Receivables	-	77,194		(2) (6)	77,194	-	(77,194)
A28	Advances to Other Funds	-				-	900,000	900,000
A275	Deferred Bond Issuance Costs	14,915				14,915	40,313	25,397
A412	Financing Leases Receivable	94,012		6,614	(2) (3)	87,398	168,342	80,944
	Subtotal	23,734,880				23,728,338	23,959,168	230,830
	Fixed Assets:							
A811	Building Improvements	997,667				997,667	714,900	(282,767)
	Capital Leases	-				-	-	-
A83	Equipment	60,472,022				60,472,022	52,285,562	(8,186,460)
	Total Fixed Assets	61,469,690				61,469,690	53,000,462	(8,469,228)
A831	Accumulated Depreciation	(48,715,617)				(48,715,617)	(40,816,929)	7,898,688
	Net Fixed Assets	12,754,073				12,754,073	12,183,533	(570,540)
	Total Assets	36,488,953				36,482,411	36,142,701	(33)
LIABILITIES AND FUND BALANCE								
	Liabilities:							
H15	Accounts Payable	4,626,915	6,541		(3)	4,620,374	1,499,148	(3,121,226)
-	Accounts Payable (Fixed Assets)	1,126,152	1,112,280		(1)	13,872	-	(13,872)
H14	Salaries Payable	456,267				456,267	409,796	(46,471)
H151	Accrued Interest Payable	91,958		5,077	(5)	97,033	108,223	11,190
H421	Loans Payable	17,970,991		1,112,280	(1)	19,083,271	16,301,542	(2,781,729)
H422	Installment Purchases Payable	-				-	772,862	772,862
H41	Revenue Bonds Payable	240,000				240,000	1,290,049	1,050,049
H44	Compensated Absences Payable	1,057,042				1,057,042	1,061,747	4,705
H50	Advances from Other Funds	-				-	5,030,000	5,030,000
	Subtotal	25,569,323				25,567,859	26,473,367	905,508
	Equity and Other Credits:							
L10	Contributed Capital	2,348,000				2,348,000	2,348,000	-
P1	Unreserved Retained Earnings	8,571,630	5,077		(5)	8,566,553	7,321,334	(1,245,219)
	Total Equity and Other Credits	10,919,630				10,914,553	9,669,334	(1,245,219)
	Total Liabilities, Equity and Other Credits	36,488,953	1,201,092	1,201,093		36,482,412	36,142,701	(339,711)

FILE NAME: FD9793.WK3  
INTERNAL SERVICE FUND 97--InterTechnologies  
FISCAL YEAR 1993  
ACCOUNTANT: Charles Teerlinck

OPERATING STATEMENT WORKSHEET

FR #	Account	Preliminary Statement	Audit Adjustments			Final Audit Amounts	Balances for Prior Year	Change
			Debit	Credit	A/E #			
	Operating Revenues:							
A10	Net Sales	-				-	9,592,001	(9,592,001)
A40	Rental and Service Fees	46,696,594				46,696,594	35,150,169	11,546,425
A99	Other Income	73,831				73,831	57,066	16,765
	Total Operating Revenues	46,770,424				46,770,424	44,799,236	1,971,188
H10	Less: Cost of Goods Sold	-				-	8,653,004	(8,653,004)
	Gross Margin	46,770,424				46,770,424	36,146,232	10,624,192
	Operating Expenses:							
J25	Purchased Services	21,697,632				21,697,632	12,034,696	9,662,936
J35	Salaries and Fringe Benefits	10,598,532				10,598,532	10,812,034	(213,502)
J45	Depreciation	8,722,033				8,722,033	13,320,261	(4,598,228)
J50	Amortization of Deferred Costs	14,865				14,865	32,367	(17,502)
J60	Amortization of Cap Leases & Leasehold Imp	25,397				25,397	102,691	(77,294)
J70	Supplies and Materials	900,067				900,067	544,425	355,642
J75	Indirect Costs	689,084				689,084	756,242	(67,158)
J99	Other Expenses	-				-	59,694	(59,694)
	Total Operating Expenses	42,647,611				42,647,611	37,662,410	4,985,201
	Operating Income (Loss)	4,122,813	-	-		4,122,813	(1,516,178)	5,638,991
	Nonoperating Revenues (Expenses):							
M25	Investment Income	706,162	42,331		(4)	663,831	1,157,454	(493,623)
M27	Interest and Financing Costs	(1,310,764)	5,077	42,331	(4)(5)	(1,273,510)	(1,578,567)	305,057
M45	Gain (Loss) on Sale of Fixed Assets	(101,553)				(101,553)	(183,658)	82,105
M90	Other Nonoperating Expenses	(2,166,363)				(2,166,363)	-	(2,166,363)
	Total Nonoperating Revenue (Expenses)	(2,872,518)				(2,877,595)	(604,771)	(2,272,824)
	Income (Loss) Before Operating Transfers	1,250,296				1,245,219	(2,120,949)	3,366,168
P10	Transfers-In	-				-	52,219	(52,219)
P20	Transfers-Out	-				-	-	-
	Net Income (Loss)	1,250,296				1,245,219	(2,068,730)	3,313,949
	Retained Earnings, July 1, as Reported	8,727,716				8,727,716	9,390,063	(662,347)
	- Prior Period Adjustments	-				-	-	-
W30	Change in Reporting Entity	(1,406,382)				(1,406,382)	1	(1,406,383)
	Retained Earnings, June 30, as Restated	7,321,334				7,321,334	9,390,064	(2,068,730)
	Retained Earnings, June 30	8,571,630	47,408	42,331		8,566,553	7,321,334	1,245,219

STATEMENT OF CASH FLOWS WORKSHEET

FR #	Account	Preliminary Statement	Audit Adjustments			Final Audit Amounts	Balances for Prior Year
			Debit	Credit	A/E #		
-----							
OPERATING ACTIVITIES SECTION:							
A10	Operating Income (Loss):	4,122,813	-	-		4,122,813	(1,516,178)
-----							
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:							
B10	Depreciation	8,722,033				8,722,033	-
B15	Amortization of Deferred Costs	14,865				14,865	-
B19	Other Amortization	25,397				25,397	-
Change in Assets and Liabilities:							
B50	Accounts Receivable	(2,984,278)				(2,984,278)	-
B69	Other Assets	-				-	-
B70	Accounts Payable	3,176,459				3,176,459	-
B75	Salaries Payable	46,471				46,471	-
B80	Compensated Absences Payable	(4,705)				(4,705)	-
-----							
Net Reconciling Items to be Added (Deducted) from Operating Income							
		8,996,242	-	-		8,996,242	-
-----							
Net Cash Flows from Operating Activities							
		13,119,055	-	-		13,119,055	(1,516,178)
-----							
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
E13	Other Nonoperating Expenses	(2,166,363)				(2,166,363)	-
E15	Transfers-in	-				-	-
E25	Capital Contributions	-				-	-
E32	Repayment of Advances from Other Funds	(230,000)		3,900,000	(7)	(4,130,000)	-
E35	Advances to Other Funds	-				-	-
-----							
Net Cash Flows from Noncapital Financing Activ							
		(2,396,363)	-	3,900,000		(6,296,363)	-
-----							
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES							
G10	Investment in Fixed Assets -	(8,311,848)				(8,311,848)	-
G12	Proceeds from the Sale of Fixed Assets	18,280				18,280	-
G17	Repayment of Advances from Other Funds	(3,900,000)	3,900,000		(7)	-	-
G25	Collection of Financing Leases Receivable	24,351	6,541		(3)	30,892	-
G35	Installment Contract Payments	(772,862)				(772,862)	-
G40	Proceeds from Loans	6,986,932				6,986,932	-
G42	Repayment of Principal on Loans	(5,288,237)				(5,288,237)	-
G52	Bond Interest Paid	(1,311,427)				(1,311,427)	-
G60	Repayment of Revenue Bond Principal	(1,078,516)				(1,078,516)	-
-----							
Net Cash Flows from Capital Financing Activities							
		(13,633,327)	3,906,541	-		(9,726,786)	-
-----							
CASH FLOWS FROM INVESTING ACTIVITIES							
I30	Investment Earnings	706,162		52,379	(2)	653,783	-
-----							
Net Cash Flows from Investing Activities							
		706,162	-	52,379		653,783	-
-----							
Net Increase in Cash and Cash Equivalents							
		(2,204,473)	3,906,541	3,952,379		(2,250,311)	(1,516,178)
-----							
L10	Cash and Cash Equivalents, July 1, as reported	12,365,188				12,365,188	-
M10	Change in Reporting Entity	5,181,095				5,181,095	-
-----							
Cash and Cash Equivalents, July 1, as restated							
		17,546,283				17,546,283	-
-----							
Cash and Cash Equivalents, June 30,							
		15,341,810	3,906,541	3,952,379		15,295,972	(1,516,178)
-----							
		6,541				(0)	19,062,462

SCHEDULE OF NONCASH TRANSACTIONS

Purchase of Computer Equipment on Account



1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The InterTechnologies Group utilizes full accrual accounting pursuant to M.S. 16A.055, except for supplies as described below.

Sales are reported with the point of sale being recognized as the billing date which is the last day of the month. The billing for each month is prepared at the beginning of the following month; therefore, the Accounts Receivable Trade total of \$3,662,669.10 includes the entire billing of \$3,662,623.69 for June, 1993. No allowance is being made for doubtful accounts.

Expenses are based on data received from the Statewide Accounting System (SWA). The Department of Finance allocates indirect costs for general fund services to InterTechnologies Group pursuant to M.S. 16A.127. Those costs are estimated at \$689,084.00 for Fiscal Year 1993.

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

Fixed Assets are reported at historical costs less accumulated depreciation. Fixed Assets are depreciated on a straight line basis by class of assets. No salvage value is used. The depreciation rates used are four years for central processors, two years of separate life for upgrades, four years for other computer and office equipment and eight years for furniture. Fixed asset depreciation figures used for this Financial Statement were provided by InterTechnologies Group.

Leasehold Improvements are recorded at historical cost less accumulated amortization. The amortization is over a five year period.

2. CONTRACTS PAYABLE:

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, 1993:

Full Fiscal Year Ending June 30:	MASTER LEASE REVENUE BONDS	MASTER LEASE 3 LOANS PAYABLE	MASTER LEASE 4 LOANS PAYABLE
	-----	-----	-----
1993	1,086,757.94	6,148,007.14	472,892.39
1994	247,702.47	6,148,007.14	2,435,888.53
1995	0.00	4,774,792.58	2,435,888.53
1996	0.00	602,797.27	2,435,888.58
1997	0.00	0.00	1,805,351.00
1998	0.00	0.00	11,560.43
	-----	-----	-----
Total Minimum Payments	1,334,460.41	17,673,604.13	9,597,539.51
Less: Amount Representing Interest	71,261.99	1,980,423.12	1,033,854.19
	-----	-----	-----
PRESENT VALUE OF NET MINIMUM PAYMENTS	1,263,198.42	15,693,181.01	8,563,735.42
	=====	=====	=====

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

3. FIXED ASSETS PURCHASED BUT NOT PAID FOR BY QUARTER END:

FY91

The amount of \$5,710,156.83 in Accounts Payable represents \$1,125,152.34 in Fixed Assets that were received prior June 30, 1991, but were not paid for until FY 94.

4. LEGISLATION AFFECTING INTERTECHNOLOGIES GROUP:

Minnesota Extra Session Laws 1987, Chapter 48, Section 20, Subdivision 13 established the computer service fund. Minnesota Laws 1979, Chapter 333, Section 55, 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, on "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.

Telecommunications derives operating authority from Minnesota Statutes M.S. 15.80.

Minnesota Laws of 1979, Chapter 333, Section 55, 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.

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, balance of \$483,748 borrowed in FY92. 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.

5. PRIOR PERIOD ADJUSTMENT:

Accounts Payable that was deemed no longer liable in the amount of \$55,233 was written off. The Video Services account merged into the InterTechnologies which resulted in Fixed Assets increasing by \$19,509. Accumulated Depreciation increased by \$8,779. Cash decreased by \$159,826.

6. NET INCOME AND RETAINED EARNINGS SUMMARY:

InterTechnologies Group had a Net Income of:	1st Quarter	(298,161.64)
	2nd Quarter	1,197,227.68
	3rd Quarter	1,549,816.54
	4th Quarter	(1,151,336.74)

InterTechnologies Group had Retained Earnings of:	1st Quarter	7,122,685.37
	2nd Quarter	8,319,913.05
	3rd Quarter	9,869,729.59
	4th Quarter	8,614,529.85

7. OTHER EXPENSES:

Other expenses includes \$2,123,151.00 for a contingent liability to the Federal government for excessive Retained Earnings.

Department: of Finance

## Office Memorandum

Date: June 29, 1993

To: Robert A. Schroeder, Acting Commissioner  
Department of Administration

From: Bruce Reddemann, Director *B.R.*  
Budget Operations

Phone: 296-5188

Subject: Interim Approval of F.Y. 1994 Computer Services Rate Package

*Pursuant to your recent request, we have approved the rates as specified on page 22 of the F.Y. 1994 computer services rate package. This approval is valid only through October 1, 1993. The schedules are incorporated, by reference, as a part of this memorandum.*

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. In addition, we reviewed your general financial position and the economic factors affecting your program. Based on this review and analysis we found your F.Y. 1994 proposal to be in reasonable conformity with pertinent state fiscal and management policies.

On or before October 1, please submit a final FY 1994 rate package. This package should contain the analysis of FY 1993 actual expenditures to FY 1994 budget as well as a detailed listing and explanation of all expenditures built into the rates. As stated in the June 28, 1993 memo to Tom Wendorf (see attached), the Department of Finance will provide any guidance needed in preparing this package.

cc Laura M. King  
Charlie Bieleck  
Mike Rajacich  
Larry Freund  
Tom Wendorf

Proposed FY 1994 InterTech Computer Fund Rates

Rate Category	Units	FY 1994 Billable Units	FY 1993 Rate	FY 1994 Revenue at FY 1993 Rates	FY 1994 Proposed Rate	FY 1994 Break-even Proposed Rate	% Chang From FY 1993	FY 1994 Revenue at Proposed Rates	Revenue Inc / (Dec)	FY 1994 Product Payroll (\$1,000)	% of Cost
Central Processing	CPU Seconds (400-J)	45,991,512	88.8800	\$9,658,218	88.4000 >	88.1993 >	-12%	\$8,508,430	(\$1,149,788)	\$2,101,744	17%
Disk Access	1000 Reads / Writes	14,593,841	0.0300	437,815	0.0300 >	0.0260 >	0%	437,815	0	58,001	
Disk Storage	Megabyte Days	97,568,675	0.0350	3,414,904	0.0315 >	0.0242 >	-10%	3,073,413	(341,490)	711,378	
Solid State Disk Storage	Megabyte Days	379,172	0.3800	144,085	0.3230 >	0.2029 >	-15%	122,473	(21,613)	45,551	
Tape Access	1000 Reads / Writes	5,711,845	0.0180	102,814	0.0200 >	0.0379 >	11%	114,238	11,424	(102,027)	
Tape Storage	Cartridge Days	16,049,472	0.0170	272,841	0.0200 >	0.0245 >	18%	320,989	48,148	(72,201)	
Tape Mounts	Cartridges	634,733	1.4000	888,626	1.8800 >	1.4343 >	7%	952,100	63,473	41,749	
Subtotal:				\$5,261,085			-5%	\$5,021,028	(\$240,058)	\$682,451	16%
Print Local (1)	Pages	38,637,000		1,530,036	0.0590 >	0.0487 >	38%	2,113,031	582,995	229,524	
Print Remote	1000 Lines	650,471	0.5000	325,236	0.5000 >	0.4630 >	0%	325,236	0	24,088	
Print Data Transfer/Other (2)				4,872				81,312	76,440	8,740	
Subtotal:				\$1,860,144			35%	\$2,519,579	\$659,435	\$262,352	12%
CICS Small	Transactions	26,170,544	0.0100	261,705	0.0075 >	0.0059 >	-25%	196,279	(65,426)	42,061	
CICS Medium	Transactions	36,035,512	0.0150	540,533	0.0120 >	0.0130 >	-20%	432,426	(108,107)	(37,111)	
CICS Large	Transactions	99,205,980	0.0430	4,265,857	0.0030 >	0.0032 >	-23%	3,273,797	(992,060)	(18,989)	
CICS C/IS	Transactions	91,576,267	0.0060	549,458	0.0050 >	0.0044 >	-17%	457,881	(91,576)	53,458	
CICS MAXIS	Transactions	313,964,311	0.0180	5,651,358	0.0165 >	0.0091 >	-19%	4,552,661	(1,098,697)	1,381,450	
CICS Development	Transactions	15,108,000	0.0360	543,888	0.0200 >	0.0260 >	-17%	453,240	(90,648)	47,992	
Subtotal:				\$11,812,798			-21%	\$9,366,106	(\$2,446,692)	\$1,468,861	19%
Network Device Connect	Devices	108,297	22.0000	2,382,534	20.0000 >	19.6862 >	-9%	2,165,940	(216,594)	250,574	13%
Timesharing Connect	Hours	258,056	1.1000	283,862	0.9790 >	0.5088 >	-11%	252,637	(31,225)	122,878	
Other Network (3)				53,570			33%	71,358	17,788	2,318	
Other Processing Services (4)				50,300			25%	62,700	12,400	0	
Data Entry	Hours	27,000	25.0000	675,000	66.0000 >	\$1.9589 >	0%	675,000	0	92,910	
Computer Output Microfilm (5)	Piche			287,525			5%	302,325	14,800	37,143	
Text Processing (TREK)	\$8 (Subscription)	33,000		33,000			0%	33,000	0	(309,464)	
Applications Support (6)	Hours	25,927		1,141,384			0%	1,141,384	0	106,379	
Electronic Mail	Subscription (Months)	7,300	19.0000	138,700	18.0000 >	19.0499 >	-5%	131,400	(7,300)	36,137	
Voice Mail (7)	Subscription (Months)	40,000		419,200	0.0000 >	5.0000 >	-14%	359,200	(60,000)	108,387	
Subtotal:				\$3,082,541			-3%	\$3,029,003	(\$53,537)	\$196,687	6%
Programmer Over \$500,000	Hours	71,469		4,114,292				4,230,502	116,210	116,210	
Programmer Under \$500,000	Hours	58,105		2,521,462				2,593,131	71,669	71,469	
Other Billback				520,304				521,804	1,500	1,500	
Subtotal:				\$7,156,258				\$7,345,437	\$189,179	\$189,179	
Grand Total:				\$41,213,577				\$37,955,523	(\$3,258,054)	\$5,151,848	
								Interest Revenue:	M ✓	\$1,000,000	
								Other Revenue:		\$295,000	
								Overhead Costs:		(\$3,913,323)	
								Computer Fund Profit or Loss:		\$2,533,525	

3% contribution to  
2.6 rebate?  
overhead & profit.

## Attachment 4 - Computer Fund Rate Schedule

FY94 Computer Fund Rates			
Product or Service	Units	FY93 Rate	FY94 Rate
Processing Rates:			
Central Processing	CPU Seconds (400-J)	\$0.2100	\$0.1850
	CPU Seconds (9021-820)	\$0.3789	\$0.3338
Disk Access	1000 Reads/Writes	\$0.0300	\$0.0300
Disk Storage	Megabyte Days	\$0.0350	\$0.0315
Solid State Disk Storage	Megabyte Days	\$0.3800	\$0.3230
Tape Access	1000 Reads/Writes	<del>\$0.0180</del>	<del>\$0.0200</del>
Tape Storage	Cartridge Days	<del>\$0.0170</del>	\$0.0200
Tape Mounts	Cartridges	<del>\$1.4000</del>	\$1.5000
Tape Degauss	Cartridges	\$2.0000	\$2.0000
Print Local:			
Print Local Impact	1000 Lines	<del>\$0.9200</del>	<del>\$1.2500</del>
Print Local Laser	1000 Lines	<del>\$0.9200</del>	<del>\$1.2500</del>
Print Local Laser	Pages	<del>\$0.0390</del>	\$0.0550
Print Remote	1000 Lines	\$0.5000	\$0.5000
Print Other:			
Multipan Forms	1000 Lines	\$1.1200	\$1.1200
Voter Cards	Card	\$0.2300	\$0.2300
Data Transfer - Print	1000 Lines	N/A	<del>\$0.2600</del>
Network Rates:			
CICS:			
Small	Transactions	\$0.0100	\$0.0075
Medium	Transactions	\$0.0150	\$0.0120
Large	Transactions	\$0.0430	\$0.0330
CJIS	Transactions	\$0.0060	\$0.0050
MAXIS	Transactions	\$0.0180	\$0.0145
Development	Transactions	\$0.0360	\$0.0300
Resource Rates:			
Central Processing	CPU Seconds (400-J)	\$0.2927	\$0.2309
	CPU Seconds (9021-820)	\$0.5280	\$0.4166
Start I/Os	1000 Reads/Writes	\$0.0083	<del>\$0.0115</del>
Database Calls	CICS Call	\$0.0178	\$0.0003
Network Messages	Messages	\$0.0031	\$0.0009
Timesharing Connect	Hours	\$1.1000	\$0.9790
Network Device Connection:			
Standard PC/Printer/CRT	Device ID	\$22.0000	\$20.0000

**Attachment 4 - Computer Fund Rate Schedule (continued)**

<b>FY94 Computer Fund Rates</b>			
<b>Product or Service</b>	<b>Units</b>	<b>FY93 Rate</b>	<b>FY94 Rate</b>
DFT Session (Logical)	Device ID	\$5.0000	\$5.000
Gateway Controller (includes 32 DIDs)	Controller (32 Device IDs)	\$544.0000	\$544.0000
Gateway PC/Printer	Device ID	\$5.0000	\$5.0000
Other Network:			
Card Punch Remote	1000 Cards	\$0.5000	\$0.5000
Card Read Remote	1000 Cards	\$0.5000	\$0.5000
Multiple Application Interface	Processing Resource Cost/ Subscription	N/A	N/A
High Speed Link	Subscription	\$225.0000	\$225.0000
Low Speed Link	Subscription	\$70.0000	\$70.0000
Electronic Technician	Hours	<del>\$29.0000</del>	<del>\$35.0000</del>
TP EXEC (Average)	Transactions	\$0.0550	\$0.0550
Revenue	Inheritance Tax	\$0.0426	\$0.0426
Public Safety	Criminal History	\$0.0702	\$0.0702
Employee Relations	Employment Application	<del>\$7.1389</del>	<del>\$8.17500</del>
	Employment Application Security	<del>\$7.0519</del>	<del>\$7.0650</del>
Other Rates:			
Computer Output Microfilm:			
Original	Fiche	<del>\$8.8600</del>	\$0.9000
Duplicate	Fiche	<del>\$9.0800</del>	\$0.0850
Form Slide		\$175.0000	\$175.0000
Data Entry	Hours	\$25.00	\$25.00
Text Processing:			
Bill Tracking	Annual Fee	\$300.00	\$300.00
Workers' Compensation	Annual Fee	\$360.00	\$360.00
Employee Relations	Annual Fee	<del>\$128.00</del>	\$150.00
Statutes/Rules	Annual Fee	<del>\$240.00</del>	\$300.00
All Text Bases	Annual Fee	<del>\$600.00</del>	\$725.00
Workers' Compensation	Annual Fee, Partner Rate	\$240.00	\$240.00
Employee Relations	Annual Fee, Partner Rate	\$120.00	\$120.00
Bill Tracking	Annual Fee, Private Rate	\$840.00	\$840.00
Workers' Compensation	Annual Fee, Private Rate	\$600.00	\$600.00
Statutes/Rules	Annual Fee, Private Rate	\$840.00	\$840.00
Employee Relations	Annual Fee, Private Rate	\$150.00	\$150.00
All Text Bases	Annual Fee, Private Rate	\$1,300.00	\$1,300.00

## Attachment 4 - Computer Fund Rate Schedule (continued)

FY94 Computer Fund Rates			
Product or Service	Units	FY93 Rate	FY94 Rate
Applications Support:			
Senior Programmer	Hours	\$40.00	\$40.00
Programmer Analyst	Hours	\$45.00	\$45.00
Senior Systems Analyst	Hours	\$49.00	\$49.00
Project Leader	Hours	\$55.00	\$55.00
Electronic Mail	Subscription	\$19.00	\$18.00
Voice Mail:			
Regular	Subscription	\$10.00	\$8.50
Call Processing	Subscription	\$50.00	\$50.00
Information Only	Subscription	N/A	\$10.00
Billback Administrative Fees:			
Programmer Over \$500,000	Hours	\$1.00	\$1.00
Programmer Under \$500,000	Hours	\$2.00	\$2.00
PIN Usage	Hours/Percent	\$0.25	\$0.25
Invoice Processing	Invoice/Percent	\$25.00	\$25.00

STATE OF MINNESOTA

Department: of Finance

## Office Memorandum

Date: July 2, 1993

To: Robert A. Schroeder, Acting Commissioner  
Department of Administration

From: Bruce Reddemann, Director *BJR*  
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1994 Telecommunications Rates

*Pursuant to your recent request, we have approved the schedule of rates as specified on pages 10, 15, 35, 47 and 48 of the F.Y. 1994 Telecommunications rate package. These schedules are incorporated, by reference, as a part of this memorandum.*

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. In addition, we reviewed your general financial position and the economic factors affecting your program. Based on this review and analysis we found your F.Y. 1994 proposal to be in reasonable conformity with pertinent state fiscal and management policies.

cc Laura M. King  
Charlie Bieleck  
Mike Rajacich  
Larry Freund  
Tom Wendorf



## Rate Matrix

VOICE NETWORK PRODUCT LINE RATE MATRIX  
20-May-93

End Product	Sales Unit	Direct Communications Costs	Annual sales unit Volume	Communications Cost Per Unit	Operating Expense	Network Op's Center	Indirect Expense	Total Breakeven Cost	Proposed Rate	FY 93 RATE
NorthStar Network Domestic Cal/Minute		\$4,460,861	25,500,000	\$0.1750	\$0.0022	\$0.0005	\$0.0107	<del>\$0.1889</del>	\$0.200	0.2000
Canada Calls	Minute	\$26,666	80,000	\$0.3330	\$0.0041	\$0.0000	\$0.0001	\$0.3370	\$0.350	0.2800
Directory Assistance Calls	Call	\$38,787	60,000	\$0.6460	\$0.0080	\$0.0000	\$0.0001	\$0.6540	\$0.950	0.9500
International Calls	Minute	\$87,271	44,000	\$1.9830	\$0.0246	\$0.0000	\$0.0002	\$2.0080	\$2.000	1.4800
800 Service Dedicated	Minute	\$1,950,000	18,000,000	\$0.1080	\$0.0014	\$0.0002	\$0.0047	\$0.1140	\$0.145	0.1450
800 Service Switched:	Minute	\$486,900	3,000,000	\$0.1620	\$0.0020	\$0.0001	\$0.0012	\$0.1650	\$0.185	0.185
Operator Service	Lines	\$1,660	83	\$20.0000	\$0.2530	\$0.0000	\$0.0000	\$20.2530	\$20.000	\$20.000
Longjume Line	\$	\$0	\$120,000						NA	NA
Dial-in Traffic Studies	Minute	\$747	250	\$2.9880	\$0.0360	\$0.0000	\$0.0000	\$3.0240	\$3.500	\$3.500
Manual Traffic Studies	per/study	\$360	100	\$3.6000	\$0.0400	\$0.0000	\$0.0000	\$3.6400	\$5.000	NEW
Calling Cards:	per/study	\$3,600	75	\$48.0000	\$0.6000	\$0.0000	\$0.0000	\$48.6000	\$49.000	NEW
	Minute	\$14,000	100,000	\$0.1400	\$0.0017	\$0.0000	\$0.0000	\$0.1420	\$0.200	NEW
	Call	\$5,000	20,000	\$0.2500	\$0.0031	\$0.0000	\$0.0000	\$0.2530	\$0.300	NEW
Total \$ Amount		\$7,075,852		\$7,075,852	\$87,876	\$20,001	\$433,382	7,517,111	\$10,002,110	\$9,990,230

.012 above break even

### FY94 Proposed Rates With History

Service	Unit of Measure	FY94 Proposed	FY93	FY92	FY91	FY90	FY89
Centron	Cost + Station Rate	<del>2.22</del>	\$4.00	\$1.80	\$1.00	\$2.00	
PBX	Cost + Station Rate	<del>2.00</del>	\$2.00	\$2.00	\$2.45	\$2.00	
Capital Equipment	Cost + %	<del>10%</del> <sup>1</sup>	10%	10%	10%	15.6%	

*margin  
for arrangement  
of procurement.*

<sup>2</sup>Annual rate.

<sup>1</sup>Monthly rate.

## Rate Matrix

DATA SERVICES RATE MATRIX  
Long Term Normal Model  
5-21-93  
End Service

	Unit	Cost of Sale Communication	Annual Unit Volume	Communicatio Per Unit	Operating Expense	Network Op's Center	Indirect Expense	Break Even Cost	Proposed Rate	FY93 Rate
<b>Analog Networks</b>										
NFS-Telpak Mileage	Miles	\$398,250	295,000	\$1.35	\$0.04		\$0.10	\$1.48	\$1.60	\$1.55
Terminations	Terminations	\$862,700	8,980	\$96.07	\$2.60		\$6.91	\$105.58	\$100.00	\$94.50
IntraLata Circuits	\$ Cost + X	\$165,000	\$165,000	100.00%	2.71%		7.19%	9.90%	20%	20%
DS1	\$ Cost + X	\$275,000	\$275,000	100.00%	2.71%		7.19%	9.90%	3.00%	3%
<b>CIRCUITS:</b>										
Private Line	\$ Cost + X	\$1	\$1	100.00%	2.71%	8.34%	7.19%	18.24%	6%	6%
STARS Access:	\$ Cost + X	\$220,000	\$220,000	100.00%	2.71%	8.34%	7.19%	18.24%	20%	20%
Circuits: T-1			48	Rate for STARS access is 3% + a flat charge per circuit.					\$80	none
56kb									\$10	none
Channel Service Units	CSU	\$114,069	240	\$39.61	\$1.07	\$3.30	\$2.85	\$46.83	\$50	\$47
TAP-Trans. Access Processor	TAP	\$14,792	10	\$123.27	\$3.34	\$10.28	\$8.87	\$145.75	\$150	\$150
<b>Router Connectivity/Access:</b>										
Outstate Router	Router Con.	\$35,641	12	\$247.51	\$6.70	\$20.64	\$17.80	\$292.65	Not Offered	none
Internet Access	Router Con.	\$17,334	15	\$96.30	\$2.61	\$8.03	\$6.93	\$113.87	\$115	none
Router	Router-Con.	\$70,970	30	\$197.14	\$5.34	\$16.44	\$14.18	\$233.10	\$300	\$300
Data Equipment Sales	Dollars	\$120,000	120000	100.00%	2.71%	8.34%	7.19%	18.24%	10.0%	none
<b>BACKBONE NETWORK:</b>										
Backbone Connection: T-1	BB-Connectio	\$39,377	24	\$136.72	\$3.70	\$11.40	\$9.84	\$161.66	None	\$161.66
DSO	DSO-Connecti	\$2,325	12	\$16.15	\$0.44	\$1.35	\$1.16	\$19.09	\$35	\$30
<b>Backbone Services:</b>										
<b>1.Dedicated Transport:</b>										
<b>Mileage:</b>										
56kb or DSO			3800					\$0.61	\$1.20	\$1.20
1/4 T-1, 384kb			1600					\$3.66	\$5.00	\$5.00
1/2 T-1, 768kb								\$7.32	\$7.50	\$7.50
3/4 T-1, 1152kb								\$10.98	\$9.00	\$9.00
T-1, 1544kb	Miles	\$33,880	228	\$12.38	\$0.34	\$1.03	\$0.89	\$14.64	\$10.50	\$10.50
<b>2.On-Demand Transport:</b>										
<b>Hours:</b>										
56kb or DSO									\$8.00	\$8.00
1/4 T-1, 384kb									\$30.00	\$30.00
1/2 T-1, 768kb									\$75.00	\$75.00
3/4 T-1, 1152kb									\$115.00	\$115.00
T-1, 1544kb									\$150.00	\$150.00
<b>3.Packet:</b>										
Flat Charge	9.6kb Connections	\$9,604	13	\$61.57	\$1.67	\$5.13	\$4.43	\$72.79	\$150	\$150
<b>4.Packet Assembler Disassembler (PAD):</b>										
<b>Dedicated:</b>										
Flat Monthly Charge	PAD-Connecti	\$395,722	174	\$189.52	\$5.13	\$15.80	\$13.63	\$224.09	\$225	\$225
<b>Dial:</b>										
<b>Flat + Hourly:</b>										
Flat	Users (1)	\$327,082	3480	\$7.83	\$0.21	\$0.65	\$0.56	\$9.26	\$8	\$8
Hourly	Hours		1740	\$1.54	\$0.04	\$0.13	\$0.11	\$1.82	\$5	\$5
<b>5.Frame Relay:</b>										
Flat Monthly Charge/DSO (2)Logical		\$45,246	48	\$78.55	\$2.13	\$6.55	\$5.65	\$92.88	\$65	\$65
6. Routers f/FDDI	Dollars	\$87,162	87162	\$1.00	\$0.03	\$0.08	\$0.07	\$1.18	\$1.18	None

TOTAL \$ AMOUNT

\$3,234,156

\* \$3,273,670

\$87,587

\$127,828

\$232,649

\$3,721,734

\$3,721,734

\$3,627,158

\* Includes a small reserve to tie out long term normal net profit to zero.

2.6%

**Initial and One-Time Charges**

	<b>FY94</b>	<b>FY93</b>
<b>Circuit Installation and Testing:</b>		
DS-1	\$500	None
DS-0	\$200	None
<b>Backbone Connection Installation</b>	\$200	None
<b>Channel Service Unit/Digital Service Unit CSU/DSU Installation</b>	\$100	None
<b>Transmission Access Processor (TAP) Installation</b>	\$300	None
<b>Transmission Access Processor (TAP) User Training</b>	\$100	None

^  
per what?  
installation

## Rate Matrix

VIDEO SERVICES RATE MATRIX  
Long Term Normal Basis  
5-21-93

End Service	Sales Unit	Cost of Sales Communication Expense	Annual Sales Volume	Communications Per Unit	Operating Expense	Network Op's Center	Indirect Expense	Break Even Cost	Proposed Rate	FY93 Rate
Local Access:										
Local Access Circuits:										
STARS Access Circuit	\$ Cost	\$381,000	\$381,000	100.00%	6.08%	5.01%	6.70%	17.79%	10.0%	18%
Circuits	# Circuits		48							
Channel Service Units	CSU	\$24,715	52	\$39.61	\$2.41	\$1.99	\$2.65	\$46.65	\$50	\$47
TAP-Trans. Access Processor	TAP	\$14,792	10	\$123.27	\$7.49	\$6.18	\$8.26	\$145.20	\$150	\$150
Backbone Network:										
Connection:	BB-Connectio	\$59,065	36	\$136.72	\$8.31	\$6.86	\$9.16	\$161.05	\$150	\$152
Multiple Control Unit(MCU)	Subscription	\$174,326	36	\$403.53	\$24.53	\$20.24	\$27.03	\$475.33	\$450	\$448
Backbone Circuits:										
384kb capacity on backbone T-1	Hours	\$66,868	13000	\$5.14	\$0.31	\$0.26	\$0.34	\$6.06	\$15	\$15
Large Group Systems:										
Lease:	\$ Cost	\$845,971	\$845,971	100.00%	6.08%	5.01%	6.70%	17.79%	10.0%	10%
Purchase: Over \$100K	\$ Cost	\$697,505	\$697,505	100.00%	6.08%	5.01%	6.70%	17.79%	5.7%	10%
Under \$100K	\$ Cost	\$232,502	\$232,502	100.00%	6.08%	5.01%	6.70%	17.79%	8.9%	10%
Small Group Systems: Lease	\$ Cost	\$0	\$0	0.00%	0.00%	0.00%	0.00%	0.00%	10.0%	10%
Purchase	\$ Cost	\$0	\$0	0.00%	0.00%	0.00%	0.00%	0.00%	10.0%	10%
Video Room Rental	Hours		1540		\$0.00	\$0.00	\$0.00	\$0.00	\$50	\$100
Video SubNetwork:										
Metro Video Comm. Network	Subscription	\$52,398	4	\$1,091.63	\$66.36	\$54.74	\$73.13	\$1,285.86	\$1,300	\$1,000
Metro Video Backbone Access	Hours	0							\$50	\$50
Contingency/Reserve										
TOTAL \$ AMOUNT		\$2,549,140		\$2,560,421	\$154,973	\$127,828	\$170,776	\$3,013,998	\$3,013,998	\$3,106,682
										-5.0%

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## Computer Services/Telecommunications Fund

AWA Fund 97

Summary of Actual and Imputed Revenues  
for the Year Ending June 30, 1993

TOTAL BILLINGS												
COLLECTED BILLINGS						IMPUTED REVENUE						
User Agency	Total Billed	Credited	Net Billed	Billed Less Than Full	Uncollected (A/R at FYE)	Memo Billings	Billed and paid	Unbilled at FYE	Total Revenues	SURCHARGE		Total Revenues
										Collected	Imputed	
01000 Military Affairs	294,768	0	294,768	0	16,003	0	294,768	24,174	318,942	0	0	318,942
02000 Administration	808,775	4,422	804,353	0	62,334	0	751,725	93,805	898,158	0	0	898,158
04000 Agriculture	137,444	348	137,096	0	5,666	0	137,076	8,925	146,021	0	0	146,021
06000 Attorney General	94,974	4,668	90,306	0	4,167	0	90,229	8,115	98,421	0	0	98,421
07000 Public Safety	3,311,975	63,410	3,248,564	0	31,048	0	3,242,973	292,580	3,541,144	0	0	3,541,144
11380 Peace Officers	22,371	0	22,371	0	1,210	0	22,371	1,835	24,206	0	0	24,206
12000 Health	234,899	84	234,815	0	10,266	0	235,475	17,224	252,039	0	0	252,039
14000 Animal Health Board	56,356	0	56,356	0	8,316	0	48,692	6,291	62,647	0	0	62,647
19000 Indian Affairs	5,543	10	5,533	0	358	0	5,472	455	5,988	0	0	5,988
21000 Jobs and Training	632,679	742	632,137	0	27,771	0	631,794	49,827	681,965	0	0	681,965
22000 Trade and Econ. Dev.	104,610	1,898	102,712	0	4,281	0	102,631	8,750	111,462	0	0	111,462
26000 State Univ. System	778,520	375	778,145	0	42,538	0	777,687	63,636	841,781	0	0	841,781
27000 Community College Bd.	347,767	0	347,767	0	18,525	0	347,731	28,532	376,300	0	0	376,300
29000 Natural Resources	772,130	27	772,103	0	44,549	0	758,185	54,866	826,970	0	0	826,970
30000 Planning	13,560	142	13,418	0	464	0	13,418	3,826	17,244	0	0	17,244
32000 Pollution control	233,214	4,838	228,376	0	13,516	0	228,116	19,066	247,442	0	0	247,442
36000 Educ. - Vo. Tech.	101,473	12	101,461	0	2,246	0	101,461	8,538	109,999	0	0	109,999
37000 Educ. - Cntrl Off.	103,844	0	103,844	0	5,674	0	103,804	8,499	112,343	0	0	112,343
37001 Educ. - Faribault Sch	132,619	829	131,790	0	1,131	0	131,790	8,127	139,917	0	0	139,917
42000 Labor and Industry	123,065	24	123,041	0	7,374	0	121,528	10,160	133,201	0	0	133,201
40000 Arts Board	5,292	0	5,292	0	283	0	5,292	434	5,727	0	0	5,727
41000 Legislative Comm.	11,579	12	11,567	0	734	0	11,307	972	12,539	0	0	12,539
42000 Public Defense Board	3,900	0	3,900	0	170	0	3,900	310	4,210	0	0	4,210
50000 DHS - Central Off.	21,965,819	113,972	21,871,848	0	3,539,786	0	18,381,617	2,228,763	24,100,611	0	0	24,100,611
50001 DHS - Institutions	232,530	0	232,530	0	12,698	0	232,530	19,050	251,580	0	0	251,580
60000 Higher Ed. Coord. Brd.	24,367	0	24,367	0	531	0	24,345	899	25,267	0	0	25,267
50000 Judicial	100,434	12	100,422	0	5,250	0	99,866	8,310	108,732	0	0	108,732
70000 Zoo	26,465	0	26,465	0	1,157	0	26,424	1,717	28,182	0	0	28,182
80000 Corrections	377,273	0	377,273	0	14,928	0	375,960	32,741	410,014	0	0	410,014
90000 Transportation	2,593,957	17,810	2,576,147	0	203,550	0	2,413,793	178,611	2,754,758	0	0	2,754,758
00000 Public Service	46,538	0	46,538	0	1,286	0	46,215	6,250	52,788	0	0	52,788
9036 Cncl on Vo. Tech. Ed.	563	0	563	0	31	0	563	46	609	0	0	609
9510 Disability Council	5,348	0	5,348	0	255	0	5,348	444	5,792	0	0	5,792
9650 Office of Waste Mgmt.	24,476	0	24,476	0	1,618	0	23,797	2,163	26,639	0	0	26,639
9760 Cncl Asian Minnesotans	741	0	741	0	(512)	0	1,287	62	803	0	0	803
9780 Soil and Water Res.	31,605	0	31,605	0	1,703	0	31,605	2,555	34,160	0	0	34,160
Total Non - Federal Agencies	9,601,109	10,781	9,590,327	0	223,317	0	9,546,691	731,966	10,322,293	0	0	10,322,293
Grand Total	43,382,784	224,415	43,158,369	0	ERR	0	39,375,466	3,932,524	47,090,893	0	0	47,090,893

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 1993

(All Figures in 000's)

FY 1993  
INTER-  
TECHNOLOGIES  
Fund 97

R/E Balance JULY 1, 1992 (End Balance per Prior Year A-87 Rec)

10,182

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)	
From Attached Financial Statements	46,697
Actual Interest Income Per CAFR	
or	
Imputed Interest Income On Average Cash Balance	865
Other Revenues	74
Total Revenues	47,636

## Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0
Operating Expense	42,648
Non-Operating Expenses:	
Master Lease Interest Income	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)

## Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)	0
Depreciation or Use Allowance (if not in actual cost above)	0
Other	0
Total OMB A-87 Allowable Expenditures	42,648

## Net Increase (Decrease) to Retained Earnings

4,988

## TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out: Payment of Federal Share of 92 Excess R/E	(2,166)

## Net Transfers

(2,166)

## Retained Earnings Balance

(A) 13,004

## OMB A-87 60 Day Allowable Balance Total

(B) 7,108

## Amount in Excess(Deficit) Balance (A-B)

5,896

## Less: Carryforward of State Share of Excess R/E.

(3,432)

## Adjusted Excess R/E Balance

2,464

Combined Computer Services and Telecommunications Funds  
FY 1992

FY 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)	FY 1992 TELECOM FD 89 (IN 000'S)	Intertech (Combined Computer Telecommunications Fund 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)	\$11,495	(\$878)	10,617
19 RETAINED EARNINGS INCREASE(DECREASE) PER CAFR			
A-87 Revenues (Actual and Imputed)			
From Attachment A	\$35,151	\$9,592	44,743
Actual Interest Income Per CAFR	0	0	0
or			
Imputed Interest Income On Average Cash Balance For The Year At	836	350	1,186
Inter-fund Indirect Cost Allocations:			
Telecommunications: Statewide	(79)		(79)
Telecommunications: Agency	(207)		(207)
Micrographics: Statewide	(36)		(36)
Micrographics: Agency	(68)		(68)
STARS: Statewide	(21)		(21)
STARS: Agency	(96)		(96)
	(0)		(0)
Average Treasurer's Rate			
Other	57	0	57
Total Revenues	<u>\$35,537</u>	<u>\$9,942</u>	\$45,479
Expenditures (Actual Costs)			
Per State's Financial Report			
Cost of Goods Sold	\$0	\$8,653	8,653
Operating Expense	36,212	1,450	37,662
Non-Operating Expense:			
Master Lease Interest & Financing Costs	0	20	20
Master Lease Refund of Interest & Financing Costs	0	0	
(Gain) or Loss on disposal of fixed assets	184	0	184
Less A-87 Unallowable costs:			
Capital Outlay	(0)	(0)	(0)
Projected Cost Increases/Replacement Reserve	(0)	(0)	(0)
Interest & Financing Costs (Net Master Lease Costs)	0	(20)	(20)
Indirect Costs Billed to Other Internal Service Funds:			
Telecommunications: Statewide	(79)		(79)
Telecommunications: Agency	(207)		(207)
Micrographics: Statewide	(36)		(36)
Micrographics: Agency	(68)		(68)
STARS: Statewide	(21)		(21)
STARS: Agency	(96)		(96)
Amortization of Deferred Financing Costs	(32)	0	(32)
Other	(0)	(0)	(0)
Plus A-87 Allowable costs:			
Indirect Costs From SWCAP (if not allocated to in section I of S	0	0	0
Depreciation or Use Allowance (if not in actual cost above)	0	0	0
Other	0	0	0
OMB A-87 Allowable Expenditures	<u>\$35,857</u>	<u>\$10,103</u>	45,960
19 Increase (Decrease)	<u>(\$320)</u>	<u>(\$161)</u>	(\$481)
19 TRANSFERS Per CAFR (Supported by Official Accounting Records)			
Transfers In (e.g. Contributed Capital)	\$49	(\$3)	46
Transfer Out (e.g. Payback of Contributed Capital, Other Users of fund retained earnings)	0	0	0
Net Transfers	<u>\$49</u>	<u>(\$3)</u>	<u>\$46</u>
OMB A-87 REBALANCE JUNE 30, 1992	(A) \$11,224	(A) (\$1,042)	(A) \$10,182
60 DAY EXPENDITURE EQUIVLENCE AMOUNT	(B) \$5,976	(B) \$1,684	(B) \$7,660
EXCESS BALANCE (A)-(B)	<u>\$5,248</u>	<u>(\$2,726)</u>	<u>\$2,522</u>



STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
MICROGRAPHICS/RECORDS 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.

**OMB A-87 Allowable Cost Standard No. 35.**

"Publication costs include the costs of printing...distribution, promotion, mailing, and general handling are allowable".

**How Rates are Computed**

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

## 8793S = FUND 87 FISCAL YEAR 1993 STATEMENTS

Effective for FY91 fund 87 - Micrographics was merged (transferred) to fund 97 - Computer Services.  
Micrographics uses APID 16026-91-97 in fund 97.

## 87 Fund: Internal Service Fund - Micrographics

## Balance Sheet Worksheet

June 30, 1993

FR#	Account	Agency Amounts	Debit	Adjustments Credit	A/E#	Preliminary Amounts	Debit	Audit Adjustments Credit	AA/E#	Final Audit Amounts	6-30-92 Amounts	Change
<b>ASSETS</b>												
6	Cash in State Treasury	25,601				25,601				25,601	3,223	22,378
12	Accounts Receivable	134,546				134,546				134,546	142,991	(8,445)
27	Inventories	29,225				29,225				29,225	28,714	511
29	Bond Issuance	0				0				0	0	0
54	Equipment	394,688				394,688				394,688	392,447	2,241
59	Accumulated Depreciation	(312,089)				(312,089)				(312,089)	(281,362)	(30,727)
	<b>Total Assets</b>	<b>271,971</b>	<b>0</b>	<b>0</b>		<b>271,971</b>	<b>0</b>	<b>0</b>		<b>271,971</b>	<b>286,013</b>	<b>(14,042)</b>
<b>LIABILITIES AND EQUITY</b>												
<b>Liabilities:</b>												
97	Accounts Payable	29,028				29,028				29,028	23,996	5,032
98	Salaries Payable	28,531	4,672		1	23,859		4,672	4	28,531	25,869	2,662
99	Accrued Interest Payable	447				447				447	603	(156)
103	Loans Payable	32,500	32,500		2	0		81,056	3	81,056	109,351	(28,295)
107	Advances from Other Funds	81,056		32,500	2	113,556	81,056		3	32,500	1,542	30,958
109	Revenue Bonds Payable	0				0				0	0	0
111	Compensated Absences Payable	31,109		4,672	1	35,781				35,781	30,614	5,167
112	Deferred Revenue	335				335				335	1,307	(972)
	<b>Total Liabilities</b>	<b>203,006</b>	<b>37,172</b>	<b>37,172</b>		<b>203,006</b>	<b>81,056</b>	<b>85,728</b>		<b>207,678</b>	<b>193,282</b>	<b>14,396</b>
<b>Equity:</b>												
136	Contributed Capital	117,611				117,611				117,611	118,931	(1,320)
173	Unreserved Retained Earnings	(48,646)				(48,646)	4,672		4	(53,318)	(26,200)	(27,118)
	<b>Total Fund Equity</b>	<b>68,965</b>	<b>0</b>	<b>0</b>		<b>68,965</b>	<b>4,672</b>	<b>0</b>		<b>64,293</b>	<b>92,731</b>	<b>(28,438)</b>
	<b>Total Liabilities and Equity</b>	<b>271,971</b>	<b>37,172</b>	<b>37,172</b>		<b>271,971</b>	<b>85,728</b>	<b>85,728</b>		<b>271,971</b>	<b>286,013</b>	<b>(14,042)</b>

87938 = FUND 87 FISCAL YEAR 1993 STATEMENTS

Effective for FY91 fund 87—Micrographics was merged (transferred) to fund 97—Computer Services.  
Micrographics uses APID 16026—91—97 in fund 97.

87 Fund: Internal Service Fund – Micrographics  
Operating Statement Worksheet  
Year Ended June 30, 1993

FR#	Account	Agency Amounts	Debit	Adjustments Credit	A/E#	Preliminary Amounts	Debit	Audit Adjustments Credit	AA/E#	Final Audit Amounts	6-30-92 Amounts	Change
	Operating Revenues:											
6	Net Sales	1,099,490				1,099,490				1,099,490	792,538	306,952
	Total Operating Revenues	1,099,490	0	0		1,099,490	0	0		1,099,490	792,538	306,952
32	Less Cost of Goods Sold	76,132				76,132				76,132	65,895	10,237
	Gross Margin	1,023,358	0	0		1,023,358	0	0		1,023,358	726,643	296,715
	Operating Expenses:											
39	Interest and Financing Costs	0				0		0		0	0	0
40	Purchased Services	260,214				260,214				260,214	201,309	58,905
42	Salaries and Fringe Benefits	711,185				711,185	4,672		4	715,857	488,269	227,588
44	Depreciation	30,727				30,727				30,727	25,078	5,649
45	Amortization of Deferred Costs	0				0				0	0	0
49	Supplies and Materials	7,906				7,906				7,906	8,003	(97)
50	Indirect Costs	34,690				34,690				34,690	35,964	(1,274)
	Total Operating Expenses	1,044,722	0	0		1,044,722	4,672	0		1,049,394	758,623	290,771
	Operating Income (Loss)	(21,364)	0	0		(21,364)	(4,672)	0		(26,036)	(31,980)	5,944
	Nonoperating Revenues (Expenses):											
62	Investment Income	4,162	0			4,162				4,162	5,336	(1,174)
	Interest and Financing Costs	(6,634)				(6,634)	0			(6,634)	(6,223)	(411)
66	Gain (Loss) on Sale of Fixed Assets	70				70				70	652	(582)
70	Other Nonoperating Expenses	0				0				0	0	0
	Total Nonoperating Revenue (Expenses)	(2,402)	0	0		(2,402)	0	0		(2,402)	(235)	(2,167)
	Income (Loss) Before Operating Transfers	(23,766)	0	0		(23,766)	(4,672)	0		(28,438)	(32,215)	3,777
76	Transfers—In			0		0				0	99	(99)
77	Transfers Out					0				0	0	0
	Net Income (Loss)	(23,766)	0	0		(23,766)	(4,672)	0		(28,438)	(32,116)	3,678
86	Depr on Fixed Assets Acquired with Cont. Cap.	1,320				1,320				1,320	660	660
	Increase (Decrease) in Retained Earnings	(22,446)	0	0		(22,446)	(4,672)	0		(27,118)	(31,456)	4,338
91	Retained Earnings, July 1, 1992, as Reported	(26,200)				(26,200)				(26,200)	5,256	(31,456)
	Retained Earnings, June 30, 1993	(48,646)	0	0		(48,646)	(4,672)	0		(53,318)	(26,200)	(27,118)

# 8793S = FUND 87 FISCAL YEAR 1993 STATEMENTS

Effective for FY91 fund 87—Micrographics was merged (transferred) to fund  
Micrographics uses APID 16026—91—97 in fund 97.

## 87 Fund: Internal Service Fund – Micrographics Statement of Cash Flows Year Ended June 30, 1993

FR#

	Cash Flows from Operating Activities:	
6	Operating Income (Loss)	(26,036)
	Adjustments to Reconcile Operating Income to	
	Net Cash Flows from Operating Activities:	
10	Depreciation	30,727
11	Amortization of Deferred Costs	0
15	Interest and Financing Costs	0
	Change in Assets and Liabilities:	
21	Accounts Receivable	4,026
23	Inventories	(511)
26	Accounts Payable	5,032
25	Salaries Payable	2,662
28	Compensated Absences Payable	5,167
29	Deferred Revenue	0
30	Other Liabilities	(972)
	Net Reconciling Items to be Added (Deducted)	
	from Operating Income	46,131
	Net Cash Flows from Operating Activities	20,095
	Cash Flows from Noncapital and Related Financing Activities:	
	Advances from Other Funds	52,500
	Repayment of Advances from Other Funds	(21,542)
39	Operating Transfers In	0
40	Operating Transfers Out	0
	Net Cash Flows from Noncapital and Related	
	Financing Activities	30,958
	Cash Flows from Capital and Related Financing Activities:	
56	Investment in Fixed Assets	(2,241)
57	Proceeds from Sale of Fixed Assets	4,489
65	Proceeds from Loans	0
66	Bond Interest Paid	(6,790)
67	Bond Issuance Costs	0
69	Repayment of Revenue Bond Principal	(28,295)
	Net Cash Flows from Capital and Related	
	Financing Activities	(32,837)
	Cash Flows from Investing Activities:	
78	Investment Earnings	4,162
	Net Cash Flows from Investing Activities	4,162
	Net Increase (Decrease) in Cash and Cash Equivalents	22,378
84	Cash and Investments, July 1, 1993, as Reported	3,223
85	Change in Accounting Principle	0
	Cash and Cash Equivalents, July 1, 1992	3,223
	Cash and Cash Equivalents, June 30, 1993	25,601

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	33,174	28,714
Purchases	20,794	76,643
	-----	-----
Goods Available for Sale	53,968	105,357
Less: Ending Inventory	29,225	29,225
	-----	-----
Cost of Goods Sold	24,743	76,132
	=====	=====

4. 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	1,980
	-----
Net Book Value at this period	6,611
	=====

5. Fixed Assets

	COST	COST
Addition - Used Fax Machine	\$2,241	\$2,241

Department: of Finance

## Office Memorandum

Date: July 1, 1993

To: Robert A. Schroeder,  
Acting Commissioner  
Department of Administration

From: Bruce Reddemann, Director  
Budget Operations

BJR

Phone: 296-5188

Subject: Approval of F.Y. 1994 Micrographics and Records Center Rates

*Pursuant to your recent request, we have approved the schedule of rates as specified on page 20 the F.Y. 1994 Micrographics Services and State Records Center rate package. This schedule is incorporated, by reference, as a part of this memorandum.*

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. In addition, we reviewed your general financial position and the economic factors affecting your program. Based on this review and analysis we found your F.Y. 1994 proposal to be in reasonable conformity with pertinent state fiscal and management policies.

cc Laura M. King  
Charlie Bieleck  
Mike Rajacich  
Larry Freund  
Kathi Lynch  
Mike Bodem

# SIX YEAR RATE COMPARISON

Micrographics: The Micrographics Unit will show an overall increase of 3.0% in FY94.

DESCRIPTION	RATE						CHANGE
	FY89	FY90	FY91	FY92	FY93	FY94	
Planetary/Rotary	35.00	36.50	36.25	38.85	39.80	40.65	2%
MRG	35.00	36.50	36.25	38.85	39.80	40.65	2%
Supplies Used	32.00	22.00	30.00	30.00	32.00	34.00	6%
Film Sold to Agencies				5%	5%	5%	0%
Supplies Resold	32%	22%	30%	30%	32%	34%	6%
Process 16mm Reg	6.10	6.10	6.25	6.50	6.60	7.00	6%
Process 16mm Thin	7.50	7.50	7.75	8.75	9.50	10.50	11%
Process 35mm	7.50	7.50	7.75	7.50	7.60	7.00	-8%
Jacket Loading	35.00	36.50	36.25	38.85	39.80	40.65	2%
Cartridge Loading	5.00	5.00	4.50	5.85	5.87	5.70	-3%
Duplicating 16mm Reg	5.25	5.25	5.00	5.00	5.25	5.50	5%
Duplicating 16mm Thi	8.00	7.00	8.75	9.50	9.50	10.00	5%
Duplicating 35mm	7.00	7.00	7.00	6.50	6.50	6.25	-4%
Paper Prints	0.95	0.95	0.95	0.85	0.90	0.95	6%
Document Prep	35.00	36.50	36.25	38.85	39.80	40.65	2%
I/O, Labeling, Index	35.00	36.50	36.25	38.85	38.90	40.65	4%
Disintegration	35.00	55.00	47.75*	102.00	102.00	110.00	8%
Archival Testing	35.00	36.50	(barrel) 36.25	(barrel) 38.85	(barrel) 39.80	40.65	2%
Card Encoding	35.00	36.50	0.30 (each)	0.30 (each)	0.30 (each)	0.31	3%
State Deposit System	18.75	16.80	16.75	18.75	19.50	13.95**	-28%

\* Error in calculation that year.

\*\* Filmed in a different format this year.

Records Center: The Records Center will show an overall increase of 2.8% in FY94

DESCRIPTION	RATE						CHANGE
	FY89	FY90	FY91	FY92	FY93	FY94	
Charge per Box per Month				0.40	0.42	0.44	5%
Retrievals/Refiles/Interfiles				1.70	1.70	1.55	-9%

STATE OF MINNESOTA

**MICROGRAPHICS**

(and Record Center Combined)

**SUMMARY OF ACTUAL AND IMPUTED REVENUES**

FOR THE YEAR ENDING JUNE 30, 1993

CONTACT: MIKE BODEM PH: 779-5204

		TOTAL BILLINGS									
		COLLECTED BILLING		IMPUTED REVENUE							
USER AGENCY		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLE RATES)	MEMO BILLINGS	UNBILLED	SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
									COLLECTED	IMPUTED	
1000	MILITARY AFFAIRS	211		79				211			211
2000	ADMINISTRATION	35,832		1,290				35,832			35,832
4000	AGRICULTURE	2,573		262				2,573			2,573
6000	ATTORNEY GENERAL	15,818		1,678				15,818			15,818
7000	PUBLIC SAFETY	43,215		2,233				43,215			43,215
1380	PEACE OFFICERS	364						364			364
2000	HEALTH	28,835		2,584				28,835			28,835
4000	ANIMAL HEALTH BD	20						20			20
9000	INDIAN AFFAIRS	20						20			20
1000	JOBS & TRAINING	54,967		2,648				54,967			54,967
2000	TRADE & ECON DEV	906		35				906			906
6000	STATE UNIV SYSTEM	1,888		168				1,888			1,888
7000	COMMUNITY COLLEGE BD	5,050						5,050			5,050
9000	NATURAL RESOURCES	4,049		283				4,049			4,049
0000	PLANNING	137		20				137			137
2000	POLLUTION CONTROL	12,070		3,445				12,070			12,070
6000	EDUCATION-VO-TECH	3,830		311				3,830			3,830
7000	EDUCATION-CENTRAL OFFICE	37,954		3,942				37,954			37,954
7001	EDUCATION-FARIBAUT SCHOOLS										
2000	LABOR & INDUSTRY	195,715		41,132				195,715			195,715
0000	ARTS BOARD	76		11				76			76
1000	LEGISLATIVE COMMISSIONS	156		78				156			156
2000	PUBLIC DEFENSE BOARD	6,424		548				6,424			6,424
5000	HUMAN SERVICES-CENTRAL OFFICE	89,938		33,395				89,938			89,938
5XXX	HUMAN SERVICES-INSTITUTIONS										
0000	HIGHER ED COORD BD	519		401				519			519
5000	JUDICIAL	9,434		358				9,434			9,434
7000	ZOO	20						20			20
3000	CORRECTIONS	31,465		3,590				31,465			31,465
3000	TRANSPORTATION	36,931		6,618				36,931			36,931
3000	PUBLIC SERVICE	39						39			39
3036	COUNCIL ON VO-TECH ED.										
3510	DISABILITY COUNCIL	39		20				39			39
3650	OFFICE OF WASTE MANAGEMENT	273		20				273			273
3760	CNCL ASIAN MINNESOTANS										
3780	SOIL & WATER RES										
TOTAL NON-FEDERAL FUNDED AGENCIES		480,727						480,727			480,727
TOTAL		1,099,490		105,147				1,099,490			1,099,490



# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 1993

(All Figures in 000's)

MICRO-  
GRAPHICS  
FD 87

R/E Balance JULY 1, 1992 (End Balance per Prior Year A-87 Rec)

(26)

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)	
From Attached Financial Statements	1,099
Actual Interest Income Per CAFR	
or	
Imputed Interest Income On Average Cash Balance	0
Other Revenues	0
Total Revenues	1,099
Expenditures (Direct Costs per CAFR)	
Cost of Goods Sold	76
Operating Expense	1,049
Non-Operating Expenses:	
Master Lease Interest & Financing Costs	7
Master Lease Refund of Interest & Financing Costs	(4)
(Gain) or Loss on disposal of fixed assets	1
Less A-87 Unallowable costs:	
Capital Outlay	(1)
Projected Cost Increases/Replacement Reserve	0
Interest & Financing Costs (Net Master Lease Costs)	(2)
Amortization of Deferred Financing Costs	0
Other	0
Add: A-87 Allowable costs	
Indirect Costs From SWCAP (if not allocated in SWCAP)	0
Depreciation or Use Allowance (if not in actual cost above)	0
Other	0
Total OMB A-87 Allowable Expenditures	1,125

Net Increase (Decrease) to Retained Earnings

(26)

## TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	0

Net Transfers

0

Retained Earnings Balance

(A) (52)

OMB A-87 60 Day Allowable Balance Total

(B) 188

Amount in Excess(Deficit) Balance (A-B)

(240)

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.

OMB A-87 Allowable Cost Standard No. 29

"The cost of materials and supplies is allowable....Withdrawals from general stores or stockrooms should be charged at cost under any recognized method of pricing consistently applied".

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%

8393S = FUND 93 FISCAL YEAR 1993 STATEMENTS

This file is set up with the following worksheets using the following ranges:

Worksheet Range  
83 Fund: Internal Service Fund - Central Stores  
Balance Sheet Worksheet

June 30, 1993

FR#	Account	Agency Amounts	Debit	Adjustments Credit	A/E#	Preliminary Amounts	Debit	Audit Adjustments Credit	AA/E#	Final Audit Amounts	6-30-92 Amounts	Change
<b>ASSETS</b>												
6	Cash in Treasury, Net of Warrants Payable	105,798				105,798		0		105,798	154,558	(48,760)
12	Accounts Receivable	494,574				494,574				494,574	231,600	262,974
27	Inventories	532,636				532,636				532,636	548,506	(15,870)
51	Building Improvements	91,306				91,306				91,306	91,306	0
	Accumulated Amortization	(73,356)				(73,356)				(73,356)	(69,096)	(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	(89,871)				(89,871)				(89,871)	(69,183)	(20,688)
G-2	Total Assets	1,217,743	0	0		1,217,743	0	0		1,217,743	1,044,347	173,396
<b>LIABILITIES AND EQUITY</b>												
<b>Liabilities:</b>												
97	Accounts Payable	355,425				355,425	0			355,425	254,706	100,719
98	Salaries Payable	16,479				16,479				16,479	19,235	(2,756)
111	Compensated Absences Payable	47,761				47,761				47,761	36,458	11,303
	Total Liabilities	419,665	0	0		419,665	0	0		419,665	310,399	109,266
<b>Equity:</b>												
136	Contributed Capital	691,000				691,000				691,000	691,000	0
173	Unreserved Retained Earnings	107,078				107,078				107,078	42,948	64,130
	Total Equity	798,078	0	0		798,078	0	0		798,078	733,948	64,130
	Total Liabilities and Fund Equity	1,217,743	0	0		1,217,743	0	0		1,217,743	1,044,347	173,396

9383S = FUND 93 FISCAL YEAR 1993 STATEMENTS

This file is set up with the following worksheets using the following ranges:

Worksheet		Range										
93 Fund: Internal Service Fund – Central Stores												
Operating Statement Worksheet												
Year Ended June 30, 1993												
FR#	Account	Agency Amounts	Debit	Adjustments Credit	A/E#	Preliminary Amounts	Debit	Audit Adjustments Credit	AA/E#	Final Audit Amounts	6–30–92 Amounts	Change
Operating Revenues:												
6	Net Sales	4,901,558				4,901,558				4,901,558	4,213,640	687,918
	Total Operating Revenues	4,901,558	0	0		4,901,558	0	0		4,901,558	4,213,640	687,918
32	Less Cost of Goods Sold	3,857,013				3,857,013				3,857,013	3,421,891	435,122
	Gross Margin	1,044,545	0	0		1,044,545	0	0		1,044,545	791,749	252,796
Operating Expenses:												
40	Purchased Services	297,470				297,470				297,470	300,885	(3,415)
42	Salaries and Fringe Benefits	533,441				533,441				533,441	523,763	9,678
44	Depreciation	20,688				20,688				20,688	21,048	(360)
47	Amortization of Cap Leases and Leasehold Imp	4,260				4,260				4,260	4,260	0
49	Supplies and Materials	9,099				9,099				9,099	10,701	(1,602)
50	Indirect Costs	115,457				115,457				115,457	139,249	(23,792)
	Total Operating Expenses	980,415	0	0		980,415	0	0		980,415	999,906	(19,491)
	Operating Income (Loss)	64,130	0	0		64,130	0	0		64,130	(208,157)	272,287
Nonoperating Revenues (Expenses):												
66	Gain (Loss) on Sale of Fixed Assets	0				0				0	0	0
	Total Nonoperating Revenue (Expenses)	0	0	0		0	0	0		0	0	0
	Net Income (Loss)	64,130	0	0		64,130	0	0		64,130	(208,157)	272,287
83	Retained Earnings, July 1, 1992, as Reported	42,948				42,948				42,948	251,105	(208,157)
	Retained Earnings, June 30, 1993	107,078	0	0		107,078	0	0		107,078	42,948	64,130

9393S = FUND 93 FISCAL YEAR 1993 STATEMENTS

This file is set up with the following worksheets using the following range:

Worksheet

93 Fund: Internal Service Fund – Central Stores  
Statement of Cash Flow  
Year Ended June 30, 1993

FR#

Cash Flows from Operating Activities:		
5	Operating Income (Loss)	64,130
Adjustments to Reconcile Operating Income to		
Net Cash Flows from Operating Activities:		
10	Depreciation	20,688
12	Other Amortization	4,260
21	Accounts Receivable	(262,974)
23	Inventories	15,870
26	Accounts Payable	100,719
27	Salaries Payable	(2,756)
28	Compensated Absences Payable	11,303
Net Reconciling Items to be Added (Deducted)		
from Operating Income		
		(112,890)
Net Cash Flows from Operating Activities		
		(48,760)
Cash Flows from Capital and Related Financing Activities:		
56	Investments in Fixed Assets	0
Net Cash Flows from Capital and Related		
Financing Activities		
		0
Net Increase (Decrease) in Cash and Cash Equivalents		
		(48,760)
84	Cash and Investments, July 1, 1992, as Reported	154,558
85	Change in Account Principle	
Cash and Cash Equivalents, July 1, 1992		
		154,558
Cash and Cash Equivalents, June 30, 1993		
		105,798

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	498,402	515,030
Purchases	1,203,837	3,874,619
	-----	-----
Goods Available for Sale	1,702,239	4,389,649
Less: Ending Inventory	532,636	532,636
	-----	-----
Cost of Goods Sold	1,169,603	3,857,013
	=====	=====

## Office Memorandum

Department: of Finance

Date: June 24, 1993

To: Robert A. Schroeder, Acting Commissioner  
Department of Administration

From: Bruce Reddemann, Director *BJR*  
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1994 Central Stores Rate Package

*Pursuant to your recent request, we have approved the markup rate as specified on page 1 of the F.Y. 1994 central stores rate package. The schedules are incorporated, by reference, as a part of this memorandum.*

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. In addition, we reviewed your general financial position and the economic factors affecting your program. Based on this review and analysis we found your F.Y. 1994 proposal to be in reasonable conformity with pertinent state fiscal and management policies.

cc Laura M. King  
Charlie Bieleck  
Mike Rajacich  
Larry Freund  
Jon P. Schaefer

MATERIALS MANAGEMENT DIVISION  
CENTRAL STORES

Introduction-FY 94 Budget

Central Stores' sales have increased substantially beginning in December, 1992 due to the addition of our stockless inventory contract with S&T Office Products. Central Stores can now offer a much wider selection of quality office supplies with prices that offer savings over the current Central Stores contracts on a wide variety of items. Our goal is to serve our customers more effectively. One way we accomplish this is by providing next day delivery on a majority of the miscellaneous office supplies not carried as stock items at Central Stores.

**MARKUP RATE.** Retained earnings has remained around \$50,000 throughout FY 93 and is not projected to increase noticeably in FY 94. Our plan was to return excess retained earnings to our customers through reduced rates. Over a three year period, this has been done. For this reason and because Central Stores would like to begin to offer price breaks based on quantities purchased, to make us even more competitive with private business, we are again requesting a rate of 28-1/2%. We would like approval to vary the rate for predetermined bulk purchases and high cost items to encourage the purchase of recycled products with special emphasis on copier paper and to be competitive in the market place.

**FINE PAPER.** Due to the volatile paper market, sales in the virgin fine paper area have been a disappointment. Several large Universities are now "spot market" buying their virgin fine paper. Central Stores can not compete with spot market pricing of virgin fine paper because we subsidize our recycled paper at the expense of virgin paper. Central Stores seeks approval to set prices based on quantity purchases, awarding lower prices for volume purchasing, similar to private business. Also our plans are to continue to encourage the use of recycled paper as we have done since we began selling recycled paper in April, 1989. We anticipate the price of recycled paper to drop in FY 94 with the rebid of the current contract, but the Store will continue to subsidize recycled paper whenever necessary; which may require varying the approved markup rate on either recycled or virgin paper.


**S&T CONTRACT.** Although sales will increase substantially in FY 94, Central Stores gross return on the stockless inventory contract is only 5% from retail cost. Also, all items from this contract, shipped to Greater Minnesota, are shipped F.O.B. Destination, freight paid by Central Stores.

**EDI.** One significant area of development for the Store will be in EDI ordering. Currently we are EDI on line with S&T Office Products and are a Beta test site for the EDI program with the 3M



## Office Memorandum

DATE : June 1, 1993

TO : Larry Freund, Director  
Fiscal ServicesFROM : Jon P. Schaefer, Manager   
Materials Services & Distribution

PHONE : 296-0726

SUBJECT : FY'94 CENTRAL STORES RATE PACKAGE ADDENDUM

The Department of Administration's executive team approved Central Stores markup rate of 28 1/2 % for FY'94 but suggested more explanation on our request to vary the rate and why we did not request a 27% markup rate as we proposed in our biennial budget.

We seek approval to use a rate below the approved markup rate on some high dollar/cost items. With this approval we will be more able to meet our customers needs by providing a better pricing structure on certain predetermined items based upon our knowledge of the market place. These rates would be the same for all customers and would impact very few items, less than 3% of our stock.

<u>Category</u>	<u>Markup (%)</u>
screen filter	21
laser tones cartridges	10
copier supplies	25
Flip Frame Transparencies	20
recycled Copier Paper	17 1/2*

\* Present rate, to be based on volume purchases yet to be defined and the current contract price.

There is only one item which we seek approval to use a rate above the approved markup rate. That is for virgin copier paper which is presently at 36 1/5%.

Our sole purpose for the higher rate is to encourage the use of recycled copier paper, which is presently marked up at only 17 1/2%. State law requires agencies to purchase recycled products when feasible and the price differential is less than 10%. In addition, the 1993 legislature passed a law requiring all state agencies to use recycled copier paper effective July 1, 1996. Approval of varying the markup rates on both virgin and recycled copier paper will help state agencies to comply with the new law when it becomes effective and will encourage its use presently.

A Final issue needing clarification was the fact that we projected a 27% markup rate in our biennial budget, yet are seeking a 28 1/2% markup in our FY'94 rate package.

When we developed our biennial budget we projected more sales volume from central stores stock items and less from the S & T sales through the stockless inventory program. The opposite has occurred. The general economic improvement we had projected simply did not occur. we estimate \$478,000 in sales from S & T in FY'93 in which we only receive a 5% markup to cover our administrative costs. Consequently, we are not recommending lowering our markup rate from 28.5% to 27% a 5.5% decrease.

## STATE OF MINNESOTA

## Central Stores ISF

SWA FUND 63

SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 1993

CONTACT: Ron Kovacich PH 6-8194

		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		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)								
01000	MILITARY AFFAIRS	15,313		88				15,313			15,313
02000	ADMINISTRATION	180,840		8,910				180,840			180,840
04000	AGRICULTURE	75,043		7,411				75,043			75,043
08000	OFFICE OF THE ATTORNEY GENERAL	70,078		8,743				70,078			70,078
07000	PUBLIC SAFETY	131,414		8,735				131,414			131,414
08000	OMBUDSMAN CORRECTIONS	887		122				887			887
08200	GAMBLING CONTROL	7,223		3,083				7,223			7,223
08300	PARI-MUTUAL RACING	1,719		912				1,719			1,719
08400	STATE LOTTERY	34,289		9,291				34,289			34,289
10000	DEPARTMENT OF FINANCE	38,137		1,852				38,137			38,137
11000	EXAM BOARDS	9,783		898				9,783			9,783
12000	HEALTH	228,330		13,332				228,330			228,330
13000	COMMERCE	38,479		8,037				38,479			38,479
14000	ANIMAL HEALTH BD	5,188		354				5,188			5,188
17000	HUMAN RIGHTS	10,880		3,128				10,880			10,880
18000	INDIAN AFFAIRS	823		173				823			823
21000	JOBS & TRAINING	315,779		30,044				315,779			315,779
22000	TRADE & ECON DEV	44,848		4,588				44,848			44,848
24000	DEPARTMENT OF EMPLOYEE RELATIO	37,728		1,404				37,728			37,728
25000	CENTER FOR ARTS ED.	11,320		847				11,320			11,320
26000	STATE UNIV SYSTEM	637,571		38,932				637,571			637,571
27000	COMMUNITY COLLEGE BD	462,620		20,322				462,620			462,620
29000	NATURAL RESOURCES	247,983		33,732				247,983			247,983
30000	PLANNING	11,788		511				11,788			11,788
31000	HOUSE OF REPRESENTATIVES	28,558		7,538				28,558			28,558
32000	POLLUTION CONTROL	117,243		8,313				117,243			117,243
33000	TRIAL COURTS	23,918		5,829				23,918			23,918
34000	HOUSING FINANCE	28,105		572				28,105			28,105
36000	EDUCATION-VO-TECH	32,870		332				32,870			32,870
37000	EDUCATION-CENTRAL OFFICE	122,979		9,748				122,979			122,979
38000	INVESTMENT BOARD	8,918		1,704				8,918			8,918
39000	GOVERNORS OFFICE	22,882		8,121				22,882			22,882
40000	HISTORICAL SOCIETY	47,937		1,177				47,937			47,937
41000	WRKRS COMP CT OF APPEALS	5,191		2,172				5,191			5,191
42000	LABOR & INDUSTRY	78,324		15,563				78,324			78,324
43000	IRON RANGE RESOURCES	20,022		3,905				20,022			20,022
45000	MEDIATION SERVICES	4,011		0				4,011			4,011
48000	LEGISLATIVE AUDITOR	4,297		37				4,297			4,297
50000	ARTS BOARD	2,848		212				2,848			2,848
51000	LEGISLATIVE COMMISSIONS	10,004		3,835				10,004			10,004
52000	PUBLIC DEFENSE BOARD	2,005		267				2,005			2,005
53000	SECRETARY OF STATE	13,085		1,891				13,085			13,085
55000	HUMAN SERVICES-CENTRAL OFFICE	443,871		32,733				443,871			443,871
58000	COURT OF APPEALS	4,983		0				4,983			4,983
60000	HIGHER ED COORD BD	15,552		210				15,552			15,552
61000	STATE AUDITOR	38,358		3,149				38,358			38,358
62000	STATE RETIREMENT	3,478		34				3,478			3,478
63000	PUBLIC EMPLOYEE RETIREMENT ASS	8,125		490				8,125			8,125
64000	TREASURER'S OFFICE	2,234		851				2,234			2,234
65000	JUDICIAL	27,084		2,143				27,084			27,084
66000	MN MUNICIPAL BOARD	1,222		143				1,222			1,222
67000	REVENUE	132,317		18,728				132,317			132,317
68000	TAX COURT	1,141		856				1,141			1,141
69000	TEACHERS RETIREMENT	9,610		680				9,610			9,610
75000	VETERANS AFFAIRS	52,581		14,823				52,581			52,581
77000	ZOO	14,993		1,483				14,993			14,993
78000	CORRECTIONS	281,078		20,291				281,078			281,078
79000	TRANSPORTATION	578,429		127,821				578,429			578,429
80000	PUBLIC SERVICE	21,490		827				21,490			21,490
82000	PUBLIC UTIL COMM	3,983		587				3,983			3,983
99000	MISC OTHER BOARDS	68,203		9,768				68,203			68,203
99XXX	0	7,812		8,332				7,812			68,203
TOTAL		4,876,657	0	512,157		0	0	4,876,657	0	0	4,876,657

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 1993

(All Figures in 000's)

CENTRAL  
STORES  
FD 93

R/E Balance JULY 1, 1992 (End Balance per Prior Year A-87 Rec)

59

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attached Financial Statements

4,902

Actual Interest Income Per CAFR

or

Imputed Interest Income On Average Cash Balance

9

Other Revenues

0

Total Revenues

4,911

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold

3,857

Operating Expense

981

Non-Operating Expenses:

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

Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)

0

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

0

Other

0

Total OMB A-87 Allowable Expenditures

4,838

Net Increase (Decrease) to Retained Earnings

73

TRANSFERS Per CAFR (per Accounting Records)

Transfers In

0

Transfer Out

0

Net Transfers

0

Retained Earnings Balance

(A)

132

OMB A-87 60 Day Allowable Balance Total

(B)

806

Amount in Excess(Deficit) Balance (A-B)

(674)

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.

OMB A-87 Allowable Cost Standard No. 31.

" The costs of a service organization which provides automobiles to user governmental units 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.

91 Fund: Internal Service Fund -- Central Motor Pool  
Balance Sheet Worksheet  
June 30, 1993

June 30, 1993

FR#	Account	Agency Amounts	Adjustments		A/E#	Preliminary Amounts	Audit Adjustments		AA/E#	Final Audit Amounts	8-30-92 Amounts	Change
			Debit	Credit			Debit	Credit				
ASSETS												
8	Cash in Treasury, Net of Warrants Payable	161,761				161,761		243	3	161,518	622,064	(460,546)
12	Accounts Receivable	860,365				860,365				860,365	816,800	43,565
27	Inventories	28,644				28,644				28,644	29,558	(914)
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	(30,228)				(30,228)				(30,228)	(28,083)	(2,145)
54	Equipment	16,220,722				16,220,722				16,220,722	14,851,155	1,369,567
	Equipment Depreciation	(7,793,494)				(7,793,494)				(7,793,494)	(6,687,128)	(1,106,366)
	Total Assets	9,491,019	0	0		9,491,019	0	243		9,490,776	9,647,615	(156,839)
LIABILITIES AND EQUITY												
Liabilities:												
97	Accounts Payable	139,430				139,430				139,430	175,270	(35,840)
98	Salaries Payable	22,097	3,965		1	18,132		5,211	1	23,343	21,106	2,237
99	Accrued Interest Payable	31,368				31,368	2,027		4	29,341	34,668	(5,327)
103	Loans Payable	5,084,756				5,084,756		1,559,161	2	6,643,917	6,463,034	180,883
108	Interfund Payables	0		397,000	2	397,000				397,000	680,000	(283,000)
107	Advances from Other Funds	1,985,000	397,000		2	1,588,000				1,588,000	1,125,008	462,992
109	Revenue Bonds Payable	1,559,161				1,559,161	1,559,161		2	0	366,697	(366,697)
111	Compensated Absences Payable	31,690		3,965	1	35,655				35,655	30,739	4,916
	Total Liabilities	8,853,502	400,965	400,965		8,853,502	1,561,188	1,564,372		8,856,686	8,896,522	(39,836)
Equity:												
136	Contributed Capital	502,000				502,000				502,000	502,000	0
173	Unreserved Retained Earnings	135,517				135,517	5,454	2,027	1,34	132,090	249,093	(117,003)
	Total Equity	637,517	0	0		637,517	5,454	2,027		634,090	751,093	(117,003)
	Total Liabilities and Fund Equity	9,491,019	400,965	400,965		9,491,019	1,566,642	1,566,399		9,490,776	9,647,615	(156,839)

91 Fund: Internal Service Fund - Central Motor Pool  
Operating Statement Worksheet  
Year Ended June 30, 1993

FR#	Account	Agency Amounts	Adjustments		A/E#	Preliminary Amounts	Audit Adjustments		AA/E#	Final Audit Amounts	6-30-92 Amounts	Change
			Debit	Credit			Debit	Credit				
	Operating Revenues:											
11	Rental and Service Fees	5,185,791				5,185,791				5,185,791	5,043,716	142,075
29	Other Income	105,966				105,966				105,966	116,345	(10,379)
	Total Operating Revenues	5,291,757	0	0		5,291,757	0	0		5,291,757	5,160,061	131,696
	Operating Expenses:											
39	Interest and Financing Costs	0				0				0	0	0
40	Purchased Services	476,766				476,766				476,766	511,617	(34,851)
42	Salaries and Fringe Benefits	540,815				540,815	5,211		1	546,026	552,042	(6,016)
44	Depreciation	2,660,536				2,660,536				2,660,536	2,610,132	50,404
45	Amortization of Deferred Costs	0				0				0	0	0
49	Supplies and Materials	1,269,811				1,269,811				1,269,811	1,238,458	31,353
50	Indirect Costs	176,435				176,435				176,435	139,681	36,754
52	Other Expenses	0				0	0			0	10,366	(10,366)
	Total Operating Expenses	5,124,363	0	0		5,124,363	5,211	0		5,129,574	5,062,296	67,278
	Operating Income (Loss)	167,394	0	0		167,394	(5,211)	0		162,183	97,765	64,418
	Nonoperating Revenues (Expenses):											
62	Investment Income	263,889				263,889	243		3	263,646	414,388	(150,742)
65	Other Nonoperating Revenues	0				0				0	0	0
	Interest and Financing Costs	(3,770)				(3,770)	483,296	2,027	4,5	(485,039)	(518,245)	33,206
68	Gain (Loss) on Sale of Fixed Assets	(9,023)				(9,023)				(9,023)	33,077	(42,100)
70	Other Nonoperating Expenses	(487,066)				(487,066)		483,296	5	(3,770)	0	(3,770)
	Total Nonoperating Revenue (Expenses)	(235,970)	0	0		(235,970)	483,539	485,323		(234,186)	(70,780)	(163,406)
	Income (Loss) Before Operating Transfers	(68,576)	0	0		(68,576)	488,750	485,323		(72,003)	26,985	(98,988)
76	Transfers-In	0				0				0	36,473	(36,473)
77	Transfers-Out	(45,000)				(45,000)				(45,000)	(40,000)	(5,000)
	Net Income (Loss)	(113,576)	0	0		(113,576)	488,750	485,323		(117,003)	23,458	(140,461)
88	Depr on Fixed Assets Acquired with Cont. Cap.	0				0				0	0	0
	Increase (Decrease) in Retained Earnings	(113,576)	0	0		(113,576)	488,750	485,323		(117,003)	23,458	(140,461)
91	Retained Earnings, July 1, 1992, as Reported	249,093				249,093				249,093	225,635	23,458
92	Prior Period Adjustments	0				0				0	0	0
	Retained Earnings, July 1, 1992, as Restated	249,093	0	0		249,093	0	0		249,093	225,635	23,458
98	Residual Equity Transfers-In	0				0				0	0	0
97	Residual Equity Transfers-Out	0				0				0	0	0
	Retained Earnings, June 30, 1993	135,517	0	0		135,517	488,750	485,323		132,090	249,093	(117,003)

91 Fund: Internal Service Fund – Central Motor Pool  
Statement of Cash Flows  
Year Ended June 30, 1993

FR#

Cash Flows from Operating Activities:	
6 Operating Income (Loss)	<u>162,183</u>
Adjustments to Reconcile Operating Income to	
Net Cash Flows from Operating Activities:	
10 Depreciation	2,660,536
11 Amortization of Deferred Costs	0
15 Interest and Financing Costs	0
Change in Assets and Liabilities:	
21 Accounts Receivable	4,780
23 Inventories	914
24 Prepaid Expenses	0
26 Accounts Payable	(35,840)
27 Salaries Payable	2,237
28 Compensated Absences Payable	4,916
30 Other Liabilities	<u>0</u>
Net Reconciling Items to be Added (Deducted)	
from Operating Income	
	<u>2,637,543</u>
Net Cash Flows from Operating Activities	
	<u>2,799,726</u>
Cash Flows from Noncapital and Related Financing Activities:	
39 Operating Transfers In	0
40 Operating Transfers Out	<u>(45,000)</u>
Net Cash Flows from Noncapital and Related	
Financing Activities	
	<u>(45,000)</u>
Cash Flows from Capital and Related Financing Activities:	
56 Investments in Fixed Assets	(3,541,839)
57 Proceeds from the Sale of Fixed Assets	562,879
58 Advances from Other Funds	4,085,000
59 Repayment of Advances from Other Funds	(3,905,008)
65 Proceeds from Loans	3,539,242
Repayment of Loan Principal	(3,358,359)
66 Bond Interest Paid	(494,136)
67 Bond Issuance Costs	0
69 Repayment of Revenue Bond Principal	<u>(366,697)</u>
Net Cash Flows from Capital and Related	
Financing Activities	
	<u>(3,478,918)</u>
Cash Flows from Investing Activities:	
78 Investment Earnings	<u>263,646</u>
Net Cash Flows from Investing Activities	
	<u>263,646</u>
Net Increase (Decrease) in Cash and Cash Equivalent	
	<u>(460,546)</u>
84 Cash and Investments, July 1, 1992, as Reported	622,064
85 Change in Accounting Principle	<u>0</u>
Cash and Cash Equivalents, July 1, 1992	
	<u>622,064</u>
Cash and Cash Equivalents, June 30, 1993	
	<u><u>161,518</u></u>



STATE OF MINNESOTA  
CENTRAL MOTOR POOL FUND  
FOOTNOTES TO FINANCIAL STATEMENTS

1. Summary of significant accounting policies:

The Central Motor Pool (CMP) utilized full accrual accounting except for certain expenses. Central Motor Pool 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. Cash 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. 168.531, 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-----	
A/D	COSTS	A/D	COSTS
\$498,003	\$700,170	\$1,552,026	\$2,172,273

Additions - Vehicles

1,025,282

\$3,539,840

Additions - Shop Equipment

\$0

\$1,598

STATE OF MINNESOTA

## Office Memorandum

Department: of Finance

Date: June 16, 1993

To: Robert A. Schroeder, Acting Commissioner  
Department of Administration

From: Bruce Reddemann, Director *BR*  
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1994 Travel Management Rates

*Pursuant to your recent request, we have approved the schedule of rates as specified on page 8 of the F.Y. 1994 travel management rate package. This schedule is incorporated, by reference, as a part of this memorandum.*

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. In addition, we reviewed your general financial position and the economic factors affecting your program. Based on this review and analysis we found your F.Y. 1994 proposal to be in reasonable conformity with pertinent state fiscal and management policies.

cc Laura M. King  
Charlie Bieleck  
Mike Rajacich  
Larry Freund  
Robert D. McNeil

FY94

Comparison and Rate Structure

	<u>FY89</u>	<u>FY90</u>	<u>FY91</u>	<u>FY91</u> Jan-Jun	<u>FY92</u>	<u>FY93</u>	<u>FY94</u>
SUBCOMPACT							
Fixed	\$179.00	\$145.00	\$145.00	\$145.00	\$165.00	<del>\$165.00</del>	\$150.00
Variable	8.5	5.5	6.0	8.0	8.5	8.5	8.0
COMPACT							
Fixed	181.00	185.00	185.00	185.00	195.00	195.00	195.00
Variable	8.5	8.0	8.0	10.5	9.0	8.5	8.5
COMPACT WAGON							
Fixed							200.00
Variable							8.5
INTERMEDIATE							
Fixed	205.00	210.00	210.00	210.00	215.00	215.00	215.00
Variable	11.5	11.0	10.0	13.0	10.5	11.0	10.0
STATION WAGON							
Fixed	215.00	225.00	225.00	225.00	215.00	<del>215.00</del>	<del>195.00</del>
Variable	11.5	11.5	10.5	13.5	11.5	11.0	8.5
MINI-VANS		295.00	305.00	305.00	305.00	<del>305.00</del>	<del>295.00</del>
		9.5	9.5	13.0	10.0	10.0	8.0
VANS							
Fixed	215.00	225.00	245.00	245.00	255.00	<del>255.00</del>	<del>210.00</del>
Variable	13.0	14.5	12.5	16.5	14.0	14.0	10.5
PASSENGER VAN							
Fixed	285.00	250.00	280.00	280.00	300.00	305.00	305.00
Variable	12.0	14.0	12.5	16.5	16.0	16.0	16.0
PICK UP							
Fixed	245.00	245.00	245.00	245.00	235.00	235.00	225.00
Variable	10.0	8.5	8.5	11.0	9.5	9.5	9.0
CARRYALL							
Fixed	265.00	285.00	295.00	295.00	270.00	270.00	270.00
Variable	12.5	13.0	13.0	17.0	14.0	14.0	13.5
SHOP	24.00	24.00	32.00	32.00	32.00	32.00	34.00
CAR WASH	2.00	2.00	2.00	2.00	2.00	2.00	2.00
PARTS-MARKUP	18%	18%	22%	22%	22%	22%	24%

STATE OF MINNESOTA

**CENTRAL MOTOR POOL ISF**

SWA FUND 91

SUMMARY OF ACTUAL AND IMPUTED REVENUES

FOR THE YEAR ENDING JUNE 30, 1993

CONTACT: Bob McNeil PH: 6-6781

USER AGENCY		TOTAL BILLINGS		IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES	
		COLLECTED BILLING		UNCOLLECTED BILLINGS	DIFFERENCE (FULL-BILLED RATES)	MEMO BILLINGS		UNBILLED AT YEAR END	COLLECTED		IMPUTED
		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)								
01000	MILITARY AFFAIRS	25,691		0			2,491	28,182		28,182	
02000	ADMINISTRATION	66,858		5,862			6,705	73,563		73,563	
04000	AGRICULTURE	565,864		49,526			58,953	624,817		624,817	
06000	ATTORNEY GENERAL	35,919		6,236			3,931	39,850		39,850	
07000	PUBLIC SAFETY	341,814		0			31,791	373,605		373,605	
11380	PEACE OFFICERS	937		0			138	1,075		1,075	
12000	HEALTH	469,648		121,912			44,353	514,001		514,001	
14000	ANIMAL HEALTH BD	62,723		11,719			5,862	68,585		68,585	
19000	INDIAN AFFAIRS	3,300		0			322	3,622		3,622	
21000	JOBS & TRAINING	201,641		21,014			20,238	221,879		221,879	
22000	TRADE & ECON DEV	47,621		9,333			5,628	53,249		53,249	
26000	STATE UNIV SYSTEM	36,906		11,071			4,130	41,036		41,036	
27000	COMMUNITY COLLEGE BD	206,069		46,281			16,784	222,853		222,853	
29000	NATURAL RESOURCES	206,009		38,170			27,402	233,411		233,411	
30000	PLANNING	3,643		0			478	4,121		4,121	
32000	POLLUTION CONTROL	237,085		25,595			24,987	262,072		262,072	
36000	EDUCATION-VO-TECH	42,140		3,959			3,881	46,021		46,021	
37000	EDUCATION-CENTRAL OFFICE	96,298		17,918			8,907	105,205		105,205	
37001	EDUCATION-FARIBAULT SCHOOLS	0		0			0	0		0	
42000	LABOR & INDUSTRY	140,189		25,607			14,465	154,654		154,654	
50000	ARTS BOARD	1,699		0			96	1,795		1,795	
51000	LEGISLATIVE COMMISSIONS	305		(45)			84	389		389	
52000	PUBLIC DEFENSE BOARD	0		0			0	0		0	
55000	HUMAN SERVICES-CENTRAL OFFICE	394,621		43,082			37,782	432,403		432,403	
55XXX	HUMAN SERVICES-INSTITUTIONS	0		0			0	0		0	
60000	HIGHER ED COORD BD	3,079		505			302	3,381		3,381	
65000	JUDICIAL	26,803		1,382			1,439	28,242		28,242	
77000	ZOO	28		0			28	56		56	
78000	CORRECTIONS	452,896		64,706			41,378	494,274		494,274	
79000	TRANSPORTATION	43,013		5,631			5,742	48,755		48,755	
80000	PUBLIC SERVICE	13,456		1,669			781	14,237		14,237	
99036	COUNCIL ON VO-TECH ED.	0		0			0	0		0	
99510	DISABILITY COUNCIL	2,302		0			228	2,530		2,530	
99650	OFFICE OF WASTE MANAGEMENT	9,829		2,207			910	10,739		10,739	
99760	CNCL ASIAN MINNESOTANS	517		74			0	517		517	
99780	SOIL & WATER RES	54,560		11,210			5,644	60,204		60,204	
TOTAL NON-FEDERAL FUNDED AGENCIES		924,062		524,624			92,406	1,016,468		1,016,468	
TOTAL		4,717,525		1,049,248			468,266	5,185,791		5,185,791	

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 1993

(All Figures in 000's)

CENTRAL  
MTR POOL  
FD 91

R/E Balance JULY 1, 1992 (End Balance per Prior Year A-87 Rec)

322

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)	
From Attached Financial Statements	5,186
Actual Interest Income Per CAFR	
or	
Imputed Interest Income On Average Cash Balance	24
Other Revenues	106
Total Revenues	5,316

## Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0
Operating Expense	5,130
Non-Operating Expenses:	
Master Lease Interest & Financing Costs	485
Master Lease Refund of Interest & Financing Costs	(264)
(Gain) or Loss on disposal of fixed assets	(9)

## Less A-87 Unallowable costs:

Capital Outlay	0
Projected Cost Increases/Replacement Reserve	0
Interest & Financing Costs (Net Master Lease Costs)	(221)
Amortization of Deferred Financing Costs	0
Other	(0)

## Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)	0
Depreciation or Use Allowance (if not in actual cost above)	0
Other	0

Total OMB A-87 Allowable Expenditures 5,121

Net Increase (Decrease) to Retained Earnings

195

## TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	(45)

Net Transfers

(45)

Retained Earnings Balance

(A) 472

OMB A-87 60 Day Allowable Balance Total

(B) 853

Amount in Excess(Deficit) Balance (A-B)

(381)



State of Minnesota  
Department of Finance  
St. Paul, MN 55155

# APPROPRIATION TRANSFER

## DISTRIBUTION

- 1 DEPARTMENT OF FINANCE
- 2 DEPARTMENT OF FINANCE
- 3 DEPARTMENT ONE
- 4 DEPARTMENT TWO
- 5 DEPARTMENT OF FINANCE

✓ PROCESS ENTIRE SET INTACT  
EXECUTED COPIES WILL BE RETURNED

Dept Name Admin -

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	11100	00	10	3	45,000.00	C C 5

EXPLANATION AND LEGAL AUTHORITY: M.S. 168. 531

CORE Idea # 634  
Law 1992, Ch 513, Art. 4.

To transfer Preferred Provider rebate to the General fund.

Dept Name Admin - Motor Pool

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C C 1	C C 2	C C 3	
16093	00	91	3				004	6-3093
C C 4						C C 5		19841

Dept Name \_\_\_\_\_

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32						C C 5

EXPLANATION AND LEGAL AUTHORITY \_\_\_\_\_

Dept Name \_\_\_\_\_

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C C 1	C C 2	C C 3	
C C 4						C C 5		

Dept Name \_\_\_\_\_

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32						C C 5

EXPLANATION AND LEGAL AUTHORITY \_\_\_\_\_

Dept Name \_\_\_\_\_

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C C 1	C C 2	C C 3	
C C 4						C C 5		

APPROVED

Tel. 6-6273

Rhmann

DEPT AUTHORIZED SIGNATURE

DEPT AUTHORIZED SIGNATURE

APPROVED

Al Rosen

DEPT OF FINANCE

NOTE

US BETWEEN DEPARTMENTS, AUTHORIZED SIGNATURES FROM BOI

NTS ARE REQUIRED

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.

OMB A-87 Allowable Cost Standard No. 35

"Publication costs include the costs of printing...distribution, promotion, mailing, and general handling are allowable".

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.

PRINT COMMUNICATIONS CENTRAL MAIL FUND 92.1 (SWA 98)  
FISCAL YEAR 1993  
ACCOUNTANT: NIENOW

Balance Sheet Worksheet  
June 30, 1993

FR#	Account	Agency Amounts	Adjustments			Audit Adjustments			Final Amounts	6-30-92 Amounts	Change
			Debit	Credit	A/E#	Preliminary Amounts	Debit	Credit			
ASSETS											
A10	Cash in State Treasury	102,171				102,171			102,171	83,807	18,364
A20	Accounts Receivable	32,845				32,845	10,689		43,534	41,785	1,749
A261	Inventories	2,431				2,431			2,431	2,661	(230)
A22	Interfund Receivable	10,689				10,689		10,689	0	0	0
A272	Prepaid Expenses	0				0			0	317	(317)
	0 Deferred Cost--Bond Issuance	0				0			0	0	0
A83	Equipment	204,589				204,589			204,589	203,489	1,100
A831	Accumulated Depreciation--All Fixed	(175,141)				(175,141)			(175,141)	(164,110)	(11,031)
	Total Assets	177,584	0	0		177,584	10,689	10,689	177,584	167,949	9,635
LIABILITIES AND EQUITY											
H15	Accounts Payable	1,143				1,143			1,143	150	993
H14	Salaries Payable	11,560				11,560			11,560	9,717	1,843
H422	Compensated Absences	24,908				24,908			24,908	23,619	1,289
	0 Installment Purchase Contract	0				0			0	0	0
	0 Customer Deposits	0				0			0	0	0
	0 Revenue Bonds Payable	0				0			0	0	0
	0 Revenue Bonds Interest Payable	0				0			0	0	0
	0 Advances Payable (General Fund)	0				0			0	0	0
	Total Liabilities	37,612	0	0		37,612	0	0	37,612	33,486	4,126
	Equity:										
L10	Contributed Capital	67,230				67,230			67,230	67,230	0
P1	Unreserved Retained Earnings	72,742				72,742			72,742	67,233	5,509
	Total Fund Equity	139,972	0	0		139,972	0	0	139,972	134,463	5,509
	Total Liabilities and Fund Equity	177,584	0	0		177,584	0	0	177,584	167,949	9,635



PRINT COMMUNICATIONS CENTRAL MAIL FUND 92.1 (SWA 98)  
FISCAL YEAR 1993  
ACCOUNTANT: NIENOW

Operating Statement Worksheet  
for Year Ended June 30, 1993

FR#	Account	Agency Amounts	Adjustments			Audit Adjustments			6-30-92 Amounts	Changes
			Debit	Credit	A/E# Preliminary Amounts	Debit	Credit	AA/E# Final Amounts		
	Operating Revenues:									
A10	Sales	311,504			311,504			311,504	309,394	2,110
	0 Rental and Service Fees	0			0			0	0	0
	0 Less: Cost of Goods Sold	0			0			0	0	0
	Total Operating Revenues	311,504	0	0	311,504	0	0	311,504	309,394	2,110
	Operating Expenses:									
J25	Purchased Services	31,843			31,843			31,843	30,216	1,627
J35	Salaries and Fringe Benefits	246,270			246,270			246,270	239,033	7,236
	0 Amortization of Deferred Costs				0			0	0	0
J70	Supplies and Materials	4,151			4,151			4,151	3,167	983
J45	Depreciation	11,031			11,031			11,031	10,745	286
J75	Indirect Costs	12,700			12,700			12,700	17,466	(4,766)
	Total Operating Expenses	305,994	0	0	305,994	0	0	305,994	300,628	5,366
	Operating Income (Loss)	5,510	0	0	5,510	0	0	5,510	8,766	(3,256)
	Nonoperating Revenues (Expenses):									
	0 Investment Income	0	0		0			0	0	0
	0 Gain on the Sale of Equipment	0			0			0	0	0
	0 Other Nonoperating Revenues	0			0			0	0	0
	0 Interest and Financing Costs	0			0			0	0	0
	0 Other Nonoperating Expenses	0			0			0	0	0
	Total Nonoperating Revenues (Expenses)	0	0	0	0	0	0	0	0	0
	Income (Loss) Before Operating Transfers	5,510	0	0	5,510	0	0	5,510	8,766	(3,256)
	0 Transfers In	0		0	0			0	314	(314)
	0 Transfers Out	0			0			0	0	0
	Increase (Decrease) in Retained Earnings	5,510	0	0	5,510	0	0	5,510	9,080	(3,570)
V10	Retained Earnings, July 1, 1992, as Reported	67,233			67,233			67,233	58,153	9,080
	Retained Earnings, June 30, 1993	72,742	0	0	72,742	0	0	72,742	67,233	5,510

PRINT COMMUNICATIONS CENTRAL MAIL FUND 92.1 (SWA 98)  
FISCAL YEAR 1993  
ACCOUNTANT: NIENOW

Statement of Cash Flows Worksheet  
Year Ended June 30, 1993

FR#	Account	Agency Amounts	Adjustments			Audit Adjustments			Final 6-30-92 Amounts	Changes
			Debit	Credit	A/E#	Debit	Credit	AA/E#		
	Cash Flows from Operating Activities:									
A10	Operating Income (Loss)	5,510				5,510			5,510	8,766 (3,256)
	Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:									
B10	Depreciation	11,031				11,031			11,031	10,745 286
	0 Amortization of Deferred Costs	0				0			0	0 0
	Change in Assets and Liabilities:								0	0 0
B50	Accounts Receivable	(1,749)				(1,749)			(1,749)	(10,896) 9,147
	0 Inventories	230				230			230	328 (98)
369	Other Assets	317				317			317	(6) 323
B70	Accounts Payable	993				993			993	(240) 1,233
B75	Salaries Payable	1,843				1,843			1,843	1,775 68
B80	Compensated Absences	1,289				1,289			1,289	687 602
	0 Other Liabilities					0			0	0 0
	Net Reconciling Items to be Added (Deducted) from Operating Income	13,954	0	0		13,954	0	0	13,954	2,393 11,561
	Net Cash Flows from Operating Activities	19,464	0	0		19,464	0	0	19,464	11,159 8,304
	Cash Flows from Noncapital Financing Activities:									
	0 Transfers In	0	0			0			0	314 (314)
	Net Cash Flows from Noncapital Financing Ac	0	0	0		0	0	0	0	314 (314)
	Cash Flows from Capital Financing Activities:									
G10	Investment in fixed Assets	(1,100)				(1,100)			(1,100)	(2,561) 1,461
	0 Proceeds from Sale of Fixed Assets	0				0			0	0 0
	0 Repayment of Advances from Other Funds	0				0			0	0 0
	0 Repayment of Installment Contracts	0				0			0	0 0
	0 Capital Debt Interest Paid	0				0			0	0 0
G80	Repayment of Bond Principal	0				0			0	0 0
	Net Cash Flows from Capital Financing Activit	(1,100)	0	0		(1,100)	0	0	(1,100)	(2,561) 1,461
	Cash Flows from Investing Activities:									
	0 Investment Earnings	0		0		0			0	0 0
	Net Cash Flows from Investing Activities	0	0	0		0	0	0	0	0 0
	Net Increase (Decrease) in Cash and Cash Ec	18,364	0	0		18,364	0	0	18,364	8,912 9,452
L10	Cash and Investments, July 1, 1992, as Repor	83,807				83,807			83,807	74,896 8,911
	0 Change in Accounting Principle	0				0			0	0 0
	Cash and Cash Equivalents, July 1, 1992	83,807	0	0		83,807	0	0	83,807	74,896 8,911
	Cash and Cash Equivalents, June 30, 1993	102,171	0	0		102,171	0	0	102,171	83,808 18,363

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 168.48.

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 FY93 Central Mail acquired assets with a value of \$1,100.00.

## Office Memorandum

Department: of Finance

Date: June 24, 1993

To: Robert A. Schroeder, Acting Commissioner  
Department of Administration

From: Bruce Reddemann, Director *BJR*  
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1994 Central Mail-Addressing and Inserting Rates

*Pursuant to your recent request, we have approved the schedule of rates as specified on page 13 of the F.Y. 1994 central mail - addressing and inserting services rate package. This schedule is incorporated, by reference, as a part of this memorandum.*

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. In addition, we reviewed your general financial position and the economic factors affecting your program. Based on this review and analysis we found your F.Y. 1994 proposal to be in reasonable conformity with pertinent state fiscal and management policies.

cc Laura M. King  
Charlie Bieleck  
Mike Rajacich  
Larry Freund  
Kathi Lynch

PRINT COMMUNICATIONS DIVISION  
 ADDRESSING & INSERTING SERVICES  
 RATE COMPARISON - FY94/FY93/AVERAGE OUTSIDE

SERVICE	FY94	FY93	CHANGE	AVERAGE OUTSIDE
-----	-----	-----	-----	-----
ADDRESSING				
Regular Labels				
First 1000	N/A	\$27.00		N/A
Additional 100	N/A	\$2.35		N/A
Computer Labels				
First 1000	\$28.00	\$28.00	\$0.00	\$23.30
Additional 100	\$1.15	\$1.15	\$0.00	\$1.78
Cheshire Cards	N/A	\$0.04		N/A
Bulking	\$0.02	\$0.02	\$0.00	\$0.02-\$0.04
Sacking/Labeling				
First 1000	\$10.00	\$10.00	\$0.00	N/A
Each add'l piece	\$0.005	\$0.005	\$0.00	N/A
Pre-Sort/3-Digit	\$0.005	\$0.005	\$0.00	\$0.015
Pre-Sort/5-Digit	\$0.01	\$0.01	\$0.00	\$0.015
INSERTING				
1 Insert				
First 1000	19.00	19.00	0.00	21.50
Additional 1000's	14.40	14.40	0.00	17.50
2 Inserts				
First 1000	23.00	23.00	0.00	23.75
Additional 1000's	15.40	15.40	0.00	18.75
3 Inserts				
First 1000	27.00	27.00	0.00	27.50
Additional 1000's	16.40	16.40	0.00	19.50
4 Inserts				
First 1000	31.00	31.00	0.00	31.25
Additional 1000's	17.40	17.40	0.00	20.25
5 Inserts				
First 1000	35.00	35.00	0.00	34.50
Additional 1000's	18.40	18.40	0.00	20.50
6 Inserts				
First 1000	39.00	39.00	0.00	38.75
Additional 1000's	19.40	19.40	0.00	21.75

Most state agencies located in St. Paul and the Health Department  
 in Minneapolis use the addressing/inserting services of Central Mail.

MINNESOTA DEPARTMENT OF ADMINISTRATION  
 PRINT COMMUNICATIONS DIVISION - ADDRESSING/INSERTING SERVICES  
 6 YEAR RATE COMPARISON  
 FOR FISCAL YEAR 1994 RATE PACKAGE  
 04/23/93

SERVICE	FY89	FY90	FY91	FY92	FY93	FY94	CHANGE FY93/94
-----							
ADDRESSING							
Regular Labels							
First 1000	\$25.00	26.30	26.40	26.40	27.00	na	
Additional 100	2.15	2.30	2.30	2.30	2.35	na	
Computer Labels							
First 1000	25.00	27.50	27.50	27.50	28.00	28.00	0.00
Additional 100	1.05	1.10	1.10	1.10	1.15	1.15	0.00
Cheshire Cards	0.04	0.04	0.04	0.04	0.04	na	
Bulking	0.02	0.02	0.02	0.02	0.02	0.02	0.00
Sacking/Labeling							
First 1000	n/a	n/a	n/a	10.00	10.00	10.00	0.00
Each add'l piece				0.005	0.005	0.005	0.00
Pre-Sort/3 Digit	n/a	n/a	n/a	0.005	0.005	0.005	0.00
Pre-Sort/5 Digit	n/a	n/a	n/a	0.01	0.01	0.01	0.00
INSERTING							
1 Insert							
First 1000	16.40	17.60	18.50	18.50	19.00	19.00	0.00
Additional 1000's	12.35	13.40	14.00	14.00	14.40	14.40	0.00
2 Inserts							
First 1000	19.80	21.30	22.40	22.40	23.00	23.00	0.00
Additional 1000's	13.30	14.30	15.00	15.00	15.40	15.40	0.00
3 Inserts							
First 1000	23.40	25.40	26.40	26.40	27.00	27.00	0.00
Additional 1000's	14.55	15.70	16.30	16.30	16.40	16.40	0.00
4 Inserts							
First 1000	27.00	29.30	31.00	31.00	31.00	31.00	0.00
Additional 1000's	15.45	16.70	17.40	17.40	17.40	17.40	0.00
5 Inserts							
First 1000	31.35	32.50	35.60	35.60	35.00	35.00	0.00
Additional 1000's	16.40	17.70	18.50	18.50	18.40	18.40	0.00
6 Inserts							
First 1000	33.70	36.10	40.50	40.50	39.00	39.00	0.00
Additional 1000's	17.60	19.00	19.80	19.80	19.40	19.40	0.00

STATE OF MINNESOTA

**CENTRAL MAIL ISF**

SWA FUND 98 : APID 18088-12-98

SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 1993

CONTACT: Jim Joiner PH: 6-4602

USER AGENCY		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	0					0			0	
02000	ADMINISTRATION	6,252		470			6,252			6,252	
04000	AGRICULTURE	1,228		228			1,228			1,228	
06000	ATTORNEY GENERAL	40		0			40			40	
07000	PUBLIC SAFETY	100,330		7,868			100,330			100,330	
11380	PEACE OFFICERS	0		0			0			0	
12000	HEALTH	6,208		258			6,208			6,208	
14000	ANIMAL HEALTH BD	42		0			42			42	
19000	INDIAN AFFAIRS	0		0			0			0	
21000	JOBS & TRAINING	473		98			473			473	
22000	TRADE & ECON DEV	4,499		408			4,499			4,499	
26000	STATE UNIV SYSTEM	439		0			439			439	
27000	COMMUNITY COLLEGE BD	952		394			952			952	
29000	NATURAL RESOURCES	11,947		1,001			11,947			11,947	
30000	PLANNING	518		88			518			518	
32000	POLLUTION CONTROL	5,919		352			5,919			5,919	
36000	EDUCATION-VO-TECH	3,183		63			3,183			3,183	
37000	EDUCATION-CENTRAL OFFICE	909		109			909			909	
37001	EDUCATION-FARIBAUTL SCHOOLS	0		0			0			0	
42000	LABOR & INDUSTRY	3,070		143			3,070			3,070	
50000	ARTS BOARD	0		0			0			0	
51000	LEGISLATIVE COMMISSIONS	50		10			50			50	
52000	PUBLIC DEFENSE BOARD	0		0			0			0	
55000	HUMAN SERVICES-CENTRAL OFFICE	59,499		8,500			59,499			59,499	
5500X	HUMAN SERVICES-INSTITUTIONS	0		0			0			0	
60000	HIGHER ED COORD BD	1,722		299			1,722			1,722	
65000	JUDICIAL	366		0			366			366	
77000	ZOO	0		0			0			0	
78000	CORRECTIONS	70		0			70			70	
79000	TRANSPORTATION	2,849		798			2,849			2,849	
80000	PUBLIC SERVICE	625		0			625			625	
99036	COUNCIL ON VO-TECH ED.	0		0			0			0	
99510	DISABILITY COUNCIL	718		284			718			718	
99650	OFFICE OF WASTE MANAGEMENT	1,466		195			1,466			1,466	
99760	CNCL ASIAN MINNESOTANS	0		0			0			0	
99780	SOIL & WATER RES	359		99			359			359	
TOTAL NON-FEDERAL FUNDED AGENCIES		96,144	0	10,496	0	0	96,144	0	0	96,144	
TOTAL		309,885		32,157			309,885			309,885	

Amounts in column g are included in the totals in column e.

# RECONCILIATION OF RETAINED EARNINGS RE - BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 1993

(All Figures in 000's)

CENTRAL  
MAIL  
FD 92.1

R/E Balance JULY 1, 1992 (End Balance per Prior Year A-87 Rec)

73

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)	
From Attached Financial Statements	312
Actual Interest Income Per CAFR	
or	
Imputed Interest Income On Average Cash Balance	2
Other Revenues	0
Total Revenues	314

## Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0
Operating Expense	306
Non-Operating Expenses:	
Master Lease Interest Income	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

## Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)	0
Depreciation or Use Allowance (if not in actual cost above)	0
Other	0
Total OMB A-87 Allowable Expenditures	306

Net Increase (Decrease) to Retained Earnings

8

## TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	0
Net Transfers	0

Retained Earnings Balance	(A)	81
OMB A-87 60 Day Allowable Balance Total	(B)	51
Amount in Excess(Deficit) Balance (A-B)		30



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.

OMB A-87 Allowable Cost Standard No. 33.

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

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 payment made by state agencies.

STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
SUMMARY OF A28 & A68 TRANS BY DEPT WITHIN APID  
FOR THE PERIOD 07-01-92 THRU 09-03-93 (FY3)

APID	DEPT	AMOUNT
16000 54 41	77 ZOOLOGICAL BOARD	11,732.85
	78 CORRECTIONS	35,276.72
	79 DEPT OF TRANSPORTATION	649,612.00
	80 PUBLIC SERVICE	4,416.00
	99 MISC. BOARDS & COMM	75,142.71
APID TOTAL		2,312,743.31
16099 12 61	01 MILITARY AFFAIRS	4.57
	02 ADMINISTRATION	552,502.61
	04 AGRICULTURE	130,285.40
	06 ATTORNEY GENERAL	103,774.70
	07 PUBLIC SAFETY	2,340,203.87
	08 OMBUDSMAN-CORRECTION	389.93
	09 GAMING	6,967.42
	10 FINANCE	241,241.18
	11 EXAMINING BOARDS	117,131.48
	12 HEALTH	47,388.15
	13 COMMERCE	139,510.42
	14 ANIMAL HEALTH	17,477.30
	17 HUMAN RIGHTS	20,370.62
	19 INDIAN AFFAIRS COUNCIL	675.68
	21 JOBS & TRAINING	15,541.85
	22 TRADE & ECONOMIC DEVELOPMN	548,651.39
	24 EMPLOYEE RELATIONS	172,558.45
	25 CENTER FOR ARTS EDUC	42,938.79
	26 MN STATE UNIVERSITY SYSTEM	25,349.24
	27 ST COMM COLLEGE BD	78,728.62
	29 NATURAL RESOURCES	670,828.20
	30 S & LR PLANNING	35,456.45
	32 POLLUTION CONTROL AGENCY	42,628.72
	33 TRIAL COURTS	335.75
	34 HOUSING FINANCE AGCY	64,262.69
	36 TECHNICAL COLLEGE BOARD	64,330.81
	37 EDUCATION	348,701.58
	38 INVESTMENT BOARD	3,693.43
	39 GOVERNORS OFFICE	44,864.33
	41 WORKERS COMP CT OF APPEALS	2,849.06
	42 LABOR AND INDUSTRY	209,778.62
	45 MEDIATION SERVICES	11,099.46
	49 LEGISLTV AUDIT COMM	4,928.91
	53 SECRETARY OF STATE	97,700.58
	55 HUMAN SERVICES	1,433,798.25
	58 COURT OF APPEALS	19,578.98
	60 HIGHR EDUC COORD BD	79,518.69
	61 STATE AUDITOR	20,394.91

*Postage Revolving*

STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
SUMMARY OF A28 & A68 TRANS BY DEPT WITHIN APID  
FOR THE PERIOD 07-01-92 THRU 09-03-93 (FY3)

APID	DEPT		AMOUNT
16099 12 61	62	MN ST RETIRE SYSTEM	78,589.32
	63	PUBL EMP RETIRE ASSN	240,581.35
	64	STATE TREASURER	2,435.23
	65	JUDICIAL	94,058.11
	66	MINN MUNICIPAL BD	1,469.13
	67	REVENUE	1,178,375.21
	68	TAX COURT	9,300.00
	69	TEACHERS RETIRE.ASSN	188,824.44
	75	VETERANS AFFAIRS	12,709.27
	78	CORRECTIONS	49,732.01
	79	DEPT OF TRANSPORTATION	292,073.19
	80	PUBLIC SERVICE	18,082.29
	82	PUBLIC UTILITIES COMM	9,749.29
	99	MISC.BOARDS & COMM	139,690.31
APID TOTAL			10,072,110.24
16000 52 82	01	MILITARY AFFAIRS	267,327.48
	02	ADMINISTRATION	14,122,157.92
	04	AGRICULTURE	8,272.84
	06	ATTORNEY GENERAL	50,083.70
	07	PUBLIC SAFETY	1,044,236.51
	08	OMBUDSMAN-CORRECTION	109.00
	09	GAMING	1,363.63
	10	FINANCE	293,268.71
	11	EXAMINING BOARDS	218.00
	12	HEALTH	1,222,467.10
	13	COMMERCE	30,481.77
	17	HUMAN RIGHTS	790.25
	19	INDIAN AFFAIRS COUNCIL	10,525.70
	21	JOBS & TRAINING	142,034.09
	22	TRADE & ECONOMIC DEVELOPMN	15,297.33
	24	EMPLOYEE RELATIONS	404,000.10
	26	MN STATE UNIVERSITY SYSTEM	245.25
	27	ST COMM COLLEGE BD	258,846.27
	29	NATURAL RESOURCES	663.80
	30	S & LR PLANNING	128,418.59
	32	POLLUTION CONTROL AGENCY	32,696.43
	34	HOUSING FINANCE AGCY	327.00
	36	TECHNICAL COLLEGE BOARD	227,162.01
	37	EDUCATION	831,186.14
	38	INVESTMENT BOARD	86.19
	39	GOVERNORS OFFICE	120,646.55
	42	LABOR AND INDUSTRY	27,274.19
	45	MEDIATION SERVICES	54.50
	49	LEGISLATIVE AUDIT COMM	124,621.99

STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
STATE PRINTER

Service Provided

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

OMB A-87 Allowable Cost Standard No. 35.

"Publication costs include the costs of printing (including the processes of composition, plate-making, press work, binding, and the end products produced by such processes), distribution, promotion, mailing, and general handling are allowable".

How Rates are Computed

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

PRINT COMMUNICATIONS FUND 92  
FISCAL YEAR 1993  
ACCOUNTANT: NIENOW

Balance Sheet Worksheet

June 30, 1993

FR#	Account	Agency Amounts	Adjustments			Preliminary Amounts	Audit Adjustments			Final Amounts	6-30-92 Amounts	Change
			Debit	Credit	A/E#		Debit	Credit	AA/E:			
	ASSETS											
A10	Cash in State Treasury	680,091				680,091				680,091	693,342	(13,251)
A20	Accounts Receivable	656,281				656,281				656,281	776,725	(120,444)
A261	Inventories	142,380				142,380	68,054			210,434	198,935	11,499
	Interfund Receivable	68,054				68,054		68,054		0	0	0
A275	Deferred Cost--Bond Issuance	0				0				0	1,564	(1,564)
A83	Equipment	1,270,347				1,270,347				1,270,347	1,427,827	(157,480)
A811	Building Improvements	40,810				40,810				40,810	40,810	0
A831	Accumulated Depreciation--All Fixed A:	(1,033,565)				(1,033,565)				(1,033,565)	(1,050,074)	16,509
	Total Assets	1,824,398	0	0		1,824,398	68,054	68,054		1,824,398	2,089,129	(264,731)
	LIABILITIES AND EQUITY											
H15	Accounts Payable	206,937				206,937				206,937	261,783	(54,846)
H14	Salaries Payable	71,824				71,824				71,824	74,119	(2,295)
H151	Accrued Interest Payable	0				0				0	638	(638)
	Customer Deposits	0				0				0	0	0
H44	Compensated Absences	109,188				109,188				109,188	115,784	(6,596)
H422	Installment Purchase Contract	33,133				33,133				33,133	55,124	(21,991)
H41	Revenue Bonds Payable	0				0				0	81,228	(81,228)
H50	Advances Payable (General Fund)	19,108				19,108				19,108	27,608	(8,500)
	Total Liabilities	440,190	0	0		440,190	0	0		440,190	616,284	(176,094)
	Equity:											
10	Contributed Capital	1,365,000				1,365,000				1,365,000	1,365,000	0
21	Unreserved Retained Earnings	19,208				19,208				19,208	107,845	(88,637)
	Total Fund Equity	1,384,208	0	0		1,384,208	0	0		1,384,208	1,472,845	(88,637)
	Total Liabilities and Fund Equity	1,824,398	0	0		1,824,398	0	0		1,824,398	2,089,129	(264,731)
		0				0				0	0	0

PRINT COMMUNICATIONS FUND 92  
FISCAL YEAR 1993  
ACCOUNTANT: NIENOW

Operating Statement Worksheet		Adjustments				Audit Adjustments				6-30-92		
Year Ended June 30, 1993		Agency	Preliminary			Final						
FR#	Account	Amounts	Debit	Credit	A/E#	Amounts	Debit	Credit	AA/E:	Amounts	Amounts	Change
Operating Revenues:												
A10	Sales	5,029,547				5,029,547				5,029,547	5,519,406	(489,859)
A40	Rental and Service Fees	16,636				16,636				16,636	16,636	0
H10	Less: Cost of Goods Sold	4,511,227				4,511,227				4,511,227	4,916,842	(405,615)
	Total Operating Revenues	534,956	0	0		534,956	0	0		534,956	619,200	(84,244)
Operating Expenses:												
J25	Purchased Services	144,864				144,864				144,864	167,997	(23,133)
J35	Salaries and Fringe Benefits	248,176				248,176				248,176	322,398	(74,222)
J50	Amortization of Deferred Costs	1,564				1,564				1,564	2,260	(696)
J70	Supplies and Materials	13,038				13,038				13,038	20,886	(7,848)
J45	Depreciation	18,389				18,389				18,389	22,029	(3,640)
J75	Indirect Costs	182,952				182,952				182,952	169,900	13,052
	Total Operating Expenses	608,983	0	0		608,983	0	0		608,983	705,470	(96,487)
	Operating Income (Loss)	(74,027)	0	0		(74,027)	0	0		(74,027)	(86,270)	12,243
Nonoperating Revenues (Expenses):												
M25	Investment Income	(4,790)	0	0		(4,790)		4,790	1A	0	1,603	(1,603)
M45	Gain on the Sale of Equipment	(2,781)				(2,781)				(2,781)	(16,792)	14,011
0	Other Nonoperating Revenues	0				0				0	0	0
M27	Interest and Financing Costs	(7,039)	0			(7,039)	4,790		1A	(11,829)	(14,213)	2,384
0	Other Nonoperating Expenses	0				0				0	0	0
	Total Nonoperating Revenue (Expenses)	(14,610)	0	0		(14,610)	4,790	4,790		(14,610)	(29,402)	14,792
	Income (Loss) Before Operating Transfers	(88,637)	0	0		(88,637)	4,790	4,790		(88,637)	(115,672)	27,035
P10	Transfers In	0		0		0				0	630	(630)
	Increase (Decrease) in Retained Earnings	(88,637)	0	0		(88,637)	4,790	4,790		(88,637)	(115,042)	26,405
V10	Retained Earnings, July 1, 1992, as Reported	107,845				107,845				107,845	222,887	(115,042)
	Retained Earnings, June 30, 1993	19,208	0	0		19,208	4,790	4,790		19,208	107,845	(88,637)
		0				0				0	0	0

PRINT COMMUNICATIONS FUND 92  
 FISCAL YEAR 1993  
 ACCOUNTANT: NIENOW

Statement of Cash Flows Worksheet		Adjustments				Audit Adjustments				6-30-92	
Year Ended June 30, 1993		Preliminary				Final				8-30-92	
FR#	Account	Agency Amounts	Debit	Credit	A/E#Amounts	Debit	Credit	AA/E#Amounts	Amounts	Amounts	Change
Cash Flows from Operating Activities:											
A10	Operating Income (Loss)	(74,027)			(74,027)			(74,027)	(86,270)	12,243	
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:											
0	Depreciation	154,657			154,657			154,657	153,500	1,157	C
15	Amortization of Deferred Costs	1,564			1,564			1,564	2,260	(696)	
0	Customer Deposits	0			0			0	0	0	C
Change in Assets and Liabilities:											
350	Accounts Receivable	120,444			120,444			120,444	(47,747)	168,191	
160	Inventories	56,555			56,555			56,555	(6,404)	62,959	
89	Other Assets	(68,054)			(68,054)			(68,054)	0	(68,054)	
370	Accounts Payable	(54,846)			(54,846)			(54,846)	49,175	(104,021)	
375	Salaries Payable	(2,295)			(2,295)			(2,295)	12,188	(14,483)	
880	Compensated Absences	(6,596)			(6,596)			(6,596)	8,559	(15,155)	
889	Other Liabilities	0			0			0	(12,500)	12,500	
Net Reconciling Items to be Added (Deducted) from Operating Income											
		201,429	0	0	201,429	0	0	201,429	159,031	42,398	
Net Cash Flows from Operating Activities		127,402	0	0	127,402	0	0	127,402	72,781	54,641	
Cash Flows from Noncapital Financing Activities:											
E15	Transfers In	0	0		0			0	630	(630)	
Net Cash Flows from Noncapital Financing Activities		0	0	0	0	0	0	0	630	(630)	
Cash Flows from Capital Financing Activities:											
G10	Investment in fixed Assets	(20,867)			(20,867)			(20,867)	(67,706)	46,839	
G12	Proceeds from Sale of Fixed Assets	4,400			4,400			4,400	9,000	(4,600)	
G17	Repayment of Advances from Other Funds	(8,500)			(8,500)			(8,500)	(8,500)	0	
G35	Repayment of Installment Contracts	(21,991)			(21,991)			(21,991)	(20,219)	(1,772)	
G52	Capital Debt Interest Paid	(7,677)		0	(7,677)		4,790	1B	(12,467)	(14,404)	
160	Repayment of Bond Principal	(81,228)			(81,228)			(81,228)	(75,321)	(5,907)	
Net Cash Flows from Capital Financing Activities		(135,863)	0	0	(135,863)	0	4,790	(140,653)	(177,150)	36,497	
Cash Flows from Investing Activities:											
0	Proceeds from Sales and Maturities of Investments	0			0			0	0	0	
0	Purchase of Investments	0			0			0	0	0	
130	Investment Earnings	(4,790)	0	0	(4,790)	4,790		1B	0	1,603	(1,603)
Net Cash Flows from Investing Activities		(4,790)	0	0	(4,790)	4,790	0	0	1,603	(1,603)	
Net Increase (Decrease) in Cash and Cash Equivalents		(13,251)	0	0	(13,251)	4,790	4,790	(13,251)	(102,156)	88,905	
10	Cash and Investments, July 1, 1992, as Reported	693,342			693,342			693,342	795,498	(102,156)	
Cash and Cash Equivalents, June 30, 1993		680,091	0	0	680,091	4,790	4,790	680,091	693,342	(13,251)	

STATE OF MINNESOTA  
PRINT COMMUNICATIONS DIVISION  
PRINTING SERVICES  
FOOTNOTES TO FINANCIAL STATEMENT  
June 30, 1993

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 \$4,329 for Unemployment Compensation.
5. During FY93 printing services acquired fixed assets at a cost of \$20,867 and retired, sold, expensed or traded-in assets with an historical cost of \$178,347 and accumulated depreciation of \$171,166.
6. The (\$4,790) Investment Income is an arbitrage payment to the feds. Printing Services had earned more interest from the Master Lease program than it had paid. This "profit" is not allowed under federal regulations.
7. Unbilled Accounts Receivable are estimated sales for which an invoice has not yet been generated.

STATE OF MINNESOTA  
PRINT COMMUNICATIONS DIVISION  
PRINTING SERVICES  
FOOTNOTES TO FINANCIAL STATEMENT  
June 30, 1993

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## Office Memorandum

Department: of Finance

Date: June 25, 1993

To: Robert A. Schroeder, Acting Commissioner  
Department of Administration

From: Bruce Reddemann, Director *B.R.*  
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1994 Printing Services Rates

*Pursuant to your recent request, we have approved the schedule of rates as specified on page 17 of the F.Y. 1994 printing services rate package. This schedule is incorporated, by reference, as a part of this memorandum. Approval is for the period from July 1, 1993 through December 31, 1993, thus requiring submission of a new rate proposal for the second half of fiscal year 1994.*

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, cost centers, over/under billed costs, general fund subsidies, and conformance with statewide budget and fiscal policies. In addition, we reviewed your general financial position and the economic factors affecting your program. Based on this review and analysis we found your F.Y. 1994 proposal to be in reasonable conformity with pertinent state fiscal and management policies.

cc Laura M. King  
Charlie Bieleck  
Mike Rajacich  
Larry Freund  
Kathi Lynch

MINNESOTA DEPARTMENT OF ADMINISTRATION  
 PRINT COMMUNICATIONS DIVISION - PRINTING SERVICES  
 6 YEAR RATE COMPARISION

04/27/93 -

COST CENTER	FY89	FY90	FY91	FY92	FY93	FY94	Change FY93/FY94
SHIPPING/HANDLING	35.5Z	35.5Z	35.5Z	35.5Z	35.5Z	40.0Z	4.5Z
OVERLOADS	10Z	10Z	10Z	10Z	12Z	15.0Z	3.0Z
XEROX 1090	0.042	0.042	0.042	0.042	-	-	-
CREATIVE SERVICES	-	-	-	-	50.00	60.00	10.00
MACINTOSH	-	-	50.00	50.00	-	-	-
COMPOSITION	43.00	44.75	50.00	50.00	-	-	-
KEYLINING	31.50	34.50	38.00	40.00	-	-	-
FILM PROCESSING	46.05	48.85	51.85	51.85	55.00	62.00	7.00
PLATEMAKING	48.50	51.85	48.85	48.85	55.00	62.00	7.00
SMALL PRESSES	42.35	43.85	43.85	43.85	43.85	48.85	5.00
RYOBI 2/COLOR	51.30	52.80	52.80	52.80	52.80	57.00	4.20
DAVIDSON PRESS	47.85	48.30	52.00	52.00	55.00	60.00	5.00
APOLLO PRESS	51.50	53.05	55.50	60.00	60.00	64.00	4.00
HARRIS PRESS	48.25	50.25	59.60	59.60	59.60	-	-
HEIDELBERG 2/COLOR	84.00	86.70	90.00	90.00	90.00	95.00	5.00
XEROX 5090	-	0.045	0.026	-	-	-	0.00
XEROX 9900	0.06	0.06	0.06	-	-	-	0.00
COPY CENTERS	88.85	89.80	87.00	0.033(1)	0.033	0.033	0.00
CUTTERS	30.80	32.30	35.50	35.50	38.90	40.00	1.10
FOLDERS	30.80	32.30	35.50	50.00	50.00	55.00	5.00
COLLATORS	35.70	36.90	36.90	36.90	38.90	40.00	1.10
SMALL BINDERY	30.15	31.40	32.60	32.60	32.60	35.50	2.90
SICKINGER PUNCH	-	-	-	107.79	107.00	125.00	18.00
HANDWORK	29.10	30.15	32.60	32.60	32.60	35.50	2.90
SHRINKWRAP	31.25	32.60	32.60	50.00(2)	0.40	0.50	0.10

(1) Changed from an hourly rate to a per impression rate.

(2) Changed from an hourly rate to a per package rate.

STATE PRINTER ISF

SWA FUND 92  
SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 1993

CONTACT: Jim Joiner PH: 6-4602

USER AGENCY		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						1,714	1,714			1,714
02000	ADMINISTRATION	369,135		19,313			8,363	377,498			377,498
04000	AGRICULTURE	57,764		2,577			5,295	63,059			63,059
06000	ATTORNEY GENERAL	15,504		2,346			624	16,127			16,127
07000	PUBLIC SAFETY	209,374		4,526			7,628	217,002			217,002
11380	PEACE OFFICERS	2,797		330				2,797			2,797
12000	HEALTH	104,675		5,475			6,755	111,431			111,431
14000	ANIMAL HEALTH BD	3,581		110				3,581			3,581
19000	INDIAN AFFAIRS	434		0				434			434
21000	JOBS & TRAINING	227,835		2,700			953	228,788			228,788
22000	TRADE & ECON DEV	222,652		1,154			5,565	228,216			228,216
26000	STATE UNIV SYSTEM	1,245		0				1,245			1,245
27000	COMMUNITY COLLEGE BD	51,733		14,493			1,015	52,747			52,747
29000	NATURAL RESOURCES	254,747		16,019			7,700	262,447			262,447
30000	PLANNING	65,100		342				65,100			65,100
32000	POLLUTION CONTROL	181,982		8,736			12,136	194,117			194,117
36000	EDUCATION - VO - TECH	89,890		4,931			691	90,580			90,580
37000	EDUCATION - CENTRAL OFFICE	378,400		17,162			12,537	390,937			390,937
37001	EDUCATION - FARIBAULT SCHO	0		0				0			0
42000	LABOR & INDUSTRY	54,053		12,429			4,664	58,717			58,717
50000	ARTS BOARD	5,888		0			1,565	7,453			7,453
51000	LEGISLATIVE COMMISSIONS	1,105		462			1,527	2,632			2,632
52000	PUBLIC DEFENSE BOARD	13,397		10,258			5,076	18,472			18,472
55000	HUMAN SERVICES - CENTRAL O	1,024,409		72,625			73,296	1,097,705			1,097,705
55XXX	HUMAN SERVICES - INSTITUTIO	0		0				0			0
60000	HIGHER ED COORD BD	65,758		592			4,058	69,816			69,816
65000	JUDICIAL	6,525		0				6,525			6,525
77000	ZOO	0		0				0			0
78000	CORRECTIONS	22,209		827			23	22,232			22,232
79000	TRANSPORTATION	225,641		7,405			8,068	233,709			233,709
80000	PUBLIC SERVICE	70,621		0				70,621			70,621
99036	COUNCIL ON VO - TECH ED.	0		0				0			0
99510	DISABILITY COUNCIL	15,612		0				15,612			15,612
99650	OFFICE OF WASTE MANAGEME	170,274		4,191			5,050	175,324			175,324
99760	CNCL ASIAN MINNESOTANS	136		0				136			136
99780	SOIL & WATER RES	51,010		7,590			250	51,260			51,260
								0			0
TOTAL NON - FEDERAL FUNDED AGEN		1,039,342		63,374			199,939	1,239,280			1,239,280
TOTAL		5,002,825	0	279,969	0	0	374,488	5,377,313	0	0	5,377,313

Amounts shown as unbilled are not included in the billed column. However the accounts receivable are included in the billed column.

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 1993

(All Figures in 000's)

STATE  
PRINTER  
FD 92

R/E Balance JULY 1, 1992 (End Balance per Prior Year A-87 Rec)

183

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)	
From Attached Financial Statements	5,026
Actual Interest Income Per CAFR	
or	
Imputed Interest Income On Average Cash Balance	35
Other Revenues	20
Total Revenues	5,080

## Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	4,511
Operating Expense	616
Non-Operating Expenses:	
Master Lease Interest Income	(5)
Master Lease Refund of Interest & Financing Costs	0
(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)	5
Amortization of Deferred Financing Costs	0
Other	0

## Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)	0
Depreciation or Use Allowance (if not in actual cost above)	0
Other	0

Total OMB A-87 Allowable Expenditures 5,130

Net Increase (Decrease) to Retained Earnings (49)

## TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	0

Net Transfers 0

Retained Earnings Balance (A) 134

OMB A-87 60 Day Allowable Balance Total (B) 855

Amount in Excess(Deficit) Balance (A-B) (721)

STATE OF MINNESOTA  
DEPARTMENT OF EMPLOYEE RELATIONS  
EMPLOYEE INSURANCE TRUST FUND

Services Provided

This activity exists to provide administration of employee fringe benefits for all state departments and agencies. The managers of this fund represent the state in relationships with private insurance carriers and manage the employer contributions and employee deductions collected to pay for fringe benefits.

OMB A-87 Allowable Cost Standard No. 11.d.(6)

"Fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and workers compensation insurance...are allowable..."

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.

55 Fund: Internal Service Fund -- Employee Insurance  
Balance Sheet Worksheet  
June 30, 1993

FR#	Account	Agency Amounts	Adjustments		A/E#	Preliminary Amounts	Audit Adjustments		AAE#	Final Audit Amounts	6-30-92 Amounts	Change
			Debit	Credit			Debit	Credit				
<b>ASSETS</b>												
8	Cash in Treasury, Net of Warrants Payable	75,012,965				75,012,965				75,012,965	71,462,219	3,550,746
	Cash on Hand or in Transit					0				0	181,818	(181,818)
12	Accounts Receivable	8,848,809				8,848,809		181,818	3	8,666,991	7,696,621	970,370
13	Interfund Receivables	0				0				0	0	0
15	Accrued Investment Income	0				0				0	0	0
54	Equipment	378,164				378,164				378,164	296,199	81,965
59	Accumulated Depreciation	(261,390)				(261,390)				(261,390)	(195,058)	(66,332)
	<b>Total Assets</b>	<b>83,978,548</b>	<b>0</b>	<b>0</b>		<b>83,978,548</b>	<b>0</b>	<b>181,818</b>		<b>83,796,730</b>	<b>79,441,799</b>	<b>4,354,931</b>
<b>LIABILITIES AND EQUITY</b>												
<b>Liabilities:</b>												
97	Accounts Payable	11,457,945				11,457,945	7,302,734	61,729	2,58	4,218,940	5,807,969	(1,591,029)
98	Salaries Payable	50,927				50,927				50,927	48,560	2,367
108	Interfund Payables	944,000				944,000				944,000	0	944,000
111	Compensated Absences Payable	67,299				67,299				67,299	61,440	5,859
	<b>Total Liabilities</b>	<b>12,520,171</b>	<b>0</b>	<b>0</b>		<b>12,520,171</b>	<b>7,302,734</b>	<b>61,729</b>		<b>5,279,166</b>	<b>5,917,969</b>	<b>(638,803)</b>
<b>Equity:</b>												
138	Contributed Capital	0				0				0	0	0
	Reserved for Claims	71,458,377				71,458,377	243,547	7,302,734	2,358	78,517,564	73,523,829	4,993,735
	<b>Total Fund Equity</b>	<b>71,458,377</b>	<b>0</b>	<b>0</b>		<b>71,458,377</b>	<b>243,547</b>	<b>7,302,734</b>		<b>78,517,564</b>	<b>73,523,829</b>	<b>4,993,735</b>
	<b>Total Liabilities and Equity</b>	<b>83,978,548</b>	<b>0</b>	<b>0</b>		<b>83,978,548</b>	<b>7,546,281</b>	<b>7,364,463</b>		<b>83,796,730</b>	<b>79,441,798</b>	<b>4,354,932</b>

55 Fund: Internal Service Fund - Employee Insurance  
Operating Statement Worksheet  
Year Ended June 30, 1993

FR#	Account	Agency Amounts	Adjustments		A/E#	Preliminary Amounts	Audit Adjustments		AA/E#	Final Audit Amounts	6-30-92 Amounts	Change
			Debit	Credit			Debit	Credit				
	Operating Revenues:											
12	Insurance Premiums	192,173,220				192,173,220	181,818		3	191,991,402	187,842,422	4,348,980
29	Other Income	1,916,738				1,916,738				1,916,738	45,838	1,870,900
	Total Operating Revenues	194,089,958	0	0		194,089,958	181,818	0		193,908,140	187,888,260	6,219,880
	Operating Expenses:											
39	Interest and Financing Costs	68,542		68,542	1	0				0	0	0
40	Purchased Services	85,843,580		46,920	2	85,796,660	346,177		4,8	86,142,837	76,035,435	10,107,402
42	Salaries and Fringe Benefits	1,163,241				1,163,241				1,163,241	1,113,789	49,452
43	Claims	111,146,843				111,146,843	65,222	7,613,972	1,2,4,5	103,597,893	99,808,798	3,789,095
44	Depreciation	66,332				66,332				66,332	60,545	(14,213)
49	Supplies and Materials	52,761				52,761	26,790		6	79,551	10,119	69,432
50	Indirect Costs	156,179				156,179				156,179	160,904	(4,725)
52	Other Expenses	315,973				315,973				315,973	422,848	(106,875)
	Total Operating Expenses	198,813,251	0	115,462		198,697,789	438,189	7,613,972		191,522,006	177,632,438	13,889,568
	Operating Income (Loss)	(4,723,293)	0	115,462		(4,607,831)	620,007	7,613,972		2,386,134	10,055,822	(7,669,688)
	Nonoperating Revenues (Expenses):											
62	Investment Income	4,257,840				4,257,840		65,222	1	4,323,062	4,928,208	(605,146)
66	Gain (Loss) on Sale of Fixed Assets	0				0				0	0	0
	Interest and Financing Costs	0	68,542		1	(68,542)				(68,542)	(44,959)	(23,583)
	Total Nonoperating Revenue (Expenses)	4,257,840	68,542	0		4,189,298	0	65,222		4,254,520	4,883,249	(628,729)
	Income (Loss) Before Transfers	(465,453)	68,542	115,462		(418,533)	620,007	7,679,194		6,640,654	14,939,071	(8,298,417)
76	Transfers In	0				0				0	1,850,173	(1,850,173)
77	Transfers Out	(1,600,000)	46,920		2	(1,646,920)				(1,646,920)	1,850,173	(3,497,093)
	Net Income (Loss)	(2,065,453)	115,462	115,462		(2,065,453)	620,007	7,679,194		4,993,734	18,639,417	(13,645,683)
91	Retained Earnings, July 1, 1992, as Reported	73,523,830				73,523,830				73,523,830	56,734,565	16,789,245
92	Prior Period Adjustment	0				0				0	0	0
93	Changes in Reporting Entity	0				0				0	0	0
	Retained Earnings, July 1, 1992, as Restated	73,523,830	0	0		73,523,830	0	0		73,523,830	56,734,565	16,789,245
	Retained Earnings, June 30, 1993	71,458,377	115,462	115,462		71,458,377	620,007	7,679,194		78,517,564	75,374,002	3,143,562

55 Fund: Internal Service Fund – Employee Insurance  
Statement of Cash Flows  
Year Ended June 30, 1993

FR#

Cash Flows from Operating Activities:	
6 Operating Income (Loss)	<u>2,386,134</u>
Adjustments to Reconcile Operating Income to	
Net Cash Flows from Operating Activities:	
10 Depreciation	66,332
15 Interest and Financing Costs	0
21 Accounts Receivable	(970,370)
26 Accounts Payable	(1,591,029)
25 Salaries Payable	2,367
28 Compensated Absences Payable	5,859
Other Liabilities	<u>944,000</u>
Net Reconciling Items to be Added (Deducted)	
from Operating Income	
	<u>(1,542,841)</u>
Net Cash Flows from Operating Activities:	<u>843,293</u>
Cash Flows from Noncapital Financing Activities:	
39 Operating Transfers In	0
Operating Transfers Out	(1,646,920)
47 Interest Paid	<u>(68,542)</u>
Net Cash Flows from Noncapital Financing Activities	<u>(1,715,462)</u>
Cash Flows from Capital and Related Financing Activities:	
56 Investment in Fixed Assets	(81,966)
57 Proceeds from Sale of Fixed Assets	<u>0</u>
Net Cash Flows from Capital and Related	
Financing Activities	<u>(81,966)</u>
Cash Flows from Investing Activities:	
78 Investment Earnings	<u>4,323,062</u>
Net Cash Flows from Investing Activities	<u>4,323,062</u>
Net Increase (Decrease) in Cash and Cash Equivalent	<u>3,368,927</u>
84 Cash and Investments, July 1, 1992, as Reported	<u>71,644,037</u>
85 Change in Accounting Principle	<u>0</u>
Cash and Cash Equivalents, July 1, 1992, as Restated	<u>71,644,037</u>
Cash and Cash Equivalents, June 30, 1993	<u><u>75,012,964</u></u>



Department: of Finance

# Office Memorandum

Date: October 14, 1993

To: Linda Barton, Commissioner  
Department of Employee Relations

From: Bruce Reddemann, Director *BR*  
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1994 Employee Insurance Admin. and Workers Compensation  
Legal and Admin. Fees

*Pursuant to your recent requests, we have approved the rates proposed for Worker's Compensation legal services, Worker's Compensation administrative fee and Employee Insurance administrative fee submitted on July 8, August 10, and September 14, respectively. These rates are incorporated, by reference, as a part of this memorandum.*

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, general fund subsidies, and conformance with statewide budget and fiscal policies. Based on this review and analysis we found your F.Y. 1994 proposal to be in reasonable conformity with pertinent state fiscal and management policies.

Through several meetings with your staff we were able to obtain further explanation on the rate methodologies used. However, in future rate reviews, we request that Medical/Dental and Dependent Care programs be submitted as part of Employee Insurance package. Final rate packages are due no later than May 15, 1994, and must receive DOF approval before FY 1995 spending plans can be established.

cc Laura M. King  
Phil Kapler  
Robert Cooley  
Maria Gomez  
Chris Goodwill  
Ed Anderson  
David Erhardt

		TOTAL BILLINGS													
		COLLECTED BILLING				IMPUTED REVENUE									
Dept/ Div.	USER AGENCY	FY 93 Deposits of Employer Share	FY 93 Deposits of Employee Share	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECT BILLINGS	DIFF. (FULL-BILLE RATES)	MEMO BILLINGS	UNBILLED	SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES		
											COLLECTED	IMPUTED			
01000	MILITARY AFFAIRS	1,137,903	153,105	1,291,008						1,291,008			1,291,008		
02000	ADMINISTRATION	2,333,800	634,080	2,967,880						2,967,880			2,967,880		
04000	AGRICULTURE	1,325,997	271,280	1,597,277						1,597,277			1,597,277		
06000	ATTORNEY GENERAL	1,016,942	261,527	1,278,469						1,278,469			1,278,469		
07000	PUBLIC SAFETY	5,470,796	1,164,045	6,634,842						6,634,842			6,634,842		
11380	PEACE OFFICERS	0	0	0						0			0		
12000	HEALTH	2,597,453	620,148	3,217,601						3,217,601			3,217,601		
14000	ANIMAL HEALTH BD	114,237	28,295	142,532						142,532			142,532		
19000	INDIAN AFFAIRS	23,863	3,523	27,386						27,386			27,386		
21000	JOBS & TRAINING	5,567,083	1,205,729	6,772,812						6,772,812			6,772,812		
22000	TRADE & ECON. DEV	447,968	102,746	550,714						550,714			550,714		
22100		98,680	27,052	125,732						125,732			125,732		
22600		0	0	0						0			0		
26070	STATE UNIV SYSTEM	16,245,541	1,795,528	18,041,069						18,041,069			18,041,069		
27000	COMMUNITY COLLEGE BD	7,522,483	1,510,096	9,032,579						9,032,579			9,032,579		
29000	NATURAL RESOURCES	1,834,236	414,010	2,248,246						2,248,246			2,248,246		
29001		1,231,304	148,219	1,379,523						1,379,523			1,379,523		
29002		1,480,530	173,456	1,653,985						1,653,985			1,653,985		
29003		1,166,494	145,680	1,312,174						1,312,174			1,312,174		
29004		780,698	93,648	874,346						874,346			874,346		
29005		624,949	75,648	700,597						700,597			700,597		
29006		390,639	93,682	484,321						484,321			484,321		
30000	PLANNING	144,453	33,653	178,106						178,106			178,106		
32000	POLLUTION CONTROL	1,943,217	423,314	2,366,531						2,366,531			2,366,531		
36000	EDUCATION-VO-TECH	319,923	83,079	403,001						403,001			403,001		
37000	EDUCATION-CENTRAL OFFICE	838,471	246,280	1,184,751						1,184,751			1,184,751		
37001	EDUCATION-VARIABILITY SCHOOLS	698,884	100,455	799,339						799,339			799,339		
42000	LABOR & INDUSTRY	962,904	238,915	1,201,819						1,201,819			1,201,819		
50000	ARTS BOARD	39,043	9,047	48,090						48,090			48,090		
51000	LEGISLATIVE COMMISSIONS	0	0	0						0			0		
52000	PUBLIC DEFENSE BOARD	167,376	37,911	205,287						205,287			205,287		
55000	HUMAN SERVICES-CENTRAL OFFICE	3,122,251	770,890	3,893,140						3,893,140			3,893,140		
55100	HUMAN SERVICES-INSTITUTIONS	1,124,988	371,301	1,496,289						1,496,289			1,496,289		
55101		1,701,786	284,760	1,986,546						1,986,546			1,986,546		
55103		1,520,090	293,922	1,814,012						1,814,012			1,814,012		
55105		2,778,560	537,921	3,316,481						3,316,481			3,316,481		
55106		2,180,190	393,540	2,573,730						2,573,730			2,573,730		
55201		1,643,027	338,212	1,981,239						1,981,239			1,981,239		
55303		3,012,642	469,658	3,482,300						3,482,300			3,482,300		
55304		1,887,747	350,965	2,238,712						2,238,712			2,238,712		
55510		1,090,758	221,485	1,312,244						1,312,244			1,312,244		
55520		0	0	0						0			0		
60000	HIGHER ED COORD BD	176,464	42,226	218,690						218,690			218,690		
65100	JUDICIAL	133,383	36,992	170,375						170,375			170,375		
65300		223,559	48,551	272,111						272,111			272,111		
65400		5,168	1,195	6,363						6,363			6,363		
65500		61,898	17,091	78,989						78,989			78,989		
65600		24,972	7,600	32,572						32,572			32,572		
65700		6,890	2,292	9,181						9,181			9,181		
65800		31,787	7,444	39,231						39,231			39,231		

STATE OF MINNESOTA

BIWEEKLY GROUP INSURANCE

EMPLOYEE INSURANCE ISF

BY DEPARTMENT/DIVISION FOR FY 1993

CONTACT: Ed Anderson 7-5220

SWA FUND 55

Payroll Periods 7/14/92 thru 6/30/93

SUMMARY OF ACTUAL AND IMPUTED REVENUES

FOR THE YEAR ENDING JUNE 30, 1993

		TOTAL BILLINGS											
		COLLECTED BILLING				IMPUTED REVENUE				SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
Dept/ Div.	USER AGENCY	FY 93 Deposits of Employer Share	FY 93 Deposits of Employee Share	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECT BILLINGS	DIFF. (FULL-BILLE RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
77000	ZOO	469,130	118,515	587,645						587,645		587,645	
78000	CORRECTIONS	912,428	177,940	1,090,367						1,090,367		1,090,367	
78550		749,783	175,113	924,896						924,896		924,896	
78620		1,519,667	341,812	1,861,479						1,861,479		1,861,479	
78630		969,644	222,500	1,192,144						1,192,144		1,192,144	
78640		309,072	83,601	392,673						392,673		392,673	
78760		468,210	56,648	524,858						524,858		524,858	
78770		355,070	59,084	414,154						414,154		414,154	
78780		121,012	11,508	132,520						132,520		132,520	
78790		722,231	115,563	837,795						837,795		837,795	
78830		1,286,531	246,443	1,532,974						1,532,974		1,532,974	
78890		353,745	46,645	400,390						400,390		400,390	
79000	TRANSPORTATION	4,039,001	939,960	4,978,961						4,978,961		4,978,961	
79100		1,573,406	225,069	1,798,475						1,798,475		1,798,475	
79200		869,420	128,922	998,342						998,342		998,342	
79300		1,314,224	197,746	1,511,970						1,511,970		1,511,970	
79400		1,020,202	155,423	1,175,624						1,175,624		1,175,624	
79500		1,976,792	518,668	2,495,460						2,495,460		2,495,460	
79600		1,405,422	210,789	1,616,211						1,616,211		1,616,211	
79700		1,159,042	176,553	1,335,596						1,335,596		1,335,596	
79800		872,275	127,737	1,000,012						1,000,012		1,000,012	
79900		2,007,588	500,199	2,507,787						2,507,787		2,507,787	
80000	PUBLIC SERVICE	376,518	83,100	459,617						459,617		459,617	
99036	COUNCIL ON VO-TECH ED.	4,978	319	5,297						5,297		5,297	
99510	DISABILITY COUNCIL	20,741	7,818	28,559						28,559		28,559	
99650	OFFICE OF WASTE MANAGEMENT	130,897	29,453	160,351						160,351		160,351	
99760	CNCL ASIAN MINNESOTA	0	0	0						0		0	
99780	SOIL & WATER RES	153,943	26,917	180,861						180,861		180,861	
	SUBTOTAL	102,513,001	19,274,241	121,787,242						121,787,242		121,787,242	
	OTHER GOVERNMENTAL ENTITIES	58,224,164		58,224,164						58,224,164		58,224,164	
	PRIOR YEAR RECEIPTS COLLECTED	7,845,399		7,845,399						7,845,399		7,845,399	
	MISCELLANEOUS RECEIPTS	6,051,335		6,051,335						6,051,335		6,051,335	
Total		174,633,899	19,274,241	193,908,140	0	0	0	0	0	193,908,140	0	193,908,140	

# APPROPRIATION TRANSFER

## DISTRIBUTION

1. DEPARTMENT OF FINANCE
2. DEPARTMENT OF FINANCE
3. DEPARTMENT ONE
4. DEPARTMENT TWO
5. DEPARTMENT OF FINANCE

PROCESS ENTIRE SET INTACT  
EXECUTED COPIES WILL BE RETURNED

2887

Dept. Name Employee Relations

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	11100	11	10	3	656,000.00	C. C. 5

### EXPLANATION AND LEGAL AUTHORITY:

Refinement of General Fund Start-up loan for Public Employee Trust Fund. 1992 Session Laws Chap 513, Art 4, Sec 15

F-1 1987 \$ 500,000  
1988 116,000  
1989 40,000

Dept. Name Employee Relations

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C. C. 1	C. C. 2	C. C. 3	
16400	20	55	3				004	12-31-92
				C. C. 4				C. C. 5

6727

Dept. Name

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32						C. C. 5

### EXPLANATION AND LEGAL AUTHORITY:

Dept. Name

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C. C. 1	C. C. 2	C. C. 3	
				C. C. 4				C. C. 5

Dept. Name

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32						C. C. 5

### EXPLANATION AND LEGAL AUTHORITY:

Dept. Name

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C. C. 1	C. C. 2	C. C. 3	
				C. C. 4				C. C. 5

APPROVED:

[Signature]  
DEPT AUTHORIZED SIGNATURE

DEPT AUTHORIZED SIGNATURE

APPROVED:

[Signature] 12/21/92  
DEPT. OF FINANCE

NO TRANSFER IS BETWEEN DEPARTMENTS. AUTHORIZED SIGNATURES FROM DEPARTMENTS ARE REQUIRED

DEPARTMENT OF FINANCE



State of Minnesota  
Department of Finance  
St. Paul, MN 55155

# APPROPRIATION TRANSFER

## DISTRIBUTION

- 1 DEPARTMENT OF FINANCE
- 2 DEPARTMENT OF FINANCE
- 3 DEPARTMENT ONE
- 4 DEPARTMENT TWO
- 5 DEPARTMENT OF FINANCE

PROCESS ENTIRE SET IN CONTACT  
EXECUTED COPIES WILL BE RETURNED

Dept Name

*Employee Relations*

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 12	16400	20	55	3	1,031,423.80	C C 5

EXPLANATION AND LEGAL AUTHORITY

*Excess Police State Aid Transferred to The Public Employee Insurance Program  
Laws 9.2 Chap 513*

Dept Name

*Employee Relations*

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C C 1	C C 2	C C 3	
16400	33	55	3					081393
				C C 4		C C 5		11704

Dept Name

*Finance*

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 12	11100	11	10	3	944,000.00	C C 5

EXPLANATION AND LEGAL AUTHORITY

*Excess Police State Aid transferred to The General Fund IAW MS 69.031  
Subd 5 Chap 3 1992 Session Laws*

Dept Name

*Employee Relations*

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C C 1	C C 2	C C 3	
16400	33	55	3				004	081393
				C C 4		C C 5		11713

Dept Name

*DOER*

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 12	16400	20	55	3	10,777.27	C C 5

EXPLANATION AND LEGAL AUTHORITY

*Investment Income Earned By The PEIP Admin Account For FY93*

Dept Name

*DOER*

TRANSFER - OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C C 1	C C 2	C C 3	
16400	29	55	3					8-17-93
				C C 4		C C 5		6622

APPROVED

*[Signature]*

DEPT AUTHORIZED SIGNATURE

APPROVED

*Carl J. Carlson 8-13-93*

DEPT AUTHORIZED SIGNATURE

NOTE: IF TRANSFER IS BETWEEN DEPARTMENTS AUTHORIZED SIGNATURES FROM BOTH DEPARTMENTS ARE REQUIRED

6-7

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 No. 11.d.(6)

"Fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and workers compensation insurance...are allowable..."

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 07-01-92 THRU 09-03-93 (FY3)

APID	DEPT	AMOUNT
APID TOTAL		207,514.77
16400 42 20	01	MILITARY AFFAIRS 466,979.00
	02	ADMINISTRATION 225,669.00
	04	AGRICULTURE 215,377.83
<i>Workers Comp</i>	06	ATTORNEY GENERAL 31,313.00
	07	PUBLIC SAFETY 1,275,346.52
<i>Revolving</i>	08	OMBUDSMAN-CORRECTION 9,942.00
	09	GAMING 193,592.00
	10	FINANCE 9,391.00
	11	EXAMINING BOARDS 57,277.00
	12	HEALTH 268,550.91
	13	COMMERCE 47,884.00
	14	ANIMAL HEALTH 4,445.00
	17	HUMAN RIGHTS 123,031.00
	19	INDIAN AFFAIRS COUNCIL 1,168.00
	21	JOBS & TRAINING 471,151.00
	22	TRADE & ECONOMIC DEVELOPMN 7,084.00
	24	EMPLOYEE RELATIONS 4,801.00
	25	CENTER FOR ARTS EDUC 2,238.00
	26	MN STATE UNIVERSITY SYSTEM 1,051,458.22
	27	ST COMM COLLEGE BD 693,374.00
	29	NATURAL RESOURCES 1,127,692.81
	30	S & LR PLANNING 1,632.00
	32	POLLUTION CONTROL AGENCY 48,243.00
	33	TRIAL COURTS 289,055.50
	34	HOUSING FINANCE AGCY 6,313.00
	36	TECHNICAL COLLEGE BOARD 10,417.00
	37	EDUCATION 184,677.00
	38	INVESTMENT BOARD 662.00
	39	GOVERNORS OFFICE 20,622.00
	41	WORKERS COMP CT OF APPEALS 2,097.00
	42	LABOR AND INDUSTRY 3,445,281.14
	43	IRON RANGE RESOURCE & REHA 69,387.00
	45	MEDIATION SERVICES 3,478.00
	49	LEGISLATIVE AUDIT COMM 24,774.00
	50	MN STATE ARTS BOARD 1,782.00
	52	BOARD OF PUBLIC DEFENSE 1,128.00
	53	SECRETARY OF STATE 7,175.00
	55	HUMAN SERVICES 6,403,633.00
	58	COURT OF APPEALS 4,247.00
	60	HIGHR EDUC COORD BD 3,127.00
	61	STATE AUDITOR 6,601.00
	62	MN ST RETIRE SYSTEM 1,334.00
	63	PUBL EMP RETIRE ASSN 2,921.00

STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
SUMMARY OF A28 & A68 TRANS BY DEPT WITHIN APID  
FOR THE PERIOD 07-01-92 THRU 09-03-93 (FY3)

APID	DEPT	AMOUNT
16400 42 20	64 STATE TREASURER	331.00
	65 JUDICIAL	11,587.50
	66 MINN MUNICIPAL BD	138.00
	67 REVENUE	346,271.00
	68 TAX COURT	182.00
	69 TEACHERS RETIRE.ASSN	1,699.00
	75 VETERANS AFFAIRS	1,106,424.00
	77 ZOOLOGICAL BOARD	362,580.00
	78 CORRECTIONS	1,242,829.00
	79 DEPT OF TRANSPORTATION	2,768,029.00
	80 PUBLIC SERVICE	80,761.00
	82 PUBLIC UTILITIES COMM	1,081.00
	99 MISC.BOARDS & COMM	95,471.00
APID TOTAL		22,843,735.43
16000 54 41	01 MILITARY AFFAIRS	3,612.00
	02 ADMINISTRATION	411,525.08
	04 AGRICULTURE	1,139.15
	06 ATTORNEY GENERAL	318.62
	07 PUBLIC SAFETY	116,855.60
	09 GAMING	361.02
	11 EXAMINING BOARDS	769.00
	12 HEALTH	731.72
	21 JOBS & TRAINING	13,840.31
	22 TRADE & ECONOMIC DEVELOPMN	199.09
	24 EMPLOYEE RELATIONS	485.64
	25 CENTER FOR ARTS EDUC	50,209.45
	26 MN STATE UNIVERSITY SYSTEM	66,121.72
	27 ST COMM COLLEGE BD	57,532.87
	29 NATURAL RESOURCES	284,062.30
	32 POLLUTION CONTROL AGENCY	7,921.41
	34 HOUSING FINANCE AGCY	18,792.50
	37 EDUCATION	20,952.71
	38 INVESTMENT BOARD	116.61
	42 LABOR AND INDUSTRY	1,043.34
	43 IRON RANGE RESOURCE & REHA	148,791.20
	49 LEGISLATIVE AUDIT COMM	239.75
	50 MN STATE ARTS BOARD	56.20
	53 SECRETARY OF STATE	4,046.37
	55 HUMAN SERVICES	306,019.78
	63 PUBL EMP RETIRE ASSN	4,385.89
	65 JUDICIAL	1,572.68
	66 MINN MUNICIPAL BD	502.47
	67 REVENUE	8,056.57
	75 VETERANS AFFAIRS	6,301.98



## Office Memorandum

Department: of Finance

Date: October 14, 1993

To: Linda Barton, Commissioner  
Department of Employee Relations

From: Bruce Reddemann, Director *BR*  
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1994 Employee Insurance Admin. and Workers Compensation  
Legal and Admin. Fees

*Pursuant to your recent requests, we have approved the rates proposed for Worker's Compensation legal services, Worker's Compensation administrative fee and Employee Insurance administrative fee submitted on July 8, August 10, and September 14, respectively. These rates are incorporated, by reference, as a part of this memorandum.*

Our review consisted of an analysis of your rate methodology including, but not limited to: cost determination and allocation, general fund subsidies, and conformance with statewide budget and fiscal policies. Based on this review and analysis we found your F.Y. 1994 proposal to be in reasonable conformity with pertinent state fiscal and management policies.

Through several meetings with your staff we were able to obtain further explanation on the rate methodologies used. However, in future rate reviews, we request that Medical/Dental and Dependent Care programs be submitted as part of Employee Insurance package. Final rate packages are due no later than May 15, 1994, and must receive DOF approval before FY 1995 spending plans can be established.

cc Laura M. King  
Phil Kapler  
Robert Cooley  
Maria Gomez  
Chris Goodwill  
Ed Anderson  
David Erhardt

Minnesota

Department of

Employee

Relations

*Leadership and partnership in  
human resource management*

July 8, 1993

TO: John Gunyou, Commissioner  
Department of Finance

FROM: Linda M. Barton  
Commissioner *LMB*

RE: F.Y. 1994 Rate Package for Workers' Compensation Legal Services

We hereby request approval of the Department of Finance to continue charging the same rates for F.Y. 1994 as are currently being charged for Workers' Compensation Legal Services. Attached is the F.Y. 1994 rate package.

DOER Legal Staff:

Attorney	\$65.00 per hour
Paralegal	\$45.50 per hour

Contracted Legal Staff:

A case to specific attorney	Not to exceed \$90.00 per hour
A case to a law firm	Not to exceed \$75.00 per hour

In addition to the per hour rate, the outside counsel will be able to bill for out of pocket expenses such as travel based on state reimbursement policy.

Services to Non-Governmental Customers:

Photocopying charges to non-state agencies at .35¢ per page plus \$4.50 for labor, postage, and handling per request.

dmc/5426

Attachment

cc: Robert Cooley  
Maria Gomez  
Chris Goodwill

Minnesota

Department of

Employee

Relations

*Leadership and partnership in  
human resource management*

August 10, 1993

TO: John Gunyou, Commissioner  
Department of Finance

FROM: Linda M. Barton  
Commissioner *lv*

RE: F.Y. 1994 Rate Package for Workers' Compensation Administrative Fee

We hereby request your approval to continue charging the same administrative fee for F.Y. 1994 as was charged in F.Y. 1993. We are also providing information on the contract with United Health Care, Inc. to provide managed health care services to injured state employees. The attached package includes explanations regarding:

Administrative Fee: \$2,733,000

Managed Care Contract: \$1.10 per employee per month

Services to Non-governmental Customers:

Photocopying charges to non-state agencies at \$.35 per page plus \$4.50 for labor, postage and handling per request.

4639/tmg

Attachment

cc: Robert Cooley  
Maria Gomez  
Chris Goodwill

STATE OF MINNESOTA  
DEPARTMENT OF EMPLOYEE RELATIONS  
DOER TRAINING FUND

**Services Provided**

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

**OMB A-87 Allowable Cost Standard No. 40**

" The cost of training customarily provided for employee development is allowable".

**How Rates are Computed**

Rates are based on only the actual cost of conducting courses.

Training Revolving Fund  
Balance Sheet  
FY3 @ 8/31/93

12/13/93

**RESOURCES**

Cash	\$274,466
Receivable from Agencies	<u>1,511</u>
<b>Cash and Receivables</b>	<b><u>\$275,977</u></b>

**APPLICATIONS**

Encumbrances Payable	\$0
<b>Encumbrances Payable</b>	<u>\$0</u>

Revenue and Expense Summary	Revenues	Expenses		
Operations Revolving	\$127,255	\$64,602	Surplus	\$62,653
Mega Conference	38,865	30,934	Surplus	7,931
Management Conference	29,830	33,398	Deficit	(3,568)
Career Executive Service	0	0	Deficit	0
CORE (Supervisory)	33,158	312	Surplus	32,846
CORE (Management)	2,700	1	Surplus	2,699
Administrative Support Conference	6,615	6,722	Deficit	(107)
Pay Equity Training	2,085	1,722	Surplus	363
Council of Managers	1,260	(33)	Surplus	1,293
EOD Activity	1,306	0	Surplus	1,306
<b>Revenue and Expense Total</b>	<b>\$243,074</b>	<b>\$137,658</b>		<b>\$105,416</b>

**FUND BALANCE**

Operations	\$97,996
Conferences and Seminars	39,856
Career Executive Service	<u>32,709</u>
<b>Fund Balances</b>	<b><u>\$170,561</u></b>
<b>Total Revenues less Expenses plus Fund Balances</b>	<b><u>\$275,977</u></b>

NOTE: Revenue and Expense indicates current fiscal year (only).  
Fund Balances are from the past fiscal year(s) accumulated.

# Training and Development Schedule

October-December 1993

## Courses for managers and supervisors

### ADA for Managers

October 14 (Th)	8:30-12:30	St. Paul, DOER	\$25.00
November 16 (T)	8:30-12:30	St. Paul, DOER	\$25.00
December 1 (W)	8:30-12:30	St. Paul, DOER	\$25.00

### Developing Your Employees

November 24 (W)	8:30-4:00	St. Paul, DOER	\$40.00
-----------------	-----------	----------------	---------

### Handling Discipline & Grievances

November 17 (W)	8:30-4:00	St. Paul, DOER	\$40.00
-----------------	-----------	----------------	---------

### Investigating Employee Misconduct

October 5 (T)	8:30-4:00	St. Paul, DOER	\$40.00
---------------	-----------	----------------	---------

### Managing Employee Performance

Dec. 2-3 (Th,F)	8:30-4:00	St. Paul, DOER	\$80.00
-----------------	-----------	----------------	---------

### Managing People: Preventing Sexual Harassment

October 20 (W)	8:30-12:30	St. Paul, DOER	\$25.00
November 23 (Th)	8:30-12:30	St. Paul, DOER	\$25.00
December 16 (Th)	8:30-12:30	St. Paul, DOER	\$25.00

### Managing Sick Leave

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

### Selecting Employees in a Union Environment

December 20 (M)	8:30-4:00	St. Paul, DOER	\$40.00
-----------------	-----------	----------------	---------

### Supervisory Core

Oct. 6-7 (W,Th)	8:30-4:00	St. Paul, DOER	\$150.00
Oct. 12-14 (T-Th)	8:30-4:00	Brainerd RTC	
19-21 (T-Th)	8:30-4:00	Brainerd RTC	

## Courses for all employees

### Career Renewal

Dec. 7, 14, (T)	12:30-4:00	St. Paul, DOER	\$80.00
10, 17 (F)	8:30-12:00		

### Empowerment Through Listening

October 25 (M)	8:30-4:00	St. Paul, DOER	\$40.00
November 29 (M)	8:30-4:00	St. Paul, DOER	\$40.00
December 15 (W)	8:30-4:00	St. Paul, DOER	\$40.00

### Improve Your Memory Skills

October 19 (T)	8:30-4:00	St. Paul, DOER	\$40.00
November 18 (Th)	8:30-4:00	St. Paul, DOER	\$40.00
December 9 (Th)	8:30-4:00	St. Paul, DOER	\$40.00

### Personal Influence

October 28 (Th)	8:30-4:00	St. Paul, DOER	\$40.00
November 30 (T)	8:30-4:00	St. Paul, DOER	\$40.00

### Personal Time Management

October 21 (Th)	8:30-4:00	St. Paul, DOER	\$40.00
November 22 (M)	8:30-4:00	St. Paul, DOER	\$40.00
December 14 (T)	8:30-4:00	St. Paul, DOER	\$40.00

### Preparing for Retirement

November 15 (M)	8:30-4:00	St. Paul, DOER	\$20.00
December 13 (M)	8:30-4:00	St. Paul, DOER	\$20.00

### Pre-Retirement Planning

Oct. 11-12 (M,T)	8:30-4:00	St. Paul, DOER	\$25.00
Oct. 25-26 (M,T)	8:30-4:00	Bemidji	\$25.00

### Presentation Skills for Professionals

Oct. 13-14 (W,Th)	8:30-4:00	St. Paul, DOER	\$100.00
Nov. 16-17 (T,W)	8:30-4:00	St. Paul, DOER	\$100.00

### Preventing Sexual Harassment

October 13 (W)	8:30-12:00	St. Paul, DOER	\$25.00
November 18 (Th)	8:30-12:00	St. Paul, DOER	\$25.00
December 15 (W)	8:30-12:00	St. Paul, DOER	\$25.00

### Successful Communication

October 26 (T)	8:30-4:00	St. Paul, DOER	\$40.00
November 23 (T)	8:30-4:00	St. Paul, DOER	\$40.00
December 13 (M)	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.

OMB A-87 Allowable Cost Standard No. 33.

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

How Rates are Computed

Rates are based on recovering the actual cost of services provide.

## 98393S = FUND 98.3 FISCAL YEAR 1993 STATEMENTS

This file is set up with the following worksheets using the following ranges:

Worksheet Range  
 98.3 Fund: Internal Service Fund - Administrative Hearings  
 Balance Sheet Worksheet

June 30, 1993

FR#

Account	Agency Amounts	Debit	Adjustments Credit	A/E#	Preliminary Amounts	Debit	Audit Adjustments Credit	AA/E#	Final Audit Amounts	6-30-92 Amounts	Change
<b>ASSETS</b>											
6 Cash in Treasury, Net of Warrants Payable	184,114				184,114				184,114	208,526	(24,412)
Imprest Cash	50				50				50	50	0
12 Accounts Receivable	228,668				228,668				228,668	188,453	40,215
54 Equipment	179,407				179,407				179,407	168,831	10,576
59 Accumulated Depreciation	(159,670)				(159,670)				(159,670)	(146,859)	(12,711)
Total Assets	432,569	0	0		432,569	0	0		432,569	418,901	13,668
<b>LIABILITIES AND EQUITY</b>											
<b>Liabilities:</b>											
97 Accounts Payable	21,007				21,007				21,007	11,572	9,435
98 Salaries Payable	50,755				50,755				50,755	45,918	4,837
Interfund Payables	0				0				0	11,000	(11,000)
111 Compensated Absences Payable	95,134				95,134				95,134	92,100	3,034
Advances From Other Funds	0				0				0	35,000	(35,000)
Total Liabilities	166,896	0	0		166,896	0	0		166,896	195,590	(28,694)
<b>Equity:</b>											
36 Contributed Capital	167,000				167,000				167,000	167,000	0
73 Unreserved Retained Earnings	98,673				98,673				98,673	56,311	42,362
Total Equity	265,673	0	0		265,673	0	0		265,673	223,311	42,362
Total Liabilities and Fund Equity	432,569	0	0		432,569	0	0		432,569	418,901	13,668



98393S = FUND 98.3 FISCAL YEAR 1993 STATEMENTS

This file is set up with the following worksheets using the following ranges:

Worksheet Range  
98.3 Fund: Internal Service Fund – Administrative Hearings  
Operating Statement Worksheet  
Year Ended June 30, 1993

FR#	Account	Agency Amounts	Debit	Adjustments Credit	A/E#	Preliminary Amounts	Debit	Audit Adjustments Credit	AA/E#	Final Audit Amounts	6-30-92 Amounts	Change
Operating Revenues:												
6	Rental and Service Fees	1,877,214				1,877,214				1,877,214	1,748,265	128,949
	Total Operating Revenues	1,877,214	0	0		1,877,214	0	0		1,877,214	1,748,265	128,949
Operating Expenses:												
40	Purchased Services	441,196				441,196	50,065			491,261	428,625	62,636
42	Salaries and Fringe Benefits	1,262,050				1,262,050				1,262,050	1,227,536	34,514
44	Depreciation	12,711				12,711				12,711	15,255	(2,544)
49	Supplies and Materials	26,540				26,540				26,540	21,898	4,642
50	Indirect Costs	7,029				7,029				7,029	16,641	(9,612)
	Other Expenses	85,326				85,326		50,065		35,261	23,452	11,809
	Total Operating Expenses	1,834,852	0	0		1,834,852	50,065	50,065		1,834,852	1,733,407	101,445
	Operating Income (Loss)	42,362	0	0		42,362	(50,065)	(50,065)		42,362	14,858	27,504
83	Retained Earnings, July 1, 1992, as Reported	56,311				56,311				56,311	41,453	14,858
	Retained Earnings, June 30, 1993	98,673	0	0		98,673	0	0		98,673	56,311	42,362

09/10/93

ADMINISTRATIVE HEARINGS  
Final - Statement of Cash Flows  
June 30, 1993

CASH FLOWS FROM OPERATING ACTIVITIES:	19800:00-90-3	
Net Income/(Loss)		\$ 42,362 ✓
Adjustments to Reconcile Operating Income to		
Net Cash Flows From Operating Activities:		
Noncash Items:		
Depreciation	\$ 12,711 ✓	
Change in Assets/Liabilities:		
Investment in Fixed Assets	(10,576) -	
Accounts Receivable	(40,215) -	
Accounts Payable	14,272 ✓	
Accrued Compensated Absences Adjustment	3,034 ✓	
Re-Payment of Finance Dept Loan	(46,000) -	
	-----	
Total Reconciling Items to be Added/(Deducted)		(66,774)
		-----
Net Cash Flows From Operating Activities		\$ (24,412)
NET INCREASE IN CASH		\$ (24,412)
Cash and Cash Equivalent June 30, 1992		208,576
		-----
Cash and Cash Equivalent June 30, 1993		\$ 184,164
		-----

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 has been fully repaid.

Department: of Finance

**Office Memorandum**

Date: May 6, 1993

To: William G. Brown,  
Chief Administrative Law Judge  
Office of Administrative HearingsFrom: Bruce Reddemann, Director  
Budget Operations

B.R.

Phone: 296-5188

Subject: Approval of F.Y. 1994 Billing Rates

Pursuant to your recent request, we have approved the following administrative hearings rates for F.Y. 1994:

**Administrative Law Judge Services:**

Employee Administrative Law Judge . . . . . \$86/hour  
 Expenses out of the 7-county metro area . . . . . State approved rates  
 Legal Analyst . . . . . \$46/hour

Contract Administrative Law Judge . . . . . \$86/hour  
 Expenses out of the 7-county metro area . . . . . State approved rates

Sign Language Interpreter Services . . . . . 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 . . . . . \$.25/page with a \$1.00 minimum  
 billing fee  
 Sales of Hearing Tapes . . . . . \$5.00/tape and transfer fee \$7.00  
 minimum  
 Sales of copies from microfilm . . . . . \$1.00/page with \$7.00 minimum  
 billing fee

Westlaw Electronic Legal Research Service . . . . . Per minute costs billable to cases  
 at cost.

cc Laura M. King  
 Charlie Bieleck  
 Mike Rajacich

ADMINISTRATIVE HEARINGS ISF

SWA FUND 90: 19800-00-90  
SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 1993

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		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)								
01000 MILITARY AFFAIRS		0						0			
02000 ADMINISTRATION		2,687						2,687		2,687	
04000 AGRICULTURE		26,393						26,393		26,393	
06000 ATTORNEY GENERAL		138						138		138	
07000 PUBLIC SAFETY		64,522						64,522		64,522	
11380 PEACE OFFICERS		0						0		0	
12000 HEALTH		116,579						116,579		116,579	
14000 ANIMAL HEALTH BD		0						0		0	
19000 INDIAN AFFAIRS		0						0		0	
21000 JOBS & TRAINING		14,836						14,836		14,836	
22000 TRADE & ECON DEV		0						0		0	
26000 STATE UNIV SYSTEM		1,690						1,690		1,690	
27000 COMMUNITY COLLEGE BD		0						0		0	
29000 NATURAL RESOURCES		47,112						47,112		47,112	
30000 PLANNING		138						138		138	
32000 POLLUTION CONTROL		19,591						19,591		19,591	
36000 EDUCATION-VO-TECH		0						0		0	
37000 EDUCATION-CENTRAL OFFICE		30,825						30,825		30,825	
37001 EDUCATION-FARIBAULT SCHO		0						0		0	
42000 LABOR & INDUSTRY		53,636						53,636		53,636	
50000 ARTS BOARD		0						0		0	
51000 LEGISLATIVE COMMISSIONS		0						0		0	
52000 PUBLIC DEFENSE BOARD		0						0		0	
55000 HUMAN SERVICES-CENTRAL O		90,441						90,441		90,441	
55XXX HUMAN SERVICES-INSTITUTIO		0						0		0	
60000 HIGHER ED COORD BD		0						0		0	
65000 JUDICIAL		0						0		0	
77000 ZOO		0						0		0	
78000 CORRECTIONS		0						0		0	
79000 TRANSPORTATION		11,080						11,080		11,080	
80000 PUBLIC SERVICE		0						0		0	
99036 COUNCIL ON VO-TECH ED.		0						0		0	
99510 DISABILITY COUNCIL		0						0		0	
99650 OFFICE OF WASTE MANAGEME		0						0		0	
99760 CNCL ASIAN MINNESOTANS		0						0		0	
99780 SOIL & WATER RES		0						0		0	
		0						0		0	
TOTAL NON-FEDERAL FUNDED AGEN		1,397,546						1,397,546		1,397,546	
TOTAL		1,877,214	0	0	0	0	0	1,877,214	0	1,877,214	

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 1993  
(All Figures in 000's)

ADMIN.  
HEARING  
FD 98.3

R/E Balance JULY 1, 1992 (End Balance per Prior Year A-87 Rec)

56

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)	
From Attached Financial Statements	1,877
Actual Interest Income Per CAFR	
or	
Imputed Interest Income On Average Cash Balance	5
Other Revenues	0
Total Revenues	1,882

## Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0
Operating Expense	1,835
Non-Operating Expenses:	
Master Lease Interest Income	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)

## Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)	0
Depreciation or Use Allowance (if not in actual cost above)	0
Other	0
Total OMB A-87 Allowable Expenditures	1,835

Net Increase (Decrease) to Retained Earnings

47

## TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	0

Net Transfers

0

Retained Earnings Balance

(A) 103

OMB A-87 60 Day Allowable Balance Total

(B) 306

Amount in Excess(Deficit) Balance (A-B)

(203)

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.

OMB A-87 Allowable Cost Standard No. 33.

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

How Rates are Computed

Rates are based on recovering the actual cost of services provide.

15-Dec-93

Workers Compensation Filing Fee and Transcript--Fund 98.4  
Internal Service Fund  
Balance Sheet Worksheet  
June 30, 1993

Account	Agency Amounts	Adjustments		Preliminary Amounts	Audit Adjustments		Final Audit Amounts
		Debit	Credit		Debit	Credit	
<b>ASSETS</b>							
Cash	38,578			38,578			38,578
Imprest Cash	0			0			0
Accounts Receivable	14,797			14,797	348		15,145
<b>Total Current Assets</b>	<b>53,375</b>	<b>0</b>	<b>0</b>	<b>53,375</b>	<b>348</b>	<b>0</b>	<b>53,723</b>
<b>Fixed Assets:</b>							
Equipment	0			0			0
Accumulated Depreciation	0			0			0
<b>Net Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Assets</b>	<b>53,375</b>	<b>0</b>	<b>0</b>	<b>53,375</b>	<b>348</b>	<b>0</b>	<b>53,723</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities:</b>							
Accounts Payable	1,563			1,563		348	1,911
Salaries Payable	0			0			0
Compensated Absences Payable	0			0			0
Advances Payable	0			0			0
<b>Total Current Liabilities</b>	<b>1,563</b>	<b>0</b>	<b>0</b>	<b>1,563</b>	<b>0</b>	<b>348</b>	<b>1,911</b>
<b>Total Liabilities</b>	<b>1,563</b>	<b>0</b>	<b>0</b>	<b>1,563</b>	<b>0</b>	<b>348</b>	<b>1,911</b>
<b>Fund Equity:</b>							
Contributed Capital	0			0			0
Unreserved Retained Earnings	51,812	0	0	51,812			51,812
<b>Total Fund Equity</b>	<b>51,812</b>	<b>0</b>	<b>0</b>	<b>51,812</b>	<b>0</b>	<b>0</b>	<b>51,812</b>
<b>Total Liabilities and Fund Equity</b>	<b>53,375</b>	<b>0</b>	<b>0</b>	<b>53,375</b>	<b>0</b>	<b>348</b>	<b>53,723</b>

9.4 = WORKERS' COMPENSATION TRANSCRIPT AND FILING FEE FUND

is set up with the following worksheets using the following ranges:

Worksheet	Range
Workers Compensation Filing Fee and Transcript--Fund 99.4	
al Service Fund	
ading Statement Worksheet	
Year Ended June 30, 1993	

Account	Agency Amounts	Adjustments			Preliminary Amounts	Audit Adjustments			Final Audit Amounts
		Debit	Credit	A/E#		Debit	Credit	A/E#	
Operating Revenues:									
Net Sales	25,121				25,121				25,121
Total Operating Revenues	25,121	0	0		25,121	0	0		25,121
Operating Expenses:									
Purchased Services	12,768				12,768				12,768
Salaries and Fringe Benefits	0				0				0
Depreciation	0				0				0
Supplies and Materials	0				0				0
Indirect Costs	0				0				0
Other Expenses	1,469				1,469				1,469
Total Operating Expenses	14,237	0	0		14,237	0	0		14,237
Operating Income (Loss)	10,884	0	0		10,884	0	0		10,884
Retained Earnings, July 1, 1992	37,659	0	3,289		40,948				40,948
Retained Earnings, June 30, 1993	48,823	0	3,289		51,812	0	0		51,812



**8.4 = WORKERS' COMPENSATION TRANSCRIPT AND FILING FEE FUND**

is set up with the following worksheets using the following ranges:

Worksheet	Range
Workers Compensation Filing Fee and Transcript-- Fund 98.4 Internal Service Fund Statement of Cash Flows Year Ended June 30, 1993	
-----	
<b>CASH FLOWS FROM OPERATING INCOME</b>	
Operating Income (Loss)	10,864
-----	
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Changes in Assets/Liabilities:	
Accounts Receivable	(3,665) 0
Accounts Payable	(675) 0
	0
-----	
Net Reconciling Items to be Added/Deducted	(4,340)
-----	
Net Cash Flows from Operating Activities	6,524
-----	
Net Increase(Decrease) in Cash and Cash Equivalents	6,524
Cash and Cash Equivalents, July 1, 1992	32,054
-----	
Cash and Cash Equivalents, June 30, 1993	38,578
=====	

## Office Memorandum

Department: of Finance

Date: May 6, 1993

To: William G. Brown,  
Chief Administrative Law Judge  
Office of Administrative Hearings

From: Bruce Reddemann, Director  
Budget Operations

B.R.

Phone: 296-5188

Subject: Approval of F.Y. 1994 Billing Rates

Pursuant to your recent request, we have approved the following administrative hearings rates for F.Y. 1994:

**Administrative Law Judge Services:**

Employee Administrative Law Judge . . . . . \$86/hour  
Expenses out of the 7-county metro area . . . . . State approved rates  
Legal Analyst . . . . . \$46/hour

Contract Administrative Law Judge . . . . . \$86/hour  
Expenses out of the 7-county metro area . . . . . State approved rates

Sign Language Interpreter Services . . . . . 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 . . . . . \$.25/page with a \$1.00 minimum  
billing fee  
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cc Laura M. King  
Charlie Bieleck  
Mike Rajacich

WORKERS COMPENSATION TRANSCRIPT ISF

CONTACT: Dennis Reek PH: 341-7643

[illegible]

# RECONCILIATION OF RETAINED EARNINGS RE-BALANCE TO OMB A-87 GUIDELINES

FOR YEAR ENDING JUNE 30, 1993

(All Figures in 000's)

WORKERS  
COMP  
TRANSCRIPT  
FD 98.4

R/E Balance JULY 1, 1992 (End Balance per Prior Year A-87 Rec)

41

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)	
From Attached Financial Statements	25
Actual Interest Income Per CAFR	
or	
Imputed Interest Income On Average Cash Balance	0
Other Revenues	0
Total Revenues	25

## Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0
Operating Expense	14
Non-Operating Expenses:	
Master Lease Interest Income	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

## Add: A-87 Allowable costs

Indirect Costs From SWCAP (if not allocated in SWCAP)	0
Depreciation or Use Allowance (if not in actual cost above)	0
Other	0

Total OMB A-87 Allowable Expenditures 14

Net Increase (Decrease) to Retained Earnings

11

## TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	0

Net Transfers

0

Retained Earnings Balance

(A) 52

OMB A-87 60 Day Allowable Balance Total

(B) 2

Amount in Excess(Deficit) Balance (A-B)

50

STATE OF MINNESOTA  
DEPARTMENT OF LABOR AND INDUSTRY  
SPECIAL WORKER'S COMPENSATION EXPENDABLE TRUST 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 No. 11.d.(6)**

"Fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and workers compensation insurance...are allowable..."

**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.

892S = FUND 8 FISCAL YEAR 1993 STATEMENTS

This file is set up with the following worksheets using the following ranges:

Worksheet Range  
8 Fund: Expendable Trust Fund - Unemployment Compensation  
Balance Sheet Worksheet  
June 30, 1993

FR#	Account	Agency Amounts	Debit	Adjustments Credit	A/E#	Preliminary Amounts	Debit	Audit Adjustments Credit	AA/E#	Preliminary Amounts	6-30-92 Amounts	Change
<b>ASSETS</b>												
6	Cash in Treasury, Net of Warrants Payable	0				0				0	4,510	(4,510)
	Cash in U.S. Treasury	202,720,027				202,720,027				202,720,027	232,985,054	(30,265,027)
	Cash Deposits with Banks	0				0				0	83,251	(83,251)
	Cash on Hand or in Transit	0				0				0	96,376	(96,376)
12	Accounts Receivable	20,604,742				20,604,742				20,604,742	51,236,780	(30,632,038)
17	Federal Aid Receivable	7,374,455				7,374,455				7,374,455	3,377,611	3,996,844
	<b>Total Assets</b>	<b>230,699,224</b>	<b>0</b>	<b>0</b>		<b>230,699,224</b>	<b>0</b>	<b>0</b>		<b>230,699,224</b>	<b>287,783,582</b>	<b>(57,084,358)</b>
<b>LIABILITIES AND FUND BALANCE</b>												
<b>Liabilities:</b>												
97	Accounts Payable	12,965,846				12,965,846		4,491,698		17,457,544	14,321,628	3,135,916
112	Deferred Revenue	2,939,129				2,939,129				2,939,129	2,298,647	640,482
	<b>Total Liabilities</b>	<b>15,904,976</b>	<b>0</b>	<b>0</b>		<b>15,904,976</b>	<b>0</b>	<b>4,491,698</b>		<b>20,396,674</b>	<b>16,620,275</b>	<b>3,776,399</b>
<b>Fund Balances:</b>												
<b>Reserved Fund Balances:</b>												
181	Reserved for Long-Term Receivables	10,369,878				10,369,878				10,369,878	37,048,128	(26,678,250)
	<b>Total Reserved Fund Balances</b>	<b>10,369,878</b>	<b>0</b>	<b>0</b>		<b>10,369,878</b>	<b>0</b>	<b>0</b>		<b>10,369,878</b>	<b>37,048,128</b>	<b>(26,678,250)</b>
<b>Unreserved Fund Balances:</b>												
197	Designated for Fund Purposes	204,424,371				204,424,371	4,491,698			199,932,673	234,115,179	(34,182,506)
	<b>Total Unreserved Fund Balances</b>	<b>204,424,371</b>	<b>0</b>	<b>0</b>		<b>204,424,371</b>	<b>4,491,698</b>	<b>0</b>		<b>199,932,673</b>	<b>234,115,179</b>	<b>(34,182,506)</b>
	<b>Total Fund Balances</b>	<b>214,794,249</b>	<b>0</b>	<b>0</b>		<b>214,794,249</b>	<b>4,491,698</b>	<b>0</b>		<b>210,302,551</b>	<b>271,163,307</b>	<b>(60,860,756)</b>
	<b>Total Liabilities and Fund Balances</b>	<b>230,699,225</b>	<b>0</b>	<b>0</b>		<b>230,699,225</b>	<b>4,491,698</b>	<b>4,491,698</b>		<b>230,699,225</b>	<b>287,783,582</b>	<b>(57,084,357)</b>

## 8928 = FUND 8 FISCAL YEAR 1993 STATEMENTS

This file is set up with the following worksheets using the following ranges:

Worksheet Range  
 8 Fund: Expendable Trust Fund - Unemployment Compensation

Operating Statement Worksheet  
 Year Ended June 30, 1993

FR#	Account	Agency Amounts	Debit	Adjustments Credit	A/E#	Preliminary Amounts	Debit	Audit Adjustments Credit	AA/E#	Preliminary Amounts	6-30-92 Amounts	Change
<b>Revenues:</b>												
14	Unemployment Taxes	315,755,512				315,755,512				315,755,512	318,366,994	(2,611,482)
17	Federal Intergovernmental Revenues	150,915,896				150,915,896				150,915,896	93,687,378	57,228,518
22	Departmental Services	0	0	0		0				0	21,182,218	(21,182,218)
24	Investment Income	15,344,114		0		15,344,114				15,344,114	2,633,173	12,710,941
	Gross Revenues	482,015,521	0	0		482,015,521	0	0		482,015,521	435,869,763	46,145,758
	Less Other Revenue Refunds					0				0	0	0
	Net Revenues	482,015,521	0	0		482,015,521	0	0		482,015,521	435,869,763	46,145,758
<b>Expenditures:</b>												
<b>Grants and Subsidies:</b>												
51	Individuals - Non Medical	535,731,124	2,653,456			538,384,580	4,491,698			542,876,278	520,286,441	22,589,837
	Total Grants and Subsidies	535,731,124	2,653,456	0		538,384,580	4,491,698	0		542,876,278	520,286,441	22,589,837
	Total Expenditures	535,731,124	2,653,456	0		538,384,580	4,491,698	0		542,876,278	520,286,441	22,589,837
	Excess of Revenues over (under) Expenditures	(53,715,603)	(2,653,456)	0		(56,369,059)	(4,491,698)	0		(60,860,757)	(84,416,678)	23,555,921
<b>Other Financing Sources (Uses):</b>												
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	(53,715,603)	(2,653,456)	0		(56,369,059)	(4,491,698)	0		(60,860,757)	(84,416,678)	23,555,921
85	Fund Balance, July 1, 1992, as Reported	271,187,300	23,993	0		271,163,307				271,163,307	355,579,985	(84,416,678)
86	Prior Period Adjustment	(2,677,449)	0	2,677,449		0				0	0	0
	Fund Balance, July 1, 1992, as Restated	268,509,851	23,993	2,677,449		271,163,307	0	0		271,163,307	355,579,985	(84,416,678)
	Fund Balance, June 30, 1993	214,794,248	2,677,449	2,677,449		214,794,248	(4,491,698)	0		210,302,550	271,163,307	(60,860,757)

0.3

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 No. 11.d.(6)**

"Fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and workers compensation insurance...are allowable..."

**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.

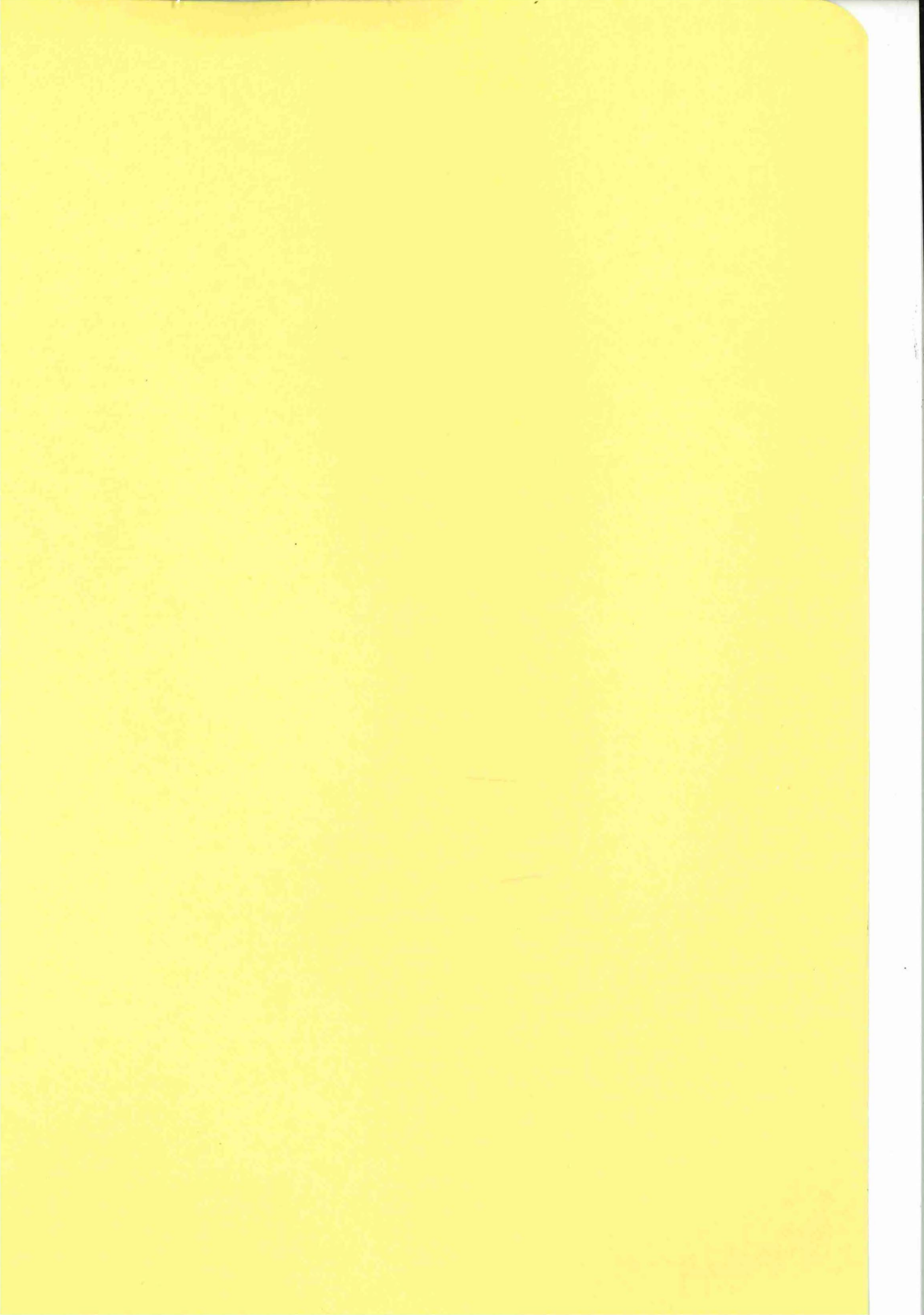


32 Fund: Special Revenue Fund – Special Workers Compensation Fund  
Balance Sheet Worksheet  
June 30, 1993

FR#	Account	Agency Amounts	Adjustments		AE#	Preliminary Amounts	Audit Adjustments		AA/E#	Final Amounts	6-30-92 Amounts	Change
			Debit	Credit			Debit	Credit				
<b>ASSETS</b>												
8	Cash In Treasury, Net of Warrants Payable	31,303,328		70	2	31,303,258				31,303,258	16,413,276	14,889,982
7	Imprest Cash	0	70		2	70				70	70	0
12	Accounts Receivable	121,894				121,894				121,894	95,894	26,000
	<b>Total Assets</b>	<b>31,425,222</b>	<b>70</b>	<b>70</b>		<b>31,425,222</b>	<b>0</b>	<b>0</b>		<b>31,425,222</b>	<b>16,509,240</b>	<b>14,915,982</b>
<b>LIABILITIES AND FUND BALANCE</b>												
<b>Liabilities:</b>												
87	Accounts Payable	45,612,147				45,612,147	0	1,028,561	1	46,640,708	40,020,569	6,620,139
	<b>Total Liabilities</b>	<b>45,612,147</b>	<b>0</b>	<b>0</b>		<b>45,612,147</b>	<b>0</b>	<b>1,028,561</b>		<b>46,640,708</b>	<b>40,020,569</b>	<b>6,620,139</b>
<b>Fund Balances:</b>												
179	Reserved for Encumbrances	22,004,988	20,206,739		1	1,798,249				1,798,249	451,788	1,346,461
200	Undesignated	(36,191,914)		20,206,739	1	(15,985,175)	1,028,561	0	1	(17,013,736)	(23,963,116)	6,949,380
	<b>Total Fund Balances</b>	<b>(14,186,926)</b>	<b>20,206,739</b>	<b>20,206,739</b>		<b>(14,186,926)</b>	<b>1,028,561</b>	<b>0</b>		<b>(15,215,487)</b>	<b>(23,511,328)</b>	<b>8,295,841</b>
	<b>Total Liabilities and Fund Balances</b>	<b>31,425,221</b>	<b>20,206,739</b>	<b>20,206,739</b>		<b>31,425,221</b>	<b>1,028,561</b>	<b>1,028,561</b>		<b>31,425,221</b>	<b>16,509,241</b>	<b>14,915,980</b>

32 Fund: Special Revenue Fund – Special Workers Compensation Fund  
Operating Statement Worksheet  
Year Ended June 30, 1993

FPA#	Account	Agency Amounts	Adjustments		Preliminary Amounts	Audit Adjustments		Final Amounts	6-30-92 Amounts	Change
			Debit	Credit		Debit	Credit			
				AA/E#						
	Revenues:									
15	Other Taxes	134,330,116			134,330,116			134,330,116	132,808,105	1,522,011
18	Other Intergovernmental Revenue	1,336,988			1,336,988			1,336,988	0	1,336,988
24	Investment Income	2,029,532			2,029,532			2,029,532	1,888,804	160,728
25	Other Revenues	1,952,282			1,952,282			1,952,282	3,574,134	(1,621,852)
	Net Revenues	139,648,918	0	0	139,648,918	0	0	139,648,918	138,251,043	1,397,875
	Expenditures:									
34	Economic and Manpower Development	15,768,617	637,931		16,406,548			16,406,548	11,376,337	5,030,211
37	General Government	3,569,435			3,569,435			3,569,435	3,428,068	141,367
42	Equipment	637,931		637,931	0			0	587,315	(587,315)
	Debt Service	597,939			597,939			597,939	553,614	44,325
51	Grants to Individuals	109,917,522			109,917,522	1,028,561	0	110,946,083	106,322,770	4,623,313
	Total Expenditures	130,491,444	637,931	637,931	130,491,444	1,028,561	0	131,520,005	122,268,104	9,251,901
	Excess of Revenues over (under) Expenditures	9,157,474	(637,931)	637,931	9,157,474	1,028,561	0	8,128,913	15,982,939	(7,854,026)
	Other Financing Sources (Uses):									
73	Operating Transfers In	0			0			0	0	0
78	Capital Leases	166,929			166,929			166,929	403,015	(236,086)
	Net Other Financing Sources (Uses)	166,929	0	0	166,929	0	0	166,929	403,015	(236,086)
	Excess of Rev and Oth Sources over (under) Exp and	9,324,403	(637,931)	637,931	9,324,403	1,028,561	0	8,295,842	16,385,954	(8,090,112)
85	Fund Balance, July 1, 1992, as Reported	(23,511,327)			(23,511,327)			(23,511,327)	(39,897,282)	16,385,955
	Fund Balance, June 30, 1993	(14,186,924)	(637,931)	637,931	(14,186,924)	1,028,561	0	(15,215,485)	(23,511,328)	8,295,843



STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

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SUMMARY DATA

Roll Forward Costs by Department . . . . .	Exhibit A
Summary of Allocated Costs . . . . .	Exhibit B
Summary of Allocation Basis . . . . .	Exhibit C
Allocation Statistics . . . . .	See Budget Plan

SCHEDULE NUMBER  
1st STEP    2nd STEP

EQUIPMENT USE CHARGE

Nature and Extent of Service . . . . .	1.0	...	N/A
Schedule of Costs to be Allocated by Function . . . . .	1.1	...	N/A
Allocation: Equipment Use Charge . . . . .	1.2	...	N/A

ADMINISTRATION - BUREAU OF ADMINISTRATIVE MANAGEMENT

Nature and Extent of Services . . . . .	2.0	...	18.0
Schedule of Costs to be Allocated by Function . . . . .	2.1	...	18.1
Allocation: General Support . . . . .	2.2	...	18.2
Allocation: Commissioner's Office . . . . .	2.3	...	18.3
Allocation: Personnel Office . . . . .	2.4	...	18.4
Allocation - Fiscal . . . . .	2.5	...	18.5
Allocation: Employee Assistance . . . . .	2.6	...	18.6

ADMINISTRATION - BUREAU OF FACILITIES MANAGEMENT

Nature and Extent of Services . . . . .	3.0	...	19.0
Schedule of Costs to be Allocated by Function . . . . .	3.1	...	19.1
Allocation: General Support . . . . .	3.2	...	19.2
Allocation: Leasing . . . . .	3.4	...	19.4

ADMINISTRATION - INTERTECHNOLOGIES GROUP

Nature and Extent of Services . . . . .	4.0	...	20.0
Schedule of Costs to be Allocated by Function . . . . .	4.1	...	20.1
Allocation: General Support . . . . .	4.2	...	20.2
Allocation: Telecommunications . . . . .	4.5	...	20.5
Allocation: STARS . . . . .	4.6	...	20.6
Allocation: LMIC . . . . .	4.7	...	20.7

ADMINISTRATION - INFORMATION POLICY OFFICE

Nature and Extent of Services . . . . .	5.0	...	21.0
Schedule of Costs to be Allocated by Function . . . . .	5.1	...	21.1
Allocation: General Support . . . . .	5.2	...	21.2
Allocation: Statewide Systems . . . . .	5.4	...	21.4

STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

TABLE OF CONTENTS  
(Continued)

	SCHEDULE NUMBER	
	1st STEP	2nd STEP
<b>ADMINISTRATION - BUREAU OF OPERATIONS MANAGEMENT</b>		
Nature and Extent of Services . . . . .	7.0	22.0
Schedule of Costs to be Allocated by Function . . . . .	7.1	22.1
Allocation: General Support . . . . .	7.2	22.2
Allocation: Central Mail . . . . .	6.4	22.4
Allocation: Materials Management Administration . . . . .	7.3	22.3
<b>FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION</b>		
Nature and Extent of Services . . . . .	8.0	23.0
Schedule of Costs to be Allocated by Function . . . . .	8.1	23.1
Allocation: General Support . . . . .	8.2	23.2
Allocation: Department Administration . . . . .	8.4	23.4
<b>FINANCE - BUDGET</b>		
Nature and Extent of Services . . . . .	9.0	24.0
Schedule of Costs to be Allocated by Function . . . . .	9.1	24.1
Allocation: General Support . . . . .	9.2	24.4
Allocation: Agency Controllers . . . . .	9.5	24.5
Allocation: Budget Support . . . . .	9.6	24.6
<b>FINANCE - ACCOUNTING</b>		
Nature and Extent of Services . . . . .	10.0	25.0
Schedule of Costs to be Allocated by Function . . . . .	10.1	25.1
Allocation: General Support . . . . .	10.2	25.2
Allocation: Accounting Services . . . . .	10.3	10.3
<b>FINANCE - OTHER ALLOCABLE COSTS</b>		
Nature and Extent of Services . . . . .	11.0	26.0
Schedule of Costs to be Allocated by Function . . . . .	11.1	26.1
Allocation: General Support . . . . .	11.2	26.2
Allocation: Financial Reporting . . . . .	11.4	26.4
Allocation: Central Payroll . . . . .	11.5	26.5
Allocation: Single Audit . . . . .	11.6	26.6
<b>EMPLOYEE RELATIONS</b>		
Nature and Extent of Services . . . . .	12.0	28.0
Schedule of Costs to be Allocated by Function . . . . .	12.1	28.1
Allocation: Commissioners Office/General Support . . . . .	12.2	28.2
Allocation: Personnel Administration . . . . .	12.4	28.4

STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

TABLE OF CONTENTS  
(Continued)

	SCHEDULE NUMBER	
	1st STEP	2nd STEP
<b>MEDIATION SERVICES</b>		
Nature and Extent of Services . . . . .	13.0	29.0
Schedule of Costs to be Allocated by Function . . . . .	13.1	29.1
Allocation: General Support . . . . .	13.2	29.2
Allocation: State Agencies . . . . .	13.4	29.4
<b>LEGISLATIVE AUDITOR</b>		
Nature and Extent of Services . . . . .	14.0	30.0
Schedule of Costs to be Allocated by Function . . . . .	14.1	30.1
Allocation: General Support . . . . .	14.2	30.2
Allocation: Finance Audits . . . . .	14.4	30.4
Allocation: Program Audits . . . . .	14.5	30.5
Allocation: Single Audits . . . . .	14.5	30.6
<b>TREASURER</b>		
Nature and Extent of Services . . . . .	15.0	31.0
Schedule of Costs to be Allocated by Function . . . . .	15.1	31.1
Allocation: General Support . . . . .	15.2	31.2
Allocation: Treasury . . . . .	15.3	31.3
<b>ATTORNEY GENERAL</b>		
Nature and Extent of Services . . . . .	16.0	32.0
Schedule of Costs to be Allocated by Function . . . . .	16.1	32.1
Allocation: General Support . . . . .	16.2	32.2
Allocation: Legal Services . . . . .	16.4	32.4
<b>STATE AUDITOR - SINGLE AUDIT</b>		
Nature and Extent of Services . . . . .	17.0	N/A
Schedule of Costs to be Allocated by Function . . . . .	17.1	N/A
Allocation: Single Audit . . . . .	17.2	N/A

Department Division Number —>  
 Central Service Cost Allocation  
 Actual State Fiscal Year 1993

	02140	02141	02142	02160	02211	02215	02220	02305	02307
	<u>Oil Overcharge</u>	<u>Development Disabilities</u>	<u>STAR</u>	<u>Volunteer Services</u>	<u>Risk Management</u>	<u>Dispute Resolution</u>	<u>Mgmt Analysis</u>	<u>Building Construction</u>	<u>Plant Management</u>
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner's Office	1,786	5,774	4,074	5,008	2,976	1,700	47,536	0	174,695
Personnel Services	942	3,048	2,150	2,644	1,571	898	25,093	0	92,216
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A	683	410	0	14,599	5,854	3,325	31,930	27,853	0
Fiscal B	1,368	5,206	2,398	1,292	4,927	731	2,589	2,137	32,345
Employee Assistance Program	31	99	70	86	51	29	816	0	2,996
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	0	805	805	1,207	402	402	402	805	2,817
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	3	569	260	245	78	74	947	907	2,761
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management	77	6,044	2,219	1,454	5,432	689	2,601	22,800	24,177
Central Mail	1	561	182	391	13	18	188	140	17
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	40	20	32	134	54	19	340	11	198
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	220	800	365	446	850	168	940	801	4,927
Budget Support	264	1,845	439	615	615	439	615	1,142	2,109
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	637	2,317	1,058	1,292	2,463	487	2,721	2,320	14,269
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	66	240	109	134	255	50	281	240	1,478
Central Payroll	58	117	62	89	102	30	1,066	501	4,029
Single Audit	13	7	3	3	0	0	0	19	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	323	1,045	737	906	539	308	8,606	0	31,628
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	0	6	4	3	2	0	25	0	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	25	92	42	51	98	19	108	92	566
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	66	34	16	14	0	2	0	96	0
General Government									
Total Plan Allocation	6,603	29,039	15,025	30,613	26,282	9,388	126,804	59,864	391,228
FY 93 Budget Plan	0	0	0	3,952	10,882	0	28,414	66,065	355,767
Roll Forward Adjustment	6,603	29,039	15,025	26,661	15,400	9,388	98,390	(6,201)	35,461

Department Division Number ———>  
 Central Service Cost Allocation  
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	02307	02310	02410	02412	02420	02430	02430	02443	02509
	Capital Parking	Building Fund Operations	Computer Services	STARS	LMIC	Tele- Communications	911 Emergency	Records Center	Electronics Equipment Rental
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner's Office	1,106	0	191,363	4,107	10,647	3,555	2,551	18,530	1,854
Personnel Services	584	0	101,014	2,168	5,620	1,877	1,346	9,781	979
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A	0	0	0	0	0	0	0	0	0
Fiscal B	6,625	19,362	46,550	2,359	1,501	56,513	12,957	8,813	4,968
Employee Assistance Program	19	0	3,282	70	182	61	44	318	32
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	0	0	2,415	0	1,207	402	0	0	0
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	0	0	7,058	10,264	0	0	2,225	169	62
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management	0	85,383	21,575	7,728	2,525	3,520	0	2,831	2,295
Central Mail	0	0	8,395	13	18	0	0	19	3
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	0	0	0	372	203	81	26	49	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	1,010	2,949	7,091	359	229	8,608	1,973	1,342	757
Budget Support	0	439	5,271	352	615	352	439	352	88
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	2,923	8,542	20,536	1,040	662	24,931	5,716	3,888	2,192
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	303	885	2,127	107	69	2,582	592	403	227
Central Payroll	237	20	4,349	65	240	95	57	418	114
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	200	0	34,645	743	1,928	643	462	3,355	335
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	0	20	167	0	0	0	0	18	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	116	338	813	41	26	987	226	154	87
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	13,123	117,938	456,651	29,788	25,672	104,207	28,614	50,440	13,993
FY 93 Budget Plan	18,344	189,652	535,522	11,570	0	126,281	26,713	34,763	19,152
Roll Forward Adjustment	(5,221)	(71,714)	(78,871)	18,218	25,672	(22,074)	1,901	15,677	(5,159)



Department Division Number —>  
Central Service Cost Allocation  
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	02511	02512	02514B	02514C	02515	02518	02519	02520	02525
	Mat's Mgmt Central Stores	Materials Distribution	Commuter Vans	Motor Pool	Minnesota Bookstore	Central Mail	Postage Operations	Printing	State Building Code
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMEN	0	0	0	0	0	0	0	0	0
Commissioner's Office	12,467	7,152	501	13,878	17,076	13,997	0	43,259	0
Personnel Services	6,581	3,775	265	7,326	9,014	7,389	0	22,835	0
Fiscal Services	0	0	0	0	0	0	0	0	0
Fiscal A	0	501	0	0	0	0	0	0	31,725
Fiscal B	58,072	6,433	1,491	58,974	13,580	1,093	253	74,603	0
Employee Assistance Program	214	122	9	238	292	240	0	742	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	402	0	0	402	0	0	0	4,427	1,207
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	124	255	15	0	1,234	0	0	533	1,461
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management	1,912	459	0	25,325	842	229	0	2,754	1,071
Central Mail	70	37	0	16	2,315	0	0	39	200
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	18	254	9	629	953	0	0	208	123
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	8,846	988	227	8,983	2,068	167	39	11,364	542
Budget Support	176	791	88	352	352	88	88	88	264
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	25,619	2,863	658	26,017	5,991	482	112	32,912	1,569
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	2,653	297	69	2,694	621	50	11	3,408	163
Central Payroll	350	346	83	296	399	360	198	1,503	393
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	2,257	1,295	91	2,512	3,091	2,534	0	7,832	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	9	0	0	13	0	0	0	63	22
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	1,015	114	26	1,030	237	19	4	1,304	62
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	120,785	25,682	3,532	148,685	58,065	26,648	705	207,874	38,802
FY 93 Budget Plan	130,436	27,262	4,020	177,186	66,919	19,082	0	173,945	0
Roll Forward Adjustment	(9,651)	(1,580)	(488)	(28,501)	(8,854)	7,566	705	33,929	38,802

Department Division Number —>  
 Central Service Cost Allocation  
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	01000	04000	07000	11018	11380	12000	14000	17000	19000
	<u>Military Affairs</u>	<u>Agriculture</u>	<u>Public Safety</u>	<u>Pharmacy Board</u>	<u>Peace Officers (POST)</u>	<u>Department of Health</u>	<u>Animal Health Board</u>	<u>Human Rights Board</u>	<u>Board of Indian Affairs</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
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
Employee Assistance Program	4,677	6,502	25,974	118	0	14,310	517	918	103
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	805	6,439	47,488	0	402	6,037	0	2,817	805
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	20,143	16,281	78,030	198	294	31,477	1,530	3,319	269
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management	5,968	58,146	204,125	842	1,071	99,308	765	2,142	765
Central Mail	101	4,371	58,161	320	181	13,829	396	503	18
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	71	1,285	115,489	994	9	1,278	1,916	16	4
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	9,148	21,785	202,964	902	834	42,745	1,755	972	502
Budget Support	6,238	18,274	39,007	352	791	69,053	1,142	2,196	1,493
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	26,493	63,095	587,811	2,612	2,415	123,796	5,083	2,815	1,454
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	2,744	6,535	60,874	270	250	12,820	527	292	150
Central Payroll	6,999	8,602	37,642	129	181	16,964	1,049	1,198	183
Single Audit	64	9	128	0	0	436	3	2	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	49,372	68,635	274,199	1,244	0	151,072	5,452	9,686	1,084
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	267	351	1,373	2	0	761	19	45	6
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	10,749	25,016	50,012	1,927	0	20,647	4,247	10,135	3,916
Program Audits	0	0	2,027	0	0	3,378	0	0	0
Single Audits	14,807	0	10,305	0	0	24,788	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	1,050	2,500	23,760	104	96	4,904	201	112	57
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	316	43	623	0	1	2,123	14	9	2
General Government									
Total Plan Allocation	160,012	307,869	1,819,992	10,014	6,525	639,726	24,616	37,177	10,811
FY 93 Budget Plan	178,422	336,907	1,897,418	13,392	5,853	601,493	26,792	64,005	15,241
Roll Forward Adjustment	(18,410)	(29,038)	(77,426)	(3,378)	672	38,233	(2,176)	(26,828)	(4,430)

Department Division Number ---->  
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	21000	22000	25000	26000	27000	29000	30000	32000	34000
	Dept. of Jobs & Training	Dept. of Trade & Econ Dev	Center For Arts Education	State University System	Community College Board	Dept. of Natural Resources	State Planning Office	Pollution Control Agency	Housing Finance Agency
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
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
Employee Assistance Program	28,533	3,252	829	70,612	37,735	39,382	778	11,431	2,092
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	28,976	2,817	0	12,475	6,841	18,915	1,610	5,232	402
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	78,722	18,911	1,324	149,878	63,453	100,904	1,879	28,935	6,019
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management	236,488	56,157	14,154	325,545	155,619	201,906	5,585	176,888	9,487
Central Mail	29,987	13,739	1,114	48,630	29,568	25,035	849	4,990	1,576
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	5,226	314	60	440	281	9,522	159	0	21,264
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	106,740	13,402	4,471	62,692	59,969	114,893	1,647	23,306	6,097
Budget Support	13,441	23,721	703	6,853	8,522	158,487	3,514	47,617	5,095
INANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	309,135	38,816	12,950	181,564	173,677	332,746	4,769	67,494	17,656
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	32,015	4,020	1,341	18,803	17,986	34,460	494	6,990	1,828
Central Payroll	35,577	4,658	961	70,399	38,624	105,739	902	16,982	4,453
Single Audit	1,101	264	0	31	39	92	0	100	427
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	301,213	34,330	8,749	745,418	398,351	415,744	8,211	120,672	22,085
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	1,580	172	36	3,476	1,984	2,152	69	605	105
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	69,772	28,626	10,010	82,552	187,746	76,606	7,744	19,872	17,213
Program Audits	0	0	0	16,893	16,893	0	0	13,515	0
Single Audits	86,384	18,289	0	52,638	78,168	20,517	0	0	0
REASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	12,529	1,538	513	7,193	6,880	15,789	189	2,674	699
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	5,360	1,285	0	149	188	446	2	488	2,083
General Government									
Total Plan Allocation	1,382,779	264,311	57,215	1,856,241	1,282,524	1,673,335	38,401	547,791	118,581
FY 93 Budget Plan	1,329,974	327,604	0	1,891,638	1,306,302	1,850,352	78,260	422,436	137,147
Roll Forward Adjustment	52,805	(63,293)	57,215	(35,397)	(23,778)	(177,017)	(39,859)	125,355	(18,566)

Department Division Number ———>  
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	36000	37000	40000	42000	43000	50000	51000	52000	55000
	Education Vocational Technical	Education Central Office	State Historical Society	Dept. of Labor & Industry	Iron Range Resources & Rehab	Arts Board	Legislative Commissions	Public Defense Board	Human Services Central Office
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
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
Employee Assistance Program	1,707	5,287	0	5,436	1,967	231	0	1,293	17,121
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	402	1,207	0	6,037	2,013	402	402	0	12,475
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	7,384	21,979	0	14,425	6,458	732	2,511	3,515	87,051
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management	15,225	47,129	229	47,435	33,358	14,001	0	77	135,956
Central Mail	1,847	10,611	0	5,966	999	406	387	877	114,416
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	1,953	4,427	0	661	261	5	48	56	737,285
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	9,651	32,644	371	19,876	7,221	1,109	1,479	2,638	58,429
Budget Support	20,382	59,389	1,581	13,178	6,589	3,250	2,900	2,109	58,071
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	27,952	94,542	1,076	57,563	20,914	3,210	4,284	7,641	169,218
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	2,895	9,791	111	5,962	2,166	332	444	792	17,524
Central Payroll	2,141	6,531	0	7,550	2,135	316	0	1,475	19,321
Single Audit	120	1,395	2	16	0	4	0	1	9,125
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	18,017	55,823	0	57,382	20,765	2,437	0	13,650	180,737
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	78	261	0	275	73	10	0	0	922
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	14,885	63,345	9,567	34,321	8,754	3,783	4,857	10,269	93,768
Program Audits	16,893	11,792	0	0	0	0	0	5,068	3,378
Single Audits	14,807	47,857	0	418	0	0	0	0	111,496
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	1,107	4,184	42	2,463	828	127	170	303	16,428
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	580	6,789	8	77	0	22	0	3	44,423
General Government									
Total Plan Allocation	158,026	484,983	12,987	279,041	114,501	30,377	17,482	49,767	1,887,144
FY 93 Budget Plan	176,430	492,631	0	300,064	147,250	56,881	0	0	1,491,799
Roll Forward Adjustment	(18,404)	(7,648)	12,987	(21,023)	(32,749)	(26,504)	17,482	49,767	395,345

Department Division Number ---->	55000A	60000	65000	67000	75000	75000A	77000	78000	79000
Central Service Cost Allocation									
Actual State Fiscal Year 1993									
	Human Services Institutions	Higher Ed Coord Board	Judicial Banch	Department Of Revenue	Veterans Affairs	Veterans Home Board	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
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
Employee Assistance Program	72,354	978	2,656	16,585	454	7,458	2,764	35,966	75,723
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	14,488	1,610	2,817	7,244	402	805	402	11,671	14,488
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	36,528	3,493	24,683	47,284	4,846	9	3,982	42,934	155,757
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management	80,334	13,848	19,280	30,297	13,083	0	7,421	209,099	555,683
Central Mail	2,876	2,182	3,326	42,397	337	470	1,829	7,025	9,546
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	282	577	0	134,724	165	228	0	5,318	57,993
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	39,615	5,813	6,352	24,051	2,809	11,135	10,529	64,443	95,489
Budget Support	39,095	5,007	7,467	30,134	1,405	11,948	16,692	87,677	37,953
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	114,731	16,838	18,399	69,655	8,136	32,249	30,495	186,635	276,549
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	11,881	1,744	1,906	7,214	843	3,340	3,158	19,328	28,640
Central Payroll	118,919	3,373	3,458	20,392	558	10,775	3,940	47,835	103,833
Single Audit	0	13	1	0	22	0	0	30	2,098
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	763,812	10,323	28,030	175,077	4,797	78,732	29,183	379,685	799,382
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	4,298	27	0	909	19	457	189	1,998	4,125
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	55,724	10,899	12,909	95,064	27,319	8,994	9,167	92,339	91,054
Program Audits	0	25,340	0	0	0	0	0	0	2,027
Single Audits	0	0	0	0	0	0	0	0	23,534
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	4,545	2,604	729	88,108	322	1,278	1,208	7,393	11,062
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	66	4	1	109	0	1	147	10,217
General Government									
Total Plan Allocation	1,359,482	104,735	132,017	789,136	65,626	167,878	120,960	1,199,523	2,355,153
FY 93 Budget Plan	1,554,936	68,366	0	938,416	25,524	207,586	130,682	1,150,767	2,405,777
Roll Forward Adjustment	(195,454)	36,369	132,017	(149,280)	40,102	(39,708)	(9,722)	48,756	(50,624)

Department Division Number —>  
Central Service Cost Allocation  
Actual State Fiscal Year 1993

	80000	99036	99510	99650	99710	99760	99780	99800	99906
	Public Service	Council on Vo-Tech Education	Disability Council	Office Of Waste Management	Council On Black Minnesotans	Council On Asian Minnesotans	Soil & Water Resources	Finance Debt Service	Finance NonOperating Mn Safety
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
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
Employee Assistance Program	1,958	50	133	878	63	15	670	0	17
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Leasing	2,415	0	1,207	1,207	0	402	1,207	0	0
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0	0	0	0	0	0	0
Telecommunications	4,559	161	647	2,340	141	153	2,897	0	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management	28,614	535	612	7,728	765	1,606	65,568	0	6,962
Central Mail	994	123	280	1,373	59	102	780	0	34
BUREAU OF INFORMATION POLICY	0	0	0	0	0	0	0	0	0
Statewide Systems	1,267	0	10	302	0	4	17	0	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	4,607	537	607	2,182	391	366	2,606	925	8,421
Budget Support	5,095	615	791	3,953	1,054	1,054	3,162	8,522	5,007
FINANCE ACCOUNTING	0	0	0	0	0	0	0	0	0
Accounting	13,342	1,557	1,758	6,319	1,133	1,061	7,549	2,678	24,389
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	1,382	162	182	655	118	109	782	277	2,526
Central Payroll	2,438	111	164	1,049	57	58	772	0	7
Single Audit	3	1	0	1	0	0	1	3	13
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
Personnel Administration	20,671	523	1,398	9,274	665	499	7,071	0	179
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
State Agencies	96	2	7	46	3	2	41	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
Financial Audits	6,343	711	5,393	0	3,537	3,694	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	528	61	69	251	45	42	299	106	966
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	14	4	0	7	0	1	5	17	64
General Government									
Total Plan Allocation	94,326	5,153	13,258	37,565	8,031	9,201	93,427	12,528	48,585
FY 93 Budget Plan	80,988	0	23,688	31,980	0	0	0	0	0
Roll Forward Adjustment	13,338	5,153	(10,430)	5,585	8,031	9,201	93,427	12,528	48,585

Department Division Number ———>	99910	99999	
Central Service Cost Allocation			
Actual State Fiscal Year 1993			
	Minnesota		
	Technology		
	<u>Inc.</u>	<u>Other</u>	<u>Totals</u>
DEPARTMENT OF ADMINISTRATION			
BUREAU OF ADMINISTRATIVE MANAGEMEN	0	0	0
Commissioner's Office	0	0	585,592
Personnel Services	0	0	309,116
Fiscal Services	0	0	0
Fiscal A	0	64,020	180,900
Fiscal B	0	4,891	432,031
Employee Assistance Program	0	31,975	541,578
BUREAU OF FACILITIES MANAGEMENT	0	0	0
Leasing	0	26,557	270,028
BUREAU OF INTERTECHNOLOGIES GROUP	0	0	0
Telecommunications	6,373	107,235	1,218,887
BUREAU OF OPERATIONS MANAGEMENT	0	0	0
Materials Management	3,443	86,225	3,203,416
Central Mail	1,136	42,482	498,864
BUREAU OF INFORMATION POLICY	0	0	0
Statewide Systems	16	17,283	1,124,983
DEPARTMENT OF FINANCE	0	0	0
Department Administration	0	0	0
Budgets	0	0	0
Agency Controllers	3,266	93,575	1,253,020
Budget Support	2,548	52,199	913,604
FINANCE ACCOUNTING	0	0	0
Accounting	9,460	271,025	3,628,956
FINANCE-OTHER	0	0	0
Financial Reporting	980	28,067	375,824
Central Payroll	0	33,807	757,834
Single Audit	0	0	15,590
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0
Personnel Administration	0	337,566	5,717,210
DEPARTMENT OF MEDIATION SERVICES	0	0	0
State Agencies	0	937	28,130
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0
Financial Audits	18,269	512,974	1,824,729
Program Audits	0	723,547	840,751
Single Audits	0	0	504,008
MEASURER'S OFFICE	0	0	0
Treasurer-Treasury	374	28,948	263,070
OFFICE OF THE ATTORNEY GENERAL	0	0	0
Legal Services	0	18,308,318	18,308,318
STATE AUDITOR - Single Audit	0	0	75,919
General Government		(3,825,402)	(3,825,402)
Total Plan Allocation	45,865	16,946,229	39,046,956
FY 93 Budget Plan	35,375	14,305,757	36,134,060
Roll Forward Adjustment	10,490	2,640,472	2,912,896

Allocation of General Support Costs  
Multiple Rate Method  
Fiscal Year 1993

Allocation of General Support Costs			Equip. Cost	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs	
Multiple Rate Method												
Fiscal Year 1993												
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	2.4 Admin Mgmt Personnel Office	2.5 Admin Mgmt Fiscal Services	2.5A Admin Mgmt Fiscal "A"	2.5B Admin Mgmt Fiscal "B"	2.6 Admin Mgmt Employee Assistance	3.2 Bureau of Facilities Mgmt
1.2		First Stepdown										
		Equipment Use Charge	488,260	(488,260)								
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT		13,620	(13,620)							
2.3	02110	Commissioner	688,924		3,604	(692,528)						
2.4	02120	Personnel Services	354,613		2,307		(356,920)					
2.5	02130	Fiscal Services	689,017		4,511			(693,528)				
2.5A	02130A	Fiscal A 45% (Gen'L Fund)						312,088	(312,088)			
2.5B	02130B	Fiscal B 55% (ISF)						381,440		(381,440)		
2.6	02111	Employee Assistance Program	487,801		3,198						(490,999)	
2.7	02111A	Other										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT		5,196		47,599	24,532		13,344		801	(91,472)
3.3	02307	Plant Management (10 Fund)										85,498
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)	283,523									5,974
3.5	02320B	Other										0
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP		25,478		26,592	13,705		30,246		447	
4.5	02430	Telecommunications (10 Fd)	1,185,660									
4.6	02412	STARS (10 Fund)										
4.7	02420	LMIC (10 Fund)										
4.8	02410	Other										
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT		12,658		43,076	22,201		47,603		725	
7.3	02511	Materials Management	3,108,344									
6.4	02519	Central Mail	490,471									
6.6	02511D	Other - 10 Fund										
5.2	02411	BUREAU OF INFORMATION POLICY		10,595		16,338	8,420		11,031		275	
5.4	02411A	Statewide Systems	1,137,722									
5.5	02411B	Other										
3.2	10000	DEPARTMENT OF FINANCE		84,755							1,566	
3.4	10000B	FINANCE - DEPT ADMN	1,434,616									
3.2	10000C	FINANCE-BUDGETS										
3.5	10000E	FINANCE- AGENCY CONTROLLERS	1,080,254									
3.6	10000F	FINANCE-BUDGET SUPPORT	771,936									
3.7	10000G	FINANCE-BUDGET GENL GOVT										
0.2	10000H	FINANCE-ACCOUNTING										
0.3	10000I	FINANCE-ACCOUNTING	3,128,571									
0.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
1.2	10000K	FINANCE - OTHER Allocable										
1.4	10000L	FINANCE-OTHER FINANCIAL RPTG	323,998									
1.5	10000M	FINANCE-OTHER CENTRAL PAYROLL	639,554									
1.6	10000N	FINANCE-OTHER SINGLE AUDIT	12,881									
1.7	10000O	FINANCE-OTHER GENL GOVT										
2.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	342,564	169,131							2,388	
2.4	24000A	EMPLOYEE REL-PRSNL ADMN	5,849,033									
2.5	24000B	EMPLOYEE REL-ALL OTHER										
3.2	45000	DEPARTMENT OF MEDIATION SERVICES		11,215							271	
3.4	45000	MEDIATIONS SVCS-STATE AGENCIES	28,284									
3.5	45001	MEDIATION SVCS-OTHER										
4.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	780,231	33,068							835	
4.4	49001	LEGIS AUDITS-FINANCIAL AUDITS	1,653,505									
4.5	49002	LEGIS AUDITS-PROGRAM AUDITS	636,902									
4.6	49003	LEGIS AUDITS-SINGLE AUDITS	385,091									
4.7	49004	LEGIS AUDITS-GENERAL GOVT										
5.2	64000	TREASURER'S OFFICE		24,594							164	
5.3	64000A	TREASURER-TREASURY	252,738									
5.4	64000B	TREASURER-OTHER										
5.2	06000	ATTORNEY GENERAL	4,927,873	97,949							4,959	
5.4	06000B	ATTY GENL-LEGAL SERVICES	13,904,363									
5.5	06000C	ATTY GENL-OTHER										
7.2	61000	STATE AUDITOR - SINGLE AUDIT	72,174									



Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1993			Equip. Cost	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs	
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	2.4 Admin Mgmt Personnel Office	2.5 Admin Mgmt Fiscal Services	2.5A Admin Mgmt Fiscal "A"	2.5B Admin Mgmt Fiscal "B"	2.6 Admin Mgmt Employee Assistance	3.2 Bureau of Facilities Mgmt.
		Second Stepdown										
		DEPARTMENT OF ADMINISTRATION										
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN	(149,677)			31,957	16,470		52,842		538	
18.3	02110	Commissioner										
18.4	02120	Personnel Services										
18.5	02130	Fiscal Services										
	02130A	Fiscal A 45% (Gen'L Fund)										
	02130B	Fiscal B 55% (ISF)										
18.6	02111	Employee Assistance Program										
18.7	02111A	Other										
19.2	02300	BUREAU OF FACILITIES MANAGEMENT										
19.3	02307	Plant Management (10 Fund)										
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
19.5	02320B	Other										
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
20.5	02410	Telecommunications (10 Fd)										
20.6	02412	STARS (10 Fund)										
20.7	02420	LMIC (10 Fund)										
20.8	02410	Other										
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
22.3	02511	Materials Management										
22.4	02519	Central Mail										
	02511D	Other - 10 Fund										
21.2	02411	BUREAU OF INFORMATION POLICY										
21.4	02411A	Statewide Systems										
	02411B	Other										
	10000	DEPARTMENT OF FINANCE	(14,420)									
23.4	10000B	FINANCE - DEPT ADMN										
24.4	10000C	FINANCE-BUDGETS										
24.5	10000E	FINANCE- AGENCY CONTROLLERS										
24.6	10000F	FINANCE-BUDGET SUPPORT										
24.7	10000G	FINANCE-BUDGET GENL GOVT										
25.2	10000H	FINANCE-ACCOUNTING DEPT										
25.3	10000I	FINANCE-ACCOUNTING SERVICES										
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
26.2	10000K	FINANCE - OTHER Allocable										
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG										
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL										
26.6	10000N	FINANCE-OTHER SINGLE AUDIT										
26.7	10000O	FINANCE-OTHER GENL GOVT										
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	(18,673)									
28.4	24000A	EMPLOYEE REL-PRSNL ADMN										
28.5	24000B	EMPLOYEE REL-ALL OTHER										
29.2	45000	DEPARTMENT OF MEDIATION SERVICES	(569)									
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES										
29.5	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										
30.7	49004	LEGIS AUDITS-GENERAL GOVT										
31.2	64000	TREASURER'S OFFICE										
31.3	64000A	TREASURER - Allocable										
31.4	64000B	TREASURER-OTHER										
32.2	06000	ATTORNEY GENERAL										
32.4	06000B	ATTY GENL-LEGAL SERVICES										
32.5	06000C	ATTY GENL-OTHER										
	61000	STATE AUDITOR - SINGLE AUDIT										

Equip. Cost	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs
1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Personnel Office	2.5 Admin Mgmt Fiscal Services	2.5A Admin Mgmt Fiscal "A"	2.5B Admin Mgmt Fiscal "B"	2.6 Admin Mgmt Employee Assistance	3.2 Bureau of Facilities Mgmt

99YYY	Consumer Agencies																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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Equip. Cost	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs
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			1.2	2.2	2.3	2.4	2.5	2.5A	2.5B	2.6	3.2	
Sched.	Dept.		Allocable	Equipment	Bureau of	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Bureau of	
No.	Div.	Name	Costs &	Use	Admin.	Commissioner	Personnel	Fiscal	Fiscal	Employee	Facilities	
			Credits	Charge	Mgmt.	Office	Office	Services	"A"	"B"	Assistance	Mgmt.
11133		NURSING HOME ADM									24	
11200		SOCIAL WRK & MNTL HLTH										
11210		SOCIAL WRK LIC BD									118	
11220		MARR & FAMILY THERAPY BD									21	
11230		UNLIC MNTL HLTH PROV BD										
11310		ABSTRACTORS										
11320		ACCOUNTANCY									61	
11330		PODIATRY										
11340		VETERINARY MEDICINE									16	
11380		PEACE OFFICERS										
12000		HEALTH									12,631	
13000		COMMERCE									3,320	
14000		ANIMAL HEALTH BD									456	
17000		HUMAN RIGHTS									810	
19000		INDIAN AFFAIRS									91	
21000		JOBS & TRAINING									25,185	
22000		TRADE & ECON DEV									2,870	
25000		CENTER FOR ARTS ED.									732	
26000		STATE UNIV SYSTEM									62,326	
27000		COMMUNITY COLLEGE BD									33,307	
28000		SENATE										
29000		NATURAL RESOURCES									34,761	
30000		PLANNING									687	
31000		HOUSE OF REPRESENTATIVES										
32000		POLLUTION CONTROL									10,090	
33000		TRIAL COURTS									8,018	
34000		HOUSING FINANCE									1,847	
36000		EDUCATION-VO-TECH									1,507	
37000		EDUCATION-CENTRAL OFFICE									4,667	
37001		EDUCATION-FARIBAULT SCHOOLS									2,566	
38000		INVESTMENT BOARD									321	
39000		GOVERNORS OFFICE									661	
40000		HISTORICAL SOCIETY										
41000		WRKRS COMP CT OF APPEALS									266	
42000		LABOR & INDUSTRY									4,798	
43000		IRON RANGE RESOURCES									1,736	
50000		ARTS BOARD									204	
51000		LEGISLATIVE COMMISSIONS										
52000		PUBLIC DEFENSE BOARD									1,141	
53000		SECRETARY OF STATE									806	
55000		HUMAN SERVICES-CENTRAL OFFICE									15,112	
55000A		HUMAN SERVICES-INSTITUTIONS									63,864	
58000		COURT OF APPEALS									1,125	
60000		HIGHER ED COORD BD									863	
61000		STATE AUDITOR									1,536	
62000		STATE RETIREMENT									475	
63000		PUBLIC EMPLOYEE RETIREMENT ASSN									825	
65000		JUDICIAL									2,344	
66000		MN MUNICIPAL BOARD									51	
67000		REVENUE									14,639	
68000		TAX COURT									82	
69000		TEACHERS RETIREMENT									626	
75000		VETERANS AFFAIRS									401	
75000A		VETERANS HOME BD									6,583	
77000		ZOO									2,440	
78000		CORRECTIONS									31,746	
79000		TRANSPORTATION									66,838	
80000		PUBLIC SERVICE									1,728	
81000		U OF M										

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1993

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1993			Equip. Cost	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs	
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	2.4 Admin Mgmt Personnel Office	2.5 Admin Mgmt Fiscal Services	2.5A Admin Mgmt Fiscal "A"	2.5B Admin Mgmt Fiscal "B"	2.6 Admin Mgmt Employee Assistance	3.2 Bureau of Facilities Mgmt
	82000	PUBLIC UTIL COMM									556	
	99000	MISC OTHER BOARDS										
	99010	ACADEMY OF SCIENCE										
	99025	MILITARY ORDER PURPLE HEART										
	99036	COUNCIL ON VO-TECH ED.									44	
	99041	HORTICULTURE										
	99042	PUBLIC EMPLOYEE REL BD										
	99050	CAPITOL AREA ARCH.									71	
	99100	WORLD TRADE CTR.									123	
	99150	REGIONAL TRANSIT BOARD										
	99200	HUMANITIES COMMISSION										
	99245	VOYAGEURS PARK									8	
	99270	AMATEUR SPORTS									105	
	99300	SENTENCING GUIDELINES									53	
	99420	MN/AVIS BNDRY AREA										
	99430	UNIFORM LAWS CMSN										
	99440	MENTAL HEALTH & RETARDATION OMBUDS AN									219	
	99460	HAZARDOUS SUBSTANCES BOARD									16	
	99500	HEALTH CARE COMMISSION										
	99510	DISABILITY COUNCIL									117	
	99620	HIGHER ED FAC AUTH									39	
	99640	ETHICAL PRACTICES BOARD									80	
	99650	OFFICE OF WASTE MANAGEMENT									775	
	99690	HEARING EXAMINER									974	
	99700	SCIENCE MUSEUM										
	99710	COUNCIL ON BLACK MINNESOTANS									56	
	99750	COUNCIL ON SPANISH MINNESOTANS									52	
	99760	COUNCIL ON ASIAN MINNESOTANS									42	
	99780	SOIL & WATER RES									591	
	99800	FINANCE-DEBT SERVICE										
	99901	VETS OF FOREIGN WARS										
	99902	DISABLED AMERICAN VETS										
	99903	HUMANE SOCIETY										
	99906	FINANCE NON-OPERATING/ MN SAFETY CO NCIL									15	
	99908	COMMUNICATION IMPAIRED BD									41	
	99909	TRANSPORTATION REGULATION BOARD									119	
	99910	GREATER MINNESOTA CORPORATION										
	99998	COMPUTER TEST/TRAINING									182	
	99999	OTHER OTHER	(5,908,608)								1	
Statewide Totals			39,046,956	(1)	0	(1)	2	0	2	0	1	0

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1993			Leases Processed	Net Costs	Telephone Costs	Net Costs	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs	Net Costs
Sched. No.	Dept. Div.	Name	3.4 Facilities Management Leasing	4.2 Intertech Bureau	4.5 Intertech Telecom- munications	7.2 Bureau of Operations Mgmt	7.3 Operations Materials Management	6.4 Operations Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	8.2 Department of Finance	8.4 Finance Department Administration
1.2		First Stepdown										
		Equipment Use Charge										
2.2	02000	DEPARTMENT OF ADMINISTRATION										
2.3	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
2.4	02110	Commissioner										
2.5	02120	Personnel Services										
2.5A	02130A	Fiscal A 45% (Gen'L Fund)										
2.5B	02130B	Fiscal B 55% (ISF)										
2.6	02111	Employee Assistance Program										
2.7	02111A	Other										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Management (10 Fund)										
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)	(289,497)									
3.5	02320B	Other										
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP	0	(96,468)								
4.5	02430	Telecommunications (10 Fd)		51,312	(1,236,972)							
4.6	02412	STARS (10 Fund)		0								
4.7	02420	LMIC (10 Fund)		45,156								
4.8	02410	Other		0								
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT	399		2,187	(128,849)						
7.3	02511	Materials Management				111,317	(3,219,661)					
6.4	02519	Central Mail				17,532		(508,003)				
6.6	02511D	Other - 10 Fund				0						
5.2	02411	BUREAU OF INFORMATION POLICY	799		432		682	26	(48,598)			
5.4	02411A	Statewide Systems							48,598	(1,186,320)		
5.5	02411B	Other							0			
8.2	10000	DEPARTMENT OF FINANCE	799		5,649		7,350	5,728		28,940	(134,787)	
8.4	10000B	FINANCE - DEPT ADMN									19,415	(1,454,031)
9.2	10000C	FINANCE-BUDGETS									09	368,117
9.5	10000E	FINANCE- AGENCY CONTROLLERS										
9.6	10000F	FINANCE-BUDGET SUPPORT										
9.7	10000G	FINANCE-BUDGET GENL GOVT										
10.2	10000H	FINANCE-ACCOUNTING									67,194	846,849
10.3	10000I	FINANCE-ACCOUNTING										
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K	FINANCE - OTHER Allocable									18,969	239,064
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	1,198		4,842		12,200	4,117		27,843		
12.4	24000A	EMPLOYEE REL-PRSNL ADMN										
12.5	24000B	EMPLOYEE REL-ALL OTHER										
13.2	45000	DEPARTMENT OF MEDIATION SERVICES	799		805		1,288	267		729		
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES										
13.5	45001	MEDIATION SVCS-OTHER										
14.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	399		990		1,516	118		1,969		
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	799		440		682	87		24		
15.3	64000A	TREASURER-TREASURY										
15.4	64000B	TREASURER-OTHER										
16.2	06000	ATTORNEY GENERAL	3,993		12,728		18,717	2,399		696		
16.4	06000B	ATTY GENL-LEGAL SERVICES										
16.5	06000C	ATTY GENL-OTHER										
17.2	61000	STATE AUDITOR - SINGLE AUDIT	0									

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Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1993

Sched.	Dept.	Name	Leases Processed	Net Costs	Telephone Costs	Net Costs	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs	Net Costs
No.	Div.		3.4 Facilities Management Leasing	4.2 Intertech Bureau	4.5 Intertech Telecom- munications	7.2 Bureau of Operations Mgmt	7.3 Operations Materials Management	6.4 Operations Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	8.2 Department of Finance	8.4 Finance Department Administration
99YYY		Consumer Agencies										
02000		Administration										
02140		Oil Overcharge (17 Fund)			3		76	1		40		
02141		Development Disabilities (30 Fund)	799		561		5,986	556		20		
02142		STAR (20, 30 Funds)	799		256		2,198	180		32		
02160		Volunteer Services (20 Fund)	1,198		242		1,440	387		133		
02211		Risk Management (41 Fund)	399		77		5,380	13		54		
02215		Dispute Resolution (20 Fund)	399		73		682	18		19		
02220		Management Analysis (20 Fund)	399		934		2,576	186		337		
02303		Gov's Residence Council (69 Fund)	399		5		379					
02305		Building Construction (69 Fund)	799		895		22,582	139		11		
02307		Plant Management (06, 82 Fund)	2,795		2,724		23,946	17		196		
02307A		Capital Group Parking (20 Fund)										
02308		Energy Conservation (17, 30 Funds)	1,198		83		455	32		18		
02310		Building Fund Operations (69 Fund)					84,568					
02409		IISAC (20 Fund)			35		606	17		17		
02410		Computer Services (97 Fund)	2,396		6,962		21,369	8,315				
02412		STARS (19, and 97 Funds)			10,125		7,654	13		369		
02420		LMIC (20 Fund)	1,198				2,501	18		201		
02430		Telecommunications (97 Fund)	399		0		3,486			80		
02430A		911 Emergency (17 Fund)			2,195					26		
02443		Records Center/Micrographics (97 Fund)			167		2,804	19		49		
02509		Electronics Equipment Rental (88 Fund)			61		2,273	3				
02511		Mat'l's Mgmt - Central Stores (93 Fund)	399		122		1,894	69		18		
02512		Materials Distribution (94 Fund)			252		455	37		252		
02514		Travel Management			0							
02514A		Parking Surcharge (20 Fund)						41		2		
02514B		Commuter Vans (96 Fund)			15					9		
02514C		Motor Pool (91 Fund)	399				25,083	16		624		
02515		Minnesota Bookstore (84 Fund)			1,217		834	2,293		945		
02518		Central Mail - Addressing/Inserting (98 Fund)					227					
02519		Postage Operations - Clearing (61 Fund)						0				
02520		Printing (92 Fund)	4,392		526		2,728	39		206		
99XXX		OTHER (Non-Allowable 10 Fund Costs)										
02112		State Band (10 Fund)						7				
02113		Public Broadcasting (10 Fund)										
02444		Public Info Policy Analysis - PIPA (10 Fund)			97			8		12		
02525		State Building Code (10 Fund)	1,198		1,441		1,061	198		122		
02600		Other										
01000		MILITARY AFFAIRS	799		19,870		5,911	100		70		
04000		AGRICULTURE	6,389		16,061		57,591	4,329		1,275		
07000		PUBLIC SAFETY	47,118		76,974		202,176	57,606		114,574		
08000		OMBUDSMAN CORRECTIONS			142		303	9		133		
09100		GAMING-ADMIN UNIT								184		
09200		GAMBLING CONTROL	399		1,151		909	532		64		
09300		PARI-MUTUAL RACING			575		3,562	240				
09400		STATE LOTTERY	1,997									
11000		EXAM BOARDS										
11008		BARBERS			45			71		10		
11010		ELECTRICITY	1,198		640		1,364	670		1,227		
11015		MEDICAL EXAMINERS			749		1,894	1,158		129		
11016		NURSING			520		606	2,180		1,121		
11018		PHARMACY			195		834	317		986		
11020		ARCHITECTS & ENGINEERING			200		530	358		131		
11021		DENTISTRY			223		530	710		118		
11050		BOXING			42		152	8				
11104		CHIROPRACTORS			114		455	157				
11118		PSYCHOLOGY			96		682	262				
11119		OPTOMETRY			62		152	35				

Allocation of General Support Costs Multiple Rate Method Fiscal Year 1993			Leases Processed	Net Costs	Telephone Costs	Net Costs	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs	Net Costs
Sched. No.	Dept. Div.	Name	3.4 Facilities Management Leasing	4.2 Intertech Bureau	4.5 Intertech Telecom- munications	7.2 Bureau of Operations Mgmt	7.3 Operations Materials Management	6.4 Operations Central Mail	5.2 Bureau of Information Policy	5.4 Info Policy Statewide Systems	8.2 Department of Finance	8.4 Finance Department Administration
11133		NURSING HOME ADM			64		455					
11200		SOCIAL WRK & MNTL HLTH	399					251				
11210		SOCIAL WRK LIC BD			266		152			1,186		
11220		MARR & FAMILY THERAPY BD			43		152	52		217		
11230		UNLIC MNTL HLTH PROV BD										
11310		ABSTRACTORS						12				
11320		ACCOUNTANCY			172		834	433		383		
11330		PODIATRY	399		24		152	9				
11340		VETERINARY MEDICINE			34		152	83				
11380		PEACE OFFICERS	399		290		1,061	179		9		
12000		HEALTH	5,990		31,051		98,360	13,697		1,268		
13000		COMMERCE	1,198		6,001		4,622	3,334		1,196		
14000		ANIMAL HEALTH BD			1,509		758	392		1,901		
17000		HUMAN RIGHTS	2,795		3,274		2,122	498		16		
19000		INDIAN AFFAIRS	799		265		758	18		4		
21000		JOBS & TRAINING	28,750		77,656		234,230	29,701		5,185		
22000		TRADE & ECON DEV	2,795		18,655		55,621	13,608		312		
25000		CENTER FOR ARTS ED.			1,306		14,019	1,103		60		
26000		STATE UNIV SYSTEM	12,378		147,849		322,436	48,166		437		
27000		COMMUNITY COLLEGE BD	6,788		62,594		154,133	29,286		279		
28000		SENATE			22,104			4,083		393		
29000		NATURAL RESOURCES	18,767		99,538		199,978	24,796		9,447		
30000		PLANNING	1,597		1,854		5,532	841		158		
31000		HOUSE OF REPRESENTATIVES			13,965			4,078		718		
32000		POLLUTION CONTROL	5,191		28,543		175,199	4,942				
33000		TRIAL COURTS			12,028		25,689	2,094		16		
34000		HOUSING FINANCE	399		5,938		9,396	1,561		21,095		
36000		EDUCATION-VO-TECH	399		7,284		15,080	1,829		1,938		
37000		EDUCATION-CENTRAL OFFICE	1,198		21,681		46,679	10,510		4,392		
37001		EDUCATION-FARIBAULT SCHOOLS	1,597		2,322		6,744	499				
38000		INVESTMENT BOARD			1,156		1,743	84				
39000		GOVERNORS OFFICE	1,597		3,977		2,728	1,126		306		
40000		HISTORICAL SOCIETY					227					
41000		WRKRS COMP CT OF APPEALS	799		255		606	77		37		
42000		LABOR & INDUSTRY	5,990		14,230		46,982	5,909		656		
43000		IRON RANGE RESOURCES	1,997		6,371		33,039	989		259		
50000		ARTS BOARD	399		722		13,867	402		5		
51000		LEGISLATIVE COMMISSIONS	399		2,477			383		48		
52000		PUBLIC DEFENSE BOARD			3,467		76	869		56		
53000		SECRETARY OF STATE	799		7,960		5,077	2,343		1,404		
55000		HUMAN SERVICES-CENTRAL OFFICE	12,378		85,872		134,658	113,324		731,441		
55000A		HUMAN SERVICES-INSTITUTIONS	14,375		36,033		79,567	2,849		280		
58000		COURT OF APPEALS	399		1,645		530	465				
60000		HIGHER ED COORD BD	1,597		3,446		13,716	2,161		572		
61000		STATE AUDITOR	3,194		1,812		3,486	497		67		
62000		STATE RETIREMENT			870		455	2,344		5,213		
63000		PUBLIC EMPLOYEE RETIREMENT ASSN			2,352		1,591	6,434		60		
65000		JUDICIAL	2,795		24,349		19,096	3,294				
66000		MN MUNICIPAL BOARD			145		606	35		57		
67000		REVENUE	7,188		46,644		30,008	41,993		133,656		
68000		TAX COURT			136		379	220		353		
69000		TEACHERS RETIREMENT	399		1,512		1,137	4,864		2,136		
75000		VETERANS AFFAIRS	399		4,780		12,958	334		164		
75000A		VETERANS HOME BD	799		9			466		226		
77000		ZOO	399		3,928		7,350	1,812				
78000		CORRECTIONS	11,580		42,353		207,102	6,958		5,276		
79000		TRANSPORTATION	14,375		153,648		550,377	9,455		57,533		
80000		PUBLIC SERVICE	2,396		4,497		28,341	985		1,257		
81000		U OF M										



Allocation of General Support Costs  
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		Leases Processed	Net Costs	Telephone Costs	Net Costs	Encum Trans	Postage Costs	Net Costs	Computer Svcs	Net Costs	Net Costs
		3.4	4.2	4.5	7.2	7.3	6.4	5.2	5.4	8.2	8.4
		Facilities	Intertech	Intertech	Bureau of	Operations	Operations	Bureau of	Info Policy	Department	Finance
		Management	Bureau	Telecom-	Operations	Materials	Central	Information	Statewide	of	Department
		Leasing		munications	Mgmt	Management	Mail	Policy	Systems	Finance	Administration
Sched.	Dept.	Name									
No.	Div.										
82000		PUBLIC UTIL COMM	799	1,164		606	232		75		
99000		MISC OTHER BOARDS	799								
99010		ACADEMY OF SCIENCE									
99025		MILITARY ORDER PURPLE HEART									
99036		COUNCIL ON VO-TECH ED.		159		530	122				
99041		HORTICULTURE				76					
99042		PUBLIC EMPLOYEE REL BD									
99050		CAPITOL AREA ARCH.	799	107		2,122	23		8		
99100		WORLD TRADE CTR.		576			102		6		
99150		REGIONAL TRANSIT BOARD									
99200		HUMANITIES COMMISSION									
99245		VOYAGEURS PARK	399	220		152	13				
99270		AMATEUR SPORTS		206		909	17				
99300		SENTENCING GUIDELINES		84		530	64				
99420		MN/WS BNDRY AREA									
99430		UNIFORM LAWS CMSN									
99440		MENTAL HEALTH & RETARDATION OMBUDS		595		303	74		62		
99460		HAZARDOUS SUBSTANCES BOARD		27		152	6				
99500		HEALTH CARE COMMISSION									
99510		DISABILITY COUNCIL	1,198	638		606	277		10		
99620		HIGHER ED FAC AUTH									
99640		ETHICAL PRACTICES BOARD	399	173		379					
99650		OFFICE OF WASTE MANAGEMENT	1,198	2,308		7,654	1,300		300		
99690		HEARING EXAMINER	399	1,877		7,426	975		35		
99700		SCIENCE MUSEUM									
99710		COUNCIL ON BLACK MINNESOTANS		139		758	59				
99750		COUNCIL ON SPANISH MINNESOTANS	1,198	444		834	107		18		
99760		COUNCIL ON ASIAN MINNESOTANS	399	151		1,591	101		4		
99780		SOIL & WATER RES	1,198	2,858		64,942	773		17		
99800		FINANCE-DEBT SERVICE									
99901		VETS OF FOREIGN WARS									
99902		DISABLED AMERICAN VETS									
99903		HUMANE SOCIETY									
99906		FINANCE NON-OPERATING/ MN SAFETY CO				6,896	34				
99908		COMMUNICATION IMPAIRED BD		16,476		1,819	29		26		
99909		TRANSPORTATION REGULATION BOARD	399	216		227	139		10		
99910		GREATER MINNESOTA CORPORATION		6,287		3,410	1,125		16		
99998		COMPUTER TEST/TRAINING									
99999		OTHER OTHER	5,191								
Statewide Totals		(3)	0	(4)	0	1	(7)	0	1	0	(1)

Allocation of General Support Costs			Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans	Fed Cash Receipt	Net Costs
Multiple Rate Method												
State Fiscal Year 1993												
Sched.	Dept.	Name	9.2 Finance Budgets	9.5 Finance Agency Controllers	9.6 Finance Budget Support	10.2 Finance Accounting Dept	10.3 Finance Accounting Services	11.2 Finance Other	11.4 Finance Financial Reporting	11.5 Finance Central Payroll	11.6 Finance Single Audit	12.2 Department of Employee Relations
		First Stepdown										
		Equipment Use Charge										
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
2.3	02110	Commissioner										
2.4	02120	Personnel Services										
2.5	02130	Fiscal Services										
2.5A	02130A	Fiscal A 45% (Gen'L Fund)										
2.5B	02130B	Fiscal B 55% (ISF)										
2.6	02111	Employee Assistance Program										
2.7	02111A	Other										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Management (10 Fund)										
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
3.5	02320B	Other										
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02430	Telecommunications (10 Fd)										
4.6	02412	STARS (10 Fund)										
4.7	02420	LMIC (10 Fund)										
4.8	02410	Other										
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
7.3	02511	Materials Management										
6.4	02519	Central Mail										
6.6	02511D	Other - 10 Fund										
5.2	02411	BUREAU OF INFORMATION POLICY										
5.4	02411A	Statewide Systems										
5.5	02411B	Other										
8.2	10000	DEPARTMENT OF FINANCE										
8.4	10000B	FINANCE - DEPT ADMN										
9.2	10000C	FINANCE-BUDGETS	(397,326)									
9.5	10000E	FINANCE- AGENCY CONTROLLERS	198,866	(1,279,120)								
9.6	10000F	FINANCE-BUDGET SUPPORT	142,107		(914,043)							
9.7	10000G	FINANCE-BUDGET GENL GOVT	56,354									
10.2	10000H	FINANCE-ACCOUNTING				(914,043)						
10.3	10000I	FINANCE-ACCOUNTING				575,943	(3,704,514)					
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT				338,100						
11.2	10000K	FINANCE - OTHER Allocable						(258,033)				
11.4	10000L	FINANCE-OTHER FINANCIAL RPTG						59,645	(383,643)			
11.5	10000M	FINANCE-OTHER CENTRAL PAYROLL						117,736		(757,290)		
11.6	10000N	FINANCE-OTHER SINGLE AUDIT						2,371			(15,252)	
11.7	10000O	FINANCE-OTHER GENL GOVT						78,280				
12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS		28,262	4,982		81,850			8,476	3,078	(690,931)
12.4	24000A	EMPLOYEE REL-PRSNL ADMN										20,535
12.5	24000B	EMPLOYEE REL-ALL OTHER										670,396
13.2	45000	DEPARTMENT OF MEDIATION SERVICES		530	344		1,535			159	312	
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES										
13.5	45001	MEDIATION SVCS-OTHER										
14.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR		576	515		1,668			173	1,103	
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		2,017	859		5,842			605	196	
15.3	64000A	TREASURER-TREASURY										
15.4	64000B	TREASURER-OTHER										
16.2	06000	ATTORNEY GENERAL		7,859	9,621		22,761			2,357	6,156	3
16.4	06000B	ATTY GENL-LEGAL SERVICES										
16.5	06000C	ATTY GENL-OTHER										
17.2	61000	STATE AUDITOR - SINGLE AUDIT										

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Allocation of General Support Costs  
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Sched. No.	Dept. Div.	Name	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 Dept	SWA Acct. Trans. 10.3 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 Receipt 11.6 Finance Single Audit	Net Costs 12.2 Department of Employee Relations
99YYY		Consumer Agencies										
02000		Administration		0			0					
02140		Oil Overcharge (17 Fund)		215	258		623		65	57	13	
02141		Development Disabilities (30 Fund)		782	1,804		2,265		235	114	7	
02142		STAR (20, 30 Funds)		357	429		1,034		107	61	3	
02160		Volunteer Services (20 Fund)		436	601		1,263		131	87	3	
02211		Risk Management (41 Fund)		831	601		2,408		249	100		
02215		Dispute Resolution (20 Fund)		164	429		476		49	29		
02220		Management Analysis (20 Fund)		919	601		2,660		275	1,042		
02303		Gov's Residence Council (69 Fund)		104	601		302		31			
02305		Building Construction (69 Fund)		783	1,117		2,268		235	490	19	
02307		Plant Management (06, 82 Fund)		4,817	2,062		13,949		1,445	3,939		
02307A		Capital Group Parking (20 Fund)		987	0		2,857		296	232		
02308		Energy Conservation (17, 30 Funds)		165	429		479		50	92		
02310		Building Fund Operations (69 Fund)		2,883	429		8,350		865	20		
02409		IISAC (20 Fund)		125	172		361		37	35		
02410		Computer Services (97 Fund)		6,932	5,154		20,076		2,079	4,252		
02412		STARS (19, and 97 Funds)		351	344		1,017		105	64		
02420		LMIC (20 Fund)		224	601		647		67	235		
02430		Telecommunications (97 Fund)		8,415	344		24,372		2,524	93		
02430A		911 Emergency (17 Fund)		1,929	429		5,588		579	56		
02443		Records Center/Micrographics (97 Fund)		1,312	344		3,801		394	409		
02509		Electronics Equipment Rental (88 Fund)		740	86		2,143		222	111		
02511		Mat'ls Mgmt - Central Stores (93 Fund)		8,648	172		25,045		2,594	342		
02512		Materials Distribution (94 Fund)		966	773		2,799		290	338		
02514		Travel Management		39	0		112		12			
02514A		Parking Surcharge (20 Fund)		92	86		266		28			
02514B		Commuter Vans (96 Fund)		222	86		643		67	81		
02514C		Motor Pool (91 Fund)		8,782	344		25,434		2,634	289		
02515		Minnesota Bookstore (84 Fund)		2,022	344		5,857		607	390		
02518		Central Mail - Addressing/Inserting (98 Fund)		163	86		471		49	352		
02519		Postage Operations - Clearing (61 Fund)		38	86		109		11	194		
02520		Printing (92 Fund)		11,109	86		32,174		3,332	1,469		
99XXX		OTHER (Non-Allowable 10 Fund Costs)			0		0					
02112		State Band (10 Fund)		5	86		15		2			
02113		Public Broadcasting (10 Fund)		21	601		62		6			
02444		Public Info Policy Analysis - PIPA (10 Fund)		50	86		144		15	43		
02525		State Building Code (10 Fund)		530	258		1,534		159	384		
02600		Other		931	86		2,698		279			
01000		MILITARY AFFAIRS		8,943	6,099		25,899		2,682	6,843	63	
04000		AGRICULTURE		21,297	17,867		61,680		6,388	8,410	9	
07000		PUBLIC SAFETY		198,413	38,139		574,632		59,509	36,802	125	
08000		OMBUDSMAN CORRECTIONS		241	172		699		72	111		
09100		GAMING-ADMIN UNIT		1	86		3					
09200		GAMBLING CONTROL		1,109	258		3,211		333	602		
09300		PARI-MUTUAL RACING		1,273	1,718		3,687		382	152		
09400		STATE LOTTERY		590	86		1,710		177	3,324		
11000		EXAM BOARDS			0		0					
11008		BARBERS		274	172		793		82	25		
11010		ELECTRICITY		1,875	429		5,430		562	347		
11015		MEDICAL EXAMINERS		2,380	429		6,893		714	451		
11016		NURSING		2,368	429		6,857		710	421		
11018		PHARMACY		882	344		2,553		264	126		
11020		ARCHITECTS & ENGINEERING		958	172		2,774		287	125		
11021		DENTISTRY		987	258		2,858		296	125		
11050		BOXING		154	172		445		46	29		
11104		CHIROPRACTORS		776	258		2,248		233	76		
11118		PSYCHOLOGY		536	258		1,554		161	77		
11119		OPTOMETRY		194	258		562		58	18		

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Sched. No.	Dept. Div.	Name	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 Dept	SWA Acct. Trans. 10.3 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 Receipt 11.6 Finance Single Audit	Net Costs 12.2 Department of Employee Relations
11133		NURSING HOME ADM		324	258		937		97	29		
11200		SOCIAL WRK & MNTL HLTH			0		0					
11210		SOCIAL WRK LIC BD		818	258		2,368		245	168		
11220		MARR & FAMILY THERAPY BD		296	258		858		89	30		
11230		UNLIC MNTL HLTH PROV BD			0		0					
11310		ABSTRACTORS		44	172		128		13			
11320		ACCOUNTANCY		838	172		2,427		251	72		
11330		PODIATRY		155	258		449		47	1		
11340		VETERINARY MEDICINE		209	258		606		63	28		
11380		PEACE OFFICERS		815	773		2,361		244	177		
12000		HEALTH		41,787	67,516		121,020		12,533	16,586	426	
13000		COMMERCE		11,689	3,350		33,852		3,506	4,224		
14000		ANIMAL HEALTH BD		1,716	1,117		4,969		515	1,026	3	
17000		HUMAN RIGHTS		950	2,147		2,752		285	1,171	2	
19000		INDIAN AFFAIRS		491	1,460		1,421		147	179		
21000		JOBS & TRAINING		104,347	13,142		302,204		31,297	34,783	1,077	
22000		TRADE & ECON DEV		13,102	23,193		37,946		3,930	4,554	258	
25000		CENTER FOR ARTS ED.		4,371	687		12,660		1,311	940		
26000		STATE UNIV SYSTEM		61,286	6,700		177,493		18,381	68,829	30	
27000		COMMUNITY COLLEGE BD		58,624	8,332		169,783		17,583	37,762	38	
28000		SENATE		608	344		1,761		182			
29000		NATURAL RESOURCES		112,317	154,960		325,286		33,687	103,380	90	
30000		PLANNING		1,610	3,436		4,662		483	882		
31000		HOUSE OF REPRESENTATIVES		446	258		1,293		134			
32000		POLLUTION CONTROL		22,783	46,557		65,981		6,833	16,603	98	
33000		TRIAL COURTS		11,501	7,044		33,308		3,449	6,501		
34000		HOUSING FINANCE		5,960	4,982		17,260		1,787	4,354	418	
36000		EDUCATION-VO-TECH		9,435	19,928		27,325		2,830	2,093	117	
37000		EDUCATION-CENTRAL OFFICE		31,912	58,067		92,422		9,571	6,385	1,364	
37001		EDUCATION-FARIBAUT SCHOOLS		2,943	6,356		8,524		883	3,524		
38000		INVESTMENT BOARD		572	2,921		1,657		172	416		
39000		GOVERNORS OFFICE		1,799	1,203		5,210		540	706		
40000		HISTORICAL SOCIETY		363	1,546		1,052		109		2	
41000		WRKRS COMP CT OF APPEALS		232	172		671		69	359		
42000		LABOR & INDUSTRY		19,430	12,885		56,272		5,828	7,382	16	
43000		IRON RANGE RESOURCES		7,059	6,442		20,445		2,117	2,087		
50000		ARTS BOARD		1,084	3,178		3,138		325	309	4	
51000		LEGISLATIVE COMMISSIONS		1,446	2,835		4,188		434			
52000		PUBLIC DEFENSE BOARD		2,579	2,062		7,470		774	1,442	1	
53000		SECRETARY OF STATE		4,304	2,663		12,465		1,291	1,360		
55000		HUMAN SERVICES-CENTRAL OFFICE		57,119	56,779		165,424		17,131	18,890	8,923	
55000A		HUMAN SERVICES-INSTITUTIONS		38,727	38,225		112,159		11,615	116,266		
58000		COURT OF APPEALS		366	258		1,061		110	1,160		
60000		HIGHER ED COORD BD		5,683	4,896		16,460		1,705	3,298	13	
61000		STATE AUDITOR		2,108	773		6,104		632	2,082		
62000		STATE RETIREMENT		1,613	1,031		4,672		484	685		
63000		PUBLIC EMPLOYEE RETIREMENT ASSN		2,580	1,117		7,502		777	1,269		
65000		JUDICIAL		6,210	7,301		17,986		1,863	3,381	1	
66000		MN MUNICIPAL BOARD		294	258		852		88	70		
67000		REVENUE		23,512	29,463		68,093		7,052	19,937		
68000		TAX COURT		254	172		737		76	114		
69000		TEACHERS RETIREMENT		1,115	172		3,231		335	927		
75000		VETERANS AFFAIRS		2,746	1,374		7,954		824	546	22	
75000A		VETERANS HOME BD		10,885	11,682		31,526		3,265	10,535		
77000		ZOO		10,293	16,321		29,811		3,087	3,852		
78000		CORRECTIONS		62,998	85,726		182,451		18,895	46,768	29	
79000		TRANSPORTATION		93,348	37,108		270,349		27,998	101,517	2,052	
80000		PUBLIC SERVICE		4,504	4,982		13,043		1,351	2,384	3	
81000		U OF M		150	5,412		434		45			

Allocation of General Support Costs  
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			Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Trans	Fed Cash Receipt	Net Costs
Sched. No.	Dept. Div.	Name	9.2 Finance Budgets	9.5 Finance Agency Controllers	9.6 Finance Budget Support	10.2 Finance Accounting Dept	10.3 Finance Accounting Services	11.2 Finance Other	11.4 Finance Financial Reporting	11.5 Finance Central Payroll	11.6 Finance Single Audit	12.2 Department of Employee Relations
	82000	PUBLIC UTIL COMM		1,312	601		3,801		394	732		
	99000	MISC OTHER BOARDS			0		0					
	99010	ACADEMY OF SCIENCE		5	86		15		2			
	99025	MILITARY ORDER PURPLE HEART		4	86		11		1			
	99036	COUNCIL ON VO-TECH ED.		525	601		1,522		158	109	1	
	99041	HORTICULTURE		2	86		7		1			
	99042	PUBLIC EMPLOYEE REL BD			86		0					
	99050	CAPITOL AREA ARCH.		300	601		870		90	118		
	99100	WORLD TRADE CTR.		911	945		2,638		273	190		
	99150	REGIONAL TRANSIT BOARD		3	258		10		1			
	99200	HUMANITIES COMMISSION		3	86		8		1			
	99245	VOYAGEURS PARK		145	86		421		44	20		
	99270	AMATEUR SPORTS		348	258		1,007		104	112		
	99300	SENTENCING GUIDELINES		171	344		497		51	69		
	99420	MN/WS BNDRY AREA		15	86		43		4			
	99430	UNIFORM LAWS CMSN		14	86		40		4			
	99440	MENTAL HEALTH & RETARDATION OMBUDS		397	86		1,150		119	308		
	99460	HAZARDOUS SUBSTANCES BOARD		122	86		353		37	25		
	99500	HEALTH CARE COMMISSION			0		0					
	99510	DISABILITY COUNCIL		593	773		1,719		178	160		
	99620	HIGHER ED FAC AUTH		19	86		56		6	52		
	99640	ETHICAL PRACTICES BOARD		790	1,117		2,287		237	103		
	99650	OFFICE OF WASTE MANAGEMENT		2,133	3,865		6,177		640	1,026	1	
	99690	HEARING EXAMINER		2,434	601		7,048		730	1,304		
	99700	SCIENCE MUSEUM		6	172		17		2			
	99710	COUNCIL ON BLACK MINNESOTANS		382	1,031		1,108		115	56		
	99750	COUNCIL ON SPANISH MINNESOTANS		444	1,460		1,286		133	56		
	99760	COUNCIL ON ASIAN MINNESOTANS		358	1,031		1,037		107	57		
	99780	SOIL & WATER RES		2,548	3,092		7,380		764	755	1	
	99800	FINANCE-DEBT SERVICE		904	8,332		2,618		271		3	
	99901	VETS OF FOREIGN WARS		3	86		9		1			
	99902	DISABLED AMERICAN VETS		2	86		7		1			
	99903	HUMANE SOCIETY		1	0		2					
	99906	FINANCE NON-OPERATING/ MN SAFETY CO		8,232	4,896		23,842		2,469	7	13	
	99908	COMMUNICATION IMPAIRED BD		386	172		1,119		116	25		
	99909	TRANSPORTATION REGULATION BOARD		157	258		456		47	152		
	99910	GREATER MINNESOTA CORPORATION		3,193	2,491		9,248		958			
	99998	COMPUTER TEST/TRAINING		22,500	172		65,164		6,748			
	99999	OTHER OTHER		490	515		1,419		147	7		
Statewide Totals			1	(7)	7	0	(3)	(1)	5	1	(1)	0

Allocation of General Support Costs  
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Sched. No.	Dept. Div.	Name	Avg. Emp. Count	Net Costs	Pos x Barg Unit	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
			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	15.3 Treasurer Treasury Allocable	16.2 Office of the Attorney General
		<u>First Stepdown</u>										
1.2		Equipment Use Charge										
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
2.3	02110	Commissioner										
2.4	02120	Personnel Services										
2.5	02130	Fiscal Services										
2.5A	02130A	Fiscal A 45% (Gen'L Fund)										
2.5B	02130B	Fiscal B 55% (ISF)										
2.6	02111	Employee Assistance Program										
2.7	02111A	Other										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Management (10 Fund)										
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
3.5	02320B	Other										
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02430	Telecommunications (10 Fd)										
4.6	02412	STARS (10 Fund)										
4.7	02420	LMIC (10 Fund)										
4.8	02410	Other										
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
7.3	02511	Materials Management										
6.4	02519	Central Mail										
6.6	02511D	Other - 10 Fund										
5.2	02411	BUREAU OF INFORMATION POLICY										
5.4	02411A	Statewide Systems										
5.5	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										
10.3	10000I	FINANCE-ACCOUNTING										
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K	FINANCE - OTHER Allocable										
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	(5,869,568)									
12.5	24000B	EMPLOYEE REL-ALL OTHER										
13.2	45000	DEPARTMENT OF MEDIATION SERVICES	3,244	(21,498)								
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES		350	(28,634)							
13.5	45001	MEDIATION SVCS-OTHER		21,148								
14.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	9,987			(833,148)						
14.4	49001	LEGIS AUDITS-FINANCIAL AUDITS				514,265	(2,167,770)					
14.5	49002	LEGIS AUDITS-PROGRAM AUDITS				198,160		(835,062)				
14.6	49003	LEGIS AUDITS-SINGLE AUDITS				119,835			(504,926)			
14.7	49004	LEGIS AUDITS-GENERAL GOVT				887						
15.2	64000	TREASURER'S OFFICE	1,962		7		33,010			(71,288)		
15.3	64000A	TREASURER-TREASURY								15,015	(267,753)	
15.4	64000B	TREASURER-OTHER								56,273		
16.2	06000	ATTORNEY GENERAL	59,276		81		9,064	13,161			917	(5,200,570)
16.4	06000B	ATTY GENL-LEGAL SERVICES										5,008,886
16.5	06000C	ATTY GENL-OTHER										191,684
17.2	61000	STATE AUDITOR - SINGLE AUDIT			82		3,676					

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1993			Avg. Emp. Count	Net Costs	Pos x Barg Unit	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
Sched. No.	Dept. Div.	Name	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	15.3 Treasurer Treasury Allocable	16.2 Office of the Attorney General
		Second Stepdown										
	02000	DEPARTMENT OF ADMINISTRATION										
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN	6,426		20		93,890	3,159	400		119	
18.3	02110	Commissioner										
18.4	02120	Personnel Services										
18.5	02130	Fiscal Services										
	02130A	Fiscal A 45% (Gen'L Fund)										
	02130B	Fiscal B 55% (ISF)										
18.6	02111	Employee Assistance Program										
18.7	02111A	Other										
19.2	02300	BUREAU OF FACILITIES MANAGEMENT	9,572		171						30	
19.3	02307	Plant Management (10 Fund)										
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
19.5	02320B	Other										
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP	5,348		27						97	
20.5	02410	Telecommunications (10 Fd)										
20.6	02412	STARS (10 Fund)										
20.7	02420	LMIC (10 Fund)										
20.8	02410	Other										
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT	8,662		49						107	
22.3	02511	Materials Management										
22.4	02519	Central Mail										
	02511D	Other - 10 Fund										
21.2	02411	BUREAU OF INFORMATION POLICY	3,285		15						25	
21.4	02411A	Statewide Systems										
	02411B	Other										
	10000	DEPARTMENT OF FINANCE	18,725		74		119,370		10,709		1,362	
23.4	10000B	FINANCE - DEPT ADMN										
23.4	10000C	FINANCE-BUDGETS										
24.5	10000E	FINANCE- AGENCY CONTROLLERS										
24.6	10000F	FINANCE-BUDGET SUPPORT										
24.7	10000G	FINANCE-BUDGET GENL GOVT										
25.2	10000H	FINANCE-ACCOUNTING DEPT										
25.3	10000I	FINANCE-ACCOUNTING SERVICES										
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
26.2	10000K	FINANCE - OTHER Allocable										
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG										
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL										
26.6	10000N	FINANCE-OTHER SINGLE AUDIT										
26.7	10000O	FINANCE-OTHER GENL GOVT										
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	28,546		31		45,571		3,333		3,296	
28.4	24000A	EMPLOYEE REL-PRSNL ADMN										
28.5	24000B	EMPLOYEE REL-ALL OTHER										
29.2	45000	DEPARTMENT OF MEDIATION SERVICES					3,033				62	
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES										
29.5	45001	MEDIATION SVCS-OTHER										
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR					91,998				67	
30.4	49001	LEGIS AUDITS-FINANCIAL AUDITS										
30.5	49002	LEGIS AUDITS-PROGRAM AUDITS										
30.6	49003	LEGIS AUDITS-SINGLE AUDITS							7,998			
30.7	49004	LEGIS AUDITS-GENERAL GOV'T										
31.2	64000	TREASURER'S OFFICE									235	
31.3	64000A	TREASURER - Allocable										
31.4	64000B	TREASURER-OTHER										
32	06000	ATTORNEY GENERAL										
32.4	06000B	ATTY GENL-LEGAL SERVICES										
32.5	06000C	ATTY GENL-OTHER										
33	61000	STATE AUDITOR - SINGLE AUDIT										



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Sched. No.	Dept. Div.	Name	Avg. Emp. Count	Net Costs	Pos x Barg Unit	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
			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	15.3 Treasurer Treasury Allocable	16.2 Office of the Attorney General
99YYY		Consumer Agencies										
02000		Administration										
02140		Oil Overcharge (17 Fund)	323								25	
02141		Development Disabilities (30 Fund)	1,045		6						91	
02142		STAR (20, 30 Funds)	737		4						42	
02160		Volunteer Services (20 Fund)	906		3						51	
02211		Risk Management (41 Fund)	539		2						97	
02215		Dispute Resolution (20 Fund)	308								19	
02220		Management Analysis (20 Fund)	8,602		25						107	
02303		Gov's Residence Council (69 Fund)									12	
02305		Building Construction (69 Fund)									91	
02307		Plant Management (06, 82 Fund)	31,613								562	
02307A		Capital Group Parking (20 Fund)	200								115	
02308		Energy Conservation (17, 30 Funds)			5						19	
02310		Building Fund Operations (69 Fund)			20						336	
02409		IISAC (20 Fund)									15	
02410		Computer Services (97 Fund)	34,629		167						808	
02412		STARS (19, and 97 Funds)	743								41	
02420		LMIC (20 Fund)	1,927								26	
02430		Telecommunications (97 Fund)	643								981	
02430A		911 Emergency (17 Fund)	462								225	
02443		Records Center/Micrographics (97 Fund)	3,353		18						153	
02509		Electronics Equipment Rental (88 Fund)	335								86	
02511		Mat'l's Mgmt - Central Stores (93 Fund)	2,256		9						1,009	
02512		Materials Distribution (94 Fund)	1,294								113	
02514		Travel Management									5	
02514A		Parking Surcharge (20 Fund)									11	
02514B		Commuter Vans (96 Fund)	91								26	
02514C		Motor Pool (91 Fund)	2,511		13						1,024	
02515		Minnesota Bookstore (84 Fund)	3,090								236	
02518		Central Mail - Addressing/Inserting (98 Fund)	2,533								19	
02519		Postage Operations - Clearing (61 Fund)									4	
02520		Printing (92 Fund)	7,828		63						1,296	
99XXX		OTHER (Non-Allowable 10 Fund Costs)										
02112		State Band (10 Fund)									1	
02113		Public Broadcasting (10 Fund)									2	
02444		Public Info Policy Analysis - PIPA (10 Fund)									6	
02525		State Building Code (10 Fund)			22						62	
02600		Other										
01000		MILITARY AFFAIRS	49,349		267		10,385		14,175		1,043	
04000		AGRICULTURE	68,603		351		25,016				2,484	
07000		PUBLIC SAFETY	274,071		1,370		48,319	1,974	9,865		23,612	
08000		OMBUDSMAN CORRECTIONS	1,223		5		1,142				28	
09100		GAMING-ADMIN UNIT			190		214					
09200		GAMBLING CONTROL	5,425				7,601				129	
09300		PARI-MUTUAL RACING	1,454				4,282				148	
09400		STATE LOTTERY	31,690				19,592				69	
11000		EXAM BOARDS										
11008		BARBERS	282		1						32	
11010		ELECTRICITY	3,232		14		3,533				219	
11015		MEDICAL EXAMINERS	4,694		24		5,246				278	
11016		NURSING	3,770		20		2,141				276	
11018		PHARMACY	1,243		2		1,927				103	
11020		ARCHITECTS & ENGINEERING	1,051		5		1,392				112	
11021		DENTISTRY	1,166		6		3,604				115	
11050		BOXING	231		2						18	
11104		CHIROPRACTORS	640		4		2,569				91	
11118		PSYCHOLOGY	691		5		1,106				63	
11119		OPTOMETRY	231				1,606				23	

Allocation of General Support Costs  
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Sched. No.	Dept. Div.	Name	Avg. Emp. Count	Net Costs	Pos x Barg Unit	Net Costs	OLA Actual Hrs	Program Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
			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	15.3 Treasurer Treasury Allocable	16.2 Office of the Attorney General
11133		NURSING HOME ADM	282				1,320				38	
11200		SOCIAL WRK & MNTL HLTH					3,711					
11210		SOCIAL WRK LIC BD	1,407		7						95	
11220		MARR & FAMILY THERAPY BD	255		1						35	
11230		UNLIC MNTL HLTH PROV BD										
11310		ABSTRACTORS									5	
11320		ACCOUNTANCY	731		2		2,105				98	
11330		PODIATRY					1,320				18	
11340		VETERINARY MEDICINE	192		2		1,392				24	
11380		PEACE OFFICERS									95	
12000		HEALTH	151,001		759		19,948	3,290	23,729		4,873	
13000		COMMERCE	39,689		194		23,267	23,032			1,363	
14000		ANIMAL HEALTH BD	5,449		19		4,247				200	
17000		HUMAN RIGHTS	9,681		45		10,135				111	
19000		INDIAN AFFAIRS	1,083		6		3,783				57	
21000		JOBS & TRAINING	301,072		1,577		67,411		82,695		12,451	
22000		TRADE & ECON DEV	34,314		172		27,657		17,508		1,528	
25000		CENTER FOR ARTS ED.	8,745		36		9,671				510	
26000		STATE UNIV SYSTEM	745,069		3,469		79,758	16,451	50,390		7,148	
27000		COMMUNITY COLLEGE BD	398,164		1,980		181,392	16,451	74,830		6,837	
28000		SENATE						81,894			71	
29000		NATURAL RESOURCES	415,549		2,148		74,013		19,641		15,691	
30000		PLANNING	8,207		69		7,744				188	
31000		HOUSE OF REPRESENTATIVES						81,894			52	
32000		POLLUTION CONTROL	120,615		604		19,199	13,161			2,657	
33000		TRIAL COURTS	95,852								1,341	
34000		HOUSING FINANCE	22,075		105		16,630				695	
36000		EDUCATION-VO-TECH	18,009		78		14,381	16,451	14,175		1,100	
37000		EDUCATION-CENTRAL OFFICE	55,797		261		61,201	11,483	45,813		4,158	
37001		EDUCATION-FARIBAUTL SCHOOLS	30,679		169		4,282				343	
38000		INVESTMENT BOARD	3,833		12		86,931				67	
39000		GOVERNORS OFFICE	7,901				11,348				210	
40000		HISTORICAL SOCIETY					9,243				42	
41000		WRKRS COMP CT OF APPEALS	3,185		5		3,288				27	
42000		LABOR & INDUSTRY	57,355		275		33,159		400		2,448	
43000		IRON RANGE RESOURCES	20,755		73		8,458				823	
50000		ARTS BOARD	2,436		10		3,783				126	
51000		LEGISLATIVE COMMISSIONS					4,693				169	
52000		PUBLIC DEFENSE BOARD	13,644				9,921	4,935			301	
53000		SECRETARY OF STATE	9,638		47		8,707				564	
55000		HUMAN SERVICES-CENTRAL OFFICE	180,652		920		90,594	3,290	106,735		16,326	
55000A		HUMAN SERVICES-INSTITUTIONS	763,454		4,289		55,724				4,517	
58000		COURT OF APPEALS	13,445								43	
60000		HIGHER ED COORD BD	10,318		27		10,530	24,677			2,588	
61000		STATE AUDITOR	18,363				4,148				246	
62000		STATE RETIREMENT	5,683		29		45,549				3,902	
63000		PUBLIC EMPLOYEE RETIREMENT ASSN	9,858		51		30,489				8,993	
65000		JUDICIAL	28,017				12,472				724	
66000		MN MUNICIPAL BOARD	616		2		1,401				34	
67000		REVENUE	174,995		907		91,847				87,559	
68000		TAX COURT	980		2		946				30	
69000		TEACHERS RETIREMENT	7,488		38		30,190				5,872	
75000		VETERANS AFFAIRS	4,795		19		26,394				320	
75000A		VETERANS HOME BD	78,695		457		8,690				1,270	
77000		ZOO	29,169		189		9,167				1,200	
78000		CORRECTIONS	379,507		1,994		89,214				7,347	
79000		TRANSPORTATION	799,007		4,117		87,972	1,974	22,529		10,993	
80000		PUBLIC SERVICE	20,661		96		6,343				525	
81000		U OF M					34,187	36,193			17	

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		Avg. Emp. Count	Net Costs	Pos x Barg Unit	Net Costs	OLA Actual Hrs	Proram Audit Hour	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
		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	15.3 Treasurer Treasury Allocable	16.2 Office of the Attorney General
Sched. No.	Dept. Div. Name										
82000	PUBLIC UTIL COMM	6,653		27		8,377				153	
99000	MISC OTHER BOARDS										
99010	ACADEMY OF SCIENCE									1	
99025	MILITARY ORDER PURPLE HEART										
99036	COUNCIL ON VO-TECH ED.	523		2		687				61	
99041	HORTICULTURE										
99042	PUBLIC EMPLOYEE REL BD										
99050	CAPITOL AREA ARCH.	853		4		4,327				35	
99100	WORLD TRADE CTR.	1,474				6,120				106	
99150	REGIONAL TRANSIT BOARD										
99200	HUMANITIES COMMISSION										
99245	VOYAGEURS PARK	95		1		500				17	
99270	AMATEUR SPORTS	1,253		6		2,926				41	
99300	SENTENCING GUIDELINES	628		2		1,624				20	
99420	MN/WIS BNDRY AREA									2	
99430	UNIFORM LAWS CMSN									2	
99440	MENTAL HEALTH & RETARDATION OMBUDS	2,621		13		1,543				46	
99460	HAZARDOUS SUBSTANCES BOARD	192		2		1,374				14	
99500	HEALTH CARE COMMISSION										
99510	DISABILITY COUNCIL	1,397		7		5,210				69	
99620	HIGHER ED FAC AUTH	462		2						2	
99640	ETHICAL PRACTICES BOARD	959		3		3,586				92	
99650	OFFICE OF WASTE MANAGEMENT	9,270		46						249	
99690	HEARING EXAMINER	11,643		26		2,569	19,741			284	
99700	SCIENCE MUSEUM									1	
99710	COUNCIL ON BLACK MINNESOTANS	665		3		3,417				45	
99750	COUNCIL ON SPANISH MINNESOTANS	625		3		3,720				52	
99760	COUNCIL ON ASIAN MINNESOTANS	499		2		3,569				42	
99780	SOIL & WATER RES	7,068		41						297	
99800	FINANCE-DEBT SERVICE									105	
99901	VETS OF FOREIGN WARS										
99902	DISABLED AMERICAN VETS										
99903	HUMANE SOCIETY										
99906	FINANCE NON-OPERATING/ MN SAFETY CO	179								960	
99908	COMMUNICATION IMPAIRED BD	486		3		883				45	
99909	TRANSPORTATION REGULATION BOARD	1,423		3		1,695				18	
99910	GREATER MINNESOTA CORPORATION					17,651				372	
99998	COMPUTER TEST/TRAINING	2,172								2,624	
99999	OTHER OTHER	12				108,749	461,850			57	
Statewide Totals		(2)	0	4	(1)	(1)	(1)	(1)	0	0	0

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1993			A/G Hours Billed	Fed Cash Receipt	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs
Sched. No.	Dept. Div.	Name	16.4 OAG Legal Services	17.3 State Auditor Single Audits	18.2 Bureau of Admin. Mgmt.	18.3 Admin Mgmt Commissioner Office	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"	18.6 Admin Mgmt Employee Assistance	19.2 Bureau of Facilities Mgmt
1.2		<b>First Stepdown</b>										
	02000	Equipment Use Charge										
2.2	02001	DEPARTMENT OF ADMINISTRATION										
2.3	02110	BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.4	02120	Commissioner										
2.5	02130	Personnel Services										
2.5A	02130A	Fiscal A 45% (Gen'L Fund)										
2.5B	02130B	Fiscal B 55% (ISF)										
2.6	02111	Employee Assistance Program										
2.7	02111A	Other										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Management (10 Fund)										
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
3.5	02320B	Other										
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02430	Telecommunications (10 Fd)										
4.6	02412	STARS (10 Fund)										
4.7	02420	LMIC (10 Fund)										
4.8	02410	Other										
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
7.3	02511	Materials Management										
6.4	02519	Central Mail										
6.6	02511D	Other - 10 Fund										
5.2	02411	BUREAU OF INFORMATION POLICY										
5.4	02411A	Statewide Systems										
5.5	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										
10.3	10000I	FINANCE-ACCOUNTING										
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K	FINANCE - OTHER Allocable										
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										
12.5	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										
15.3	64000A	TREASURER-TREASURY										
15.4	64000B	TREASURER-OTHER										
16.2	06000	ATTORNEY GENERAL										
16.4	06000B	ATTY GENL-LEGAL SERVICES	(18,913,249)									
16.5	06000C	ATTY GENL-OTHER										
17.2	61000	STATE AUDITOR - SINGLE AUDIT		(75,932)								

A/G Hours Billed	Fed Cash Receipt	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs
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Sched. No.	Dept. Div.	Name	16.4 OAG Legal Services	17.3 State Auditor Single Audits	18.2 Bureau of Admin. Mgmt.	18.3 Admin Mgmt Commissioner Office	18.4 Admin Mgmt Personnel Office	18.5 Admin Mgmt Fiscal Services	18.5A Admin Mgmt Fiscal "A"	18.5B Admin Mgmt Fiscal "B"	18.6 Admin Mgmt Employee Assistance	19.2 Bureau of Facilities Mgmt
		Second Stepdown										
	02000	DEPARTMENT OF ADMINISTRATION										
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN	208,561		(277,716)							
18.3	02110	Commissioner			73,493	(73,493)						
18.4	02120	Personnel Services			47,037		(47,037)					
18.5	02130	Fiscal Services			91,986			(91,986)				
	02130A	Fiscal A 45% (Gen'L Fund)			0			41,394	(41,394)			
	02130B	Fiscal B 55% (ISF)			0			50,592		(50,592)		
18.6	02111	Employee Assistance Program			65,201						(65,201)	
18.7	02111A	Other										
19.2	02300	BUREAU OF FACILITIES MANAGEMENT				5,296	3,389		2,029		106	(33,346)
19.3	02307	Plant Management (10 Fund)										31,168
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)										2,178
19.5	02320B	Other										0
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP				2,959	1,894		6,568		59	
20.5	02410	Telecommunications (10 Fd)										
20.6	02412	STARS (10 Fund)										
20.7	02420	LMIC (10 Fund)										
20.8	02410	Other										
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT				4,792	3,067		7,238		96	
22.3	02511	Materials Management										
22.4	02519	Central Mail										
	02511D	Other - 10 Fund										
21.2	02411	BUREAU OF INFORMATION POLICY				1,818	1,163		1,683		37	
21.4	02411A	Statewide Systems										
	02411B	Other										
	10000	DEPARTMENT OF FINANCE	38,887								208	
23.4	10000B	FINANCE - DEPT ADMN										
24.4	10000C	FINANCE-BUDGETS										
24.5	10000E	FINANCE- AGENCY CONTROLLERS										
24.6	10000F	FINANCE-BUDGET SUPPORT										
24.7	10000G	FINANCE-BUDGET GENL GOVT										
25.2	10000H	FINANCE-ACCOUNTING DEPT										
25.3	10000I	FINANCE-ACCOUNTING SERVICES										
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
26.2	10000K	FINANCE - OTHER Allocable										
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG										
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL										
26.6	10000N	FINANCE-OTHER SINGLE AUDIT										
26.7	10000O	FINANCE-OTHER GENL GOVT										
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	25,549								317	
28.4	24000A	EMPLOYEE REL-PRSNL ADMN										
28.5	24000B	EMPLOYEE REL-ALL OTHER										
29.2	45000	DEPARTMENT OF MEDIATION SERVICES	752								36	
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES										
29.5	45001	MEDIATION SVCS-OTHER										
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	1,710								111	
30.4	49001	LEGIS AUDITS-FINANCIAL AUDITS										
30.5	49002	LEGIS AUDITS-PROGRAM AUDITS										
30.6	49003	LEGIS AUDITS-SINGLE AUDITS										
30.7	49004	LEGIS AUDITS-GENERAL GOVT										
31.2	64000	TREASURER'S OFFICE	6,156								22	
31.3	64000A	TREASURER - Allocable										
31.4	64000B	TREASURER-OTHER										
32.2	06000	ATTORNEY GENERAL	8,849,563	17							659	
32.4	06000B	ATTY GENL-LEGAL SERVICES										
32.5	06000C	ATTY GENL-OTHER										
	61000	STATE AUDITOR - SINGLE AUDIT										

Allocation of General Support Costs		A/G Hours Billed	Fed Cash Receipt	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs
Multiple Rate Method											
State Fiscal Year 1993											
Sched.	Dept.	16.4	17.3	18.2	18.3	18.4	18.5	18.5A	18.5B	18.6	19.2
No.	Div.	OAG	State	Bureau of	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Bureau of
		Legal	Auditor	Admin.	Commissioner	Personnel	Fiscal	Fiscal	Fiscal	Employee	Facilities
	Name	Services	Single Audits	Mgmt.	Office	Office	Services	"A"	"B"	Assistance	Mgmt.
99YYY	Consumer Agencies										
02000	Administration										
02140	Oil Overcharge (17 Fund)		66		179	114		90	160	4	
02141	Development Disabilities (30 Fund)		34		578	370		54	610	12	
02142	STAR (20, 30 Funds)		16		408	261			281	8	
02160	Volunteer Services (20 Fund)		14		501	321		1,927	151	10	
02211	Risk Management (41 Fund)				298	191		773	577	6	
02215	Dispute Resolution (20 Fund)		2		170	109		439	86	3	
02220	Management Analysis (20 Fund)				4,759	3,046		4,214	303	96	
02303	Gov's Residence Council (69 Fund)								82		
02305	Building Construction (69 Fund)		96					3,676	250		
02307	Plant Management (06, 82 Fund)				17,490	11,194			3,788	352	
02307A	Capital Group Parking (20 Fund)				111	71			776	2	
02308	Energy Conservation (17, 30 Funds)							1,284	2		
02310	Building Fund Operations (69 Fund)								2,267		
02409	IISAC (20 Fund)							938	5		
02410	Computer Services (97 Fund)				19,159	12,262			5,451	385	
02412	STARS (19, and 97 Funds)				411	263			276	8	
02420	LMIC (20 Fund)				1,066	682			176	21	
02430	Telecommunications (97 Fund)				356	228			6,618	7	
02430A	911 Emergency (17 Fund)				255	163			1,517	5	
02443	Records Center/Micrographics (97 Fund)				1,855	1,187			1,032	37	
02509	Electronics Equipment Rental (88 Fund)				186	119			582	4	
02511	Mat'l's Mgmt - Central Stores (93 Fund)				1,248	799			6,800	25	
02512	Materials Distribution (94 Fund)				716	458		66	753	14	
02514	Travel Management								30		
02514A	Parking Surcharge (20 Fund)								72		
02514B	Commuter Vans (96 Fund)				50	32			175	1	
02514C	Motor Pool (91 Fund)				1,389	889			6,906	28	
02515	Minnesota Bookstore (84 Fund)				1,710	1,094			1,590	34	
02518	Central Mail - Addressing/Inserting (98 Fund)				1,401	897			128	28	
02519	Postage Operations - Clearing (61 Fund)								30		
02520	Printing (92 Fund)				4,331	2,772			8,736	87	
99XXX	OTHER (Non-Allowable 10 Fund Costs)										
02112	State Band (10 Fund)							42			
02113	Public Broadcasting (10 Fund)							168			
02444	Public Info Policy Analysis - PIPA (10 Fund)							394			
02525	State Building Code (10 Fund)							4,187			
02600	Other							5,624	381		
01000	MILITARY AFFAIRS		316							549	
04000	AGRICULTURE		43							763	
07000	PUBLIC SAFETY		623							3,048	
08000	OMBUDSMAN CORRECTIONS									14	
09100	GAMING-ADMIN UNIT										
09200	GAMBLING CONTROL									60	
09300	PARI-MUTUAL RACING									16	
09400	STATE LOTTERY									352	
11000	EXAM BOARDS										
11008	BARBERS									3	
11010	ELECTRICITY									36	
11015	MEDICAL EXAMINERS									52	
11016	NURSING									42	
11018	PHARMACY									14	
11020	ARCHITECTS & ENGINEERING									12	
11021	DENTISTRY									13	
11050	BOXING									3	
11104	CHIROPRACTORS									7	
11118	PSYCHOLOGY									8	
11119	OPTOMETRY									3	

A/G Hours Billed	Fed Cash Receipt	Net Costs	Employee Count	Employee Count	Net Costs	SWA Trans	SWA Trans	Employee Count	Net Costs
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Sched.	Dept.		16.4	17.3	18.2	18.3	18.4	18.5	18.5A	18.5B	18.6	19.2
No.	Div.	Name	OAG Legal Services	State Auditor Single Audits	Bureau of Admin. Mgmt.	Admin Mgmt Commissioner Office	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Admin Mgmt Fiscal "A"	Admin Mgmt Fiscal "B"	Admin Mgmt Employee Assistance	Bureau of Facilities Mgmt.
	11133	NURSING HOME ADM									3	
	11200	SOCIAL WRK & MNLT HLTH										
	11210	SOCIAL WRK LIC BD									16	
	11220	MARR & FAMILY THERAPY BD									3	
	11230	UNLIC MNLT HLTH PROV BD										
	11310	ABSTRACTORS										
	11320	ACCOUNTANCY									8	
	11330	PODIATRY										
	11340	VETERINARY MEDICINE									2	
	11380	PEACE OFFICERS		1								
	12000	HEALTH		2,123							1,679	
	13000	COMMERCE									441	
	14000	ANIMAL HEALTH BD		14							61	
	17000	HUMAN RIGHTS		9							108	
	19000	INDIAN AFFAIRS		2							12	
	21000	JOBS & TRAINING		5,360							3,348	
	22000	TRADE & ECON DEV		1,285							382	
	25000	CENTER FOR ARTS ED.									97	
	26000	STATE UNIV SYSTEM		149							8,286	
	27000	COMMUNITY COLLEGE BD		188							4,428	
	28000	SENATE										
	29000	NATURAL RESOURCES		446							4,621	
	30000	PLANNING		2							91	
	31000	HOUSE OF REPRESENTATIVES										
	32000	POLLUTION CONTROL		488							1,341	
	33000	TRIAL COURTS									1,066	
	34000	HOUSING FINANCE		2,083							245	
	36000	EDUCATION-VO-TECH		580							200	
	37000	EDUCATION-CENTRAL OFFICE		6,789							620	
	37001	EDUCATION-FARIBAULT SCHOOLS									341	
	38000	INVESTMENT BOARD									43	
	39000	GOVERNORS OFFICE									88	
	40000	HISTORICAL SOCIETY		8								
	41000	WRKRS COMP CT OF APPEALS									35	
	42000	LABOR & INDUSTRY		77							638	
	43000	IRON RANGE RESOURCES									231	
	50000	ARTS BOARD		22							27	
	51000	LEGISLATIVE COMMISSIONS										
	52000	PUBLIC DEFENSE BOARD		3							152	
	53000	SECRETARY OF STATE									107	
	55000	HUMAN SERVICES-CENTRAL OFFICE		44,423							2,009	
	55000A	HUMAN SERVICES-INSTITUTIONS									8,490	
	58000	COURT OF APPEALS									150	
	60000	HIGHER ED COORD BD		66							115	
	61000	STATE AUDITOR									204	
	62000	STATE RETIREMENT									63	
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN									110	
	65000	JUDICIAL		4							312	
	66000	MN MUNICIPAL BOARD									7	
	67000	REVENUE		1							1,946	
	68000	TAX COURT									11	
	69000	TEACHERS RETIREMENT									83	
	75000	VETERANS AFFAIRS		109							53	
	75000A	VETERANS HOME BD									875	
	77000	ZOO		1							324	
	78000	CORRECTIONS		147							4,220	
	79000	TRANSPORTATION		10,217							8,885	
	80000	PUBLIC SERVICE		14							230	
	81000	U OF M										

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1993

Sched. No.	Dept. Div.	Name	A/G Hours Billed 16.4 OAG Legal Services	Fed Cash Receipt 17.3 State Auditor Single Audits	Net Costs 18.2 Bureau of Admin. Mgmt	Employee Count 18.3 Admin Mgmt Commissioner Office	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"	Employee Count 18.6 Admin Mgmt Employee Assistance	Net Costs 19.2 Bureau of Facilities Mgmt
82000		PUBLIC UTIL COMM									74	
99000		MISC OTHER BOARDS										
99010		ACADEMY OF SCIENCE										
99025		MILITARY ORDER PURPLE HEART										
99036		COUNCIL ON VO-TECH ED.		4							6	
99041		HORTICULTURE										
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.									9	
99100		WORLD TRADE CTR.									16	
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK									1	
99270		AMATEUR SPORTS									14	
99300		SENTENCING GUIDELINES									7	
99420		MN/VIS BNDRY AREA										
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDS									29	
99460		HAZARDOUS SUBSTANCES BOARD									2	
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL									16	
99620		HIGHER ED FAC AUTH									5	
99640		ETHICAL PRACTICES BOARD									11	
99650		OFFICE OF WASTE MANAGEMENT		7							103	
99690		HEARING EXAMINER									129	
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS									7	
99750		COUNCIL ON SPANISH MINNESOTANS									7	
99760		COUNCIL ON ASIAN MINNESOTANS		1							6	
99780		SOIL & WATER RES		5							79	
99800		FINANCE-DEBT SERVICE		17								
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS										
99903		HUMANE SOCIETY										
99906		FINANCE NON-OPERATING/ MN SAFETY CO		64							2	
99908		COMMUNICATION IMPAIRED BD									5	
99909		TRANSPORTATION REGULATION BOARD									16	
99910		GREATER MINNESOTA CORPORATION										
99998		COMPUTER TEST/TRAINING									24	
99999		OTHER OTHER	9,782,070									
Statewide Totals			(1)	4	1	(1)	(2)	0	0	(1)	(3)	0





Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1993			Leases Processed	Net Costs	Telephone Charge	Net Costs	Encumbrance Tran	Postage Costs	Net Costs	Computer Services	Net Costs	Net Costs
Sched. No.	Dept. Div.	Name	19.4 Facilities Management Leasing	20.2 Intertech Bureau	20.5 Intertech Telecom- munications	22.2 Bureau of Operations Mgmt	22.3 Operations Materials Management	22.4 Operations Central Mail	21.2 Bureau of Information Policy	21.4 Info Policy Statewide Systems	23.2 Department of Finance	23.4 Finance Departmental Administration
		Second Stepdown										
	02000	DEPARTMENT OF ADMINISTRATION										
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
18.3	02110	Commissioner										
18.4	02120	Personnel Services										
18.5	02130	Fiscal Services										
	02130A	Fiscal A 45% (Gen'L Fund)										
	02130B	Fiscal B 55% (ISF)										
18.6	02111	Employee Assistance Program										
18.7	02111A	Other										
19.2	02300	BUREAU OF FACILITIES MANAGEMENT										
19.3	02307	Plant Management (10 Fund)										
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)	(2,178)									
19.5	02320B	Other										
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP		(31,749)								
20.5	02410	Telecommunications (10 Fd)		16,887	(16,887)							
20.6	02412	STARS (10 Fund)		0								
20.7	02420	LMIC (10 Fund)		14,862								
20.8	02410	Other										
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT	3		30	(35,882)						
22.3	02511	Materials Management				31,000	(31,000)					
22.4	02519	Central Mail				4,882		(4,882)				
	02511D	Other - 10 Fund				0						
21.2	02411	BUREAU OF INFORMATION POLICY	6		6		7		(9,398)			
21.4	02411A	Statewide Systems							9,398	(9,398)		
	02411B	Other							0			
	10000	DEPARTMENT OF FINANCE	6		78		71	55		231	(228,646)	
23.4	10000B	FINANCE - DEPT ADMN									32,935	(32,935)
24.4	10000C	FINANCE-BUDGETS									49,548	8,338
24.5	10000E	FINANCE- AGENCY CONTROLLERS										
24.6	10000F	FINANCE-BUDGET SUPPORT										
24.7	10000G	FINANCE-BUDGET GENL GOVT										
25.2	10000H	FINANCE-ACCOUNTING DEPT									113,985	19,182
25.3	10000I	FINANCE-ACCOUNTING SERVICES										
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
26.2	10000K	FINANCE - OTHER Allocable									32,178	5,415
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG										
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL										
26.6	10000N	FINANCE-OTHER SINGLE AUDIT										
26.7	10000O	FINANCE-OTHER GENL GOVT										
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	9		66		118	40		222		
28.4	24000A	EMPLOYEE REL-PRSNL ADMN										
28.5	24000B	EMPLOYEE REL-ALL OTHER										
29.2	45000	DEPARTMENT OF MEDIATION SERVICES	6		11		12	3		6		
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES										
29.5	45001	MEDIATION SVCS-OTHER										
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	3		14		15	1		16		
30.4	49001	LEGIS AUDITS-FINANCIAL AUDITS										
30.5	49002	LEGIS AUDITS-PROGRAM AUDITS										
30.6	49003	LEGIS AUDITS-SINGLE AUDITS										
30.7	49004	LEGIS AUDITS-GENERAL GOVT										
31.2	64000	TREASURER'S OFFICE	6		6		7	1				
31.3	64000A	TREASURER - Allocable										
31.4	64000B	TREASURER-OTHER										
32.2	06000	ATTORNEY GENERAL	31		175		180	23		6		
32.4	06000B	ATTY GENL-LEGAL SERVICES										
32.5	06000C	ATTY GENL-OTHER										
	61000	STATE AUDITOR - SINGLE AUDIT										

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Sched.	Dept.	Name	Leases Processed	Net Costs	Telephone Charge	Net Costs	Encumbrance Tran	Postage Costs	Net Costs	Computer Services	Net Costs	Net Costs
No.	Div.		19.4 Facilities Management Leasing	20.2 Intertech Bureau	20.5 Intertech Telecom- munications	22.2 Bureau of Operations Mgmt	22.3 Operations Materials Management	22.4 Operations Central Mail	21.2 Bureau of Information Policy	21.4 Info Policy Statewide Systems	23.2 Department of Finance	23.4 Finance Departmental Administration
99YYY		Consumer Agencies										
02000		Administration										
02140		Oil Overcharge (17 Fund)					1					
02141		Development Disabilities (30 Fund)	6		8		58	5				
02142		STAR (20, 30 Funds)	6		4		21	2				
02160		Volunteer Services (20 Fund)	9		3		14	4		1		
02211		Risk Management (41 Fund)	3		1		52			0		
02215		Dispute Resolution (20 Fund)	3		1		7					
02220		Management Analysis (20 Fund)	3		13		25	2		3		
02303		Gov's Residence Council (69 Fund)	3				4					
02305		Building Construction (69 Fund)	6		12		218	1				
02307		Plant Management (06, 82 Fund)	22		37		231			2		
02307A		Capital Group Parking (20 Fund)										
02308		Energy Conservation (17, 30 Funds)	9		1		4					
02310		Building Fund Operations (69 Fund)					815					
02409		IISAC (20 Fund)					6					
02410		Computer Services (97 Fund)	19		96		206	80				
02412		STARS (19, and 97 Funds)			139		74			3		
02420		LMIC (20 Fund)	9				24			2		
02430		Telecommunications (97 Fund)	3		0		34			1		
02430A		911 Emergency (17 Fund)			30							
02443		Records Center/Micrographics (97 Fund)			2		27					
02509		Electronics Equipment Rental (88 Fund)			1		22					
02511		Mat'ls Mgmt - Central Stores (93 Fund)	3		2		18	1				
02512		Materials Distribution (94 Fund)			3		4			2		
02514		Travel Management										
02514A		Parking Surcharge (20 Fund)										
02514B		Commuter Vans (96 Fund)										
02514C		Motor Pool (91 Fund)	3				242			5		
02515		Minnesota Bookstore (84 Fund)			17		8	22		8		
02518		Central Mail - Addressing/Inserting (98 Fund)					2					
02519		Postage Operations - Clearing (61 Fund)						0				
02520		Printing (92 Fund)	35		7		26			2		
99XXX		OTHER (Non-Allowable 10 Fund Costs)										
02112		State Band (10 Fund)										
02113		Public Broadcasting (10 Fund)										
02444		Public Info Policy Analysis - PIPA (10 Fund)			1							
02525		State Building Code (10 Fund)	9		20		10	2		1		
02600		Other										
01000		MILITARY AFFAIRS	6		273		57	1		1		
04000		AGRICULTURE	50		220		555	42		10		
07000		PUBLIC SAFETY	370		1,056		1,949	555		915		
08000		OMBUDSMAN CORRECTIONS			2		3			1		
09100		GAMING-ADMIN UNIT								1		
09200		GAMBLING CONTROL	3		16		9	5		1		
09300		PARI-MUTUAL RACING			8		34	2				
09400		STATE LOTTERY	16									
11000		EXAM BOARDS										
11008		BARBERS						1				
11010		ELECTRICITY	9		9		13	6		10		
11015		MEDICAL EXAMINERS			10		18	11		1		
11016		NURSING			7		6	21		9		
11018		PHARMACY			3		8	3		8		
11020		ARCHITECTS & ENGINEERING			3		5	3		1		
11021		DENTISTRY			3		5	7		1		
11050		BOXING					1					
11104		CHIROPRACTORS			2		4	2				
11118		PSYCHOLOGY			1		7	3				
11119		OPTOMETRY			1		1					

Leases Processed	Net Costs	Telephone Charge	Net Costs	Encumbrance Tran	Postage Costs	Net Costs	Computer Services	Net Costs	Net Costs
19.4 Facilities Management Leasing	20.2 Intertech Bureau	20.5 Intertech Telecom- munications	22.2 Bureau of Operations Mgmt	22.3 Operations Materials Management	22.4 Operations Central Mail	21.2 Bureau of Information Policy	21.4 Info Policy Statewide Systems	23.2 Department of Finance	23.4 Finance Departmental Administration
3		1		4		2			
		4		1			9		
				1			2		
		2		8	4		3		
3				1					
3		4		1		1			
47		426		10	2				
9		82		948	132		10		
		21		45	32		10		
22		45		7	4		15		
6		4		20	5				
226		1,066		7					
22		256		2,258	286		41		
		18		536	131		2		
97		2,029		135	11		0		
53		859		3,109	464		3		
		303		1,486	282		2		
148		1,366			39		3		
13		25		1,928	239		75		
		192		53	8		1		
41		392			39		6		
		165		1,689	48				
3		81		248	20				
3		100		91	15		169		
9		298		145	18		15		
13		32		450	101		35		
		16		65	5				
13		55		17	1				
				26	11			2	
6		3		2					
47		195		6	1				
16		87		453	57		5		
3		10		319	10		2		
3		34		134	4				
		48			4				
6		109		1	8		0		
97		1,179		49	23		11		
113		495		1,298	1,092		5,844		
3		23		767	27		2		
13		47		5	4				
25		25		132	21		5		
		12		34	5		1		
		32		4	23		42		
22		334		15	62		0		
		2		184	32				
56		640		6			0		
		2		289	404		1,068		
3		21		4	2		3		
3		66		11	47		17		
6				125	3		1		
3		54			4		2		
91		581		71	17				
113		2,109		1,997	67		42		
19		62		5,306	91		460		
				273	9		10		

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Sched. No.	Dept. Div.	Name	Leases Processed 19.4 Facilities Management Leasing	Net Costs 20.2 Intertech Bureau	Telephone Charge 20.5 Intertech Telecom- munications	Net Costs 22.2 Bureau of Operations Mgmt	Encumbrance Tran 22.3 Operations Materials Management	Postage Costs 22.4 Operations Central Mail	Net Costs 21.2 Bureau of Information Policy	Computer Services 21.4 Info Policy Statewide Systems	Net Costs 23.2 Department of Finance	Net Costs 23.4 Finance Departmental Administration
	82000	PUBLIC UTIL COMM	6		16		6	2		1		
	99000	MISC OTHER BOARDS	6									
	99010	ACADEMY OF SCIENCE										
	99025	MILITARY ORDER PURPLE HEART										
	99036	COUNCIL ON VO-TECH ED.			2		5	1				
	99041	HORTICULTURE					1					
	99042	PUBLIC EMPLOYEE REL BD										
	99050	CAPITOL AREA ARCH.	6		1		20					
	99100	WORLD TRADE CTR.			8			1				
	99150	REGIONAL TRANSIT BOARD										
	99200	HUMANITIES COMMISSION										
	99245	VOYAGEURS PARK	3		3		1					
	99270	AMATEUR SPORTS			3		9					
	99300	SENTENCING GUIDELINES			1		5					
	99420	MNAWIS BNDRY AREA										
	99430	UNIFORM LAWS CMSN										
	99440	MENTAL HEALTH & RETARDATION OMBUDS			8		3			0		
	99460	HAZARDOUS SUBSTANCES BOARD					1					
	99500	HEALTH CARE COMMISSION										
	99510	DISABILITY COUNCIL	9		9		6	3				
	99620	HIGHER ED FAC AUTH										
	99640	ETHICAL PRACTICES BOARD	3		2		4	3				
	99650	OFFICE OF WASTE MANAGEMENT	9		32		74	13		2		
	99690	HEARING EXAMINER	3		26		72	9				
	99700	SCIENCE MUSEUM										
	99710	COUNCIL ON BLACK MINNESOTANS			2		7					
	99750	COUNCIL ON SPANISH MINNESOTANS	9		6		8	1				
	99760	COUNCIL ON ASIAN MINNESOTANS	3		2		15	1				
	99780	SOIL & WATER RES	9		39		626	7				
	99800	FINANCE-DEBT SERVICE										
	99901	VETS OF FOREIGN WARS										
	99902	DISABLED AMERICAN VETS										
	99903	HUMANE SOCIETY										
	99906	FINANCE NON-OPERATING/ MN SAFETY CO					66					
	99908	COMMUNICATION IMPAIRED BD			226		18					
	99909	TRANSPORTATION REGULATION BOARD	3		3		2	1				
	99910	GREATER MINNESOTA CORPORATION			86		33	11				
	99998	COMPUTER TEST/TRAINING										
	99999	OTHER OTHER	41									
Statewide Totals			(11)	0	(2)	0	(6)	(8)	0	(7)	0	0



Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1993			Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Transaction	Federal Cash Rec	Net Costs
Sched. No.	Dept. Div.	Name	24.4 Finance Budgets	24.5 Finance Agency Controllers	24.6 Finance Budget Support	25.2 Finance Accounting Department	25.3 Finance Accounting Services	26.2 Finance Other Allocable	26.4 Finance Financial Reporting	26.5 Finance Central Payroll	26.6 Finance Single Audit	28.2 Department of Employee Relations
<b>Second Stepdown</b>												
	02000	DEPARTMENT OF ADMINISTRATION										
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
18.3	02110	Commissioner										
18.4	02120	Personnel Services										
18.5	02130	Fiscal Services										
	02130A	Fiscal A 45% (Gen'L Fund)										
	02130B	Fiscal B 55% (ISF)										
18.6	02111	Employee Assistance Program										
18.7	02111A	Other										
19.2	02300	BUREAU OF FACILITIES MANAGEMENT										
19.3	02307	Plant Management (10 Fund)										
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
19.5	02320B	Other										
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
20.5	02410	Telecommunications (10 Fd)										
20.6	02412	STARS (10 Fund)										
20.7	02420	LMIC (10 Fund)										
20.8	02410	Other										
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
22.3	02511	Materials Management										
22.4	02519	Central Mail										
	02511D	Other - 10 Fund										
21.2	02411	BUREAU OF INFORMATION POLICY										
21.4	02411A	Statewide Systems										
	02411B	Other										
	10000	DEPARTMENT OF FINANCE										
23.4	10000B	FINANCE - DEPT ADMN										
24.4	10000C	FINANCE-BUDGETS	(57,886)									
24.5	10000E	FINANCE- AGENCY CONTROLLERS		(28,973)								
24.6	10000F	FINANCE-BUDGET SUPPORT	20,703		(20,703)							
24.7	10000G	FINANCE-BUDGET GENL GOVT	8,210									
25.2	10000H	FINANCE-ACCOUNTING DEPT				(133,167)						
25.3	10000I	FINANCE-ACCOUNTING SERVICES				83,909	(83,909)					
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT				49,258						
26.2	10000K	FINANCE - OTHER Allocable						(37,593)				
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG						8,690	(8,690)			
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL						17,153		(17,153)		
26.6	10000N	FINANCE-OTHER SINGLE AUDIT						345			(345)	
26.7	10000O	FINANCE-OTHER GENL GOVT						11,405				
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS		648	113		1,877			194	70	(91,327)
28.4	24000A	EMPLOYEE REL-PRSNL ADMN										2,714
28.5	24000B	EMPLOYEE REL-ALL OTHER										88,613
29.2	45000	DEPARTMENT OF MEDIATION SERVICES		12	8		35			4	7	
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES										
29.5	45001	MEDIATION SVCS-OTHER										
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR		13	12		38			4	25	
30.4	49001	LEGIS AUDITS-FINANCIAL AUDITS										
30.5	49002	LEGIS AUDITS-PROGRAM AUDITS										
30.6	49003	LEGIS AUDITS-SINGLE AUDITS										
30.7	49004	LEGIS AUDITS-GENERAL GOVT										
31.2	64000	TREASURER'S OFFICE		46	20		134			14	4	
31.3	64000A	TREASURER - Allocable										
31.4	64000B	TREASURER-OTHER										
32.2	06000	ATTORNEY GENERAL		180	219		522			54	140	
32.4	06000B	ATTY GENL-LEGAL SERVICES										
32.5	06000C	ATTY GENL-OTHER										
	61000	STATE AUDITOR - SINGLE AUDIT			0							

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1993			Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Transaction	Federal Cash Rec	Net Costs
Sched. No.	Dept. Div.	Name	24.4 Finance Budgets	24.5 Finance Agency Controllers	24.6 Finance Budget Support	25.2 Finance Accounting Department	25.3 Finance Accounting Services	26.2 Finance Other Allocable	26.4 Finance Financial Reporting	26.5 Finance Central Payroll	26.6 Finance Single Audit	28.2 Department of Employee Relations
	99YYY	Consumer Agencies										
	02000	Administration										
	02140	Oil Overcharge (17 Fund)		5	6		14		1	1		
	02141	Development Disabilities (30 Fund)		18	41		52		5	3		
	02142	STAR (20, 30 Funds)		8	10		24		2	1		
	02160	Volunteer Services (20 Fund)		10	14		29		3	2		
	02211	Risk Management (41 Fund)		19	14		55		6	2		
	02215	Dispute Resolution (20 Fund)		4	10		11		1	1		
	02220	Management Analysis (20 Fund)		21	14		61		6	24		
	02303	Gov's Residence Council (69 Fund)		2	14		7		1			
	02305	Building Construction (69 Fund)		18	25		52		5	11		
	02307	Plant Management (06, 82 Fund)		110	47		320		33	90		
	02307A	Capital Group Parking (20 Fund)		23			66		7	5		
	02308	Energy Conservation (17, 30 Funds)		4	10		11		1	2		
	02310	Building Fund Operations (69 Fund)		66	10		192		20			
	02409	IISAC (20 Fund)		3	4		8		1	1		
	02410	Computer Services (97 Fund)		159	117		460		48	97		
	02412	STARS (19, and 97 Funds)		8	8		23		2	1		
	02420	LMIC (20 Fund)		5	14		15		2	5		
	02430	Telecommunications (97 Fund)		193	8		559		58	2		
	02430A	911 Emergency (17 Fund)		44	10		128		13	1		
	02443	Records Center/Micrographics (97 Fund)		30	8		87		9	9		
	02509	Electronics Equipment Rental (88 Fund)		17	2		49		5	3		
	02511	Mat'l's Mgmt - Central Stores (93 Fund)		198	4		574		59	8		
	02512	Materials Distribution (94 Fund)		22	18		64		7	8		
	02514	Travel Management		1			3		0			
	02514A	Parking Surcharge (20 Fund)		2	2		6		1			
	02514B	Commuter Vans (96 Fund)		5	2		15		2	2		
	02514C	Motor Pool (91 Fund)		201	8		583		60	7		
	02515	Minnesota Bookstore (84 Fund)		46	8		134		14	9		
	02518	Central Mail - Addressing/Inserting (98 Fund)		4	2		11		1	8		
	02519	Postage Operations - Clearing (61 Fund)		1	2		3			4		
	02520	Printing (92 Fund)		255	2		738		76	34		
	99XXX	OTHER (Non-Allowable 10 Fund Costs)										
	02112	State Band (10 Fund)			2							
	02113	Public Broadcasting (10 Fund)			14		1					
	02444	Public Info Policy Analysis - PIPA (10 Fund)		1	2		3			1		
	02525	State Building Code (10 Fund)		12	6		35		4	9		
	02600	Other			2							
	01000	MILITARY AFFAIRS		205	139		594		62	156	1	
	04000	AGRICULTURE		488	407		1,415		147	192		
	07000	PUBLIC SAFETY		4,551	868		13,179		1,365	840	3	
	08000	OMBUDSMAN CORRECTIONS		6	4		16		2	3		
	09100	GAMING-ADMIN UNIT			2							
	09200	GAMBLING CONTROL		25	6		74		8	14		
	09300	PARI-MUTUAL RACING		29	39		85		9	3		
	09400	STATE LOTTERY		14	2		39		4	76		
	11000	EXAM BOARDS										
	11008	BARBERS		6	4		18		2	1		
	11010	ELECTRICITY		43	10		125		13	8		
	11015	MEDICAL EXAMINERS		55	10		158		16	10		
	11016	NURSING		54	10		157		16	10		
	11018	PHARMACY		20	8		59		6	3		
	11020	ARCHITECTS & ENGINEERING		22	4		64		7	3		
	11021	DENTISTRY		23	6		66		7	3		
	11050	BOXING		4	4		10		1	1		
	11104	CHIROPRACTORS		18	6		52		5	2		
	11118	PSYCHOLOGY		12	6		36		4	2		
	11119	OPTOMETRY		4	6		13		1			



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		Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Transaction	Federal Cash Rec	Net Costs
Sched. No.	Dept. Div.	24.4 Finance Budgets	24.5 Finance Agency Controllers	24.6 Finance Budget Support	25.2 Finance Accounting Department	25.3 Finance Accounting Services	26.2 Finance Other Allocable	26.4 Finance Financial Reporting	26.5 Finance Central Payroll	26.6 Finance Single Audit	28.2 Department of Employee Relations
	Name										
11133	NURSING HOME ADM		7	6		21		2	1		
11200	SOCIAL WRK & MNTL HLTH										
11210	SOCIAL WRK LIC BD		19	6		54		6	4		
11220	MARR & FAMILY THERAPY BD		7	6		20		2	1		
11230	UNLIC MNTL HLTH PROV BD										
11310	ABSTRACTORS		1	4		3					
11320	ACCOUNTANCY		19	4		56		6	2		
11330	PODIATRY		4	6		10		1			
11340	VETERINARY MEDICINE		5	6		14		1	1		
11380	PEACE OFFICERS		19	18		54		6	4		
12000	HEALTH		958	1,537		2,776		287	378	10	
13000	COMMERCE		268	76		776		80	96		
14000	ANIMAL HEALTH BD		39	25		114		12	23		
17000	HUMAN RIGHTS		22	49		63		7	27		
19000	INDIAN AFFAIRS		11	33		33		3	4		
21000	JOBS & TRAINING		2,393	299		6,931		718	794	24	
22000	TRADE & ECON DEV		300	528		870		90	104	6	
25000	CENTER FOR ARTS ED.		100	16		290		30	21		
26000	STATE UNIV SYSTEM		1,406	153		4,071		422	1,570	1	
27000	COMMUNITY COLLEGE BD		1,345	190		3,894		403	862	1	
28000	SENATE		14	8		40		4			
29000	NATURAL RESOURCES		2,576	3,527		7,460		773	2,359	2	
30000	PLANNING		37	78		107		11	20		
31000	HOUSE OF REPRESENTATIVES		10	6		30		3			
32000	POLLUTION CONTROL		523	1,060		1,513		157	379	2	
33000	TRIAL COURTS		264	160		764		79	148		
34000	HOUSING FINANCE		137	113		396		41	99	9	
36000	EDUCATION-VO-TECH		216	454		627		65	48	3	
37000	EDUCATION-CENTRAL OFFICE		732	1,322		2,120		220	146	31	
37001	EDUCATION-FARIBAUT SCHOOLS		68	145		196		20	80		
38000	INVESTMENT BOARD		13	66		38		4	9		
39000	GOVERNORS OFFICE		41	27		119		12	16		
40000	HISTORICAL SOCIETY		8	35		24		2			
41000	WRKRS COMP CT OF APPEALS		5	4		15		2	8		
42000	LABOR & INDUSTRY		446	293		1,291		134	168		
43000	IRON RANGE RESOURCES		162	147		469		49	48		
50000	ARTS BOARD		25	72		72		7	7		
51000	LEGISLATIVE COMMISSIONS		33	65		96		10			
52000	PUBLIC DEFENSE BOARD		59	47		171		18	33		
53000	SECRETARY OF STATE		99	61		286		30	31		
55000	HUMAN SERVICES-CENTRAL OFFICE		1,310	1,292		3,794		393	431	202	
55000A	HUMAN SERVICES-INSTITUTIONS		888	870		2,572		266	2,653		
58000	COURT OF APPEALS		8	6		24		3	26		
60000	HIGHER ED COORD BD		130	111		378		39	75		
61000	STATE AUDITOR		48	18		140		14	47		
62000	STATE RETIREMENT		37	23		107		11	16		
63000	PUBLIC EMPLOYEE RETIREMENT ASSN		59	25		172		18	29		
65000	JUDICIAL		142	166		413		43	77		
66000	MN MUNICIPAL BOARD		7	6		20		2	2		
67000	REVENUE		539	671		1,562		162	455		
68000	TAX COURT		6	4		17		2	3		
69000	TEACHERS RETIREMENT		26	4		74		8	21		
75000	VETERANS AFFAIRS		63	31		182		19	12		
75000A	VETERANS HOME BD		250	266		723		75	240		
77000	ZOO		236	371		684		71	88		
78000	CORRECTIONS		1,445	1,951		4,184		433	1,067	1	
79000	TRANSPORTATION		2,141	845		6,200		642	2,316	46	
80000	PUBLIC SERVICE		103	113		299		31	54		
81000	U OF M		3	123		10		1			

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1993

			Net Costs	SWA Transactions	Number of AID's	Net Costs	SWA Acct. Trans.	Net Costs	SWA Acct. Trans.	Payroll Transaction	Federal Cash Rec	Net Costs
			24.4 Finance Budgets	24.5 Finance Agency Controllers	24.6 Finance Budget Support	25.2 Finance Accounting Department	25.3 Finance Accounting Services	26.2 Finance Other Allocable	26.4 Finance Financial Reporting	26.5 Finance Central Payroll	26.6 Finance Single Audit	28.2 Department of Employee Relations
Sched. No.	Dept. Div.	Name										
	82000	PUBLIC UTIL COMM		30	14		87		9	17		
	99000	MISC OTHER BOARDS										
	99010	ACADEMY OF SCIENCE			2							
	99025	MILITARY ORDER PURPLE HEART			2							
	99036	COUNCIL ON VO-TECH ED.		12	14		35		4	2		
	99041	HORTICULTURE			2							
	99042	PUBLIC EMPLOYEE REL BD			2							
	99050	CAPITOL AREA ARCH.		7	14		20		2	3		
	99100	WORLD TRADE CTR.		21	22		61		6	4		
	99150	REGIONAL TRANSIT BOARD			6							
	99200	HUMANITIES COMMISSION			2							
	99245	VOYAGEURS PARK		3	2		10		1			
	99270	AMATEUR SPORTS		8	6		23		2	3		
	99300	SENTENCING GUIDELINES		4	8		11		1	2		
	99420	MNAWIS BNDRY AREA			2		1					
	99430	UNIFORM LAWS CMSN			2		1					
	99440	MENTAL HEALTH & RETARDATION OMBUDS		9	2		26		3	7		
	99460	HAZARDOUS SUBSTANCES BOARD		3	2		8		1	1		
	99500	HEALTH CARE COMMISSION										
	99510	DISABILITY COUNCIL		14	18		39		4	4		
	99620	HIGHER ED FAC AUTH			2		1			1		
	99640	ETHICAL PRACTICES BOARD		18	25		52		5	2		
	99650	OFFICE OF WASTE MANAGEMENT		49	88		142		15	23		
	99690	HEARING EXAMINER		56	14		162		17	30		
	99700	SCIENCE MUSEUM			4							
	99710	COUNCIL ON BLACK MINNESOTANS		9	23		25		3	1		
	99750	COUNCIL ON SPANISH MINNESOTANS		10	33		29		3	1		
	99760	COUNCIL ON ASIAN MINNESOTANS		8	23		24		2	1		
	99780	SOIL & WATER RES		58	70		169		18	17		
	99800	FINANCE-DEBT SERVICE		21	190		60		6			
	99901	VETS OF FOREIGN WARS			2							
	99902	DISABLED AMERICAN VETS			2							
	99903	HUMANE SOCIETY										
	99906	FINANCE NON-OPERATING/ MN SAFETY CO		189	111		547		57			
	99908	COMMUNICATION IMPAIRED BD		9	4		26		3	1		
	99909	TRANSPORTATION REGULATION BOARD		4	6		10		1	3		
	99910	GREATER MINNESOTA CORPORATION		73	57		212		22			
	99998	COMPUTER TEST/TRAINING		516	4		1,495		155			
	99999	OTHER OTHER		11	12		33		3			
Statewide Totals			0	(6)	10	0	(2)	0	1	(3)	(3)	0

Allocation of General Support Costs			Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hou	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
Multiple Rate Method												
State Fiscal Year 1993												
Sched.	Dept.	Name	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	31.2 State Treasurer's Office	31.3 Treasurer Treasurer Allocable	32.2 Office of the Attorney General
		<u>First Stepdown</u>										
1.2		Equipment Use Charge										
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
2.3	02110	Commissioner										
2.4	02120	Personnel Services										
2.5	02130	Fiscal Services										
2.5A	02130A	Fiscal A 45% (Gen'L Fund)										
2.5B	02130B	Fiscal B 55% (ISF)										
2.6	02111	Employee Assistance Program										
2.7	02111A	Other										
3.2	02300	BUREAU OF FACILITIES MANAGEMENT										
3.3	02307	Plant Management (10 Fund)										
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
3.5	02320B	Other										
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
4.5	02430	Telecommunications (10 Fd)										
4.6	02412	STARS (10 Fund)										
4.7	02420	LMIC (10 Fund)										
4.8	02410	Other										
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
7.3	02511	Materials Management										
6.4	02519	Central Mail										
6.6	02511D	Other - 10 Fund										
5.2	02411	BUREAU OF INFORMATION POLICY										
5.4	02411A	Statewide Systems										
5.5	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										
10.3	10000I	FINANCE-ACCOUNTING										
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
11.2	10000K	FINANCE - OTHER Allocable										
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										
12.5	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										
15.3	64000A	TREASURER-TREASURY										
15.4	64000B	TREASURER-OTHER										
16.2	06000	ATTORNEY GENERAL										
16.4	06000B	ATTY GENL-LEGAL SERVICES										
16.5	06000C	ATTY GENL-OTHER										
17.2	61000	STATE AUDITOR - SINGLE AUDIT										

Allocation of General Support Costs			Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hou	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
Multiple Rate Method												
State Fiscal Year 1993												
Sched.	Dept.		28.4	29.2	29.4	30.2	30.4	30.5	30.6	31.2	31.3	32.2
No.	Div.	Name	DOER	Department of	Mediation	Office of the	OLA	OLA	OLA	State	Treasurer	Office of the
			Personnel	Mediation	State	Legislative	Financial	Program	Single	Treasurer's	Treasurer	Attorney
			Administration	Services	Agencies	Auditor	Audits	Audits	Audits	Office	Allocable	General
		Second Stepdown										
	02000	DEPARTMENT OF ADMINISTRATION										
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN										
18.3	02110	Commissioner										
18.4	02120	Personnel Services										
18.5	02130	Fiscal Services										
	02130A	Fiscal A 45% (Gen'L Fund)										
	02130B	Fiscal B 55% (ISF)										
18.6	02111	Employee Assistance Program										
18.7	02111A	Other										
19.2	02300	BUREAU OF FACILITIES MANAGEMENT										
19.3	02307	Plant Management (10 Fund)										
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)										
19.5	02320B	Other										
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP										
20.5	02410	Telecommunications (10 Fd)										
20.6	02412	STARS (10 Fund)										
20.7	02420	LMIC (10 Fund)										
20.8	02410	Other										
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
22.3	02511	Materials Management										
22.4	02519	Central Mail										
	02511D	Other - 10 Fund										
21.2	02411	BUREAU OF INFORMATION POLICY										
21.4	02411A	Statewide Systems										
	02411B	Other										
	10000	DEPARTMENT OF FINANCE										
23.4	10000B	FINANCE - DEPT ADMN										
24.4	10000C	FINANCE-BUDGETS										
24.5	10000E	FINANCE- AGENCY CONTROLLERS										
24.6	10000F	FINANCE-BUDGET SUPPORT										
24.7	10000G	FINANCE-BUDGET GENL GOVT										
25.2	10000H	FINANCE-ACCOUNTING DEPT										
25.3	10000I	FINANCE-ACCOUNTING SERVICES										
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT										
26.2	10000K	FINANCE - OTHER Allocable										
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG										
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL										
26.6	10000N	FINANCE-OTHER SINGLE AUDIT										
26.7	10000O	FINANCE-OTHER GENL GOVT										
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS										
28.4	24000A	EMPLOYEE REL-PRSNL ADMN	(2,714)									
28.5	24000B	EMPLOYEE REL-ALL OTHER										
29.2	45000	DEPARTMENT OF MEDIATION SERVICES	2	(3,420)								
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES		56	(56)							
29.5	45001	MEDIATION SVCS-OTHER		3,364								
30.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	5			(94,032)						
30.4	49001	LEGIS AUDITS-FINANCIAL AUDITS				58,042	(58,042)					
30.5	49002	LEGIS AUDITS-PROGRAM AUDITS				22,365		(22,365)				
30.6	49003	LEGIS AUDITS-SINGLE AUDITS				13,525			(21,523)			
30.7	49004	LEGIS AUDITS-GENERAL GOVT				100						
31.2	64000	TREASURER'S OFFICE	1				1,156			(7,808)		
31.3	64000A	TREASURER - Allocable								1,645	(1,645)	
31.4	64000B	TREASURER-OTHER								6,163		
32.2	06000	ATTORNEY GENERAL	28				318	354			6	(8,852,475)
32.4	06000B	ATTY GENL-LEGAL SERVICES										8,526,188
32.5	06000C	ATTY GENL-OTHER										326,287
	61000	STATE AUDITOR - SINGLE AUDIT										

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1993			Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hou	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
Sched.	Dept.	Name	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	31.2 State Treasurer's Office	31.3 Treasurer Treasurer Allocable	32.2 Office of the Attorney General
	99YYY	Consumer Agencies										
	02000	Administration										
	02140	Oil Overcharge (17 Fund)										
	02141	Development Disabilities (30 Fund)	0								1	
	02142	STAR (20, 30 Funds)										
	02160	Volunteer Services (20 Fund)										
	02211	Risk Management (41 Fund)									1	
	02215	Dispute Resolution (20 Fund)										
	02220	Management Analysis (20 Fund)	4								1	
	02303	Gov's Residence Council (69 Fund)										
	02305	Building Construction (69 Fund)									1	
	02307	Plant Management (06, 82 Fund)	15								4	
	02307A	Capital Group Parking (20 Fund)									1	
	02308	Energy Conservation (17, 30 Funds)										
	02310	Building Fund Operations (69 Fund)									2	
	02409	IISAC (20 Fund)										
	02410	Computer Services (97 Fund)	16								5	
	02412	STARS (19, and 97 Funds)										
	02420	LMIC (20 Fund)	1									
	02430	Telecommunications (97 Fund)									6	
	02430A	911 Emergency (17 Fund)									1	
	02443	Records Center/Micrographics (97 Fund)	2								1	
	02509	Electronics Equipment Rental (88 Fund)									1	
	02511	Mat'l's Mgmt - Central Stores (93 Fund)	1								6	
	02512	Materials Distribution (94 Fund)	1								1	
	02514	Travel Management										
	02514A	Parking Surcharge (20 Fund)										
	02514B	Commuter Vans (96 Fund)										
	02514C	Motor Pool (91 Fund)	1								6	
	02515	Minnesota Bookstore (84 Fund)	1								1	
	02518	Central Mail - Addressing/Inserting (98 Fund)	1									
	02519	Postage Operations - Clearing (61 Fund)										
	02520	Printing (92 Fund)	4									
	99XXX	OTHER (Non-Allowable 10 Fund Costs)									8	
	02112	State Band (10 Fund)										
	02113	Public Broadcasting (10 Fund)										
	02444	Public Info Policy Analysis - PIPA (10 Fund)										
	02525	State Building Code (10 Fund)										
	02600	Other										
	01000	MILITARY AFFAIRS	23				364		632		7	
	04000	AGRICULTURE	32								16	
	07000	PUBLIC SAFETY	128		3		1,693	53	440		148	

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1993

Sched. No.	Dept. Div.	Name	Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hou	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
			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	31.2 State Treasurer's Office	31.3 Treasurer Treasurer Allocable	32.2 Office of the Attorney General
	11133	NURSING HOME ADM					46					
	11200	SOCIAL WRK & MNTL HLTH										
	11210	SOCIAL WRK LIC BD	1								1	
	11220	MARR & FAMILY THERAPY BD										
	11230	UNLIC MNTL HLTH PROV BD										
	11310	ABSTRACTORS										
	11320	ACCOUNTANCY									1	
	11330	PODIATRY					46					
	11340	VETERINARY MEDICINE					49					
	11380	PEACE OFFICERS									1	
	12000	HEALTH	71		2		699	88	1,059		31	
	13000	COMMERCE	19				815	619			9	
	14000	ANIMAL HEALTH BD	3								1	
	17000	HUMAN RIGHTS	5								1	
	19000	INDIAN AFFAIRS	1				133					
	21000	JOBS & TRAINING	141		3		2,361		3,689		78	
	22000	TRADE & ECON DEV	16				969		781		10	
	25000	CENTER FOR ARTS ED.	4				339				3	
	26000	STATE UNIV SYSTEM	349		7		2,794	442	2,248		45	
	27000	COMMUNITY COLLEGE BD	187		4		6,354	442	3,338		43	
	28000	SENATE						2,202				
	29000	NATURAL RESOURCES	195		4		2,593		876		98	
	30000	PLANNING	4								1	
	31000	HOUSE OF REPRESENTATIVES						2,202				
	32000	POLLUTION CONTROL	57		1		673	354			17	
	33000	TRIAL COURTS	45								8	
	34000	HOUSING FINANCE	10				583				4	
	36000	EDUCATION-VO-TECH	8				504	442	632		7	
	37000	EDUCATION-CENTRAL OFFICE	26				2,144	309	2,044		26	
	37001	EDUCATION-FARIBAULT SCHOOLS	14				150				2	
	38000	INVESTMENT BOARD	2				3,045					
	39000	GOVERNORS OFFICE	4				398				1	
	40000	HISTORICAL SOCIETY					324					
	41000	WRKRS COMP CT OF APPEALS	1				115					
	42000	LABOR & INDUSTRY	27				1,162		18		15	
	43000	IRON RANGE RESOURCES	10				296				5	
	50000	ARTS BOARD	1								1	
	51000	LEGISLATIVE COMMISSIONS					164				1	
	52000	PUBLIC DEFENSE BOARD	6				348	133			2	
	53000	SECRETARY OF STATE	5				305				4	
	55000	HUMAN SERVICES-CENTRAL OFFICE	85		2		3,174	88	4,761		102	
	55000A	HUMAN SERVICES-INSTITUTIONS	358		9						28	
	58000	COURT OF APPEALS	6									
	60000	HIGHER ED COORD BD	5				369	663			16	
	61000	STATE AUDITOR	9				145				2	
	62000	STATE RETIREMENT	3				1,596				24	
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN	5				1,068				56	
	65000	JUDICIAL	13				437				5	
	66000	MN MUNICIPAL BOARD					49					
	67000	REVENUE	82		2		3,217				549	
	68000	TAX COURT	0				33					
	69000	TEACHERS RETIREMENT	4				1,058				37	
	75000	VETERANS AFFAIRS	2				925				2	
	75000A	VETERANS HOME BD	37				304				8	
	77000	ZOO	14								8	
	78000	CORRECTIONS	178		4		3,125				46	
	79000	TRANSPORTATION	375		8		3,082	53	1,005		69	
	80000	PUBLIC SERVICE	10								3	
	81000	U OF M					1,198	973				

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1993

			Avg. Employee Co	Net Costs	Avg Complement	Net Costs	OLA Actual Hrs	Program Audit Hou	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Net Costs
			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	31.2 State Treasurer's Office	31.3 Treasurer Treasurer Allocable	32.2 Office of the Attorney General
Sched. No.	Dept. Div.	Name										
82000		PUBLIC UTIL COMM	3				293				1	
99000		MISC OTHER BOARDS										
99010		ACADEMY OF SCIENCE										
99025		MILITARY ORDER PURPLE HEART										
99036		COUNCIL ON VO-TECH ED.					24					
99041		HORTICULTURE										
99042		PUBLIC EMPLOYEE REL BD										
99050		CAPITOL AREA ARCH.										
99100		WORLD TRADE CTR.	1				214				1	
99150		REGIONAL TRANSIT BOARD										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK					18					
99270		AMATEUR SPORTS	1				103					
99300		SENTENCING GUIDELINES										
99420		MN/WIS BNDRY AREA										
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDS	1									
99460		HAZARDOUS SUBSTANCES BOARD					48					
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL	1				183					
99620		HIGHER ED FAC AUTH										
99640		ETHICAL PRACTICES BOARD	0				126				1	
99650		OFFICE OF WASTE MANAGEMENT	4								2	
99690		HEARING EXAMINER	5				90	531			2	
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS					120					
99750		COUNCIL ON SPANISH MINNESOTANS					130					
99760		COUNCIL ON ASIAN MINNESOTANS					125					
99780		SOIL & WATER RES	3								2	
99800		FINANCE-DEBT SERVICE									1	
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS										
99903		HUMANE SOCIETY										
99906		FINANCE NON-OPERATING/ MN SAFETY CO									6	
99908		COMMUNICATION IMPAIRED BD										
99909		TRANSPORTATION REGULATION BOARD	1									
99910		GREATER MINNESOTA CORPORATION					618				2	
99998		COMPUTER TEST/TRAINING	1								16	
99999		OTHER OTHER					3,810	12,416				
Statewide Totals			(1)	0	(7)	0	4	(1)	0	0	(5)	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1993

## A/G Hours Billed Fed Cash Receipt

Sched. No.	Dept. Div.	Name	32.4 OAG Legal Services	Total Allocated General Service Costs
		<b>First Stepdown</b>		
1.2		Equipment Use Charge		0
	02000	DEPARTMENT OF ADMINISTRATION		0
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN		0
2.3	02110	Commissioner		0
2.4	02120	Personnel Services		0
2.5	02130	Fiscal Services		0
2.5A	02130A	Fiscal A 45% (Gen'L Fund)		0
2.5B	02130B	Fiscal B 55% (ISF)		0
2.6	02111	Employee Assistance Program		0
2.7	02111A	Other		0
3.2	02300	BUREAU OF FACILITIES MANAGEMENT		0
3.3	02307	Plant Management (10 Fund)		85,498
3.4	02320A	Real Estate Mgt - Leasing (10 Fund)		0
3.5	02320B	Other		0
4.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP		0
4.5	02430	Telecommunications (10 Fd)		0
4.6	02412	STARS (10 Fund)		0
4.7	02420	LMIC (10 Fund)		45,156
4.8	02410	Other		0
7.2	02500	BUREAU OF OPERATIONS MANAGEMENT		0
7.3	02511	Materials Management		0
6.4	02519	Central Mail		0
6.6	02511D	Other - 10 Fund		0
5.2	02411	BUREAU OF INFORMATION POLICY		0
5.4	02411A	Statewide Systems		0
5.5	02411B	Other		0
8.2	10000	DEPARTMENT OF FINANCE		0
8.4	10000B	FINANCE - DEPT ADMN		0
9.2	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		56,354
10.2	10000H	FINANCE-ACCOUNTING		0
10.3	10000I	FINANCE-ACCOUNTING		0
10.4	10000J	FINANCE-ACCOUNTING GENL GOVT		338,100
11.2	10000K	FINANCE - OTHER Allocable		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		78,280
12.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS		0
12.4	24000A	EMPLOYEE REL-PRSNL ADMN		0
12.5	24000B	EMPLOYEE REL-ALL OTHER		670,396
13.2	45000	DEPARTMENT OF MEDIATION SERVICES		0
13.4	45000	MEDIATIONS SVCS-STATE AGENCIES		0
13.5	45001	MEDIATION SVCS-OTHER		21,148
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		887
15.2	64000	TREASURER'S OFFICE		0
15.3	64000A	TREASURER-TREASURY		0
15.4	64000B	TREASURER-OTHER		56,273
16.2	06000	ATTORNEY GENERAL		0
16.4	06000B	ATTY GENL-LEGAL SERVICES		0
16.5	06000C	ATTY GENL-OTHER		191,684
17.2	61000	STATE AUDITOR - SINGLE AUDIT		0



Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1993

## A/G Hours Billed Fed Cash Receipt

Sched. No.	Dept. Div.	Name	32.4 OAG Legal Services	Total Allocated General Service Costs
		<b>Second Stepdown</b>		0
	02000	DEPARTMENT OF ADMINISTRATION		0
18.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMEN		0
18.3	02110	Commissioner		0
18.4	02120	Personnel Services		0
18.5	02130	Fiscal Services		0
	02130A	Fiscal A 45% (Gen'L Fund)		0
	02130B	Fiscal B 55% (ISF)		0
18.6	02111	Employee Assistance Program		0
18.7	02111A	Other		0
19.2	02300	BUREAU OF FACILITIES MANAGEMENT		0
19.3	02307	Plant Management (10 Fund)		31,168
19.4	02320A	Real Estate Mgt - Leasing (10 Fund)		0
19.5	02320B	Other		0
20.2	02400	BUREAU OF INTERTECHNOLOGIES GROUP		0
20.5	02410	Telecommunications (10 Fd)		0
20.6	02412	STARS (10 Fund)		0
20.7	02420	LMIC (10 Fund)		14,862
20.8	02410	Other		0
22.2	02500	BUREAU OF OPERATIONS MANAGEMENT		0
22.3	02511	Materials Management		0
22.4	02519	Central Mail		0
	02511D	Other - 10 Fund		0
21.2	02411	BUREAU OF INFORMATION POLICY		0
21.4	02411A	Statewide Systems		0
	02411B	Other		0
	10000	DEPARTMENT OF FINANCE		0
23.4	10000B	FINANCE - DEPT ADMN		0
24.4	10000C	FINANCE-BUDGETS		0
24.5	10000E	FINANCE- AGENCY CONTROLLERS		0
24.6	10000F	FINANCE-BUDGET SUPPORT		0
24.7	10000G	FINANCE-BUDGET GENL GOVT		8,210
25.2	10000H	FINANCE-ACCOUNTING DEPT		0
25.3	10000I	FINANCE-ACCOUNTING SERVICES		0
25.4	10000J	FINANCE-ACCOUNTING GENL GOVT		49,258
26.2	10000K	FINANCE - OTHER Allocable		0
26.4	10000L	FINANCE-OTHER FINANCIAL RPTG		0
26.5	10000M	FINANCE-OTHER CENTRAL PAYROLL		0
26.6	10000N	FINANCE-OTHER SINGLE AUDIT		0
26.7	10000O	FINANCE-OTHER GENL GOVT		11,405
28.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS		0
28.4	24000A	EMPLOYEE REL-PRSNL ADMN		0
28.5	24000B	EMPLOYEE REL-ALL OTHER		88,613
29.2	45000	DEPARTMENT OF MEDIATION SERVICES		0
29.4	45000	MEDIATIONS SVCS-STATE AGENCIES		0
29.5	45001	MEDIATION SVCS-OTHER		3,364
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		0
30.7	49004	LEGIS AUDITS-GENERAL GOVT		100
31.2	64000	TREASURER'S OFFICE		0
31.3	64000A	TREASURER - Allocable		0
31.4	64000B	TREASURER-OTHER		6,163
32.2	06000	ATTORNEY GENERAL		0
32.4	06000B	ATTY GENL-LEGAL SERVICES	(8,526,188)	0
32.5	06000C	ATTY GENL-OTHER		326,287
	61000	STATE AUDITOR - SINGLE AUDIT		0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1993

A/G Hours Billed Fed Cash Receipt

Sched. No.	Dept. Div.	Name	32.4 OAG Legal Services	Total Allocated General Service Costs
	99YYY	Consumer Agencies		0
	02000	Administration		0
	02140	Oil Overcharge (17 Fund)		6,603
	02141	Development Disabilities (30 Fund)		29,039
	02142	STAR (20, 30 Funds)		15,025
	02160	Volunteer Services (20 Fund)		30,613
	02211	Risk Management (41 Fund)		26,282
	02215	Dispute Resolution (20 Fund)		9,388
	02220	Management Analysis (20 Fund)		126,804
	02303	Gov's Residence Council (69 Fund)		2,564
	02305	Building Construction (69 Fund)		59,864
	02307	Plant Management (06, 82 Fund)		391,228
	02307A	Capital Group Parking (20 Fund)		13,123
	02308	Energy Conservation (17, 30 Funds)		12,812
	02310	Building Fund Operations (69 Fund)		117,938
	02409	IISAC (20 Fund)		8,590
	02410	Computer Services (97 Fund)		456,651
	02412	STARS (19, and 97 Funds)		29,788
	02420	LMIC (20 Fund)		25,672
	02430	Telecommunications (97 Fund)		104,207
	02430A	911 Emergency (17 Fund)		28,614
	02443	Records Center/Micrographics (97 Fund)		50,440
	02509	Electronics Equipment Rental (88 Fund)		13,993
	02511	Mat'l's Mgmt - Central Stores (93 Fund)		120,785
	02512	Materials Distribution (94 Fund)		25,682
	02514	Travel Management		432
	02514A	Parking Surcharge (20 Fund)		1,154
	02514B	Commuter Vans (96 Fund)		3,532
	02514C	Motor Pool (91 Fund)		148,685
	02515	Minnesota Bookstore (84 Fund)		58,065
	02518	Central Mail - Addressing/Inserting (98 Fund)		26,648
	02519	Postage Operations - Clearing (61 Fund)		705
	02520	Printing (92 Fund)		207,874
	99XXX	OTHER (Non-Allowable 10 Fund Costs)		0
	02112	State Band (10 Fund)		437
	02113	Public Broadcasting (10 Fund)		1,982
	02444	Public Info Policy Analysis - PIPA (10 Fund)		3,453
	02525	State Building Code (10 Fund)		38,802
	02600	Other		49,860
	01000	MILITARY AFFAIRS		160,012
	04000	AGRICULTURE		307,869
	07000	PUBLIC SAFETY		1,819,992
	08000	OMBUDSMAN CORRECTIONS		4,474
	09100	GAMING-ADMIN UNIT		681
	09200	GAMBLING CONTROL		22,668
	09300	PARI-MUTUAL RACING		17,822
	09400	STATE LOTTERY		63,090
	11000	EXAM BOARDS		0
	11008	BARBERS		1,846
	11010	ELECTRICITY		21,419
	11015	MEDICAL EXAMINERS		25,961
	11016	NURSING		22,145
	11018	PHARMACY		10,014
	11020	ARCHITECTS & ENGINEERING		8,357
	11021	DENTISTRY		11,230
	11050	BOXING		1,342
	11104	CHIROPRACTORS		7,774
	11118	PSYCHOLOGY		5,628
	11119	OPTOMETRY		3,247

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1993

A/G Hours Billed Fed Cash Receipt

Sched.	Dept.	Name	32.4	Total
			OAG Legal Services	Allocated General Service Costs
	11133	NURSING HOME ADM		3,983
	11200	SOCIAL WRK & MNTL HLTH		4,366
	11210	SOCIAL WRK LIC BD		7,209
	11220	MARR & FAMILY THERAPY BD		2,349
	11230	UNLIC MNTL HLTH PROV BD		0
	11310	ABSTRACTORS		382
	11320	ACCOUNTANCY		8,692
	11330	PODIATRY		2,903
	11340	VETERINARY MEDICINE		3,139
	11380	PEACE OFFICERS		6,525
	12000	HEALTH		639,726
	13000	COMMERCE		167,214
	14000	ANIMAL HEALTH BD		24,616
	17000	HUMAN RIGHTS		37,177
	19000	INDIAN AFFAIRS		10,811
	21000	JOBS & TRAINING		1,382,779
	22000	TRADE & ECON DEV		264,311
	25000	CENTER FOR ARTS ED.		57,215
	26000	STATE UNIV SYSTEM		1,856,241
	27000	COMMUNITY COLLEGE BD		1,282,524
	28000	SENATE		114,053
	29000	NATURAL RESOURCES		1,673,335
	30000	PLANNING		38,401
	31000	HOUSE OF REPRESENTATIVES		105,326
	32000	POLLUTION CONTROL		547,791
	33000	TRIAL COURTS		209,808
	34000	HOUSING FINANCE		118,581
	36000	EDUCATION-VO-TECH		158,026
	37000	EDUCATION-CENTRAL OFFICE		484,983
	37001	EDUCATION-FARIBAUT SCHOOLS		72,562
	38000	INVESTMENT BOARD		103,139
	39000	GOVERNORS OFFICE		40,125
	40000	HISTORICAL SOCIETY		12,987
	41000	WRKRS COMP CT OF APPEALS		10,249
	42000	LABOR & INDUSTRY		279,041
	43000	IRON RANGE RESOURCES		114,501
	50000	ARTS BOARD		30,377
	51000	LEGISLATIVE COMMISSIONS		17,482
	52000	PUBLIC DEFENSE BOARD		49,767
	53000	SECRETARY OF STATE		60,554
	55000	HUMAN SERVICES-CENTRAL OFFICE		1,887,144
	55000A	HUMAN SERVICES-INSTITUTIONS		1,359,482
	58000	COURT OF APPEALS		20,865
	60000	HIGHER ED COORD BD		104,735
	61000	STATE AUDITOR		45,765
	62000	STATE RETIREMENT		74,966
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN		75,559
	65000	JUDICIAL		132,017
	66000	MN MUNICIPAL BOARD		4,610
	67000	REVENUE		789,136
	68000	TAX COURT		4,568
	69000	TEACHERS RETIREMENT		61,456
	75000	VETERANS AFFAIRS		65,626
	75000A	VETERANS HOME BD		167,878
	77000	ZOO		120,960
	78000	CORRECTIONS		1,199,523
	79000	TRANSPORTATION		2,355,153
	80000	PUBLIC SERVICE		94,326
	81000	U OF M		78,746

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1993

A/G Hours Billed Fed Cash Receipt

Sched. No.	Dept. Div.	Name	32.4 OAG Legal Services	Total Allocated General Service Costs
	82000	PUBLIC UTIL COMM		26,041
	99000	MISC OTHER BOARDS		805
	99010	ACADEMY OF SCIENCE		111
	99025	MILITARY ORDER PURPLE HEART		104
	99036	COUNCIL ON VO-TECH ED.		5,153
	99041	HORTICULTURE		175
	99042	PUBLIC EMPLOYEE REL BD		88
	99050	CAPITOL AREA ARCH.		10,410
	99100	WORLD TRADE CTR.		13,819
	99150	REGIONAL TRANSIT BOARD		278
	99200	HUMANITIES COMMISSION		100
	99245	VOYAGEURS PARK		2,163
	99270	AMATEUR SPORTS		7,464
	99300	SENTENCING GUIDELINES		4,176
	99420	MN/WIS BNDRY AREA		153
	99430	UNIFORM LAWS CMSN		149
	99440	MENTAL HEALTH & RETARDATION OMBUDS		7,624
	99460	HAZARDOUS SUBSTANCES BOARD		2,472
	99500	HEALTH CARE COMMISSION		0
	99510	DISABILITY COUNCIL		13,258
	99620	HIGHER ED FAC AUTH		733
	99640	ETHICAL PRACTICES BOARD		10,783
	99650	OFFICE OF WASTE MANAGEMENT		37,565
	99690	HEARING EXAMINER		59,212
	99700	SCIENCE MUSEUM		202
	99710	COUNCIL ON BLACK MINNESOTANS		8,031
	99750	COUNCIL ON SPANISH MINNESOTANS		10,669
	99760	COUNCIL ON ASIAN MINNESOTANS		9,201
	99780	SOIL & WATER RES		93,427
	99800	FINANCE-DEBT SERVICE		12,528
	99901	VETS OF FOREIGN WARS		101
	99902	DISABLED AMERICAN VETS		98
	99903	HUMANE SOCIETY		3
	99906	FINANCE NON-OPERATING/ MN SAFETY CO		48,585
	99908	COMMUNICATION IMPAIRED BD		21,918
	99909	TRANSPORTATION REGULATION BOARD		5,369
	99910	GREATER MINNESOTA CORPORATION		45,865
	99998	COMPUTER TEST/TRAINING		101,773
	99999	OTHER OTHER	8,526,248	12,994,474
Statewide Totals			60	39,046,956

**The statistics used for the 1993 Actual Plan are identical to  
the ones used for the 1995 Budget Plan.**

STATE OF MINNESOTA  
SUMMARY OF ALLOCATION BASIS

DEPARTMENT	BASIS OF ALLOCATION
Equipment Use Charge	Cost of equipment inventory at fiscal year end.
ADMINISTRATION - BUREAU OF ADMINISTRATIVE MANAGEMENT	
2.2 Bureau General Support	Net administrative expenditures by division
2.3 Commissioner's Office	Actual employee count F.Y. 1993
2.45 Employee Assistance	Actual employee count F.Y. 1993
2.4 Personnel Office	Actual employee count F.Y. 1993
2.5 Fiscal Services	Net administrative expenditures
2.5A Fiscal - General Fund	General fund accounting transactions - F.Y. 1993
2.5B Fiscal - Internal Service Fund	Non general fund accounting transactions - F.Y. 1993
ADMINISTRATION - BUREAU OF FACILITIES MANAGEMENT	
3.2 Bureau General Support	Net administrative expenditures by division
3.4 Leasing	Number of leases processed - F.Y. 1993
ADMINISTRATION - INTERTECHNOLOGIES GROUP	
4.2 Bureau General Support	Net administrative expenditures by division
4.5 Telecommunications	Telephone charges (obj.code 202) - F.Y. 1993
ADMINISTRATION - BUREAU OF INFORMATION POLICY OFFICE	
5.2 Bureau General Support	Net administrative expenditures by division
5.4 Statewide Systems	F.Y. 1993 Computer services usage
ADMINISTRATION - BUREAU OF OPERATIONS MANAGEMENT	
7.2 General Support	Net administrative expenditures by division
7.3 Materials Management	Encumbrance Transactions (A44's)
6.4 Central Mail	Postage revolving fund charges - F.Y. 1993
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION	
8.2 Department General Support	Net administrative expenditures by division
8.4 Department - Administration	Net administrative expenditures by division
FINANCE - BUDGET OPERATIONS AND SUPPORT	
9.2 Budget General Support	Net administrative expenditures
9.5 Agency Controllers	Accounting transactions - F.Y. 1993
9.6 Budget Support	Number of allotment accounts in SWAS

DEPARTMENT	BASIS OF ALLOCATION
FINANCE - ACCOUNTING	
10.2 Accounting General Support	Net administrative expenditures by division
10.4 Accounting Services	Accounting transactions - F.Y. 1993
FINANCE - OTHER ALLOCABLE COSTS	
11.2 Finance-Other General Support	Net administrative expenditures by division
11.4 Financial Reporting	Accounting transactions - F.Y. 1993
11.5 Central Payroll	Payroll transactions - F.Y. 1993
11.6 Single Audit	Federal cash receipts - F.Y. 1993
EMPLOYEE RELATIONS	
12.2 General Support	Net cost by division
12.4 Personnel Administration	Actual employee count in - F.Y. 1993
MEDIATION SERVICES	
13.2 General Support	Net administrative expenditures by division
13.4 State Agencies	Positions in bargaining units in - F.Y. 1993
LEGISLATIVE AUDITOR	
14.2 General Support	Net administrative expenditures by division
14.4 Finance Audits	Four Year Moving Average hours of service
14.5 Program Audits	Actual hours of service - F.Y. 1993
14.6 Single Audit	Actual hours of service - F.Y. 1993
TREASURER	
15.2 General Support	Net administrative expenditures by division
15.5 Treasury	SWAS trans. & subsystem warrants - F.Y. 1993
ATTORNEY GENERAL - GENERAL SUPPORT	
16.2 General Support	Net administrative expenditures by division
16.4 Legal Services	Actual hours of service - F.Y. 1993
STATE AUDITOR - SINGLE AUDIT	
17.2 Single Audit	Federal cash receipts - F.Y. 1993

F.Y. 1993 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, 1993. Equipment use charges are not included for units of Administration funded through revolving funds.

Ref.: OMB A-87, Attachment B, Part 15.



State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 1993  
First Stepdown

Schedule No. 1.1

## Equipment

1.2  
Equipment  
Use  
Allowance

Equipment Use Charge		488,260
<b>Direct Costs:</b>		
Salaries	0	0
Services	0	0
Supplies	0	0
Equipment	0	0
Grants/Other	0	0
Total Direct Expenditures	0	0
<b>Less: Ineligible Costs</b>		
Equipment	0	0
Grants	0	0
Subtotal Ineligible Costs	0	0
<b>Net Eligible Direct Costs</b>	488,260	488,260
<b>Add: Allocated Costs</b>	0	
Sum of Allocated Costs	0	0
Distribution of Allocated Costs	0	0
<b>Total Allocable Costs</b>	488,260	488,260
<b>Less: Disallowed Costs</b>	0	0
<b>Net Allocable Costs</b>	488,260	488,260

F.Y. 1993 ACTUAL

SCHEDULE 2.0

STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF ADMINISTRATIVE MANAGEMENT  
NATURE AND EXTENT OF SERVICES

The Department of Administration provides management, procurement, and related services to state agencies which are funded by the state General Fund. It also provides a number of services, (including printing, a central motor pool, plant maintenance, micrographics, central stores, and data processing) which are operated as internal service funds and are funded through direct billings to state agencies. The department also provides services to the public in connection with Cable TV, and 911 Emergency Communications, among others.

All general funded general support costs allocated to this cost center have been prorated to it's subcenters based on the actual F.Y. 1993 net cost of these subcenters.

The Administrative Management Bureau includes the Office of the Commissioner, the department's personnel office, the fiscal services division, and the employee assistance program. Costs of the personnel and commissioner's office have been allocated to units *within the department* based on actual full time equivalent employees in each cost center within the department in F.Y. 1993.

The Employee Assistance unit provides assistance to any state employee with medical, psychiatric or other personal problems. Costs have been allocated *to all agencies* based on each agency's actual full time equivalent positions for F.Y. 1993.

Costs associated with the General Fund portion of the fiscal services unit (Fiscal "A") have been allocated to units *within the department* based on the number of accounting transactions each cost center incurred in F.Y. 1993. The internal service fund portion (Fiscal "B") uses the same statistic, but is only allocated to the department's ISF's.

The split between these two portions is based on an analysis of actual hours spent by the units staff.

Ref.: OMB A-87, Attachment B, parts 1, 17, and 33.

Schedule No. 2.1

## Administration

	Bureau of Admin. Mgmt.	2.2 Gen'l Support Allocation	2.3 Commissioner's Office	2.4 Personnel Office	2.5 Fiscal Services	2.6 Employee Assistance
<b>Direct Costs:</b>						
Salaries	1,826,910		552,588	292,887	634,882	346,553
Services	304,352		69,535	57,440	47,657	129,719
Supplies	89,094		66,801	4,286	6,478	11,529
Equipment	77,990		46,799	0	31,191	0
Grants/Other	0		0	0	0	0
Total Direct Expenditures	2,298,346	0	735,723	354,613	720,208	487,801
<b>Less: Ineligible Costs</b>						
Equipment	77,990	0	46,799	0	31,191	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	77,990	0	46,799	0	31,191	0
<b>Net Eligible Direct Costs</b>	2,220,356	0	688,924	354,613	689,017	487,801
<b>Add: Allocated Costs</b>	0					
Equipment (6.67% of Asset Cost)	13,620	13,620				
	0					
<b>Sum of Allocated Costs</b>	13,620	13,620				
<b>Distribution of Allocated Costs</b>	0	(13,620)	3,604	2,307	4,511	3,198
<b>Total Allocable Costs</b>	2,233,975	0	692,528	356,920	693,528	490,999
<b>Less: Disallowed Costs</b>	0					
<b>Net Allocable Costs</b>	2,233,975	0	692,528	356,920	693,528	490,999

F.Y. 1993 ACTUAL

SCHEDULE 3.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF FACILITIES 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 the Duluth Center in Duluth Minnesota. This activity also includes management of the state's building code, state building design and construction activities, federally funded 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 divided into functional units 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. 1993 net cost of these activities.

- Leasing - the Real Estate Division is responsible for leasing state property to other state agencies or private individuals, and for acquiring property (by lease) for state agencies. Costs are allowable for plan purposes and have been allocated based on the number of leases processed in F.Y. 1993.

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.: OMB A-87, Attachment B, parts 28, 33, and 38.

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 1993  
First Stepdown

Schedule No. 3.1

## Administration

	<u>Bureau of Facilities Mgmt</u>	<u>3.2 General Admin</u>	<u>3.3 Plant Management</u>	<u>3.4 Property Mgmt Leasing</u>	<u>3.5 Property Mgmt Other</u>
<b>Direct Costs:</b>					
Salaries	1,683,937			233,259	1,450,678
Services	3,974,158			47,264	3,926,894
Supplies	22,176			3,000	19,176
Equipment	20,609			0	20,609
Grants/Other	0			0	0
<b>Total Direct Expenditures</b>	<b>5,700,880</b>	<b>0</b>	<b>0</b>	<b>283,523</b>	<b>5,417,357</b>
<b>Less: Ineligible Costs</b>					
Equipment	20,609	0	0	0	20,609
Grants	0	0	0	0	0
<b>Subtotal Ineligible Costs</b>	<b>20,609</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,609</b>
<b>Net Eligible Direct Costs</b>	<b>5,680,271</b>	<b>0</b>	<b>0</b>	<b>283,523</b>	<b>5,396,749</b>
<b>Add: Allocated Costs</b>	<b>0</b>				
Equipment (6.67% of Asset Cost)	5,196	5,196			
Admin - Commissioner's Office	47,599	47,599			
Admin - Personnel Services	24,532	24,532			
Fiscal A	13,344	13,344			
Admin - Employee Assistance Program	801	801			
<b>Sum of Allocated Costs</b>	<b>91,472</b>	<b>91,472</b>			
<b>Distribution of Allocated Costs</b>	<b>0</b>	<b>(91,472)</b>	<b>85,498</b>	<b>5,974</b>	<b>0</b>
<b>Total Allocable Costs</b>	<b>5,771,743</b>	<b>0</b>	<b>85,498</b>	<b>289,497</b>	<b>5,396,749</b>
<b>Less: Disallowed Costs</b>	<b>5,482,247</b>		<b>85,498</b>	<b>0</b>	<b>5,396,749</b>
<b>Net Allocable Costs</b>	<b>289,496</b>	<b>0</b>	<b>0</b>	<b>289,497</b>	<b>(0)</b>

F.Y. 1993 ACTUAL

SCHEDULE 4.0

**STATE OF MINNESOTA  
DEPARTMENT OF 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:

- 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. 1993.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 net cost of these activities.

The cost of other general fund activities (STARS, and LMIC) have been disallowed as general government costs.

Ref.: OMB A-87, Attachment B, part 10.

State of Minnesota  
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Schedule No. 4.1

## Administration

	<u>Intertech Bureau</u>	<u>4.2 General Admin</u>	<u>4.5 Intertech Telecomm</u>	<u>4.6 Intertech STARS</u>	<u>4.7 Intertech LMIC</u>
<b>Direct Costs:</b>					
Salaries	1,693,318		879,853	166,261	647,205
Services	524,937		296,794	4,989	223,154
Supplies	21,414		9,013	300	12,101
Equipment	51,277		21,943	0	29,334
Grants/Other	200,000		0	200,000	0
Total Direct Expenditures	2,490,945	0	1,207,600	371,550	911,794
<b>Less: Ineligible Costs</b>					
Equipment	51,277	0	21,943	0	29,334
Grants	200,000	0	0	200,000	0
Subtotal Ineligible Costs	251,277	0	21,943	200,000	29,334
<b>Net Eligible Direct Costs</b>	2,239,668	0	1,185,657	171,550	882,459
<b>Add: Allocated Costs</b>	0				
Equipment (6.87% of Asset Cost)	25,478	25,478			
Admin - Commissioner's Office	26,592	26,592			
Admin - Personnel Services	13,705	13,705			
Admin - Fiscal A (Gen'l Fund Admin)	30,246	30,246			
Admin - Employee Assistance Program	447	447			
<b>Sum of Allocated Costs</b>	96,468	96,468			
<b>Distribution of Allocated Costs</b>	0	(96,468)	51,312	0	45,156
<b>Total Allocable Costs</b>	2,336,137	0	1,236,972	171,550	927,615
<b>Less: Disallowed Costs</b>	1,099,165		0	171,550	927,615
<b>Net Allocable Costs</b>	1,236,972	0	1,236,972	(0)	0

F.Y. 1993 ACTUAL

SCHEDULE 5.0

**STATE OF MINNESOTA  
DEPARTMENT OF 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, and contracts. It's also responsible for training state agency personnel on issues relating to these areas. It ensures that state information management systems are developed in a consistent manner, and that compatible technology is used for new or expanding systems. Allocation of costs is based on Computer Services usage for F.Y. 1993.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 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.: OMB A-87, Attachment B, parts 6 and 33.



State of Minnesota  
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Schedule No. 5.1

# Administration

	<u>Bureau of Information Policy</u>	<u>5.2 General Administration</u>	<u>5.4 IPO Administration</u>
<b>Direct Costs:</b>			
Salaries	827,199		827,199
Services	279,431		279,431
Supplies	31,091		31,091
Equipment	56,040		56,040
Grants/Other	0		0
Total Direct Expenditures	1,193,761	0	1,193,761
<b>Less: Ineligible Costs</b>			
Equipment	56,040	0	56,040
Grants	0	0	0
Subtotal Ineligible Costs	56,040	0	56,040
<b>Net Eligible Direct Costs</b>	1,137,722	0	1,137,722
<b>Add: Allocated Costs</b>	0		
Equipment (6.67% of Asset Cost)	10,595	10,595	
Admin - Commissioner's Office	16,338	16,338	
Admin - Personnel Services	8,420	8,420	
Admin - Fiscal A (Gen'l Fund Admin)	11,031	11,031	
Admin - Employee Assistance Program	275	275	
Admin - Facilities Mgmt - Leasing	799	799	
Admin - Telecommunications	432	432	
Admin - Materials Management	682	682	
Admin - Central Mail	26	26	
Sum of Allocated Costs	48,598	48,598	
Distribution of Allocated Costs	0	(48,598)	48,598
Total Allocable Costs	1,186,320	0	1,186,320
Less: Disallowed Costs	0		0
Net Allocable Costs	1,186,320	0	1,186,320

F.Y. 1993 ACTUAL

SCHEDULE 7.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU 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:

- **Materials Management** - combines two previously segregated activities for the first time. The Procurement and Inventory Management activities were combined for pragmatic reasons. Over time, the functions of both units have been combined, and are now carried out by the same staff, leaving no useful way to distinguish their activities. Other activities relating to the purchase, handling, and management of state owned materials (primarily resource recovery efforts and miscellaneous purchasing related activities) are also included in this activity.

Costs of Materials Management have been allocated based on the number of encumbrance transactions (A44) processed in F.Y. 1993.

- **Central Mail** - 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. 1993 postage charges.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 net cost of these activities. The cost of other general fund activities have been disallowed as general government.

Ref.: OMB A-87, Attachment B, parts 10, 16, and 29.

State of Minnesota  
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Schedule No. 7.1

## Administration

	<u>Bureau of Operations Mgmt</u>	<u>7.2 General Administration</u>	<u>6.4 Central Mail Operation</u>	<u>7.3 Materials Mgmt Administration</u>
<b>Direct Costs:</b>				
Salaries	2,545,322		306,970	2,238,351
Services	858,795		178,209	680,586
Supplies	194,698		5,291	189,407
Equipment	198,082		59,073	139,009
Grants/Other			0	0
<b>Total Direct Expenditures</b>	<b>3,796,897</b>	<b>0</b>	<b>549,544</b>	<b>3,247,353</b>
<b>Less: Ineligible Costs</b>				
Equipment	198,082	0	59,073	139,009
Grants	0	0	0	0
<b>Subtotal Ineligible Costs</b>	<b>198,082</b>	<b>0</b>	<b>59,073</b>	<b>139,009</b>
<b>Net Eligible Direct Costs</b>	<b>3,598,815</b>	<b>0</b>	<b>490,471</b>	<b>3,108,344</b>
<b>Add: Allocated Costs</b>	<b>0</b>			
Equipment (6.67% of Asset Cost)	12,658	12,658		
Admin - Commissioner's Office	43,076	43,076		
Admin - Personnel Services	22,201	22,201		
Admin - Fiscal A (Gen'l Fund Admin)	47,603	47,603		
Admin - Employee Assistance Program	725	725		
Admin - Facilities Mgmt - Leasing	399	399		
Admin - Telecommunications	2,187	2,187		
<b>Sum of Allocated Costs</b>	<b>128,849</b>	<b>128,849</b>		
<b>Distribution of Allocated Costs</b>	<b>0</b>	<b>(128,849)</b>	<b>17,532</b>	<b>111,317</b>
<b>Total Allocable Costs</b>	<b>3,727,664</b>	<b>0</b>	<b>508,003</b>	<b>3,219,661</b>
<b>Less: Disallowed Costs</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Net Allocable Costs</b>	<b>3,727,664</b>	<b>0</b>	<b>508,003</b>	<b>3,219,661</b>

F.Y. 1993 ACTUAL

SCHEDULE 8.0

**STATE OF MINNESOTA  
DEPARTMENT OF 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. 1993.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 net cost of these activities.

OMB A-87 Attachment B, parts 1, 9, and 11.

State of Minnesota  
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Schedule No. 8.1

## Finance

	<u>Department of Finance</u>	<u>8.2 Gen'l Support Allocation</u>	<u>8.4 Department Administration</u>	<u>Allocated to Other DOF Cost Centers</u>
<b>Direct Costs:</b>				
Salaries	752,827		752,827	0
Services	509,607		509,607	0
Supplies	172,182		172,182	0
Equipment	41,003		41,003	0
Grants/Other	1,222		1,222	0
Total Direct Expenditures	1,476,841	0	1,476,841	0
<b>Less: Ineligible Costs</b>				
Equipment	41,003	0	41,003	0
Grants	1,222	0	1,222	0
Subtotal Ineligible Costs	42,225	0	42,225	0
<b>Net Eligible Direct Costs</b>	1,434,616	0	1,434,616	0
<b>Add: Allocated Costs</b>	0			
Equipment (6.67% of Asset Cost)	84,755	84,755		
Admin - Employee Assistance Program	1,566	1,566		
Admin - Facilities Mgmt - Leasing	799	799		
Admin - Telecommunications	5,649	5,649		
Admin - Materials Management	7,350	7,350		
Admin - Central Mail	5,728	5,728		
Admin - Statewide Systems	28,940	28,940		
<b>Sum of Allocated Costs</b>	134,787	134,787		
<b>Distribution of Allocated Costs</b>	0	(134,787)	19,415	115,372
<b>Total Allocable Costs</b>	1,569,403	0	1,454,031	115,372
<b>Less: Disallowed Costs</b>	0			
<b>Net Allocable Costs</b>	1,569,403	0	1,454,031	115,372

F.Y. 1993 ACTUAL

SCHEDULE 9.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
BUDGET OPERATIONS AND SUPPORT  
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 the executive budget officer of each state agency, and has responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents, to insure that the laws and regulations of all state and federal funding sources 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. 1993. Executive budget officers' salaries are allocated to state agencies based on accounting transactions.

A portion of the Executive Budget Officers duties includes policy 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 and grant funding changes, and other related services to insure that state and federal laws and regulations concerning revenues, expenditures, and authorized positions are followed. This unit is also 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 (AID's) in the state accounting system as of September, 1993.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 net cost of these activities.

Ref.: OMB A-87, Attachment B, parts 1, 6, 9, and 11,

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Schedule No. 9.1

## Finance

	<u>Finance Budgets</u>	<u>9.2 Gen'l Support Allocation</u>	<u>9.5 Agency Controllers</u>	<u>9.6 Budget Support</u>	<u>9.7 Budgets Gen'l Gov't</u>
<b>Direct Costs:</b>					
Salaries	1,949,507		1,047,947	628,096	273,463
Services	109,174		25,062	69,149	14,963
Supplies	99,626		7,244	74,691	17,691
Equipment	43,699		0	34,092	9,607
Grants/Other	0		0	0	0
<b>Total Direct Expenditures</b>	<b>2,202,006</b>	<b>0</b>	<b>1,080,254</b>	<b>806,028</b>	<b>315,724</b>
<b>Less: Ineligible Costs</b>					
Equipment	43,699	0	0	34,092	9,607
Grants	0	0	0	0	0
<b>Subtotal Ineligible Costs</b>	<b>43,699</b>	<b>0</b>	<b>0</b>	<b>34,092</b>	<b>9,607</b>
<b>Net Eligible Direct Costs</b>	<b>2,158,307</b>	<b>0</b>	<b>1,080,254</b>	<b>771,936</b>	<b>306,117</b>
<b>Add: Allocated Costs</b>	<b>0</b>				
Department Of Finance	29,209	29,209			
Finance - Department Administration	368,117	368,117			
<b>Sum of Allocated Costs</b>	<b>397,326</b>	<b>397,326</b>			
<b>Distribution of Allocated Costs</b>	<b>1</b>	<b>(397,326)</b>	<b>198,866</b>	<b>142,107</b>	<b>56,354</b>
<b>Total Allocable Costs</b>	<b>2,555,634</b>	<b>0</b>	<b>1,279,120</b>	<b>914,043</b>	<b>362,471</b>
<b>Less: Disallowed Costs</b>	<b>362,471</b>				<b>362,471</b>
<b>Net Allocable Costs</b>	<b>2,193,163</b>	<b>0</b>	<b>1,279,120</b>	<b>914,043</b>	<b>(0)</b>

F.Y. 1993 ACTUAL

SCHEDULE 10.0

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

The Accounting Division of the Finance Department pre-audits claims for payment, encumbers expenditures prior to payment, manages the statewide accounting system, and other 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. 1993 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. 1993.

Ref.: OMB A-87, Attachment B, parts 1, and 5.



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Schedule No. 10.1

## Finance

	<u>Finance Accounting Dept</u>	<u>10.2 Gen'l Support Allocation</u>	<u>10.3 Accounting Services</u>	<u>10.4 Accounting Gen'l Gov't</u>
<b>Direct Costs:</b>				
Salaries	2,067,648		1,925,221	142,427
Services	1,152,588		1,152,588	0
Supplies	50,763		50,763	0
Equipment	76,362		76,362	0
Grants/Other	0		0	0
Total Direct Expenditures	3,347,360	0	3,204,933	142,427
<b>Less: Ineligible Costs</b>				
Equipment	76,362	0	76,362	0
Grants	0	0	0	0
Subtotal Ineligible Costs	76,362	0	76,362	0
<b>Net Eligible Direct Costs</b>	3,270,998	0	3,128,571	142,427
<b>Add: Allocated Costs</b>	0			
Department Of Finance	67,194	67,194		
Finance - Department Administration	846,849	846,849		
	0			
<b>Sum of Allocated Costs</b>	914,043	914,043		
<b>Distribution of Allocated Costs</b>	0	(914,043)	575,943	338,100
<b>Total Allocable Costs</b>	4,185,041	0	3,704,514	480,527
<b>Less: Disallowed Costs</b>	480,527			480,527
<b>Net Allocable Costs</b>	3,704,514	0	3,704,514	0

F.Y. 1993 ACTUAL

SCHEDULE 11.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
OTHER ALLOCABLE SERVICES  
NATURE AND EXTENT OF SERVICES**

The Finance Department performs certain other services for state agencies including financial reporting, operation and maintenance of the statewide payroll system, debt management, and economic analysis. Financial reporting includes the costs of reviewing and reporting on expenditures and revenues to both the state, and federal funding agencies. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in F.Y. 1993.

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 segregated for allocation purposes. Costs are allowable for plan purposes and have been allocated based on federal cash receipts during F.Y. 1993.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1993 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. 1993 net cost of these activities.

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

Ref.: OMB A-87, Attachment B, parts 1, 5, 10, 11, Circular A-102, Attachment P.

State of Minnesota  
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Schedule No. 11.1

## Finance

	Finance Other	11.2 Gen'l Support Allocation	11.4 Financial Reporting	11.5 Central Payroll	11.6 Single Audit	11.7 General Government
<b>Direct Costs:</b>						
Salaries	1,031,746		311,237	386,939	12,374	321,197
Services	362,116		11,025	249,048	438	101,606
Supplies	7,795		1,737	3,567	69	2,423
Equipment	5,794		1,562	4,170	62	0
Grants/Other	0		0	0	0	0
<b>Total Direct Expenditures</b>	<b>1,407,451</b>	<b>0</b>	<b>325,560</b>	<b>643,724</b>	<b>12,943</b>	<b>425,225</b>
<b>Less: Ineligible Costs</b>						
Equipment	5,794	0	1,562	4,170	62	0
Grants	0	0	0	0	0	0
<b>Subtotal Ineligible Costs</b>	<b>5,794</b>	<b>0</b>	<b>1,562</b>	<b>4,170</b>	<b>62</b>	<b>0</b>
<b>Net Eligible Direct Costs</b>	<b>1,401,657</b>	<b>0</b>	<b>323,998</b>	<b>639,554</b>	<b>12,881</b>	<b>425,225</b>
<b>Add: Allocated Costs</b>	<b>0</b>					
Department Of Finance	18,969	18,969				
Finance - Department Administration	239,064	239,064				
<b>Sum of Allocated Costs</b>	<b>258,033</b>	<b>258,033</b>				
<b>Distribution of Allocated Costs</b>	<b>(1)</b>	<b>(258,033)</b>	<b>59,645</b>	<b>117,736</b>	<b>2,371</b>	<b>78,280</b>
<b>Total Allocable Costs</b>	<b>1,659,690</b>	<b>0</b>	<b>383,643</b>	<b>757,290</b>	<b>15,252</b>	<b>503,505</b>
<b>Less: Disallowed Costs</b>	<b>503,505</b>					<b>503,505</b>
<b>Net Allocable Costs</b>	<b>1,156,184</b>	<b>0</b>	<b>383,643</b>	<b>757,290</b>	<b>15,252</b>	<b>(0)</b>

F.Y. 1993 ACTUAL

SCHEDULE 12.0

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

The Department of Employee Relations administers the civil service system, the worker's compensation insurance program, and the state employee insurance program. It's also responsible for general personnel administration, labor negotiations, and also provides work related training to state employees.

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. 1993.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 net cost of these activities.

Because training costs, and the costs of administering the employee's insurance, and workers compensation programs are billed directly to agencies, these costs have been excluded from the allocable cost pool prior to the allocation..

Ref.: OMB A-87, Attachment B, parts 2, 6, 10, 11, 17, 33, and 40.

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Schedule No. 12.1

## Employee Relations

	Department of Employee Relations	12.2 Gen'l Support Allocation	12.4 Personnel Admin	12.5 Conferences (Other)
<b>Direct Costs:</b>				
Salaries	4,236,754		4,236,464	290
Services	1,440,522		1,355,021	85,501
Supplies	264,838		257,548	7,290
Equipment	158,008		158,008	0
Grants/Other	27,829		0	27,829
Total Direct Expenditures	6,127,951	0	6,007,041	120,910
<b>Less: Ineligible Costs</b>				
Equipment	158,008	0	158,008	0
Grants	27,829	0	0	27,829
Subtotal Ineligible Costs	185,837	0	158,008	27,829
<b>Net Eligible Direct Costs</b>	5,942,114	0	5,849,033	93,081
<b>Add: Allocated Costs</b>	0			
Allocable Costs	342,564	342,564		
Equipment (6.67% of Asset Cost)	169,131	169,131		
Admin - Employee Assistance Program	2,388	2,388		
Admin - Facilities Mgmt - Leasing	1,198	1,198		
Admin - Telecommunications	4,842	4,842		
Admin - Materials Management	12,200	12,200		
Admin - Central Mail	4,117	4,117		
Admin - Statewide Systems	27,843	27,843		
Finance - Agency Controllers	28,262	28,262		
Finance - Budget Support	4,982	4,982		
Finance - Accounting Services	81,850	81,850		
Finance - Financial Reporting	8,476	8,476		
Finance - Central Payroll	3,078	3,078		
<b>Sum of Allocated Costs</b>	690,931	690,931		
<b>Distribution of Allocated Costs</b>	0	(690,931)	20,535	670,396
<b>Total Allocable Costs</b>	6,633,045	0	5,869,568	763,477
<b>Less: Disallowed Costs</b>	763,477			763,477
<b>Net Allocable Costs</b>	5,869,568	0	5,869,568	0

F.Y. 1993 ACTUAL

SCHEDULE 13.0

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

The state Mediation Services Bureau conducts hearings for public and private sector collective bargaining groups, and provides arbitration and mediation services at the request of parties to collective bargaining agreements. All costs of this activity are charged to the state's General Fund and state agencies are not directly charged.

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. 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. 1993.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 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.: OMB A-87, Attachment B, part 11.

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Schedule No. 13.1

## Mediation Services

	Department of Mediation Services	13.2 Gen'l Support Allocation	13.4 Representation & Mediation	13.5 Other Non-Allocable
<b>Direct Costs:</b>				
Salaries	1,138,061		21,930	1,116,131
Services	344,598		5,978	338,620
Supplies	21,348		376	20,972
Equipment	17,076		358	16,718
Grants/Other	238,310		0	238,310
Total Direct Expenditures	1,759,393	0	28,642	1,730,751
<b>Less: Ineligible Costs</b>				
Equipment	17,076	0	358	16,718
Grants	238,310	0	0	238,310
Subtotal Ineligible Costs	255,386	0	358	255,028
<b>Net Eligible Direct Costs</b>	1,504,007	0	28,284	1,475,723
<b>Add: Allocated Costs</b>	0			
Equipment (6.67% of Asset Cost)	11,215	11,215		
Admin - Employee Assistance Program	271	271		
Admin - Facilities Mgmt - Leasing	799	799		
Admin - Telecommunications	805	805		
Admin - Materials Management	1,288	1,288		
Admin - Central Mail	267	267		
Admin - Statewide Systems	729	729		
Finance - Agency Controllers	530	530		
Finance - Budget Support	344	344		
Finance - Accounting Services	1,535	1,535		
Finance - Financial Reporting	159	159		
Finance - Central Payroll	312	312		
DOER - Personnel Administration	3,244	3,244		
Sum of Allocated Costs	21,498	21,498		
Distribution of Allocated Costs	0	(21,498)	350	21,148
Total Allocable Costs	1,525,505	0	28,634	1,496,871
Less: Disallowed Costs	1,496,871			1,496,871
Net Allocable Costs	28,634	0	28,634	0

F.Y. 1993 ACTUAL

SCHEDULE 14.0

**STATE OF MINNESOTA  
OFFICE OF THE LEGISLATIVE AUDITOR  
NATURE AND EXTENT OF SERVICES**

The Legislative Auditor is responsible for annual audits of all state revenues and expenditures. Audits are 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 practices. Costs are allowable for plan purposes and have been allocated based on the average hours of service provided over a four year period. The resulting number of hours are used as the F.Y. 1993 allocation statistic.

This marks a change from prior years practice, and resulted from efforts to alleviate the wide fluctuations in the amounts allocated to small agencies and boards. These fluctuations were caused by OLA's 3 year audit cycle, and the impact of the annual carryforward adjustment. 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 for allocation purposes. Costs are allowable for plan purposes and have been allocated based on actual hours of service for F.Y. 1993.

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 cost effectiveness. Costs are allowable for some of these audits. The actual hours (not an average) spent on the allowable portions will be used as a basis for the actual F.Y. 1993 allocation.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1993 net cost of these activities.

Ref.: OMB A-87, Attachment B, part 5, and Circular A-102, Attachment P.



Schedule No. 14.1

## Legislative Audit

	Office of the Legislative Auditor	14.2 Gen'l Support Allocation	14.4 Financial Audits	14.5 Program Evaluation	14.6 Single Audits	14.7 Audit Comm Expense
<b>Direct Costs:</b>						
Salaries	2,678,991		1,653,505	636,902	385,091	1,493
Services	1,170		0	0	0	1,170
Supplies	250		0	0	0	250
Equipment	0		0	0	0	0
Grants/Other	0		0	0	0	0
<b>Total Direct Expenditures</b>	<b>2,678,411</b>	<b>0</b>	<b>1,653,505</b>	<b>636,902</b>	<b>385,091</b>	<b>2,913</b>
<b>Less: Ineligible Costs</b>						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
<b>Subtotal Ineligible Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Eligible Direct Costs</b>	<b>2,678,411</b>	<b>0</b>	<b>1,653,505</b>	<b>636,902</b>	<b>385,091</b>	<b>2,913</b>
<b>Add: Allocated Costs</b>	<b>0</b>					
Allocable Costs	780,231	780,231				
Equipment (6.67% of Asset Cost)	33,068	33,068				
Admin - Employee Assistance Program	835	835				
Admin - Facilities Mgmt - Leasing	399	399				
Admin - Telecommunications	990	990				
Admin - Materials Management	1,516	1,516				
Admin - Central Mail	118	118				
Admin - Statewide Systems	1,989	1,989				
Finance - Agency Controllers	576	576				
Finance - Budget Support	515	515				
Finance - Accounting Services	1,668	1,668				
Finance - Financial Reporting	173	173				
Finance - Central Payroll	1,103	1,103				
DOER - Personnel Administration	9,987	9,987				
<b>Sum of Allocated Costs</b>	<b>833,148</b>	<b>833,148</b>				
<b>Distribution of Allocated Costs</b>	<b>(1)</b>	<b>(833,148)</b>	<b>514,285</b>	<b>198,160</b>	<b>119,835</b>	<b>887</b>
<b>Total Allocable Costs</b>	<b>3,511,558</b>	<b>0</b>	<b>2,167,770</b>	<b>835,062</b>	<b>504,926</b>	<b>3,800</b>
<b>Less: Disallowed Costs</b>	<b>3,800</b>					<b>3,800</b>
<b>Net Allocable Costs</b>	<b>3,507,758</b>	<b>0</b>	<b>2,167,770</b>	<b>835,062</b>	<b>504,926</b>	<b>(0)</b>

F.Y. 1993 ACTUAL

SCHEDULE 15.0

**STATE OF MINNESOTA  
OFFICE OF THE STATE 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 other related activities. Costs of these services are allowable for plan purposes and have been allocated based on the total number 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. 1993 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.: OMB A-87, Attachment B, part 16.

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 1993  
First Stepdown

Schedule No. 15.1

## Treasurer

	State Treasurer's Office	15.2 Gen'l Support Allocation	15.3 Treasury Allocable	15.4 Treasurer Other
<b>Direct Costs:</b>				
Salaries	579,595		122,083	457,512
Services	597,602		125,876	471,726
Supplies	22,688		4,779	17,909
Equipment	18,200		3,834	14,366
Grants/Other	0		0	0
Total Direct Expenditures	1,218,085	0	256,572	961,513
<b>Less: Ineligible Costs</b>				
Equipment	18,200	0	3,834	14,366
Grants	0	0	0	0
Subtotal Ineligible Costs	18,200	0	3,834	14,366
<b>Net Eligible Direct Costs</b>	1,199,885	0	252,738	947,147
<b>Add: Allocated Costs</b>	0			
Equipment (6.67% of Asset Cost)	24,594	24,594		
Admin - Employee Assistance Program	164	164		
Admin - Facilities Mgmt - Leasing	799	799		
Admin - Telecommunications	440	440		
Admin - Materials Management	682	682		
Admin - Central Mail	87	87		
Admin - Statewide Systems	24	24		
Finance - Agency Controllers	2,017	2,017		
Finance - Budget Support	859	859		
Finance - Accounting Services	5,842	5,842		
Finance - Financial Reporting	605	605		
Finance - Central Payroll	196	196		
DOER - Personnel Administration	1,962	1,962		
Mediation - State Agencies	7	7		
OLA - Financial Audits	33,010	33,010		
<b>Sum of Allocated Costs</b>	71,288	71,288		
<b>Distribution of Allocated Costs</b>	0	(71,288)	15,015	56,273
<b>Total Allocable Costs</b>	1,271,173	0	267,753	1,003,420
<b>Less: Disallowed Costs</b>	1,003,420			1,003,420
<b>Net Allocable Costs</b>	267,753	0	267,753	0

F.Y. 1993 ACTUAL

SCHEDULE 16.0

**STATE OF MINNESOTA  
OFFICE OF THE STATE ATTORNEY GENERAL  
NATURE AND EXTENT OF SERVICES**

The Attorney General is the chief legal officer of the state and the attorney for all state officers, departments, boards and commissions. He interprets statutes, and prepares and reviews legal documents (contracts, leases, etc.). These costs are allowable for plan purposes and have been allocated based on actual hours of attorney and paralegal staff time provided to central service agencies in F.Y. 1993.

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

Ref.: OMB A-87, Attachment B., part 33.

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 1993  
First Stepdown

## Attorney General

Schedule No. 16.1

	Office of the Attorney General	16.2 Gen'l Support Allocation	16.4 Legal Services	16.5 General Government
<b>Direct Costs:</b>				
Salaries	12,334,567		12,073,992	260,575
Services	1,905,638		1,645,321	260,317
Supplies	196,261		185,050	11,211
Equipment	253,585		252,714	871
Grants/Other	0		0	0
Total Direct Expenditures	14,690,051	0	14,157,076	532,975
<b>Less: Ineligible Costs</b>				
Equipment	253,585	0	252,714	871
Grants	0	0	0	0
Subtotal Ineligible Costs	253,585	0	252,714	871
<b>Net Eligible Direct Costs</b>	14,436,466	0	13,904,363	532,103
<b>Add: Allocated Costs</b>	0			
Allocable Costs	4,927,873	4,927,873		
Equipment (6.67% of Asset Cost)	97,949	97,949		
Admin - Employee Assistance Program	4,959	4,959		
Admin - Facilities Mgmt - Leasing	3,993	3,993		
Admin - Telecommunications	12,728	12,728		
Admin - Materials Management	18,717	18,717		
Admin - Central Mail	2,399	2,399		
Admin - Statewide Systems	696	696		
Finance - Agency Controllers	7,859	7,859		
Finance - Budget Support	9,621	9,621		
Finance - Accounting Services	22,761	22,761		
Finance - Financial Reporting	2,357	2,357		
Finance - Central Payroll	6,156	6,156		
Finance - Single Audit	3	3		
DOER - Personnel Administration	59,276	59,276		
Mediation - State Agencies	81	81		
OLA - Financial Audits	9,064	9,064		
OLA - Program Audits	13,161	13,161		
Treasurer - Allocable Admin	917	917		
<b>Sum of Allocated Costs</b>	5,200,570	5,200,570		
<b>Distribution of Allocated Costs</b>	0	(5,200,570)	5,008,886	191,684
<b>Total Allocable Costs</b>	19,637,036	0	18,913,249	723,787
<b>Less: Disallowed Costs</b>	723,787			723,787
<b>Net Allocable Costs</b>	18,913,249	0	18,913,249	0

F.Y. 1993 ACTUAL

SCHEDULE 17.0

**STATE OF MINNESOTA  
OFFICE OF THE 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 wide, 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 sub-recipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts during F.Y. 1993.

Ref.: OMB A-87 Attachment B, part 5, and OMB A-102, Attachment P.

State of Minnesota  
Summary of Allocated Costs  
Actual State Fiscal Year 1993  
First Stepdown

Schedule No. 17.1

## State Auditor

	State Auditor <u>Single Audts</u>	17.2 Single Audits <u>                    </u>
<b>Direct Costs:</b>		
Salaries	66,466	66,466
Services	0	0
Supplies	5,708	5,708
Equipment	0	0
Grants/Other	0	0
Total Direct Expenditures	<u>72,174</u>	<u>72,174</u>
<b>Less: Ineligible Costs</b>		
Equipment	0	0
Grants	0	0
Subtotal Ineligible Costs	<u>0</u>	<u>0</u>
<b>Net Eligible Direct Costs</b>	72,174	72,174
<b>Add: Allocated Costs</b>	0	
Allocable Costs	72,174	72,174
Mediation – State Agencies	82	82
OLA – Financial Audits	3,676	3,676
Sum of Allocated Costs	<u>75,932</u>	<u>75,932</u>
Distribution of Allocated Costs	0	
Total Allocable Costs	<u>75,932</u>	<u>75,932</u>
Less: Disallowed Costs	0	
Net Allocable Costs	<u><u>75,932</u></u>	<u><u>75,932</u></u>

F.Y. 1993 ACTUAL

SCHEDULE 18.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF ADMINISTRATIVE MANAGEMENT  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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

	Bureau of Admin. Mgmt.	18.2 Gen'l Support Allocation	18.3 Commissioner's Office	18.4 Personnel Office	18.5 Fiscal Services	18.6 Employee Assistance
<b>Direct Costs:</b>						
Salaries	0					
Services	0					
Supplies	0					
Equipment	0					
Grants/Other	0					
Total Direct Expenditures	0	0	0	0	0	0
<b>Less: Ineligible Costs</b>						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0	0	0
<b>Add: Allocated Costs</b>	0					
First Stepdown	0					
Admin - Commissioner's Office	31,957	31,957				
Admin - Personnel Services	16,470	16,470				
Admin - Fiscal A (Gen'l Fund Admin)	52,842	52,842				
Admin - Employee Assistance Program	538	538				
Admin - Facilities Mgmt - Leasing	1,597	1,597				
Admin - Telecommunications	764	764				
Admin - Materials Management	4,319	4,319				
Admin - Central Mail	61	61				
Admin - Statewide Systems	615	615				
Finance - Agency Controllers	1,019	1,019				
Finance - Budget Support	687	687				
Finance - Accounting Services	2,952	2,952				
Finance - Financial Reporting	306	306				
Finance - Central Payroll	691	691				
DOER - Personnel Administration	6,426	6,426				
Mediation - State Agencies	20	20				
OLA - Financial Audits	93,890	93,890				
OLA - Program Audits	3,159	3,159				
OLA - Single Audits	400	400				
Treasurer-Allocable Admin	119	119				
OAG - Legal Services	208,561	208,561				
Second Stepdown	0					
Direct Billed Attorney General's Fees	(149,677)	(149,677)				
<b>Sum of Allocated Costs</b>	277,716	277,716	0	0	0	0
<b>Distribution of Allocated Costs</b>	0	(277,716)	73,493	47,037	91,986	65,201
<b>Total Allocable Costs</b>	277,716	0	73,493	47,037	91,986	65,201
<b>Less: Disallowed Costs</b>	0					
<b>Net Allocable Costs</b>	277,716	0	73,493	47,037	91,986	65,201

F.Y. 1993 ACTUAL

SCHEDULE 19.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF FACILITIES MANAGEMENT  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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 1993  
Second Stepdown

Schedule No. 19.1

## Administration

	<u>Bureau of Facilities Mgmt</u>	<u>19.2 Gen'l Support Allocation</u>	<u>19.3 Facilities Mgmt Plant Mgmt</u>	<u>19.4 Facilities Mgmt Leasing</u>
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
<u>First Stepdown</u>	0			
Admin - Facilities Mgmt - Leasing	10,781	10,781		
Admin - Telecommunications	244	244		
Admin - Materials Management	76	76		
Admin - Central Mail	54	54		
Admin - Statewide Systems	66	66		
Finance - Agency Controllers	257	257		
Finance - Budget Support	258	258		
Finance - Accounting Services	743	743		
Finance - Financial Reporting	77	77		
Finance - Central Payroll	197	197		
DOER - Personnel Administration	9,572	9,572		
Mediation - State Agencies	171	171		
Treasurer-Allocable Admin	30	30		
<u>Second Stepdown</u>	0			
Admin - Commissioner's Office	5,296	5,296		
Admin - Personnel Services	3,389	3,389		
Admin - Fiscal A (Gen'l Fund Admin)	2,029	2,029		
Admin - Employee Assistance Program	106	106		
<b>Sum of Allocated Costs</b>	33,346	33,346		
<b>Distribution of Allocated Costs</b>	0	(33,346)	31,168	2,178
<b>Total Allocable Costs</b>	33,346	0	31,168	2,178
<b>Less: Disallowed Costs</b>	31,168		31,168	
<b>Net Allocable Costs</b>	2,178	0	0	2,178

F.Y. 1993 ACTUAL

SCHEDULE 20.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
INTERTECHNOLOGY GROUP  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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 1993  
Second Stepdown

Schedule No. 20.1

## Administration

	Intertech Bureau	20.2 Gen'l Support Allocation	20.5 Intertech Telecomm	20.7 Intertech LMIC
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
<u>First Stepdown</u>	0			
Admin - Telecommunications	5,499	5,499		
Admin - Central Mail	134	134		
Admin - Statewide Systems	4,641	4,641		
Finance - Agency Controllers	831	831		
Finance - Budget Support	429	429		
Finance - Accounting Services	2,406	2,406		
Finance - Financial Reporting	249	249		
Finance - Central Payroll	608	608		
DOER - Personnel Administration	5,348	5,348		
Mediation - State Agencies	27	27		
Treasurer - Allocable Admin	97	97		
<u>Second Stepdown</u>	0			
Admin - Commissioner's Office	2,959	2,959		
Admin - Personnel Services	1,894	1,894		
Admin - Fiscal A (Gen'l Fund Admin)	6,568	6,568		
Admin - Employee Assistance Program	59	59		
Sum of Allocated Costs	31,749	31,749		
Distribution of Allocated Costs	0	(31,749)	16,887	14,862
Total Allocable Costs	31,749	0	16,887	14,862
Less: Disallowed Costs	14,862			14,862
Net Allocable Costs	16,887	0	16,887	0

F.Y. 1993 ACTUAL

SCHEDULE 21.0

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

This indirect service department has been created for accounting purposes. This entity 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 1993  
Second Stepdown

Schedule No. 21.1

## Administration

	<u>Bureau of Information Policy</u>	<u>21.2 Gen'l Support Allocation</u>	<u>21.4 IPO Administration</u>
<b>Direct Costs:</b>			
Salaries	0		
Services	0		
Supplies	0		
Equipment	0		
Grants/Other	0		
Total Direct Expenditures	0	0	0
<b>Less: Ineligible Costs</b>			
Equipment	0	0	0
Grants	0	0	0
Subtotal Ineligible Costs	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0
<b>Add: Allocated Costs</b>	0		
<u>First Stepdown</u>	0		
Finance – Agency Controllers	213	213	
Finance – Budget Support	172	172	
Finance – Accounting Services	617	617	
Finance – Financial Reporting	64	64	
Finance – Central Payroll	287	287	
DOER – Personnel Administration	3,285	3,285	
Mediation – State Agencies	15	15	
Treasurer – Allocable Admin	25	25	
<u>Second Stepdown</u>	0		
Admin – Commissioner's Office	1,818	1,818	
Admin – Personnel Services	1,163	1,163	
Admin – Fiscal A (Gen'l Fund Admin)	1,683	1,683	
Admin – Employee Assistance Program	37	37	
Admin – Facilities Mgmt – Leasing	6	6	
Admin – Telecommunications	6	6	
Admin – Materials Management	7	7	
Sum of Allocated Costs	9,398	9,398	0
Distribution of Allocated Costs	0	(9,398)	9,398
Total Allocable Costs	9,398	0	9,398
Less: Disallowed Costs	0		
<b>Net Allocable Costs</b>	9,398	0	9,398

F.Y. 1993 ACTUAL

SCHEDULE 22.0

**STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
BUREAU OF OPERATIONS MANAGEMENT  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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 1993  
Second Stepdown

Schedule No. 22.1

## Administration

	<u>Bureau of Operations Mgmt</u>	<u>22.2 Gen'l Support Allocation</u>	<u>22.3 Materials Mgmt Administration</u>	<u>22.4 Central Mail Operation</u>
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
<u>First Stepdown</u>	0			
Admin - Central Mail	892	892		
Admin - Statewide Systems	4,725	4,725		
Finance - Agency Controllers	915	915		
Finance - Budget Support	1,460	1,460		
Finance - Accounting Services	2,651	2,651		
Finance - Financial Reporting	275	275		
Finance - Central Payroll	920	920		
DOER - Personnel Administration	8,662	8,662		
Mediation - State Agencies	49	49		
Treasurer - Allocable Admin	107	107		
<u>Second Stepdown</u>	0			
Admin - Commissioner's Office	4,792	4,792		
Admin - Personnel Services	3,067	3,067		
Admin - Fiscal A (Gen'l Fund Admin)	7,238	7,238		
Admin - Employee Assistance Program	96	96		
Admin - Facilities Mgmt - Leasing	3	3		
Admin - Telecommunications	30	30		
<b>Sum of Allocated Costs</b>	35,882	35,882		
<b>Distribution of Allocated Costs</b>	0	(35,882)	31,000	4,882
<b>Total Allocable Costs</b>	35,882	0	31,000	4,882
<b>Less: Disallowed Costs</b>	0			
<b>Net Allocable Costs</b>	35,882	0	31,000	4,882

F.Y. 1993 ACTUAL

SCHEDULE 23.0

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

This indirect service department has been created for accounting purposes. This entity 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 1993  
Second Stepdown

## Finance

Schedule No. 23.1

	Department of <u>Finance</u>	23.2 Gen'l Support <u>Allocation</u>	23.4 Department <u>Administration</u>	Allocated to Other DOF <u>Cost Centers</u>
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
<u>First Stepdown</u>	0			
Finance - Agency Controllers	11,682	11,682		
Finance - Budget Support	1,460	1,460		
Finance - Accounting Services	33,831	33,831		
Finance - Financial Reporting	3,504	3,504		
Finance - Central Payroll	2,813	2,813		
DOER - Personnel Administration	18,725	18,725		
Mediation - State Agencies	74	74		
OLA - Financial Audits	119,370	119,370		
OLA - Single Audits	10,709	10,709		
Treasurer - Allocable Admin	1,362	1,362		
OAG - Legal Services	38,887	38,887		
<u>Second Stepdown</u>	0			
Admin - Employee Assistance Program	208	208		
Admin - Facilities Mgmt - Leasing	6	6		
Admin - Telecommunications	78	78		
Admin - Materials Management	71	71		
Admin - Central Mail	55	55		
Admin - Statewide Systems	231	231		
Direct Billed Attorney General's Fees	(14,420)	(14,420)		
Sum of Allocated Costs	228,646	228,646	0	0
Distribution of Allocated Costs	0	(228,646)	32,935	195,711
Total Allocable Costs	228,646	0	32,935	195,711
Less: Disallowed Costs	0			
Net Allocable Costs	228,646	0	32,935	195,711

F.Y. 1993 ACTUAL

SCHEDULE 24.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
BUDGET OPERATIONS AND SUPPORT  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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 1993  
Second Stepdown

Schedule No. 24.1

## Finance

	<u>Finance Budgets</u>	<u>24.4 Gen'l Support Allocation</u>	<u>24.5 Agency Controllers</u>	<u>24.6 Budget Support</u>	<u>24.7 Budgets Gen'l Gov't</u>
<b>Direct Costs:</b>					
Salaries	0				
Services	0				
Supplies	0				
Equipment	0				
Grants/Other	0				
Total Direct Expenditures	0	0	0	0	0
<b>Less: Ineligible Costs</b>					
Equipment	0	0	0	0	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0	0
<b>Add: Allocated Costs</b>	0				
Second Stepdown	0				
Department Of Finance	49,548	49,548			
Finance - Department Administration	8,338	8,338			
<b>Sum of Allocated Costs</b>	57,886	57,886	0	0	0
<b>Distribution of Allocated Costs</b>	0	(57,886)	28,973	20,703	8,210
<b>Total Allocable Costs</b>	57,886	0	28,973	20,703	8,210
<b>Less: Disallowed Costs</b>	8,210				8,210
<b>Net Allocable Costs</b>	49,676	0	28,973	20,703	0

F.Y. 1993 ACTUAL

SCHEDULE 25.0

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

This indirect service department has been created for accounting purposes. This entity 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 1993  
Second Stepdown

Schedule No. 25.1

## Finance

	<u>Finance Accounting Dept</u>	<u>25.2 Gen'l Support Allocation</u>	<u>25.3 Accounting Services</u>	<u>25.4 Accounting Gen'l Gov't</u>
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
<b>Total Direct Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
<b>Subtotal Ineligible Costs</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
<u>First Stepdown</u>	0			
<u>Second Stepdown</u>	0			
Department Of Finance	113,985	113,985		
Finance - Department Administration	19,182	19,182		
<b>Sum of Allocated Costs</b>	<u>133,167</u>	<u>133,167</u>	<u>0</u>	<u>0</u>
<b>Distribution of Allocated Costs</b>	0	(133,167)	83,909	49,258
<b>Total Allocable Costs</b>	<u>133,167</u>	<u>0</u>	<u>83,909</u>	<u>49,258</u>
<b>Less: Disallowed Costs</b>	49,258			49,258
<b>Net Allocable Costs</b>	<u>83,909</u>	<u>0</u>	<u>83,909</u>	<u>0</u>

F.Y. 1993 ACTUAL

SCHEDULE 26.0

**STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
OTHER ALLOCABLE COSTS  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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. 26.1

## Finance

	<u>Finance Other</u>	<u>26.2 Gen'l Support Allocation</u>	<u>26.4 Financial Reporting</u>	<u>26.5 Central Payroll</u>	<u>26.6 Single Audit</u>	<u>26.7 General Government</u>
<b>Direct Costs:</b>						
Salaries	0					
Services	0					
Supplies	0					
Equipment	0					
Grants/Other	0					
Total Direct Expenditures	0	0	0	0	0	0
<b>Less: Ineligible Costs</b>						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0	0	0
<b>Add: Allocated Costs</b>	0					
First Stepdown	0					
Second Stepdown	0					
Department Of Finance	32,178	32,178				
Finance - Department Administration	5,415	5,415				
<b>Sum of Allocated Costs</b>	37,593	37,593	0	0	0	0
<b>Distribution of Allocated Costs</b>	0	(37,593)	8,690	17,153	345	11,405
<b>Total Allocable Costs</b>	37,593	0	8,690	17,153	345	11,405
<b>Less: Disallowed Costs</b>	11,405					11,405
<b>Net Allocable Costs</b>	26,188	0	8,690	17,153	345	0

F.Y. 1993 ACTUAL

SCHEDULE 28.0

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

This indirect service department has been created for accounting purposes. This entity 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 1993  
Second Stepdown

Schedule No. 28.1

## Employee Relations

	Department of Employee Relations	28.2 Gen'l Support Allocation	28.4 Personnel Admin	28.5 Conferences (Other)
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
<u>First Stepdown</u>	0			
DOER - Personnel Administration	28,546	28,546		
Mediation - State Agencies	31	31		
OLA - Financial Audits	45,571	45,571		
OLA - Single Audits	3,333	3,333		
Treasurer-Allocable Admin	3,296	3,296		
OAG - Legal Services	25,549	25,549		
<u>Second Stepdown</u>	0			
Admin - Employee Assistance Program	317	317		
Admin - Facilities Mgmt - Leasing	9	9		
Admin - Telecommunications	66	66		
Admin - Materials Management	118	118		
Admin - Central Mail	40	40		
Admin - Statewide Systems	222	222		
Finance - Agency Controllers	648	648		
Finance - Budget Support	113	113		
Finance - Accounting Services	1,877	1,877		
Finance - Financial Reporting	194	194		
Finance - Central Payroll	70	70		
Direct Billed Attorney General's Fees	(18,673)	(18,673)		
<b>Sum of Allocated Costs</b>	91,327	91,327	0	0
<b>Distribution of Allocated Costs</b>	0	(91,327)	2,714	88,613
<b>Total Allocable Costs</b>	91,327	0	2,714	88,613
<b>Less: Disallowed Costs</b>	88,613			88,613
<b>Net Allocable Costs</b>	2,714	0	2,714	0

F.Y. 1993 ACTUAL

SCHEDULE 29.0

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

This indirect service department has been created for accounting purposes. This entity 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 1993  
Second Stepdown

Schedule No. 29.1

## Mediation Services

	Department of Mediation Services	29.2 Gen'l Support Allocation	29.4 Representation & Mediation	29.5 Other Non-Allocable
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
<u>First Stepdown</u>	0			
OLA - Financial Audits	3,033	3,033		
Treasurer - Allocable Admin	62	62		
OAG - Legal Services	752	752		
<u>Second Stepdown</u>	0			
Admin - Employee Assistance Program	36	36		
Admin - Facilities Mgmt - Leasing	6	6		
Admin - Telecommunications	11	11		
Admin - Materials Management	12	12		
Admin - Central Mail	3	3		
Admin - Statewide Systems	6	6		
Finance - Agency Controllers	12	12		
Finance - Budget Support	8	8		
Finance - Accounting Services	35	35		
Finance - Financial Reporting	4	4		
Finance - Central Payroll	7	7		
DOER - Personnel Administration	2	2		
Direct Billed Attorney General's Fees	(569)	(569)		
Sum of Allocated Costs	3,420	3,420	0	0
Distribution of Allocated Costs	0	(3,420)	56	3,364
Total Allocable Costs	3,420	0	56	3,364
Less: Disallowed Costs	3,364			3,364
Net Allocable Costs	56	0	56	0

F.Y. 1993 ACTUAL

SCHEDULE 30.0

**STATE OF MINNESOTA  
OFFICE OF THE LEGISLATIVE AUDITOR  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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 Gen'l Support Allocation	30.4 Financial Audits	30.5 Program Evaluation	30.6 Single Audits	30.7 General Government
<b>Direct Costs:</b>						
Salaries	0					
Services	0					
Supplies	0					
Equipment	0					
Grants/Other	0					
Total Direct Expenditures	0	0	0	0	0	0
<b>Less: Ineligible Costs</b>						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0	0	0
<b>Add: Allocated Costs</b>	0					
First Stepdown	0					
OLA - Financial Audits	91,998	91,998				
Treasurer-Allocable Admin	67	67				
OAG - Legal Services	1,710	1,710				
Second Stepdown	0					
Admin - Employee Assistance Program	111	111				
Admin - Facilities Mgmt - Leasing	3	3				
Admin - Telecommunications	14	14				
Admin - Materials Management	15	15				
Admin - Central Mail	1	1				
Admin - Statewide Systems	16	16				
Finance - Agency Controllers	13	13				
Finance - Budget Support	12	12				
Finance - Accounting Services	38	38				
Finance - Financial Reporting	4	4				
Finance - Central Payroll	25	25				
DOER - Personnel Administration	5	5				
Sum of Allocated Costs	94,032	94,032	0	0	0	0
Distribution of Allocated Costs	0	(94,032)	58,042	22,365	13,525	100
Total Allocable Costs	94,032	0	58,042	22,365	13,525	100
Less: Disallowed Costs	100					100
Add: Schedule 14.6 Allocation	7,998				7,998	
Net Allocable Costs	101,930	0	58,042	22,365	21,523	0

F.Y. 1993 ACTUAL

SCHEDULE 31.0

**STATE OF MINNESOTA  
OFFICE OF THE STATE TREASURER  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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 1993  
Second Stepdown

Schedule No. 31.1

## Treasurer

	State Treasurer's Office	31.2 Gen'l Support Allocation	31.3 Treasury Allocable	31.4 Treasurer Other
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
<u>First Stepdown</u>	0			
Treasurer—Allocable Admin	235	235		
OAG — Legal Services	6,156	6,156		
<u>Second Stepdown</u>	0			
Admin — Employee Assistance Program	22	22		
Admin — Facilities Mgmt — Leasing	6	6		
Admin — Telecommunications	6	6		
Admin — Materials Management	7	7		
Admin — Central Mail	1	1		
Finance — Agency Controllers	46	46		
Finance — Budget Support	20	20		
Finance — Accounting Services	134	134		
Finance — Financial Reporting	14	14		
Finance — Central Payroll	4	4		
DOER — Personnel Administration	1	1		
OLA — Financial Audits	1,156	1,156		
Sum of Allocated Costs	7,808	7,808	0	0
Distribution of Allocated Costs	0	(7,808)	1,645	6,163
Total Allocable Costs	7,808	0	1,645	6,163
Less: Disallowed Costs	6,163			6,163
Net Allocable Costs	1,645	0	1,645	0

F.Y. 1993 ACTUAL

SCHEDULE 32.0

**STATE OF MINNESOTA  
OFFICE OF THE STATE ATTORNEY GENERAL  
GENERAL ADMINISTRATIVE SUPPORT  
NATURE AND EXTENT OF SERVICES  
INDIRECT DEPARTMENT**

This indirect service department has been created for accounting purposes. This entity 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 1993  
Second Stepdown

Schedule No. 32.1

## Attorney General

	Office of the Attorney General	32.2 Gen'l Support Allocation	32.4 Legal Services	32.5 General Government
<b>Direct Costs:</b>				
Salaries	0			
Services	0			
Supplies	0			
Equipment	0			
Grants/Other	0			
Total Direct Expenditures	0	0	0	0
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0
<b>Net Eligible Direct Costs</b>	0	0	0	0
<b>Add: Allocated Costs</b>	0			
First Stepdown	0			
OAG - Legal Services	8,849,563	8,849,563		
State Auditor - Single Audits	17	17		
Second Stepdown	0			
Admin - Employee Assistance Program	659	659		
Admin - Facilities Mgmt - Leasing	31	31		
Admin - Telecommunications	175	175		
Admin - Materials Management	180	180		
Admin - Central Mail	23	23		
Admin - Statewide Systems	6	6		
Finance - Agency Controllers	180	180		
Finance - Budget Support	219	219		
Finance - Accounting Services	522	522		
Finance - Financial Reporting	54	54		
Finance - Central Payroll	140	140		
DOER - Personnel Administration	28	28		
OLA - Financial Audits	318	318		
OLA - Program Audits	354	354		
Treasurer-Allocable Admin	6	6		
Sum of Allocated Costs	8,852,475	8,852,475	0	0
Distribution of Allocated Costs	0	(8,852,475)	8,526,188	326,287
Total Allocable Costs	8,852,475	0	8,526,188	326,287
Less: Disallowed Costs	326,287			326,287
Net Allocable Costs	8,526,188	0	8,526,188	0